

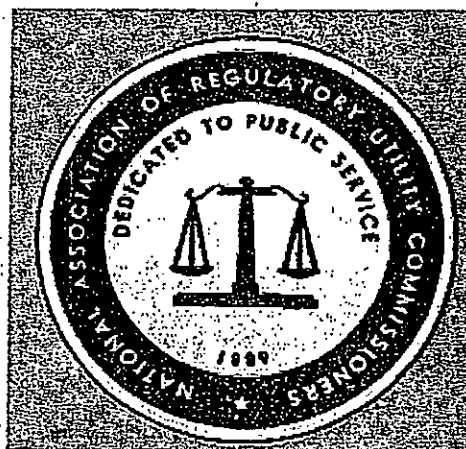
AUDIT REPORT ON THE EXPENDITURES

OF THE

AMERICAN GAS ASSOCIATION

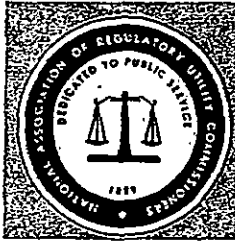
(For the 12 month period ended December 31, 2001

March 2005



NARUC STAFF SUBCOMMITTEE ON ACCOUNTING AND FINANCE

National Association of
Regulatory Utility Commissioners
1101 Vermont Avenue; Suite 200
Washington, D.C. 20005



N A R U C
National Association of Regulatory Utility Commissioners

March 2005

To: The State Regulatory Commissions

From: The NARUC Staff Subcommittee on Accounting and Finance

Re: Transmittal of the 2001 Report on the Expenditures of the American Gas Association

Dear State Regulatory Commissions:

This is the annual report on the expenditures of the American Gas Association (AGA) provided for your review and consideration. Hopefully you will find the information contained herein to be useful in helping you to decide which, if any, of the costs of the association you should approve for inclusion in utility rates. Often, state commissioners review the costs of the association charged or allocated to the utilities in their jurisdiction in accordance with the policies of their commission for treatment of costs directly incurred by the state's utilities for similar activities.

With the possible exception of expenses directly related to research and development relevant to utility operations, and a proportional amount of associated administrative overhead expense, these expense categories may be viewed by some State commissions as potential vehicles for charging ratepayers with such costs as lobbying, advocacy or promotional activities which may not be to their benefit.

The Staff Subcommittee on Accounting and Finance is pleased to provide you with the AGA report for 2001 to allow you to review the information contained therein and to utilize it in a manner consistent with your commission's regulatory policies and practices.

Sincerely,

Thomas J. Ferris
Chair
Staff Subcommittee on Accounting and Finance

Calculation of Lobbying Expenses Pursuant to
Internal Revenue Code Section 162(e)

The American Gas Association incurred lobbying expenses, as defined under IRC Section 162, of 2.16% of total member dues during calendar year 2001.

IRC Section 162 Definition of Lobbying

- (e) Denial of deduction for certain lobbying and political expenditures
- (1) In general no deduction shall be allowed under subsection (a) for any amount paid or incurred in connection with -
 - (A) influencing legislation,
 - (B) participation in, or intervention in, any political campaign on behalf of (or in opposition to) any candidate for public office,
 - (C) any attempt to influence the general public, or segments thereof, with respect to elections, legislative matters, or referendums, or
 - (D) any direct communication with a covered executive branch official in an attempt to influence the official actions or positions of such official.
 - (2) Exception for local legislation - In the case of any legislation of any local council or similar governing body -
 - (A) paragraph (1)(A) shall not apply, and
 - (B) the deduction allowed by subsection (a) shall include all ordinary and necessary expenses (including, but not limited to, traveling expenses described in subsection (a)(2) and the cost of preparing testimony) paid or incurred during the taxable year in carrying on any trade or business -
 - (i) in direct connection with appearances before, submission of statements to, or sending communications to the committees, or individual members, of such council or body with respect to legislation or proposed legislation of direct interest to the taxpayer, or
 - (ii) in direct connection with communication of information between the taxpayer and an organization of which the taxpayer is a member with respect to any such legislation or proposed legislation which is of direct interest to the taxpayer and to such organization, and that portion of the dues so paid or incurred with respect to any organization of which the taxpayer is a member which is attributable to the expenses of the activities described in clauses (i) and (ii) carried on by such organization.
 - (3) Application to dues of tax-exempt organizations - No deduction shall be allowed under subsection (a) for the portion of dues or other similar amounts paid by the taxpayer to an organization which is exempt from tax under this subtitle which the organization notifies the taxpayer under section 6033(e)(1)(A)(ii) is allocable to expenditures to which paragraph (1) applies.
 - (4) Influencing legislation - For purposes of this subsection -
 - (A) In general The term "influencing legislation" means any attempt to influence any legislation through communication with any member or employee of a legislative body, or with any government official or employee who may participate in the formulation of legislation.
 - (B) Legislation - The term "legislation" has the meaning given such term by section 4911(e)(2).
 - (5) Other special rules
 - (A) Exception for certain taxpayers - In the case of any taxpayer engaged in the trade or business of conducting activities described in paragraph (1), paragraph (1) shall not apply to expenditures of the taxpayer in conducting such activities directly on behalf of another person (but shall apply to payments by such other person to the taxpayer for conducting such activities).
 - (B) De minimis exception
 - (i) In general Paragraph (1) shall not apply to any in-house expenditures for any taxable year if such expenditures do not exceed \$2,000. In determining whether a taxpayer exceeds the \$2,000 limit under this clause, there shall not be taken into account overhead costs otherwise allocable to activities described in paragraphs (1)(A) and (D).
 - (ii) In-house expenditures for purposes of clause (i), the term "in-house expenditures" means expenditures described in paragraphs (1)(A) and (D) other than
 - (I) payments by the taxpayer to a person engaged in the trade or business of conducting activities described in paragraph (1) for the conduct of such activities on behalf of the taxpayer, or
 - (II) dues or other similar amounts paid or incurred by the taxpayer which are allocable to activities described in paragraph (1).
 - (C) Expenses incurred in connection with lobbying and political activities - Any amount paid or incurred for research for, or preparation, planning, or coordination of, any activity described in paragraph (1) shall be treated as paid or incurred in connection with such activity.
 - (6) Covered executive branch official - For purposes of this subsection, the term "covered executive branch official" means -
 - (A) the President,
 - (B) the Vice President,
 - (C) any officer or employee of the White House Office of the Executive Office of the President, and the 2 most senior level officers of each of the other agencies in such Executive Office, and
 - (D) (i) any individual serving in a position in level I of the Executive Schedule under section 5312 of title 5, United States Code, (ii) any other individual designated by the President as having Cabinet level status, and (iii) any immediate deputy of an individual described in clause (i) or (ii).
 - (7) Special rule for Indian tribal governments - For purposes of this subsection, an Indian tribal government shall be treated in the same manner as a local council or similar governing body.
 - (8) Cross reference - For reporting requirements and alternative taxes related to this subsection, see section 6033(e).

Citation: IRC Sec. 6033(e)

AMERICAN GAS ASSOCIATION

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In accordance with agreement between
American Gas Association and NARUC Oversight Committee

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Internal Revenue Service Form 990

The American Gas Association is a non-profit and tax exempt organization required to file informational returns with the U.S. Internal Revenue Service (IRS). Public inspection of the completed American Gas Association Exempt Organization Return (IRS Form 990) may be made in accordance with IRS regulation by request directly to the Internal Revenue Service, Attention: FOI Reading Room, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. The American Gas Association makes its Exempt Organization Return available for public inspection during normal business hours (9:00 a.m. - 5:00 p.m.) at the Association's principal office, 400 N. Capitol St., N.W., Washington, D.C. 20001, preferably by written request directed to Joseph L. Martin, AGA's Controller, at the same address. State public utility commissions that wish to receive a copy of AGA's Exempt Organization Return should also direct their request to Joseph Martin. Internal Revenue Service Form 4506-A may also be used to request copies of the return from the Internal Revenue Service if public inspection is not desired by the requestor. IRS may make a charge for its photocopying service.

AMERICAN GAS ASSOCIATION

Audited Financial Statements

December 31, 2001 and 2000

AMERICAN GAS ASSOCIATION

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The Standard of Excellence in Not-for-Profit Management

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associates, p.c.

Certified Public Accountants and Consultants

Independent Auditor's Report

To Board of Directors and Members
American Gas Association
Washington, D.C., U.S.A.

We have audited the accompanying statements of financial position of the American Gas Association as of December 31, 2001 and 2000, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the American Gas Association as of December 31, 2001 and 2000, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Langan Associates, P.C.

Alexandria, Virginia, U.S.A.
March 21, 2002

9 L Street, N.W., Suite 500
Washington, DC 20036
Tel. 202/730 4200 • Fax 202/730 4250

2800 Shirlington Road, Suite 700
Alexandria, VA 22206
Tel. 202/730 4200 • Fax 703/379 5649

980 N. Michigan Avenue, PMB 1400
Chicago, IL 60611
Tel. 312/988 4872 • Fax 773/293 4457

internet www.langancpa.com
e-mail langan@langancpa.com

AMERICAN GAS ASSOCIATION

Statements of Financial Position

December 31, 2001 and 2000

Assets	2001	2000
Cash and cash equivalents (note 2)	\$ 3,013,511	\$ 3,724,791
Marketable securities (note 2)	23,071,272	21,837,731
Accounts receivable:		
Trade, less allowance for doubtful accounts of \$155,434 and \$157,039, respectively	169,302	699,659
Dues and subscriptions	251,419	312,529
Other	71,054	40,369
Accrued interest receivable	103,046	152,776
Prepaid expenses and other assets	198,997	557,969
Property, plant, and equipment, net (note 3)	3,215,816	3,483,567
	\$ 30,094,417	\$ 30,809,391
Liabilities and Net Assets		
Accounts payable	\$ 2,831,017	\$ 3,044,536
Deferred dues and subscriptions revenue	1,241,686	598,906
Accrued expenses (note 7)	1,030,944	950,890
Appliance standards/certification liabilities (note 8)	3,289,859	3,741,918
Deferred compensation	237,517	150,493
Other liabilities	870,593	837,447
Pension liability (note 4)	1,045,369	1,117,156
Postretirement benefits other than pension (note 4)	854,771	831,686
Total liabilities	11,401,756	11,273,032
Unrestricted net assets	18,692,661	19,536,359
Commitments and contingencies (notes 5, 6, 7, and 8)		
	\$ 30,094,417	\$ 30,809,391

See accompanying notes to financial statements.

AMERICAN GAS ASSOCIATION

Statements of Activities

Years ended December 31, 2001 and 2000

	2001	2000
Revenue:		
Dues	\$ 16,635,138	\$ 17,303,869
Voluntary advertising/Manufacturers' cooperative advertising	250,000	443,486
Meetings and publications	3,514,861	3,787,790
Investment income (note 2)	359,209	1,721,731
Miscellaneous	319,356	239,478
Total revenue	21,078,564	23,496,354
Expenses:		
Programs:		
Member services:		
Public affairs	5,703,920	6,123,238
Policy, planning, and regulatory affairs	3,382,900	3,447,604
Marketing and advertising	1,196,791	3,508,681
Corporate affairs and international	2,123,818	2,132,151
Operating and engineering	3,664,863	3,402,051
Industry finance and administrative programs	934,852	754,773
General counsel	641,984	626,196
Total program expenses	17,649,128	19,994,694
General administration	4,273,134	3,909,157
Total expenses	21,922,262	23,903,851
Change in unrestricted net assets	(843,698)	(407,497)
Unrestricted net assets, beginning of year	19,536,359	19,943,856
Unrestricted net assets, end of year	\$ 18,692,661	\$ 19,536,359

See accompanying notes to financial statements.

AMERICAN GAS ASSOCIATION

Statements of Cash Flows

Years ended December 31, 2001 and 2000

	2001	2000
Cash flows from operating activities:		
Change in unrestricted net assets	\$ (843,698)	\$ (407,497)
Adjustments to reconcile increases in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	928,206	878,973
Unrealized and realized losses on marketable securities	926,325	141,192
Gains on disposal of property, plant, and equipment	-	(2,925)
Funding of Voluntary Employee Benefits Association	-	(5,900,000)
Decrease in operating assets:		
Accounts receivable	560,782	168,224
Accrued interest receivable	49,730	62,249
Prepaid expenses and other assets	358,972	10,431
Increase (decrease) in operating liabilities:		
Accounts payable	(213,519)	(2,929,559)
Deferred dues and subscriptions revenue	642,780	(44,259)
Accrued expenses	80,054	(318,657)
Appliance standards/certification liabilities	(452,059)	(420,796)
Deferred compensation	87,024	(17,151)
Other liabilities	33,146	65,504
Pension liability	(71,787)	6,704,175
Postretirement benefits other than pension	23,085	189,677
Total adjustments	2,952,739	(1,412,922)
Net cash provided by (used in) operating activities	2,109,041	(1,820,419)
Cash flows from investing activities:		
Purchases of marketable securities	(12,516,031)	(33,251,124)
Sales/maturities of marketable securities	10,356,165	32,870,667
Acquisition of property, plant, and equipment	(660,455)	(416,413)
Proceeds from sales of property, plant, and equipment	-	2,925
Net cash used in investing activities	(2,820,321)	(793,945)
Net decrease in cash and cash equivalents	(711,280)	(2,614,364)
Cash and cash equivalents at beginning of year	3,724,791	6,339,155
Cash and cash equivalents at end of year	\$ 3,013,511	\$ 3,724,791

See accompanying notes to financial statements.

AMERICAN GAS ASSOCIATION

Notes to Financial Statements

(1) Organization and Summary of Significant Accounting Policies

The American Gas Association (the "Association") is a nonstock and not-for-profit organization incorporated in the State of Delaware. The Association's membership and activities are related to member companies involved in the distribution of natural gas.

The significant accounting policies are as follows:

Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Association, and changes therein, are all classified as unrestricted net assets since they are not subject to donor-imposed stipulations.

Cash Equivalents

For financial reporting purposes, cash equivalents include commercial paper, money market accounts, overnight repurchase agreements, and government agency obligations purchased with an initial maturity of 90 days or less.

Marketable Securities

Marketable securities consist of securities issued by the United States government, corporate obligations, and equity mutual funds. Marketable securities are stated at fair value. Unrealized gains and losses are included as part of investment income.

Publication Inventories

Publications and items held for resale are charged to expense when acquired.

Property, Plant, and Equipment

Furniture, fixtures, and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets (3-10 years). Leasehold improvements are stated at cost less accumulated amortization. Amortization is calculated on the straight-line method over the shorter of the estimated life of the related asset or remaining term of the lease.

AMERICAN GAS ASSOCIATION

Notes to Financial Statements

(1) **Continued**

Revenue Recognition

Membership dues are recognized as revenue in the year to which the membership applies. Dues received in advance are deferred. Publications revenue is recognized upon sale of the related publication and meetings revenue is recognized when the related meetings are held.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries are charged directly to the programs served. Fringe benefits are allocated to the programs based on each program's proportionate share of total salaries, and certain expenses benefiting all programs are allocated based on the number of staff supporting each program.

Income Taxes

The Association is recognized as exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code, except for taxes on unrelated business income. Income tax expense on unrelated business activities totaled approximately \$20,500 and \$19,400 for the years ended December 31, 2001 and 2000, respectively.

The Association has elected to pay the federal proxy tax on behalf of its members on expenses related to lobbying activities. The proxy tax approximates \$222,000 and \$125,000 for the years ended December 31, 2001 and 2000, respectively.

Reclassifications

Certain reclassifications of prior year balances have been made to conform to the current year presentation.

AMERICAN GAS ASSOCIATION

Notes to Financial Statements

(2) Cash and Cash Equivalents and Marketable Securities

At December 31, 2001 and 2000, the components of cash and cash equivalents and marketable securities were as follows:

	2001	2000
Cash	\$ 461,013	\$ (426,001)
Cash equivalents:		
Money market accounts	2,204,914	2,965,886
Commercial paper	347,584	1,184,906
Total cash and cash equivalents	\$ 3,013,511	\$ 3,724,791
U.S. government agency obligations	\$ 4,322,497	\$ 2,872,663
Mortgage-backed securities	255,117	-
Corporate obligations	1,544,019	2,168,236
Other debt securities	9,968,957	10,118,640
Equity mutual funds and securities	6,980,682	6,678,192
Total marketable securities	\$ 23,071,272	\$ 21,837,731

The following schedule summarizes the investment income for 2001 and 2000:

	2001	2000
Dividends and interest	\$ 1,285,534	\$ 1,862,923
Net realized and unrealized losses	(926,325)	(141,192)
	\$ 359,209	\$ 1,721,731

AMERICAN GAS ASSOCIATION

Notes to Financial Statements

(3) **Property, Plant, and Equipment**

Property, plant, and equipment are composed of the following as of December 31, 2001 and 2000:

	2001	2000
Leasehold improvements	\$ 949,311	\$ 814,206
Equipment	3,624,270	3,700,855
Furniture and fixtures	1,199,761	1,167,759
	5,773,342	5,682,820
Less accumulated depreciation and amortization	(2,557,526)	(2,199,253)
Property, plant, and equipment, net	\$ 3,215,816	\$ 3,483,567

(4) **Pension and Other Postretirement Benefits**

The Association has two noncontributory defined benefit pension plans: a qualified plan which covers substantially all Association employees, and a non-qualified plan which is for employees who were determined to be eligible by the Association's Compensation Committee when the plan was created in 1985. The non-qualified plan was frozen to new participants in 1986. These plans provide retirement benefits based on employees' years of services and compensation prior to retirement. In addition, there is an unfunded, nonqualified supplemental retirement benefit plan for the President and CEO that was approved by the Board of Directors in February 2001.

The funded plan's assets consist primarily of common stocks and U.S. government and corporate bonds.

AMERICAN GAS ASSOCIATION

Notes to Financial Statements

(4) Continued

The following provides a reconciliation of benefit obligations, plan assets, and funded status of the plans at December 31, 2001 and 2000:

	Pension Benefits		Other Postretirement Benefits	
	2001	2000	2001	2000
Benefit obligation	\$ 23,168,922	\$ 21,803,847	\$ 7,554,951	\$ 6,153,239
Fair value of plan assets	23,282,900	25,896,796	5,037,630	5,621,384
Funded status	\$ 113,978	\$ 4,092,949	\$ (2,517,321)	\$ (531,855)

Accrued benefit cost recognized in the statements of financial position	\$ 1,045,369	\$ 1,117,156	\$ 854,771	\$ 831,686
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Weighted-average assumptions:	2001	2000	2001	2000
Discount rate	7.25%	7.50%	7.25%	7.50%
Expected return on plan assets	8.50%	8.50%	8.50%	8.50%
Rate of compensation increase	4.50%	4.50%	N/A	N/A

Net periodic pension and other postretirement costs for 2001 and 2000 include the following components:

	Pension Benefits		Other Postretirement Benefits	
	2001	2000	2001	2000
Pension (benefit) cost	\$ 139,626	\$ (362,247)	\$ 23,285	\$ 145,370
Employer contribution	211,414	183,560	-	5,900,000
Plan participants' contributions	-	-	123,910	44,307
Benefits paid	1,341,069	1,310,654	594,492	470,828

AMERICAN GAS ASSOCIATION

Notes to Financial Statements

(4) Continued

Pension Plans

During 1999, the Association terminated the IAS defined benefit plan (see note 8) resulting in a termination gain of approximately \$3.4 million resulting in reversion assets being transferred to AGA of \$7.2 million. During 2000, approximately \$5.9 million of the reversion assets were used to establish a trust to fund postretirement medical and life insurance liabilities. The remainder of the reversion assets were added to the Board designated fund.

Other Postretirement Benefits

The Association provides its retirees with postretirement group medical and life insurance benefits. Eligibility is determined by a combination of hire date, retirement date and tenure. The medical benefits provided by the Association are coordinated with Medicare. The plan is contributory and contains other cost-sharing features such as deductibles and coinsurance. The costs of medical benefits are paid from the trust described above.

The discount rate used to determine the Accumulated Postretirement Benefit Obligation (APBO) was 7.25 and 7.5 percent as of December 31, 2001 and 2000, respectively. A 7.5 percent health care cost trend rate was assumed for 2001, decreasing ½ percent each year thereafter to an ultimate rate of 4 percent. If the assumed health care cost trend rate were increased by 1 percentage point in each year, the net periodic postretirement benefit cost would be higher by \$53,690 and the APBO higher by \$685,351 as of December 31, 2001. The rate of increase in the compensation level used for life insurance projections at December 31, 2001 and 2000, was 4.5 percent.

AMERICAN GAS ASSOCIATION

Notes to Financial Statements

(5) 401(k) Plan

The Association maintains a contributory employees' 401(k) Plan (the "Plan"). An eligible employee is defined as any employee of the Association who regularly works more than 20 hours per week and 1,000 hours in a calendar year. The Association matches 50 to 100 percent of the employee's contribution depending on the length of the employee's participation in the Plan which is vested over a three year period and subject to statutory limitations. Employer contributions for the years ended 2001 and 2000 were approximately \$470,000 and \$416,000, respectively.

(6) Leases

On September 23, 1998, the Association signed a 10-year lease for office space at 400 N. Capitol St., N.W., Washington, D.C., which commenced on March 12, 1999. The Association also leases various equipment under operating leases. The minimum future rental payments under these operating leases are as follows:

<u>Year ending December 31,</u>	
2002	\$ 1,641,801
2003	1,665,972
2004	1,645,593
2005	1,343,413
2006	1,370,265
2007 and thereafter	3,121,814
	<u>\$ 10,788,858</u>

Rental expense related to these leases amounted to approximately \$1,253,000 and \$1,084,000 for 2001 and 2000, respectively.

AMERICAN GAS ASSOCIATION

Notes to Financial Statements

(7) Commitments and Contingencies

Self-insurance

The Association is self-insured for certain liabilities that arise in the normal course of business. Net losses incurred in excess of underlying limits ranging from \$100,000 to \$500,000 on any one occurrence for general, pollution, automobile, and employers' liability up to \$35,000,000 are covered under an excess liability insurance policy.

The Association has recorded a liability for possible losses from product liability claims filed against the Association which, in the event of an unfavorable outcome, would not be covered by the excess liability insurance policy. The amount recorded, which is included in accrued expenses, was approximately \$719,000 at December 31, 2001 and 2000, respectively.

Commitments

The Association is committed under certain contracts for the purchase of various services, including research and consulting services, for approximately \$302,000.

These contracts are expected to be completed on or before December 31, 2002.

(8) Appliance Standards/Certification Liabilities

On June 30, 1997, the Association transferred its subsidiary (IAS US) and joint venture interest in International Approval Services, Inc. (IAS) to the Canadian Standards Association (CSA). As a result of the sale, the Association retained responsibility for any liability claims that may arise from equipment that was certified and manufactured prior to June 30, 1997. In addition, the Association agreed to continue providing support for the administration of the standards secretariat through December 31, 2001. The present value of these liabilities amounted to approximately \$3,290,000 and \$3,742,000 in 2001 and 2000, respectively.

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associates, p.c.

Certified Public Accountants and Consultants

**Independent Auditor's Report
on Supplementary Information**

To the Board of Directors and Members
American Gas Association
Washington, D.C., U.S.A.

We have audited and reported separately herein on the financial statements of the American Gas Association as of and for the year ended December 31, 2001 and have issued our report thereon dated March 21, 2002.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the American Gas Association taken as a whole. The supplementary information included in Schedules III - 2 through III - 19 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Langan Associates, P.C.

Arlington, Virginia, U.S.A.
December 4, 2003

980 N. Michigan Avenue, PMB 1400
Chicago, IL 60611
Tel. 312/988 4872 • Fax 312/214 3510

2900 South Quincy Street, Suite 150
Arlington, VA 22206
Tel. 703/998 5100 • Fax 703/998 5102

100 Park Avenue, 16th Floor
New York, NY 10017
Tel. 212/880 2625 • Fax 212/880 6499

internet www.langanpcpa.com
e-mail langan@langanpcpa.com

American Gas Association
Expenditures Funded by Member Dues
For the Year Ended December 31, 2001

<u>Group Number</u>	<u>Group Name</u>	<u>Net Expense</u>		<u>Adjustments</u>	<u>G&A Allocation</u> (3)	<u>Adjusted Net Expense</u>	<u>% of Dues</u>
03	Public Affairs	4,830,052	1, 2	(1,535,914)	582,515	3,876,653	23.30%
03	Communications	-	2	1,635,388	429,222	2,064,610	12.41%
06, 16	Corporate Affairs and International	1,386,437	1	(1,944)	551,856	1,936,349	11.64%
05	General Counsel & Corp. Secretary	548,502		-	183,952	732,454	4.40%
09	Regulatory Affairs	1,302,180	1	638,086	521,198	2,461,464	14.80%
08	Marketing Development	1,045,309		-	383,234	1,428,543	8.59%
14	Operating & Engineering Services	2,092,452	1	(509,003)	981,081	2,564,530	15.42%
07	Policy & Analysis	1,336,079	1	256,598	551,856	2,144,533	12.89%
12	Industry Finance & Admin. Programs	594,390	1	(2,089)	61,317	653,618	3.93%
01,10,11	General & Administrative Expense	4,246,231		-	(4,246,231)	-	0.00%
Grand Total		<u>17,381,632</u>		<u>\$ 481,122</u>	<u>\$ -</u>	<u>\$ 17,862,754</u>	<u>107.38%</u>

Adjustments as a result of AGA/NARUC Oversight Committee Staff agreement.

- 1 Allocation of salaries and other expenses to benefiting group.
- 2 Breakout of communications portion of division expenses
- 3 G&A allocated on basis of average equivalent full-time employees during 2001..

AMERICAN GAS ASSOCIATION

Definitions of Functional Cost Centers
For the Year Ended December 31, 2001

<u>COST CENTER</u>	<u>DESCRIPTION</u>
03	<u>Communications</u> develops informational materials for member companies and consumers and coordinates all media activity.
	<u>Public Affairs</u> provides members with information on legislative developments; prepares testimony, comments, and filings regarding legislative activities; lobbies on behalf of the industry.
12	<u>Finance & Administration</u> develops and implements programs in such areas as accounting, human resources and risk management for member companies.
05	<u>General Counsel & Corporate Secretary</u> provides legal counsel to the Association.
06	<u>Corporate Affairs</u> provides opportunities for interaction between member companies and the financial community. The focus is to promote interest in the investment opportunities in the industry.
09	<u>Regulatory Affairs</u> provides members with information on FERC and state regulatory developments; prepares testimony, comments, and filings regarding regulatory activities.
08	<u>Market Development</u> assists members in their efforts to encourage the most efficient utilization of gas energy by exchanging information about marketing trends, conducting utilization efficiency programs and exploring market opportunities.
14	<u>Operating & Engineering</u> develops and implements programs and practices to meet the operational, safety and engineering needs of the industry.
07	<u>Policy & Analysis</u> identifies the need for and conducts energy analyses and modeling efforts in the areas of gas supply and demand, economics and the environment.
	<u>General & Administrative includes:</u>
01	<u>Office of the President</u> provides senior management guidance for all A.G.A. activities.
10	<u>Human Resources</u> develops and administers employee programs and provides general office and personnel services.

11 Finance and Administration develops and administers financial accounting and treasury services and maintains computers services capability.

* Reserve: Extraordinary adjustments are recorded as reserve charges. Major adjustments are identified in the audited financial statements.

* Not funded by current year General Fund Dues.

AMERICAN GAS ASSOCIATION

Reconciliation of Expenses to
Audited Financial Statements
For the Year Ended December 31, 2001

Expenses allocated to General Fund	17,862,754
Expenses Funded by Non dues Revenue (For example, advertising income from American Gas Magazine; AGA sponsored meeting and trade show fees; exhibit revenue; sale of AGA publications; sponsorships; etc.)	4,094,264
Accounting Year End Adjustments- Expenses for 2001 recorded in 2002 in accordance with generally accepted accounting principles.	(34,756)
Total Expenses per Audited Financial Statements	<u>21,922,262</u>

AMERICAN GAS ASSOCIATION

Schedule of Allocation Method for
General and Administrative Expenses
For the Year Ended December 31, 2001

General and Administrative Expenses allocated consist of the following cost centers:

Office of the President less lobbying expense of the President, if any, which has been charged to the Market Growth and Industry Structure of Government Relations Group.

Human Resources including expenses associated with personnel and employee benefit administration.

Finance and Administration which includes corporate accounting, information systems, mail room, print shop, space rental, and leasehold improvement, furniture and equipment amortization.

The General and Administrative expenses allocable have been allocated to each of the General Fund operating groups on the basis of the authorized positions in each group as of December 31, 2001.

AMERICAN GAS ASSOCIATION

Schedule of Honoraria and Expense Reimbursement
Appointed and Elected Government Officials
For the Year ended December 31, 2001

<u>GOVERNMENT OFFICIAL / REASON</u>	<u>COST CENTER</u>	<u>HONORARIA</u>	<u>EXPENSE</u>
Brownell, Nora Commissioner Pennsylvania Public Utility Commission Spoke at the Financial Forum May, 2001	06	\$0	\$866
Buckley, Joseph Utility Specialist Public Utility Commission of Ohio Spoke at the Accounting Principles Committee August, 2001	12	0	1,308
Collins, Michael U.S. Representative from Georgia Spoke at the Public Affairs & Marketing Forum May, 2001	03	0	1,286
Collins, Michael U.S. Representative from Georgia Spoke at the AGA Executive Conference November, 2001	03	0	2,275
Collins, Michael U.S. Representative from Georgia Spoke at GASPAC November, 2001	03	0	842
Craig, Larry U.S. Senator from Idaho Spoke at the Financial Forum May, 2001	06	0	849
Guest, James Director, Division of Regulatory Accounting Policy Federal Energy Regulatory Commission Spoke at the Accounting Principles Committee August, 2001	12	0	781

AMERICAN GAS ASSOCIATION

Schedule of Honoraria and Expense Reimbursement
Appointed and Elected Government Officials
For the Year ended December 31, 2001

<u>GOVERNMENT OFFICIAL / REASON</u>	<u>COST CENTER</u>	<u>HONORARIA</u>	<u>EXPENSE</u>
James, Christopher A. Director, Planning & Standards Division Connecticut Dept. of Environmental Protection Spoke at the Operations Workshops & Symposium May, 2001	14	0	264
Katina, Thomas R. Director Republican Governor's Association Spoke at the Public Affairs & Marketing Forum May, 2001	03	0	839
Malnak, Brian Staff Director U.S. Senate Committee on Energy & Natural Resources Spoke at the Public Affairs & Marketing Forum May, 2001	03	0	213
Moline, Brian J. Commissioner Kansas Corporation Commission Spoke at the Rates Seminar November, 2001	09	0	946
Pyke, Elizabeth R. Director of Federal Relations Office of the Governor of Maryland Spoke at the Public Affairs & Marketing Forum May, 2001	03	0	1,134
Rowley, Lori Assistant to Chairman Office of Representative Ralph Regula (Ohio) Spoke at the Public Affairs & Marketing Forum May, 2001	03	0	831

AMERICAN GAS ASSOCIATION

Schedule of Honoraria and Expense Reimbursement
Appointed and Elected Government Officials
For the Year ended December 31, 2001

<u>GOVERNMENT OFFICIAL / REASON</u>	<u>COST CENTER</u>	<u>HONORARIA</u>	<u>EXPENSE</u>
Sullivan, Jim Commissioner Alabama Public Service Commission Spoke at the Financial Community Meeting May, 2001	06	0	229
Sullivan, Jim Commissioner Alabama Public Service Commission Spoke at the NARUC Liason May, 2001	09	0	229
Wise, Stan Commissioner Georgia Public Service Commission Spoke at the NARUC Liason May, 2001	09	0	747
TOTAL HONORARIA AND EXPENSES		\$0	\$13,639

AMERICAN GAS ASSOCIATION

Schedule of Contributions, Corporate Memberships and Club Dues
For the Year Ended December 31, 2001

Cost Center	Recipient	Amount
03	2001 President's Dinner Trust	5,000
03 & 09	Alliance to Save Energy	15,000
03	Alliance For Energy and Economic Growth	100,000
11	American Gas Foundation	50,000
03	American Legislative Exchange Council	9,000
01	ASAE Foundation	5,000
01	ASAE Red Cross Fund	5,000
03	ASAE-Summit Awards	10,000
03	Blue Dog Non-Federal PAC	5,000
03	Business Council for Sustainable Energy Future	25,000
03	Business Institute for Political Analysis Coalition	10,000
03	Campaign to Keep America Warm	20,000
03	Center for the New West	10,000
03	Democratic Congressional	25,000
03	Democratic Governor's Association	7,500
03	Democratic National Committee	10,000

AMERICAN GAS ASSOCIATION

Schedule of Contributions, Corporate Memberships and Club Dues
For the Year Ended December 31, 2001

Cost Center	Recipient	Amount
03	Democratic Leadership Council	10,000
03	Democratic Senatorial Campaign Committee	30,000
14	Edison Electric Institute	22,000
01 & 03	Ford's Theater Society	22,500
03	GASPAC	28,846
03	Institute of the North	6,000
03	March of Dimes Birth Defects Foundation	7,500
03	National Black Chamber of Commerce	5,000
03	National Energy Assistance Directors' Association	6,250
03	National Fuel Funds Network	5,000
03	New Democrat Network	10,000
14	NFPA	5,500
03	NRCC Trust	31,500
03	Presidential Inaugural Committee	25,000
03	Rebuilding Together	5,000
03	Republican Governors Association	40,000

AMERICAN GAS ASSOCIATION

Schedule of Contributions, Corporate Memberships and Club Dues
For the Year Ended December 31, 2001

Cost Center	Recipient	Amount
03	RNSEC-RNC Majority Fund	15,000
03	Senatorial Trust	19,550
03	Southern Gas Association	5,000
03	Tax Relief Coalition	5,000
03	Texas State Society of D.C.	25,000
09	The Keystone Center	5,000
01	US Capitol Historical Society	10,000
03	U.S. Conference of Mayors	10,000
03	U.S. Chamber of Commerce	15,000
12	Utility Business Education Coalition	20,000
03	Warehouse in Washington Inaugural Event	<u>5,000</u>
	Total \$5,000 or Greater	706,146
	Total Less Than \$5,000	<u>58,011</u>
	Total Contributions, Corporate Memerships & Club Dues	<u>\$764,157</u>

American Gas Association
Expenses of AGA Employees for Meals and Related
Activities with any Third Party by Group
For the Year Ended December 31, 2001

Communications/Public Affairs	\$ 39,739
General Counsel and Corporate Secretary	2,141
Corporate Affairs and International	10,232
Policy and Analysis	741
Market Development	4,352
Regulatory Affairs	14,581
Finance and Administration Services	8,333
Operating and Engineering Services	16,796
General and Administrative Expenses	11,373
	<hr/>
General Fund	<u>\$ 108,288</u>

AMERICAN GAS ASSOCIATION

Government Relations Division Expenses Including
Allocation of General and Administrative Expense

For the year ended December 31, 2001

<u>Division</u>	<u>Expense</u>
<u>Public Affairs</u> The American Gas Association monitored and represented the activities of Congress and Federal agencies that affected issues of importance to the natural gas industry and its customers. This division also monitored state and local legislative and regulatory trends. In 2001 its major federal, legislative and regulatory efforts were pipeline safety legislation and regulation, Federal funding for Low Income Home Energy Assistance Program (LIHEAP), federal funding for research, and national energy policy legislation	\$3,876,653
<u>Regulatory Affairs</u> Prepares comments in regulatory proceedings before the FERC and participates in public policy discussions with NARUC. During 2001, it was active in a number of FERC proceedings involving regulations of interstate pipelines.	\$2,461,464
Total Government Relations Expenses	<u>\$6,338,117</u>

American Gas Association
Personnel Assigned to Government Relations
As of December 31, 2001

Office of Vice President

Roger Cooper
Sue Swann

Rick Shelby
Dana Hudson

Executive Vice President
Senior Staff Associate to
Vice President
Executive Vice President
Senior Staff Associate to
Vice President

Public Affairs

Charlie Fritts
Stephen Crout
Tom Moskitis
Darrell Henry
Kyle Rogers
Julie Kabous
Elaine Rose
Shirleen Timbers

Staff Vice President
Managing Director
Director External Affairs
Director Public Affairs
Government Relations Director
Government Relations Director
Senior Staff Associate
Senior Staff Associate

Regulatory Affairs

Karen Hill
Jane Lewis
Cynthia Marple
Eric Wise
Jeff Petrash
Laura Ferrazzano
Catherine Kazzi

Vice President Regulatory Affairs
Senior Managing Counsel
Director Economic Regulation
Senior Counsel & Director
Senior Managing Counsel
Paralegal
Senior Staff Associate

American Gas Association
Member Company Dues
For the Year Ended December 31, 2001

<u>Company</u>	<u>General Fund Dues</u>
AGL Resources, Inc.	\$ 434,939
Alabama Gas Corporation	175,056
Arkansas Oklahoma Gas Corporation	18,709
Atmos Energy Corporation	351,061
Avista Corporation	32,713
Baltimore Gas and Electric Company	235,027
Bath Electric, Gas & Water Systems	841
Boonville Natural Gas Corporation	388
Cascade Natural Gas	72,395
Central Hudson Gas & Electric Corporation	41,527
Chesapeake Utilities Corporation	22,573
Cinergy	107,591
Citipower LLC	500
Citizens Gas & Coke Utility	131,788
City Gas Co. (Wisconsin)	1,678
City of Charlottesville, Gas Division	1,753
City of Corpus Christi	4,435
City of Holyoke Gas & Electric Dept.	3,149
City of Las Cruces	500
City of Richmond, Dept of Pub Utils.	41,433
City Public Service of San Antonio	79,359
Clearwater Gas System	1,778
CMS Energy Corporation	434,713
Colorado Springs Utilities	10,933
Conectiv	93,941
Consolidated Edison Company of New York, Inc.	502,294
Corning Natural Gas Corporation	8,407
Cut Bank Gas Company	300
Delta Natural Gas Company, Inc.	23,037
Dominion	452,995
DTE Energy	395,460
Easton Utilities	1,272
Energy East Corporation	403,268
ENERGY WEST, INC.	12,936
Entergy	36,037
Equitable Resources, Inc.	190,885
Exelon	291,301
Fairbanks Natural Gas	500
Fort Pierce Utilities Authority	1,066
Gainesville Regional Utilities, Gas Dept.	6,054
Gila Resources, Inc.	1,533
Illinois Gas Company	796
Indiantown Gas Company, Inc.	388
Intermountain Gas Company	103,440
KeySpan	658,964
Knoxville Utilities Board	19,425
Laclede Gas Company	231,744

American Gas Association
Member Company Dues
For the Year Ended December 31, 2001

<u>Company</u>	<u>General Fund Dues</u>
LeAnn Gas Company	388
Long Beach Energy	15,438
Lumberport-Shianston Gas Company, Inc.	388
Madison Gas and Electric Company	60,527
MDU Resources	42,181
Memphis Light, Gas & Water Division	68,407
Metropolitan Utilities District of Omaha	12,815
Middle Tenn. Natural Gas Utility District	23,191
Mobile Gas Service Corp. (Energy South)	51,692
Montana Power Company	49,985
Mountaineer Gas/Allegheny Energy	19,279
National Fuel Gas Distribution Corporation	328,065
New Jersey Resources Corporation	246,622
Niagara Mohawk Power Corporation	200,000
Nicor Gas	439,661
NiSource, Inc.	675,403
North Carolina Natural Gas Corporation	135,031
NSTAR - Commonwealth Gas	149,426
NUI Corporation	201,548
NW Natural	283,464
Oak Ridge Utility District	1,622
Ohio Valley Gas, Inc.	1,708
Okaloosa County Gas District	405
ONEOK, Inc.	322,505
Pacific Gas and Electric Company	374,749
Peoples Energy Corporation	403,405
Philadelphia Gas Works	247,738
Piedmont Natural Gas Company, Inc.	302,783
PPL Gas Utilities Corporation	47,424
Public Service Company of New Mexico	166,691
Pub. Service Electric and Gas Company	424,344
Questar Gas Company	227,017
Reliant Energy	398,250
Richmond Utilities Board	388
Roanoke Gas Company	19,329
Rochester Gas and Electric Corporation	153,140
SEMCO Energy, Inc.	176,269
Sierra Pacific Power Company	46,312
South Jersey Gas Company	207,559
Southern Union Company	385,642
Southwest Gas Corporation	324,791
Southwestern Energy Company	38,650
Southwestern Virginia Gas Company	2,887
Superior, Water, Light and Power Company	2,763
TECO Peoples Gas System, Inc.	167,119
Terrebonne Parish Consolidated Government	388
TXU	250,369

American Gas Association
Member Company Dues
For the Year Ended December 31, 2001

<u>Company</u>	<u>General Fund Dues</u>
UGI Utilities, Inc.	228,759
Union Oil & Gas, Inc.	388
UtiliCorp United, Inc.	251,863
Vectren Corporation	316,278
Vermont Gas Systems, Inc.	18,218
Wakefield Municipal Gas & Light Department	500
Washington Gas	367,328
Westfield Gas & Electric Light Department	2,346
Wisconsin Energy Corporation	300,899
Wisconsin Public Service Corporation	80,629
Wyoming Gas Company	2,749
Xcel Energy	319,438
Yankee Gas Services Company	188,781
	<hr/>
Total Distribution Member Company Dues	<u>\$15,416,816.</u>

<u>Category</u>	<u>General Fund Dues</u>
Full Member Company Dues	\$ 15,416,816
Limited Member Company Dues	730,996
International Company Dues	200,000
Associate Dues	<u>287,326</u>
Total General Fund Dues	<u>\$ 16,635,138</u>

AMERICAN GAS ASSOCIATION
Schedule of Directors and Officers
Salary Expense
2001

NFG-II-33
Attachment A
Page 38

<u>Title, Name and Address</u>	<u>Compensation</u>
Chairman of the Board	
D. N. Rose (Jan. - Dec.) Salt Lake City, Utah	Not compensated by the Association except for expenses.*
First Vice Chairman	
William Michael Warren, Jr. Birmingham, Alabama	Not compensated by the Association.
Second Vice Chairman**	
Vacant	Not compensated by the Association.
President	
David N. Parker McLean, Virginia	[See U.S. IRS 990 for compensation.]
Executive Vice President	
Roger B. Cooper Washington, D.C.	[See U.S. IRS 990 for compensation]
Executive Vice President	
Richard D. Shelby McLean, Virginia	[See U.S. IRS 990 for compensation]
Chief Financial and Administrative Officer	
Kevin M. Hardardt Alexandria, Virginia	[See U.S. IRS 990 for compensation.]
General Counsel	
Kevin Belford Arlington, Virginia	[See U.S. IRS 990 for compensation.]
Senior Vice President and Corporate Secretary	
Jay Copan Fairfax Station, VA	[See U.S. IRS 990 for compensation.]
Senior Vice President	
Lori Traweek Centreville, Virginia	[See U.S. IRS 990 for compensation.]

*The Chairman of the Board and other Board members, with the exception of those listed above, receive no compensation from the Association. The Chairman of the Board is reimbursed for ordinary and necessary expenses associated with Chairman's duties. Compensation shown is IRS 990 amount Part V for the 2001 calendar year.

**There are forty-two other Board members not listed as they receive no compensation.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
REVENUE REQUIREMENTS INTERROGATORIES

34. Please provide a copy of the most recent FERC audit findings, the Company's response and final disposition of audit exceptions.

There are no standard FERC audit procedures for Local Distribution Companies.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
REVENUE REQUIREMENTS INTERROGATORIES

35. Please provide the annual level of forfeited discounts or late payment charges for the preceding three calendar years. Identify the level of sales revenue with which these are associated.

Response:

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
LATE PAYMENT CHARGES AND SALES REVENUE

	Calendar 2003	Calendar 2004	Calendar 2005
Late Payment Revenue	\$1,030,241	\$1,088,178	\$1,351,341
Sales Revenue	\$301,535,565	\$325,978,599	\$374,619,656

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
REVENUE REQUIREMENTS INTERROGATORIES

36. If not reflected in the lead-lag study, please provide a listing of the various types of employee withholdings, garnishments and other employee funds held by the Company for remittance at a later date.

Response

The lead lag study has reflected all employee withholdings associated with the filing.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
REVENUE REQUIREMENTS INTERROGATORIES

37. Please provide all detailed workpapers supporting the adjustments to rate base and operating income.

Workpapers supporting the Cost of Service Study are attached.

	A	B	C	D	E	F	G	H	I	J
7	NATIONAL FUEL GAS DISTRIBUTION CORPORATION									
8	PENNSYLVANIA DIVISION									
9	PEAK DAY ANALYSIS									
10										
11			Per 5 Year	Peak	Total	Avg. Day	Load	% Avg. Day	Peak &	Peak &
12			<u>74 Degree Days</u>	<u>Day %</u>	<u>Throughput</u>	<u>Throughput</u>	<u>Factor</u>	<u>Throughput</u>	<u>Average</u>	<u>Average %</u>
13										
14	Residential Sales		209,908	57.4693%	19,726,731	54,046	25.7475%	46.3489%	519,091	
15	Residential Transportation		886	0.2426%	75,421	207	23.3634%	0.1775%	2,101	
16	Total Residential		210,794		19,802,152	54,253			521,192	52.1189%
17										
18	Small Comm/PA LE 250 Sales		10,851	2.9708%	966,725	2,649	24.4125%	2.2717%	26,213	
19	Small Comm/PA LE 250 Transportation		5	0.0014%	521	1	20.0000%	0.0009%	12	
20	Total Small Comm/PA LE 250		10,856		967,246	2,650			26,225	2.6225%
21										
22	Small Comm/PA GT 250 Sales		20,153	5.5176%	1,796,001	4,921	24.4182%	4.2202%	48,689	
23	Small Comm/PA GT 250 Transportation		489	0.1339%	53,554	147	30.0614%	0.1261%	1,300	
24	Total Small Comm/PA GT 250		20,642		1,849,555	5,068			49,989	4.9989%
25										
26	Large Comm/PA Sales		18,799	5.1469%	1,680,271	4,603	24.4853%	3.9474%	45,472	
27	Large Comm/PA Transportation		43,179	11.8216%	4,615,617	12,846	29.2874%	10.8450%	113,333	
28	Total Large Comm/PA		61,978		6,295,888	17,249			158,805	15.8805%
29										
30	SVIS Sales		410	0.1123%	77,572	213	51.9512%	0.1827%	1,475	
31	SVIS Transportation		29	0.0079%	2,045	6	20.6897%	0.0051%	65	
32	Total SVIS		439		79,617	219			1,540	0.1540%
33										
34	IVIS Sales		1,290	0.3532%	225,834	619	47.9845%	0.5308%	4,420	
35	IVIS Transportation		20,038	5.4861%	2,965,713	8,125	40.5480%	6.9678%	62,270	
36	Total IVIS		21,328		3,191,547	8,744			66,690	6.6690%
37										
38	LVIS Sales		0	0.0000%	0	0	0.0000%	0.0000%	0	
39	LVIS Transportation		15,832	4.3345%	3,670,249	10,055	63.5106%	8.6230%	64,788	
40	Total LVIS		15,832		3,670,249	10,055			64,788	6.4788%
41										
42	LIS Sales		0	0.0000%	0	0	0.0000%	0.0000%	0	
43	LIS Transportation		23,383	6.4019%	6,704,632	18,369	78.5571%	15.7529%	110,774	
44	Total LIS		23,383		6,704,632	18,369			110,774	11.0774%
45										
46			365,252	100.0000%	42,560,886	116,607		100.0000%	1,000,003	100.0000%

	A	B	C	D	E	F	G	H	I	J
7	NATIONAL FUEL GAS DISTRIBUTION CORPORATION									
8	PENNSYLVANIA DIVISION									
9	PEAK DAY ANALYSIS W/O LIS									
10										
11			Per 5 Year	Peak	Total	Avg. Day	Load	% Avg. Day	Peak &	Peak &
12			<u>74 Degree Days</u>	<u>Day %</u>	<u>Throughput</u>	<u>Throughput</u>	<u>Factor</u>	<u>Throughput</u>	<u>Average</u>	<u>Average %</u>
13										
14	Residential Sales		208,908	61.4002%	19,726,731	54,046	25.7475%	55.0155%	582,079	
15	Residential Transportation		886	0.2592%	75,421	207	23.3634%	0.2107%	2,350	
16	Total Residential		210,794		19,802,152	54,253			584,429	58.4426%
17										
18	Small Comm/PA LE 250 Sales		10,851	3.1740%	966,725	2,649	24.4125%	2.6965%	29,353	
19	Small Comm/PA LE 250 Transportation		5	0.0015%	521	1	20.0000%	0.0010%	13	
20	Total Small Comm/PA LE 250		10,856		967,246	2,650			29,366	2.9366%
21										
22	Small Comm/PA GT 250 Sales		20,153	5.8949%	1,796,001	4,921	24.4182%	5.0093%	54,521	
23	Small Comm/PA GT 250 Transportation		489	0.1430%	53,554	147	30.0614%	0.1496%	1,463	
24	Total Small Comm/PA GT 250		20,642		1,849,555	5,068			55,984	5.5984%
25										
26	Large Comm/PA Sales		18,799	5.4989%	1,680,271	4,603	24.4853%	4.6856%	50,923	
27	Large Comm/PA Transportation		43,179	12.6303%	4,615,617	12,646	29.2874%	12.8728%	127,516	
28	Total Large Comm/PA		61,978		6,295,888	17,249			178,439	17.8438%
29										
30	SVIS Sales		410	0.1199%	77,572	213	51.9512%	0.2168%	1,684	
31	SVIS Transportation		29	0.0085%	2,045	6	20.6897%	0.0061%	73	
32	Total SVIS		439		79,617	219			1,757	0.1757%
33										
34	IVIS Sales		1,290	0.3773%	225,834	619	47.9845%	0.6301%	5,037	
35	IVIS Transportation		20,038	5.8613%	2,965,713	8,125	40.5480%	8.2707%	70,660	
36	Total IVIS		21,328		3,191,547	8,744			75,697	7.5697%
37										
38	LVIS Sales		0	0.0000%	0	0	0.0000%	0.0000%	0	
39	LVIS Transportation		15,832	4.6310%	3,670,249	10,055	63.5106%	10.2353%	74,332	
40	Total LVIS		15,832		3,670,249	10,055			74,332	7.4332%
41										
42	LIS Sales		0	0.0000%	0	0	0.0000%	0.0000%	0	
43	LIS Transportation		0	0.0000%	0	0	0.0000%	0.0000%	0	
44	Total LIS		0		0	0			0	0.0000%
45										
46			341,869	100.0000%	35,856,254	98,238		100.0000%	1,000,004	100.0000%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 DIVISION: PENNSYLVANIA
 PEAK DAY USED FOR COST OF SERVICE STUDY
 WINTER PERIOD 2006-2007
 VOLUMES IN MCF

	<u>Cost of Service</u>
	2007
	74 DEG DAYS
Retail Sales	
Residential	209,908
Commercial-LL	10,336
Commercial-UL	18,843
Commercial-Large	15,875
Public Authority-LL	515
Public Authority-UL	1,310
Public Authority-Large	2,924
Small Volume Industrial Service	410
Intermediate Volume Industrial Service	1,290
Large Volume Industrial Service	0
Large Industrial Service	0
Total Retail Sales	<u>261,411</u>
Transportation Service	
Residential	886
Commercial-LL	5
Commercial-UL	380
Commercial-Large	20,928
Public Authority-LL	0
Public Authority-UL	109
Public Authority-Large	22,251
Small Volume Industrial Service	29
Intermediate Volume Industrial Service	20,038
Large Volume Industrial Service	15,832
Large Industrial Service	23,383
Total Transportation	<u>103,841</u>
Total Throughput	365,252
Throughput Summary:	
Residential	210,794
Commercial-LL	10,341
Commercial-UL	19,223
Commercial-Large	36,803
Public Authority-LL	515
Public Authority-UL	1,419
Public Authority-Large	25,175
Small Volume Industrial Service	439
Intermediate Volume Industrial Service	21,328
Large Volume Industrial Service	15,832
Large Industrial Service	23,383
Total Throughput	<u>365,252</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 REVENUES

	Revenues	%	Load Balancing Revenues	Revenues w/o LBS & Bypass	0.3777% LPC	Sales Mcf	Transportation Mcf	Total Mcf	%	
Residential Revenues	\$330,861,231	78.0084%		\$0	330,861,231	1,249,663	19,726,731	75,421	19,802,152	46.5266%
Small Commercial/Public Authority LE 250	16,770,503	3.9540%	0	16,770,503	63,342	966,725	521	967,246	2.2726%	
Small Commercial/Public Authority GT 250	28,268,701	6.6650%	0	28,268,701	106,771	1,796,001	53,554	1,849,555	4.3457%	
Large Commercial/Public Authority	34,104,466	8.0409%	2,956	34,101,510	128,801	1,680,271	4,615,617	6,295,888	14.7927%	
SVIS	1,316,665	0.3104%	0	1,316,665	4,973	77,572	2,045	79,617	0.1871%	
IVIS	7,517,593	1.7724%	27,213	7,490,380	28,291	225,834	2,965,713	3,191,547	7.4988%	
LVIS	3,183,617	0.7506%	19,678	3,163,939	11,950	0	3,670,249	3,670,249	8.6235%	
LIS	2,113,289	0.4983%	0	2,113,289	7,982	0	6,704,632	6,704,632	15.7530%	
	\$424,136,065	100.0000%	\$49,847	424,086,218	1,601,773	24,473,134	18,087,752	42,560,886	100.0000%	

	Average Sales Customers	Average Transportation Customers	Average Customers	%	W/O LVIS/LIS %
Residential	193,917	65	193,982	92.3833%	92.4063%
Small Commercial/Public Authority LE 250	8,968	6	8,974	4.2738%	4.2749%
Small Commercial/Public Authority GT 250	4,071	73	4,144	1.9736%	1.9741%
Large Commercial/Public Authority	1,507	763	2,270	1.0811%	1.0813%
SVIS	186	1	187	0.0891%	0.0891%
IVIS	86	280	366	0.1743%	0.1743%
LVIS	0	39	39	0.0186%	
LIS	0	13	13	0.0062%	
	208,735	1,240	209,975	100.0000%	100.0000%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 GAS STORAGE ALLOCATION

Source: Sales Volumes in Rate Year

	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>Total</u>	<u>%</u>
Residential	1,332,736	2,422,554	3,307,304	3,196,719	2,768,882	13,028,195	
LIRA	82,069	148,618	204,149	195,147	168,871	798,854	
	<u>1,414,805</u>	<u>2,571,172</u>	<u>3,511,453</u>	<u>3,391,866</u>	<u>2,937,753</u>	<u>13,827,049</u>	80.6768%
Small Comm LE 250	59,858	111,736	170,614	163,495	141,527		
Small PA LE 250	4,223	5,670	10,307	6,980	6,409		
Small Comm/PA LE 250	<u>64,081</u>	<u>117,406</u>	<u>180,921</u>	<u>170,475</u>	<u>147,936</u>	680,819	3.9724%
Small Comm GT 250	109,123	203,699	311,037	298,058	258,010		
Small PA GT 250	10,687	14,377	26,198	17,716	16,261		
Small Comm/PA GT 250	<u>119,810</u>	<u>218,076</u>	<u>337,235</u>	<u>315,774</u>	<u>274,271</u>	1,265,166	7.3819%
Large Comm	91,933	171,610	262,038	251,104	217,365		
Large PA	23,854	32,090	58,473	39,542	26,294		
Large Comm/PA	<u>115,787</u>	<u>203,700</u>	<u>320,511</u>	<u>290,646</u>	<u>243,659</u>	1,174,303	6.8517%
SVIS	3,588	9,461	15,934	18,023	12,539	59,545	0.3474%
IVIS	10,431	12,881	33,347	40,409	34,873	131,941	0.7698%
LVIS	0	0	0	0	0	0	0.0000%
LIS	0	0	0	0	0	0	0.0000%
	<u>1,728,502</u>	<u>3,132,696</u>	<u>4,399,401</u>	<u>4,227,193</u>	<u>3,651,031</u>	<u>17,138,823</u>	100.0000%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CASH WORKING CAPITAL

	<u>Amount</u>	<u>Lags</u>	<u>Cash Working Capital</u>
Operating Revenues			
Average Days Lag in Receipt of Revenue		72.45	
Average Days Lag in Receipt of Expenses		34.4	
Payment of Expenses and Receipt of Revenue			38.05
Operating & Maintenance Expenses	\$74,609,000		
Taxes Other Than Income	1,974,000		
Federal Income Taxes	774,000		
State Income Taxes	146,000		
Daily Operating Expenses	<u>\$77,503,000</u>		212,337
Cash Working Capital Requirement Applicable to Demand			8,079,423
Cash Working Capital Requirement Applicable to Commodity			32,292,577
Total Cash Working Capital			<u><u>40,372,000</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
GAS PLANT IN SERVICE

		Balance <u>1/31/06</u>	CCNC <u>@ 1/31/06</u>	CWIP <u>@ 1/31/06</u>	Months 1-11	Month <u>12 NPR</u>	CWIP	Pipeline <u>Integrity</u>	FERC <u>2004</u>	Kaylor <u>Gas</u>	Total
Gas Plant in Service	108										
Production Plant	325-338	2,609,866	16,413	(73,276)	4,166	1,582	28,567	0	0	0	2,587,318
Transmission Plant	365-369	32,997,785	129,312	221,248	712,713	60,312	451,329	125,000	0	0	34,697,699
Distribution Plant											
Land	374.1	822,806	0	0	0	0	0	0	0	0	822,806
Land Rights	374.2	4,948,814	40,903	0	199,197	17,639	104,224	0	0	0	5,310,777
Structures & Improvements	375	7,159,608	(10,612)	0	104,529	9,256	54,692	0	313,600	0	7,631,073
Mains	376	196,656,862	717,371	252,074	4,125,944	315,755	1,865,712	364,368	0	100,000	204,398,086
Compressor Station Equipment	377	0	0	0	0	0	0	0	0	0	0
M&R Station Equipment	378-379	5,819,822	3,816	20,618	157,780	12,073	71,337	0	0	0	6,085,446
Services	380	126,493,214	238,637	6,866	4,749,176	314,533	1,858,488	464,243	0	0	134,125,157
Meters	381	12,789,310	1,362	0	327,394	21,655	127,990	0	0	0	13,267,711
Meter Installations	382	3,160,552	0	0	0	0	0	0	0	0	3,160,552
House Regulators	383	0	0	0	0	0	0	0	0	0	0
House Regulators Installations	384	818,704	0	0	0	0	0	0	0	0	818,704
Industrial M&R Station Equipment	385	8,764,692	90,008	111,408	197,224	5,938	35,085	0	0	0	9,204,355
Other	387	742,697	0	0	0	0	0	0	0	0	742,697
Total Distribution		368,177,081	1,081,485	390,966	9,861,244	696,849	4,117,528	828,611	313,600	100,000	385,567,364
General Plant	389-399										
Land	389	51,799	0	0	0	0	0	0	0	0	51,799
Structures and Improvements	390	61,379	0	3,300	23,393	2,938	14,378	0	0	0	105,388
Office Equipment - Furniture	391.1	756,942	0	0	0	0	0	0	0	0	756,942
Office Equipment - General	391.2	559,136	0	0	0	0	0	0	0	0	559,136
Office Equipment - Computers	391.3	2,451,630	0	0	127,230	15,980	78,196	0	0	0	2,673,036
Trans Equip - CMPT	392	881,725	18,149	0	0	0	0	0	0	0	899,874
Stores Equipment	393	8,705	0	0	0	0	0	0	0	0	8,705
Garage Equipment	394	3,279,055	0	2,428	433,490	54,446	266,426	0	0	0	4,035,845
Power Equipment	396	1,228,069	26,013	0	390,523	49,050	240,018	0	0	0	1,933,673
Communication Equipment	397	996,515	23,176	1,141	218,893	27,493	134,533	0	0	0	1,401,751
Miscellaneous Equipment	398	448	0	350,893	0	0	0	0	0	0	351,341
Total General		10,275,403	67,338	357,762	1,193,529	149,907	733,551	0	0	0	12,777,490
Intangible Plant	301-303										
Organization	301	116,457	0	0	0	0	0	0	0	0	116,457
Franchises and Consents	302	7,388	0	0	0	0	0	0	0	0	7,388
Misc. Intangible	303	2,182,260	0	0	0	0	0	0	0	0	2,182,260
Total Intangible		2,306,105	0	0	0	0	0	0	0	0	2,306,105
Total Gas Plant in Service		416,366,240	1,294,548	896,700	11,771,652	908,650	5,330,975	953,611	313,600	100,000	437,935,976

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXP

		Exh. 105 @ 1/31/07		Total	Exh. 105 Accruals	Post FTY Accruals	Depreciation Expense
Accumulated Reserve for Depreciation	108						
Production Plant	325-338	(1,794,097)	0	(1,794,097)	(75,973)	0	(75,973)
Transmission Plant	365-369	(15,018,307)	0	(15,018,307)	(766,425)	0	(766,425)
Distribution Plant							
Land	374.1	16,125	0	16,125	0	0	0
Land Rights	374.2	(975,153)	0	(975,153)	(76,500)	0	(76,500)
Structures & Improvements	375	(3,584,026)	0	(3,584,026)	(276,163)	0	(276,163)
Mains	376	(58,248,758)	0	(58,248,758)	(4,414,737)	0	(4,414,737)
Compressor Station Equipment	377	0	0	0	0	0	0
M&R Station Equipment	378-379	(3,294,506)	0	(3,294,506)	(176,217)	0	(176,217)
Services	380	(44,467,775)	0	(44,467,775)	(4,143,048)	0	(4,143,048)
Meters	381	(8,894,347)	0	(8,894,347)	(297,294)	0	(297,294)
Meter Installations	382	(1,506,216)	0	(1,506,216)	(77,479)	0	(77,479)
House Regulators	383	0	0	0	0	0	0
House Regulators Installations	384	(376,401)	0	(376,401)	(20,722)	0	(20,722)
Industrial M&R Station Equipment	385	(3,112,938)	0	(3,112,938)	(240,183)	0	(240,183)
Other	387	(602,500)	0	(602,500)	(11,754)	0	(11,754)
Total Distribution		(125,046,495)	0	(125,046,495)	(9,734,097)	0	(9,734,097)
General Plant	389-399						
Land	389	16,289	0	16,289	0	0	0
Structures and Improvements	390	101,207	0	101,207	(9,112)	0	(9,112)
Office Equipment - Furniture	391.1	(518,287)	0	(518,287)	(26,764)	0	(26,764)
Office Equipment - General	391.2	(207,866)	0	(207,866)	(32,631)	0	(32,631)
Office Equipment - Computers	391.3	(1,517,457)	0	(1,517,457)	(411,879)	0	(411,879)
Transportation Equip	392	(233,110)	0	(233,110)	(244,851)	0	(244,851)
Stores Equipment	393	(7,365)	0	(7,365)	(324)	0	(324)
Tools and Work Equipment	394	(1,533,262)	0	(1,533,262)	(145,096)	0	(145,096)
Power Equipment - Truck	396	(92,192)	0	(92,192)	(96,247)	0	(96,247)
Communication Equipment	397	(500,373)	0	(500,373)	(147,508)	0	(147,508)
Miscellaneous Equipment	398	(371)	0	(371)	(17)	0	(17)
Total General		(4,492,787)	0	(4,492,787)	(1,114,429)	0	(1,114,429)
Intangible Plant	301-303						
Organization	301	0	0	0	0	0	0
Franchises and Consents	302	0	0	0	0	0	0
Misc. Intangible	303	(1,305,568)	0	(1,305,568)	(222,143)	0	(222,143)
Total Intangible		(1,305,568)	0	(1,305,568)	(222,143)	0	(222,143)
Total Accumulated Reserve for Depreciation		(147,657,254)	0	(147,657,254)	(11,913,067)	0	(11,913,067)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 SECURITY DEPOSIT STUDY
 TME 1/31/06

<u>Revenue Class</u>	KPYN0841				Public Authority
	Month End <u>Balance</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	
1 Residential	492	492			
2 Commercial	47,039		47,039		
3 Industrial	162,610			162,610	
11 Residential	300,774	300,774			
12 Commercial	1,473,146		1,473,146		
13 Industrial	451,478			451,478	
14 Public Authority	12,000				12,000
	<u>2,447,539</u>	<u>301,266</u>	<u>1,520,185</u>	<u>614,088</u>	<u>12,000</u>

<u>Revenues</u>	Commercial		<u>Commercial</u>	<u>Industrial</u>	Public Authority
	<u>Industrial</u>				
LE 250	16,034,738		16,034,738		828,087
GT 250	26,349,943		26,349,943		1,918,800
LG	26,300,415		26,300,415		4,804,048
SVIS	1,316,665			1,316,665	
IVIS	7,517,593			7,517,593	
LVIS	3,183,617			3,183,617	
LIS	2,113,289			2,113,289	
			<u>68,685,096</u>	<u>14,131,164</u>	<u>7,550,935</u>

<u>Allocation</u>	<u>Total C/PA</u>	<u>Commercial</u>	<u>Industrial</u>	Public Authority
LE 250	356,208	354,892		1,316
GT 250	586,244	583,195		3,049
LG	589,733	582,099		7,635
SVIS	0		57,217	
IVIS	0		326,687	
LVIS	0		138,348	
LIS	0		91,836	
	<u>1,532,185</u>	<u>1,520,185</u>	<u>614,088</u>	<u>12,000</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
NFG_AM_PLTX42ZZ MAINS ACCOUNT 376 & 376.1 FOR SIZED PIPE ONLY
AS OF JANUARY 31, 2006

A.TAG_NUMBER	A.ASSET_CLASS	Sum Quantity	Sum Cost	Average Cost per Foot
0.999 Total		2,267.00	8,478.07	3.74
1.000 Total		14,797.00	19,568.17	1.32
1.125 Total		96,073.00	646,048.41	6.72
1.250 Total		142,539.00	1,146,880.59	8.05
1.500 Total		108,805.00	142,155.18	1.31
1.625 Total		56.00	7,925.36	141.52
1.999 Total		0.00	5,704.57	0.00
2.000 Total		9,199,301.80	60,516,407.83	6.58
2.500 Total		11,498.00	6,752.27	0.59
3.000 Total		4,794,564.30	27,390,567.88	5.71
4.000 Total		7,251,195.50	68,857,424.51	9.50
4.250 Total		3,223.00	3,307.12	1.03
4.500 Total		2,092.00	2,821.70	1.35
5.000 Total		11,021.00	4,431.90	0.40
5.250 Total		1.00	312.23	312.23
5.625 Total		8,436.00	4,674.23	0.55
6.000 Total		1,587,119.00	17,808,129.81	11.22
6.250 Total		4,988.00	22,478.08	4.51
6.625 Total		5,448.00	136,612.90	25.08
7.000 Total		4,234.00	5,123.62	1.21
8.000 Total		895,039.00	11,541,862.01	12.90
8.250 Total		1,106.00	3,538.13	3.20
8.625 Total		1.00	1,786.64	1,786.64
10.000 Total		184,015.00	1,602,048.22	8.71
12.000 Total		65,553.00	2,732,679.66	41.69
14.000 Total		2,224.00	17,438.78	7.84
16.000 Total		31,704.00	891,017.14	28.10
20.000 Total		37,636.00	2,773,274.55	73.69
24.000 Total		283.00	4,703.78	16.62
Grand Total		24,465,219.60	196,304,153.34	8.02

Total < 4 inches 14,369,901.10 89,890,488.33 6.26

Total > 4 inches 10,095,318.50 106,413,665.01 10.54

LIS Study 202,959.00 5,643,012.00

Total > 4 inches excluding LIS 9,892,359.50 100,770,653.0

Total < 4 inches Allocation 47.1467%

Total > 4 inches Allocation 52.8533%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 AS OF JANUARY 31, 2006
 NFG_AM_PLTX42ZZ MAINS 376

<u>Size</u>	<u>Radius^2</u>	<u>Feet</u>	<u>Cost</u>	<u>Ave. Cost/Foot</u>	
1.999	0.999000	0.00	5,704.57	0.00	Run 1
5.250	6.890625	1.00	312.23	312.23	
8.625	18.597656	1.00	1,786.64	1,786.64	
1.625	0.660156	56.00	7,925.36	141.52	
24.000	144.000000	283.00	4,703.78	16.62	
8.250	17.015625	1,106.00	3,538.13	3.20	
4.500	5.062500	2,092.00	2,821.70	1.35	
14.000	49.000000	2,224.00	17,438.78	7.84	
0.999	0.249500	2,267.00	8,478.07	3.74	
4.250	4.515625	3,223.00	3,307.12	1.03	
7.000	12.250000	4,234.00	5,123.62	1.21	
6.250	9.765625	4,988.00	22,478.08	4.51	
6.625	10.972656	5,448.00	136,612.90	25.08	
5.625	7.910156	8,436.00	4,674.23	0.55	
5.000	6.250000	11,021.00	4,431.90	0.40	
2.500	1.562500	11,498.00	6,752.27	0.59	
1.000	0.250000	14,797.00	19,568.17	1.32	Run 2
16.000	64.000000	31,704.00	891,017.14	28.10	Run 3
20.000	100.000000	37,636.00	2,773,274.55	73.69	Run 4
12.000	36.000000	65,553.00	2,732,679.66	41.69	Run 5, 6
1.125	0.316406	96,073.00	646,048.41	6.72	Run 7, 8, 9
1.500	0.562500	108,805.00	142,155.18	1.31	
1.250	0.390625	142,539.00	1,146,880.59	8.05	
10.000	25.000000	184,015.00	1,602,048.22	8.71	
8.000	16.000000	895,039.00	11,541,862.01	12.90	
6.000	9.000000	1,587,119.00	17,808,129.81	11.22	
3.000	2.250000	4,794,564.30	27,390,567.88	5.71	
4.000	4.000000	7,251,195.50	68,857,424.51	9.50	
2.000	1.000000	9,199,301.80	60,516,407.83	6.58	
		24,465,219.60	\$196,304,153.34	\$8.02	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
AS OF JANUARY 31, 2006
NFG_AM_PLTX42ZZ MAINS 376
REGRESSION SUMMARY

	<u>Run 1</u>	<u>Run 2</u>	<u>Run 3</u>	<u>Run 4</u>	<u>Run 5</u>	<u>Run 6</u>	<u>Run 7</u>	<u>Run 8</u>	<u>Run 9</u>
Slope	0.056302	0.620672	0.614648	0.697654	0.740392	0.740392	0.213302	0.213302	0.213302
Intercept	85.889378	4.222239	4.606799	4.579327	4.240845	4.240845	6.468629	6.468629	6.468629
% Pipe	100.00%	0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%
Min Footage	0	12,233	24,465	36,698	48,930	61,163	73,396	85,628	97,861
Cost/Foot For 0 Inch Pipe	\$85.889378	\$4.222239	\$4.606799	\$4.579327	\$4.240845	\$4.240845	\$6.468629	\$6.468629	\$6.468629
Customer Portion \$	\$2,101,302,493.21	\$103,298,013.70	\$112,706,341.76	\$112,034,232.27	\$103,753,207.23	\$103,753,207.23	\$158,256,421.80	\$158,256,421.80	\$158,256,421.80
Demand Portion \$	(\$1,904,998,339.87)	\$93,006,139.64	\$83,597,811.58	\$84,269,921.07	\$92,550,946.11	\$92,550,946.11	\$38,047,731.54	\$38,047,731.54	\$38,047,731.54
Customer %	1070.43%	52.62%	57.41%	57.07%	52.85%	52.85%	80.62%	80.62%	80.62%
Demand %	-970.43%	47.38%	42.59%	42.93%	47.15%	47.15%	19.38%	19.38%	19.38%
Total Feet	24,465,220	24,465,220	24,465,220	24,465,220	24,465,220	24,465,220	24,465,220	24,465,220	24,465,220
Total Cost	\$196,304,153.34	\$196,304,153.34	\$196,304,153.34	\$196,304,153.34	\$196,304,153.34	\$196,304,153.34	\$196,304,153.34	\$196,304,153.34	\$196,304,153.34
Dependent Variable	Ave. Cost/Foot	Ave. Cost/Foot	Ave. Cost/Foot	Ave. Cost/Foot	Ave. Cost/Foot	Ave. Cost/Foot	Ave. Cost/Foot	Ave. Cost/Foot	Ave. Cost/Foot
Independent Variable	Radius^2	Radius^2	Radius^2	Radius^2	Radius^2	Radius^2	Radius^2	Radius^2	Radius^2
Number Of Cases	29	13	12	11	10	10	9	9	9

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 AS OF JANUARY 31, 2006
 NFG_AM_PLTX42ZZ MAINS 376

<u>Size</u>	<u>Radius^2</u>	<u>Feet</u>	<u>Cost</u>	<u>Ave. Cost/Foot</u>
0.999	0.249500	2,267.00	8,478.07	3.74
1.000	0.250000	14,797.00	19,568.17	1.32
1.125	0.316406	96,073.00	646,048.41	6.72
1.250	0.390625	142,539.00	1,146,880.59	8.05
1.500	0.562500	108,805.00	142,155.18	1.31
1.625	0.660156	56.00	7,925.36	141.52
1.999	0.999000	0.00	5,704.57	0.00
2.000	1.000000	9,199,301.80	60,516,407.83	6.58
2.500	1.562500	11,498.00	6,752.27	0.59
3.000	2.250000	4,794,564.30	27,390,567.88	5.71
4.000	4.000000	7,251,195.50	68,857,424.51	9.50
4.250	4.515625	3,223.00	3,307.12	1.03
4.500	5.062500	2,092.00	2,821.70	1.35
5.000	6.250000	11,021.00	4,431.90	0.40
5.250	6.890625	1.00	312.23	312.23
5.625	7.910156	8,436.00	4,674.23	0.55
6.000	9.000000	1,587,119.00	17,808,129.81	11.22
6.250	9.765625	4,988.00	22,478.08	4.51
6.625	10.972656	5,448.00	136,612.90	25.08
7.000	12.250000	4,234.00	5,123.62	1.21
8.000	16.000000	895,039.00	11,541,862.01	12.90
8.250	17.015625	1,106.00	3,538.13	3.20
8.625	18.597656	1.00	1,786.64	1,786.64
10.000	25.000000	184,015.00	1,602,048.22	8.71
12.000	36.000000	65,553.00	2,732,679.66	41.69
14.000	49.000000	2,224.00	17,438.78	7.84
16.000	64.000000	31,704.00	891,017.14	28.10
20.000	100.000000	37,636.00	2,773,274.55	73.69
24.000	144.000000	283.00	4,703.78	16.62
		<u>24,465,219.60</u>	<u>\$196,304,153.34</u>	<u>\$8.02</u>

Minimum Size Cost for 2	<u>6.58</u>
All Pipe at 2" Cost	<u>\$160,981,144.97</u>
Actual Cost	<u>\$196,304,153.34</u>
Customer Portion	<u>82.01%</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
LIS CUSTOMERS FOR THE TWELVE MONTHS ENDED JANUARY 31, 2006

<u>Customer</u>	<u>4"</u>	<u>6"</u>	<u>8"</u>	<u>10"</u>	<u>12"</u>	<u>16"</u>	<u>20"</u>	<u>24"</u>	<u>Total</u>
1	3,826	2,904							6,730
2			528		2,393				2,921
3		1,268	2,549						3,817
4	88		1,588		3,253				4,929
5	0	3,236	1,355	936	87	4,390	10,490	283	20,777
6		1,754	5,028						6,782
7	2,267	1,837		24,901	44,872				73,877
8	3,424	88	11,118						14,630
9	18								18
10	1,302	8,618	3,029						12,949
11			737		1,311	13,639	3,560		19,247
12	2,877	2,955							5,832
13			978	4,876	5,777	15,259	3,560		30,450
Total Footage	13,802	22,660	26,910	30,713	57,693	33,288	17,610	283	202,959

<u>Customer</u>	<u>4"</u>	<u>6"</u>	<u>8"</u>	<u>10"</u>	<u>12"</u>	<u>16"</u>	<u>20"</u>	<u>24"</u>	<u>Total</u>
	\$9.50	\$11.22	\$12.90	\$8.71	\$41.69	\$28.10	\$73.69	\$16.62	
1	36,347	32,583	0	0	0	0	0	0	68,930
2	0	0	6,811	0	99,764	0	0	0	106,575
3	0	14,227	32,882	0	0	0	0	0	47,109
4	836	0	20,485	0	135,618	0	0	0	156,939
5	0	36,308	17,480	8,153	3,627	123,359	773,008	4,703	966,638
6	0	19,680	64,861	0	0	0	0	0	84,541
7	21,537	20,611	0	216,888	1,870,714	0	0	0	2,129,750
8	32,528	987	143,422	0	0	0	0	0	176,937
9	171	0	0	0	0	0	0	0	171
10	12,369	96,694	39,074	0	0	0	0	0	148,137
11	0	0	9,507	0	54,656	383,256	262,336	0	709,755
12	27,332	33,155	0	0	0	0	0	0	60,487
13	0	0	12,616	42,470	240,843	428,778	262,336	0	987,043
Total Cost	\$131,120	\$254,245	\$347,138	\$267,511	\$2,405,222	\$935,393	\$1,297,680	\$4,703	\$5,643,012

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
METER ALLOCATION
AS OF JANUARY 31, 2006

	<u>Residential</u>	<u>Sm C/PA LE 250</u>	<u>Sm C/PA GT 250</u>	<u>Large C/PA</u>	<u>SVIS</u>	<u>IVIS</u>	<u>LVIS</u>	<u>LIS</u>	<u>Total</u>
Meter Only Investment	\$2,771,876.83 70.761700%	\$246,619.03 6.295800%	\$379,169.23 9.679600%	\$355,027.53 9.063300%	\$26,495.94 0.676400%	\$97,585.27 2.491200%	\$18,688.96 0.477100%	\$21,736.54 0.554900%	\$3,917,199.32 100.000000%
Remote Reader Investment	\$6,334,046.38 98.904600%	\$53,135.63 0.829700%	\$17,015.95 0.265700%	\$0.00 0.000000%	\$0.00 0.000000%	\$0.00 0.000000%	\$0.00 0.000000%	\$0.00 0.000000%	\$6,404,197.96 100.000000%
Pressure Comp Investment	\$19,279.19 0.781194%	\$86,135.98 3.490236%	\$202,490.25 8.204919%	\$1,098,107.32 44.495386%	\$93,621.18 3.793537%	\$709,010.66 28.729162%	\$139,856.07 5.666978%	\$119,412.13 4.838588%	\$2,467,912.79 100.000000%
Total Investment	\$9,125,202.40 71.350200%	\$385,890.64 3.017300%	\$598,675.43 4.681100%	\$1,453,134.85 11.362100%	\$120,117.12 0.939200%	\$806,595.93 6.306800%	\$158,545.03 1.239700%	\$141,148.67 1.103600%	\$12,789,310.07 100.000000%
Total Invest - Res, Sm Comm/PA & SVIS	\$9,125,202.40 89.2014%	\$385,890.64 3.7722%	\$598,675.43 5.8522%		\$120,117.12 1.1742%				\$10,229,885.59 100.0000%
Leased Meter Allocation	48.929608%	5.791065%	11.786988%	23.854707%	1.550683%	6.595273%	1.112455%	0.379221%	100.000000%
Meters on Premises	201,618 91.936700%	10,220 4.660300%	4,470 2.038300%	2,181 0.994500%	209 0.095300%	481 0.219300%	85 0.038800%	37 0.016900%	219,301 100.000100%

D E F G H I J K
 NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 NFG_AM_PLTX42ZZ AS OF JANUARY 31, 2006

6	Series #	A.DESCRSHORT	Description	Manufacturer	Size	Capacity	Sum Quantity	Sum Cost	Average Cost
8		0 Total					0	1,914.96	0.00
17	N.A.	29607 Total	Spare Rec Gauge	Foxboro		0	313	353,435.82	1,129.19
19	2	42001 Total	Meter Tin Case Am-Met	American (Metric)	5LT	150	0	0.00	0.00
21	2	42007 Total	Meter Tin Case Am-Met	American (Metric)	5LT	150	39	1,054.17	27.03
23	27	42013 Total	Meter Tin Case Superi	American (Metric)	15LT	375	0	0.00	0.00
33	38	42014 Total	Meter Tin Case Am-Met	American (Metric)	20LT	450	0	0.00	0.00
44	44	42015 Total	Meter Tin Case Metric	Metric	30LT	875	0	0.00	0.00
54	189	42108 Total	Meter Iron Case Emco	EMCO		5	5000	0	0.00
57	190	42109 Total	Meter Iron Case Ir Ci	Ironclad		1	125	0	0.00
64	193	42110 Total	Meter Iron Case Tobey	Tobey		1	160	0	0.00
67	103	42112 Total	Meter Iron Case Am-Me	American	5B	165	1	23.11	23.11
70	121	42113 Total	Meter Iron Case Am-Me	American (IC)	10B	250	690	754.08	1.09
72	137	42114 Total	Meter Iron Case Am-Me	American	20B	350	0	0.00	0.00
79	157	42118 Total	Meter Iron Case Am-Me	American	60B	950	1	27.03	27.03
88	164	42119 Total	Meter Iron Case Am-Me	American	80B	1200	0	0.00	0.00
90	173	42120 Total	Meter Iron Case Am-Me	American	250B	3000	0	0.00	0.00
92	175	42121 Total	Meter Iron Case Am-Mt	American	500B	4800	0	0.00	0.00
95	209	42201 Total	Meter Amer Alum Ac 19	American	AL 175	175	1	27.03	27.03
97	215	42202 Total	Meter Amer Alum Ac 23	American	AL 225	225	0	0.00	0.00
120	220	42203 Total	Meter Amer Alum Ac 27	American	AC250	250	67,079	699,132.51	10.42
144	224	42204 Total	Meter Amer Alum AJ 26	American	AL 250	250	81,380	1,530,583.42	18.81
171	233	42205 Total	Meter Amer Alum AJ 42	American	AL 425	425	2,104	59,845.40	28.44
201	242	42206 Total	Meter Amer Alum AJ 80	American	AL 800	800	2,136	265,801.97	124.44
217	246	42207 Total	Meter Amer Alum AJ 10	American	AL 1000	1000	291	17,922.39	61.59
239	253	42208 Total	Meter Amer Alum AJ 14	American	AL 1400	1400	654	93,028.70	142.25
257	262	42209 Total	Meter Amer Alum AJ 23	American	AL 2300	2300	262	28,462.18	108.63
275	278	42210 Total	Meter Amer Alum AJ 50	American	AL 5000	5000	127	25,328.25	199.44
278	300	42301 Total	Meter Rockw Alu Emco	Rockwell	00-150	150	0	0.00	0.00
280	305	42302 Total	Meter Rockw Alu 175S	Rockwell	175S	175	0	0.00	0.00
284	308	42303 Total	Meter Rockw Alu R175	Rockwell	R175	175	4	109.85	27.46
306	334	42304 Total	Meter Rockw Alu R250	Rockwell	R250/275	275	32,807	235,804.03	7.19
327	335	42305 Total	Meter Rockw Alu R415	Rockwell	R415	415	384	6,581.91	17.14
352	365	42306 Total	Meter Rockw Alu R750	Rockwell	R750	750	748	93,157.67	124.54
360	370	42307 Total	Meter Rockw Alu R800	Rockwell	R800	800	42	1,268.55	30.16
374	375	42308 Total	Meter Rockw Alu R3000	Rockwell	R3000	1450	119	17,387.95	146.12
387	379	42309 Total	Meter Rockw Alu R5000	Rockwell	R5000	2250	253	15,607.45	61.69
401	385	42310 Total	Meter Rockw Alu R10000	Rockwell	R10000	4700	107	26,809.40	250.56
403	725	42312 Total	Meter Rockw Alu R-160	American (CVM)	11M	11000	15	451.26	30.08
405	405	42401 Total	Meter Sprag Alu 1A 17	Sprague	175RM	175	0	0.00	0.00
422	417	42402 Total	Meter Sprag Alu 250	Sprague		250	12,056	93,187.12	7.73
428	710	42601 Total	Meter Rty Am/Rw Am-Cv	American (CVM)	2M	2000	0	0.00	0.00
437	715	42602 Total	Meter Rty Am/Rw Am-Cv	American (CVM)	3.5M	3500	0	0.00	0.00
443	720	42603 Total	Meter Rty Am/Rw Am-Cv	American (CVM)	5.3M	5300	0	0.00	0.00
447	725	42604 Total	Meter Rty Am/Rw Am-Cv	American (CVM)	11M	11000	2	360.00	180.00
453	730	42605 Total	Meter Rty Am/Rw Am-Cv	American (CVM)	16M	16000	40	3,129.30	78.23
461	750	42606 Total	Meter Rty Am/Rw Rockw	Rockwell	R-3	3000	10	7,387.00	738.70
466	760	42607 Total	Meter Rty Am/Rw Rockw	Rockwell	R-8	8001	0	0.00	0.00
469	0	42608 Total	Meter Rty Am/Rw Romat			0	6	394.06	65.68
471	0	42609 Total	Meter Rty Am/Rw Am-Cv			0	2	37.41	18.71
474	0	42610 Total	Meter Rty Am/Rw Am-Cv			0	28	1,602.91	57.25
476	0	42611 Total	Meter Rty Am/Rw Am-Cv			0	2	209.48	104.74
478	0	42612 Total	Meter Rty Am/Rw Am-Cv			0	10	1,047.40	104.74
480	0	42613 Total	Meter Rty Am/Rw Am-Cv			0	1	104.74	104.74
482	0	42614 Total	Meter Rty Am/Rw Am-Cv			0	5	523.70	104.74
484	0	42615 Total	Meter Rty Am/Rw Am-Cv			0	1	34.87	34.87
490	802	42701 Total	Meter-Rty Roots Rts-D	Roots	8C-FLG	801	0	0.00	0.00
500	805	42702 Total	Meter-Rty Roots Rts-D	Roots	1.5M	1500	167	12,092.32	72.41
512	810	42703 Total	Meter-Rty Roots Rts-D	Roots	3M	3000	294	64,002.79	217.70
522	813	42704 Total	Meter-Rty Roots Rts-D	Dresser	5M	5000	68	43,385.90	638.03
532	815	42705 Total	Meter-Rty Roots Rts-D	Roots	7M	7000	115	41,172.80	358.02
539	820	42706 Total	Meter-Rty Roots Rts-D	Roots	11M	11000	47	21,304.91	453.30
544	825	42707 Total	Meter-Rty Roots Rts-D	Roots	16M	16000	150	39,014.85	260.10
546	825	42712 Total	Meter-Rty Roots Rts-D	Roots	16M	16000	20	695.00	34.75
548	825	42713 Total	Meter-Rty Roots Rts-D	Roots	16M	16000	179	73,355.62	409.81
550	825	42714 Total	Meter-Rty Roots Rts-D	Roots	16M	16000	22	794.20	36.10
552	825	42715 Total	Meter-Rty Roots Rts-D	Roots	16M	16000	1	34.75	34.75
555	905	42801 Total	Meter Turb&Orif 16M	American	4GT-16M	16000	0	0.00	0.00
557	915	42803 Total	Meter Turb&Orif 60M	American	8GT-60M	60000	1	2,197.67	2,197.67
559	920	42804 Total	Meter Turb&Orif 150M	American	12GT-150M	150000	1	2,382.00	2,382.00
566	930	42805 Total	Meter Turb&Orif T19	Rockwell	T-19	18000	25	3,716.38	148.66
577	935	42806 Total	Meter Turb&Orif T31	Rockwell	T-31	30000	47	13,399.67	285.10
585	940	42807 Total	Meter Turb&Orif T61	Rockwell	T-61	60000	14	4,414.94	315.35
588	945	42808 Total	Meter Turb&Orif T141	Rockwell	T-141	140000	3	12,700.44	4,233.48
594	N.A.	42801 Total	Remote Reader General			0	0	53,288.35	0.00
596	N.A.	42902 Total	Remote Reader Readout			0	100	1,599.17	15.99
618	N.A.	42903 Total	Remote Reader Complete			0	76,719	6,348,330.44	82.78
650	N.A.	43001 Total	Index/corrector Bpi-P			0	1,078	831,750.43	771.57
659	N.A.	43003 Total	Index/corrector Em-Co			0	377	186,945.39	495.88
667	N.A.	43004 Total	Index/corrector Temp			0	39	29,354.13	752.67
680	N.A.	43005 Total	Index/corrector Ps-Tp			0	248	389,543.12	1,570.74
694	N.A.	43006 Total	Index/corrector Press			0	622	1,030,319.72	1,656.46
696	N.A.	44010 Total	Regulator 1 Inch			0	0	0.00	0.00
697		Grand Total					282,057	12,789,310.07	45.34
698		Meters & Accessories Only					202,874	3,917,199	

Remote Breakout - OMWN5530-1

<u>Series #</u>	<u>Meters w/o Remotes</u>	<u>Remotes</u>	<u>Total</u>	<u>Meters w/o Remotes</u>	<u>Remotes</u>	<u>Total</u>
220	79,597	33	79,630	99.958600%	0.041400%	100.000000%
224	77,870	1,841	79,711	97.690400%	2.309600%	100.000000%
233	2,985	18	3,003	99.400600%	0.599400%	100.000000%
308	4	0	4	100.000000%	0.000000%	100.000000%
334	32,055	6	32,061	99.981300%	0.018700%	100.000000%
417	11,909	2	11,911	99.983200%	0.016800%	100.000000%
	204,420	1,900	206,320			

Leased Meters

220	15,850	15,843	7	15,850
224	3,598	3,515	83	3,598
334	3,818	3,795	23	3,818

Pressure Meters

220	0	0	0	0
224	0	0	0	0
233	0	0	0	0

Investment

220	\$699,132.51	\$698,843.07	\$289.44	\$699,132.51
224	\$1,530,583.42	\$1,495,233.07	\$35,350.35	\$1,530,583.42
233	\$59,845.40	\$59,486.69	\$358.71	\$59,845.40
308	\$109.85	\$109.85	\$0.00	\$109.85
334	\$235,804.03	\$235,759.93	\$44.10	\$235,804.03
417	\$93,187.12	\$93,171.46	\$15.66	\$93,187.12

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 METER ONLY AND REMOTE READER INVESTMENT

	A	B	C	D	E	F	G	H	V	Z	AD	AH	AK	AO
	Series #	Accting #	Manufacturer	Description	Size	Capacity	Average Cost	Total Residential	Small Comm/PA LE 250	Small Comm/PA GT 250	Large Comm/PA	SVIS	NIS	
4														
5														
6														
7														
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00	0	0	0	0	0	0	0
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44	26	2	0	0	0	0	0
10	27	42013	American (Metric)	Meter Tin Case Superi	15LT	375	\$0.00	0	0	0	0	0	0	0
11	38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00	0	0	0	0	0	0	0
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00	0	0	0	0	0	0	0
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11	1	0	0	0	0	0	0
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09	645	18	2	0	0	0	0
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00	0	0	0	0	0	0	0
16	157	42118	American	Meter Iron Case Am-Me	60B	950	\$27.03	0	0	0	0	0	0	0
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00	0	0	0	0	0	0	0
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00	0	0	0	0	0	0	0
19	175	42121	American	Meter Iron Case Am-Mt	500B	4800	\$0.00	0	0	0	0	0	0	0
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0	0	0	0	0	0
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0	0	0	0	0	0
22	190	42109	Ironclad	Meter Iron Case Ir Cl		1	125	\$0.00	0	0	0	0	0	0
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0	0	0	0	0	0
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03	1	0	0	0	0	0	0
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00	0	0	0	0	0	0	0
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42	75,582	3,524	426	44	17	1	1
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42	32	1	0	0	0	0	0
28	224	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81	74,450	2,925	419	60	9	6	6
29	224R	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81	1,824	12	5	0	0	0	0
30	233	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44	1,152	885	841	78	23	6	6
31	233R	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44	16	2	0	0	0	0	0
32	242	42206	American	Meter Amer Alum Al 80	AL800	800	\$124.44	371	412	1,084	213	39	24	24
33	246	42207	American	Meter Amer Alum Al 10	AL1000	1000	\$61.59	31	39	142	51	10	5	5
34	253	42208	American	Meter Amer Alum Al 14	AL1400	1400	\$142.25	89	60	267	170	12	26	26
35	262	42209	American	Meter Amer Alum Al 23	AL2300	2300	\$108.63	23	19	57	162	4	27	27
36	278	42210	American	Meter Amer Alum Al 50	AL5000	5000	\$199.44	5	2	5	82	2	28	28
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00	0	0	0	0	0	0	0
38	305	42302	Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00	0	0	0	0	0	0	0
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46	4	0	0	0	0	0	0
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00	0	0	0	0	0	0	0
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19	4,858	257	23	2	3	0	0
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19	30,559	1,295	175	19	5	2	2
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19	6	0	0	0	0	0	0
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14	196	93	111	1	0	0	0
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54	153	141	368	71	15	3	3
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16	4	8	13	10	1	0	0
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12	6	3	51	39	4	12	12
48	379	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69	40	8	41	122	2	22	22
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56	5	1	2	65	1	23	23
50	397		Rockwell		R5000		\$0.00	0	0	0	0	0	0	0
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00	0	0	0	0	0	0	0
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73	11,444	405	59	0	1	0	0
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73	2	0	0	0	0	0	0
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00	0	0	0	0	0	0	0
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00	0	0	0	0	0	0	0
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00	0	0	0	0	0	0	0
57	725	42312	American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08	0	0	0	0	0	0	0
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$160.00	0	0	0	0	0	0	0
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23	0	0	0	0	0	0	0
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70	0	0	0	0	0	0	0
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00	0	0	0	0	0	0	0
62	801		Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57	1	3	5	1	2	1	1
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57	1	1	1	1	0	0	0
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93	1	1	16	15	3	6	6
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29	27	39	145	127	17	26	26
66	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41	6	10	38	32	3	10	10
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00	8	7	19	24	4	12	12
68	809		Roots		3MHP 1480#		\$217.70	0	0	0	0	0	0	0
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70	40	32	135	402	18	82	82
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03	10	7	14	228	6	69	69
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02	0	3	3	94	2	37	37
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30	0	0	0	28	1	16	16
73	825	42707	Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10	0	0	0	5	0	1	1
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00	0	0	0	0	0	0	0
75	853		Romet	Rotary	1.5M	1500	\$0.00	0	1	0	0	0	0	0
76	855		Romet	Rotary	2M	2000	\$0.00	0	1	0	3	0	1	1
77	860		Romet	Rotary	3M	3000	\$0.00	0	1	4	17	2	6	6
78	865		Romet	Rotary	5M	5000	\$0.00	0	0	0	0	1	2	2
79	870		Romet	Rotary	7M	7000	\$0.00	0	0	0	3	0	6	6
80	875		Romet	Rotary	11M	11000	\$0.00	0	0	0	4	2	5	5
81	876		Romet	Rotary	13M	13000	\$0.00	0	0	0	0	0	1	1
82	890		American	Rotary			\$0.00	0	0	0	0	0	0	0
83	905	42801	American	Meter Turb&Orff 16M	4GT-16M	16000	\$0.00	0	0	0	0	0	0	0
84	915	42803	American	Meter Turb&Orff 60M	8GT-60M	60000	\$2,197.67	0	0	0	0	0	0	0
85	920	42804	American	Meter Turb&Orff 150M	12GT-150F	150000	\$2,382.00	0	0	0	0	0	0	0
86	930	42805	Rockwell	Meter Turb&Orff T18	T-18	18000	\$148.66	0	1	0	0	0	0	0
87	935	42806	Rockwell	Meter Turb&Orff T30	T-30	30000	\$285.10	0	0	0	8	0	0	0
88	938		Equimeter	Turbine			\$0.00	0	0	0	0	0	0	0
89	940	42807	Rockwell	Meter Turb&Orff T60	T-60	60000	\$315.35	0	0	0	2	0	2	2
90	945	42808	Rockwell	Meter Turb&Orff T140	T-140	140000	\$4,233.48	0	0	0	0	0	0	0
91	950	42608		Meter Rty Am/Rw Romet			\$65.68	0	0	0	0	0	0	0
92		42609		Meter Rty Am/Rw Am-Cv			\$18.71	0	0	0	0	0	0	0
93	Unknown							1	2	0	0	0	0	0
94	Total							201,618	10,220	4,470	2,181	209	481	481
95	Remote Readers							1,880	15	5	0	0	0	0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISON
 METER ONLY AND REMOTE READER INVESTMENT

	A	B	C	D	E	F	G	H	AP	AS	AT
	Serial #	Accting #	Manufacturer	Description	Size	Capacity	Average Cost		LVIS	LIS	Total On Premises
4											
5											
6											
7											
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00		0	0	0
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44		0	0	28
10	27	42013	American (Metric)	Meter Tin Case Superl	15LT	375	\$0.00		0	0	0
11	38	42014	American (Metric)	Meter Tin Case Am-Mat	20LT	450	\$0.00		0	0	0
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00		0	0	0
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11		0	0	1
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09		0	0	665
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00		0	0	0
16	157	42118	American	Meter Iron Case Am-Me	60B	950	\$27.03		0	0	0
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00		0	0	0
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00		0	0	0
19	175	42121	American	Meter Iron Case Am-Mt	500B	4800	\$0.00		0	0	0
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0	0	0
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0	0	0
22	190	42109	Ironclad	Meter Iron Case Ir Cl		1	125	\$0.00	0	0	0
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0	0	0
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03		0	0	1
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00		0	0	0
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		2	1	79,597
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		0	0	33
28	224	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		0	1	77,870
29	224R	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		0	0	1,841
30	233	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		1	1	2,985
31	233R	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0	0	18
32	242	42206	American	Meter Amer Alum Al 80	AL800	800	\$124.44		1	1	2,145
33	246	42207	American	Meter Amer Alum Al 10	AL1000	1000	\$61.59		2	0	280
34	253	42208	American	Meter Amer Alum Al 14	AL1400	1400	\$142.25		4	0	628
35	262	42209	American	Meter Amer Alum Al 23	AL2300	2300	\$108.63		1	0	293
36	278	42210	American	Meter Amer Alum Al 50	AL5000	5000	\$199.44		5	0	129
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00		0	0	0
38	305	42302	Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00		0	0	0
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46		0	0	4
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00		0	0	0
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19		0	0	5,141
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		0	0	32,055
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		0	0	6
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14		0	0	401
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54		1	0	752
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16		0	0	36
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12		0	0	115
48	379	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69		0	0	235
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56		10	0	107
50	397		Rockwell		R5000		\$0.00		0	0	0
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00		0	0	0
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	11,909
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	2
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00		0	0	0
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00		0	0	0
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00		0	0	0
57	725	42312	American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08		0	0	0
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00		0	0	0
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23		0	0	0
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70		0	0	0
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00		0	0	0
62	801		Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		0	0	13
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		0	0	4
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93		0	0	42
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29		1	0	382
66	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41		1	0	98
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00		0	0	74
68	809		Roots		3MHP 1480#		\$217.70			1	1
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70		2	2	713
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03		10	0	344
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02		6	0	145
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30		8	2	55
73	825	42707	Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10		2	2	10
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00		0	0	0
75	853		Romet	Rotary	1.5M	1500	\$0.00		0	0	1
76	855		Romet	Rotary	2M	2000	\$0.00		0	0	5
77	860		Romet	Rotary	3M	3000	\$0.00		2	0	32
78	865		Romet	Rotary	5M	5000	\$0.00		0	0	3
79	870		Romet	Rotary	7M	7000	\$0.00		3	0	12
80	875		Romet	Rotary	11M	11000	\$0.00		1	0	12
81	876		Romet	Rotary	13M	13000	\$0.00		4	0	5
82	890		American	Rotary			\$0.00		0	0	0
83	905	42801	American	Meter Turb&Orif 16M	4GT-16M	16000	\$0.00		0	0	0
84	915	42803	American	Meter Turb&Orif 60M	BGT-60M	60000	\$2,197.67		0	0	0
85	920	42804	American	Meter Turb&Orif 150M	12GT-150T	150000	\$2,382.00		0	0	0
86	930	42805	Rockwell	Meter Turb&Orif T18	T-18	18000	\$148.68		2	6	13
87	935	42806	Rockwell	Meter Turb&Orif T30	T-30	30000	\$285.10		13	12	42
88	938		Equimeter	Turbine			\$0.00		0	0	0
89	940	42807	Rockwell	Meter Turb&Orif T60	T-60	60000	\$315.35		3	3	10
90	945	42808	Rockwell	Meter Turb&Orif T140	T-140	140000	\$4,233.48		0	3	3
91	950	42608		Meter Rty Am/Rw Romet			\$65.68		0	2	2
92		42609		Meter Rty Am/Rw Am-Cv			\$18.71		0	0	0
93	Unknown								0	0	3
94	Total								85	37	219,301
95	Remote Readers								0	0	1,900

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 METER ONLY AND REMOTE READER INVESTMENT

	A	B	C	D	E	F	G	H	IAU	IAV	IAW	IAAX	IAAY
	Leased												
7	Series #	Acctg #	Manufacturer	Description	Size	Capacity	Average Cost		Total Residential	Small Comm/PA LE 250	Small Comm/PA GT 250	Large Comm/PA	SVIS
4													
5													
6													
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00		0	0	0	0	0
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44		0	0	0	0	0
10	27	42013	American (Metric)	Meter Tin Case Superi	15LT	375	\$0.00		0	0	0	0	0
11	38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00		0	0	0	0	0
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00		0	0	0	0	0
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11		0	0	0	0	0
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09		0	0	0	0	0
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00		0	0	0	0	0
16	157	42118	American	Meter Iron Case Am-Me	60B	950	\$27.03		0	0	0	0	0
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00		0	0	0	0	0
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00		0	0	0	0	0
19	175	42121	American	Meter Iron Case Am-Mt	500B	4800	\$0.00		0	0	0	0	0
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0	0	0	0	0
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0	0	0	0	0
22	190	42109	Ironclad	Meter Iron Case Ir Cl		1	125	\$0.00	0	0	0	0	0
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0	0	0	0	0
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03		0	0	0	0	0
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00		0	0	0	0	0
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		15,044	701	85	9	3
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		7	0	0	0	0
28	224	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		3,361	132	19	3	0
29	224R	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		82	1	0	0	0
30	233	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0	0	0	0	0
31	233R	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0	0	0	0	0
32	242	42206	American	Meter Amer Alum Al 80	AL800	800	\$124.44		12	13	35	7	1
33	246	42207	American	Meter Amer Alum Al 10	AL1000	1000	\$61.59		0	0	0	0	0
34	253	42208	American	Meter Amer Alum Al 14	AL1400	1400	\$142.25		2	2	7	4	0
35	262	42209	American	Meter Amer Alum Al 23	AL2300	2300	\$108.63		4	4	11	32	1
36	278	42210	American	Meter Amer Alum Al 50	AL5000	5000	\$199.44		0	0	0	4	0
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00		0	0	0	0	0
38	305	42302	Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00		0	0	0	0	0
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46		0	0	0	0	0
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00		0	0	0	0	0
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19		0	0	0	0	0
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		3,618	153	21	2	1
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		23	0	0	0	0
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14		73	35	42	0	0
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54		55	51	133	26	5
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16		0	0	0	0	0
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12		0	0	0	0	0
48	379	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69		0	0	0	0	0
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56		0	0	0	0	0
50	397		Rockwell		R5000		\$0.00		0	0	0	0	0
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00		0	0	0	0	0
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	0	0	0
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	0	0	0
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00		0	0	0	0	0
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00		0	0	0	0	0
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00		0	0	0	0	0
57	725	42312	American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08		0	0	0	0	0
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00		0	0	0	0	0
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23		0	0	0	0	0
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70		0	0	0	0	0
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00		0	0	0	0	0
62	801		Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		3	8	13	3	5
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		0	0	0	0	0
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93		0	0	5	5	1
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29		17	25	94	82	11
66	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41		1	2	6	5	0
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00		1	1	3	4	1
68	809		Roots		3MHP 1480#		\$217.70		0	0	0	0	0
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70		24	19	80	237	11
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03		5	4	7	120	3
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02		0	1	1	36	1
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30		0	0	0	10	0
73	825	42707	Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10		0	0	0	7	0
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00		0	0	0	0	0
75	853		Romet	Rotary	1.5M	1500	\$0.00		0	0	0	0	0
76	855		Romet	Rotary	2M	2000	\$0.00		0	0	0	0	0
77	860		Romet	Rotary	3M	3000	\$0.00		0	0	1	3	0
78	865		Romet	Rotary	5M	5000	\$0.00		0	0	0	0	1
79	870		Romet	Rotary	7M	7000	\$0.00		0	0	0	1	0
80	875		Romet	Rotary	11M	11000	\$0.00		0	0	0	3	2
81	876		Romet	Rotary	13M	13000	\$0.00		0	0	0	0	0
82	890		American	Rotary			\$0.00		0	0	0	0	0
83	905	42801	American	Meter Turb&Orif 16M	4GT-16M	16000	\$0.00		0	0	0	0	0
84	915	42803	American	Meter Turb&Orif 60M	8GT-60M	60000	\$2,187.67		0	0	0	0	0
85	920	42804	American	Meter Turb&Orif 150M	12GT-150I	150000	\$2,382.00		0	0	0	0	0
86	930	42805	Rockwell	Meter Turb&Orif T18	T-18	18000	\$148.66		0	0	0	0	0
87	935	42806	Rockwell	Meter Turb&Orif T30	T-30	30000	\$285.10		0	0	0	0	0
88	938		Equimeter	Turbine			\$0.00		0	0	0	0	0
89	940	42807	Rockwell	Meter Turb&Orif T60	T-60	60000	\$315.35		0	0	0	0	0
90	945	42808	Rockwell	Meter Turb&Orif T140	T-140	140000	\$4,233.48		0	0	0	0	0
91	950	42608		Meter Rty Am/Rw Romet			\$65.68		0	0	0	0	0
92		42609		Meter Rty Am/Rw Am-Cv			\$18.71		0	0	0	0	0
93	Unknown								0	0	0	0	0
94	Total								22,333	1,152	562	602	49
95	Remote Readers								112	1	0	0	0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 METER ONLY AND REMOTE READER INVESTMENT

	A	B	C	D	E	F	G	H	AZ	BA		
4												
5												
6												
7	Series #	Accting #	Manufacturer	Description	Size	Capacity	Average Cost		IVIS	LVIS	LIS	Total Leased
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00		0	0	0	0
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44		0	0	0	0
10	27	42013	American (Metric)	Meter Tin Case Superi	15LT	375	\$0.00		0	0	0	0
11	38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00		0	0	0	0
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00		0	0	0	0
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11		0	0	0	0
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09		0	0	0	0
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00		0	0	0	0
16	157	42118	American	Meter Iron Case Am-Me	60B	950	\$27.03		0	0	0	0
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00		0	0	0	0
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00		0	0	0	0
19	175	42121	American	Meter Iron Case Am-Ml	500B	4800	\$0.00		0	0	0	0
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0	0	0	0
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0	0	0	0
22	190	42109	Ironclad	Meter Iron Case Ir Cl		1	125	\$0.00	0	0	0	0
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0	0	0	0
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03		0	0	0	0
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00		0	0	0	0
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		0	0	0	15,843
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		0	0	0	7
28	224	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		0	0	0	3,515
29	224R	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		0	0	0	83
30	233	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0	0	0	0
31	233R	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0	0	0	0
32	242	42206	American	Meter Amer Alum Al 80	AL800	800	\$124.44		1	0	0	69
33	246	42207	American	Meter Amer Alum Al 10	AL1000	1000	\$61.59		0	0	0	0
34	253	42208	American	Meter Amer Alum Al 14	AL1400	1400	\$142.25		1	0	0	16
35	262	42209	American	Meter Amer Alum Al 23	AL2300	2300	\$108.63		5	0	0	57
36	278	42210	American	Meter Amer Alum Al 50	AL5000	5000	\$199.44		2	0	0	7
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00		0	0	0	0
38	305	42302	Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00		0	0	0	0
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46		0	0	0	0
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00		0	0	0	0
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19		0	0	0	0
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		0	0	0	3,795
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		0	0	0	23
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14		0	0	0	150
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54		1	0	0	271
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16		0	0	0	0
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12		0	0	0	0
48	379	42308	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69		0	0	0	0
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56		0	0	0	0
50	397		Rockwell		R5000		\$0.00		0	0	0	0
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00		0	0	0	0
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	0	0
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	0	0
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00		0	0	0	0
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00		0	0	0	0
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00		0	0	0	0
57	725	42312	American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08		0	0	0	0
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00		0	0	0	0
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23		0	0	0	0
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70		0	0	0	0
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00		0	0	0	0
62	801		Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		3	0	0	35
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		0	0	0	0
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93		2	0	0	14
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29		17	1	0	247
66	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41		2	0	0	15
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00		2	0	0	12
68	809		Roots		3MHP 1480#		\$217.70		0	0	0	0
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70		48	1	1	420
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03		36	5	0	181
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02		14	2	0	56
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30		8	3	1	20
73	825	42707	Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10		1	3	3	14
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00		0	0	0	0
75	853		Romet	Rotary	1.5M	1500	\$0.00		0	0	0	0
76	855		Romet	Rotary	2M	2000	\$0.00		0	0	0	0
77	860		Romet	Rotary	3M	3000	\$0.00		1	0	0	5
78	865		Romet	Rotary	5M	5000	\$0.00		2	0	0	3
79	870		Romet	Rotary	7M	7000	\$0.00		1	1	0	2
80	875		Romet	Rotary	11M	11000	\$0.00		4	1	0	10
81	876		Romet	Rotary	13M	13000	\$0.00		0	0	0	0
82	890		American	Rotary			\$0.00		0	0	0	0
83	905	42801	American	Meter Turb&Orif 16M	4GT-16M	16000	\$0.00		0	0	0	0
84	915	42803	American	Meter Turb&Orif 60M	BGT-60M	60000	\$2,197.67		0	0	0	0
85	920	42804	American	Meter Turb&Orif 150M	12GT-150M	150000	\$2,382.00		0	0	0	0
86	930	42805	Rockwell	Meter Turb&Orif T18	T-18	18000	\$148.66		0	0	0	0
87	935	42806	Rockwell	Meter Turb&Orif T30	T-30	30000	\$285.10		0	0	0	0
88	938		Equimeter	Turbine			\$0.00		0	0	0	0
89	940	42807	Rockwell	Meter Turb&Orif T60	T-60	60000	\$315.35		0	0	0	0
90	945	42808	Rockwell	Meter Turb&Orif T140	T-140	140000	\$4,233.48		0	0	0	0
91	950	42608		Meter Rty Am/Rw Romet			\$65.68		0	0	0	0
92		42809		Meter Rty Am/Rw Am-Cv			\$18.71		0	0	0	0
93	Unknown								0	0	0	0
94	Total								149	18	5	24,870
95	Remote Readers								0	0	0	113

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 METER ONLY AND REMOTE READER INVESTMENT

4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	Investment - Number				
																																																																																												Series #	Accting #	Manufacturer	Description	Size
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00	0	0	0	0	0																																																																																				
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44	26	2	0	0	0																																																																																				
10	27	42013	American (Metric)	Meter Tin Case Super	15LT	375	\$0.00	0	0	0	0	0																																																																																				
11	38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00	0	0	0	0	0																																																																																				
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00	0	0	0	0	0																																																																																				
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11	1	0	0	0	0																																																																																				
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09	645	18	2	0	0																																																																																				
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00	0	0	0	0	0																																																																																				
16	157	42118	American	Meter Iron Case Am-Me	60B	950	\$27.03	0	0	0	0	0																																																																																				
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00	0	0	0	0	0																																																																																				
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00	0	0	0	0	0																																																																																				
19	175	42121	American	Meter Iron Case Am-Mt	500B	4800	\$0.00	0	0	0	0	0																																																																																				
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0	0	0	0																																																																																				
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0	0	0	0																																																																																				
22	190	42109	Ironclad	Meter Iron Case Ir Cl		1	125	\$0.00	0	0	0	0																																																																																				
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0	0	0	0																																																																																				
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03	1	0	0	0	0																																																																																				
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00	0	0	0	0	0																																																																																				
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42	60,538	2,823	341	35	14																																																																																				
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42	25	1	0	0	0																																																																																				
28	224	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81	71,089	2,793	400	57	9																																																																																				
29	224R	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81	1,742	11	5	0	0																																																																																				
30	233	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44	1,152	885	841	76	23																																																																																				
31	233R	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44	16	2	0	0	0																																																																																				
32	242	42206	American	Meter Amer Alum Al 80	AL800	800	\$124.44	359	399	1,049	206	38																																																																																				
33	246	42207	American	Meter Amer Alum Al 10	AL1000	1000	\$61.59	31	39	142	51	10																																																																																				
34	253	42208	American	Meter Amer Alum Al 14	AL1400	1400	\$142.25	87	58	260	168	12																																																																																				
35	262	42209	American	Meter Amer Alum Al 23	AL2300	2300	\$108.63	19	15	46	130	3																																																																																				
36	278	42210	American	Meter Amer Alum Al 50	AL5000	5000	\$199.44	5	2	5	78	2																																																																																				
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00	0	0	0	0	0																																																																																				
38	305	42302	Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00	0	0	0	0	0																																																																																				
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46	4	0	0	0	0																																																																																				
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00	0	0	0	0	0																																																																																				
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19	4,858	257	23	2	3																																																																																				
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19	26,941	1,142	154	17	4																																																																																				
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19	0	0	0	0	0																																																																																				
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14	123	58	69	1	0																																																																																				
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54	98	90	235	45	10																																																																																				
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16	4	8	13	10	1																																																																																				
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12	6	3	51	39	4																																																																																				
48	379	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69	40	8	41	122	2																																																																																				
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56	5	1	2	85	1																																																																																				
50	397		Rockwell		R5000		\$0.00	0	0	0	0	0																																																																																				
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00	0	0	0	0	0																																																																																				
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73	11,444	405	59	0	1																																																																																				
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73	2	0	0	0	0																																																																																				
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00	0	0	0	0	0																																																																																				
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00	0	0	0	0	0																																																																																				
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00	0	0	0	0	0																																																																																				
57	725	42312	American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08	0	0	0	0	0																																																																																				
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00	0	0	0	0	0																																																																																				
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23	0	0	0	0	0																																																																																				
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70	0	0	0	0	0																																																																																				
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00	0	0	0	0	0																																																																																				
62	801		Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57	0	0	0	0	0																																																																																				
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57	1	1	1	1	0																																																																																				
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93	1	1	11	10	2																																																																																				
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29	10	14	51	45	6																																																																																				
66	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41	5	8	30	27	3																																																																																				
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00	7	6	16	20	3																																																																																				
68	809		Roots		3MHP 1480#		\$217.70	0	0	0	0	0																																																																																				
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70	16	13	55	165	7																																																																																				
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03	5	3	7	108	3																																																																																				
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02	0	2	2	58	1																																																																																				
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30	0	0	0	18	1																																																																																				
73	825	42707	Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10	0	0	0	0	0																																																																																				
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00	0	0	0	0	0																																																																																				
75	853		Romet	Rotary	1.5M	1500	\$0.00	0	0	1	0	0																																																																																				
76	855		Romet	Rotary	2M	2000	\$0.00	0	1	0	3	0																																																																																				
77	860		Romet	Rotary	3M	3000	\$0.00	0	1	3	14	2																																																																																				
78	865		Romet	Rotary	5M	5000	\$0.00	0	0	0	0	0																																																																																				
79	870		Romet	Rotary	7M	7000	\$0.00	0	0	0	3	0																																																																																				
80	875		Romet	Rotary	11M	11000	\$0.00	0	0	0	1	0																																																																																				
81	876		Romet	Rotary	13M	13000	\$0.00	0	0	0	0	0																																																																																				
82	890		American	Rotary			\$0.00	0	0	0	0	0																																																																																				
83	905	42801	American	Meter Turb&Orif 16M	4GT-16M	16000	\$0.00	0	0	0	0	0																																																																																				
84	915	42803	American	Meter Turb&Orif 60M	8GT-60M	60000	\$2,197.67	0	0	0	0	0																																																																																				
85	920	42804	American	Meter Turb&Orif 150M	12GT-150?	150000	\$2,382.00	0	0	0	0	0																																																																																				
86	930	42805	Rockwell	Meter Turb&Orif T18	T-18	18000	\$148.66	0	1	0	0	0																																																																																				
87	935	42806	Rockwell	Meter Turb&Orif T30	T-30	30000	\$285.10	0	0	0	8	0																																																																																				
88	938		Equimeter	Turbine			\$0.00	0	0	0	0	0																																																																																				
89	940	42807	Rockwell	Meter Turb&Orif T60	T-60	60000	\$315.35	0	0	0	2	0																																																																																				
90	945	42808	Rockwell	Meter Turb&Orif T140	T-140	140000	\$4,233.48	0	0	0	0	0																																																																																				
91	950	42608		Meter Rty Am/Rw Romet			\$65.68	0	0	0	0	0																																																																																				
92		42609		Meter Rty Am/Rw Am-Cv			\$18.71	0	0	0	0	0																																																																																				
93	Unknown							1	2	0	0	0																																																																																				
94	Total							179,303	9,073	3,917	1,583	164																																																																																				
95	Remote Readers							1,785	14	5	0	0																																																																																				

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 METER ONLY AND REMOTE READER INVESTMENT

	A	B	C	D	E	F	G	H	BJ	BK	BL	BM	B
	Series #	Accting #	Manufacturer	Description	Size	Capacity	Average Cost		IVIS	LVIS	LIS	Investment	
4									of Meters				
5													
6													
7													
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00		0	0	0	0	
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44		0	0	0	28	
10	27	42013	American (Metric)	Meter Tin Case Superi	15LT	375	\$0.00		0	0	0	0	
11	38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00		0	0	0	0	
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00		0	0	0	0	
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11		0	0	0	1	
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09		0	0	0	665	
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00		0	0	0	0	
16	157	42118	American	Meter Iron Case Am-Me	60B	950	\$27.03		0	0	0	0	
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00		0	0	0	0	
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00		0	0	0	0	
19	175	42121	American	Meter Iron Case Am-Mi	500B	4800	\$0.00		0	0	0	0	
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0	0	0	0	
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0	0	0	0	
22	190	42109	Ironclad	Meter Iron Case Ir Cl		1	125	\$0.00	0	0	0	0	
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0	0	0	0	
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03		0	0	0	1	
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00		0	0	0	0	
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		1	2	1	63,754	
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		0	0	0	26	
28	224	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		6	0	1	74,355	
29	224R	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		0	0	0	1,758	
30	233	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		6	1	1	2,985	
31	233R	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0	0	0	18	
32	242	42206	American	Meter Amer Alum Al 80	AL800	800	\$124.44		23	1	1	2,076	
33	246	42207	American	Meter Amer Alum Al 10	AL1000	1000	\$61.59		5	2	0	280	
34	253	42208	American	Meter Amer Alum Al 14	AL1400	1400	\$142.25		25	4	0	812	
35	262	42209	American	Meter Amer Alum Al 23	AL2300	2300	\$108.63		22	1	0	236	
36	278	42210	American	Meter Amer Alum Al 50	AL5000	5000	\$199.44		26	5	0	122	
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00		0	0	0	0	
38	305	42302	Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00		0	0	0	0	
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46		0	0	0	4	
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00		0	0	0	0	
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19		0	0	0	5,141	
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		2	0	0	28,260	
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		0	0	0	0	
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14		0	0	0	251	
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54		2	1	0	481	
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16		0	0	0	36	
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12		12	0	0	115	
48	379	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69		22	0	0	235	
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56		23	10	0	107	
50	397		Rockwell		R5000		\$0.00		0	0	0	0	
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00		0	0	0	0	
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	0	11,909	
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	0	2	
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00		0	0	0	0	
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00		0	0	0	0	
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00		0	0	0	0	
57	725	42312	American (CVM)	Meter Rockw Alu R-180	11M	11000	\$30.08		0	0	0	0	
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00		0	0	0	0	
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23		0	0	0	0	
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70		0	0	0	0	
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00		0	0	0	0	
62	801		Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		0	0	0	0	
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		0	0	0	4	
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93		4	0	0	28	
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29		9	0	0	135	
66	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41		8	1	0	83	
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00		10	0	0	62	
68	809		Roots		3MHP 1480#		\$217.70		0	0	1	1	
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70		34	1	1	293	
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03		33	5	0	163	
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02		23	4	0	89	
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30		10	5	1	35	
73	825	42707	Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10		0	0	0	0	
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00		0	0	0	0	
75	853		Romet	Rotary	1.5M	1500	\$0.00		0	0	0	1	
76	855		Romet	Rotary	2M	2000	\$0.00		1	0	0	5	
77	860		Romet	Rotary	3M	3000	\$0.00		5	2	0	27	
78	865		Romet	Rotary	5M	5000	\$0.00		0	0	0	0	
79	870		Romet	Rotary	7M	7000	\$0.00		5	3	0	10	
80	875		Romet	Rotary	11M	11000	\$0.00		1	0	0	2	
81	876		Romet	Rotary	13M	13000	\$0.00		1	4	0	5	
82	890		American	Rotary			\$0.00		0	0	0	0	
83	905	42801	American	Meter Turb&Orff 16M	4GT-16M	16000	\$0.00		0	0	0	0	
84	915	42803	American	Meter Turb&Orff 60M	8GT-60M	60000	\$2,197.67		0	0	0	0	
85	920	42804	American	Meter Turb&Orff 150M	12GT-150M	150000	\$2,382.00		0	0	0	0	
86	930	42805	Rockwell	Meter Turb&Orff T18	T-18	18000	\$148.66		4	2	6	13	
87	935	42806	Rockwell	Meter Turb&Orff T30	T-30	30000	\$285.10		9	13	12	42	
88	938		Equimeter	Turbine			\$0.00		0	0	0	0	
89	940	42807	Rockwell	Meter Turb&Orff T60	T-60	60000	\$315.35		2	3	3	10	
90	945	42808	Rockwell	Meter Turb&Orff T140	T-140	140000	\$4,233.48		0	0	3	3	
91	950	42608		Meter Rty Am/Rw Romet			\$65.68		0	0	2	2	
92		42609		Meter Rty Am/Rw Am-Cv			\$18.71		0	0	0	0	
93	Unknown								0	0	0	3	
94	Total								334	68	33	194,474	
95	Remote Readers								0	0	0	1,804	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 METER ONLY AND REMOTE READER INVESTMENT

A	B	C	D	E	F	G	H	Investment - Number of Meters x Av				
								BO	BP	BQ	BR	BS
Series #	Accting #	Manufacturer	Description	Size	Capacity	Average Cost	Total Residential	Small Comm/PA LE 250	Small Comm/PA GT 250	Large Comm/PA	SVIS	
4												
5												
6												
7												
8	2	42001 American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00	0	0	0	0	0	
9	18	American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44	167	13	0	0	0	
10	27	42013 American (Metric)	Meter Tin Case Super	15LT	375	\$0.00	0	0	0	0	0	
11	38	42014 American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00	0	0	0	0	0	
12	44	42015 Metric	Meter Tin Case Metric	30LT	875	\$0.00	0	0	0	0	0	
13	103	42112 American	Meter Iron Case Am-Me	5B	165	\$23.11	23	0	0	0	0	
14	121	42113 American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09	703	20	2	0	0	
15	137	42114 American	Meter Iron Case Am-Me	20B	350	\$0.00	0	0	0	0	0	
16	157	42118 American	Meter Iron Case Am-Me	60B	950	\$27.03	0	0	0	0	0	
17	164	42119 American	Meter Iron Case Am-Me	80B	1200	\$0.00	0	0	0	0	0	
18	173	42120 American	Meter Iron Case Am-Me	250B	3000	\$0.00	0	0	0	0	0	
19	175	42121 American	Meter Iron Case Am-Mt	500B	4800	\$0.00	0	0	0	0	0	
20	187	42106 EMCO	Meter Iron Case Emco	4	2250	\$0.00	0	0	0	0	0	
21	189	42108 EMCO	Meter Iron Case Emco	5	5000	\$0.00	0	0	0	0	0	
22	190	42109 Ironclad	Meter Iron Case Ir Cl	1	125	\$0.00	0	0	0	0	0	
23	193	42110 Tobey	Meter Iron Case Tobey	1	160	\$0.00	0	0	0	0	0	
24	209	42201 American	Meter Amer Alum Ac 18	AL175	175	\$27.03	27	0	0	0	0	
25	215	42202 American	Meter Amer Alum Ac 22	AL225	225	\$0.00	0	0	0	0	0	
26	220	42203 American	Meter Amer Alum Ac 26	AC250	250	\$10.42	630,807	29,411	3,555	367	142	
27	220R	42203 American	Meter Amer Alum Ac 26	AC250	250	\$10.42	263	8	0	0	0	
28	224	42204 American	Meter Amer Alum Al 26	AL250	250	\$18.81	1,337,191	52,538	7,526	1,078	162	
29	224R	42204 American	Meter Amer Alum Al 26	AL250	250	\$18.81	32,763	216	90	0	0	
30	233	42205 American	Meter Amer Alum Al 42	AL425	425	\$28.44	32,763	25,169	23,918	2,161	654	
31	233R	42205 American	Meter Amer Alum Al 42	AL425	425	\$28.44	455	57	0	0	0	
32	242	42206 American	Meter Amer Alum Al 80	AL800	800	\$124.44	44,682	49,820	130,554	25,853	4,687	
33	246	42207 American	Meter Amer Alum Al 10	AL1000	1000	\$61.59	1,909	2,402	8,746	3,141	616	
34	253	42208 American	Meter Amer Alum Al 14	AL1400	1400	\$142.25	12,338	8,316	37,013	23,566	1,664	
35	262	42209 American	Meter Amer Alum Al 23	AL2300	2300	\$108.63	2,012	1,662	4,987	14,175	350	
36	278	42210 American	Meter Amer Alum Al 50	AL5000	5000	\$199.44	943	377	943	15,467	377	
37	300	42301 Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00	0	0	0	0	0	
38	305	42302 Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00	0	0	0	0	0	
39	306	42303 Rockwell	Meter Rockw Alu R175	R175	175	\$27.46	110	0	0	0	0	
40	308R	42303 Rockwell	Meter Rockw Alu R175	R175	175	\$0.00	0	0	0	0	0	
41	330	Rockwell	Aluminum Diaphragm	R275	275	\$7.19	34,915	1,848	165	14	22	
42	334	Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19	193,707	8,209	1,109	120	32	
43	334R	Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19	0	0	0	0	0	
44	335	42305 Rockwell	Meter Rockw Alu R415	R415	415	\$17.14	2,103	998	1,191	11	0	
45	365	42306 Rockwell	Meter Rockw Alu R750	R750	750	\$124.54	12,188	11,232	29,315	5,656	1,195	
46	370	42307 Rockwell	Meter Rockw Alu R800	R800	800	\$30.16	121	241	392	302	30	
47	375	42308 Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12	877	438	7,452	5,699	584	
48	379	42309 Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69	2,468	494	2,529	7,526	123	
49	385	42310 Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56	1,253	251	501	16,286	251	
50	397	Rockwell		R5000		\$0.00	0	0	0	0	0	
51	405	42401 Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00	0	0	0	0	0	
52	417	42402 Sprague	Meter Sprag Alu 250	250	250	\$7.73	88,462	3,131	456	0	8	
53	417R	42402 Sprague	Meter Sprag Alu 250	250	250	\$7.73	15	0	0	0	0	
54	710	42601 American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00	0	0	0	0	0	
55	715	42602 American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00	0	0	0	0	0	
56	720	42603 American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00	0	0	0	0	0	
57	725	42312 American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08	0	0	0	0	0	
58	725	42604 American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00	0	0	0	0	0	
59	730	42605 American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23	0	0	0	0	0	
60	750	42606 Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70	0	0	0	0	0	
61	760	42607 Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00	0	0	0	0	0	
62	801	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57	0	0	0	0	0	
63	802	42701 Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57	582	582	582	582	0	
64	803	Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93	464	464	7,423	6,959	1,392	
65	804	Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29	6,549	9,459	35,168	30,802	4,123	
66	805	42702 Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41	368	613	2,208	1,962	184	
67	807	Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00	5,382	4,709	12,783	16,147	2,691	
68	809	Roots		3MHP 1480#		\$217.70	0	0	0	0	0	
69	810	42703 Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70	3,578	2,863	12,077	35,964	1,610	
70	813	42704 Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03	3,023	2,116	4,233	68,929	1,814	
71	815	42705 Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02	0	659	659	20,657	440	
72	820	42706 Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30	0	0	0	8,077	288	
73	825	42707 Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10	0	0	0	0	0	
74	830	Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00	0	0	0	0	0	
75	853	Romet	Rotary	1.5M	1500	\$0.00	0	0	0	0	0	
76	855	Romet	Rotary	2M	2000	\$0.00	0	0	0	0	0	
77	860	Romet	Rotary	3M	3000	\$0.00	0	0	0	0	0	
78	865	Romet	Rotary	5M	5000	\$0.00	0	0	0	0	0	
79	870	Romet	Rotary	7M	7000	\$0.00	0	0	0	0	0	
80	875	Romet	Rotary	11M	11000	\$0.00	0	0	0	0	0	
81	876	Romet	Rotary	13M	13000	\$0.00	0	0	0	0	0	
82	890	American	Rotary			\$0.00	0	0	0	0	0	
83	905	42801 American	Meter Turb&Orff 16M	4GT-16M	16000	\$0.00	0	0	0	0	0	
84	915	42803 American	Meter Turb&Orff 60M	8GT-60M	60000	\$2,197.67	0	0	0	0	0	
85	920	42804 American	Meter Turb&Orff 150M	12GT-150l	150000	\$2,382.00	0	0	0	0	0	
86	930	42805 Rockwell	Meter Turb&Orff T16	T-16	18000	\$148.66	0	149	0	0	0	
87	935	42806 Rockwell	Meter Turb&Orff T30	T-30	30000	\$285.10	0	0	0	2,281	0	
88	938	Equimeter	Turbine			\$0.00	0	0	0	0	0	
89	940	42807 Rockwell	Meter Turb&Orff T60	T-60	60000	\$315.35	0	0	0	631	0	
90	945	42808 Rockwell	Meter Turb&Orff T140	T-140	140000	\$4,233.48	0	0	0	0	0	
91	950	42608	Meter Rty Am/Rw Romet			\$65.68	0	0	0	0	0	
92		42608	Meter Rty Am/Rw Am-Cv			\$18.71	0	0	0	0	0	
93	Unknown						0	0	0	0	0	
94	Total						2,453,211	218,265	335,677	314,213	23,449	
95	Remote Readers						33,496	281	90	0	0	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 METER ONLY AND REMOTE READER INVESTMENT

	A	B	C	D	E	F	G	H	BT	BU	BV	BW
4	Average Cost per Meter											
5												
6												
7	Series #	Accting #	Manufacturer	Description	Size	Capacity	Average Cost		IVIS	LVIS	LIS	Investment
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00		0	0	0	0
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44		0	0	0	180
10	27	42013	American (Metric)	Meter Tin Case Superi	15LT	375	\$0.00		0	0	0	0
11	38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00		0	0	0	0
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00		0	0	0	0
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11		0	0	0	23
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09		0	0	0	725
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00		0	0	0	0
16	157	42118	American	Meter Iron Case Am-Me	60B	950	\$27.03		0	0	0	0
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00		0	0	0	0
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00		0	0	0	0
19	175	42121	American	Meter Iron Case Am-Mt	500B	4800	\$0.00		0	0	0	0
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0	0	0	0
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0	0	0	0
22	190	42109	Ironclad	Meter Iron Case Ir Cl		1	125	\$0.00	0	0	0	0
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0	0	0	0
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03		0	0	0	27
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00		0	0	0	0
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		8	17	8	864,315
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		0	0	0	271
28	224	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		108	0	18	1,398,619
29	224R	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		0	0	0	33,069
30	233	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		171	28	28	84,892
31	233R	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0	0	0	512
32	242	42206	American	Meter Amer Alum Al 80	AL800	800	\$124.44		2,890	120	120	258,336
33	246	42207	American	Meter Amer Alum Al 10	AL1000	1000	\$61.59		308	123	0	17,245
34	253	42208	American	Meter Amer Alum Al 14	AL1400	1400	\$142.25		3,804	555	0	87,058
35	262	42209	American	Meter Amer Alum Al 23	AL2300	2300	\$108.63		2,362	87	0	25,635
36	278	42210	American	Meter Amer Alum Al 50	AL5000	5000	\$199.44		5,281	943	0	24,331
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00		0	0	0	0
38	305	42302	Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00		0	0	0	0
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46		0	0	0	110
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00		0	0	0	0
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19		0	0	0	36,964
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		13	0	0	203,190
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		0	0	0	0
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14		0	0	0	4,303
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54		239	80	0	59,905
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16		0	0	0	1,086
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12		1,753	0	0	16,803
48	379	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69		1,357	0	0	14,497
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56		5,763	2,506	0	26,811
50	397		Rockwell		R5000		\$0.00		0	0	0	0
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00		0	0	0	0
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	0	92,057
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0	0	0	15
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00		0	0	0	0
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00		0	0	0	0
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00		0	0	0	0
57	725	42312	American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08		0	0	0	0
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00		0	0	0	0
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23		0	0	0	0
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70		0	0	0	0
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00		0	0	0	0
62	801		Roots	Meter-Rty Roots Rts-D	8C-Fig	800	\$581.57		0	0	0	0
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Fig	800	\$581.57		0	0	0	2,328
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93		2,784	0	0	19,486
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29		6,306	243	0	92,650
66	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41		613	61	0	6,009
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00		8,073	0	0	49,785
68	809		Roots		3MHP 1480#		\$217.70		0	0	218	218
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70		7,336	179	179	63,786
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03		20,860	3,023	0	103,898
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02		8,131	1,319	0	31,865
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30		4,615	2,308	577	15,865
73	825	42707	Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10		0	0	0	0
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00		0	0	0	0
75	853		Romet	Rotary	1.5M	1500	\$0.00		0	0	0	0
76	855		Romet	Rotary	2M	2000	\$0.00		0	0	0	0
77	860		Romet	Rotary	3M	3000	\$0.00		0	0	0	0
78	865		Romet	Rotary	5M	5000	\$0.00		0	0	0	0
79	870		Romet	Rotary	7M	7000	\$0.00		0	0	0	0
80	875		Romet	Rotary	11M	11000	\$0.00		0	0	0	0
81	876		Romet	Rotary	13M	13000	\$0.00		0	0	0	0
82	890		American	Rotary			\$0.00		0	0	0	0
83	905	42801	American	Meter Turb&Orif 16M	4GT-16M	16000	\$0.00		0	0	0	0
84	915	42803	American	Meter Turb&Orif 60M	6GT-60M	60000	\$2,197.67		0	0	0	0
85	920	42804	American	Meter Turb&Orif 150M	12GT-150M	150000	\$2,382.00		0	0	0	0
86	930	42805	Rockwell	Meter Turb&Orif T18	T-18	18000	\$148.66		595	297	892	1,933
87	935	42806	Rockwell	Meter Turb&Orif T30	T-30	30000	\$285.10		2,566	3,706	3,421	11,974
88	938		Equimeter	Turbine			\$0.00		0	0	0	0
89	940	42807	Rockwell	Meter Turb&Orif T60	T-60	60000	\$315.35		631	946	946	3,154
90	945	42808	Rockwell	Meter Turb&Orif T140	T-140	140000	\$4,233.48		0	0	12,700	12,700
91	950	42808		Meter Rty Am/Rw Romet			\$65.68		0	0	131	131
92		42809		Meter Rty Am/Rw Am-Cv			\$18.71		0	0	0	0
93	Unknown								0	0	0	0
94	Total								86,367	16,541	19,238	3,466,861
95	Remote Readers								0	0	0	33,867

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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	A	B	C	D	E	F	G	H	BX	BY	BZ	CA
	Series #	Accting #	Manufacturer	Description	Size	Capacity	Average Cost	Residential	Sm C/P LE 250	Sm C/P GT 250	Large C/P	
4												
5												
6												
7												
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44	92.777800%	7.222200%	0.000000%	0.000000%	
10	27	42013	American (Metric)	Meter Tin Case Superi	15LT	375	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
11	38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11	100.000000%	0.000000%	0.000000%	0.000000%	
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09	96.965500%	2.758600%	0.275900%	0.000000%	
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
16	157	42116	American	Meter Iron Case Am-Me	60B	950	\$27.03	0.000000%	0.000000%	0.000000%	0.000000%	
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
19	175	42121	American	Meter Iron Case Am-MI	500B	4800	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0.000000%	0.000000%	0.000000%	
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0.000000%	0.000000%	0.000000%	
22	190	42109	Ironclad	Meter Iron Case Ir Ci		1	125	\$0.00	0.000000%	0.000000%	0.000000%	
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0.000000%	0.000000%	0.000000%	
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03	100.000000%	0.000000%	0.000000%	0.000000%	
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42	94.956000%	4.427300%	0.535100%	0.055200%	
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42	97.048000%	2.952000%	0.000000%	0.000000%	
28	224	42204	American	Meter Amer Alum Ai 26	AL250	250	\$18.81	95.607900%	3.756300%	0.538100%	0.077100%	
29	224R	42204	American	Meter Amer Alum Ai 26	AL250	250	\$18.81	99.074600%	0.653200%	0.272200%	0.000000%	
30	233	42205	American	Meter Amer Alum Ai 42	AL425	425	\$28.44	38.593700%	29.648300%	28.174600%	2.545600%	
31	233R	42205	American	Meter Amer Alum Ai 42	AL425	425	\$28.44	88.867200%	11.132800%	0.000000%	0.000000%	
32	242	42206	American	Meter Amer Alum Ai 80	AL800	800	\$124.44	17.296000%	19.207500%	50.536500%	9.930100%	
33	246	42207	American	Meter Amer Alum Ai 10	AL1000	1000	\$61.59	11.069900%	13.928700%	50.716100%	18.214000%	
34	253	42208	American	Meter Amer Alum Ai 14	AL1400	1400	\$142.25	14.172200%	9.554500%	42.515300%	27.069300%	
35	262	42209	American	Meter Amer Alum Ai 23	AL2300	2300	\$108.63	7.848600%	6.483300%	18.453900%	55.295500%	
36	278	42210	American	Meter Amer Alum Ai 50	AL5000	5000	\$199.44	3.875700%	1.549500%	3.875700%	63.589100%	
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
38	305	42302	Rockwell	Meter Rockw Alu 175S	175S	175	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46	100.000000%	0.000000%	0.000000%	0.000000%	
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19	94.456700%	4.999500%	0.446400%	0.037900%	
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19	95.332900%	4.040100%	0.545800%	0.059100%	
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19	0.000000%	0.000000%	0.000000%	0.000000%	
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14	48.872900%	23.193100%	27.678400%	0.255600%	
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54	20.345500%	18.749700%	48.935900%	9.441600%	
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16	11.141800%	22.191500%	36.095800%	27.808500%	
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$148.12	5.219300%	2.606700%	44.349100%	33.916600%	
48	379	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69	17.024200%	3.407600%	17.445000%	51.914100%	
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56	4.673500%	0.936200%	1.868600%	60.743700%	
50	397		Rockwell		R5000		\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73	96.084800%	3.401200%	0.495300%	0.000000%	
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73	100.000000%	0.000000%	0.000000%	0.000000%	
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
57	725	42312	American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08	0.000000%	0.000000%	0.000000%	0.000000%	
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00	0.000000%	0.000000%	0.000000%	0.000000%	
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23	0.000000%	0.000000%	0.000000%	0.000000%	
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70	0.000000%	0.000000%	0.000000%	0.000000%	
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
62	801		Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57	0.000000%	0.000000%	0.000000%	0.000000%	
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57	25.000000%	25.000000%	25.000000%	25.000000%	
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93	2.381200%	2.381200%	38.094000%	35.712600%	
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29	7.068500%	10.209400%	37.957900%	33.245500%	
66	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41	6.124100%	10.201400%	36.744900%	32.651000%	
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00	10.810500%	9.458700%	25.678400%	32.433500%	
68	809		Roots		3MHP 1480#		\$217.70	0.000000%	0.000000%	0.000000%	0.000000%	
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70	5.609400%	4.488400%	18.933800%	56.382300%	
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03	2.906800%	2.034700%	4.070300%	68.278000%	
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02	0.000000%	2.068100%	2.068100%	64.826700%	
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30	0.000000%	0.000000%	0.000000%	50.910900%	
73	825	42707	Roots	Meter-Rty Roots Rts-D	18M	18000	\$280.10	0.000000%	0.000000%	0.000000%	0.000000%	
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
75	853		Romet	Rotary	1.5M	1500	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
76	855		Romet	Rotary	2M	2000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
77	860		Romet	Rotary	3M	3000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
78	865		Romet	Rotary	5M	5000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
79	870		Romet	Rotary	7M	7000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
80	875		Romet	Rotary	11M	11000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
81	876		Romet	Rotary	13M	13000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
82	890		American	Rotary			\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
83	905	42801	American	Meter Turb&Orif 16M	4GT-16M	16000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
84	915	42803	American	Meter Turb&Orif 60M	8GT-60M	60000	\$2,197.67	0.000000%	0.000000%	0.000000%	0.000000%	
85	920	42804	American	Meter Turb&Orif 150M	12GT-150I	150000	\$2,382.00	0.000000%	0.000000%	0.000000%	0.000000%	
86	930	42805	Rockwell	Meter Turb&Orif T1B	T-1B	18000	\$148.66	0.000000%	7.708200%	0.000000%	0.000000%	
87	935	42806	Rockwell	Meter Turb&Orif T30	T-30	30000	\$285.10	0.000000%	0.000000%	0.000000%	18.049600%	
88	938		Equimeter	Turbine			\$0.00	0.000000%	0.000000%	0.000000%	0.000000%	
89	940	42807	Rockwell	Meter Turb&Orif T60	T-60	60000	\$315.35	0.000000%	0.000000%	0.000000%	20.006300%	
90	945	42808	Rockwell	Meter Turb&Orif T140	T-140	140000	\$4,233.48	0.000000%	0.000000%	0.000000%	0.000000%	
91	950	42608		Meter Rty Am/Rw Romet			\$85.68	0.000000%	0.000000%	0.000000%	0.000000%	
92		42609		Meter Rty Am/Rw Am-Cv			\$18.71	0.000000%	0.000000%	0.000000%	0.000000%	
93	Unknown							0.000000%	0.000000%	0.000000%	0.000000%	
94	Total							70.781700%	6.295800%	9.879600%	9.063300%	
95	Remote Readers							98.904600%	0.829700%	0.265700%	0.000000%	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISON
 METER ONLY AND REMOTE READER INVESTMENT

	A	B	C	D	E	F	G	H	CB	CC	CD	CE
	Series #	Accting #	Manufacturer	Description	Size	Capacity	Average Cost		SVIS	IVIS	LVIS	LIS
4												
5												
6												
7												
8	2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
9	18		American (Metric)	Meter Tin Case Am-Met	10LT	275	\$6.44		0.000000%	0.000000%	0.000000%	0.000000%
10	27	42013	American (Metric)	Meter Tin Case Superi	15LT	375	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
11	38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
12	44	42015	Metric	Meter Tin Case Metric	30LT	875	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
13	103	42112	American	Meter Iron Case Am-Me	5B	165	\$23.11		0.000000%	0.000000%	0.000000%	0.000000%
14	121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	\$1.09		0.000000%	0.000000%	0.000000%	0.000000%
15	137	42114	American	Meter Iron Case Am-Me	20B	350	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
16	157	42118	American	Meter Iron Case Am-Me	60B	950	\$27.03		0.000000%	0.000000%	0.000000%	0.000000%
17	164	42119	American	Meter Iron Case Am-Me	80B	1200	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
18	173	42120	American	Meter Iron Case Am-Me	250B	3000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
19	175	42121	American	Meter Iron Case Am-Mt	500B	4800	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
20	187	42106	EMCO	Meter Iron Case Emco		4	2250	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%
21	189	42108	EMCO	Meter Iron Case Emco		5	5000	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%
22	190	42109	Ironclad	Meter Iron Case Ir Cl		1	125	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%
23	193	42110	Tobey	Meter Iron Case Tobey		1	160	\$0.00	0.000000%	0.000000%	0.000000%	0.000000%
24	209	42201	American	Meter Amer Alum Ac 18	AL175	175	\$27.03		0.000000%	0.000000%	0.000000%	0.000000%
25	215	42202	American	Meter Amer Alum Ac 22	AL225	225	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
26	220	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		0.021400%	0.001200%	0.002800%	0.001200%
27	220R	42203	American	Meter Amer Alum Ac 26	AC250	250	\$10.42		0.000000%	0.000000%	0.000000%	0.000000%
28	224	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		0.011600%	0.007700%	0.000000%	0.001300%
29	224R	42204	American	Meter Amer Alum Al 26	AL250	250	\$18.81		0.000000%	0.000000%	0.000000%	0.000000%
30	233	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0.770400%	0.201400%	0.033000%	0.033000%
31	233R	42205	American	Meter Amer Alum Al 42	AL425	425	\$28.44		0.000000%	0.000000%	0.000000%	0.000000%
32	242	42206	American	Meter Amer Alum Al 80	AL800	800	\$124.44		1.818200%	1.118700%	0.046500%	0.046500%
33	246	42207	American	Meter Amer Alum Al 10	AL1000	1000	\$61.59		3.572000%	1.786000%	0.713300%	0.000000%
34	253	42208	American	Meter Amer Alum Al 14	AL1400	1400	\$142.25		1.911400%	4.139800%	0.637500%	0.000000%
35	262	42209	American	Meter Amer Alum Al 23	AL2300	2300	\$108.63		1.365300%	9.214000%	0.339400%	0.000000%
36	278	42210	American	Meter Amer Alum Al 50	AL5000	5000	\$199.44		1.549500%	21.704800%	3.875700%	0.000000%
37	300	42301	Rockwell	Meter Rockw Alu Emco	00-150	150	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
38	305	42302	Rockwell	Meter Rockw Alu R175S	R175S	175	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
39	308	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$27.46		0.000000%	0.000000%	0.000000%	0.000000%
40	308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
41	330		Equimeter	Aluminum Diaphragm	R275	275	\$7.19		0.059500%	0.000000%	0.000000%	0.000000%
42	334		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		0.015700%	0.006400%	0.000000%	0.000000%
43	334R		Rockwell	Aluminum Diaphragm	R250/275	275	\$7.19		0.000000%	0.000000%	0.000000%	0.000000%
44	335	42305	Rockwell	Meter Rockw Alu R415	R415	415	\$17.14		0.000000%	0.000000%	0.000000%	0.000000%
45	365	42306	Rockwell	Meter Rockw Alu R750	R750	750	\$124.54		1.994800%	0.399000%	0.133500%	0.000000%
46	370	42307	Rockwell	Meter Rockw Alu R800	R800	800	\$30.16		2.762400%	0.000000%	0.000000%	0.000000%
47	375	42308	Rockwell	Meter Rockw Alu R3000	R3000	1450	\$146.12		3.475600%	10.432700%	0.000000%	0.000000%
48	379	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	\$61.69		0.848500%	9.360600%	0.000000%	0.000000%
49	385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	\$250.56		0.936200%	21.494900%	9.346900%	0.000000%
50	397		Rockwell		R5000		\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
51	405	42401	Sprague	Meter Sprag Alu 1A 17	175RM	175	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
52	417	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0.008700%	0.000000%	0.000000%	0.000000%
53	417R	42402	Sprague	Meter Sprag Alu 250	250	250	\$7.73		0.000000%	0.000000%	0.000000%	0.000000%
54	710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
55	715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
56	720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
57	725	42312	American (CVM)	Meter Rockw Alu R-160	11M	11000	\$30.08		0.000000%	0.000000%	0.000000%	0.000000%
58	725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	\$180.00		0.000000%	0.000000%	0.000000%	0.000000%
59	730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	\$78.23		0.000000%	0.000000%	0.000000%	0.000000%
60	750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	\$738.70		0.000000%	0.000000%	0.000000%	0.000000%
61	760	42607	Rockwell	Meter Rty Am/Rw Rockw	R-8	8000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
62	801		Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		0.000000%	0.000000%	0.000000%	0.000000%
63	802	42701	Roots	Meter-Rty Roots Rts-D	8C-Flg	800	\$581.57		0.000000%	0.000000%	0.000000%	0.000000%
64	803		Roots	Meter-Rty Roots Rts-D	11C	1100	\$695.93		7.143600%	14.287200%	0.000000%	0.000000%
65	804		Roots	Meter-Rty Roots Rts-D	15C	1500	\$686.29		4.450100%	6.806300%	0.262300%	0.000000%
68	805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	\$72.41		3.062100%	10.201400%	1.015100%	0.000000%
67	807		Roots	Meter-Rty Roots Rts-D	2M	2000	\$803.00		5.405200%	16.215700%	0.000000%	0.000000%
68	809		Roots		3MHP 1480#		\$217.70		0.000000%	0.000000%	0.000000%	100.000000%
69	810	42703	Roots	Meter-Rty Roots Rts-D	3M	3000	\$217.70		2.524100%	11.501000%	0.280600%	0.280600%
70	813	42704	Dresser	Meter-Rty Roots Rts-D	5M	5000	\$638.03		1.744300%	20.058100%	2.906800%	0.000000%
71	815	42705	Roots	Meter-Rty Roots Rts-D	7M	7000	\$358.02		1.380800%	25.517000%	4.139300%	0.000000%
72	820	42706	Roots	Meter-Rty Roots Rts-D	11M	11000	\$453.30		1.815300%	29.089200%	14.547700%	3.636900%
73	825	42707	Roots	Meter-Rty Roots Rts-D	16M	16000	\$260.10		0.000000%	0.000000%	0.000000%	0.000000%
74	830		Roots	Meter-Rty Roots Rts-D	23M	23000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
75	853		Romet	Rotary	1.5M	1500	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
76	855		Romet	Rotary	2M	2000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
77	860		Romet	Rotary	3M	3000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
78	865		Romet	Rotary	5M	5000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
79	870		Romet	Rotary	7M	7000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
80	875		Romet	Rotary	11M	11000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
81	876		Romet	Rotary	13M	13000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
82	890		American	Rotary			\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
83	905	42801	American	Meter Turb&Orif 16M	4GT-16M	16000	\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
84	915	42803	American	Meter Turb&Orif 60M	8GT-60M	60000	\$2,197.67		0.000000%	0.000000%	0.000000%	0.000000%
85	920	42804	American	Meter Turb&Orif 150M	12GT-150I	150000	\$2,382.00		0.000000%	0.000000%	0.000000%	0.000000%
86	930	42805	Rockwell	Meter Turb&Orif T18	T-18	18000	\$148.66		0.000000%	30.781200%	15.364700%	46.145900%
87	935	42806	Rockwell	Meter Turb&Orif T30	T-30	30000	\$285.10		0.000000%	21.429800%	30.950400%	28.570200%
88	938		Equimeter	Turbine			\$0.00		0.000000%	0.000000%	0.000000%	0.000000%
89	940	42807	Rockwell	Meter Turb&Orif T60	T-60	60000	\$315.35		0.000000%	20.006300%	29.993700%	29.993700%
90	945	42808	Rockwell	Meter Turb&Orif T140	T-140	140000	\$4,233.48		0.000000%	0.000000%	0.000000%	100.000000%
91	950	42808		Meter Rty Am/Rw Romet			\$65.68		0.000000%	0.000000%	0.000000%	100.000000%
92		42609		Meter Rty Am/Rw Am-Cv			\$18.71		0.000000%	0.000000%	0.000000%	0.000000%
93	Unknown									0.000000%	0.000000%	0.000000%
94	Total									0.676400%	2.491200%	0.471100%
95	Remote Readers									0.000000%	0.000000%	0.000000%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 PRESSURE COMPENSATING METER INVESTMENT

Series #	Account #	Manufacturer	Description	Size	Capacity	Total Residential	Small				MVS	LVIS	US	Total	Avg. Cost Per Meter	Total Residential	Small				MVS	LVIS	US	Total		
							Comm/PA LE 250	Comm/PA GT 250	Large Comm/PA	SVIS							Comm/PA LE 250	Comm/PA GT 250	Large Comm/PA	SVIS						
2	42001	American (Metric)	Meter Tin Case Am-Met	5LT	150	0	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
18		American (Metric)	Meter Tin Case Am-Met	10LT	275	0	0	0	0	0	0	0	0	8.44	0	0	0	0	0	0	0	0	0	0	0	0
27	42013	American (Metric)	Meter Tin Case Superi	15LT	375	0	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
38	42014	American (Metric)	Meter Tin Case Am-Met	20LT	450	0	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
44	42015	Metric	Meter Tin Case Metric	30LT	875	0	0	0	0	0	0	0	0	23.11	0	0	0	0	0	0	0	0	0	0	0	0
103	42112	American	Meter Iron Case Am-Me	5B	185	0	0	0	0	0	0	0	1.09	0	0	0	0	0	0	0	0	0	0	0	0	0
121	42113	American (IC)	Meter Iron Case Am-Me	10B	250	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
137	42114	American	Meter Iron Case Am-Me	20B	350	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
137	42118	American	Meter Iron Case Am-Me	50B	950	0	0	0	0	0	0	0	27.03	0	0	0	0	0	0	0	0	0	0	0	0	0
164	42119	American	Meter Iron Case Am-Me	50B	1200	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
173	42120	American	Meter Iron Case Am-Me	250B	3000	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
175	42121	American	Meter Iron Case Am-Me	500B	4800	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
187	42106	EMCO	Meter Iron Case Emco	4	2250	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
189	42168	EMCO	Meter Iron Case Emco	5	5000	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
190	42108	Ironclad	Meter Iron Case I Cl	1	125	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
193	42110	Tobey	Meter Iron Case Tobey	1	180	0	0	0	0	0	0	0	27.03	0	0	0	0	0	0	0	0	0	0	0	0	0
209	42201	American	Meter Amer Alum Ac 16	AL175	175	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
215	42202	American	Meter Amer Alum Ac 28	AL225	225	0	0	0	0	0	0	0	10.42	0	0	0	0	0	0	0	0	0	0	0	0	0
220	42203	American	Meter Amer Alum Ac 28	AC250	250	0	0	0	0	0	0	0	10.42	0	0	0	0	0	0	0	0	0	0	0	0	0
220R	42203	American	Meter Amer Alum Ac 28	AC250	250	0	0	0	0	0	0	0	10.42	0	0	0	0	0	0	0	0	0	0	0	0	0
224	42204	American	Meter Amer Alum Ac 28	AL250	250	0	0	0	0	0	0	0	18.81	0	0	0	0	0	0	0	0	0	0	0	0	0
224R	42204	American	Meter Amer Alum Ac 28	AL250	250	0	0	0	0	0	0	0	18.81	0	0	0	0	0	0	0	0	0	0	0	0	0
233	42205	American	Meter Amer Alum Ac 42	AL425	425	0	0	0	0	0	0	0	28.44	0	0	0	0	0	0	0	0	0	0	0	0	0
233R	42205	American	Meter Amer Alum Ac 42	AL425	425	0	0	0	0	0	0	0	28.44	0	0	0	0	0	0	0	0	0	0	0	0	0
242	42206	American	Meter Amer Alum Ac 80	AL800	800	0	1	0	1	0	1	1	5	124.44	0	124.44	0	124.44	0	124.44	0	124.44	0	124.44	124.44	822.20
246	42207	American	Meter Amer Alum Ac 10	AL1000	1000	4	4	2	3	1	1	1	17	81.28	246.38	246.38	123.18	184.77	81.59	81.59	123.18	123.18	123.18	123.18	124.44	1,047.03
253	42208	American	Meter Amer Alum Ac 14	AL1400	1400	1	2	7	19	1	1	1	47	142.25	142.25	284.50	995.75	2,702.75	142.25	1,991.50	426.75	426.75	426.75	426.75	426.75	8,855.75
262	42209	American	Meter Amer Alum Ac 25	AL2300	2300	1	2	3	35	2	20	1	64	108.83	108.83	217.26	3,802.05	2,172.60	2,172.60	108.83	108.83	108.83	108.83	108.83	108.83	6,952.32
278	42210	American	Meter Amer Alum Ac 25	AL5000	5000	1	2	3	40	2	28	5	77	199.44	199.44	398.88	7,977.60	398.88	5,584.32	997.20	997.20	997.20	997.20	997.20	15,356.88	
300	42301	Rockwell	Meter Rockw Alu R150	00-150	150	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
305	42302	Rockwell	Meter Rockw Alu R175	175S	175	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
308	42303	Rockwell	Meter Rockw Alu R175	R175	175	0	0	0	0	0	0	0	27.46	0	0	0	0	0	0	0	0	0	0	0	0	0
308R	42303	Rockwell	Meter Rockw Alu R175	R175	175	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
330		Equipmeter	Aluminum Diaphragm	R275	275	0	0	0	0	0	0	0	7.19	0	0	0	0	0	0	0	0	0	0	0	0	0
334		Rockwell	Aluminum Diaphragm	R250/275	275	0	0	0	0	0	0	0	7.19	0	0	0	0	0	0	0	0	0	0	0	0	0
334R		Rockwell	Aluminum Diaphragm	R250/275	275	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
335	42305	Rockwell	Meter Rockw Alu R415	R415	415	0	0	0	0	0	0	0	5	124.54	0	373.82	124.54	0	0	0	0	0	0	124.54	0	822.70
365	42306	Rockwell	Meter Rockw Alu R750	R750	750	0	3	1	0	0	1	0	9	30.18	0	30.18	0	211.12	30.18	0	0	0	0	0	0	271.44
370	42307	Rockwell	Meter Rockw Alu R800	R800	800	0	1	0	7	1	0	0	38	146.12	0	146.12	876.72	2,776.28	146.12	1,807.32	0	0	0	0	0	5,552.56
375	42308	Rockwell	Meter Rockw Alu R2000	R2000	1450	0	1	6	19	1	0	0	63	61.89	0	246.78	123.38	2,344.22	61.89	1,110.42	0	0	0	0	0	3,896.47
378	42309	Rockwell	Meter Rockw Alu R5000	R5000	2250	0	4	2	38	1	18	0	57	250.56	0	250.56	5,512.32	250.56	5,512.32	250.56	5,512.32	2,756.16	0	0	14,281.92	
385	42310	Rockwell	Meter Rockw Alu R1000	R10000	4700	0	0	1	22	1	22	11	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
397		Rockwell		R5000		0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
405	42401	Sprague	Meter Sprag Alu 1A 17	17SRM	175	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
417	42402	Sprague	Meter Sprag Alu 250	250	250	0	0	0	0	0	0	0	7.73	0	0	0	0	0	0	0	0	0	0	0	0	0
417R	42402	Sprague	Meter Sprag Alu 250	250	250	0	0	0	0	0	0	0	7.73	0	0	0	0	0	0	0	0	0	0	0	0	0
710	42601	American (CVM)	Meter Rty Am/Rw Am-Cv	2M	2000	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
715	42602	American (CVM)	Meter Rty Am/Rw Am-Cv	3.5M	3500	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
720	42603	American (CVM)	Meter Rty Am/Rw Am-Cv	5.3M	5300	0	0	0	0	0	0	0	30.08	0	0	0	0	0	0	0	0	0	0	0	0	0
725	42512	American (CVM)	Meter Rockw Alu R-160	11M	11000	0	0	0	0	0	0	0	180.00	0	0	0	0	0	0	0	0	0	0	0	0	0
725	42604	American (CVM)	Meter Rty Am/Rw Am-Cv	11M	11000	0	0	0	0	0	0	0	78.23	0	0	0	0	0	0	0	0	0	0	0	0	0
730	42605	American (CVM)	Meter Rty Am/Rw Am-Cv	16M	16000	0	0	0	0	0	0	0	738.70	0	0	0	0	0	0	0	0	0	0	0	0	0
750	42606	Rockwell	Meter Rty Am/Rw Rockw	R-3	3000	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
780	42607	Rockwell	Meter Rty Am/Rw Rockw	R-4	8000	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
801		Roots	Meter-Rty Roots Rts-D	8C-Ftg	800	0	1	2	1	2	1	0	7	581.57	0	581.57	1,163.14	581.57	1,163.14	581.57	0	0	0	0	0	0
802	42701	Roots	Meter-Rty Roots Rts-D	8C-Ftg	800	0	0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
803		Roots	Meter-Rty Roots Rts-D	11C	1100	0	0	8	9	3	8	0	24	895.93	0	0	0	0	0	0	0	0	0	0	0	0
804		Roots	Meter-Rty Roots Rts-D	15C	1500	1	9	29	45	7	22	1	114	886.29	886.29	6,178.61	19,902.41	30,883.05	4,804.03	15,098.38	886.29	0	0	0	78,237.06	
805	42702	Roots	Meter-Rty Roots Rts-D	1.5M	1500	0	4	7	8	0	7	1	40	72.41	0	289.64	506.87	72.41	506.87	72.41	0	0	0	0	0	2,896.40
807		Roots	Meter-Rty Roots Rts-D	2M	2000	2	2	1	8	2	10	0	25	803.00	1,806.00	1,806.00	803.00	6,424.00	1,806.00	8,030.00	0	0	0	0	0	20,075.00
809		Roots	Meter-Rty Roots Rts-D	2M	2000	0	0	0	0																	

	A	B	C	D	E	F	G	H	I	J
6	NFGDC									
7	PENNSYLVANIA DIVISION									
8	SERVICE LINE ALLOCATION									
9	AS OF JANUARY 31, 2006									
10										
11										
12	<u>Pressure</u>	<u>Material</u>	<u>Size</u>	<u>Number</u>	<u>Quantity</u>	<u>Cost</u>	<u>Average Cost</u>	<u>Quantity</u>	<u>Group Cost</u>	<u>Avg. Cost</u>
13	Large	Plastic	1"	60002	33	\$28,036.95	\$849.60			
14	Large	Steel	1"	60001	1,276	\$471,720.86	\$369.69			
15	Large	Plastic	1 1/8"	60002	1	(\$864.47)	(\$864.47)			
16	Large	Steel	1 1/4"	60001	4	\$245.63	\$61.41			
17	Low	Steel	1 1/2 - 7/8"	40001	52,304	\$9,116,140.04	\$174.29			
18	Low	Plastic	1 1/2 - 7/8"	40002	45,565	\$34,992,318.29	\$767.96			
19	High	Steel	1 1/2 - 7/8"	40101	23,364	\$4,881,554.35	\$208.93			
20	High	Plastic	1 1/2 - 7/8"	40102	78,022	\$68,950,463.54	\$883.73			
21	High	Steel	1 1/2 - 7/8"	60001	3	\$2,322.24	\$774.08			
22	High	Plastic	1 1/2 - 7/8"	60002	3	\$3,023.39	\$1,007.80	200,575	118,444,961	\$590.53
23	Low	Steel	2"	40001	1,653	\$859,204.40	\$519.78			
24	Low	Plastic	2"	40002	1,041	\$2,641,519.92	\$2,537.48			
25	High	Steel	2"	40101	214	\$247,292.00	\$1,155.57			
26	High	Plastic	2"	40102	859	\$2,639,551.91	\$3,072.82			
27	Large	Steel	2"	60001	6	\$8,247.72	\$1,374.62			
28	Large	Plastic	2"	60002	8	\$19,626.19	\$2,453.27	3,781	6,415,442	\$1,696.76
29	Low	Steel	3"	40001	377	\$303,184.35	\$804.20			
30	Low	Plastic	3"	40002	168	\$538,348.86	\$3,204.46			
31	High	Steel	3"	40101	3	\$8,449.77	\$2,816.59			
32	High	Plastic	3"	40102	66	\$269,034.33	\$4,076.28			
33	Large	Steel	3"	60001	2	\$2,876.43	\$1,438.22			
34	Large	Plastic	3"	60002	4	\$5,998.02	\$1,499.51	620	1,127,892	\$1,819.18
35	Large	Plastic	4"	40002	128	\$2,124.72	\$16.60			
36	Large	Steel	4"	60001	343	\$161,138.85	\$469.79			
37	Large	Plastic	4'	60002	75	\$249,173.16	\$3,322.31	546	412,437	\$755.38
38	Large	Steel	6"	60001	25	\$13,657.37	\$546.29			
39	Large	Plastic	6"	60002	5	\$31,202.96	\$6,240.59	30	44,860	\$1,495.34
40	Large	Steel	8"	60001	2	\$472.45	\$236.23	2	472	\$236.23
41	Large	Plastic	10"	60001	1	\$1,334.54	\$1,334.54	1	1,335	\$1,334.54
42	Large	Steel	12"	60001	3	\$6,234.98	\$2,078.33	3	6,235	\$2,078.33
43	Large	Steel	16"	60001	1	\$574.90	\$574.90	1	575	\$574.90
44					205,559	\$126,454,208.65	\$615.17	205,559	\$126,454,209	\$615.17
45										
46										
47										

	A	B	C	K	L	N	O	Q	R	T	U	W	X	
6	NFGDC													
7	PENNSYLVANIA DIVISION													
8	SERVICE LINE ALLOCATION													
9	AS OF JANUARY 31, 2006													
10														
11					LIS		LVIS		IVIS		SVIS		Lg C/PA	
12	<u>Pressure</u>	<u>Material</u>	<u>Size</u>	<u>Services</u>	<u>Investment</u>	<u>Services</u>	<u>Investment</u>	<u>Services</u>	<u>Investment</u>	<u>Services</u>	<u>Investment</u>	<u>Services</u>	<u>Investment</u>	
13	Large	Plastic	1"											
14	Large	Steel	1"											
15	Large	Plastic	1 1/8"											
16	Large	Steel	1 1/4"											
17	Low	Steel	1 1/2 - 7/8"											
18	Low	Plastic	1 1/2 - 7/8"											
19	High	Steel	1 1/2 - 7/8"											
20	High	Plastic	1 1/2 - 7/8"											
21	High	Steel	1 1/2 - 7/8"											
22	High	Plastic	1 1/2 - 7/8"	6	3,543	9	5,315	119	70,273	143	84,446	855	504,903	
23	Low	Steel	2"											
24	Low	Plastic	2"											
25	High	Steel	2"											
26	High	Plastic	2"											
27	Large	Steel	2"											
28	Large	Plastic	2"	3	5,090	14	23,755	227	385,165	64	108,593	739	1,253,906	
29	Low	Steel	3"											
30	Low	Plastic	3"											
31	High	Steel	3"											
32	High	Plastic	3"											
33	Large	Steel	3"											
34	Large	Plastic	3"	0	0	10	18,192	44	80,044	7	12,734	246	447,518	
35	Large	Plastic	4"											
36	Large	Steel	4"											
37	Large	Plastic	4'	9	6,798	19	14,352	51	38,524	8	6,043	147	111,041	
38	Large	Steel	6"											
39	Large	Plastic	6"	3	4,486	3	4,486	1	1,495	0	0	11	16,449	
40	Large	Steel	8"	0	0	1	236	0	0	0	0	1	236	
41	Large	Plastic	10"	0	0	0	0	0	0	0	0	0	0	
42	Large	Steel	12"	1	2,078	0	0	0	0	1	2,078	0	0	
43	Large	Steel	16"	0	0	0	0	0	0	0	0	0	0	
44				22	21,995	56	66,336	442	575,501	223	213,894	1,999	2,334,053	
45					0.02000%		0.05000%		0.46000%		0.17000%		1.85000%	
46														
47														

	A	B	C	Z	AA	AC	AD	AF	AG	AH	AI	
6	NFGDC											
7	PENNSYLVANIA DIVISION											
8	SERVICE LINE ALLOCATION											
9	AS OF JANUARY 31, 2006											
10												
11					Sm C/PA GT 250		Sm C/PA LE 250		Residential		Unassigned	
12	<u>Pressure</u>	<u>Material</u>	<u>Size</u>		<u>Services</u>	<u>Investment</u>	<u>Services</u>	<u>Investment</u>	<u>Services</u>	<u>Investment</u>	<u>Services</u>	<u>Investment</u>
13	Large	Plastic	1"									
14	Large	Steel	1"									
15	Large	Plastic	1 1/8"									
16	Large	Steel	1 1/4"									
17	Low	Steel	1 1/2 - 7/8"									
18	Low	Plastic	1 1/2 - 7/8"									
19	High	Steel	1 1/2 - 7/8"									
20	High	Plastic	1 1/2 - 7/8"									
21	High	Steel	1 1/2 - 7/8"									
22	High	Plastic	1 1/2 - 7/8"	3,205	1,892,649	7,632	4,506,925	183,897	108,596,695	4,709	2,780,212	
23	Low	Steel	2"									
24	Low	Plastic	2"									
25	High	Steel	2"									
26	High	Plastic	2"									
27	Large	Steel	2"									
28	Large	Plastic	2"	781	1,325,170	681	1,155,494	1,054	1,788,385	218	369,884	
29	Low	Steel	3"									
30	Low	Plastic	3"									
31	High	Steel	3"									
32	High	Plastic	3"									
33	Large	Steel	3"									
34	Large	Plastic	3"	102	185,556	76	138,258	105	191,014	30	54,576	
35	Large	Plastic	4"									
36	Large	Steel	4"									
37	Large	Plastic	4'	30	22,661	35	26,438	46	34,747	201	151,833	
38	Large	Steel	6"									
39	Large	Plastic	6"	0	0	1	1,495	6	8,972	5	7,477	
40	Large	Steel	8"	0	0	0	0	1	236	(1)	(236)	
41	Large	Plastic	10"	0	0	1	1,335	1	1,335	(1)	(1,335)	
42	Large	Steel	12"	0	0	0	0	1	2,078	0	1	
43	Large	Steel	16"	0	0	0	0	0	0	1	575	
44				4,118	3,426,036	8,426	5,829,945	185,111	110,623,462	5,162	3,362,987	
45					2.71000%		4.61000%		87.47000%		2.66000%	
46												
47												

	A	B	C	AJ	AK	AL	AM	AN	AO	AP	AQ	AA
6	NFGDC											
7	PENNSYLVANIA DIVISION											
8	SERVICE LINE ALLOCATION											
9	AS OF JANUARY 31, 2006											
10	Unassigned Allocation											
11												
12	<u>Pressure</u>	<u>Material</u>	<u>Size</u>	<u>LIS</u>	<u>LVIS</u>	<u>IVIS</u>	<u>SVIS</u>	<u>Lq C/PA</u>	<u>Sm C/PA GT 250</u>	<u>Sm C/PA LE 250</u>	<u>Residential</u>	
13	Large	Plastic	1"									
14	Large	Steel	1"									
15	Large	Plastic	1 1/8"									
16	Large	Steel	1 1/4"									
17	Low	Steel	1 1/2 - 7/8"									
18	Low	Plastic	1 1/2 - 7/8"									
19	High	Steel	1 1/2 - 7/8"									
20	High	Plastic	1 1/2 - 7/8"									
21	High	Steel	1 1/2 - 7/8"									
22	High	Plastic	1 1/2 - 7/8"	498	1,499	12,997	4,832	52,718	77,382	131,679	2,498,607	
23	Low	Steel	2"									
24	Low	Plastic	2"									
25	High	Steel	2"									
26	High	Plastic	2"									
27	Large	Steel	2"									
28	Large	Plastic	2"	66	199	1,729	643	7,014	10,295	17,519	332,419	
29	Low	Steel	3"									
30	Low	Plastic	3"									
31	High	Steel	3"									
32	High	Plastic	3"									
33	Large	Steel	3"									
34	Large	Plastic	3"	10	29	255	95	1,035	1,519	2,585	49,048	
35	Large	Plastic	4"									
36	Large	Steel	4"									
37	Large	Plastic	4'	27	82	710	264	2,879	4,226	7,191	136,454	
38	Large	Steel	6"									
39	Large	Plastic	6"	1	4	35	13	142	208	354	6,720	
40	Large	Steel	8"	(0)	(0)	(1)	(0)	(4)	(7)	(11)	(212)	
41	Large	Plastic	10"	(0)	(1)	(6)	(2)	(25)	(37)	(63)	(1,200)	
42	Large	Steel	12"	0	0	0	0	0	0	0	1	
43	Large	Steel	16"	0	0	3	1	11	16	27	517	
44				602	1,813	15,722	5,845	63,769	93,602	159,281	3,022,353	
45				0.01790%	0.05390%	0.46750%	0.17380%	1.89620%	2.78330%	4.73630%	89.87110%	
46											100.000000%	
47											3,362,987	

	A	B	C	AS	AT	AU	AV	AW	AX	AY	AZ
6	NFGDC										
7	PENNSYLVANIA DIVISION										
8	SERVICE LINE ALLOCATION										
9	AS OF JANUARY 31, 2006										
10	Total Direct and Unassigned Investment										
11											
12	<u>Pressure</u>	<u>Material</u>	<u>Size</u>	<u>LIS</u>	<u>LVIS</u>	<u>IVIS</u>	<u>SVIS</u>	<u>Lq C/PA</u>	<u>Sm C/PA GT 250</u>	<u>Sm C/PA LE 250</u>	<u>Residential</u>
13	Large	Plastic	1"								
14	Large	Steel	1"								
15	Large	Plastic	1 1/8"								
16	Large	Steel	1 1/4"								
17	Low	Steel	1 1/2 - 7/8"								
18	Low	Plastic	1 1/2 - 7/8"								
19	High	Steel	1 1/2 - 7/8"								
20	High	Plastic	1 1/2 - 7/8"								
21	High	Steel	1 1/2 - 7/8"								
22	High	Plastic	1 1/2 - 7/8"	4,041	6,814	83,270	89,278	557,621	1,970,031	4,638,604	111,095,302
23	Low	Steel	2"								
24	Low	Plastic	2"								
25	High	Steel	2"								
26	High	Plastic	2"								
27	Large	Steel	2"								
28	Large	Plastic	2"	5,156	23,954	386,894	109,236	1,260,920	1,335,465	1,173,013	2,120,804
29	Low	Steel	3"								
30	Low	Plastic	3"								
31	High	Steel	3"								
32	High	Plastic	3"								
33	Large	Steel	3"								
34	Large	Plastic	3"	10	18,221	80,299	12,829	448,553	187,075	140,843	240,062
35	Large	Plastic	4"								
36	Large	Steel	4"								
37	Large	Plastic	4"	6,825	14,434	39,234	6,307	113,920	26,887	33,629	171,201
38	Large	Steel	6"								
39	Large	Plastic	6"	4,487	4,490	1,530	13	16,591	208	1,849	15,692
40	Large	Steel	8"	(0)	236	(1)	(0)	232	(7)	(11)	24
41	Large	Plastic	10"	(0)	(1)	(6)	(2)	(25)	(37)	1,272	135
42	Large	Steel	12"	2,078	0	0	2,078	0	0	0	2,079
43	Large	Steel	16"	0	0	3	1	11	16	27	517
44				22,597	68,149	591,223	219,739	2,397,822	3,519,638	5,989,226	113,645,815
45				0.017900%	0.053900%	0.467500%	0.173800%	1.896200%	2.783300%	4.736300%	89.871100%
46											100.000000%
47											126,454,209

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 INDUSTRIAL M/R ACCOUNT 385 ALLOCATION

	<u>Plant</u> <u>Records</u>	<u>Allocate</u> <u>Other</u>	<u>Total</u>	<u>%</u>
Residential	1,814.09	158.05	1,972.14	0.02240%
Large Comm/PA	5,716,819.56	498,055.66	6,214,875.22	70.72620%
IVIS	1,740,233.75	151,611.10	1,891,844.85	21.52950%
SVIS	25,098.96	2,186.65	27,285.61	0.31050%
LVIS	276,252.00	24,067.38	300,319.38	3.41770%
LIS	322,807.93	28,123.39	350,931.32	3.99370%
Other	704,202.22		0.00	
	<u>8,787,228.51</u>	<u>704,202.23</u>	<u>8,787,228.52</u>	<u>100.00000%</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
INDUSTRIAL M/R ACCOUNT 385

FERC Code	Descr	Sum Cost
16	IVIS Total	76,065.71
531	IVIS/SVIS Total	1,664,168.04
49	LIS Total	322,807.93
81	LVIS Total	276,252.00
267	Other Total	704,202.22
1	Residential Total	1,814.09
1550	Small Comm/PA Total	5,716,819.56
15	SVIS Total	25,098.96
2510	Grand Total	8,787,228.51

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Analysis of Customer Service Expenses & Sales Promotion
 Twelve Months Ended January 31, 2006

Account Description	Activity Per Books	Reclassified HTY	FTY	GTI LIURP	Pipeline Incentive	A&G Benefit Loadings	Total	Customer					Residential Service 193,982 555,552	Small Commercial & PA Service		Large Comm PA Service 2,270 7,988	SVIS 187 658	IVIS 366 1,288	LVIS 39 36,345	UIS 13 12,115	Total 209,975	
								Res	PA	Ind	All	Total		LE 250	GT 250							
A/C 907 - Supervision	353,514	353,534	370,182	0	0	289,910	660,092															
Customer Service Expenses																						
A/C 906 - Customer Assistance																						
560100 - Consumer Group Assistance	88,046	88,054	92,201			83,324	175,525	100%				175,525	0	0	0	0	0	0	0	0	175,525	
560110 - Seniors Programs	4,694	4,694	4,915			0	4,915	100%				4,915	0	0	0	0	0	0	0	0	4,915	
560120 - School Program	425	425	445			0	445	100%				445	0	0	0	0	0	0	0	0	445	
560200 - Prof & Trade Assistance	42,050	42,054	44,034			33,578	77,612	80%	20%			62,091	8,738	4,035	2,210	182	356	0	0	0	77,612	
560500 - Outside Sales	376,693	376,730	394,470			325,047	719,517	100%	50%	50%		100%	0	202,526	93,522	51,230	4,220	8,260	269,819	89,940	719,517	
560700 - Area Developments	15,831	15,833	16,579			0	16,579	100%	25%	75%		100%	0	2,333	1,077	590	49	95	8,326	3,109	16,579	
560800 - Market Dev/Sp Proj	77,323	77,330	80,972			38,529	119,501	10%	45%	45%		100%	11,950	30,273	13,979	7,658	631	1,235	40,331	13,444	119,501	
560900 - Technical Asst. & Dvlp.	33,977	33,980	35,580			0	35,580	100%	50%	50%		100%	0	10,015	4,625	2,533	209	408	13,342	4,448	35,580	
560901 - PA GTI Delta Expense	317,354	317,354	0	877,000		0	877,000	100%				100%	810,202	37,482	17,308	9,481	781	1,529	163	54	877,000	
561000 - Operations Support	50,114	50,119	52,479			43,967	96,448	50%	25%	25%		100%	48,222	13,574	6,268	3,433	283	554	18,084	6,028	96,448	
561100 - LIURP	1,595,693	1,595,693	0	1,184,000		0	1,184,000	100%				100%	1,184,000	0	0	0	0	0	0	0	1,184,000	
561200 - Residential Marketing	126,559	126,571	132,531			89,469	222,000	100%				100%	222,000	0	0	0	0	0	0	0	222,000	
561300 - Environmental Consulting	158,327	158,342	165,798			140,380	306,178	100%				100%	306,178	0	0	0	0	0	0	0	0	306,178
Total Acct. 906	2,887,086	2,887,179	1,020,004	2,061,000	0	754,294	3,835,298					2,825,528	304,941	140,814	77,135	6,355	12,437	351,065	117,023	3,835,298		
A/C 909N - Informational Advertising	420,884	420,895	440,715	0	2,100,000	46	2,540,761	100%				2,540,761	0	0	0	0	0	0	0	0	2,540,761	
Total Acct. 906 & 909N	3,307,970	3,308,074	1,460,719	2,061,000	2,100,000	754,340	6,376,059					5,366,289	304,941	140,814	77,135	6,355	12,437	351,065	117,023	6,376,059		
A/C 910N - Misc. Customer Serv.																						
562000 - Misc. Cust. Svc. Lbr	143,921	143,925	150,703			121,541	272,244	100%				100%	272,244	0	0	0	0	0	0	0	272,244	
562100 - Customer Outreach	12,408	12,408	12,992			0	12,992	100%				100%	12,992	0	0	0	0	0	0	0	12,992	
562110 - Misc. Cust. Svc. Expense	8,909	8,909	9,329			0	9,329	100%				100%	9,329	0	0	0	0	0	0	0	9,329	
562120 - Satellite Dispatch-LSE	44,197	44,198	46,279			0	46,279	100%				100%	42,754	1,978	913	500	41	81	9	3	46,279	
562130 - Satellite Dispatch-OT	103,230	103,233	108,094			0	108,094	100%				100%	99,861	4,620	2,133	1,188	96	188	20	7	108,094	
563000 - Rents	0	0	0			0	0	100%				100%	0	0	0	0	0	0	0	0	0	
Total Acct. 910 excluding 562500	312,665	312,673	327,397	0	0	121,541	448,938					437,180	6,598	3,048	1,668	137	269	29	10	448,938		
562500 - Gas Transp. Dept Exp.	875,195	875,062	967,830	0	0	28,659	996,489		100%	100%		920,590	42,588	19,666	10,773	887	1,737	185	62	996,489		
Total Customer Service	4,849,343	4,849,343	3,126,128	2,061,000	2,100,000	1,194,450	8,481,578					7,279,811	385,697	178,104	97,563	8,037	15,731	387,624	129,210	8,481,578		
Total Customer Service w/o 562500	3,974,148	3,974,281	2,158,298	2,061,000	2,100,000	1,165,791	7,485,089					6,359,021	343,109	158,438	86,790	7,150	13,994	387,439	129,148	7,485,089		
Total Customer Service w/o GTI and LIURP	2,061,101	2,061,233	2,158,298	0	2,100,000	1,165,791	5,424,089															
Sales Promotion																						
A/C 815 - Supervision	0	0	0			0	0	100%				100%	0	0	0	0	0	0	0	0	0	
A/C 816 - Demonstration & Selling	0	0	0			0	0	100%				100%	0	0	0	0	0	0	0	0	0	
A/C 813 - Promotional Advertising	179,181	179,181	184,062			0	184,062	100%				100%	184,062	0	0	0	0	0	0	0	184,062	
A/C 818 - Miscellaneous	0	0	0			0	0	100%				100%	0	0	0	0	0	0	0	0	0	
Total Sales Promotion	179,181	179,181	184,062			0	184,062					184,062	0	0	0	0	0	0	0	0	184,062	
Grand Total	5,028,524	5,028,524	3,310,190	2,061,000	2,100,000	1,194,450	8,665,640					7,463,673	385,697	178,104	97,563	8,037	15,731	387,624	129,210	8,665,640		

20-May-06
10:40 am

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Analysis of Customer Service Expenses & Sales Promotion - Labor
 Twelve Months Ended January 31, 2006

Account Description	Activity Per Books	Reclassified HTY	ETL	GTI & LIURP	Pipeline Incentive	A&G Benefit Loadings	Total						Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	MIS	LVIS	LIS	Total
								Res	EA	Ind	All	Total		LE 250	GT 250						
A/C 907 - Supervision	306,340	306,371	320,759	0	0	289,910	610,669					513,957	29,208	13,487	7,388	609	1,191	33,623	11,208	610,669	
Customer Service Expenses																					
A/C 908 - Customer Assistance																					
560100 - Consumer Group Assistance	88,046	88,055	92,190	0	0	83,324	175,514	100%			100%	175,514	0	0	0	0	0	0	0	0	175,514
560110 - Seniors Programs	0	0	0	0	0	0	0	100%			100%	0	0	0	0	0	0	0	0	0	0
560120 - School Program	0	0	0	0	0	0	0	100%			100%	0	0	0	0	0	0	0	0	0	0
560200 - Prof & Trade Assistance	35,481	35,485	37,151	0	0	33,578	70,729	80%	20%		100%	56,584	7,963	3,677	2,014	166	325	0	0	0	70,729
560500 - Outside Sales	343,467	343,504	359,635	0	0	325,047	684,682		50%	50%	100%	0	192,721	88,994	48,749	4,016	7,860	256,757	85,585	684,682	
560700 - Area Developments	0	0	0	0	0	0	0		50%	50%	100%	0	0	0	0	0	0	0	0	0	0
560800 - Market Dev/So Proj	40,713	40,717	42,629	0	0	38,529	81,158	10%	45%	45%	100%	8,116	20,560	9,494	5,201	428	839	27,390	9,130	81,158	
560900 - Technical Asst. & Dvlp.	0	0	0	0	0	0	0		50%	50%	100%	0	0	0	0	0	0	0	0	0	0
560901 - PA GTI De'ta Expense	0	0	0	0	0	0	0				100%	0	0	0	0	0	0	0	0	0	0
561000 - Operations Support	46,458	46,463	48,645	0	0	43,967	92,612	50%	25%	25%	100%	46,305	13,034	6,019	3,297	272	532	17,365	5,788	92,612	
561100 - LIURP	0	0	0	0	0	0	0	100%			100%	0	0	0	0	0	0	0	0	0	0
561200 - Residential Consulting	94,539	94,549	98,989	0	0	89,469	188,458	100%			100%	188,458	0	0	0	0	0	0	0	0	188,458
561300 - Environmental Consulting	148,335	148,351	155,318	0	0	140,390	295,698	70%	30%		100%	206,988	51,734	23,890	13,086	0	0	0	0	0	295,698
Total Acct. 908	797,039	797,124	834,558	0	0	754,294	1,588,852					681,965	286,012	132,074	72,347	4,882	9,556	301,512	100,503	1,588,851	
A/C 909N - Informational Advertising	50	50	52	0	0	48	98	100%				98	0	0	0	0	0	0	0	0	98
Total Acct. 908 & 909N	797,089	797,174	834,610	0	0	754,340	1,588,950					682,063	286,012	132,074	72,347	4,882	9,556	301,512	100,503	1,588,949	
A/C 910N - Misc. Customer Serv.																					
562000 - Misc. Cust. Svc. Lbr	128,428	128,442	134,474	0	0	121,541	256,015				100%	100%	236,514	10,942	5,053	2,768	228	446	48	16	256,015
562100 - Customer Outreach	0	0	0	0	0	0	0	50%	50%		100%	0	0	0	0	0	0	0	0	0	0
562110 - Misc. Cust. Svc. Expense	0	0	0	0	0	0	0				100%	0	0	0	0	0	0	0	0	0	0
562120 - Satellite Dispatch-LSE	0	0	0	0	0	0	0				100%	0	0	0	0	0	0	0	0	0	0
562130 - Satellite Dispatch-Of	0	0	0	0	0	0	0				100%	0	0	0	0	0	0	0	0	0	0
563000 - Rents	0	0	0	0	0	0	0				100%	0	0	0	0	0	0	0	0	0	0
Total Acct. 910	128,428	128,442	134,474	0	0	121,541	256,015					236,514	10,942	5,053	2,768	228	446	48	16	256,015	
562500 - Gas Transp. Dept Exp.	30,417	30,287	31,709	0	0	28,659	60,368				100%	100%	55,770	2,580	1,191	653	54	105	11	4	60,368
						1,194,450															
Total Customer Service	1,262,274	1,262,274	1,321,552	0	0	1,194,451	2,516,003					1,488,304	328,740	151,805	83,156	5,773	11,298	335,194	111,731	2,516,001	
Total Customer Service w/o 562500	1,231,857	1,231,988	1,289,843	0	0	1,165,792	2,455,635					1,432,534	326,160	150,614	82,503	5,719	11,193	335,183	111,727	2,455,633	
Sales Promotion																					
A/C 915 - Supervision	0	0	0	0	0	0	0	100%			100%	0	0	0	0	0	0	0	0	0	0
A/C 916 - Demonstration & Selling	0	0	0	0	0	0	0	100%			100%	0	0	0	0	0	0	0	0	0	0
A/C 913 - Promotional Advertising	0	0	0	0	0	0	0	100%			100%	0	0	0	0	0	0	0	0	0	0
A/C 916 - Miscellaneous	0	0	0	0	0	0	0	100%			100%	0	0	0	0	0	0	0	0	0	0
Total Sales Promotion	0	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0
Grand Total	1,262,274	1,262,274	1,321,552	0	0	1,194,451	2,516,003					1,488,304	328,740	151,805	83,156	5,773	11,298	335,194	111,731	2,516,001	

20-May-06
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National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Analysis of Gas Transportation Expense
 Account 562500
 Twelve Months Ended January 31, 2006

	<u>Activity Per Books</u>	<u>Reclassified HTY</u>	<u>FTY</u>	<u>A&G Benefit Allocation</u>	<u>Total</u>
Labor + L&B	30,417	30,287	31,709	28,659	60,368
Rents	3,661	3,661	3,968	0	3,968
Outside Services	244	225	231	0	231
Other	(17)	(1)	(1)	0	(1)
Postage	4,985	4,985	5,581	0	5,581
Info Services	34,724	34,724	38,422	0	38,422
Gas Transportation	801,181	801,181	887,920	0	887,920
Adjustments	0	0	0	0	0
Total Account 562500	<u>875,195</u>	<u>875,062</u>	<u>967,830</u>	<u>28,659</u>	<u>996,489</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
SUMMARY OF WRITE-OFFS FEBRUARY 2005 THROUGH JANUARY 2006

Number of Write-offs	February 05	March 05	April 05	May 05	June 05	July 05	August 05	September 05	October 05	November 05	December 05	January 06	Total	% of Total	\$/Account
1 Residential No Heat	9	7	22	10	20	12	9	7	9	5	7	9	126	0.80%	\$300.40
2 Commercial No Heat	3	1		5				2			3		14	0.09%	\$118.90
3 Industrial No Heat													0	0.00%	\$0.00
4 Public Authority No Heat													0	0.00%	\$0.00
11 Residential Heating	888	1,077	2,137	1,806	1,862	1,488	1,230	1,251	1,054	994	788	766	15,341	97.23%	\$533.15
12 Commercial Heating	21	40	28	58	35	20	11	15	14	10	16	17	285	1.81%	\$850.44
13 Industrial Heating	1	1			2		1	1	1		1		8	0.05%	\$730.50
14 Public Authority Heating													0	0.00%	\$0.00
15 Public Housing				1			1			1			3	0.02%	\$190.08
21 Churches No Heat													0	0.00%	\$0.00
51 Energy Select Pilot													0	0.00%	\$0.00
	922	1,126	2,187	1,880	1,919	1,520	1,252	1,276	1,078	1,010	815	792	15,777	100.00%	\$536.69

Amount of Write-Offs	February 05	March 05	April 05	May 05	June 05	July 05	August 05	September 05	October 05	November 05	December 05	January 06	Total	% of Total
1 Residential No Heat	\$1,414.75	\$1,963.84	\$10,121.30	\$4,602.61	\$10,896.16	\$1,595.47	\$2,056.75	\$534.48	\$1,617.63	\$187.83	\$1,579.62	\$1,280.16	\$37,850.60	0.45%
2 Commercial No Heat	118.48	238.92		774.64				381.25			151.27		1,664.54	0.02%
3 Industrial No Heat													0.00	0.00%
4 Public Authority No Heat													0.00	0.00%
11 Residential Heating	345,079.86	557,766.77	1,901,412.04	1,309,307.97	1,052,019.15	767,893.47	569,402.28	470,673.36	343,754.16	317,768.60	260,431.45	283,477.55	8,178,986.68	96.59%
12 Commercial Heating	22,707.01	44,118.17	19,854.25	52,082.11	28,459.26	21,587.48	9,877.16	7,976.94	5,281.34	3,237.82	21,319.32	5,893.80	242,374.46	2.86%
13 Industrial Heating	323.78	2,161.89			871.73		833.95	295.13	190.74		1,366.81		5,844.03	0.07%
14 Public Authority Heating													0.00	0.00%
15 Public Housing				267.24			120.54			182.45			570.23	0.01%
21 Churches No Heat													0.00	0.00%
31 Energy Select Pilot													0.00	0.00%
	\$369,643.86	\$806,249.59	\$1,931,387.59	\$1,367,034.57	\$1,092,246.30	\$791,076.42	\$582,090.68	\$479,861.16	\$350,823.87	\$321,376.50	\$284,848.47	\$290,651.51	\$8,467,290.52	100.00%

Customers	Total Write-Offs	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS	Total
			LE 250	GT 250						
Residential	8,216,837	8,216,837	8,974	4,144	2,270	187	366	39	13	209,975
Commercial	244,039		142,319	65,720	36,000					244,039
Industrial	5,844					1,806	3,535	377	126	5,844
Public Authority	570		333	154	84					571
	8,467,291	8,216,837	142,652	65,874	36,084	1,806	3,535	377	126	8,467,291

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ALLOCATION OF ADMINISTRATIVE AND GENERAL

Detail A/C Account	Description	Amount	Corporate			Total TME 1/31/06
			Management	Customer Service	Engineering Mechanical	
DT_920000 Total	Administrative and General Salaries	5,027,812.73	3,818,895.82	272,167.42	936,749.49	5,027,812.73
DT_921000 Total	Office Supplies & Expenses	2,872,200.05	2,443,896.22	85,555.62	342,748.21	2,872,200.05
DT_922000 Total	Administrative Expenses Transferred - Credit	(466,457.60)	0.00	0.00	(466,457.60)	(466,457.60)
DT_923000 Total	Outside Services Employed	497,779.56	472,091.21	0.00	25,688.35	497,779.56
DT_924000 Total	Property Insurance	20,623.00	0.00	0.00	20,623.00	20,623.00
DT_925000 Total	Injuries & Damages	1,475,016.87	519,155.74	0.00	955,861.13	1,475,016.87
DT_926000 Total	Employee Pensions and Benefits	14,531,451.59	14,198,419.84	42,011.84	291,019.91	14,531,451.59
DT_927000 Total	Franchise Requirement	750.00	750.00	0.00	0.00	750.00
DT_928000 Total	Regulatory Commission Expenses	1,686,742.01	1,677,683.35	9,058.66	0.00	1,686,742.01
DT_930200 Total	Miscellaneous General Expenses	427,036.06	418,056.48	2,520.21	6,459.37	427,036.06
DT_931000 Total	Rents	580,054.99	568,290.08	3,525.91	8,239.00	580,054.99
DT_932000 Total	Maintenance of General Plant	94,551.03	5,393.79	1,648.92	87,508.32	94,551.03
Grand Total		26,747,560.29	24,122,632.53	416,488.58	2,208,439.18	26,747,560.29

DT Account	Description	Corporate			Total TME 1/31/07
		Management	Consumer Services	Engineering & Mechanical	
DT_920000	Administrative and General Salaries	4,081,916.00	290,913.00	1,001,267.00	5,374,095.00
DT_921000	Office Supplies & Expenses	2,753,049.00	96,378.00	386,106.00	3,235,533.00
DT_922000	Administrative Expenses Transferred - Credit	0.00	0.00	(477,994.00)	(477,994.00)
DT_923000	Outside Services Employed	497,452.00	0.00	27,068.00	524,520.00
DT_924000	Property Insurance	0.00	0.00	(61,062.00)	(61,062.00)
DT_925000	Injuries and Damages	803,780.00	0.00	1,479,907.00	2,283,687.00
DT_926000	Employee Pensions and Benefits	4,751,810.00	14,060.00	97,396.00	4,863,266.00
DT_927000	Franchise Requirement	818.00	0.00	0.00	818.00
DT_928000	Regulatory Commission Expenses	2,688,745.00	14,518.00	0.00	2,703,263.00
DT_930200	Miscellaneous General Expenses	421,107.00	2,539.00	6,507.00	430,152.00
DT_931000	Rents	615,787.00	3,821.00	8,928.00	628,535.00
DT_932000	Maintenance of General Plant	5,630.00	1,721.00	91,339.00	98,690.00
Total		16,620,094.00	423,950.00	2,559,462.00	19,603,503.00

Corporate Management	O&M		Total
	77%	Non O&M 23%	
DT_920000 Administrative and General Salaries	3,143,075.32	938,840.68	4,081,916.00
DT_921000 Office Supplies & Expenses	2,119,847.73	633,201.27	2,753,049.00
DT_922000 Administrative Expenses Transferred - Credit	0.00	0.00	0.00
DT_923000 Outside Services Employed	383,038.04	114,413.96	497,452.00
DT_924000 Property Insurance	0.00	0.00	0.00
DT_925000 Injuries and Damages	618,910.60	184,869.40	803,780.00
DT_926000 Employee Pensions and Benefits	3,658,893.70	1,092,916.30	4,751,810.00
DT_927000 Franchise Requirement	629.86	188.14	818.00
DT_928000 Regulatory Commission Expenses	2,070,333.65	618,411.35	2,688,745.00
DT_930200 Miscellaneous General Expenses	324,252.39	96,854.61	421,107.00
DT_931000 Rents	474,155.99	141,631.01	615,787.00
DT_932000 Maintenance of General Plant	4,335.10	1,294.90	5,630.00
Total	12,797,472.38	3,822,621.62	16,620,094.00

DT_926 has been loaded onto O&M labor exclusive of the A&G labor. See Labor worksheet.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ANALYSIS OF DIRECT LABOR EXPENSE
TWELVE MONTHS ENDING JANUARY 31, 2007

NFG 2-37
Exhibit No. 111
Workpapers
Page 45 of 126

Labor Expenses	Activity <u>Per Books</u>	Reclassified <u>HTY</u>	<u>FTY</u>	A&G A/C 926 <u>Allocation</u>	<u>Total</u>
Natural Gas Production	2,839	2,839	2,973	2,687	5,660
Other Gas Supply Expense					
Purchased Gas Expense	0	0	0	0	0
Other Gas Supply Expense	95,099	95,099	99,565	89,989	189,554
Total Other Gas Supply Expense	95,099	95,099	99,565	89,989	189,554
Transmission Expense	285,653	285,653	299,067	270,304	569,371
Distribution Expenses					
Supervisory & Engineering	1,778,730	1,778,730	1,862,262	1,683,159	3,545,421
Load Dispatching	332,814	332,814	348,443	314,931	663,374
Compressor Stations Labor	1,914	1,914	2,004	1,811	3,815
Mains & Services	1,338,977	1,338,977	1,401,856	1,267,032	2,668,888
M & R Station Equip. - Gen.	158,657	158,657	166,108	150,132	316,240
M & R Station Equip. - Ind.	91,612	91,612	95,914	86,689	182,603
M & R Station Equip. - City	263	263	275	249	524
Meters & House Regulators	722,683	722,683	756,620	683,852	1,440,472
Customer Install.	538,100	538,100	563,369	509,187	1,072,556
Other Dist. Exp.	1,462,971	1,462,971	1,531,673	1,384,363	2,916,036
Rents	0	0	0	0	0
Strs. & Improvements	43,543	43,543	45,588	41,204	86,792
Mains (Maint.)	760,822	760,822	796,551	719,942	1,516,493
Services (Maint.)	261,237	261,237	273,505	247,200	520,705
Total Distribution Expenses	7,492,324	7,492,324	7,844,168	7,089,751	14,933,919
Customer Accounts Expense					
Supervisor	524,876	524,876	549,525	496,674	1,046,199
Meter Reading	1,116,216	1,116,216	1,168,633	1,056,239	2,224,872
Cust. Record & Collect.	2,705,363	2,705,363	2,832,409	2,560,000	5,392,409
Uncollectible Accounts	0	0	0	0	0
Misc. Cust. Accts.	44,265	44,265	46,344	41,887	88,231
Total Customer Accounts Expense	4,390,720	4,390,720	4,596,911	4,154,800	8,751,711
Customer Service	1,262,274	1,262,274	1,321,552	1,194,451	2,516,003
Administrative & General	5,219,815	5,139,413	5,380,764	4,863,266	10,244,030
Total Labor Expense	18,748,725	18,668,323	19,545,000	17,665,248	37,210,248
Total Labor Expense without A&G	13,528,910	13,528,910	14,164,236	12,801,982	26,966,218

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Analysis of Operation & Maintenance Expenses
 Twelve Months Ending January 31, 2007

Operation & Maintenance Expenses	Activity Per Books	Reclassified HTY	FTY	A&G Benefit Allocation	Total
Natural Gas Production	62,013	62,013	64,601	2,687	67,288
Other Gas Supply Expense					
Purchased Gas Expense	277,661,794	277,661,794	320,398,000	0	320,398,000
Other Gas Supply Expense	726,034	726,034	804,615	89,989	894,604
Gas for Utility Purposes	(79,262)	(79,262)	(81,935)	0	(81,935)
Total Other Gas Supply Expense	278,308,566	278,308,566	321,120,680	89,989	321,210,669
Transmission Expense	686,717	686,717	1,187,997	270,304	1,458,301
Distribution Expenses					
Supervisory & Engineering	2,399,899	2,399,899	2,625,500	1,683,159	4,308,659
Load Dispatching	646,496	646,496	1,130,986	314,931	1,445,917
Compressor Stations Labor	8,029	8,029	8,437	1,811	10,248
Mains & Services	2,023,565	2,023,565	2,545,284	1,267,032	3,812,316
M & R Station Equip. - Gen.	297,371	297,371	313,374	150,132	463,506
M & R Station Equip. - Ind.	173,171	173,171	185,036	86,689	271,725
M & R Station Equip. - City	13,487	13,487	13,944	249	14,193
Meters & House Regulators	1,614,467	1,614,467	1,701,175	683,852	2,385,027
Customer Install.	635,729	635,729	664,762	509,187	1,173,949
Other Dist. Exp.	3,266,367	3,266,367	3,658,295	1,384,363	5,042,658
Rents	31,283	31,283	33,904	0	33,904
Strs. & Improvements	261,840	261,840	270,125	41,204	311,329
Mains (Maint.)	1,441,446	1,441,446	1,610,633	719,942	2,330,575
Services (Maint.)	297,159	297,159	287,593	247,200	534,793
Total Distribution Expenses	13,110,311	13,110,311	15,049,048	7,089,751	22,138,799
Customer Accounts Expense					
Supervisor	570,374	570,374	601,162	496,674	1,097,836
Meter Reading	1,449,523	1,449,523	1,519,792	1,056,239	2,576,031
Cust. Record & Collect.	5,814,049	5,814,049	6,508,820	2,560,000	9,068,820
Uncollectible Accounts	14,727,687	14,727,687	8,437,000	0	8,437,000
Misc. Cust. Accts.	435,170	435,170	451,225	41,887	493,112
Total Customer Accounts Expense	22,996,803	22,996,803	17,517,999	4,154,800	21,672,799
Customer Service	4,849,343	4,849,343	7,287,128	1,194,451	8,481,579
Sales Promotion	179,181	179,181	184,062	0	184,062
Administrative & General Expense					
A & G Salaries	5,027,813	5,027,813	5,374,095	0	5,374,095
Office Supply & Exp.	2,872,200	2,872,200	3,235,533	0	3,235,533
Admin. Exp. Transfer Cr.	(466,457)	(466,458)	(477,994)	0	(477,994)
Outside Services	497,780	497,780	524,520	0	524,520
Property Insurance	20,623	(59,779)	(61,062)	0	(61,062)
Injuries & Damages	1,475,017	1,475,017	2,283,687	0	2,283,687
Pensions & Benefits	14,531,452	14,611,853	17,665,248	(12,801,982)	4,863,266
Franchise Req	750	750	818	0	818
Regulatory Comm. Expense	1,686,742	1,686,742	2,703,263	0	2,703,263
Misc. General	427,037	427,036	430,152	0	430,152
Rents	580,055	580,120	628,535	0	628,535
Maint. General Plant	94,551	94,486	98,690	0	98,690
Total Administrative & General Exp.	26,747,560	26,747,559	32,405,485	(12,801,982)	19,603,503
Customer Deposit Interest	0	0	190,000	0	190,000
Total Operations & Maintenance Expense	346,940,494	346,940,494	395,007,000	0	395,007,000

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																	
5	PENNSYLVANIA DIVISION																	
6	COST OF SERVICE STUDY																	
7	CURRENT RATES																	
8	TWELVE MONTHS ENDING JANUARY 31, 2007																	
9																		
10																		
11																		
12				FERC														
13				Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	Factor		Classification	
14	Gas Plant In Service			101														
15	Production Plant			325-338	2,587,318	100.0000%	0.0000%	0.0000%	0.0000%	2,587,318	0	0	0	2,587,318	1	Demand		
16	Transmission Plant			365-369	34,697,699	100.0000%	0.0000%	0.0000%	0.0000%	34,697,699	0	0	0	34,697,699	1	Demand		
17																		
18	Distribution Plant																	
19	Land			374.1	822,806	100.0000%	0.0000%	0.0000%	0.0000%	822,806	0	0	0	822,806	1	Demand		
20	Land Rights			374.2	5,310,777	100.0000%	0.0000%	0.0000%	0.0000%	5,310,777	0	0	0	5,310,777	1	Demand		
21	Structures & Improvements			375	7,631,073	100.0000%	0.0000%	0.0000%	0.0000%	7,631,073	0	0	0	7,631,073	1	Demand		
22	Mains			376	204,398,086	100.0000%	0.0000%	0.0000%	0.0000%	204,398,086	0	0	0	204,398,086	1	Demand		
23	Compressor Station Equipment			377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
24	M&R Station Equipment			378-379	6,085,446	100.0000%	0.0000%	0.0000%	0.0000%	6,085,446	0	0	0	6,085,446	1	Demand		
25	Services			380	134,125,157	0.0000%	100.0000%	0.0000%	0.0000%	0	134,125,157	0	0	134,125,157	2	Customer		
26	Meters			381	13,267,711	0.0000%	100.0000%	0.0000%	0.0000%	0	13,267,711	0	0	13,267,711	2	Customer		
27	Meter Installations			382	3,160,552	0.0000%	100.0000%	0.0000%	0.0000%	0	3,160,552	0	0	3,160,552	2	Customer		
28	House Regulators			383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
29	House Regulators Installations			384	818,704	0.0000%	100.0000%	0.0000%	0.0000%	0	818,704	0	0	818,704	2	Customer		
30	Industrial M&R Station Equipment			385	9,204,355	100.0000%	0.0000%	0.0000%	0.0000%	9,204,355	0	0	0	9,204,355	1	Demand		
31	Other			387	742,697	60.6847%	39.3353%	0.0000%	0.0000%	450,555	292,142	0	0	742,697	5	% Total Distribution Demand & Customer		
32	Total Distribution Plant				385,567,364					233,903,098	151,664,266	0	0	385,567,364				
33																		
34	General Plant			389-399														
35	Land			389	51,799	64.1330%	35.8670%	0.0000%	0.0000%	33,220	18,579	0	0	51,799	8	Production, Transmission, Distribution Plant		
36	Structures and Improvements			390	105,388	64.1330%	35.8670%	0.0000%	0.0000%	67,588	37,800	0	0	105,388	8	Production, Transmission, Distribution Plant		
37	Office Equipment - Furniture			391.1	756,942	64.1330%	35.8670%	0.0000%	0.0000%	485,450	271,492	0	0	756,942	8	Production, Transmission, Distribution Plant		
38	Office Equipment - General			391.2	559,136	64.1330%	35.8670%	0.0000%	0.0000%	358,591	200,545	0	0	559,136	8	Production, Transmission, Distribution Plant		
39	Office Equipment - Computers			391.3	2,673,036	64.1330%	35.8670%	0.0000%	0.0000%	1,714,298	958,738	0	0	2,673,036	8	Production, Transmission, Distribution Plant		
40	Transportation Equipment			392	899,874	64.1330%	35.8670%	0.0000%	0.0000%	577,116	322,758	0	0	899,874	8	Production, Transmission, Distribution Plant		
41	Stores Equipment			393	8,705	64.1330%	35.8670%	0.0000%	0.0000%	5,583	3,122	0	0	8,705	8	Production, Transmission, Distribution Plant		
42	Garage Equipment			394	4,035,845	64.1330%	35.8670%	0.0000%	0.0000%	2,588,308	1,447,537	0	0	4,035,845	8	Production, Transmission, Distribution Plant		
43	Power Equipment - Truck			396	1,933,673	64.1330%	35.8670%	0.0000%	0.0000%	1,240,123	693,550	0	0	1,933,673	8	Production, Transmission, Distribution Plant		
44	Communication Equipment			397	1,401,751	64.1330%	35.8670%	0.0000%	0.0000%	898,985	502,766	0	0	1,401,751	8	Production, Transmission, Distribution Plant		
45	Miscellaneous Equipment			398	351,341	64.1330%	35.8670%	0.0000%	0.0000%	225,326	126,015	0	0	351,341	8	Production, Transmission, Distribution Plant		
46	Total General				12,777,490					8,194,588	4,582,902	0	0	12,777,490				
47																		
48	Intangible Plant			301-303														
49	Organization			301	116,457	64.1330%	35.8670%	0.0000%	0.0000%	74,687	41,770	0	0	116,457	8	Production, Transmission, Distribution Plant		
50	Franchises and Consents			302	7,388	64.1330%	35.8670%	0.0000%	0.0000%	4,738	2,650	0	0	7,388	8	Production, Transmission, Distribution Plant		
51	Misc. Intangible			303	2,182,260	64.1330%	35.8670%	0.0000%	0.0000%	1,399,549	782,711	0	0	2,182,260	8	Production, Transmission, Distribution Plant		
52	Total Intangible				2,306,105					1,478,974	827,131	0	0	2,306,105				
53																		
54	Total Gas Plant In Service				437,935,976					280,861,677	157,074,299	0	0	437,935,976				
55																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	CURRENT RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11																	
12		FERC		Classification %					Classification				Total	Factor			
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue		#	Classification			
56	Accumulated Reserve for Depreciation	108															
57	Production Plant	325-338	(1,794,097)	100.0000%	0.0000%	0.0000%	0.0000%	(1,794,097)	0	0	0	(1,794,097)	1	Demand			
58																	
59	Transmission Plant	365-369	(15,018,307)	100.0000%	0.0000%	0.0000%	0.0000%	(15,018,307)	0	0	0	(15,018,307)	1	Demand			
60																	
61	Distribution Plant																
62	Land	374.1	16,125	100.0000%	0.0000%	0.0000%	0.0000%	16,125	0	0	0	16,125	1	Demand			
63	Land Rights	374.2	(975,153)	100.0000%	0.0000%	0.0000%	0.0000%	(975,153)	0	0	0	(975,153)	1	Demand			
64	Structures & Improvements	375	(3,584,026)	100.0000%	0.0000%	0.0000%	0.0000%	(3,584,026)	0	0	0	(3,584,026)	1	Demand			
65	Mains	376	(58,248,758)	100.0000%	0.0000%	0.0000%	0.0000%	(58,248,758)	0	0	0	(58,248,758)	1	Demand			
66	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
67	M&R Station Equipment	378-379	(3,294,506)	100.0000%	0.0000%	0.0000%	0.0000%	(3,294,506)	0	0	0	(3,294,506)	1	Demand			
68	Services	380	(44,487,775)	0.0000%	100.0000%	0.0000%	0.0000%	0	(44,487,775)	0	0	(44,487,775)	2	Customer			
69	Meters	381	(8,894,347)	0.0000%	100.0000%	0.0000%	0.0000%	0	(8,894,347)	0	0	(8,894,347)	2	Customer			
70	Meter Installations	382	(1,506,216)	0.0000%	100.0000%	0.0000%	0.0000%	0	(1,506,216)	0	0	(1,506,216)	2	Customer			
71	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
72	House Regulators Installations	384	(376,401)	0.0000%	100.0000%	0.0000%	0.0000%	0	(376,401)	0	0	(376,401)	2	Customer			
73	Industrial M&R Station Equipment	385	(3,112,938)	100.0000%	0.0000%	0.0000%	0.0000%	(3,112,938)	0	0	0	(3,112,938)	1	Demand			
74	Other	387	(602,500)	60.6847%	39.3353%	0.0000%	0.0000%	(365,505)	(236,995)	0	0	(602,500)	5	% Total Distribution Demand & Customer			
75	Total Distribution		(125,046,495)					(69,564,761)	(55,481,734)	0	0	(125,046,495)					
76																	
77	General Plant	389-399															
78	Land	389	16,289	64.1330%	35.8670%	0.0000%	0.0000%	10,447	5,842	0	0	16,289	8	Production, Transmission, Distribution Plant			
79	Structures and Improvements	390	101,207	64.1330%	35.8670%	0.0000%	0.0000%	84,907	36,300	0	0	101,207	8	Production, Transmission, Distribution Plant			
80	Office Equipment - Furniture	391.1	(518,287)	64.1330%	35.8670%	0.0000%	0.0000%	(332,393)	(185,894)	0	0	(518,287)	8	Production, Transmission, Distribution Plant			
81	Office Equipment - General	391.2	(207,866)	64.1330%	35.8670%	0.0000%	0.0000%	(133,311)	(74,555)	0	0	(207,866)	8	Production, Transmission, Distribution Plant			
82	Office Equipment - Computers	391.3	(1,517,457)	64.1330%	35.8670%	0.0000%	0.0000%	(973,191)	(544,266)	0	0	(1,517,457)	8	Production, Transmission, Distribution Plant			
83	Trans Equip - CMPT		(233,110)	64.1330%	35.8670%	0.0000%	0.0000%	(149,500)	(83,610)	0	0	(233,110)	8	Production, Transmission, Distribution Plant			
84	Stores Equipment	393	(7,365)	64.1330%	35.8670%	0.0000%	0.0000%	(4,723)	(2,642)	0	0	(7,365)	8	Production, Transmission, Distribution Plant			
85	Garage Equipment	394	(1,533,262)	64.1330%	35.8670%	0.0000%	0.0000%	(983,327)	(549,935)	0	0	(1,533,262)	8	Production, Transmission, Distribution Plant			
86	Power Equipment	396	(92,192)	64.1330%	35.8670%	0.0000%	0.0000%	(59,125)	(33,067)	0	0	(92,192)	8	Production, Transmission, Distribution Plant			
87	Communication Equipment	397	(500,373)	64.1330%	35.8670%	0.0000%	0.0000%	(320,904)	(179,469)	0	0	(500,373)	8	Production, Transmission, Distribution Plant			
88	Miscellaneous Equipment	398	(371)	64.1330%	35.8670%	0.0000%	0.0000%	(238)	(133)	0	0	(371)	8	Production, Transmission, Distribution Plant			
89	Total General		(4,492,787)					(2,881,358)	(1,611,429)	0	0	(4,492,787)					
90																	
91	Intangible Plant	301-303															
92	Organization	301	0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
93	Franchises and Consents	302	0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
94	Misc. Intangible	303	(1,305,568)	64.1330%	35.8670%	0.0000%	0.0000%	(837,300)	(468,268)	0	0	(1,305,568)	8	Production, Transmission, Distribution Plant			
95	Total Intangible		(1,305,568)					(837,300)	(468,268)	0	0	(1,305,568)					
96																	
97	Total Accumulated Reserve for Depreciation		(147,657,254)					(90,095,823)	(57,561,431)	0	0	(147,657,254)					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	CURRENT RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11			FERC		Classification %					Classification					Factor		
12			Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
98																	
99	Depreciation Expense		403														
100	Production Plant			75,973	100.0000%	0.0000%	0.0000%	0.0000%	75,973	0	0	0	75,973	1	Demand		
101																	
102	Transmission Plant			766,425	100.0000%	0.0000%	0.0000%	0.0000%	766,425	0	0	0	766,425	1	Demand		
103																	
104	Distribution Plant																
105	Land			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
106	Land Rights			76,500	100.0000%	0.0000%	0.0000%	0.0000%	76,500	0	0	0	76,500	1	Demand		
107	Structures & Improvements			276,163	100.0000%	0.0000%	0.0000%	0.0000%	276,163	0	0	0	276,163	1	Demand		
108	Mains			4,414,737	100.0000%	0.0000%	0.0000%	0.0000%	4,414,737	0	0	0	4,414,737	1	Demand		
109	Compressor Station Equipment			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
110	M&R Station Equipment			176,217	100.0000%	0.0000%	0.0000%	0.0000%	176,217	0	0	0	176,217	1	Demand		
111	Services			4,143,048	0.0000%	100.0000%	0.0000%	0.0000%	0	4,143,048	0	0	4,143,048	2	Customer		
112	Meters			297,294	0.0000%	100.0000%	0.0000%	0.0000%	0	297,294	0	0	297,294	2	Customer		
113	Meter Installations			77,479	0.0000%	100.0000%	0.0000%	0.0000%	0	77,479	0	0	77,479	2	Customer		
114	House Regulators			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
115	House Regulators Installations			20,722	0.0000%	100.0000%	0.0000%	0.0000%	0	20,722	0	0	20,722	2	Customer		
116	Industrial M&R Station Equipment			240,183	100.0000%	0.0000%	0.0000%	0.0000%	240,183	0	0	0	240,183	1	Demand		
117	Other			11,754	60.8647%	39.3353%	0.0000%	0.0000%	7,131	4,623	0	0	11,754	5	% Total Distribution Demand & Customer		
118	Total Distribution			9,734,097					5,190,931	4,543,166	0	0	9,734,097				
119																	
120	General Plant																
121	Land			0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
122	Structures and Improvements			9,112	64.1330%	35.8670%	0.0000%	0.0000%	5,844	3,268	0	0	9,112	8	Production, Transmission, Distribution Plant		
123	Office Equipment - Furniture			26,764	64.1330%	35.8670%	0.0000%	0.0000%	17,165	9,599	0	0	26,764	8	Production, Transmission, Distribution Plant		
124	Office Equipment - General			32,631	64.1330%	35.8670%	0.0000%	0.0000%	20,927	11,704	0	0	32,631	8	Production, Transmission, Distribution Plant		
125	Office Equipment - Computers			411,879	64.1330%	35.8670%	0.0000%	0.0000%	264,150	147,729	0	0	411,879	8	Production, Transmission, Distribution Plant		
126	Trans Equip			244,851	64.1330%	35.8670%	0.0000%	0.0000%	157,030	87,821	0	0	244,851	8	Production, Transmission, Distribution Plant		
127	Stores Equipment			324	64.1330%	35.8670%	0.0000%	0.0000%	208	116	0	0	324	8	Production, Transmission, Distribution Plant		
128	Garage Equipment			145,096	64.1330%	35.8670%	0.0000%	0.0000%	93,054	52,042	0	0	145,096	8	Production, Transmission, Distribution Plant		
129	Power Equipment			96,247	64.1330%	35.8670%	0.0000%	0.0000%	61,726	34,521	0	0	96,247	8	Production, Transmission, Distribution Plant		
130	Communication Equipment			147,508	64.1330%	35.8670%	0.0000%	0.0000%	94,601	52,907	0	0	147,508	8	Production, Transmission, Distribution Plant		
131	Miscellaneous Equipment			17	64.1330%	35.8670%	0.0000%	0.0000%	11	6	0	0	17	8	Production, Transmission, Distribution Plant		
132	Total General			1,114,429					714,716	399,713	0	0	1,114,429				
133																	
134	Intangible Plant																
135	Organization			0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
136	Franchises and Consents			0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
137	Misc. Intangible			222,143	64.1330%	35.8670%	0.0000%	0.0000%	142,467	79,676	0	0	222,143	8	Production, Transmission, Distribution Plant		
138	Total Intangible			222,143					142,467	79,676	0	0	222,143				
139																	
140	Total Depreciation Expense			11,913,067					6,890,512	5,022,555	0	0	11,913,067				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																	
5	PENNSYLVANIA DIVISION																	
6	COST OF SERVICE STUDY																	
7	CURRENT RATES																	
8	TWELVE MONTHS ENDING JANUARY 31, 2007																	
9																		
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4	FUTURE TEST YEAR																
5	M.E./NO CUSTOMER COMPONENT																
6	PEAK & AVERAGE																
7	CURRENT RATES																
8	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
9	PENNSYLVANIA DIVISION																
10	COST OF SERVICE STUDY																
11	CURRENT RATES																
12	TWELVE MONTHS ENDING JANUARY 31, 2007																
13		FERC		Classification %					Classification				Factor				
14		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
15	176	Direct Labor Expense	401,402														
16	177	Natural Gas Production	750-769	5,660	100.0000%	0.0000%	0.0000%	0.0000%	5,660	0	0	0	5,660	1 Demand			
17	178	Other Gas Supply	807.1-813														
18	180	Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3 Commodity			
19	181	Other Gas Supply Expense		189,554	0.0000%	0.0000%	100.0000%	0.0000%	0	0	189,554	0	189,554	3 Commodity			
20	182	Total Other Gas Supply		189,554					0	0	189,554	0	189,554				
21	183																
22	184	Transmission	850-867	569,371	100.0000%	0.0000%	0.0000%	0.0000%	569,371	0	0	0	569,371	1 Demand			
23	185																
24	186	Distribution															
25	187	Load Dispatching	871	663,374	100.0000%	0.0000%	0.0000%	0.0000%	663,374	0	0	0	663,374	1 Demand			
26	188	Structures & Improvements	886	86,792	100.0000%	0.0000%	0.0000%	0.0000%	86,792	0	0	0	86,792	1 Demand			
27	189	Compressor Station Equipment	872	3,815	100.0000%	0.0000%	0.0000%	0.0000%	3,815	0	0	0	3,815	1 Demand			
28	190	Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand			
29	191	Mains & Services	874	2,668,888	60.3793%	39.6207%	0.0000%	0.0000%	1,611,456	1,057,432	0	0	2,668,888	7 Mains & Services			
30	192	Mains Maintenance	887	1,516,493	100.0000%	0.0000%	0.0000%	0.0000%	1,516,493	0	0	0	1,516,493	1 Demand			
31	193	Services Maintenance	887	520,705	0.0000%	100.0000%	0.0000%	0.0000%	0	520,705	0	0	520,705	2 Customer			
32	194	Meas. & Regulator - General	875,889	316,240	100.0000%	0.0000%	0.0000%	0.0000%	316,240	0	0	0	316,240	1 Demand			
33	195	Meas. & Regulator - Industrial	876,890	182,603	100.0000%	0.0000%	0.0000%	0.0000%	182,603	0	0	0	182,603	1 Demand			
34	196	Meas. & Regulator - City	877,891	524	100.0000%	0.0000%	0.0000%	0.0000%	524	0	0	0	524	1 Demand			
35	197	Meters & House Regulators	878,893	1,440,472	0.0000%	100.0000%	0.0000%	0.0000%	0	1,440,472	0	0	1,440,472	2 Customer			
36	198	Customer Installations	879	1,072,556	0.0000%	100.0000%	0.0000%	0.0000%	0	1,072,556	0	0	1,072,556	2 Customer			
37	199	Maint. Of Other Equipment	894	0	60.6647%	39.3353%	0.0000%	0.0000%	0	0	0	0	0	5 % Total Distribution Demand & Customer			
38	200	Other Distribution Expense	879	2,916,036	60.6647%	39.3353%	0.0000%	0.0000%	1,769,004	1,147,032	0	0	2,916,036	5 % Total Distribution Demand & Customer			
39	201	Supervision & Engineering	870,885	3,545,421	54.0045%	45.9955%	0.0000%	0.0000%	1,914,687	1,630,734	0	0	3,545,421	9 Distribution Labor Expense			
40	202	Total Distribution		14,933,919					8,064,988	6,868,931	0	0	14,933,919				
41	203																
42	204	Customer Accounts															
43	205	Meter Reading	902	2,224,872	0.0000%	100.0000%	0.0000%	0.0000%	0	2,224,872	0	0	2,224,872	2 Customer			
44	206	Customer Record & Collections	903	5,392,409	0.0000%	100.0000%	0.0000%	0.0000%	0	5,392,409	0	0	5,392,409	2 Customer			
45	207	Uncollectible Accounts	904	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2 Customer			
46	208	Miscellaneous Customer Accounts	905	88,231	0.0000%	100.0000%	0.0000%	0.0000%	0	88,231	0	0	88,231	2 Customer			
47	209	Supervision	901	1,046,199	0.0000%	100.0000%	0.0000%	0.0000%	0	1,046,199	0	0	1,046,199	2 Customer			
48	210	Total Customer Accounts		8,751,711					0	8,751,711	0	0	8,751,711				
49	211																
50	212	Customer Service	909-913														
51	213	Customer Service		2,455,635	0.0000%	100.0000%	0.0000%	0.0000%	0	2,455,635	0	0	2,455,635	2 Customer			
52	214	Transportation Administration		60,368	0.0000%	100.0000%	0.0000%	0.0000%	0	60,368	0	0	60,368	2 Customer			
53	215	Total Customer Service		2,516,003					0	2,516,003	0	0	2,516,003				
54	216																
55	217	Total Direct Labor Expense		26,966,218					8,640,019	18,136,645	189,554	0	26,966,218				

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	CURRENT RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11			FERC														
12			Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	Factor			Classification
13														#			
218																	
219			401, 402														
220			750-769	67,288	100.0000%	0.0000%	0.0000%	0.0000%	67,288	0	0	0	67,288	1			Demand
221																	
222			807,1-813														
223			401.999	320,398,000	0.0000%	0.0000%	100.0000%	0.0000%	0	0	320,398,000	0	320,398,000	3			Commodity
224				894,604	0.0000%	0.0000%	100.0000%	0.0000%	0	0	894,604	0	894,604	3			Commodity
225				(81,935)	0.0000%	0.0000%	100.0000%	0.0000%	0	0	(81,935)	0	(81,935)	3			Commodity
226				321,210,669					0	0	321,210,669	0	321,210,669				
227																	
228			850-867	1,458,301	100.0000%	0.0000%	0.0000%	0.0000%	1,458,301	0	0	0	1,458,301	1			Demand
229																	
230																	
231			871	1,445,917	100.0000%	0.0000%	0.0000%	0.0000%	1,445,917	0	0	0	1,445,917	1			Demand
232			886	311,329	100.0000%	0.0000%	0.0000%	0.0000%	311,329	0	0	0	311,329	1			Demand
233			872,888	10,248	100.0000%	0.0000%	0.0000%	0.0000%	10,248	0	0	0	10,248	1			Demand
234			894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1			Demand
235			874	3,812,316	60.3793%	39.6207%	0.0000%	0.0000%	2,301,850	1,510,466	0	0	3,812,316	7			Mains & Services
236			887	2,330,575	100.0000%	0.0000%	0.0000%	0.0000%	2,330,575	0	0	0	2,330,575	1			Demand
237			887	534,793	0.0000%	100.0000%	0.0000%	0.0000%	0	534,793	0	0	534,793	2			Customer
238			875,889	463,506	100.0000%	0.0000%	0.0000%	0.0000%	463,506	0	0	0	463,506	1			Demand
239			878,890	271,725	100.0000%	0.0000%	0.0000%	0.0000%	271,725	0	0	0	271,725	1			Demand
240			877,891	14,193	100.0000%	0.0000%	0.0000%	0.0000%	14,193	0	0	0	14,193	1			Demand
241			878,893	2,385,027	0.0000%	100.0000%	0.0000%	0.0000%	0	2,385,027	0	0	2,385,027	2			Customer
242				1,173,949	0.0000%	100.0000%	0.0000%	0.0000%	0	1,173,949	0	0	1,173,949	2			Customer
243			894	0	60.6647%	39.3353%	0.0000%	0.0000%	0	0	0	0	0	5			Total Distribution Demand & Customer
244			879	5,042,658	60.6647%	39.3353%	0.0000%	0.0000%	3,059,113	1,983,545	0	0	5,042,658	5			Total Distribution Demand & Customer
245			881	33,904	60.6647%	39.3353%	0.0000%	0.0000%	20,568	13,336	0	0	33,904	5			Total Distribution Demand & Customer
246			870,885	4,308,659	57.3693%	42.6307%	0.0000%	0.0000%	2,471,848	1,836,811	0	0	4,308,659	11			Distribution O&M Expense
247				22,138,799					12,700,872	9,437,927	0	0	22,138,799				
248																	
249																	
250			902	2,576,031	0.0000%	100.0000%	0.0000%	0.0000%	0	2,576,031	0	0	2,576,031	2			Customer
251			903	9,068,820	0.0000%	100.0000%	0.0000%	0.0000%	0	9,068,820	0	0	9,068,820	2			Customer
252			904	8,437,000	0.0000%	100.0000%	0.0000%	0.0000%	0	8,437,000	0	0	8,437,000	2			Customer
253			905	493,112	0.0000%	100.0000%	0.0000%	0.0000%	0	493,112	0	0	493,112	2			Customer
254			901	1,097,836	0.0000%	100.0000%	0.0000%	0.0000%	0	1,097,836	0	0	1,097,836	2			Customer
255				21,672,799					0	21,672,799	0	0	21,672,799				
256																	
257			909-913														
258				7,485,090	0.0000%	100.0000%	0.0000%	0.0000%	0	7,485,090	0	0	7,485,090	2			Customer
259				996,489	0.0000%	100.0000%	0.0000%	0.0000%	0	996,489	0	0	996,489	2			Customer
260				8,481,579					0	8,481,579	0	0	8,481,579				
261																	
262				184,062	0.0000%	100.0000%	0.0000%	0.0000%	0	184,062	0	0	184,062	2			Customer
263																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./No Customer Component			PENNSYLVANIA DIVISION														
6	Peak & Average			COST OF SERVICE STUDY														
7	Current Rates			CURRENT RATES														
8				TWELVE MONTHS ENDING JANUARY 31, 2007														
9																		
10																		
11																		
12																		
1264	Administrative & General Expenses																	
1265	A&G Salaries			920	Classification %				Classification				Factor		Classification			
1266	Corporate Management - Non O&M			938,841	64.1330%	35.8670%	0.0000%	0.0000%	602,107	338,734	0	0	938,841	8	Production, Transmission, Distribution Plant			
1267	Corporate Management - O&M			3,143,075	26.3439%	73.6561%	0.0000%	0.0000%	828,009	2,315,066	0	0	3,143,075	12	O&M Excluding Purchased Gas, A&G Exp			
1268	Consumer Services			290,913	0.0000%	100.0000%	0.0000%	0.0000%	0	290,913	0	0	290,913	2	Customer			
1269	Operations, Engineering, & Mechanical			1,001,267	64.1330%	35.8670%	0.0000%	0.0000%	642,143	359,124	0	0	1,001,267	8	Production, Transmission, Distribution Plant			
1270	Total A&G Salaries			5,374,098					2,072,259	3,301,837	0	0	5,374,098					
1271																		
1272	Office Supplies & Expenses			921														
1273	Corporate Management - Non O&M			633,201	64.1330%	35.8670%	0.0000%	0.0000%	406,091	227,110	0	0	633,201	8	Production, Transmission, Distribution Plant			
1274	Corporate Management - O&M			2,119,848	26.3439%	73.6561%	0.0000%	0.0000%	558,451	1,561,397	0	0	2,119,848	12	O&M Excluding Purchased Gas, A&G Exp			
1275	Consumer Services			96,378	0.0000%	100.0000%	0.0000%	0.0000%	0	96,378	0	0	96,378	2	Customer			
1276	Operations, Engineering, & Mechanical			386,106	64.1330%	35.8670%	0.0000%	0.0000%	247,621	138,485	0	0	386,106	8	Production, Transmission, Distribution Plant			
1277	Total Outside Services			3,235,533					1,212,163	2,023,370	0	0	3,235,533					
1278																		
1279	Administrative Exp. Transferred - Credit			922														
1280	Corporate Management - Non O&M			0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
1281	Corporate Management - O&M			0	26.3439%	73.6561%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
1282	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
1283	Operations, Engineering, & Mechanical			(477,994)	64.1330%	35.8670%	0.0000%	0.0000%	(306,552)	(171,442)	0	0	(477,994)	8	Production, Transmission, Distribution Plant			
1284	Total Administrative Exp. Transferred - Credit			(477,994)					(306,552)	(171,442)	0	0	(477,994)					
1285																		
1286	Outside Services Employed			923														
1287	Corporate Management - Non O&M			114,414	64.1330%	35.8670%	0.0000%	0.0000%	73,377	41,037	0	0	114,414	8	Production, Transmission, Distribution Plant			
1288	Corporate Management - O&M			383,038	26.3439%	73.6561%	0.0000%	0.0000%	100,907	282,131	0	0	383,038	12	O&M Excluding Purchased Gas, A&G Exp			
1289	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
1290	Operations, Engineering, & Mechanical			27,068	64.1330%	35.8670%	0.0000%	0.0000%	17,360	9,708	0	0	27,068	8	Production, Transmission, Distribution Plant			
1291	Total Outside Services Employed			524,520					191,644	332,876	0	0	524,520					
1292																		
1293	Property Insurance			924														
1294	Corporate Management - Non O&M			0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
1295	Corporate Management - O&M			0	26.3439%	73.6561%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
1296	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
1297	Operations, Engineering, & Mechanical			(61,062)	64.1330%	35.8670%	0.0000%	0.0000%	(39,161)	(21,901)	0	0	(61,062)	8	Production, Transmission, Distribution Plant			
1298	Total Property Insurance			(61,062)					(39,161)	(21,901)	0	0	(61,062)					
1299																		
1300	Injuries & Damages			925														
1301	Corporate Management - Non O&M			184,869	64.1330%	35.8670%	0.0000%	0.0000%	118,562	66,307	0	0	184,869	8	Production, Transmission, Distribution Plant			
1302	Corporate Management - O&M			618,911	26.3439%	73.6561%	0.0000%	0.0000%	163,045	455,866	0	0	618,911	12	O&M Excluding Purchased Gas, A&G Exp			
1303	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
1304	Operations, Engineering, & Mechanical			1,479,907	64.1330%	35.8670%	0.0000%	0.0000%	949,109	530,798	0	0	1,479,907	8	Production, Transmission, Distribution Plant			
1305	Total Injuries & Damages			2,283,687					1,230,716	1,052,971	0	0	2,283,687					
1306																		
1307	Employee Pension & Benefits			926														
1308	Corporate Management - Non O&M			1,092,916	64.1330%	35.8670%	0.0000%	0.0000%	700,920	391,996	0	0	1,092,916	8	Production, Transmission, Distribution Plant			
1309	Corporate Management - O&M			3,658,894	26.3439%	73.6561%	0.0000%	0.0000%	963,895	2,694,999	0	0	3,658,894	12	O&M Excluding Purchased Gas, A&G Exp			
1310	Consumer Services			14,060	0.0000%	100.0000%	0.0000%	0.0000%	0	14,060	0	0	14,060	2	Customer			
1311	Operations, Engineering, & Mechanical			97,396	64.1330%	35.8670%	0.0000%	0.0000%	62,463	34,933	0	0	97,396	8	Production, Transmission, Distribution Plant			
1312	Total Employee Pension & Benefits			4,863,266					1,727,278	3,135,988	0	0	4,863,266					
1313																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION													
5	M.E./No Customer Component			PENNSYLVANIA DIVISION													
6	Peak & Average			COST OF SERVICE STUDY													
7	Current Rates			CURRENT RATES													
8				TWELVE MONTHS ENDING JANUARY 31, 2007													
9																	
10																	
11																	
12																	
314	Franchise Requirement			927													
315	Corporate Management - Non O&M			188	84.1330%	35.8670%	0.0000%	0.0000%	121	67	0	0	0	188	8	Production, Transmission, Distribution Plant	
316	Corporate Management - O&M			630	26.3439%	73.6561%	0.0000%	0.0000%	188	464	0	0	0	630	12	O&M Excluding Purchased Gas, A&G Exp	
317	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
318	Operations, Engineering, & Mechanical			0	84.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
319	Total Franchise Requirement			818					287	531	0	0	0	818			
320																	
321	Regulatory Commission Expenses			928													
322	Corporate Management - Non O&M			618,411	84.1330%	35.8670%	0.0000%	0.0000%	396,606	221,805	0	0	0	618,411	8	Production, Transmission, Distribution Plant	
323	Corporate Management - O&M			2,070,334	26.3439%	73.6561%	0.0000%	0.0000%	545,407	1,524,927	0	0	0	2,070,334	12	O&M Excluding Purchased Gas, A&G Exp	
324	Consumer Services			14,518	0.0000%	100.0000%	0.0000%	0.0000%	0	14,518	0	0	0	14,518	2	Customer	
325	Operations, Engineering, & Mechanical			0	84.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
326	Total Regulatory Expenses			2,703,263					942,013	1,761,250	0	0	0	2,703,263			
327																	
328	Miscellaneous General Expenses			930.2													
329	Corporate Management - Non O&M			96,855	84.1330%	35.8670%	0.0000%	0.0000%	62,116	34,739	0	0	0	96,855	8	Production, Transmission, Distribution Plant	
330	Corporate Management - O&M			324,251	26.3439%	73.6561%	0.0000%	0.0000%	85,420	238,831	0	0	0	324,251	12	O&M Excluding Purchased Gas, A&G Exp	
331	Consumer Services			2,539	0.0000%	100.0000%	0.0000%	0.0000%	0	2,539	0	0	0	2,539	2	Customer	
332	Operations, Engineering, & Mechanical			6,507	84.1330%	35.8670%	0.0000%	0.0000%	4,173	2,334	0	0	0	6,507	8	Production, Transmission, Distribution Plant	
333	Total Miscellaneous General Expenses			430,152					151,709	278,443	0	0	0	430,152			
334																	
335	Rents			931													
336	Corporate Management - Non O&M			141,631	84.1330%	35.8670%	0.0000%	0.0000%	90,832	50,799	0	0	0	141,631	8	Production, Transmission, Distribution Plant	
337	Corporate Management - O&M			474,155	26.3439%	73.6561%	0.0000%	0.0000%	124,911	349,244	0	0	0	474,155	12	O&M Excluding Purchased Gas, A&G Exp	
338	Consumer Services			3,821	0.0000%	100.0000%	0.0000%	0.0000%	0	3,821	0	0	0	3,821	2	Customer	
339	Operations, Engineering, & Mechanical			8,928	84.1330%	35.8670%	0.0000%	0.0000%	5,726	3,202	0	0	0	8,928	8	Production, Transmission, Distribution Plant	
340	Total Rents			628,535					221,469	407,066	0	0	0	628,535			
341																	
342	Maintenance General Plant			932													
343	Production			604	100.0000%	0.0000%	0.0000%	0.0000%	604	0	0	0	0	604	1	Demand	
344	Transportation			8,098	100.0000%	0.0000%	0.0000%	0.0000%	8,098	0	0	0	0	8,098	1	Demand	
345	Distribution			89,988	84.1330%	35.8670%	0.0000%	0.0000%	57,712	32,276	0	0	0	89,988	8	Production, Transmission, Distribution Plant	
346	Total Maintenance General Plant			98,690					66,414	32,276	0	0	0	98,690			
347																	
348	Total Administrative and General			19,603,504					7,470,239	12,133,265	0	0	0	19,603,504			
349																	
350	Customer Deposit Interest			190,000	0.0000%	100.0000%	0.0000%	0.0000%	0	190,000	0	0	0	190,000	2	Customer	
351																	
352	Total O&M Expenses			395,007,001					21,696,700	52,099,632	321,210,669	0	0	395,007,001			
353																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year		NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./No Customer Component		PENNSYLVANIA DIVISION														
6	Peak & Average		COST OF SERVICE STUDY														
7	Current Rates		CURRENT RATES														
8			TWELVE MONTHS ENDING JANUARY 31, 2007														
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
354	Taxes Other Than Income																
355	Federal																
356		FICA	1,061,000	32.0402%	67.2569%	0.7029%	0.0000%	339,947	713,596	7,458	0	1,061,001	14	Labor Expense			
357		Unemployment Compensation	15,000	32.0402%	67.2569%	0.7029%	0.0000%	4,806	10,089	105	0	15,000	14	Labor Expense			
358		Total Federal	1,076,000					344,753	723,685	7,563	0	1,076,001					
359	Pennsylvania																
360		Unemployment Insurance	49,000	32.0402%	67.2569%	0.7029%	0.0000%	15,700	32,956	344	0	49,000	14	Labor Expense			
361	Capital Stock																
362		Production	4,418	100.0000%	0.0000%	0.0000%	0.0000%	4,418	0	0	0	4,418	1	Demand			
363		Transmission	59,244	100.0000%	0.0000%	0.0000%	0.0000%	59,244	0	0	0	59,244	1	Demand			
364		Distribution	658,338	60.6647%	39.3353%	0.0000%	0.0000%	399,379	258,959	0	0	658,338	5	% Total Distribution Demand & Customer			
365		Total Capital Stock	722,000					463,041	258,959	0	0	722,000					
366	Property + Public Utility Realty Tax																
367		Production	753	100.0000%	0.0000%	0.0000%	0.0000%	753	0	0	0	753	1	Demand			
368		Transmission	10,093	100.0000%	0.0000%	0.0000%	0.0000%	10,093	0	0	0	10,093	1	Demand			
369		Distribution	112,154	60.6647%	39.3353%	0.0000%	0.0000%	68,038	44,116	0	0	112,154	5	% Total Distribution Demand & Customer			
370		Total Property	123,000					78,884	44,116	0	0	123,000					
371		Sales & Use Tax	4,000	64.1330%	35.8670%	0.0000%	0.0000%	2,565	1,435	0	0	4,000	8	Production, Transmission, Distribution Plant			
372		Total Pennsylvania	898,000					560,190	337,468	344	0	898,000					
373	Total Taxes Other Than Income		1,974,000					904,943	1,061,151	7,907	0	1,974,001					
374																	

Future Test Year
 M.E./No Customer Component
 Peak & Average
 Current Rates

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CLASSIFICATION ALLOCATION FACTOR REPORT

Factor #	Description	Total Company	Demand	Customer	Commodity	Revenue
1	Demand	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
2	Customer	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
3	Commodity	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4	Revenue	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	% Total Distribution Demand & Customer	100.0000%	60.6647%	39.3353%	0.0000%	0.0000%
		384,824,667	233,452,543	151,372,124	0	0
6	Mains Allocation	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
7	Mains & Services	100.0000%	60.3793%	39.6207%	0.0000%	0.0000%
		338,523,243	204,398,086	134,125,157	0	0
8	Production, Transmission, Distribution Plant	100.0000%	64.1330%	35.8670%	0.0000%	0.0000%
		422,852,381	271,188,115	151,664,266	0	0
9	Distribution Labor Expense	100.0000%	54.0045%	45.9955%	0.0000%	0.0000%
		11,388,498	6,150,301	5,238,197	0	0
10	Customer Accounts Labor Expense	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		7,705,512	0	7,705,512	0	0
11	Distribution O&M Expense	100.0000%	57.3693%	42.6307%	0.0000%	0.0000%
		17,830,140	10,229,024	7,601,116	0	0
12	O&M Excluding Purchased Gas, A&G Exp	100.0000%	26.3439%	73.6561%	0.0000%	0.0000%
		54,002,828	14,226,461	39,776,367	0	0
13	O&M Excluding Purchased Gas	100.0000%	29.4008%	70.5992%	0.0000%	0.0000%
		73,796,332	21,696,700	52,099,632	0	0
14	Labor Expense	100.0000%	32.0402%	67.2569%	0.7029%	0.0000%
		26,966,218	8,640,019	18,136,645	189,554	0
15	Regulatory Assessment Expense	100.0000%	34.8473%	65.1527%	0.0000%	0.0000%
		2,703,263	942,013	1,761,250	0	0
16	Other Insurance Expense	100.0000%	64.1332%	35.8668%	0.0000%	0.0000%
		(61,062)	(39,161)	(21,901)	0	0
17	Misc. General Expense	100.0000%	35.2687%	64.7313%	0.0000%	0.0000%
		430,152	151,709	278,443	0	0

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11				FERC													
12				Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	Factor		Classification
13	Gas Plant In Service		101														
14	Production Plant	325-338	2,587,318	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2,587,318	0	0	0	2,587,318	1	Demand	
15																	
16	Transmission Plant	385-389	34,697,699	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	34,697,699	0	0	0	34,697,699	1	Demand	
17																	
18	Distribution Plant																
19	Land	374.1	822,806	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	822,806	0	0	0	822,806	1	Demand	
20	Land Rights	374.2	5,310,777	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	5,310,777	0	0	0	5,310,777	1	Demand	
21	Structures & Improvements	375	7,631,073	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	7,631,073	0	0	0	7,631,073	1	Demand	
22	Mains	376	204,398,086	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	204,398,086	0	0	0	204,398,086	1	Demand	
23	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand	
24	M&R Station Equipment	378-379	6,085,446	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	6,085,446	0	0	0	6,085,446	1	Demand	
25	Services	380	134,125,157	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	134,125,157	0	0	134,125,157	2	Customer	
26	Meters	381	13,267,711	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	13,267,711	0	0	13,267,711	2	Customer	
27	Meter Installations	382	3,160,552	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	3,160,552	0	0	3,160,552	2	Customer	
28	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer	
29	House Regulators Installations	384	818,704	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	818,704	0	0	818,704	2	Customer	
30	Industrial M&R Station Equipment	385	9,204,355	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	9,204,355	0	0	0	9,204,355	1	Demand	
31	Other	387	742,697	60.8647%	39.3353%	0.0000%	0.0000%	0.0000%	0.0000%	450,555	292,142	0	0	742,697	5	% Total Distribution Demand & Customer	
32	Total Distribution Plant		385,567,364							233,903,098	151,664,266	0	0	385,567,364			
33																	
34	General Plant	389-399															
35	Land	389	51,799	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	33,220	18,579	0	0	51,799	8	Production, Transmission, Distribution Plant	
36	Structures and Improvements	390	105,388	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	67,588	37,800	0	0	105,388	8	Production, Transmission, Distribution Plant	
37	Office Equipment - Furniture	391.1	756,942	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	485,450	271,492	0	0	756,942	8	Production, Transmission, Distribution Plant	
38	Office Equipment - General	391.2	559,136	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	358,591	200,545	0	0	559,136	8	Production, Transmission, Distribution Plant	
39	Office Equipment - Computers	391.3	2,673,036	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	1,714,298	958,738	0	0	2,673,036	8	Production, Transmission, Distribution Plant	
40	Transportation Equipment	392	899,874	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	577,116	322,758	0	0	899,874	8	Production, Transmission, Distribution Plant	
41	Stores Equipment	393	8,705	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	5,583	3,122	0	0	8,705	8	Production, Transmission, Distribution Plant	
42	Garage Equipment	394	4,035,845	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	2,588,308	1,447,537	0	0	4,035,845	8	Production, Transmission, Distribution Plant	
43	Power Equipment - Truck	396	1,933,673	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	1,240,123	693,550	0	0	1,933,673	8	Production, Transmission, Distribution Plant	
44	Communication Equipment	397	1,401,751	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	898,985	502,766	0	0	1,401,751	8	Production, Transmission, Distribution Plant	
45	Miscellaneous Equipment	398	351,341	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	225,326	126,015	0	0	351,341	8	Production, Transmission, Distribution Plant	
46	Total General		12,777,490							8,194,588	4,582,902	0	0	12,777,490			
47																	
48	Intangible Plant	301-303															
49	Organization	301	116,457	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	74,687	41,770	0	0	116,457	8	Production, Transmission, Distribution Plant	
50	Franchises and Consents	302	7,388	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	4,738	2,650	0	0	7,388	8	Production, Transmission, Distribution Plant	
51	Misc. Intangible	303	2,182,260	84.1330%	35.8670%	0.0000%	0.0000%	0.0000%	0.0000%	1,399,549	782,711	0	0	2,182,260	8	Production, Transmission, Distribution Plant	
52	Total Intangible		2,306,105							1,478,974	827,131	0	0	2,306,105			
53																	
54	Total Gas Plant in Service		437,935,976							280,861,677	157,074,299	0	0	437,935,976			
55																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION													
5	M.E./No Customer Component			PENNSYLVANIA DIVISION													
6	Peak & Average			COST OF SERVICE STUDY													
7	Proposed Rates			PROPOSED RATES													
8				TWELVE MONTHS ENDING JANUARY 31, 2007													
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5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11		FERC		Classification %				Classification					Factor				
12		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
98																	
99	Depreciation Expense	403															
100	Production Plant		75,973	100.0000%	0.0000%	0.0000%	0.0000%	75,973	0	0	0	75,973	1	Demand			
101																	
102	Transmission Plant		766,425	100.0000%	0.0000%	0.0000%	0.0000%	766,425	0	0	0	766,425	1	Demand			
103																	
104	Distribution Plant																
105	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
106	Land Rights		76,500	100.0000%	0.0000%	0.0000%	0.0000%	76,500	0	0	0	76,500	1	Demand			
107	Structures & Improvements		276,163	100.0000%	0.0000%	0.0000%	0.0000%	276,163	0	0	0	276,163	1	Demand			
108	Mains		4,414,737	100.0000%	0.0000%	0.0000%	0.0000%	4,414,737	0	0	0	4,414,737	1	Demand			
109	Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
110	M&R Station Equipment		176,217	100.0000%	0.0000%	0.0000%	0.0000%	176,217	0	0	0	176,217	1	Demand			
111	Services		4,143,048	0.0000%	100.0000%	0.0000%	0.0000%	0	4,143,048	0	0	4,143,048	2	Customer			
112	Meters		297,294	0.0000%	100.0000%	0.0000%	0.0000%	0	297,294	0	0	297,294	2	Customer			
113	Meter Installations		77,479	0.0000%	100.0000%	0.0000%	0.0000%	0	77,479	0	0	77,479	2	Customer			
114	House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
115	House Regulators Installations		20,722	0.0000%	100.0000%	0.0000%	0.0000%	0	20,722	0	0	20,722	2	Customer			
116	Industrial M&R Station Equipment		240,183	100.0000%	0.0000%	0.0000%	0.0000%	240,183	0	0	0	240,183	1	Demand			
117	Other		11,754	60.6647%	39.3353%	0.0000%	0.0000%	7,131	4,623	0	0	11,754	5	% Total Distribution Demand & Customer			
118	Total Distribution		9,734,097					5,190,931	4,543,166	0	0	9,734,097					
119																	
120	General Plant																
121	Land		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
122	Structures and Improvements		9,112	64.1330%	35.8670%	0.0000%	0.0000%	5,844	3,268	0	0	9,112	8	Production, Transmission, Distribution Plant			
123	Office Equipment - Furniture		26,784	64.1330%	35.8670%	0.0000%	0.0000%	17,165	9,599	0	0	26,784	8	Production, Transmission, Distribution Plant			
124	Office Equipment - General		32,631	64.1330%	35.8670%	0.0000%	0.0000%	20,927	11,704	0	0	32,631	8	Production, Transmission, Distribution Plant			
125	Office Equipment - Computers		411,879	64.1330%	35.8670%	0.0000%	0.0000%	264,150	147,729	0	0	411,879	8	Production, Transmission, Distribution Plant			
126	Trans Equip		244,851	64.1330%	35.8670%	0.0000%	0.0000%	157,030	87,821	0	0	244,851	8	Production, Transmission, Distribution Plant			
127	Stores Equipment		324	64.1330%	35.8670%	0.0000%	0.0000%	208	116	0	0	324	8	Production, Transmission, Distribution Plant			
128	Garage Equipment		145,096	64.1330%	35.8670%	0.0000%	0.0000%	93,054	52,042	0	0	145,096	8	Production, Transmission, Distribution Plant			
129	Power Equipment		96,247	64.1330%	35.8670%	0.0000%	0.0000%	61,726	34,521	0	0	96,247	8	Production, Transmission, Distribution Plant			
130	Communication Equipment		147,508	64.1330%	35.8670%	0.0000%	0.0000%	94,601	52,907	0	0	147,508	8	Production, Transmission, Distribution Plant			
131	Miscellaneous Equipment		17	64.1330%	35.8670%	0.0000%	0.0000%	11	6	0	0	17	8	Production, Transmission, Distribution Plant			
132	Total General		1,114,429					714,716	399,713	0	0	1,114,429					
133																	
134	Intangible Plant																
135	Organization		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
136	Franchises and Consents		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
137	Misc. Intangible		222,143	64.1330%	35.8670%	0.0000%	0.0000%	142,467	79,676	0	0	222,143	8	Production, Transmission, Distribution Plant			
138	Total Intangible		222,143					142,467	79,676	0	0	222,143					
139																	
40	Total Depreciation Expense		11,913,067					6,890,512	5,022,555	0	0	11,913,067					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																	
5	PENNSYLVANIA DIVISION																	
6	COST OF SERVICE STUDY																	
7	PROPOSED RATES																	
8	TWELVE MONTHS ENDING JANUARY 31, 2007																	
9																		
10																		
11																		
12		FERC		Classification %			Classification				Factor							
141		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification				
142	Working Capital																	
143	Cash																	
144		Commodity Related	31,141,184	0.0000%	0.0000%	100.0000%	0.0000%	0	0	31,141,184	0	31,141,184	3	Commodity				
145		Non Commodity Related	9,230,816	29.1542%	70.8458%	0.0000%	0.0000%	2,691,171	6,539,645	0	0	9,230,816	13	O&M Excluding Purchased Gas				
146		Total Cash Working Capital	40,372,000					2,691,171	6,539,645	31,141,184	0	40,372,000						
147	Prepayments																	
148		PUC General Assessment	335,279	34.6587%	65.3433%	0.0000%	0.0000%	116,197	219,082	0	0	335,279	15	Regulatory Assessment Expense				
149		Other Insurance	274,410	84.1332%	35.8668%	0.0000%	0.0000%	175,988	98,422	0	0	274,410	16	Other Insurance Expense				
150		AGA Dues	20,930	35.0813%	64.9187%	0.0000%	0.0000%	7,343	13,587	0	0	20,930	17	Misc. General Expense				
151		Total Prepayments	630,619					299,528	331,091	0	0	630,619						
152	Material & Supplies																	
153		Valves	67,825	100.0000%	0.0000%	0.0000%	0.0000%	67,825	0	0	0	67,825	1	Demand				
154		Regulators - Dom & Ind.	6,057	100.0000%	0.0000%	0.0000%	0.0000%	6,057	0	0	0	6,057	1	Demand				
155		Meter & Service Risers	99,759	0.0000%	100.0000%	0.0000%	0.0000%	0	99,759	0	0	99,759	2	Customer				
156		Pipe - Services & Mains	962,888	60.3793%	39.6207%	0.0000%	0.0000%	581,385	381,503	0	0	962,888	7	Mains & Services				
157		Total Material & Supplies	1,136,528					655,267	481,262	0	0	1,136,528						
158		Gas Storage Inventory	10,517,109	100.0000%	0.0000%	0.0000%	0.0000%	10,517,109	0	0	0	10,517,109	1	Demand				
159		Total Working Capital	52,656,256					14,163,075	7,351,998	31,141,184	0	52,656,257						
160	Other Revenue Rental Income																	
161	495		90,943	64.1330%	35.8670%	0.0000%	0.0000%	58,324	32,619	0	0	90,943	8	Production, Transmission, Distribution Plant				
162	495		40,421	32.0402%	67.2569%	0.7029%	0.0000%	12,951	27,186	284	0	40,421	14	Labor Expense				
163	Customer Deposits																	
164	235		(3,174,000)	0.0000%	100.0000%	0.0000%	0.0000%	0	(3,174,000)	0	0	(3,174,000)	2	Customer				
165	Deferred Income Taxes																	
166	410.1		(250,506)	100.0000%	0.0000%	0.0000%	0.0000%	(250,506)	0	0	0	(250,506)	1	Demand				
167		Production	(3,359,290)	100.0000%	0.0000%	0.0000%	0.0000%	(3,359,290)	0	0	0	(3,359,290)	1	Demand				
168		Distribution	(37,329,204)	60.6647%	39.3353%	0.0000%	0.0000%	(22,645,850)	(14,683,554)	0	0	(37,329,204)	5	% Total Distribution Demand & Customer				
169		Total Deferred Income Taxes	(40,939,000)					(26,255,446)	(14,683,554)	0	0	(40,939,000)						
170	Deferred Income Taxes - ITC																	
171	409		(11,436)	100.0000%	0.0000%	0.0000%	0.0000%	(11,436)	0	0	0	(11,436)	1	Demand				
172		Production	(153,363)	100.0000%	0.0000%	0.0000%	0.0000%	(153,363)	0	0	0	(153,363)	1	Demand				
173		Distribution	(1,704,201)	60.6647%	39.3353%	0.0000%	0.0000%	(1,033,848)	(670,353)	0	0	(1,704,201)	5	% Total Distribution Demand & Customer				
174		Total Deferred Income Taxes - ITC	(1,859,000)					(1,188,647)	(670,353)	0	0	(1,859,000)						

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./No Customer Component																
6	Peak & Average																
7	Proposed Rates																
8																	
9																	
10																	
11																	
12	<p style="text-align: center;">NATIONAL FUEL GAS DISTRIBUTION CORPORATION PENNSYLVANIA DIVISION COST OF SERVICE STUDY PROPOSED RATES TWELVE MONTHS ENDING JANUARY 31, 2007</p>																
175		FERC Accounts	Total	Classification %				Classification				Total	Factor #	Classification			
176	Direct Labor Expense	401,402															
177	Natural Gas Production	750-769	5,660	100.0000%	0.0000%	0.0000%	0.0000%	5,660	0	0	0	0	5,660	1	Demand		
178																	
179	Other Gas Supply	807.1-813															
180	Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity		
181	Other Gas Supply Expense		189,554	0.0000%	0.0000%	100.0000%	0.0000%	0	0	189,554	0	189,554	3	Commodity			
182	Total Other Gas Supply		189,554					0	0	189,554	0	189,554					
183																	
184	Transmission	850-867	569,371	100.0000%	0.0000%	0.0000%	0.0000%	569,371	0	0	0	0	569,371	1	Demand		
185																	
188	Distribution																
187	Load Dispatching	871	663,374	100.0000%	0.0000%	0.0000%	0.0000%	663,374	0	0	0	0	663,374	1	Demand		
188	Structures & Improvements	886	86,792	100.0000%	0.0000%	0.0000%	0.0000%	86,792	0	0	0	0	86,792	1	Demand		
189	Compressor Station Equipment	872	3,815	100.0000%	0.0000%	0.0000%	0.0000%	3,815	0	0	0	0	3,815	1	Demand		
190	Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand		
191	Mains & Services	874	2,668,888	80.3793%	39.6207%	0.0000%	0.0000%	1,611,456	1,057,432	0	0	0	2,668,888	7	Mains & Services		
192	Mains Maintenance	887	1,516,493	100.0000%	0.0000%	0.0000%	0.0000%	1,516,493	0	0	0	0	1,516,493	1	Demand		
193	Services Maintenance	887	520,705	0.0000%	100.0000%	0.0000%	0.0000%	0	520,705	0	0	0	520,705	2	Customer		
194	Meas. & Regulator - General	875,889	316,240	100.0000%	0.0000%	0.0000%	0.0000%	316,240	0	0	0	0	316,240	1	Demand		
195	Meas. & Regulator - Industrial	876,890	182,603	100.0000%	0.0000%	0.0000%	0.0000%	182,603	0	0	0	0	182,603	1	Demand		
196	Meas. & Regulator - City	877,891	524	100.0000%	0.0000%	0.0000%	0.0000%	524	0	0	0	0	524	1	Demand		
197	Meters & House Regulators	878,893	1,440,472	0.0000%	100.0000%	0.0000%	0.0000%	0	1,440,472	0	0	0	1,440,472	2	Customer		
198	Customer Installations	879	1,072,556	0.0000%	100.0000%	0.0000%	0.0000%	0	1,072,556	0	0	0	1,072,556	2	Customer		
199	Maint. Of Other Equipment	894	0	80.6647%	39.3353%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer		
200	Other Distribution Expense	879	2,916,036	80.6647%	39.3353%	0.0000%	0.0000%	1,789,004	1,147,032	0	0	0	2,916,036	5	% Total Distribution Demand & Customer		
201	Supervision & Engineering	870,885	3,545,421	54.0045%	45.9955%	0.0000%	0.0000%	1,914,687	1,630,734	0	0	0	3,545,421	9	Distribution Labor Expense		
202	Total Distribution		14,933,919					8,064,988	6,868,931	0	0	0	14,933,919				
203																	
204	Customer Accounts																
205	Meter Reading	902	2,224,872	0.0000%	100.0000%	0.0000%	0.0000%	0	2,224,872	0	0	0	2,224,872	2	Customer		
206	Customer Record & Collections	903	5,392,409	0.0000%	100.0000%	0.0000%	0.0000%	0	5,392,409	0	0	0	5,392,409	2	Customer		
207	Uncollectible Accounts	904	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer		
208	Miscellaneous Customer Accounts	905	88,231	0.0000%	100.0000%	0.0000%	0.0000%	0	88,231	0	0	0	88,231	2	Customer		
209	Supervision	901	1,046,199	0.0000%	100.0000%	0.0000%	0.0000%	0	1,046,199	0	0	0	1,046,199	2	Customer		
210	Total Customer Accounts		8,751,711					0	8,751,711	0	0	0	8,751,711				
211																	
212	Customer Service	909-913															
213	Customer Service		2,455,635	0.0000%	100.0000%	0.0000%	0.0000%	0	2,455,635	0	0	0	2,455,635	2	Customer		
214	Transportation Administration		60,368	0.0000%	100.0000%	0.0000%	0.0000%	0	60,368	0	0	0	60,368	2	Customer		
215	Total Customer Service		2,516,003					0	2,516,003	0	0	0	2,516,003				
216																	
217	Total Direct Labor Expense		26,966,218					8,640,019	18,136,645	189,554	0	0	26,966,218				

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 PROPOSED RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Proposed Rates																		
8																			
9																			
10																			
11																			
12				FERC			Classification %						Classification				Factor		
218				Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total		#	Classification		
219	Operation and Maintenance Expense																		
220				401,402															
221	Natural Gas Production																		
222				750-769	67,288	100.0000%	0.0000%	0.0000%	0.0000%	67,288	0	0	0	67,288		1	Demand		
223	Other Gas Supply Expense																		
224				807.1-813															
225	Purchase Gas Expense																		
226				401,999	320,398,000	0.0000%	0.0000%	100.0000%	0.0000%	0	0	320,398,000	0	320,398,000		3	Commodity		
227	Other Gas Supply Expense																		
228					894,604	0.0000%	0.0000%	100.0000%	0.0000%	0	0	894,604	0	894,604		3	Commodity		
229	Gas for Utility Operation																		
230					(81,935)	0.0000%	0.0000%	100.0000%	0.0000%	0	0	(81,935)	0	(81,935)		3	Commodity		
231	Total Other Gas Supply Expense																		
232					321,210,689					0	0	321,210,689	0	321,210,689					
233	Transmission																		
234				850-867	1,458,301	100.0000%	0.0000%	0.0000%	0.0000%	1,458,301	0	0	0	1,458,301		1	Demand		
235	Distribution																		
236	Load Dispatching																		
237				871	1,445,917	100.0000%	0.0000%	0.0000%	0.0000%	1,445,917	0	0	0	1,445,917		1	Demand		
238	Structures & Improvements																		
239				886	311,329	100.0000%	0.0000%	0.0000%	0.0000%	311,329	0	0	0	311,329		1	Demand		
240	Compressor Station Equipment																		
241				872,888	10,248	100.0000%	0.0000%	0.0000%	0.0000%	10,248	0	0	0	10,248		1	Demand		
242	Compressor Station Equipment Maint																		
243				894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0		1	Demand		
244	Mains & Services																		
245				874	3,812,316	60.3793%	39.6207%	0.0000%	0.0000%	2,301,850	1,510,466	0	0	3,812,316		7	Mains & Services		
246	Mains Maintenance																		
247				887	2,330,575	100.0000%	0.0000%	0.0000%	0.0000%	2,330,575	0	0	0	2,330,575		1	Demand		
248	Services Maintenance																		
249				887	534,793	0.0000%	100.0000%	0.0000%	0.0000%	0	534,793	0	0	534,793		2	Customer		
250	Meas. & Regulator - General																		
251				875,889	463,506	100.0000%	0.0000%	0.0000%	0.0000%	463,506	0	0	0	463,506		1	Demand		
252	Meas. & Regulator - Industrial																		
253				876,890	271,725	100.0000%	0.0000%	0.0000%	0.0000%	271,725	0	0	0	271,725		1	Demand		
254	Meas. & Regulator - City																		
255				877,891	14,193	100.0000%	0.0000%	0.0000%	0.0000%	14,193	0	0	0	14,193		1	Demand		
256	Meters & House Regulators																		
257				878,893	2,385,027	0.0000%	100.0000%	0.0000%	0.0000%	0	2,385,027	0	0	2,385,027		2	Customer		
258	Customer Installations																		
259					1,173,949	0.0000%	100.0000%	0.0000%	0.0000%	0	1,173,949	0	0	1,173,949		2	Customer		
260	Maint of Other Equipment																		
261				894	0	60.8647%	39.3353%	0.0000%	0.0000%	0	0	0	0	0		5	% Total Distribution Demand & Customer		
262	Other Distribution Expense																		
263				879	5,042,658	60.8647%	39.3353%	0.0000%	0.0000%	3,059,113	1,983,545	0	0	5,042,658		5	% Total Distribution Demand & Customer		
264	Rents																		
265				881	33,904	60.8647%	39.3353%	0.0000%	0.0000%	20,568	13,336	0	0	33,904		5	% Total Distribution Demand & Customer		
266	Supervision & Engineering																		
267				870,885	4,308,659	57.3693%	42.6307%	0.0000%	0.0000%	2,471,848	1,836,811	0	0	4,308,659		11	Distribution O&M Expense		
268	Total Distribution																		
269					22,138,799					12,700,872	9,437,927	0	0	22,138,799					
270	Customer Accounts																		
271	Meter Reading																		
272				902	2,576,031	0.0000%	100.0000%	0.0000%	0.0000%	0	2,576,031	0	0	2,576,031		2	Customer		
273	Customer Record & Collections																		
274				903	9,068,820	0.0000%	100.0000%	0.0000%	0.0000%	0	9,068,820	0	0	9,068,820		2	Customer		
275	Uncollectible Accounts																		
276				904	8,952,000	0.0000%	100.0000%	0.0000%	0.0000%	0	8,952,000	0	0	8,952,000		2	Customer		
277	Miscellaneous Customer Accounts																		
278				905	493,112	0.0000%	100.0000%	0.0000%	0.0000%	0	493,112	0	0	493,112		2	Customer		
279	Supervision																		
280					1,097,836	0.0000%	100.0000%	0.0000%	0.0000%	0	1,097,836	0	0	1,097,836		2	Customer		
281	Total Customer Accounts																		
282					22,187,799					0	22,187,799	0	0	22,187,799					
283	Customer Service																		
284				909-913															
285	Customer Service																		
286					7,485,090	0.0000%	100.0000%	0.0000%	0.0000%	0	7,485,090	0	0	7,485,090		2	Customer		
287	Transportation Administration																		
288					996,489	0.0000%	100.0000%	0.0000%	0.0000%	0	996,489	0	0	996,489		2	Customer		
289	Total Customer Service																		
290					8,481,579					0	8,481,579	0	0	8,481,579					
291	Sales Promotion																		
292					184,062	0.0000%	100.0000%	0.0000%	0.0000%	0	184,062	0	0	184,062		2	Customer		
293																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	FUTURE TEST YEAR																NATIONAL FUEL GAS DISTRIBUTION CORPORATION
5	M.E./No Customer Component																PENNSYLVANIA DIVISION
6	Peak & Average																COST OF SERVICE STUDY
7	Proposed Rates																PROPOSED RATES
8																	TWELVE MONTHS ENDING JANUARY 31, 2007
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
264	Administrative & General Expenses	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
265	A&G Salaries	920															
266	Corporate Management - Non O&M		938,841	64.1330%	35.8670%	0.0000%	0.0000%	602,107	336,734	0	0	938,841	8	Production, Transmission, Distribution Plant			
267	Corporate Management - O&M		3,143,075	28.0951%	73.9049%	0.0000%	0.0000%	820,189	2,322,886	0	0	3,143,075	12	O&M Excluding Purchased Gas, A&G Exp			
268	Consumer Services		290,913	0.0000%	100.0000%	0.0000%	0.0000%	0	290,913	0	0	290,913	2	Customer			
269	Operations, Engineering, & Mechanical		1,001,267	64.1330%	35.8670%	0.0000%	0.0000%	642,143	359,124	0	0	1,001,267	8	Production, Transmission, Distribution Plant			
270	Total A&G Salaries		5,374,096					2,064,439	3,309,657	0	0	5,374,096					
271																	
272	Office Supplies & Expenses	921															
273	Corporate Management - Non O&M		633,201	64.1330%	35.8670%	0.0000%	0.0000%	406,091	227,110	0	0	633,201	8	Production, Transmission, Distribution Plant			
274	Corporate Management - O&M		2,119,848	28.0951%	73.9049%	0.0000%	0.0000%	553,176	1,566,672	0	0	2,119,848	12	O&M Excluding Purchased Gas, A&G Exp			
275	Consumer Services		96,378	0.0000%	100.0000%	0.0000%	0.0000%	0	96,378	0	0	96,378	2	Customer			
276	Operations, Engineering, & Mechanical		386,106	64.1330%	35.8670%	0.0000%	0.0000%	247,621	138,485	0	0	386,106	8	Production, Transmission, Distribution Plant			
277	Total Outside Services		3,235,533					1,206,888	2,028,645	0	0	3,235,533					
278																	
279	Administrative Exp. Transferred - Credit	922															
280	Corporate Management - Non O&M		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
281	Corporate Management - O&M		0	28.0951%	73.9049%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
282	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
283	Operations, Engineering, & Mechanical		(477,994)	64.1330%	35.8670%	0.0000%	0.0000%	(306,552)	(171,442)	0	0	(477,994)	8	Production, Transmission, Distribution Plant			
284	Total Administrative Exp. Transferred - Credit		(477,994)					(306,552)	(171,442)	0	0	(477,994)					
285																	
286	Outside Services Employed	923															
287	Corporate Management - Non O&M		114,414	64.1330%	35.8670%	0.0000%	0.0000%	73,377	41,037	0	0	114,414	8	Production, Transmission, Distribution Plant			
288	Corporate Management - O&M		383,038	28.0951%	73.9049%	0.0000%	0.0000%	99,954	283,084	0	0	383,038	12	O&M Excluding Purchased Gas, A&G Exp			
289	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
290	Operations, Engineering, & Mechanical		27,068	64.1330%	35.8670%	0.0000%	0.0000%	17,360	9,708	0	0	27,068	8	Production, Transmission, Distribution Plant			
291	Total Outside Services Employed		524,520					190,691	333,829	0	0	524,520					
292																	
293	Property Insurance	924															
294	Corporate Management - Non O&M		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
295	Corporate Management - O&M		0	28.0951%	73.9049%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
296	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
297	Operations, Engineering, & Mechanical		(61,062)	64.1330%	35.8670%	0.0000%	0.0000%	(39,161)	(21,901)	0	0	(61,062)	8	Production, Transmission, Distribution Plant			
298	Total Property Insurance		(61,062)					(39,161)	(21,901)	0	0	(61,062)					
299																	
300	Injuries & Damages	925															
301	Corporate Management - Non O&M		184,869	64.1330%	35.8670%	0.0000%	0.0000%	118,562	66,307	0	0	184,869	8	Production, Transmission, Distribution Plant			
302	Corporate Management - O&M		618,911	28.0951%	73.9049%	0.0000%	0.0000%	161,505	457,406	0	0	618,911	12	O&M Excluding Purchased Gas, A&G Exp			
303	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
304	Operations, Engineering, & Mechanical		1,479,907	64.1330%	35.8670%	0.0000%	0.0000%	949,109	530,798	0	0	1,479,907	8	Production, Transmission, Distribution Plant			
305	Total Injuries & Damages		2,283,687					1,229,176	1,054,511	0	0	2,283,687					
306																	
307	Employee Pension & Benefits	926															
308	Corporate Management - Non O&M		1,092,916	64.1330%	35.8670%	0.0000%	0.0000%	700,920	391,996	0	0	1,092,916	8	Production, Transmission, Distribution Plant			
309	Corporate Management - O&M		3,658,894	28.0951%	73.9049%	0.0000%	0.0000%	954,792	2,704,102	0	0	3,658,894	12	O&M Excluding Purchased Gas, A&G Exp			
310	Consumer Services		14,060	0.0000%	100.0000%	0.0000%	0.0000%	0	14,060	0	0	14,060	2	Customer			
311	Operations, Engineering, & Mechanical		97,396	64.1330%	35.8670%	0.0000%	0.0000%	62,463	34,933	0	0	97,396	8	Production, Transmission, Distribution Plant			
312	Total Employee Pension & Benefits		4,863,266					1,718,175	3,145,091	0	0	4,863,266					
313																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
314	Franchise Requirement	927	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
315	Corporate Management - Non O&M		188	64.1330%	35.8670%	0.0000%	0.0000%	121	67	0	0	188	8	Production, Transmission, Distribution Plant			
316	Corporate Management - O&M		630	26.0951%	73.9049%	0.0000%	0.0000%	164	468	0	0	630	12	O&M Excluding Purchased Gas, A&G Exp			
317	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
318	Operations, Engineering, & Mechanical		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
319	Total Franchise Requirement		818					285	533	0	0	818					
320																	
321	Regulatory Commission Expenses	928															
322	Corporate Management - Non O&M		618,411	64.1330%	35.8670%	0.0000%	0.0000%	396,606	221,805	0	0	618,411	8	Production, Transmission, Distribution Plant			
323	Corporate Management - O&M		2,070,334	26.0951%	73.9049%	0.0000%	0.0000%	540,256	1,530,078	0	0	2,070,334	12	O&M Excluding Purchased Gas, A&G Exp			
324	Consumer Services		14,518	0.0000%	100.0000%	0.0000%	0.0000%	0	14,518	0	0	14,518	2	Customer			
325	Operations, Engineering, & Mechanical		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
326	Total Regulatory Expenses		2,703,263					936,862	1,766,401	0	0	2,703,263					
327																	
328	Miscellaneous General Expenses	930.2															
329	Corporate Management - Non O&M		96,855	64.1330%	35.8670%	0.0000%	0.0000%	62,116	34,739	0	0	96,855	8	Production, Transmission, Distribution Plant			
330	Corporate Management - O&M		324,251	26.0951%	73.9049%	0.0000%	0.0000%	84,814	239,637	0	0	324,251	12	O&M Excluding Purchased Gas, A&G Exp			
331	Consumer Services		2,539	0.0000%	100.0000%	0.0000%	0.0000%	0	2,539	0	0	2,539	2	Customer			
332	Operations, Engineering, & Mechanical		6,507	64.1330%	35.8670%	0.0000%	0.0000%	4,173	2,334	0	0	6,507	8	Production, Transmission, Distribution Plant			
333	Total Miscellaneous General Expenses		430,152					150,903	279,249	0	0	430,152					
334																	
335	Rents	931															
336	Corporate Management - Non O&M		141,631	64.1330%	35.8670%	0.0000%	0.0000%	90,832	50,799	0	0	141,631	8	Production, Transmission, Distribution Plant			
337	Corporate Management - O&M		474,155	26.0951%	73.9049%	0.0000%	0.0000%	123,731	350,424	0	0	474,155	12	O&M Excluding Purchased Gas, A&G Exp			
338	Consumer Services		3,821	0.0000%	100.0000%	0.0000%	0.0000%	0	3,821	0	0	3,821	2	Customer			
339	Operations, Engineering, & Mechanical		8,928	64.1330%	35.8670%	0.0000%	0.0000%	5,726	3,202	0	0	8,928	8	Production, Transmission, Distribution Plant			
340	Total Rents		628,535					220,289	408,246	0	0	628,535					
341																	
342	Maintenance General Plant	932															
343	Production		604	100.0000%	0.0000%	0.0000%	0.0000%	604	0	0	0	604	1	Demand			
344	Transportation		8,098	100.0000%	0.0000%	0.0000%	0.0000%	8,098	0	0	0	8,098	1	Demand			
345	Distribution		89,988	64.1330%	35.8670%	0.0000%	0.0000%	57,712	32,276	0	0	89,988	8	Production, Transmission, Distribution Plant			
346	Total Maintenance General Plant		98,690					66,414	32,276	0	0	98,690					
347																	
348	Total Administrative and General		19,603,504					7,438,409	12,165,095	0	0	19,603,504					
349																	
350	Customer Deposit Interest		190,000	0.0000%	100.0000%	0.0000%	0.0000%	0	190,000	0	0	190,000	2	Customer			
351																	
352	Total O&M Expenses		395,522,001					21,664,870	52,648,462	321,210,669	0	395,522,001					
353																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION													
5	M.E./No Customer Component			PENNSYLVANIA DIVISION													
6	Peak & Average			COST OF SERVICE STUDY													
7	Proposed Rates			PROPOSED RATES													
8				TWELVE MONTHS ENDING JANUARY 31, 2007													
9																	
10																	
11																	
12																	
354	Taxes Other Than Income																
355	Federal																
356		FERC		Classification %				Classification				Total	Factor	Classification			
		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#				
357		FICA	1,061,000	32.0402%	67.2569%	0.7029%	0.0000%	339,947	713,598	7,458	0	1,061,001	14	Labor Expense			
358		Unemployment Compensation	15,000	32.0402%	67.2569%	0.7029%	0.0000%	4,806	10,089	105	0	15,000	14	Labor Expense			
359		Total Federal	1,076,000					344,753	723,685	7,563	0	1,076,001					
360	Pennsylvania																
361		Unemployment Insurance	49,000	32.0402%	67.2569%	0.7029%	0.0000%	15,700	32,958	344	0	49,000	14	Labor Expense			
362		Capital Stock	4,418	100.0000%	0.0000%	0.0000%	0.0000%	4,418	0	0	0	4,418	1	Demand			
363		Production	59,244	100.0000%	0.0000%	0.0000%	0.0000%	59,244	0	0	0	59,244	1	Demand			
364		Transmission	658,338	60.6647%	39.3353%	0.0000%	0.0000%	399,379	258,959	0	0	658,338	5	% Total Distribution Demand & Customer			
365		Distribution	722,000					463,041	258,959	0	0	722,000					
366		Total Capital Stock	722,000					463,041	258,959	0	0	722,000					
367	Property + Public Utility Realty Tax																
368		Production	753	100.0000%	0.0000%	0.0000%	0.0000%	753	0	0	0	753	1	Demand			
369		Transmission	10,093	100.0000%	0.0000%	0.0000%	0.0000%	10,093	0	0	0	10,093	1	Demand			
370		Distribution	112,154	60.6647%	39.3353%	0.0000%	0.0000%	68,038	44,116	0	0	112,154	5	% Total Distribution Demand & Customer			
371		Total Property	123,000					78,884	44,116	0	0	123,000					
372		Sales & Use Tax	4,000	64.1330%	35.8670%	0.0000%	0.0000%	2,565	1,435	0	0	4,000	8	Production, Transmission, Distribution Plant			
373		Total Pennsylvania	898,000					560,190	337,466	344	0	898,000					
374		Total Taxes Other Than Income	1,974,000					904,943	1,061,151	7,907	0	1,974,001					

Future Test Year
 M.E./No Customer Component
 Peak & Average
 Proposed Rates

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 PROPOSED RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CLASSIFICATION ALLOCATION FACTOR REPORT

Factor #	Description	Total Company	Demand	Customer	Commodity	Revenue
1	Demand	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
2	Customer	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
3	Commodity	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4	Revenue	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	% Total Distribution Demand & Customer	100.0000%	60.6647%	39.3353%	0.0000%	0.0000%
		384,824,667	233,452,543	151,372,124	0	0
6	Mains Allocation	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
7	Mains & Services	100.0000%	60.3793%	39.6207%	0.0000%	0.0000%
		338,523,243	204,398,086	134,125,157	0	0
8	Production, Transmission, Distribution Plant	100.0000%	64.1330%	35.8670%	0.0000%	0.0000%
		422,852,381	271,188,115	151,664,266	0	0
9	Distribution Labor Expense	100.0000%	54.0045%	45.9955%	0.0000%	0.0000%
		11,388,498	6,150,301	5,238,197	0	0
10	Customer Accounts Labor Expense	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		7,705,512	0	7,705,512	0	0
11	Distribution O&M Expense	100.0000%	57.3693%	42.6307%	0.0000%	0.0000%
		17,830,140	10,229,024	7,601,116	0	0
12	O&M Excluding Purchased Gas, A&G Exp	100.0000%	26.0951%	73.9049%	0.0000%	0.0000%
		54,517,828	14,226,461	40,291,367	0	0
13	O&M Excluding Purchased Gas	100.0000%	29.1542%	70.8458%	0.0000%	0.0000%
		74,311,332	21,664,870	52,646,462	0	0
14	Labor Expense	100.0000%	32.0402%	67.2569%	0.7029%	0.0000%
		26,966,218	8,640,019	18,136,645	189,554	0
15	Regulatory Assessment Expense	100.0000%	34.6567%	65.3433%	0.0000%	0.0000%
		2,703,263	936,862	1,766,401	0	0
16	Other Insurance Expense	100.0000%	64.1332%	35.8668%	0.0000%	0.0000%
		(61,062)	(39,161)	(21,901)	0	0
17	Misc. General Expense	100.0000%	35.0813%	64.9187%	0.0000%	0.0000%
		430,152	150,903	279,249	0	0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak & Average																	
7	Current Rates																	
8																		
9																		
10																		
11					FERC													
12					Accounts	Total	Classification %			Classification				Total	Factor		Classification	
13	Gas Plant in Service	101					Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue		#		
14	Production Plant	325-338	2,587,318	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2,587,318	0	0	0	2,587,318	1	Demand	
15																		
16	Transmission Plant	365-369	34,697,699	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	34,697,699	0	0	0	34,697,699	1	Demand	
17																		
18	Distribution Plant																	
19	Land	374.1	822,806	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	822,806	0	0	0	822,806	1	Demand	
20	Land Rights	374.2	5,310,777	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	5,310,777	0	0	0	5,310,777	1	Demand	
21	Structures & Improvements	375	7,831,073	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	7,831,073	0	0	0	7,831,073	1	Demand	
22	Mains	376	204,398,088	47.3800%	52.6200%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	96,843,813	107,554,273	0	0	204,398,088	8	Mains Allocation	
23	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand	
24	M&R Station Equipment	378-379	6,085,448	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	6,085,448	0	0	0	6,085,448	1	Demand	
25	Services	380	134,125,157	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	134,125,157	0	0	134,125,157	2	Customer	
26	Meters	381	13,267,711	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	13,267,711	0	0	13,267,711	2	Customer	
27	Meter Installations	382	3,160,552	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	3,160,552	0	0	3,160,552	2	Customer	
28	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer	
29	House Regulators Installations	384	818,704	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	818,704	0	0	818,704	2	Customer	
30	Industrial M&R Station Equipment	385	9,204,355	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	9,204,355	0	0	0	9,204,355	1	Demand	
31	Other	387	742,697	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	242,979	499,718	0	0	742,697	5	% Total Distribution Demand & Customer	
32	Total Distribution Plant		385,567,364								128,141,249	259,426,115	0	0	385,567,364			
33																		
34	General Plant	389-399																
35	Land	389	51,799	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	20,020	31,779	0	0	51,799	8	Production, Transmission, Distribution Plant	
36	Structures and Improvements	390	105,388	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40,731	64,657	0	0	105,388	8	Production, Transmission, Distribution Plant	
37	Office Equipment - Furniture	391.1	756,942	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	292,547	464,395	0	0	756,942	8	Production, Transmission, Distribution Plant	
38	Office Equipment - General	391.2	559,136	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	216,098	343,038	0	0	559,136	8	Production, Transmission, Distribution Plant	
39	Office Equipment - Computers	391.3	2,873,038	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,033,088	1,839,948	0	0	2,873,038	8	Production, Transmission, Distribution Plant	
40	Transportation Equipment	392	899,874	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	347,788	552,086	0	0	899,874	8	Production, Transmission, Distribution Plant	
41	Stores Equipment	393	8,705	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	3,364	5,341	0	0	8,705	8	Production, Transmission, Distribution Plant	
42	Garage Equipment	394	4,035,845	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,559,794	2,478,051	0	0	4,035,845	8	Production, Transmission, Distribution Plant	
43	Power Equipment - Truck	396	1,933,673	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	747,336	1,186,337	0	0	1,933,673	8	Production, Transmission, Distribution Plant	
44	Communication Equipment	397	1,401,751	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	541,756	859,995	0	0	1,401,751	8	Production, Transmission, Distribution Plant	
45	Miscellaneous Equipment	398	351,341	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	135,788	215,553	0	0	351,341	8	Production, Transmission, Distribution Plant	
46	Total General		12,777,490								4,938,310	7,839,180	0	0	12,777,490			
47																		
48	Intangible Plant	301-303																
49	Organization	301	116,457	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	45,009	71,448	0	0	116,457	8	Production, Transmission, Distribution Plant	
50	Franchises and Consents	302	7,388	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2,855	4,533	0	0	7,388	8	Production, Transmission, Distribution Plant	
51	Misc. Intangible	303	2,182,260	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	843,411	1,338,849	0	0	2,182,260	8	Production, Transmission, Distribution Plant	
52	Total Intangible		2,306,105								891,275	1,414,830	0	0	2,306,105			
53																		
54	Total Gas Plant in Service		437,935,978								169,255,851	268,680,125	0	0	437,935,978			
55																		

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
	NATIONAL FUEL GAS DISTRIBUTION CORPORATION PENNSYLVANIA DIVISION COST OF SERVICE STUDY CURRENT RATES TWELVE MONTHS ENDING JANUARY 31, 2007																	
4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak & Average																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12		FERC		Classification %				Classification				Factor						
	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
56	Accumulated Reserve for Depreciation	108																
57	Production Plant	325-338	(1,794,097)	100.0000%	0.0000%	0.0000%	0.0000%	(1,794,097)	0	0	0	(1,794,097)	1	Demand				
58																		
59	Transmission Plant	365-369	(15,018,307)	100.0000%	0.0000%	0.0000%	0.0000%	(15,018,307)	0	0	0	(15,018,307)	1	Demand				
60																		
61	Distribution Plant																	
62	Land	374.1	16,125	100.0000%	0.0000%	0.0000%	0.0000%	16,125	0	0	0	16,125	1	Demand				
63	Land Rights	374.2	(975,153)	100.0000%	0.0000%	0.0000%	0.0000%	(975,153)	0	0	0	(975,153)	1	Demand				
64	Structures & Improvements	375	(3,584,026)	100.0000%	0.0000%	0.0000%	0.0000%	(3,584,026)	0	0	0	(3,584,026)	1	Demand				
65	Mains	376	(58,248,758)	47.3800%	52.6200%	0.0000%	0.0000%	(27,598,262)	(30,650,496)	0	0	(58,248,758)	6	Mains Allocation				
66	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
67	M&R Station Equipment	378-379	(3,294,506)	100.0000%	0.0000%	0.0000%	0.0000%	(3,294,506)	0	0	0	(3,294,506)	1	Demand				
68	Services	380	(44,467,775)	0.0000%	100.0000%	0.0000%	0.0000%	0	(44,467,775)	0	0	(44,467,775)	2	Customer				
69	Meters	381	(8,894,347)	0.0000%	100.0000%	0.0000%	0.0000%	0	(8,894,347)	0	0	(8,894,347)	2	Customer				
70	Meter Installations	382	(1,506,216)	0.0000%	100.0000%	0.0000%	0.0000%	0	(1,506,216)	0	0	(1,506,216)	2	Customer				
71	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
72	House Regulators Installations	384	(376,401)	0.0000%	100.0000%	0.0000%	0.0000%	0	(376,401)	0	0	(376,401)	2	Customer				
73	Industrial M&R Station Equipment	385	(3,112,938)	100.0000%	0.0000%	0.0000%	0.0000%	(3,112,938)	0	0	0	(3,112,938)	1	Demand				
74	Other	387	(602,500)	32.7157%	67.2843%	0.0000%	0.0000%	(197,112)	(405,388)	0	0	(602,500)	5	% Total Distribution Demand & Customer				
75	Total Distribution		(125,048,495)					(38,745,872)	(86,300,623)	0	0	(125,048,495)						
76																		
77	General Plant	389-399																
78	Land	389	16,289	38.6485%	61.3515%	0.0000%	0.0000%	8,295	9,994	0	0	16,289	8	Production, Transmission, Distribution Plant				
79	Structures and Improvements	390	101,207	38.6485%	61.3515%	0.0000%	0.0000%	39,115	62,092	0	0	101,207	8	Production, Transmission, Distribution Plant				
80	Office Equipment - Furniture	391.1	(518,287)	38.6485%	61.3515%	0.0000%	0.0000%	(200,310)	(317,977)	0	0	(518,287)	8	Production, Transmission, Distribution Plant				
81	Office Equipment - General	391.2	(207,866)	38.6485%	61.3515%	0.0000%	0.0000%	(80,337)	(127,529)	0	0	(207,866)	8	Production, Transmission, Distribution Plant				
82	Office Equipment - Computers	391.3	(1,517,457)	38.6485%	61.3515%	0.0000%	0.0000%	(586,474)	(930,983)	0	0	(1,517,457)	8	Production, Transmission, Distribution Plant				
83	Trans Equip - CMPT		(233,110)	38.6485%	61.3515%	0.0000%	0.0000%	(90,094)	(143,016)	0	0	(233,110)	8	Production, Transmission, Distribution Plant				
84	Stores Equipment	393	(7,365)	38.6485%	61.3515%	0.0000%	0.0000%	(2,846)	(4,519)	0	0	(7,365)	8	Production, Transmission, Distribution Plant				
85	Garage Equipment	394	(1,533,262)	38.6485%	61.3515%	0.0000%	0.0000%	(592,583)	(940,679)	0	0	(1,533,262)	8	Production, Transmission, Distribution Plant				
86	Power Equipment	396	(92,192)	38.6485%	61.3515%	0.0000%	0.0000%	(35,831)	(56,361)	0	0	(92,192)	8	Production, Transmission, Distribution Plant				
87	Communication Equipment	397	(500,373)	38.6485%	61.3515%	0.0000%	0.0000%	(193,387)	(306,986)	0	0	(500,373)	8	Production, Transmission, Distribution Plant				
88	Miscellaneous Equipment	398	(371)	38.6485%	61.3515%	0.0000%	0.0000%	(143)	(228)	0	0	(371)	8	Production, Transmission, Distribution Plant				
89	Total General		(4,492,787)					(1,736,395)	(2,756,392)	0	0	(4,492,787)						
90																		
91	Intangible Plant	301-303																
92	Organization	301	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
93	Franchises and Consents	302	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
94	Misc. Intangible	303	(1,305,568)	38.6485%	61.3515%	0.0000%	0.0000%	(504,582)	(800,986)	0	0	(1,305,568)	8	Production, Transmission, Distribution Plant				
95	Total Intangible		(1,305,568)					(504,582)	(800,986)	0	0	(1,305,568)						
96																		
97	Total Accumulated Reserve for Depreciation		(147,857,254)					(57,799,253)	(89,858,001)	0	0	(147,657,254)						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																	
5	PENNSYLVANIA DIVISION																	
6	COST OF SERVICE STUDY																	
7	CURRENT RATES																	
8	TWELVE MONTHS ENDING JANUARY 31, 2007																	
9																		
10																		
11				FERC		Classification %				Classification					Factor			
12			Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification		
99	Depreciation Expense		403															
100	Production Plant		75,973	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	75,973	0	0	0	75,973	1	Demand			
101																		
102	Transmission Plant		766,425	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	766,425	0	0	0	766,425	1	Demand			
103																		
104	Distribution Plant																	
105	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
106	Land Rights		76,500	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	76,500	0	0	0	76,500	1	Demand			
107	Structures & Improvements		276,163	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	276,163	0	0	0	276,163	1	Demand			
108	Mains		4,414,737	47.3800%	52.6200%	0.0000%	0.0000%	0.0000%	2,091,702	2,323,035	0	0	4,414,737	6	Mains Allocation			
109	Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
110	M&R Station Equipment		176,217	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	176,217	0	0	0	176,217	1	Demand			
111	Services		4,143,048	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	4,143,048	0	0	4,143,048	2	Customer			
112	Meters		297,294	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	297,294	0	0	297,294	2	Customer			
113	Meter Installations		77,479	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	77,479	0	0	77,479	2	Customer			
114	House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
115	House Regulators Installations		20,722	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	20,722	0	0	20,722	2	Customer			
116	Industrial M&R Station Equipment		240,183	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	240,183	0	0	0	240,183	1	Demand			
117	Other		11,754	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	3,845	7,909	0	0	11,754	5	% Total Distribution Demand & Customer			
118	Total Distribution		9,734,097						2,864,610	6,869,487	0	0	9,734,097					
119																		
120	General Plant																	
121	Land		0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
122	Structures and Improvements		9,112	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	3,522	5,590	0	0	9,112	8	Production, Transmission, Distribution Plant			
123	Office Equipment - Furniture		26,764	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	10,344	16,420	0	0	26,764	8	Production, Transmission, Distribution Plant			
124	Office Equipment - General		32,631	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	12,611	20,020	0	0	32,631	8	Production, Transmission, Distribution Plant			
125	Office Equipment - Computers		411,879	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	159,185	252,694	0	0	411,879	8	Production, Transmission, Distribution Plant			
126	Trans Equip		244,851	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	94,631	150,220	0	0	244,851	8	Production, Transmission, Distribution Plant			
127	Stores Equipment		324	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	125	199	0	0	324	8	Production, Transmission, Distribution Plant			
128	Garage Equipment		145,096	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	58,077	89,019	0	0	145,096	8	Production, Transmission, Distribution Plant			
129	Power Equipment		96,247	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	37,198	59,049	0	0	96,247	8	Production, Transmission, Distribution Plant			
130	Communication Equipment		147,508	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	57,010	90,498	0	0	147,508	8	Production, Transmission, Distribution Plant			
131	Miscellaneous Equipment		17	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	7	10	0	0	17	8	Production, Transmission, Distribution Plant			
132	Total General		1,114,429						430,710	683,719	0	0	1,114,429					
133																		
134	Intangible Plant																	
135	Organization		0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
136	Franchises and Consents		0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
137	Misc. Intangible		222,143	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	85,855	136,288	0	0	222,143	8	Production, Transmission, Distribution Plant			
138	Total Intangible		222,143						85,855	136,288	0	0	222,143					
139																		
140	Total Depreciation Expense		11,913,067						4,223,573	7,689,494	0	0	11,913,067					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																	
5	PENNSYLVANIA DIVISION																	
6	COST OF SERVICE STUDY																	
7	CURRENT RATES																	
8	TWELVE MONTHS ENDING JANUARY 31, 2007																	
9																		
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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
8	COST OF SERVICE STUDY																
7	CURRENT RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
11		FERC		Classification %					Classification				Factor				
12		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
176	Direct Labor Expense	401,402															
177	Natural Gas Production	750,769	5,660	100.0000%	0.0000%	0.0000%	0.0000%	5,660	0	0	0	5,660	1	Demand			
179	Other Gas Supply	807.1-813															
180	Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity			
181	Other Gas Supply Expense		189,554	0.0000%	0.0000%	100.0000%	0.0000%	0	0	189,554	0	189,554	3	Commodity			
182	Total Other Gas Supply		189,554					0	0	189,554	0	189,554					
184	Transmission	850-867	569,371	100.0000%	0.0000%	0.0000%	0.0000%	569,371	0	0	0	569,371	1	Demand			
186	Distribution																
187	Load Dispatching	871	663,374	100.0000%	0.0000%	0.0000%	0.0000%	663,374	0	0	0	663,374	1	Demand			
188	Structures & Improvements	886	86,792	100.0000%	0.0000%	0.0000%	0.0000%	86,792	0	0	0	86,792	1	Demand			
189	Compressor Station Equipment	872	3,815	100.0000%	0.0000%	0.0000%	0.0000%	3,815	0	0	0	3,815	1	Demand			
190	Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
191	Mains & Services	874	2,668,888	28.6077%	71.3923%	0.0000%	0.0000%	763,507	1,905,381	0	0	2,668,888	7	Mains & Services			
192	Mains Maintenance	887	1,516,493	47.3800%	52.6200%	0.0000%	0.0000%	718,514	797,979	0	0	1,516,493	6	Mains Allocation			
193	Services Maintenance	887	520,705	0.0000%	100.0000%	0.0000%	0.0000%	0	520,705	0	0	520,705	2	Customer			
194	Meas. & Regulator - General	875,889	318,240	100.0000%	0.0000%	0.0000%	0.0000%	318,240	0	0	0	318,240	1	Demand			
195	Meas. & Regulator - Industrial	876,890	182,603	100.0000%	0.0000%	0.0000%	0.0000%	182,603	0	0	0	182,603	1	Demand			
196	Meas. & Regulator - City	877,891	524	100.0000%	0.0000%	0.0000%	0.0000%	524	0	0	0	524	1	Demand			
197	Meters & House Regulators	878,893	1,440,472	0.0000%	100.0000%	0.0000%	0.0000%	0	1,440,472	0	0	1,440,472	2	Customer			
198	Customer Installations	879	1,072,556	0.0000%	100.0000%	0.0000%	0.0000%	0	1,072,556	0	0	1,072,556	2	Customer			
199	Maint. Of Other Equipment	894	0	32.7157%	67.2843%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer			
200	Other Distribution Expense	879	2,916,036	32.7157%	67.2843%	0.0000%	0.0000%	954,002	1,962,034	0	0	2,916,036	5	% Total Distribution Demand & Customer			
201	Supervision & Engineering	870,885	3,545,421	32.3956%	67.6044%	0.0000%	0.0000%	1,148,560	2,396,861	0	0	3,545,421	9	Distribution Labor Expense			
202	Total Distribution		14,933,919					4,837,931	10,095,988	0	0	14,933,919					
204	Customer Accounts																
205	Meter Reading	902	2,224,872	0.0000%	100.0000%	0.0000%	0.0000%	0	2,224,872	0	0	2,224,872	2	Customer			
206	Customer Record & Collections	903	5,392,409	0.0000%	100.0000%	0.0000%	0.0000%	0	5,392,409	0	0	5,392,409	2	Customer			
207	Uncollectible Accounts	904	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
208	Miscellaneous Customer Accounts	905	88,231	0.0000%	100.0000%	0.0000%	0.0000%	0	88,231	0	0	88,231	2	Customer			
209	Supervision	901	1,046,199	0.0000%	100.0000%	0.0000%	0.0000%	0	1,046,199	0	0	1,046,199	2	Customer			
210	Total Customer Accounts		8,751,711					0	8,751,711	0	0	8,751,711					
212	Customer Service	909-913															
213	Customer Service		2,455,635	0.0000%	100.0000%	0.0000%	0.0000%	0	2,455,635	0	0	2,455,635	2	Customer			
214	Transportation Administration		60,368	0.0000%	100.0000%	0.0000%	0.0000%	0	60,368	0	0	60,368	2	Customer			
215	Total Customer Service		2,516,003					0	2,516,003	0	0	2,516,003					
217	Total Direct Labor Expense		28,966,218					5,412,962	21,363,702	189,554	0	28,966,218					

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4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION													
5	M.E./Customer Component			PENNSYLVANIA DIVISION													
8	Peak & Average			COST OF SERVICE STUDY													
7	Current Rates			CURRENT RATES													
8				TWELVE MONTHS ENDING JANUARY 31, 2007													
9																	
10																	
11																	
12																	
218																	
219	Operation and Maintenance Expense			401,402													
220	Natural Gas Production			750-769	67,288	100.0000%	0.0000%	0.0000%	0.0000%	67,288	0	0	0	67,288	1	Demand	
221																	
222	Other Gas Supply Expense			807.1-813													
223	Purchase Gas Expense			401.999	320,398,000	0.0000%	0.0000%	100.0000%	0.0000%	0	0	320,398,000	0	320,398,000	3	Commodity	
224	Other Gas Supply Expense				894,604	0.0000%	0.0000%	100.0000%	0.0000%	0	0	894,604	0	894,604	3	Commodity	
225	Gas for Utility Operation				(81,935)	0.0000%	0.0000%	100.0000%	0.0000%	0	0	(81,935)	0	(81,935)	3	Commodity	
226	Total Other Gas Supply Expense				321,210,669					0	0	321,210,669	0	321,210,669			
227																	
228	Transmission			850-867	1,458,301	100.0000%	0.0000%	0.0000%	0.0000%	1,458,301	0	0	0	1,458,301	1	Demand	
229																	
230	Distribution																
231	Load Dispatching			871	1,445,917	100.0000%	0.0000%	0.0000%	0.0000%	1,445,917	0	0	0	1,445,917	1	Demand	
232	Structures & Improvements			886	311,329	100.0000%	0.0000%	0.0000%	0.0000%	311,329	0	0	0	311,329	1	Demand	
233	Compressor Station Equipment			872,888	10,248	100.0000%	0.0000%	0.0000%	0.0000%	10,248	0	0	0	10,248	1	Demand	
234	Compressor Station Equipment Maint			894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand	
235	Mains & Services			874	3,812,316	28.6077%	71.3923%	0.0000%	0.0000%	1,090,816	2,721,700	0	0	3,812,316	7	Mains & Services	
236	Mains Maintenance			887	2,330,575	47.3800%	52.6200%	0.0000%	0.0000%	1,104,226	1,226,349	0	0	2,330,575	6	Mains Allocation	
237	Services Maintenance			887	534,793	0.0000%	100.0000%	0.0000%	0.0000%	0	534,793	0	0	534,793	2	Customer	
238	Meas. & Regulator - General			875,889	463,506	100.0000%	0.0000%	0.0000%	0.0000%	463,506	0	0	0	463,506	1	Demand	
239	Meas. & Regulator - Industrial			878,890	271,725	100.0000%	0.0000%	0.0000%	0.0000%	271,725	0	0	0	271,725	1	Demand	
240	Meas. & Regulator - City			877,891	14,193	100.0000%	0.0000%	0.0000%	0.0000%	14,193	0	0	0	14,193	1	Demand	
241	Meters & House Regulators			878,893	2,385,027	0.0000%	100.0000%	0.0000%	0.0000%	0	2,385,027	0	0	2,385,027	2	Customer	
242	Customer Installations				1,173,949	0.0000%	100.0000%	0.0000%	0.0000%	0	1,173,949	0	0	1,173,949	2	Customer	
243	Maint of Other Equipment			894	0	32.7157%	67.2843%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer	
244	Other Distribution Expense			879	5,042,658	32.7157%	67.2843%	0.0000%	0.0000%	1,649,741	3,392,917	0	0	5,042,658	5	% Total Distribution Demand & Customer	
245	Rents			881	33,904	32.7157%	67.2843%	0.0000%	0.0000%	11,092	22,812	0	0	33,904	5	% Total Distribution Demand & Customer	
246	Supervision & Engineering			870,885	4,308,659	35.7406%	64.2594%	0.0000%	0.0000%	1,539,941	2,768,718	0	0	4,308,659	11	Distribution O&M Expense	
247	Total Distribution				22,138,799					7,912,534	14,226,265	0	0	22,138,799			
248																	
249	Customer Accounts																
250	Meter Reading			902	2,576,031	0.0000%	100.0000%	0.0000%	0.0000%	0	2,576,031	0	0	2,576,031	2	Customer	
251	Customer Record & Collections			903	9,068,820	0.0000%	100.0000%	0.0000%	0.0000%	0	9,068,820	0	0	9,068,820	2	Customer	
252	Uncollectible Accounts			904	8,437,000	0.0000%	100.0000%	0.0000%	0.0000%	0	8,437,000	0	0	8,437,000	2	Customer	
253	Miscellaneous Customer Accounts			905	493,112	0.0000%	100.0000%	0.0000%	0.0000%	0	493,112	0	0	493,112	2	Customer	
254	Supervision			901	1,097,836	0.0000%	100.0000%	0.0000%	0.0000%	0	1,097,836	0	0	1,097,836	2	Customer	
255	Total Customer Accounts				21,672,799					0	21,672,799	0	0	21,672,799			
256																	
257	Customer Service			909-913													
258	Customer Service				7,485,090	0.0000%	100.0000%	0.0000%	0.0000%	0	7,485,090	0	0	7,485,090	2	Customer	
259	Transportation Administration				996,489	0.0000%	100.0000%	0.0000%	0.0000%	0	996,489	0	0	996,489	2	Customer	
260	Total Customer Service				8,481,579					0	8,481,579	0	0	8,481,579			
261																	
262	Sales Promotion				184,062	0.0000%	100.0000%	0.0000%	0.0000%	0	184,062	0	0	184,062	2	Customer	
263																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION													
5	M.E./Customer Component			PENNSYLVANIA DIVISION													
6	Peak & Average			COST OF SERVICE STUDY													
7	Current Rates			CURRENT RATES													
8				TWELVE MONTHS ENDING JANUARY 31, 2007													
9																	
10																	
11																	
12																	
264	Administrative & General Expenses																
265	A&G Salaries			920	Classification %				Classification				Factor		Classification		
266	Corporate Management - Non O&M			938,841	38.6485%	61.3515%	0.0000%	0.0000%	362,848	575,993	0	0	938,841	8	Production, Transmission, Distribution Plant		
267	Corporate Management - O&M			3,143,075	17.4771%	82.5229%	0.0000%	0.0000%	549,318	2,593,757	0	0	3,143,075	12	O&M Excluding Purchased Gas, A&G Exp		
268	Consumer Services			290,913	0.0000%	100.0000%	0.0000%	0.0000%	0	290,913	0	0	290,913	2	Customer		
269	Operations, Engineering, & Mechanical			1,001,267	38.6485%	61.3515%	0.0000%	0.0000%	388,975	614,292	0	0	1,001,267	8	Production, Transmission, Distribution Plant		
270	Total A&G Salaries			5,374,096					1,299,141	4,074,955	0	0	5,374,096				
271																	
272	Office Supplies & Expenses			921	Classification %				Classification				Factor		Classification		
273	Corporate Management - Non O&M			633,201	38.6485%	61.3515%	0.0000%	0.0000%	244,723	388,478	0	0	633,201	8	Production, Transmission, Distribution Plant		
274	Corporate Management - O&M			2,119,848	17.4771%	82.5229%	0.0000%	0.0000%	370,488	1,749,360	0	0	2,119,848	12	O&M Excluding Purchased Gas, A&G Exp		
275	Consumer Services			96,378	0.0000%	100.0000%	0.0000%	0.0000%	0	96,378	0	0	96,378	2	Customer		
276	Operations, Engineering, & Mechanical			386,106	38.6485%	61.3515%	0.0000%	0.0000%	149,224	236,882	0	0	386,106	8	Production, Transmission, Distribution Plant		
277	Total Outside Services			3,235,533					764,435	2,471,098	0	0	3,235,533				
278																	
279	Administrative Exp. Transferred - Credit			922	Classification %				Classification				Factor		Classification		
280	Corporate Management - Non O&M			0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
281	Corporate Management - O&M			0	17.4771%	82.5229%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp		
282	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
283	Operations, Engineering, & Mechanical			(477,994)	38.6485%	61.3515%	0.0000%	0.0000%	(184,738)	(293,256)	0	0	(477,994)	8	Production, Transmission, Distribution Plant		
284	Total Administrative Exp. Transferred - Credit			(477,994)					(184,738)	(293,256)	0	0	(477,994)				
285																	
286	Outside Services Employed			923	Classification %				Classification				Factor		Classification		
287	Corporate Management - Non O&M			114,414	38.6485%	61.3515%	0.0000%	0.0000%	44,219	70,195	0	0	114,414	8	Production, Transmission, Distribution Plant		
288	Corporate Management - O&M			383,038	17.4771%	82.5229%	0.0000%	0.0000%	86,944	316,094	0	0	383,038	12	O&M Excluding Purchased Gas, A&G Exp		
289	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
290	Operations, Engineering, & Mechanical			27,068	38.6485%	61.3515%	0.0000%	0.0000%	10,481	16,607	0	0	27,068	8	Production, Transmission, Distribution Plant		
291	Total Outside Services Employed			524,520					121,624	402,896	0	0	524,520				
292																	
293	Property Insurance			924	Classification %				Classification				Factor		Classification		
294	Corporate Management - Non O&M			0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
295	Corporate Management - O&M			0	17.4771%	82.5229%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp		
296	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
297	Operations, Engineering, & Mechanical			(61,062)	38.6485%	61.3515%	0.0000%	0.0000%	(23,600)	(37,462)	0	0	(61,062)	8	Production, Transmission, Distribution Plant		
298	Total Property Insurance			(61,062)					(23,600)	(37,462)	0	0	(61,062)				
299																	
300	Injuries & Damages			925	Classification %				Classification				Factor		Classification		
301	Corporate Management - Non O&M			184,869	38.6485%	61.3515%	0.0000%	0.0000%	71,449	113,420	0	0	184,869	8	Production, Transmission, Distribution Plant		
302	Corporate Management - O&M			618,911	17.4771%	82.5229%	0.0000%	0.0000%	108,188	510,743	0	0	618,911	12	O&M Excluding Purchased Gas, A&G Exp		
303	Consumer Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
304	Operations, Engineering, & Mechanical			1,479,907	38.6485%	61.3515%	0.0000%	0.0000%	571,962	907,945	0	0	1,479,907	8	Production, Transmission, Distribution Plant		
305	Total Injuries & Damages			2,283,687					751,579	1,532,108	0	0	2,283,687				
306																	
307	Employee Pension & Benefits			926	Classification %				Classification				Factor		Classification		
308	Corporate Management - Non O&M			1,092,916	38.6485%	61.3515%	0.0000%	0.0000%	422,396	670,520	0	0	1,092,916	8	Production, Transmission, Distribution Plant		
309	Corporate Management - O&M			3,658,894	17.4771%	82.5229%	0.0000%	0.0000%	639,469	3,019,425	0	0	3,658,894	12	O&M Excluding Purchased Gas, A&G Exp		
310	Consumer Services			14,060	0.0000%	100.0000%	0.0000%	0.0000%	0	14,060	0	0	14,060	2	Customer		
311	Operations, Engineering, & Mechanical			97,396	38.6485%	61.3515%	0.0000%	0.0000%	37,642	59,754	0	0	97,396	8	Production, Transmission, Distribution Plant		
312	Total Employee Pension & Benefits			4,863,266					1,099,507	3,763,759	0	0	4,863,266				
313																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	FUTURE TEST YEAR																	
5	M.E./CUSTOMER COMPONENT																	
6	PEAK & AVERAGE																	
7	CURRENT RATES																	
8																		
9																		
10																		
11	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																	
12	PENNSYLVANIA DIVISION																	
13	COST OF SERVICE STUDY																	
14	CURRENT RATES																	
15	TWELVE MONTHS ENDING JANUARY 31, 2007																	
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COST OF SERVICE STUDY
CURRENT RATES
TWELVE MONTHS ENDING JANUARY 31, 2007

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./Customer Component																
8	Peak & Average																
7	Current Rates																
8																	
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
354	Taxes Other Than Income	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
355	Federal																
356	FICA		1,061,000	20.0732%	79.2239%	0.7029%	0.0000%	212,977	840,566	7,458	0	1,061,001	14	Labor Expense			
357	Unemployment Compensation		15,000	20.0732%	79.2239%	0.7029%	0.0000%	3,011	11,884	105	0	15,000	14	Labor Expense			
358	Total Federal		1,076,000					215,988	852,450	7,563	0	1,076,001					
359	Pennsylvania																
360	Unemployment Insurance		49,000	20.0732%	79.2239%	0.7029%	0.0000%	9,838	38,820	344	0	49,000	14	Labor Expense			
361	Capital Stock																
362	Production		4,418	100.0000%	0.0000%	0.0000%	0.0000%	4,418	0	0	0	4,418	1	Demand			
363	Transmission		59,244	100.0000%	0.0000%	0.0000%	0.0000%	59,244	0	0	0	59,244	1	Demand			
364	Distribution		658,338	32.7157%	67.2843%	0.0000%	0.0000%	215,380	442,958	0	0	658,338	5	% Total Distribution Demand & Customer			
365	Total Capital Stock		722,000					279,042	442,958	0	0	722,000					
366	Property + Public Utility Realty Tax																
367	Production		753	100.0000%	0.0000%	0.0000%	0.0000%	753	0	0	0	753	1	Demand			
368	Transmission		10,093	100.0000%	0.0000%	0.0000%	0.0000%	10,093	0	0	0	10,093	1	Demand			
369	Distribution		112,154	32.7157%	67.2843%	0.0000%	0.0000%	36,692	75,462	0	0	112,154	5	% Total Distribution Demand & Customer			
370	Total Property		123,000					47,538	75,462	0	0	123,000					
371	Sales & Use Tax		4,000	38.8485%	61.3515%	0.0000%	0.0000%	1,546	2,454	0	0	4,000	8	Production, Transmission, Distribution Plant			
372	Total Pennsylvania		898,000					337,962	559,694	344	0	898,000					
373	Total Taxes Other Than Income		1,974,000					553,950	1,412,144	7,907	0	1,974,001					
374																	

Future Test Year
 M.E./Customer Component
 Peak & Average
 Current Rates

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CLASSIFICATION ALLOCATION FACTOR REPORT

Factor #	Description	Total Company	Demand	Customer	Commodity	Revenue
1	Demand	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
2	Customer	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
3	Commodity	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4	Revenue	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	% Total Distribution Demand & Customer	100.0000%	32.7157%	67.2843%	0.0000%	0.0000%
		384,824,667	125,898,270	258,926,397	0	0
6	Mains Allocation	100.0000%	47.3800%	52.6200%	0.0000%	0.0000%
7	Mains & Services	100.0000%	28.6077%	71.3923%	0.0000%	0.0000%
		338,523,243	96,843,813	241,679,430	0	0
8	Production, Transmission, Distribution Plant	100.0000%	38.6485%	61.3515%	0.0000%	0.0000%
		422,852,381	163,426,266	259,426,115	0	0
9	Distribution Labor Expense	100.0000%	32.3956%	67.6044%	0.0000%	0.0000%
		11,388,498	3,689,371	7,699,127	0	0
10	Customer Accounts Labor Expense	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		7,705,512	0	7,705,512	0	0
11	Distribution O&M Expense	100.0000%	35.7406%	64.2594%	0.0000%	0.0000%
		17,830,140	6,372,593	11,457,547	0	0
12	O&M Excluding Purchased Gas, A&G Exp	100.0000%	17.4771%	82.5229%	0.0000%	0.0000%
		54,002,828	9,438,123	44,564,705	0	0
13	O&M Excluding Purchased Gas	100.0000%	19.1720%	80.8280%	0.0000%	0.0000%
		73,796,332	14,148,252	59,648,080	0	0
14	Labor Expense	100.0000%	20.0732%	79.2239%	0.7029%	0.0000%
		26,966,218	5,412,962	21,363,702	189,554	0
15	Regulatory Assessment Expense	100.0000%	22.2265%	77.7735%	0.0000%	0.0000%
		2,703,263	600,841	2,102,422	0	0
16	Other Insurance Expense	100.0000%	38.6492%	61.3508%	0.0000%	0.0000%
		(61,062)	(23,600)	(37,462)	0	0
17	Misc. General Expense	100.0000%	22.4614%	77.5386%	0.0000%	0.0000%
		430,152	96,618	333,534	0	0

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	FUTURE TEST YEAR																
5	M.E./Customer Component																
6	PEAK & AVERAGE																
7	PROPOSED RATES																
8	PROPOSED RATES																
9	TWELVE MONTHS ENDING JANUARY 31, 2007																
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11																	
12	FERC																
13	Accounts																
14	Total																
15	Demand																
16	Customer																
17	Commodity																
18	Revenue																
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7	PROPOSED RATES																	
8	TWELVE MONTHS ENDING JANUARY 31, 2007																	
9																		
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11																		
12					FERC		Classification %					Classification				Factor		
58				Accumulated Reserve for Depreciation	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification	
57				Production Plant	108													
58					325-338	(1,794,097)	100.0000%	0.0000%	0.0000%	0.0000%	(1,794,097)	0	0	0	(1,794,097)	1	Demand	
59				Transmission Plant	385-389	(15,018,307)	100.0000%	0.0000%	0.0000%	0.0000%	(15,018,307)	0	0	0	(15,018,307)	1	Demand	
60																		
61				Distribution Plant														
62				Land	374.1	16,125	100.0000%	0.0000%	0.0000%	0.0000%	16,125	0	0	0	16,125	1	Demand	
63				Land Rights	374.2	(975,153)	100.0000%	0.0000%	0.0000%	0.0000%	(975,153)	0	0	0	(975,153)	1	Demand	
64				Structures & Improvements	375	(3,584,026)	100.0000%	0.0000%	0.0000%	0.0000%	(3,584,026)	0	0	0	(3,584,026)	1	Demand	
65				Mains	376	(58,248,758)	47.3800%	52.6200%	0.0000%	0.0000%	(27,598,282)	(30,650,496)	0	0	(58,248,758)	6	Mains Allocation	
66				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand	
67				M&R Station Equipment	378-379	(3,294,506)	100.0000%	0.0000%	0.0000%	0.0000%	(3,294,506)	0	0	0	(3,294,506)	1	Demand	
68				Services	380	(44,467,775)	0.0000%	100.0000%	0.0000%	0.0000%	0	(44,467,775)	0	0	(44,467,775)	2	Customer	
69				Meters	381	(8,894,347)	0.0000%	100.0000%	0.0000%	0.0000%	0	(8,894,347)	0	0	(8,894,347)	2	Customer	
70				Meter Installations	382	(1,506,216)	0.0000%	100.0000%	0.0000%	0.0000%	0	(1,506,216)	0	0	(1,506,216)	2	Customer	
71				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer	
72				House Regulators Installations	384	(376,401)	0.0000%	100.0000%	0.0000%	0.0000%	0	(376,401)	0	0	(376,401)	2	Customer	
73				Industrial M&R Station Equipment	385	(3,112,938)	100.0000%	0.0000%	0.0000%	0.0000%	(3,112,938)	0	0	0	(3,112,938)	1	Demand	
74				Other	387	(602,500)	32.7157%	67.2843%	0.0000%	0.0000%	(197,112)	(405,388)	0	0	(602,500)	5	% Total Distribution Demand & Customer	
75				Total Distribution		(125,046,495)					(38,745,872)	(88,300,623)	0	0	(125,046,495)			
76																		
77				General Plant	389-399													
78				Land	389	16,289	38.6485%	61.3515%	0.0000%	0.0000%	8,295	9,994	0	0	16,289	8	Production, Transmission, Distribution Plant	
79				Structures and Improvements	390	101,207	38.6485%	61.3515%	0.0000%	0.0000%	39,115	62,092	0	0	101,207	8	Production, Transmission, Distribution Plant	
80				Office Equipment - Furniture	391.1	(518,287)	38.6485%	61.3515%	0.0000%	0.0000%	(200,310)	(317,977)	0	0	(518,287)	8	Production, Transmission, Distribution Plant	
81				Office Equipment - General	391.2	(207,866)	38.6485%	61.3515%	0.0000%	0.0000%	(80,337)	(127,529)	0	0	(207,866)	8	Production, Transmission, Distribution Plant	
82				Office Equipment - Computers	391.3	(1,517,457)	38.6485%	61.3515%	0.0000%	0.0000%	(586,474)	(930,983)	0	0	(1,517,457)	8	Production, Transmission, Distribution Plant	
83				Trans Equip - CMPT		(233,110)	38.6485%	61.3515%	0.0000%	0.0000%	(90,094)	(143,016)	0	0	(233,110)	8	Production, Transmission, Distribution Plant	
84				Stores Equipment	393	(7,365)	38.6485%	61.3515%	0.0000%	0.0000%	(2,846)	(4,519)	0	0	(7,365)	8	Production, Transmission, Distribution Plant	
85				Garage Equipment	394	(1,533,262)	38.6485%	61.3515%	0.0000%	0.0000%	(592,583)	(940,679)	0	0	(1,533,262)	8	Production, Transmission, Distribution Plant	
86				Power Equipment	396	(92,192)	38.6485%	61.3515%	0.0000%	0.0000%	(35,631)	(56,561)	0	0	(92,192)	8	Production, Transmission, Distribution Plant	
87				Communication Equipment	397	(500,373)	38.6485%	61.3515%	0.0000%	0.0000%	(193,387)	(306,986)	0	0	(500,373)	8	Production, Transmission, Distribution Plant	
88				Miscellaneous Equipment	398	(371)	38.6485%	61.3515%	0.0000%	0.0000%	(143)	(228)	0	0	(371)	8	Production, Transmission, Distribution Plant	
89				Total General		(4,492,787)					(1,738,395)	(2,756,392)	0	0	(4,492,787)			
90																		
91				Intangible Plant	301-303													
92				Organization	301	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
93				Franchises and Consents	302	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
94				Misc. Intangible	303	(1,305,568)	38.6485%	61.3515%	0.0000%	0.0000%	(504,582)	(800,986)	0	0	(1,305,568)	8	Production, Transmission, Distribution Plant	
95				Total Intangible		(1,305,568)					(504,582)	(800,986)	0	0	(1,305,568)			
96																		
97				Total Accumulated Reserve for Depreciation		(147,857,254)					(67,799,253)	(89,858,001)	0	0	(147,857,254)			

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8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11			FERC		Classification %					Classification				Factor			
12			Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
98																	
99	Depreciation Expense		403														
100	Production Plant		75,973	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	75,973	0	0	0	75,973	1	Demand		
101																	
102	Transmission Plant		766,425	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	766,425	0	0	0	766,425	1	Demand		
103																	
104	Distribution Plant																
105	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
106	Land Rights		76,500	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	76,500	0	0	0	76,500	1	Demand		
107	Structures & Improvements		278,163	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	278,163	0	0	0	278,163	1	Demand		
108	Mains		4,414,737	47.3800%	52.6200%	0.0000%	0.0000%	0.0000%	2,091,702	2,323,035	0	0	4,414,737	6	Mains Allocation		
109	Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
110	M&R Station Equipment		176,217	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	176,217	0	0	0	176,217	1	Demand		
111	Services		4,143,048	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	4,143,048	0	0	4,143,048	2	Customer		
112	Meters		297,294	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	297,294	0	0	297,294	2	Customer		
113	Meter Installations		77,479	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	77,479	0	0	77,479	2	Customer		
114	House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
115	House Regulators Installations		20,722	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	20,722	0	0	20,722	2	Customer		
116	Industrial M&R Station Equipment		240,183	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	240,183	0	0	0	240,183	1	Demand		
117	Other		11,754	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	3,845	7,909	0	0	11,754	5	% Total Distribution Demand & Customer		
118	Total Distribution		9,734,097						2,864,610	6,869,487	0	0	9,734,097				
119																	
120	General Plant																
121	Land		0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
122	Structures and Improvements		9,112	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	3,522	5,590	0	0	9,112	8	Production, Transmission, Distribution Plant		
123	Office Equipment - Furniture		26,764	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	10,344	16,420	0	0	26,764	8	Production, Transmission, Distribution Plant		
124	Office Equipment - General		32,631	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	12,611	20,020	0	0	32,631	8	Production, Transmission, Distribution Plant		
125	Office Equipment - Computers		411,879	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	159,185	252,694	0	0	411,879	8	Production, Transmission, Distribution Plant		
126	Trans Equip		244,851	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	94,631	150,220	0	0	244,851	8	Production, Transmission, Distribution Plant		
127	Stores Equipment		324	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	125	199	0	0	324	8	Production, Transmission, Distribution Plant		
128	Garage Equipment		145,096	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	58,077	89,019	0	0	145,096	8	Production, Transmission, Distribution Plant		
129	Power Equipment		96,247	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	37,198	59,049	0	0	96,247	8	Production, Transmission, Distribution Plant		
130	Communication Equipment		147,508	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	57,010	90,498	0	0	147,508	8	Production, Transmission, Distribution Plant		
131	Miscellaneous Equipment		17	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	7	10	0	0	17	8	Production, Transmission, Distribution Plant		
132	Total General		1,114,429						430,710	683,719	0	0	1,114,429				
133																	
134	Intangible Plant																
135	Organization		0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
136	Franchises and Consents		0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
137	Misc. Intangible		222,143	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	85,855	136,288	0	0	222,143	8	Production, Transmission, Distribution Plant		
138	Total Intangible		222,143						85,855	136,288	0	0	222,143				
139																	
140	Total Depreciation Expense		11,913,067						4,223,573	7,689,494	0	0	11,913,067				

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8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11																	
12																	
141																	
142	Working Capital																
143	Cash																
144	Commodity Related	31,141,184	0.0000%	0.0000%	100.0000%	0.0000%		0	0	31,141,184	0	0	31,141,184	3	Commodity		
145	Non Commodity Related	9,230,816	19.0107%	80.9893%	0.0000%	0.0000%		1,754,843	7,475,973	0	0	0	9,230,816	13	O&M Excluding Purchased Gas		
146	Total Cash Working Capital	40,372,000						1,754,843	7,475,973	31,141,184	0	0	40,372,000				
147	Prepayments																
148	PUC General Assessment	335,279	22.1001%	77.8999%	0.0000%	0.0000%		74,097	261,182	0	0	0	335,279	15	Regulatory Assessment Expense		
149	Other Insurance	274,410	38.6492%	61.3508%	0.0000%	0.0000%		106,057	168,353	0	0	0	274,410	16	Other Insurance Expense		
150	AGA Dues	20,930	22.3368%	77.6632%	0.0000%	0.0000%		4,675	16,255	0	0	0	20,930	17	Misc. General Expense		
151	Total Prepayments	630,619						184,829	445,790	0	0	0	630,619				
152	Material & Supplies																
153	Valves	67,825	100.0000%	0.0000%	0.0000%	0.0000%		67,825	0	0	0	0	67,825	1	Demand		
154	Regulators - Dom & Ind.	6,057	100.0000%	0.0000%	0.0000%	0.0000%		6,057	0	0	0	0	6,057	1	Demand		
155	Meter & Service Risers	99,759	0.0000%	100.0000%	0.0000%	0.0000%		0	99,759	0	0	0	99,759	2	Customer		
156	Pipe - Services & Mains	962,888	28.6077%	71.3923%	0.0000%	0.0000%		275,460	687,428	0	0	0	962,888	7	Mains & Services		
157	Total Material & Supplies	1,136,528						349,342	787,187	0	0	0	1,136,528				
158	Gas Storage Inventory	10,517,109	100.0000%	0.0000%	0.0000%	0.0000%		10,517,109	0	0	0	0	10,517,109	1	Demand		
159	Total Working Capital	52,656,256						12,806,123	8,708,950	31,141,184	0	0	52,656,257				
160																	
161	Other Revenue Rental Income	495	90,943	38.6485%	61.3515%	0.0000%	0.0000%	35,148	55,795	0	0	0	90,943	8	Production, Transmission, Distribution Plant		
162	Other Revenue Sales Tax	495	40,421	20.0732%	79.2239%	0.7029%	0.0000%	8,114	32,023	284	0	0	40,421	14	Labor Expense		
163																	
164	Customer Deposits	235	(3,174,000)	0.0000%	100.0000%	0.0000%	0.0000%	0	(3,174,000)	0	0	0	(3,174,000)	2	Customer		
165	Deferred Income Taxes	410.1															
166	Production		(250,506)	100.0000%	0.0000%	0.0000%	0.0000%	(250,506)	0	0	0	0	(250,506)	1	Demand		
167	Transmission		(3,359,290)	100.0000%	0.0000%	0.0000%	0.0000%	(3,359,290)	0	0	0	0	(3,359,290)	1	Demand		
168	Distribution		(37,329,204)	32.7157%	67.2843%	0.0000%	0.0000%	(12,212,510)	(25,116,694)	0	0	0	(37,329,204)	5	% Total Distribution Demand & Customer		
169	Total Deferred Income Taxes		(40,939,000)					(15,822,306)	(25,116,694)	0	0	0	(40,939,000)				
170	Deferred Income Taxes - ITC	409															
171	Production		(11,436)	100.0000%	0.0000%	0.0000%	0.0000%	(11,436)	0	0	0	0	(11,436)	1	Demand		
172	Transmission		(153,363)	100.0000%	0.0000%	0.0000%	0.0000%	(153,363)	0	0	0	0	(153,363)	1	Demand		
173	Distribution		(1,704,201)	32.7157%	67.2843%	0.0000%	0.0000%	(557,541)	(1,146,660)	0	0	0	(1,704,201)	5	% Total Distribution Demand & Customer		
174	Total Deferred Income Taxes - ITC		(1,889,000)					(722,340)	(1,146,660)	0	0	0	(1,869,000)				

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./Customer Component																
6	Peak & Average																
7	Proposed Rates																
8																	
9																	
10																	
11	FERC																
12	Accounts																
175	Classification %																
176	Classification																
177	Factor																
178	Classification																
179	Total																
180	Demand																
181	Customer																
182	Commodity																
183	Revenue																
184	Demand																
185	Customer																
186	Commodity																
187	Revenue																
188	Demand																
189	Customer																
190	Commodity																
191	Revenue																
192	Demand																
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208	Demand																
209	Customer																
210	Commodity																
211	Revenue																
212	Demand																
213	Customer																
214	Commodity																
215	Revenue																
216	Demand																
217	Customer																

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak & Average																	
7	Proposed Rates																	
8																		
9																		
10																		
11																		
12		FERC		Classification %					Classification				Factor					
218		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification				
219	Operation and Maintenance Expense	401,402																
220	Natural Gas Production	750-769	67,288	100.0000%	0.0000%	0.0000%	0.0000%	67,288	0	0	0	67,288	1	Demand				
221	Other Gas Supply Expense	807,1-813																
222	Purchase Gas Expense	401,899	320,398,000	0.0000%	0.0000%	100.0000%	0.0000%	0	0	320,398,000	0	320,398,000	3	Commodity				
223	Other Gas Supply Expense		894,604	0.0000%	0.0000%	100.0000%	0.0000%	0	0	894,604	0	894,604	3	Commodity				
224	Gas for Utility Operation		(81,935)	0.0000%	0.0000%	100.0000%	0.0000%	0	0	(81,935)	0	(81,935)	3	Commodity				
225	Total Other Gas Supply Expense		321,210,669					0	0	321,210,669	0	321,210,669						
226	Transmission	850-867	1,458,301	100.0000%	0.0000%	0.0000%	0.0000%	1,458,301	0	0	0	1,458,301	1	Demand				
227	Distribution																	
228	Load Dispatching	871	1,445,917	100.0000%	0.0000%	0.0000%	0.0000%	1,445,917	0	0	0	1,445,917	1	Demand				
229	Structures & Improvements	886	311,329	100.0000%	0.0000%	0.0000%	0.0000%	311,329	0	0	0	311,329	1	Demand				
230	Compressor Station Equipment	872,888	10,248	100.0000%	0.0000%	0.0000%	0.0000%	10,248	0	0	0	10,248	1	Demand				
231	Compressor Station Equipment Maint	894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
232	Mains & Services	874	3,812,316	28.6077%	71.3923%	0.0000%	0.0000%	1,090,618	2,721,700	0	0	3,812,316	7	Mains & Services				
233	Mains Maintenance	887	2,330,575	47.3800%	52.6200%	0.0000%	0.0000%	1,104,226	1,226,349	0	0	2,330,575	6	Mains Allocation				
234	Services Maintenance	887	534,793	0.0000%	100.0000%	0.0000%	0.0000%	0	534,793	0	0	534,793	2	Customer				
235	Meas. & Regulator - General	875,889	463,506	100.0000%	0.0000%	0.0000%	0.0000%	463,506	0	0	0	463,506	1	Demand				
236	Meas. & Regulator - Industrial	876,890	271,725	100.0000%	0.0000%	0.0000%	0.0000%	271,725	0	0	0	271,725	1	Demand				
237	Meas. & Regulator - City	877,891	14,193	100.0000%	0.0000%	0.0000%	0.0000%	14,193	0	0	0	14,193	1	Demand				
238	Meters & House Regulators	878,893	2,385,027	0.0000%	100.0000%	0.0000%	0.0000%	0	2,385,027	0	0	2,385,027	2	Customer				
239	Customer Installations		1,173,949	0.0000%	100.0000%	0.0000%	0.0000%	0	1,173,949	0	0	1,173,949	2	Customer				
240	Maint of Other Equipment	894	0	32.7157%	67.2843%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer				
241	Other Distribution Expense	879	5,042,658	32.7157%	67.2843%	0.0000%	0.0000%	1,649,741	3,392,917	0	0	5,042,658	5	% Total Distribution Demand & Customer				
242	Rents	881	33,904	32.7157%	67.2843%	0.0000%	0.0000%	11,092	22,812	0	0	33,904	5	% Total Distribution Demand & Customer				
243	Supervision & Engineering	870,885	4,308,659	35.7406%	64.2594%	0.0000%	0.0000%	1,539,941	2,768,718	0	0	4,308,659	11	Distribution O&M Expense				
244	Total Distribution		22,138,799					7,912,534	14,226,265	0	0	22,138,799						
245	Customer Accounts																	
246	Meter Reading	902	2,576,031	0.0000%	100.0000%	0.0000%	0.0000%	0	2,576,031	0	0	2,576,031	2	Customer				
247	Customer Record & Collections	903	9,068,820	0.0000%	100.0000%	0.0000%	0.0000%	0	9,068,820	0	0	9,068,820	2	Customer				
248	Uncollectible Accounts	904	8,952,000	0.0000%	100.0000%	0.0000%	0.0000%	0	8,952,000	0	0	8,952,000	2	Customer				
249	Miscellaneous Customer Accounts	905	493,112	0.0000%	100.0000%	0.0000%	0.0000%	0	493,112	0	0	493,112	2	Customer				
250	Supervision	901	1,097,836	0.0000%	100.0000%	0.0000%	0.0000%	0	1,097,836	0	0	1,097,836	2	Customer				
251	Total Customer Accounts		22,187,799					0	22,187,799	0	0	22,187,799						
252	Customer Service	909-913																
253	Customer Service		7,485,090	0.0000%	100.0000%	0.0000%	0.0000%	0	7,485,090	0	0	7,485,090	2	Customer				
254	Transportation Administration		996,489	0.0000%	100.0000%	0.0000%	0.0000%	0	996,489	0	0	996,489	2	Customer				
255	Total Customer Service		8,481,579					0	8,481,579	0	0	8,481,579						
256	Sales Promotion		184,062	0.0000%	100.0000%	0.0000%	0.0000%	0	184,062	0	0	184,062	2	Customer				

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./Customer Component																
6	Peak & Average																
7	Proposed Rates																
8																	
9																	
10																	
11	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
12	PENNSYLVANIA DIVISION																
	COST OF SERVICE STUDY																
	PROPOSED RATES																
	TWELVE MONTHS ENDING JANUARY 31, 2007																
			FERC	Classification %				Classification					Factor				
		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
264	Administrative & General Expenses																
265	A&G Salaries														920		
266			938,841	38.6485%	61.3515%	0.0000%	0.0000%	382,848	575,993	0	0	938,841	8	Production, Transmission, Distribution Plant			
267			3,143,075	17.3120%	82.6880%	0.0000%	0.0000%	544,129	2,598,946	0	0	3,143,075	12	O&M Excluding Purchased Gas, A&G Exp			
268			290,913	0.0000%	100.0000%	0.0000%	0.0000%	0	290,913	0	0	290,913	2	Customer			
269			1,001,267	38.6485%	61.3515%	0.0000%	0.0000%	386,875	614,292	0	0	1,001,267	8	Production, Transmission, Distribution Plant			
270			5,374,096					1,293,952	4,080,144	0	0	5,374,096					
271	Office Supplies & Expenses														921		
272			633,201	38.6485%	61.3515%	0.0000%	0.0000%	244,723	388,478	0	0	633,201	8	Production, Transmission, Distribution Plant			
273			2,119,848	17.3120%	82.6880%	0.0000%	0.0000%	368,988	1,752,860	0	0	2,119,848	12	O&M Excluding Purchased Gas, A&G Exp			
274			96,378	0.0000%	100.0000%	0.0000%	0.0000%	0	96,378	0	0	96,378	2	Customer			
275			386,106	38.6485%	61.3515%	0.0000%	0.0000%	149,224	236,882	0	0	386,106	8	Production, Transmission, Distribution Plant			
276			3,235,533					760,935	2,474,598	0	0	3,235,533					
277	Administrative Exp. Transferred - Credit														922		
278			0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
279			0	17.3120%	82.6880%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
280			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
281			(477,994)	38.6485%	61.3515%	0.0000%	0.0000%	(184,738)	(293,256)	0	0	(477,994)	8	Production, Transmission, Distribution Plant			
282			(477,994)					(184,738)	(293,256)	0	0	(477,994)					
283	Outside Services Employed														923		
284			114,414	38.6485%	61.3515%	0.0000%	0.0000%	44,219	70,195	0	0	114,414	8	Production, Transmission, Distribution Plant			
285			383,038	17.3120%	82.6880%	0.0000%	0.0000%	88,312	316,726	0	0	383,038	12	O&M Excluding Purchased Gas, A&G Exp			
286			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
287			27,068	38.6485%	61.3515%	0.0000%	0.0000%	10,481	18,607	0	0	27,068	8	Production, Transmission, Distribution Plant			
288			524,520					120,992	403,528	0	0	524,520					
289	Property Insurance														924		
290			0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
291			0	17.3120%	82.6880%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
292			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
293			(61,062)	38.6485%	61.3515%	0.0000%	0.0000%	(23,600)	(37,462)	0	0	(61,062)	8	Production, Transmission, Distribution Plant			
294			(61,062)					(23,600)	(37,462)	0	0	(61,062)					
295	Injuries & Damages														925		
296			184,869	38.6485%	61.3515%	0.0000%	0.0000%	71,449	113,420	0	0	184,869	8	Production, Transmission, Distribution Plant			
297			618,911	17.3120%	82.6880%	0.0000%	0.0000%	107,146	511,765	0	0	618,911	12	O&M Excluding Purchased Gas, A&G Exp			
298			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
299			1,479,907	38.6485%	61.3515%	0.0000%	0.0000%	571,962	907,945	0	0	1,479,907	8	Production, Transmission, Distribution Plant			
300			2,283,887					750,557	1,533,130	0	0	2,283,887					
301	Employee Pension & Benefits														926		
302			1,092,916	38.6485%	61.3515%	0.0000%	0.0000%	422,396	670,520	0	0	1,092,916	8	Production, Transmission, Distribution Plant			
303			3,658,894	17.3120%	82.6880%	0.0000%	0.0000%	633,428	3,025,466	0	0	3,658,894	12	O&M Excluding Purchased Gas, A&G Exp			
304			14,060	0.0000%	100.0000%	0.0000%	0.0000%	0	14,060	0	0	14,060	2	Customer			
305			97,396	38.6485%	61.3515%	0.0000%	0.0000%	37,842	59,754	0	0	97,396	8	Production, Transmission, Distribution Plant			
306			4,863,266					1,093,466	3,769,800	0	0	4,863,266					
307																	
308																	
309																	
310																	
311																	
312																	
313																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
314	Franchise Requirement	927															
315	Corporate Management - Non O&M		188	38.6485%	81.3515%	0.0000%	0.0000%	73	115	0	0	188	8	Production, Transmission, Distribution Plant			
316	Corporate Management - O&M		630	17.3120%	82.6880%	0.0000%	0.0000%	109	521	0	0	630	12	O&M Excluding Purchased Gas, A&G Exp			
317	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
318	Operations, Engineering, & Mechanical		0	38.6485%	81.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
319	Total Franchise Requirement		818					182	636	0	0	818					
320																	
321	Regulatory Commission Expenses	928															
322	Corporate Management - Non O&M		618,411	38.6485%	81.3515%	0.0000%	0.0000%	239,007	379,404	0	0	618,411	8	Production, Transmission, Distribution Plant			
323	Corporate Management - O&M		2,070,334	17.3120%	82.6880%	0.0000%	0.0000%	358,418	1,711,918	0	0	2,070,334	12	O&M Excluding Purchased Gas, A&G Exp			
324	Consumer Services		14,518	0.0000%	100.0000%	0.0000%	0.0000%	0	14,518	0	0	14,518	2	Customer			
325	Operations, Engineering, & Mechanical		0	38.6485%	81.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
326	Total Regulatory Expenses		2,703,263					597,423	2,105,840	0	0	2,703,263					
327																	
328	Miscellaneous General Expenses	930.2															
329	Corporate Management - Non O&M		96,855	38.6485%	81.3515%	0.0000%	0.0000%	37,433	59,422	0	0	96,855	8	Production, Transmission, Distribution Plant			
330	Corporate Management - O&M		324,251	17.3120%	82.6880%	0.0000%	0.0000%	56,134	268,117	0	0	324,251	12	O&M Excluding Purchased Gas, A&G Exp			
331	Consumer Services		2,539	0.0000%	100.0000%	0.0000%	0.0000%	0	2,539	0	0	2,539	2	Customer			
332	Operations, Engineering, & Mechanical		6,507	38.6485%	81.3515%	0.0000%	0.0000%	2,515	3,992	0	0	6,507	8	Production, Transmission, Distribution Plant			
333	Total Miscellaneous General Expenses		430,152					96,082	334,070	0	0	430,152					
334																	
335	Rents	931															
336	Corporate Management - Non O&M		141,631	38.6485%	81.3515%	0.0000%	0.0000%	54,738	86,893	0	0	141,631	8	Production, Transmission, Distribution Plant			
337	Corporate Management - O&M		474,155	17.3120%	82.6880%	0.0000%	0.0000%	82,086	392,069	0	0	474,155	12	O&M Excluding Purchased Gas, A&G Exp			
338	Consumer Services		3,821	0.0000%	100.0000%	0.0000%	0.0000%	0	3,821	0	0	3,821	2	Customer			
339	Operations, Engineering, & Mechanical		8,928	38.6485%	81.3515%	0.0000%	0.0000%	3,451	5,477	0	0	8,928	8	Production, Transmission, Distribution Plant			
340	Total Rents		628,535					140,275	488,260	0	0	628,535					
341																	
342	Maintenance General Plant	932															
343	Production		604	100.0000%	0.0000%	0.0000%	0.0000%	604	0	0	0	604	1	Demand			
344	Transportation		8,098	100.0000%	0.0000%	0.0000%	0.0000%	8,098	0	0	0	8,098	1	Demand			
345	Distribution		89,988	38.6485%	81.3515%	0.0000%	0.0000%	34,779	55,209	0	0	89,988	8	Production, Transmission, Distribution Plant			
346	Total Maintenance General Plant		98,690					43,481	55,209	0	0	98,690					
347																	
348	Total Administrative and General		19,603,504					4,689,007	14,914,497	0	0	19,603,504					
349																	
350	Customer Deposit Interest		190,000	0.0000%	100.0000%	0.0000%	0.0000%	0	190,000	0	0	190,000	2	Customer			
351																	
352	Total O&M Expenses		395,522,001					14,127,130	60,184,202	321,210,669	0	395,522,001					
353																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11																	
12																	
354	Taxes Other Than Income																
355	Federal																
356	FICA	1,061,000	20.0732%	79.2239%	0.7029%	0.0000%	212,977	840,566	7,458	0	1,061,001	14	Labor Expense				
357	Unemployment Compensation	15,000	20.0732%	79.2239%	0.7029%	0.0000%	3,011	11,884	105	0	15,000	14	Labor Expense				
358	Total Federal	1,076,000					215,988	852,450	7,563	0	1,076,001						
359	Pennsylvania																
360	Unemployment Insurance	49,000	20.0732%	79.2239%	0.7029%	0.0000%	9,836	38,820	344	0	49,000	14	Labor Expense				
361	Capital Stock																
362	Production	4,418	100.0000%	0.0000%	0.0000%	0.0000%	4,418	0	0	0	4,418	1	Demand				
363	Transmission	59,244	100.0000%	0.0000%	0.0000%	0.0000%	59,244	0	0	0	59,244	1	Demand				
364	Distribution	658,338	32.7157%	67.2843%	0.0000%	0.0000%	215,380	442,958	0	0	658,338	5	% Total Distribution Demand & Customer				
365	Total Capital Stock	722,000					279,042	442,958	0	0	722,000						
366	Property + Public Utility Realty Tax																
367	Production	753	100.0000%	0.0000%	0.0000%	0.0000%	753	0	0	0	753	1	Demand				
368	Transmission	10,093	100.0000%	0.0000%	0.0000%	0.0000%	10,093	0	0	0	10,093	1	Demand				
369	Distribution	112,154	32.7157%	67.2843%	0.0000%	0.0000%	38,892	75,462	0	0	112,154	5	% Total Distribution Demand & Customer				
370	Total Property	123,000					47,538	75,462	0	0	123,000						
371	Sales & Use Tax	4,000	38.6485%	61.3515%	0.0000%	0.0000%	1,546	2,454	0	0	4,000	8	Production, Transmission, Distribution Plant				
372	Total Pennsylvania	898,000					337,962	559,894	344	0	898,000						
373	Total Taxes Other Than Income	1,974,000					553,950	1,412,144	7,907	0	1,974,001						
374																	

Future Test Year
 M.E./Customer Component
 Peak & Average
 Proposed Rates

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 PROPOSED RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CLASSIFICATION ALLOCATION FACTOR REPORT

Factor #	Description	Total Company	Demand	Customer	Commodity	Revenue
1	Demand	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
2	Customer	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
3	Commodity	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4	Revenue	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	% Total Distribution Demand & Customer	100.0000%	32.7157%	67.2843%	0.0000%	0.0000%
		384,824,667	125,898,270	258,926,397	0	0
6	Mains Allocation	100.0000%	47.3800%	52.6200%	0.0000%	0.0000%
7	Mains & Services	100.0000%	28.6077%	71.3923%	0.0000%	0.0000%
		338,523,243	96,843,813	241,679,430	0	0
8	Production, Transmission, Distribution Plant	100.0000%	38.6485%	61.3515%	0.0000%	0.0000%
		422,852,381	163,426,266	259,426,115	0	0
9	Distribution Labor Expense	100.0000%	32.3956%	67.6044%	0.0000%	0.0000%
		11,388,498	3,689,371	7,699,127	0	0
10	Customer Accounts Labor Expense	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		7,705,512	0	7,705,512	0	0
11	Distribution O&M Expense	100.0000%	35.7406%	64.2594%	0.0000%	0.0000%
		17,830,140	6,372,593	11,457,547	0	0
12	O&M Excluding Purchased Gas, A&G Exp	100.0000%	17.3120%	82.6880%	0.0000%	0.0000%
		54,517,828	9,438,123	45,079,705	0	0
13	O&M Excluding Purchased Gas	100.0000%	19.0107%	80.9893%	0.0000%	0.0000%
		74,311,332	14,127,130	60,184,202	0	0
14	Labor Expense	100.0000%	20.0732%	79.2239%	0.7029%	0.0000%
		26,966,218	5,412,962	21,363,702	189,554	0
15	Regulatory Assessment Expense	100.0000%	22.1001%	77.8999%	0.0000%	0.0000%
		2,703,263	597,423	2,105,840	0	0
16	Other Insurance Expense	100.0000%	38.6492%	61.3508%	0.0000%	0.0000%
		(61,062)	(23,600)	(37,462)	0	0
17	Misc. General Expense	100.0000%	22.3368%	77.6632%	0.0000%	0.0000%
		430,152	96,082	334,070	0	0

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION													
5	M.E./No Customer Component			PENNSYLVANIA DIVISION													
6	Peak			COST OF SERVICE STUDY													
7	Current Rates			CURRENT RATES													
8				TWELVE MONTHS ENDING JANUARY 31, 2007													
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
13	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification				
13	Gas Plant in Service	101															
14	Production Plant	325-338	2,587,318	100.0000%	0.0000%	0.0000%	0.0000%	2,587,318	0	0	0	2,587,318	1 Demand				
15																	
16	Transmission Plant	385-369	34,697,699	100.0000%	0.0000%	0.0000%	0.0000%	34,697,699	0	0	0	34,697,699	1 Demand				
17																	
18	Distribution Plant																
19	Land	374.1	822,806	100.0000%	0.0000%	0.0000%	0.0000%	822,806	0	0	0	822,806	1 Demand				
20	Land Rights	374.2	5,310,777	100.0000%	0.0000%	0.0000%	0.0000%	5,310,777	0	0	0	5,310,777	1 Demand				
21	Structures & Improvements	375	7,631,073	100.0000%	0.0000%	0.0000%	0.0000%	7,631,073	0	0	0	7,631,073	1 Demand				
22	Mains	376	204,398,086	100.0000%	0.0000%	0.0000%	0.0000%	204,398,086	0	0	0	204,398,086	1 Demand				
23	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand				
24	M&R Station Equipment	378-379	6,085,446	100.0000%	0.0000%	0.0000%	0.0000%	6,085,446	0	0	0	6,085,446	1 Demand				
25	Services	380	134,125,157	0.0000%	100.0000%	0.0000%	0.0000%	0	134,125,157	0	0	134,125,157	2 Customer				
26	Meters	381	13,267,711	0.0000%	100.0000%	0.0000%	0.0000%	0	13,267,711	0	0	13,267,711	2 Customer				
27	Meter Installations	382	3,160,552	0.0000%	100.0000%	0.0000%	0.0000%	0	3,160,552	0	0	3,160,552	2 Customer				
28	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2 Customer				
29	House Regulators Installations	384	818,704	0.0000%	100.0000%	0.0000%	0.0000%	0	818,704	0	0	818,704	2 Customer				
30	Industrial M&R Station Equipment	385	9,204,355	100.0000%	0.0000%	0.0000%	0.0000%	9,204,355	0	0	0	9,204,355	1 Demand				
31	Other	387	742,697	60.6647%	39.3353%	0.0000%	0.0000%	450,555	292,142	0	0	742,697	5 % Total Distribution Demand & Customer				
32	Total Distribution Plant		385,567,364					233,903,098	151,664,286	0	0	385,567,364					
33																	
34	General Plant	389-399															
35	Land	389	51,799	64.1330%	35.8670%	0.0000%	0.0000%	33,220	18,579	0	0	51,799	8 Production, Transmission, Distribution Plant				
36	Structures and Improvements	390	105,388	64.1330%	35.8670%	0.0000%	0.0000%	67,588	37,800	0	0	105,388	8 Production, Transmission, Distribution Plant				
37	Office Equipment - Furniture	391.1	756,942	64.1330%	35.8670%	0.0000%	0.0000%	485,450	271,492	0	0	756,942	8 Production, Transmission, Distribution Plant				
38	Office Equipment - General	391.2	559,136	64.1330%	35.8670%	0.0000%	0.0000%	358,591	200,545	0	0	559,136	8 Production, Transmission, Distribution Plant				
39	Office Equipment - Computers	391.3	2,673,036	64.1330%	35.8670%	0.0000%	0.0000%	1,714,298	958,738	0	0	2,673,036	8 Production, Transmission, Distribution Plant				
40	Transportation Equipment	392	899,874	64.1330%	35.8670%	0.0000%	0.0000%	577,116	322,758	0	0	899,874	8 Production, Transmission, Distribution Plant				
41	Stores Equipment	393	8,705	64.1330%	35.8670%	0.0000%	0.0000%	5,583	3,122	0	0	8,705	8 Production, Transmission, Distribution Plant				
42	Garage Equipment	394	4,035,845	64.1330%	35.8670%	0.0000%	0.0000%	2,588,308	1,447,537	0	0	4,035,845	8 Production, Transmission, Distribution Plant				
43	Power Equipment - Truck	396	1,933,673	64.1330%	35.8670%	0.0000%	0.0000%	1,240,123	693,550	0	0	1,933,673	8 Production, Transmission, Distribution Plant				
44	Communication Equipment	397	1,401,751	64.1330%	35.8670%	0.0000%	0.0000%	898,985	502,766	0	0	1,401,751	8 Production, Transmission, Distribution Plant				
45	Miscellaneous Equipment	398	351,341	64.1330%	35.8670%	0.0000%	0.0000%	225,326	126,015	0	0	351,341	8 Production, Transmission, Distribution Plant				
46	Total General		12,777,490					8,194,588	4,582,902	0	0	12,777,490					
47																	
48	Intangible Plant	301-303															
49	Organization	301	116,457	64.1330%	35.8670%	0.0000%	0.0000%	74,687	41,770	0	0	116,457	8 Production, Transmission, Distribution Plant				
50	Franchises and Consents	302	7,388	64.1330%	35.8670%	0.0000%	0.0000%	4,738	2,650	0	0	7,388	8 Production, Transmission, Distribution Plant				
51	Misc. Intangible	303	2,182,260	64.1330%	35.8670%	0.0000%	0.0000%	1,399,549	782,711	0	0	2,182,260	8 Production, Transmission, Distribution Plant				
52	Total Intangible		2,306,105					1,478,974	827,131	0	0	2,306,105					
53																	
54	Total Gas Plant in Service		437,935,976					280,861,677	157,074,299	0	0	437,935,976					
55																	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./No Customer Component																
6	Peak																
7	Current Rates																
8																	
9																	
10																	
11		FERC		Classification %				Classification					Factor				
12		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
56	Accumulated Reserve for Depreciation	108															
57	Production Plant	325-338	(1,794,097)	100.0000%	0.0000%	0.0000%	0.0000%	(1,794,097)	0	0	0	(1,794,097)	1	Demand			
58																	
59	Transmission Plant	365-369	(15,018,307)	100.0000%	0.0000%	0.0000%	0.0000%	(15,018,307)	0	0	0	(15,018,307)	1	Demand			
60																	
61	Distribution Plant																
62	Land	374.1	16,125	100.0000%	0.0000%	0.0000%	0.0000%	16,125	0	0	0	16,125	1	Demand			
63	Land Rights	374.2	(975,153)	100.0000%	0.0000%	0.0000%	0.0000%	(975,153)	0	0	0	(975,153)	1	Demand			
64	Structures & Improvements	375	(3,584,026)	100.0000%	0.0000%	0.0000%	0.0000%	(3,584,026)	0	0	0	(3,584,026)	1	Demand			
65	Mains	378	(58,248,758)	100.0000%	0.0000%	0.0000%	0.0000%	(58,248,758)	0	0	0	(58,248,758)	1	Demand			
66	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
67	M&R Station Equipment	378-379	(3,294,506)	100.0000%	0.0000%	0.0000%	0.0000%	(3,294,506)	0	0	0	(3,294,506)	1	Demand			
68	Services	380	(44,467,775)	0.0000%	100.0000%	0.0000%	0.0000%	0	(44,467,775)	0	0	(44,467,775)	2	Customer			
69	Meters	381	(8,894,347)	0.0000%	100.0000%	0.0000%	0.0000%	0	(8,894,347)	0	0	(8,894,347)	2	Customer			
70	Meter Installations	382	(1,506,216)	0.0000%	100.0000%	0.0000%	0.0000%	0	(1,506,216)	0	0	(1,506,216)	2	Customer			
71	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
72	House Regulators Installations	384	(376,401)	0.0000%	100.0000%	0.0000%	0.0000%	0	(376,401)	0	0	(376,401)	2	Customer			
73	Industrial M&R Station Equipment	385	(3,112,938)	100.0000%	0.0000%	0.0000%	0.0000%	(3,112,938)	0	0	0	(3,112,938)	1	Demand			
74	Other	387	(602,500)	60.6647%	39.3353%	0.0000%	0.0000%	(385,505)	(236,995)	0	0	(602,500)	5	% Total Distribution Demand & Customer			
75	Total Distribution		(125,046,495)					(69,564,781)	(55,481,734)	0	0	(125,046,495)					
76																	
77	General Plant	389-399															
78	Land	389	16,289	64.1330%	35.8670%	0.0000%	0.0000%	10,447	5,842	0	0	16,289	8	Production, Transmission, Distribution Plant			
79	Structures and Improvements	390	101,207	64.1330%	35.8670%	0.0000%	0.0000%	64,907	38,300	0	0	101,207	8	Production, Transmission, Distribution Plant			
80	Office Equipment - Furniture	391.1	(518,287)	64.1330%	35.8670%	0.0000%	0.0000%	(332,393)	(185,894)	0	0	(518,287)	8	Production, Transmission, Distribution Plant			
81	Office Equipment - General	391.2	(207,866)	64.1330%	35.8670%	0.0000%	0.0000%	(133,311)	(74,555)	0	0	(207,866)	8	Production, Transmission, Distribution Plant			
82	Office Equipment - Computers	391.3	(1,517,457)	64.1330%	35.8670%	0.0000%	0.0000%	(973,191)	(544,266)	0	0	(1,517,457)	8	Production, Transmission, Distribution Plant			
83	Trans Equip - CMPT		(233,110)	64.1330%	35.8670%	0.0000%	0.0000%	(149,500)	(83,610)	0	0	(233,110)	8	Production, Transmission, Distribution Plant			
84	Stores Equipment	393	(7,365)	64.1330%	35.8670%	0.0000%	0.0000%	(4,723)	(2,642)	0	0	(7,365)	8	Production, Transmission, Distribution Plant			
85	Garage Equipment	394	(1,533,262)	64.1330%	35.8670%	0.0000%	0.0000%	(983,327)	(549,935)	0	0	(1,533,262)	8	Production, Transmission, Distribution Plant			
86	Power Equipment	396	(92,192)	64.1330%	35.8670%	0.0000%	0.0000%	(59,125)	(33,067)	0	0	(92,192)	8	Production, Transmission, Distribution Plant			
87	Communication Equipment	397	(500,373)	64.1330%	35.8670%	0.0000%	0.0000%	(320,904)	(179,469)	0	0	(500,373)	8	Production, Transmission, Distribution Plant			
88	Miscellaneous Equipment	398	(371)	64.1330%	35.8670%	0.0000%	0.0000%	(238)	(133)	0	0	(371)	8	Production, Transmission, Distribution Plant			
89	Total General		(4,492,787)					(2,881,358)	(1,611,429)	0	0	(4,492,787)					
90																	
91	Intangible Plant	301-303															
92	Organization	301	0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
93	Franchises and Consents	302	0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
94	Misc. Intangible	303	(1,305,568)	64.1330%	35.8670%	0.0000%	0.0000%	(837,300)	(468,268)	0	0	(1,305,568)	8	Production, Transmission, Distribution Plant			
95	Total Intangible		(1,305,568)					(837,300)	(468,268)	0	0	(1,305,568)					
96																	
97	Total Accumulated Reserve for Depreciation		(147,657,254)					(90,095,823)	(57,561,431)	0	0	(147,657,254)					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
4	FUTURE TEST YEAR																NATIONAL FUEL GAS DISTRIBUTION CORPORATION	
5	M.E./No Customer Component																PENNSYLVANIA DIVISION	
8	Peak																COST OF SERVICE STUDY	
7	Current Rates																CURRENT RATES	
8																	TWELVE MONTHS ENDING JANUARY 31, 2007	
9																		
10																		
11																		
12																		
141																		
142	Working Capital																	
143	Cash																	
144	Commodity Related																3 Commodity	
145	Non Commodity Related																13 O&M Excluding Purchased Gas	
146	Total Cash Working Capital																	
147	Prepayments																	
148	PUC General Assessment																15 Regulatory Assessment Expense	
149	Other Insurance																16 Other Insurance Expense	
150	AGA Dues																17 Misc. General Expense	
151	Total Prepayments																	
152	Material & Supplies																	
153	Valves																1 Demand	
154	Regulators - Dom & Ind.																1 Demand	
155	Meter & Service Risers																2 Customer	
156	Pipe - Services & Mains																7 Mains & Services	
157	Total Material & Supplies																	
158	Gas Storage Inventory																1 Demand	
159	Total Working Capital																	
160																		
161	Other Revenue Rental Income																8 Production, Transmission, Distribution Plant	
162	Other Revenue Sales Tax																14 Labor Expense	
163																		
164	Customer Deposits																2 Customer	
165	Deferred Income Taxes																	
166	Production																1 Demand	
167	Transmission																1 Demand	
168	Distribution																5 % Total Distribution Demand & Customer	
169	Total Deferred Income Taxes																	
170	Deferred Income Taxes - ITC																	
171	Production																1 Demand	
172	Transmission																1 Demand	
173	Distribution																5 % Total Distribution Demand & Customer	
174	Total Deferred Income Taxes - ITC																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																	
5	M.E./No Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12																		
175																		
176	Direct Labor Expense																	
177	Natural Gas Production																	
178	Other Gas Supply																	
179	Purchase Gas Expense																	
180	Other Gas Supply Expense																	
181	Total Other Gas Supply																	
182	Transmission																	
183	Distribution																	
184	Load Dispatching																	
185	Structures & Improvements																	
186	Compressor Station Equipment																	
187	Compressor Station Equipment Maint																	
188	Mains & Services																	
189	Mains Maintenance																	
190	Services Maintenance																	
191	Meas. & Regulator - General																	
192	Meas. & Regulator - Industrial																	
193	Meas. & Regulator - City																	
194	Meters & House Regulators																	
195	Customer Installations																	
196	Maint. Of Other Equipment																	
197	Other Distribution Expense																	
198	Supervision & Engineering																	
199	Total Distribution																	
200	Customer Accounts																	
201	Meter Reading																	
202	Customer Record & Collections																	
203	Uncollectible Accounts																	
204	Miscellaneous Customer Accounts																	
205	Supervision																	
206	Total Customer Accounts																	
207	Customer Service																	
208	Customer Service																	
209	Transportation Administration																	
210	Total Customer Service																	
211	Total Direct Labor Expense																	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	CURRENT RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11				FERC												Factor	
12				Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification	
218																	
219				401,402													
220				750-769	67,288	100.0000%	0.0000%	0.0000%	0.0000%	87,288	0	0	0	67,288	1	Demand	
221																	
222				807.1-813													
223				401,999	320,398,000	0.0000%	0.0000%	100.0000%	0.0000%	0	0	320,398,000	0	320,398,000	3	Commodity	
224					894,604	0.0000%	0.0000%	100.0000%	0.0000%	0	0	894,604	0	894,604	3	Commodity	
225					(81,935)	0.0000%	0.0000%	100.0000%	0.0000%	0	0	(81,935)	0	(81,935)	3	Commodity	
226					321,210,669					0	0	321,210,669	0	321,210,669			
227																	
228				850-867	1,458,301	100.0000%	0.0000%	0.0000%	0.0000%	1,458,301	0	0	0	1,458,301	1	Demand	
229																	
230																	
231				871	1,445,917	100.0000%	0.0000%	0.0000%	0.0000%	1,445,917	0	0	0	1,445,917	1	Demand	
232				886	311,329	100.0000%	0.0000%	0.0000%	0.0000%	311,329	0	0	0	311,329	1	Demand	
233				872,888	10,248	100.0000%	0.0000%	0.0000%	0.0000%	10,248	0	0	0	10,248	1	Demand	
234				894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand	
235				874	3,812,316	60.3793%	39.6207%	0.0000%	0.0000%	2,301,850	1,510,466	0	0	3,812,316	7	Mains & Services	
236				887	2,330,575	100.0000%	0.0000%	0.0000%	0.0000%	2,330,575	0	0	0	2,330,575	1	Demand	
237				887	534,793	0.0000%	100.0000%	0.0000%	0.0000%	0	534,793	0	0	534,793	2	Customer	
238				875,889	463,508	100.0000%	0.0000%	0.0000%	0.0000%	463,508	0	0	0	463,508	1	Demand	
239				876,890	271,725	100.0000%	0.0000%	0.0000%	0.0000%	271,725	0	0	0	271,725	1	Demand	
240				877,891	14,193	100.0000%	0.0000%	0.0000%	0.0000%	14,193	0	0	0	14,193	1	Demand	
241				878,893	2,385,027	0.0000%	100.0000%	0.0000%	0.0000%	0	2,385,027	0	0	2,385,027	2	Customer	
242					1,173,949	0.0000%	100.0000%	0.0000%	0.0000%	0	1,173,949	0	0	1,173,949	2	Customer	
243				894	0	60.6847%	39.3353%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer	
244				879	5,042,658	60.6847%	39.3353%	0.0000%	0.0000%	3,059,113	1,983,545	0	0	5,042,658	5	% Total Distribution Demand & Customer	
245				881	33,904	60.6847%	39.3353%	0.0000%	0.0000%	20,568	13,336	0	0	33,904	5	% Total Distribution Demand & Customer	
246				870,885	4,308,659	57.3693%	42.6307%	0.0000%	0.0000%	2,471,848	1,836,811	0	0	4,308,659	11	Distribution O&M Expense	
247					22,138,799					12,700,872	9,437,927	0	0	22,138,799			
248																	
249																	
250				902	2,576,031	0.0000%	100.0000%	0.0000%	0.0000%	0	2,576,031	0	0	2,576,031	2	Customer	
251				903	9,068,820	0.0000%	100.0000%	0.0000%	0.0000%	0	9,068,820	0	0	9,068,820	2	Customer	
252				904	8,437,000	0.0000%	100.0000%	0.0000%	0.0000%	0	8,437,000	0	0	8,437,000	2	Customer	
253				905	493,112	0.0000%	100.0000%	0.0000%	0.0000%	0	493,112	0	0	493,112	2	Customer	
254				901	1,097,836	0.0000%	100.0000%	0.0000%	0.0000%	0	1,097,836	0	0	1,097,836	2	Customer	
255					21,672,799					0	21,672,799	0	0	21,672,799			
256																	
257				909-913													
258					7,485,090	0.0000%	100.0000%	0.0000%	0.0000%	0	7,485,090	0	0	7,485,090	2	Customer	
259					996,489	0.0000%	100.0000%	0.0000%	0.0000%	0	996,489	0	0	996,489	2	Customer	
260					8,481,579					0	8,481,579	0	0	8,481,579			
261																	
262					184,062	0.0000%	100.0000%	0.0000%	0.0000%	0	184,062	0	0	184,062	2	Customer	
263																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year		NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./No Customer Component		PENNSYLVANIA DIVISION														
6	Peak		COST OF SERVICE STUDY														
7	Current Rates		CURRENT RATES														
8			TWELVE MONTHS ENDING JANUARY 31, 2007														
9																	
10																	
11																	
12																	
264	Administrative & General Expenses																
265	A&G Salaries		920	Classification %						Classification				Factor		Classification	
266	Corporate Management - Non O&M		938,841	64.1330%	35.8670%	0.0000%	0.0000%	602,107	336,734	0	0	938,841	8	Production, Transmission, Distribution Plant			
267	Corporate Management - O&M		3,143,075	26.3439%	73.6561%	0.0000%	0.0000%	828,009	2,315,066	0	0	3,143,075	12	O&M Excluding Purchased Gas, A&G Exp			
268	Consumer Services		290,913	0.0000%	100.0000%	0.0000%	0.0000%	0	290,913	0	0	290,913	2	Customer			
269	Operations, Engineering, & Mechanical		1,001,267	64.1330%	35.8670%	0.0000%	0.0000%	642,143	359,124	0	0	1,001,267	8	Production, Transmission, Distribution Plant			
270	Total A&G Salaries		5,374,096					2,072,259	3,301,837	0	0	5,374,096					
271																	
272	Office Supplies & Expenses		921	Classification %						Classification				Factor		Classification	
273	Corporate Management - Non O&M		633,201	64.1330%	35.8670%	0.0000%	0.0000%	406,091	227,110	0	0	633,201	8	Production, Transmission, Distribution Plant			
274	Corporate Management - O&M		2,119,848	26.3439%	73.6561%	0.0000%	0.0000%	558,451	1,561,397	0	0	2,119,848	12	O&M Excluding Purchased Gas, A&G Exp			
275	Consumer Services		96,378	0.0000%	100.0000%	0.0000%	0.0000%	0	96,378	0	0	96,378	2	Customer			
276	Operations, Engineering, & Mechanical		386,108	64.1330%	35.8670%	0.0000%	0.0000%	247,821	138,485	0	0	386,108	8	Production, Transmission, Distribution Plant			
277	Total Outside Services		3,235,533					1,212,163	2,023,370	0	0	3,235,533					
278																	
279	Administrative Exp. Transferred - Credit		922	Classification %						Classification				Factor		Classification	
280	Corporate Management - Non O&M		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
281	Corporate Management - O&M		0	26.3439%	73.6561%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
282	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
283	Operations, Engineering, & Mechanical		(477,994)	64.1330%	35.8670%	0.0000%	0.0000%	(306,552)	(171,442)	0	0	(477,994)	8	Production, Transmission, Distribution Plant			
284	Total Administrative Exp. Transferred - Credit		(477,994)					(306,552)	(171,442)	0	0	(477,994)					
285																	
286	Outside Services Employed		923	Classification %						Classification				Factor		Classification	
287	Corporate Management - Non O&M		114,414	64.1330%	35.8670%	0.0000%	0.0000%	73,377	41,037	0	0	114,414	8	Production, Transmission, Distribution Plant			
288	Corporate Management - O&M		383,038	26.3439%	73.6561%	0.0000%	0.0000%	100,907	282,131	0	0	383,038	12	O&M Excluding Purchased Gas, A&G Exp			
289	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
290	Operations, Engineering, & Mechanical		27,068	64.1330%	35.8670%	0.0000%	0.0000%	17,360	9,708	0	0	27,068	8	Production, Transmission, Distribution Plant			
291	Total Outside Services Employed		524,520					191,644	332,876	0	0	524,520					
292																	
293	Property Insurance		924	Classification %						Classification				Factor		Classification	
294	Corporate Management - Non O&M		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
295	Corporate Management - O&M		0	26.3439%	73.6561%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
296	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
297	Operations, Engineering, & Mechanical		(61,062)	64.1330%	35.8670%	0.0000%	0.0000%	(39,181)	(21,901)	0	0	(61,062)	8	Production, Transmission, Distribution Plant			
298	Total Property Insurance		(61,062)					(39,181)	(21,901)	0	0	(61,062)					
299																	
300	Injuries & Damages		925	Classification %						Classification				Factor		Classification	
301	Corporate Management - Non O&M		184,869	64.1330%	35.8670%	0.0000%	0.0000%	118,562	66,307	0	0	184,869	8	Production, Transmission, Distribution Plant			
302	Corporate Management - O&M		618,911	26.3439%	73.6561%	0.0000%	0.0000%	163,045	455,866	0	0	618,911	12	O&M Excluding Purchased Gas, A&G Exp			
303	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
304	Operations, Engineering, & Mechanical		1,479,907	64.1330%	35.8670%	0.0000%	0.0000%	949,109	530,798	0	0	1,479,907	8	Production, Transmission, Distribution Plant			
305	Total Injuries & Damages		2,283,687					1,230,716	1,052,971	0	0	2,283,687					
306																	
307	Employee Pension & Benefits		926	Classification %						Classification				Factor		Classification	
308	Corporate Management - Non O&M		1,092,916	64.1330%	35.8670%	0.0000%	0.0000%	700,920	391,996	0	0	1,092,916	8	Production, Transmission, Distribution Plant			
309	Corporate Management - O&M		3,658,894	26.3439%	73.6561%	0.0000%	0.0000%	963,895	2,694,999	0	0	3,658,894	12	O&M Excluding Purchased Gas, A&G Exp			
310	Consumer Services		14,060	0.0000%	100.0000%	0.0000%	0.0000%	0	14,060	0	0	14,060	2	Customer			
311	Operations, Engineering, & Mechanical		97,396	64.1330%	35.8670%	0.0000%	0.0000%	62,463	34,933	0	0	97,396	8	Production, Transmission, Distribution Plant			
312	Total Employee Pension & Benefits		4,863,266					1,727,278	3,135,988	0	0	4,863,266					
313																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./No Customer Component			PENNSYLVANIA DIVISION														
6	Peak			COST OF SERVICE STUDY														
7	Current Rates			CURRENT RATES														
8				TWELVE MONTHS ENDING JANUARY 31, 2007														
9																		
10																		
11																		
12																		
314	Franchise Requirement			927	Classification %				Classification				Factor		Classification			
315	Corporate Management - Non O&M			188	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#			
316	Corporate Management - O&M			630		64.1330%	35.8670%	0.0000%	0.0000%	121	67	0	0	188	8	Production, Transmission, Distribution Plant		
317	Consumer Services			0		28.3439%	73.6561%	0.0000%	0.0000%	166	464	0	0	630	12	O&M Excluding Purchased Gas, A&G Exp		
318	Operations, Engineering, & Mechanical			0		0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
319	Total Franchise Requirement			818		64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
320										287	531	0	0	818				
321	Regulatory Commission Expenses			928														
322	Corporate Management - Non O&M			618,411		64.1330%	35.8670%	0.0000%	0.0000%	396,606	221,805	0	0	618,411	8	Production, Transmission, Distribution Plant		
323	Corporate Management - O&M			2,070,334		28.3439%	73.6561%	0.0000%	0.0000%	545,407	1,524,927	0	0	2,070,334	12	O&M Excluding Purchased Gas, A&G Exp		
324	Consumer Services			14,518		0.0000%	100.0000%	0.0000%	0.0000%	0	14,518	0	0	14,518	2	Customer		
325	Operations, Engineering, & Mechanical			0		64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
326	Total Regulatory Expenses			2,703,263						942,013	1,761,250	0	0	2,703,263				
327																		
328	Miscellaneous General Expenses			930.2														
329	Corporate Management - Non O&M			98,855		64.1330%	35.8670%	0.0000%	0.0000%	62,116	34,739	0	0	98,855	8	Production, Transmission, Distribution Plant		
330	Corporate Management - O&M			324,251		28.3439%	73.6561%	0.0000%	0.0000%	85,420	238,831	0	0	324,251	12	O&M Excluding Purchased Gas, A&G Exp		
331	Consumer Services			2,539		0.0000%	100.0000%	0.0000%	0.0000%	0	2,539	0	0	2,539	2	Customer		
332	Operations, Engineering, & Mechanical			6,507		64.1330%	35.8670%	0.0000%	0.0000%	4,173	2,334	0	0	6,507	8	Production, Transmission, Distribution Plant		
333	Total Miscellaneous General Expenses			430,152						151,709	278,443	0	0	430,152				
334																		
335	Rents			931														
336	Corporate Management - Non O&M			141,631		64.1330%	35.8670%	0.0000%	0.0000%	90,832	50,799	0	0	141,631	8	Production, Transmission, Distribution Plant		
337	Corporate Management - O&M			474,155		28.3439%	73.6561%	0.0000%	0.0000%	124,911	349,244	0	0	474,155	12	O&M Excluding Purchased Gas, A&G Exp		
338	Consumer Services			3,821		0.0000%	100.0000%	0.0000%	0.0000%	0	3,821	0	0	3,821	2	Customer		
339	Operations, Engineering, & Mechanical			8,928		64.1330%	35.8670%	0.0000%	0.0000%	5,726	3,202	0	0	8,928	8	Production, Transmission, Distribution Plant		
340	Total Rents			628,535						221,469	407,066	0	0	628,535				
341																		
342	Maintenance General Plant			932														
343	Production			604		100.0000%	0.0000%	0.0000%	0.0000%	604	0	0	0	604	1	Demand		
344	Transportation			8,098		100.0000%	0.0000%	0.0000%	0.0000%	8,098	0	0	0	8,098	1	Demand		
345	Distribution			89,988		64.1330%	35.8670%	0.0000%	0.0000%	57,712	32,276	0	0	89,988	8	Production, Transmission, Distribution Plant		
346	Total Maintenance General Plant			98,690						66,414	32,276	0	0	98,690				
347																		
348	Total Administrative and General			19,603,504						7,470,239	12,133,265	0	0	19,603,504				
349																		
350	Customer Deposit Interest			190,000		0.0000%	100.0000%	0.0000%	0.0000%	0	190,000	0	0	190,000	2	Customer		
351																		
352	Total O&M Expenses			395,007,001						21,696,700	52,099,632	321,210,669	0	395,007,001				
353																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year		NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./No Customer Component		PENNSYLVANIA DIVISION														
6	Peak		COST OF SERVICE STUDY														
7	Current Rates		CURRENT RATES														
8			TWELVE MONTHS ENDING JANUARY 31, 2007														
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Future Test Year
 M.E./No Customer Component
 Peak
 Current Rates

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CLASSIFICATION ALLOCATION FACTOR REPORT

Factor #	Description	Total Company	Demand	Customer	Commodity	Revenue
1	Demand	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
2	Customer	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
3	Commodity	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4	Revenue	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	% Total Distribution Demand & Customer	100.0000%	60.6647%	39.3353%	0.0000%	0.0000%
		384,824,667	233,452,543	151,372,124	0	0
6	Mains Allocation	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
7	Mains & Services	100.0000%	60.3793%	39.6207%	0.0000%	0.0000%
		338,523,243	204,398,086	134,125,157	0	0
8	Production, Transmission, Distribution Plant	100.0000%	64.1330%	35.8670%	0.0000%	0.0000%
		422,852,381	271,188,115	151,664,266	0	0
9	Distribution Labor Expense	100.0000%	54.0045%	45.9955%	0.0000%	0.0000%
		11,388,498	6,150,301	5,238,197	0	0
10	Customer Accounts Labor Expense	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		7,705,512	0	7,705,512	0	0
11	Distribution O&M Expense	100.0000%	57.3693%	42.6307%	0.0000%	0.0000%
		17,830,140	10,229,024	7,601,116	0	0
12	O&M Excluding Purchased Gas, A&G Exp	100.0000%	26.3439%	73.6561%	0.0000%	0.0000%
		54,002,828	14,226,461	39,776,367	0	0
13	O&M Excluding Purchased Gas	100.0000%	29.4008%	70.5992%	0.0000%	0.0000%
		73,796,332	21,696,700	52,099,632	0	0
14	Labor Expense	100.0000%	32.0402%	67.2569%	0.7029%	0.0000%
		26,966,218	8,640,019	18,136,645	189,554	0
15	Regulatory Assessment Expense	100.0000%	34.8473%	65.1527%	0.0000%	0.0000%
		2,703,263	942,013	1,761,250	0	0
16	Other Insurance Expense	100.0000%	64.1332%	35.8668%	0.0000%	0.0000%
		(61,062)	(39,161)	(21,901)	0	0
17	Misc. General Expense	100.0000%	35.2687%	64.7313%	0.0000%	0.0000%
		430,152	151,709	278,443	0	0

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./No Customer Component																
6	Peak																
7	Proposed Rates																
8																	
9																	
10																	
11																	
12		FERC				Classification %				Classification					Factor		
13	Gas Plant in Service	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification		
14	101																
15	Production Plant	325-338	2,587,318	100.0000%	0.0000%	0.0000%	0.0000%	2,587,318	0	0	0	2,587,318	1	Demand			
16	Transmission Plant	365-369	34,697,699	100.0000%	0.0000%	0.0000%	0.0000%	34,697,699	0	0	0	34,697,699	1	Demand			
17	Distribution Plant																
18	Land	374.1	822,806	100.0000%	0.0000%	0.0000%	0.0000%	822,806	0	0	0	822,806	1	Demand			
19	Land Rights	374.2	5,310,777	100.0000%	0.0000%	0.0000%	0.0000%	5,310,777	0	0	0	5,310,777	1	Demand			
20	Structures & Improvements	375	7,631,073	100.0000%	0.0000%	0.0000%	0.0000%	7,631,073	0	0	0	7,631,073	1	Demand			
21	Mains	376	204,398,086	100.0000%	0.0000%	0.0000%	0.0000%	204,398,086	0	0	0	204,398,086	1	Demand			
22	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
23	M&R Station Equipment	378-379	6,085,446	100.0000%	0.0000%	0.0000%	0.0000%	6,085,446	0	0	0	6,085,446	1	Demand			
24	Services	380	134,125,157	0.0000%	100.0000%	0.0000%	0.0000%	0	134,125,157	0	0	134,125,157	2	Customer			
25	Meters	381	13,267,711	0.0000%	100.0000%	0.0000%	0.0000%	0	13,267,711	0	0	13,267,711	2	Customer			
26	Meter Installations	382	3,160,552	0.0000%	100.0000%	0.0000%	0.0000%	0	3,160,552	0	0	3,160,552	2	Customer			
27	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
28	House Regulators Installations	384	818,704	0.0000%	100.0000%	0.0000%	0.0000%	0	818,704	0	0	818,704	2	Customer			
29	Industrial M&R Station Equipment	385	9,204,355	100.0000%	0.0000%	0.0000%	0.0000%	9,204,355	0	0	0	9,204,355	1	Demand			
30	Other	387	742,697	60.6847%	39.3353%	0.0000%	0.0000%	450,555	292,142	0	0	742,697	5	% Total Distribution Demand & Customer			
31	Total Distribution Plant		385,567,384					233,903,098	151,664,286	0	0	385,567,384					
32	General Plant	389-399															
33	Land	389	51,789	64.1330%	35.8670%	0.0000%	0.0000%	33,220	18,579	0	0	51,799	8	Production, Transmission, Distribution Plant			
34	Structures and Improvements	390	105,388	64.1330%	35.8670%	0.0000%	0.0000%	67,588	37,800	0	0	105,388	8	Production, Transmission, Distribution Plant			
35	Office Equipment - Furniture	391.1	756,942	64.1330%	35.8670%	0.0000%	0.0000%	485,450	271,492	0	0	756,942	8	Production, Transmission, Distribution Plant			
36	Office Equipment - General	391.2	559,136	64.1330%	35.8670%	0.0000%	0.0000%	358,591	200,545	0	0	559,136	8	Production, Transmission, Distribution Plant			
37	Office Equipment - Computers	391.3	2,673,036	64.1330%	35.8670%	0.0000%	0.0000%	1,714,298	958,738	0	0	2,673,036	8	Production, Transmission, Distribution Plant			
38	Transportation Equipment	392	899,874	64.1330%	35.8670%	0.0000%	0.0000%	577,116	322,758	0	0	899,874	8	Production, Transmission, Distribution Plant			
39	Stores Equipment	393	8,705	64.1330%	35.8670%	0.0000%	0.0000%	5,583	3,122	0	0	8,705	8	Production, Transmission, Distribution Plant			
40	Garage Equipment	394	4,035,845	64.1330%	35.8670%	0.0000%	0.0000%	2,588,308	1,447,537	0	0	4,035,845	8	Production, Transmission, Distribution Plant			
41	Power Equipment - Truck	396	1,933,673	64.1330%	35.8670%	0.0000%	0.0000%	1,240,123	693,550	0	0	1,933,673	8	Production, Transmission, Distribution Plant			
42	Communication Equipment	397	1,401,751	64.1330%	35.8670%	0.0000%	0.0000%	898,985	502,766	0	0	1,401,751	8	Production, Transmission, Distribution Plant			
43	Miscellaneous Equipment	398	351,341	64.1330%	35.8670%	0.0000%	0.0000%	225,326	126,015	0	0	351,341	8	Production, Transmission, Distribution Plant			
44	Total General		12,777,490					8,194,588	4,582,902	0	0	12,777,490					
45	Intangible Plant	301-303															
46	Organization	301	118,457	64.1330%	35.8670%	0.0000%	0.0000%	74,687	41,770	0	0	118,457	8	Production, Transmission, Distribution Plant			
47	Franchises and Consents	302	7,388	64.1330%	35.8670%	0.0000%	0.0000%	4,738	2,650	0	0	7,388	8	Production, Transmission, Distribution Plant			
48	Misc. Intangible	303	2,182,260	64.1330%	35.8670%	0.0000%	0.0000%	1,399,549	782,711	0	0	2,182,260	8	Production, Transmission, Distribution Plant			
49	Total Intangible		2,306,105					1,478,974	827,131	0	0	2,306,105					
50	Total Gas Plant in Service		437,935,976					280,861,677	157,074,299	0	0	437,935,976					
51																	
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
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6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
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11																	
12		FERC		Classification %					Classification					Factor			
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
14	56	Accumulated Reserve for Depreciation	108														
15	57	Production Plant	325-338	(1,794,097)	100.0000%	0.0000%	0.0000%	0.0000%	(1,794,097)	0	0	0	(1,794,097)	1	Demand		
16	58																
17	59	Transmission Plant	365-369	(15,018,307)	100.0000%	0.0000%	0.0000%	0.0000%	(15,018,307)	0	0	0	(15,018,307)	1	Demand		
18	60																
19	61	Distribution Plant															
20	62	Land	374.1	16,125	100.0000%	0.0000%	0.0000%	0.0000%	16,125	0	0	0	16,125	1	Demand		
21	63	Land Rights	374.2	(975,153)	100.0000%	0.0000%	0.0000%	0.0000%	(975,153)	0	0	0	(975,153)	1	Demand		
22	64	Structures & Improvements	375	(3,584,028)	100.0000%	0.0000%	0.0000%	0.0000%	(3,584,028)	0	0	0	(3,584,028)	1	Demand		
23	65	Mains	376	(58,248,758)	100.0000%	0.0000%	0.0000%	0.0000%	(58,248,758)	0	0	0	(58,248,758)	1	Demand		
24	66	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
25	67	M&R Station Equipment	378-379	(3,294,506)	100.0000%	0.0000%	0.0000%	0.0000%	(3,294,506)	0	0	0	(3,294,506)	1	Demand		
26	68	Services	380	(44,467,775)	0.0000%	100.0000%	0.0000%	0.0000%	0	(44,467,775)	0	0	(44,467,775)	2	Customer		
27	69	Meters	381	(8,894,347)	0.0000%	100.0000%	0.0000%	0.0000%	0	(8,894,347)	0	0	(8,894,347)	2	Customer		
28	70	Meter Installations	382	(1,506,216)	0.0000%	100.0000%	0.0000%	0.0000%	0	(1,506,216)	0	0	(1,506,216)	2	Customer		
29	71	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
30	72	House Regulators Installations	384	(376,401)	0.0000%	100.0000%	0.0000%	0.0000%	0	(376,401)	0	0	(376,401)	2	Customer		
31	73	Industrial M&R Station Equipment	385	(3,112,938)	100.0000%	0.0000%	0.0000%	0.0000%	(3,112,938)	0	0	0	(3,112,938)	1	Demand		
32	74	Other	387	(602,500)	60.6647%	39.3353%	0.0000%	0.0000%	(365,505)	(236,995)	0	0	(602,500)	5	% Total Distribution Demand & Customer		
33	75	Total Distribution		(125,046,495)					(69,564,761)	(55,481,734)	0	0	(125,046,495)				
34	76																
35	77	General Plant	389-399														
36	78	Land	389	16,289	64.1330%	35.8670%	0.0000%	0.0000%	10,447	5,842	0	0	16,289	8	Production, Transmission, Distribution Plant		
37	79	Structures and Improvements	390	101,207	64.1330%	35.8670%	0.0000%	0.0000%	64,907	36,300	0	0	101,207	8	Production, Transmission, Distribution Plant		
38	80	Office Equipment - Furniture	391.1	(518,287)	64.1330%	35.8670%	0.0000%	0.0000%	(332,393)	(185,894)	0	0	(518,287)	8	Production, Transmission, Distribution Plant		
39	81	Office Equipment - General	391.2	(207,866)	64.1330%	35.8670%	0.0000%	0.0000%	(133,311)	(74,555)	0	0	(207,866)	8	Production, Transmission, Distribution Plant		
40	82	Office Equipment - Computers	391.3	(1,517,457)	64.1330%	35.8670%	0.0000%	0.0000%	(973,191)	(544,266)	0	0	(1,517,457)	8	Production, Transmission, Distribution Plant		
41	83	Trans Equip - CMPT		(233,110)	64.1330%	35.8670%	0.0000%	0.0000%	(149,500)	(83,610)	0	0	(233,110)	8	Production, Transmission, Distribution Plant		
42	84	Stores Equipment	393	(7,365)	64.1330%	35.8670%	0.0000%	0.0000%	(4,723)	(2,642)	0	0	(7,365)	8	Production, Transmission, Distribution Plant		
43	85	Garage Equipment	394	(1,533,262)	64.1330%	35.8670%	0.0000%	0.0000%	(983,327)	(549,935)	0	0	(1,533,262)	8	Production, Transmission, Distribution Plant		
44	86	Power Equipment	396	(92,192)	64.1330%	35.8670%	0.0000%	0.0000%	(59,125)	(33,067)	0	0	(92,192)	8	Production, Transmission, Distribution Plant		
45	87	Communication Equipment	397	(500,373)	64.1330%	35.8670%	0.0000%	0.0000%	(320,904)	(179,469)	0	0	(500,373)	8	Production, Transmission, Distribution Plant		
46	88	Miscellaneous Equipment	398	(371)	64.1330%	35.8670%	0.0000%	0.0000%	(238)	(133)	0	0	(371)	8	Production, Transmission, Distribution Plant		
47	89	Total General		(4,492,787)					(2,881,358)	(1,611,429)	0	0	(4,492,787)				
48	90																
49	91	Intangible Plant	301-303														
50	92	Organization	301	0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
51	93	Franchises and Consents	302	0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
52	94	Misc. Intangible	303	(1,305,568)	64.1330%	35.8670%	0.0000%	0.0000%	(837,300)	(468,268)	0	0	(1,305,568)	8	Production, Transmission, Distribution Plant		
53	95	Total Intangible		(1,305,568)					(837,300)	(468,268)	0	0	(1,305,568)				
54	96																
55	97	Total Accumulated Reserve for Depreciation		(147,657,254)					(90,095,823)	(57,561,431)	0	0	(147,657,254)				

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
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6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11		FERC		Classification %				Classification					Factor				
12		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
98																	
99	Depreciation Expense	403															
100	Production Plant		75,973	100.0000%	0.0000%	0.0000%	0.0000%	75,973	0	0	0	75,973	1	Demand			
101																	
102	Transmission Plant		766,425	100.0000%	0.0000%	0.0000%	0.0000%	766,425	0	0	0	766,425	1	Demand			
103																	
104	Distribution Plant																
105	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
106	Land Rights		76,500	100.0000%	0.0000%	0.0000%	0.0000%	76,500	0	0	0	76,500	1	Demand			
107	Structures & Improvements		276,163	100.0000%	0.0000%	0.0000%	0.0000%	276,163	0	0	0	276,163	1	Demand			
108	Mains		4,414,737	100.0000%	0.0000%	0.0000%	0.0000%	4,414,737	0	0	0	4,414,737	1	Demand			
109	Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
110	M&R Station Equipment		176,217	100.0000%	0.0000%	0.0000%	0.0000%	176,217	0	0	0	176,217	1	Demand			
111	Services		4,143,048	0.0000%	100.0000%	0.0000%	0.0000%	0	4,143,048	0	0	4,143,048	2	Customer			
112	Meters		297,294	0.0000%	100.0000%	0.0000%	0.0000%	0	297,294	0	0	297,294	2	Customer			
113	Meter Installations		77,479	0.0000%	100.0000%	0.0000%	0.0000%	0	77,479	0	0	77,479	2	Customer			
114	House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
115	House Regulators Installations		20,722	0.0000%	100.0000%	0.0000%	0.0000%	0	20,722	0	0	20,722	2	Customer			
116	Industrial M&R Station Equipment		240,183	100.0000%	0.0000%	0.0000%	0.0000%	240,183	0	0	0	240,183	1	Demand			
117	Other		11,754	60.6647%	39.3353%	0.0000%	0.0000%	7,131	4,623	0	0	11,754	5	% Total Distribution Demand & Customer			
118	Total Distribution		9,734,097					5,190,931	4,543,166	0	0	9,734,097					
119																	
120	General Plant																
121	Land		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
122	Structures and Improvements		9,112	64.1330%	35.8670%	0.0000%	0.0000%	5,844	3,268	0	0	9,112	8	Production, Transmission, Distribution Plant			
123	Office Equipment - Furniture		26,764	64.1330%	35.8670%	0.0000%	0.0000%	17,185	9,599	0	0	26,764	8	Production, Transmission, Distribution Plant			
124	Office Equipment - General		32,631	64.1330%	35.8670%	0.0000%	0.0000%	20,927	11,704	0	0	32,631	8	Production, Transmission, Distribution Plant			
125	Office Equipment - Computers		411,879	64.1330%	35.8670%	0.0000%	0.0000%	264,150	147,729	0	0	411,879	8	Production, Transmission, Distribution Plant			
126	Trans Equip		244,851	64.1330%	35.8670%	0.0000%	0.0000%	157,030	87,821	0	0	244,851	8	Production, Transmission, Distribution Plant			
127	Stores Equipment		324	64.1330%	35.8670%	0.0000%	0.0000%	208	118	0	0	324	8	Production, Transmission, Distribution Plant			
128	Garage Equipment		145,096	64.1330%	35.8670%	0.0000%	0.0000%	93,054	52,042	0	0	145,096	8	Production, Transmission, Distribution Plant			
129	Power Equipment		96,247	64.1330%	35.8670%	0.0000%	0.0000%	61,728	34,521	0	0	96,247	8	Production, Transmission, Distribution Plant			
130	Communication Equipment		147,508	64.1330%	35.8670%	0.0000%	0.0000%	94,601	52,907	0	0	147,508	8	Production, Transmission, Distribution Plant			
131	Miscellaneous Equipment		17	64.1330%	35.8670%	0.0000%	0.0000%	11	6	0	0	17	8	Production, Transmission, Distribution Plant			
132	Total General		1,114,429					714,716	399,713	0	0	1,114,429					
133																	
134	Intangible Plant																
135	Organization		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
136	Franchises and Consents		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
137	Misc. Intangible		222,143	64.1330%	35.8670%	0.0000%	0.0000%	142,467	79,676	0	0	222,143	8	Production, Transmission, Distribution Plant			
138	Total Intangible		222,143					142,467	79,676	0	0	222,143					
139																	
140	Total Depreciation Expense		11,913,067					6,890,512	5,022,555	0	0	11,913,067					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./No Customer Component																
6	Peak																
7	Proposed Rates																
8																	
9																	
10																	
11																	
12		FERC															
141		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	Factor				Classification
142	Working Capital																
143	Cash																
144	Commodity Related		31,141,184	0.0000%	0.0000%	100.0000%	0.0000%	0	0	31,141,184	0	31,141,184	3				Commodity
145	Non Commodity Related		9,230,816	29.1542%	70.8458%	0.0000%	0.0000%	2,691,171	6,539,645	0	0	9,230,816	13				O&M Excluding Purchased Gas
146	Total Cash Working Capital		40,372,000					2,691,171	6,539,645	31,141,184	0	40,372,000					
147	Prepayments																
148	PUC General Assessment		335,279	34.8567%	65.3433%	0.0000%	0.0000%	116,197	219,082	0	0	335,279	15				Regulatory Assessment Expense
149	Other Insurance		274,410	64.1332%	35.8668%	0.0000%	0.0000%	175,988	98,422	0	0	274,410	16				Other Insurance Expense
150	AGA Dues		20,930	35.0813%	64.9187%	0.0000%	0.0000%	7,343	13,587	0	0	20,930	17				Misc. General Expense
151	Total Prepayments		630,619					299,528	331,091	0	0	630,619					
152	Material & Supplies																
153	Valves		87,825	100.0000%	0.0000%	0.0000%	0.0000%	87,825	0	0	0	87,825	1				Demand
154	Regulators - Dom & Ind.		6,057	100.0000%	0.0000%	0.0000%	0.0000%	6,057	0	0	0	6,057	1				Demand
155	Meter & Service Risers		99,759	0.0000%	100.0000%	0.0000%	0.0000%	0	99,759	0	0	99,759	2				Customer
156	Pipe - Services & Mains		962,888	60.3793%	39.6207%	0.0000%	0.0000%	581,385	381,503	0	0	962,888	7				Mains & Services
157	Total Material & Supplies		1,138,528					655,267	481,262	0	0	1,138,528					
158	Gas Storage Inventory		10,517,109	100.0000%	0.0000%	0.0000%	0.0000%	10,517,109	0	0	0	10,517,109	1				Demand
159	Total Working Capital		52,656,256					14,163,075	7,351,998	31,141,184	0	52,656,257					
160																	
161	Other Revenue Rental Income	495	90,943	64.1330%	35.8670%	0.0000%	0.0000%	58,324	32,619	0	0	90,943	8				Production, Transmission, Distribution Plant
162	Other Revenue Sales Tax	495	40,421	32.0402%	67.2569%	0.7029%	0.0000%	12,951	27,186	284	0	40,421	14				Labor Expense
163																	
164	Customer Deposits	235	(3,174,000)	0.0000%	100.0000%	0.0000%	0.0000%	0	(3,174,000)	0	0	(3,174,000)	2				Customer
165	Deferred Income Taxes	410.1															
166	Production		(250,506)	100.0000%	0.0000%	0.0000%	0.0000%	(250,506)	0	0	0	(250,506)	1				Demand
167	Transmission		(3,359,290)	100.0000%	0.0000%	0.0000%	0.0000%	(3,359,290)	0	0	0	(3,359,290)	1				Demand
168	Distribution		(37,329,204)	60.6647%	39.3353%	0.0000%	0.0000%	(22,645,850)	(14,683,554)	0	0	(37,329,204)	5				% Total Distribution Demand & Customer
169	Total Deferred Income Taxes		(40,939,000)					(26,255,446)	(14,683,554)	0	0	(40,939,000)					
170	Deferred Income Taxes - ITC	409															
171	Production		(11,438)	100.0000%	0.0000%	0.0000%	0.0000%	(11,438)	0	0	0	(11,438)	1				Demand
172	Transmission		(153,383)	100.0000%	0.0000%	0.0000%	0.0000%	(153,383)	0	0	0	(153,383)	1				Demand
173	Distribution		(1,704,201)	80.6847%	39.3353%	0.0000%	0.0000%	(1,033,848)	(670,353)	0	0	(1,704,201)	5				% Total Distribution Demand & Customer
174	Total Deferred Income Taxes - ITC		(1,869,000)					(1,198,647)	(670,353)	0	0	(1,869,000)					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 PROPOSED RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																	
5	M.E./No Customer Component																	
6	Peak																	
7	Proposed Rates																	
8																		
9																		
10																		
11				FERC														
12				Accounts	Total	Classification %			Classification			Total	Factor				Classification	
175						Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
176	Direct Labor Expense			401,402														
177	Natural Gas Production			750-769	5,660	100.0000%	0.0000%	0.0000%	0.0000%	5,660	0	0	0	5,660	1	Demand		
178																		
179	Other Gas Supply			807.1-813														
180	Purchase Gas Expense			401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity		
181	Other Gas Supply Expense				189,554	0.0000%	0.0000%	100.0000%	0.0000%	0	0	189,554	0	189,554	3	Commodity		
182	Total Other Gas Supply				189,554					0	0	189,554	0	189,554				
183																		
184	Transmission			850-867	569,371	100.0000%	0.0000%	0.0000%	0.0000%	569,371	0	0	0	569,371	1	Demand		
185																		
186	Distribution																	
187	Load Dispatching			871	663,374	100.0000%	0.0000%	0.0000%	0.0000%	663,374	0	0	0	663,374	1	Demand		
188	Structures & Improvements			888	86,792	100.0000%	0.0000%	0.0000%	0.0000%	86,792	0	0	0	86,792	1	Demand		
189	Compressor Station Equipment			872	3,815	100.0000%	0.0000%	0.0000%	0.0000%	3,815	0	0	0	3,815	1	Demand		
190	Compressor Station Equipment Maint			888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
191	Mains & Services			874	2,668,888	60.3793%	39.6207%	0.0000%	0.0000%	1,611,456	1,057,432	0	0	2,668,888	7	Mains & Services		
192	Mains Maintenance			887	1,516,493	100.0000%	0.0000%	0.0000%	0.0000%	1,516,493	0	0	0	1,516,493	1	Demand		
193	Services Maintenance			887	520,705	0.0000%	100.0000%	0.0000%	0.0000%	0	520,705	0	0	520,705	2	Customer		
194	Meas. & Regulator - General			875,889	316,240	100.0000%	0.0000%	0.0000%	0.0000%	316,240	0	0	0	316,240	1	Demand		
195	Meas. & Regulator - Industrial			876,890	182,603	100.0000%	0.0000%	0.0000%	0.0000%	182,603	0	0	0	182,603	1	Demand		
196	Meas. & Regulator - City			877,891	524	100.0000%	0.0000%	0.0000%	0.0000%	524	0	0	0	524	1	Demand		
197	Meters & House Regulators			878,893	1,440,472	0.0000%	100.0000%	0.0000%	0.0000%	0	1,440,472	0	0	1,440,472	2	Customer		
198	Customer Installations			879	1,072,556	0.0000%	100.0000%	0.0000%	0.0000%	0	1,072,556	0	0	1,072,556	2	Customer		
199	Maint. Of Other Equipment			894	0	60.8647%	39.3353%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
200	Other Distribution Expense			879	2,916,036	60.8647%	39.3353%	0.0000%	0.0000%	1,769,004	1,147,032	0	0	2,916,036	5	% Total Distribution Demand & Customer		
201	Supervision & Engineering			870,885	3,545,421	54.0045%	45.9955%	0.0000%	0.0000%	1,914,687	1,630,734	0	0	3,545,421	9	Distribution Labor Expense		
202	Total Distribution				14,933,919					8,064,988	6,868,931	0	0	14,933,919				
203																		
204	Customer Accounts																	
205	Meter Reading			902	2,224,872	0.0000%	100.0000%	0.0000%	0.0000%	0	2,224,872	0	0	2,224,872	2	Customer		
206	Customer Record & Collections			903	5,392,409	0.0000%	100.0000%	0.0000%	0.0000%	0	5,392,409	0	0	5,392,409	2	Customer		
207	Uncollectible Accounts			904	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
208	Miscellaneous Customer Accounts			905	88,231	0.0000%	100.0000%	0.0000%	0.0000%	0	88,231	0	0	88,231	2	Customer		
209	Supervision			901	1,046,199	0.0000%	100.0000%	0.0000%	0.0000%	0	1,046,199	0	0	1,046,199	2	Customer		
210	Total Customer Accounts				8,751,711					0	8,751,711	0	0	8,751,711				
211																		
212	Customer Service			909-913														
213	Customer Service				2,455,635	0.0000%	100.0000%	0.0000%	0.0000%	0	2,455,635	0	0	2,455,635	2	Customer		
214	Transportation Administration				60,368	0.0000%	100.0000%	0.0000%	0.0000%	0	60,368	0	0	60,368	2	Customer		
215	Total Customer Service				2,516,003					0	2,516,003	0	0	2,516,003				
216																		
217	Total Direct Labor Expense				28,966,218					8,640,019	18,136,645	189,554	0	28,966,218				

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
4	FUTURE TEST YEAR																NATIONAL FUEL GAS DISTRIBUTION CORPORATION	
5	M.E./No Customer Component																PENNSYLVANIA DIVISION	
6	Peak																COST OF SERVICE STUDY	
7	Proposed Rates																PROPOSED RATES	
8																	TWELVE MONTHS ENDING JANUARY 31, 2007	
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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
264	Administrative & General Expenses	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
265	A&G Salaries	920															
266	Corporate Management - Non O&M		938,841	64.1330%	35.8670%	0.0000%	0.0000%	602,107	336,734	0	0	938,841	8	Production, Transmission, Distribution Plant			
267	Corporate Management - O&M		3,143,075	26.0951%	73.9049%	0.0000%	0.0000%	820,189	2,322,886	0	0	3,143,075	12	O&M Excluding Purchased Gas, A&G Exp			
268	Consumer Services		290,913	0.0000%	100.0000%	0.0000%	0.0000%	0	290,913	0	0	290,913	2	Customer			
269	Operations, Engineering, & Mechanical		1,001,267	64.1330%	35.8670%	0.0000%	0.0000%	642,143	359,124	0	0	1,001,267	8	Production, Transmission, Distribution Plant			
270	Total A&G Salaries		5,374,096					2,064,439	3,309,657	0	0	5,374,096					
271																	
272	Office Supplies & Expenses	921															
273	Corporate Management - Non O&M		633,201	64.1330%	35.8670%	0.0000%	0.0000%	406,091	227,110	0	0	633,201	8	Production, Transmission, Distribution Plant			
274	Corporate Management - O&M		2,119,848	26.0951%	73.9049%	0.0000%	0.0000%	553,176	1,566,672	0	0	2,119,848	12	O&M Excluding Purchased Gas, A&G Exp			
275	Consumer Services		96,378	0.0000%	100.0000%	0.0000%	0.0000%	0	96,378	0	0	96,378	2	Customer			
276	Operations, Engineering, & Mechanical		386,106	64.1330%	35.8670%	0.0000%	0.0000%	247,621	138,485	0	0	386,106	8	Production, Transmission, Distribution Plant			
277	Total Outside Services		3,235,533					1,206,888	2,028,645	0	0	3,235,533					
278																	
279	Administrative Exp. Transferred - Credit	922															
280	Corporate Management - Non O&M		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
281	Corporate Management - O&M		0	26.0951%	73.9049%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
282	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
283	Operations, Engineering, & Mechanical		(477,994)	64.1330%	35.8670%	0.0000%	0.0000%	(306,552)	(171,442)	0	0	(477,994)	8	Production, Transmission, Distribution Plant			
284	Total Administrative Exp. Transferred - Credit		(477,994)					(306,552)	(171,442)	0	0	(477,994)					
285																	
286	Outside Services Employed	923															
287	Corporate Management - Non O&M		114,414	64.1330%	35.8670%	0.0000%	0.0000%	73,377	41,037	0	0	114,414	8	Production, Transmission, Distribution Plant			
288	Corporate Management - O&M		383,038	26.0951%	73.9049%	0.0000%	0.0000%	99,954	283,084	0	0	383,038	12	O&M Excluding Purchased Gas, A&G Exp			
289	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
290	Operations, Engineering, & Mechanical		27,068	64.1330%	35.8670%	0.0000%	0.0000%	17,380	9,708	0	0	27,068	8	Production, Transmission, Distribution Plant			
291	Total Outside Services Employed		524,520					190,691	333,829	0	0	524,520					
292																	
293	Property Insurance	924															
294	Corporate Management - Non O&M		0	64.1330%	35.8670%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
295	Corporate Management - O&M		0	26.0951%	73.9049%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
296	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
297	Operations, Engineering, & Mechanical		(61,062)	64.1330%	35.8670%	0.0000%	0.0000%	(39,161)	(21,901)	0	0	(61,062)	8	Production, Transmission, Distribution Plant			
298	Total Property Insurance		(61,062)					(39,161)	(21,901)	0	0	(61,062)					
299																	
300	Injuries & Damages	925															
301	Corporate Management - Non O&M		184,869	64.1330%	35.8670%	0.0000%	0.0000%	118,562	66,307	0	0	184,869	8	Production, Transmission, Distribution Plant			
302	Corporate Management - O&M		618,911	26.0951%	73.9049%	0.0000%	0.0000%	161,505	457,406	0	0	618,911	12	O&M Excluding Purchased Gas, A&G Exp			
303	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
304	Operations, Engineering, & Mechanical		1,479,907	64.1330%	35.8670%	0.0000%	0.0000%	949,109	530,798	0	0	1,479,907	8	Production, Transmission, Distribution Plant			
305	Total Injuries & Damages		2,283,687					1,229,176	1,054,511	0	0	2,283,687					
306																	
307	Employee Pension & Benefits	928															
308	Corporate Management - Non O&M		1,092,916	64.1330%	35.8670%	0.0000%	0.0000%	700,920	391,996	0	0	1,092,916	8	Production, Transmission, Distribution Plant			
309	Corporate Management - O&M		3,658,894	26.0951%	73.9049%	0.0000%	0.0000%	954,792	2,704,102	0	0	3,658,894	12	O&M Excluding Purchased Gas, A&G Exp			
310	Consumer Services		14,080	0.0000%	100.0000%	0.0000%	0.0000%	0	14,080	0	0	14,080	2	Customer			
311	Operations, Engineering, & Mechanical		97,396	64.1330%	35.8670%	0.0000%	0.0000%	62,483	34,933	0	0	97,396	8	Production, Transmission, Distribution Plant			
312	Total Employee Pension & Benefits		4,863,266					1,718,175	3,145,091	0	0	4,863,266					
313																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R																							
4	FUTURE TEST YEAR																NATIONAL FUEL GAS DISTRIBUTION CORPORATION																							
5	M.E./No Customer Component																PENNSYLVANIA DIVISION																							
6	Peak																COST OF SERVICE STUDY																							
7	Proposed Rates																PROPOSED RATES																							
8																	TWELVE MONTHS ENDING JANUARY 31, 2007																							
9																																								
10																																								
11																																								
12																																								
314	Franchise Requirement																927																							
315	Corporate Management - Non O&M																188		84.1330%		35.8670%		0.0000%		0.0000%		121		67		0		0		188		8 Production, Transmission, Distribution Plant			
316	Corporate Management - O&M																630		26.0951%		73.9049%		0.0000%		0.0000%		164		466		0		0		630		12 O&M Excluding Purchased Gas, A&G Exp			
317	Consumer Services																0		0.0000%		100.0000%		0.0000%		0.0000%		0		0		0		0		2 Customer					
318	Operations, Engineering, & Mechanical																0		84.1330%		35.8670%		0.0000%		0.0000%		0		0		0		0		8 Production, Transmission, Distribution Plant					
319	Total Franchise Requirement																818										285		533		0		0		818					
320																																								
321	Regulatory Commission Expenses																928																							
322	Corporate Management - Non O&M																618,411		84.1330%		35.8670%		0.0000%		0.0000%		396,606		221,805		0		0		618,411		8 Production, Transmission, Distribution Plant			
323	Corporate Management - O&M																2,070,334		26.0951%		73.9049%		0.0000%		0.0000%		540,256		1,530,078		0		0		2,070,334		12 O&M Excluding Purchased Gas, A&G Exp			
324	Consumer Services																14,518		0.0000%		100.0000%		0.0000%		0.0000%		0		14,518		0		0		14,518		2 Customer			
325	Operations, Engineering, & Mechanical																0		84.1330%		35.8670%		0.0000%		0.0000%		0		0		0		0		0		8 Production, Transmission, Distribution Plant			
326	Total Regulatory Expenses																2,703,263										938,862		1,766,401		0		0		2,703,263					
327																																								
328	Miscellaneous General Expenses																930.2																							
329	Corporate Management - Non O&M																96,855		84.1330%		35.8670%		0.0000%		0.0000%		62,116		34,739		0		0		96,855		8 Production, Transmission, Distribution Plant			
330	Corporate Management - O&M																324,251		26.0951%		73.9049%		0.0000%		0.0000%		84,614		239,637		0		0		324,251		12 O&M Excluding Purchased Gas, A&G Exp			
331	Consumer Services																2,539		0.0000%		100.0000%		0.0000%		0.0000%		0		2,539		0		0		2,539		2 Customer			
332	Operations, Engineering, & Mechanical																6,507		84.1330%		35.8670%		0.0000%		0.0000%		4,173		2,334		0		0		6,507		8 Production, Transmission, Distribution Plant			
333	Total Miscellaneous General Expenses																430,152										150,903		279,249		0		0		430,152					
334																																								
335	Rents																931																							
336	Corporate Management - Non O&M																141,631		84.1330%		35.8670%		0.0000%		0.0000%		90,832		50,799		0		0		141,631		8 Production, Transmission, Distribution Plant			
337	Corporate Management - O&M																474,155		26.0951%		73.9049%		0.0000%		0.0000%		123,731		350,424		0		0		474,155		12 O&M Excluding Purchased Gas, A&G Exp			
338	Consumer Services																3,821		0.0000%		100.0000%		0.0000%		0.0000%		0		3,821		0		0		3,821		2 Customer			
339	Operations, Engineering, & Mechanical																8,928		84.1330%		35.8670%		0.0000%		0.0000%		5,726		3,202		0		0		8,928		8 Production, Transmission, Distribution Plant			
340	Total Rents																628,535										220,289		408,246		0		0		628,535					
341																																								
342	Maintenance General Plant																932																							
343	Production																604		100.0000%		0.0000%		0.0000%		0.0000%		604		0		0		0		604		1 Demand			
344	Transportation																8,098		100.0000%		0.0000%		0.0000%		0.0000%		8,098		0		0		0		8,098		1 Demand			
345	Distribution																89,988		84.1330%		35.8670%		0.0000%		0.0000%		57,712		32,276		0		0		89,988		8 Production, Transmission, Distribution Plant			
346	Total Maintenance General Plant																98,690										66,414		32,276		0		0		98,690					
347																																								
348	Total Administrative and General																19,603,504										7,438,409		12,165,095		0		0		19,603,504					
349																																								
350	Customer Deposit Interest																190,000		0.0000%		100.0000%		0.0000%		0.0000%		0		190,000		0		0		190,000		2 Customer			
351																																								
352	Total O&M Expenses																395,522,001										21,664,870		52,646,462		321,210,669		0		395,522,001					
353																																								

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./No Customer Component																
6	Peak																
7	Proposed Rates																
8																	
9																	
10																	
11																	
12			FERC														
			Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	Factor			Classification
354	Taxes Other Than Income																
355	Federal																
356	FICA		1,061,000	32.0402%	67.2569%	0.7029%	0.0000%	339,947	713,596	7,458	0	0	1,061,001	14		Labor Expense	
357	Unemployment Compensation		15,000	32.0402%	67.2569%	0.7029%	0.0000%	4,806	10,089	105	0	0	15,000	14		Labor Expense	
358	Total Federal		1,076,000					344,753	723,685	7,563	0	0	1,076,001				
359	Pennsylvania																
360	Unemployment Insurance		49,000	32.0402%	67.2569%	0.7029%	0.0000%	15,700	32,956	344	0	0	49,000	14		Labor Expense	
361	Capital Stock																
362	Production		4,418	100.0000%	0.0000%	0.0000%	0.0000%	4,418	0	0	0	0	4,418	1		Demand	
363	Transmission		59,244	100.0000%	0.0000%	0.0000%	0.0000%	59,244	0	0	0	0	59,244	1		Demand	
364	Distribution		658,338	80.6647%	39.3353%	0.0000%	0.0000%	399,379	258,959	0	0	0	658,338	5		% Total Distribution Demand & Customer	
365	Total Capital Stock		722,000					463,041	258,959	0	0	0	722,000				
366	Property + Public Utility Realty Tax																
367	Production		753	100.0000%	0.0000%	0.0000%	0.0000%	753	0	0	0	0	753	1		Demand	
368	Transmission		10,093	100.0000%	0.0000%	0.0000%	0.0000%	10,093	0	0	0	0	10,093	1		Demand	
369	Distribution		112,154	80.6647%	39.3353%	0.0000%	0.0000%	68,038	44,116	0	0	0	112,154	5		% Total Distribution Demand & Customer	
370	Total Property		123,000					78,884	44,116	0	0	0	123,000				
371	Sales & Use Tax		4,000	64.1330%	35.8670%	0.0000%	0.0000%	2,565	1,435	0	0	0	4,000	8		Production, Transmission, Distribution Plant	
372	Total Pennsylvania		898,000					560,190	337,466	344	0	0	898,000				
373	Total Taxes Other Than Income		1,974,000					904,943	1,061,151	7,907	0	0	1,974,001				
374																	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 PROPOSED RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007

Future Test Year
 M.E./No Customer Component
 Peak
 Proposed Rates

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 PROPOSED RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CLASSIFICATION ALLOCATION FACTOR REPORT

Factor #	Description	Total Company	Demand	Customer	Commodity	Revenue
1	Demand	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
2	Customer	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
3	Commodity	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4	Revenue	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	% Total Distribution Demand & Customer	100.0000%	60.6647%	39.3353%	0.0000%	0.0000%
		384,824,667	233,452,543	151,372,124	0	0
6	Mains Allocation	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
7	Mains & Services	100.0000%	60.3793%	39.6207%	0.0000%	0.0000%
		338,523,243	204,398,086	134,125,157	0	0
8	Production, Transmission, Distribution Plant	100.0000%	64.1330%	35.8670%	0.0000%	0.0000%
		422,852,381	271,188,115	151,664,266	0	0
9	Distribution Labor Expense	100.0000%	54.0045%	45.9955%	0.0000%	0.0000%
		11,388,498	6,150,301	5,238,197	0	0
10	Customer Accounts Labor Expense	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		7,705,512	0	7,705,512	0	0
11	Distribution O&M Expense	100.0000%	57.3693%	42.6307%	0.0000%	0.0000%
		17,830,140	10,229,024	7,601,116	0	0
12	O&M Excluding Purchased Gas, A&G Exp	100.0000%	26.0951%	73.9049%	0.0000%	0.0000%
		54,517,828	14,226,461	40,291,367	0	0
13	O&M Excluding Purchased Gas	100.0000%	29.1542%	70.8458%	0.0000%	0.0000%
		74,311,332	21,664,870	52,646,462	0	0
14	Labor Expense	100.0000%	32.0402%	67.2569%	0.7029%	0.0000%
		26,966,218	8,640,019	18,136,645	189,554	0
15	Regulatory Assessment Expense	100.0000%	34.6567%	65.3433%	0.0000%	0.0000%
		2,703,263	936,862	1,766,401	0	0
16	Other Insurance Expense	100.0000%	64.1332%	35.8668%	0.0000%	0.0000%
		(61,062)	(39,161)	(21,901)	0	0
17	Misc. General Expense	100.0000%	35.0813%	64.9187%	0.0000%	0.0000%
		430,152	150,903	279,249	0	0

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	CURRENT RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
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11																	
12			FERC														
13			<u>Accounts</u>	<u>Total</u>	<u>Demand</u>	<u>Customer</u>	<u>Commodity</u>	<u>Revenue</u>	<u>Demand</u>	<u>Customer</u>	<u>Commodity</u>	<u>Revenue</u>	<u>Total</u>	<u>Factor</u>	<u>#</u>	<u>Classification</u>	
14	Gas Plant in Service	101															
15	Production Plant	325-338	2,587,318	100.0000%	0.0000%	0.0000%	0.0000%	2,587,318	0	0	0	0	2,587,318	1	Demand		
16	Transmission Plant	365-369	34,697,699	100.0000%	0.0000%	0.0000%	0.0000%	34,697,699	0	0	0	0	34,697,699	1	Demand		
17	Distribution Plant																
18	Land	374.1	822,806	100.0000%	0.0000%	0.0000%	0.0000%	822,806	0	0	0	0	822,806	1	Demand		
19	Land Rights	374.2	5,310,777	100.0000%	0.0000%	0.0000%	0.0000%	5,310,777	0	0	0	0	5,310,777	1	Demand		
20	Structures & Improvements	375	7,631,073	100.0000%	0.0000%	0.0000%	0.0000%	7,631,073	0	0	0	0	7,631,073	1	Demand		
21	Mains	376	204,398,086	47.3800%	52.6200%	0.0000%	0.0000%	96,843,813	107,554,273	0	0	0	204,398,086	6	Mains Allocation		
22	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand		
23	M&R Station Equipment	378-379	6,085,446	100.0000%	0.0000%	0.0000%	0.0000%	6,085,446	0	0	0	0	6,085,446	1	Demand		
24	Services	380	134,125,157	0.0000%	100.0000%	0.0000%	0.0000%	0	134,125,157	0	0	0	134,125,157	2	Customer		
25	Meters	381	13,267,711	0.0000%	100.0000%	0.0000%	0.0000%	0	13,267,711	0	0	0	13,267,711	2	Customer		
26	Meter Installations	382	3,160,552	0.0000%	100.0000%	0.0000%	0.0000%	0	3,160,552	0	0	0	3,160,552	2	Customer		
27	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer		
28	House Regulators Installations	384	818,704	0.0000%	100.0000%	0.0000%	0.0000%	0	818,704	0	0	0	818,704	2	Customer		
29	Industrial M&R Station Equipment	385	9,204,355	100.0000%	0.0000%	0.0000%	0.0000%	9,204,355	0	0	0	0	9,204,355	1	Demand		
30	Other	387	742,697	32.7157%	67.2843%	0.0000%	0.0000%	242,979	499,718	0	0	0	742,697	5	% Total Distribution Demand & Customer		
31	Total Distribution Plant		385,567,364					126,141,249	259,426,115	0	0	0	385,567,364				
32	General Plant	389-399															
33	Land	389	51,799	38.6485%	61.3515%	0.0000%	0.0000%	20,020	31,779	0	0	0	51,799	8	Production, Transmission, Distribution Plant		
34	Structures and Improvements	390	105,388	38.6485%	61.3515%	0.0000%	0.0000%	40,731	64,657	0	0	0	105,388	8	Production, Transmission, Distribution Plant		
35	Office Equipment - Furniture	391.1	756,942	38.6485%	61.3515%	0.0000%	0.0000%	292,547	464,395	0	0	0	756,942	8	Production, Transmission, Distribution Plant		
36	Office Equipment - General	391.2	559,136	38.6485%	61.3515%	0.0000%	0.0000%	216,098	343,038	0	0	0	559,136	8	Production, Transmission, Distribution Plant		
37	Office Equipment - Computers	391.3	2,673,036	38.6485%	61.3515%	0.0000%	0.0000%	1,033,088	1,639,948	0	0	0	2,673,036	8	Production, Transmission, Distribution Plant		
38	Transportation Equipment	392	899,874	38.6485%	61.3515%	0.0000%	0.0000%	347,788	552,086	0	0	0	899,874	8	Production, Transmission, Distribution Plant		
39	Stores Equipment	393	8,705	38.6485%	61.3515%	0.0000%	0.0000%	3,364	5,341	0	0	0	8,705	8	Production, Transmission, Distribution Plant		
40	Garage Equipment	394	4,035,845	38.6485%	61.3515%	0.0000%	0.0000%	1,559,794	2,476,051	0	0	0	4,035,845	8	Production, Transmission, Distribution Plant		
41	Power Equipment - Truck	396	1,933,673	38.6485%	61.3515%	0.0000%	0.0000%	747,336	1,186,337	0	0	0	1,933,673	8	Production, Transmission, Distribution Plant		
42	Communication Equipment	397	1,401,751	38.6485%	61.3515%	0.0000%	0.0000%	541,756	859,995	0	0	0	1,401,751	8	Production, Transmission, Distribution Plant		
43	Miscellaneous Equipment	398	351,341	38.6485%	61.3515%	0.0000%	0.0000%	135,788	215,553	0	0	0	351,341	8	Production, Transmission, Distribution Plant		
44	Total General		12,777,490					4,938,310	7,839,180	0	0	0	12,777,490				
45	Intangible Plant	301-303															
46	Organization	301	116,457	38.6485%	61.3515%	0.0000%	0.0000%	45,009	71,448	0	0	0	116,457	8	Production, Transmission, Distribution Plant		
47	Franchises and Consents	302	7,388	38.6485%	61.3515%	0.0000%	0.0000%	2,855	4,533	0	0	0	7,388	8	Production, Transmission, Distribution Plant		
48	Misc. Intangible	303	2,182,260	38.6485%	61.3515%	0.0000%	0.0000%	843,411	1,338,849	0	0	0	2,182,260	8	Production, Transmission, Distribution Plant		
49	Total Intangible		2,306,105					891,275	1,414,830	0	0	0	2,306,105				
50	Total Gas Plant in Service		437,935,976					169,255,851	268,680,125	0	0	0	437,935,976				
51																	
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4	Future Test Year		NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./Customer Component		PENNSYLVANIA DIVISION														
6	Peak		COST OF SERVICE STUDY														
7	Current Rates		CURRENT RATES														
8			TWELVE MONTHS ENDING JANUARY 31, 2007														
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4	Future Test Year																NATIONAL FUEL GAS DISTRIBUTION CORPORATION
5	M.E./Customer Component																PENNSYLVANIA DIVISION
6	Peak																COST OF SERVICE STUDY
7	Current Rates																CURRENT RATES
8																	TWELVE MONTHS ENDING JANUARY 31, 2007
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99	Depreciation Expense	403															
100	Production Plant	75,973	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	75,973	0	0	0	0	75,973	1	Demand	
101																	
102	Transmission Plant	766,425	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	766,425	0	0	0	0	766,425	1	Demand	
103																	
104	Distribution Plant																
105	Land	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
106	Land Rights	76,500	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	76,500	0	0	0	0	76,500	1	Demand	
107	Structures & Improvements	276,163	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	276,163	0	0	0	0	276,163	1	Demand	
108	Mains	4,414,737	47.3800%	52.6200%	0.0000%	0.0000%	0.0000%	0.0000%	2,091,702	2,323,035	0	0	0	4,414,737	6	Mains Allocation	
109	Compressor Station Equipment	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
110	M&R Station Equipment	176,217	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	176,217	0	0	0	0	176,217	1	Demand	
111	Services	4,143,048	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	4,143,048	0	0	0	4,143,048	2	Customer	
112	Meters	297,294	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	297,294	0	0	0	297,294	2	Customer	
113	Meter Installations	77,479	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	77,479	0	0	0	77,479	2	Customer	
114	House Regulators	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
115	House Regulators Installations	20,722	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	20,722	0	0	0	20,722	2	Customer	
116	Industrial M&R Station Equipment	240,183	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	240,183	0	0	0	0	240,183	1	Demand	
117	Other	11,754	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	0.0000%	3,845	7,909	0	0	0	11,754	5	% Total Distribution Demand & Customer	
118	Total Distribution	9,734,097							2,864,610	6,869,487	0	0	0	9,734,097			
119																	
120	General Plant																
121	Land	0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
122	Structures and Improvements	9,112	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	3,522	5,590	0	0	0	9,112	8	Production, Transmission, Distribution Plant	
123	Office Equipment - Furniture	26,764	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	10,344	16,420	0	0	0	26,764	8	Production, Transmission, Distribution Plant	
124	Office Equipment - General	32,631	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	12,611	20,020	0	0	0	32,631	8	Production, Transmission, Distribution Plant	
125	Office Equipment - Computers	411,879	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	159,185	252,694	0	0	0	411,879	8	Production, Transmission, Distribution Plant	
126	Trans Equip	244,851	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	94,631	150,220	0	0	0	244,851	8	Production, Transmission, Distribution Plant	
127	Stores Equipment	324	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	125	199	0	0	0	324	8	Production, Transmission, Distribution Plant	
128	Garage Equipment	145,096	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	56,077	89,019	0	0	0	145,096	8	Production, Transmission, Distribution Plant	
129	Power Equipment	96,247	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	37,198	59,049	0	0	0	96,247	8	Production, Transmission, Distribution Plant	
130	Communication Equipment	147,508	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	57,010	90,498	0	0	0	147,508	8	Production, Transmission, Distribution Plant	
131	Miscellaneous Equipment	17	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	7	10	0	0	0	17	8	Production, Transmission, Distribution Plant	
132	Total General	1,114,429							430,710	683,719	0	0	0	1,114,429			
133																	
134	Intangible Plant																
135	Organization	0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
136	Franchises and Consents	0	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
137	Misc. Intangible	222,143	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	0.0000%	85,855	136,288	0	0	0	222,143	8	Production, Transmission, Distribution Plant	
138	Total Intangible	222,143							85,855	136,288	0	0	0	222,143			
139																	
140	Total Depreciation Expense	11,913,067							4,223,573	7,689,494	0	0	0	11,913,067			

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																	
5	PENNSYLVANIA DIVISION																	
6	COST OF SERVICE STUDY																	
7	CURRENT RATES																	
8	TWELVE MONTHS ENDING JANUARY 31, 2007																	
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4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION													
5	M.E./Customer Component			PENNSYLVANIA DIVISION													
6	Peak			COST OF SERVICE STUDY													
7	Current Rates			CURRENT RATES													
8				TWELVE MONTHS ENDING JANUARY 31, 2007													
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11																	
12	FERC			Classification %				Classification				Factor		Classification			
13	<u>Accounts</u>			<u>Total</u>	<u>Demand</u>	<u>Customer</u>	<u>Commodity</u>	<u>Revenue</u>	<u>Demand</u>	<u>Customer</u>	<u>Commodity</u>	<u>Revenue</u>	<u>Total</u>	<u>#</u>	<u>Classification</u>		
176	Direct Labor Expense			401,402													
177	Natural Gas Production			750-769	5,680	100.0000%	0.0000%	0.0000%	0.0000%	5,660	0	0	0	5,660	1	Demand	
178	Other Gas Supply			807.1-813													
180	Purchase Gas Expense			401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity	
181	Other Gas Supply Expense				189,554	0.0000%	0.0000%	100.0000%	0.0000%	0	0	189,554	0	189,554	3	Commodity	
182	Total Other Gas Supply				189,554					0	0	189,554	0	189,554			
183																	
184	Transmission			850-887	569,371	100.0000%	0.0000%	0.0000%	0.0000%	569,371	0	0	0	569,371	1	Demand	
185																	
186	Distribution																
187	Load Dispatching			871	663,374	100.0000%	0.0000%	0.0000%	0.0000%	663,374	0	0	0	663,374	1	Demand	
188	Structures & Improvements			886	86,792	100.0000%	0.0000%	0.0000%	0.0000%	86,792	0	0	0	86,792	1	Demand	
189	Compressor Station Equipment			872	3,815	100.0000%	0.0000%	0.0000%	0.0000%	3,815	0	0	0	3,815	1	Demand	
190	Compressor Station Equipment Maint			888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand	
191	Mains & Services			874	2,668,888	28.6077%	71.3923%	0.0000%	0.0000%	763,507	1,905,381	0	0	2,668,888	7	Mains & Services	
192	Mains Maintenance			887	1,516,493	47.3800%	52.6200%	0.0000%	0.0000%	718,514	797,979	0	0	1,516,493	6	Mains Allocation	
193	Services Maintenance			887	520,705	0.0000%	100.0000%	0.0000%	0.0000%	0	520,705	0	0	520,705	2	Customer	
194	Meas. & Regulator - General			875,889	316,240	100.0000%	0.0000%	0.0000%	0.0000%	316,240	0	0	0	316,240	1	Demand	
195	Meas. & Regulator - Industrial			876,890	182,603	100.0000%	0.0000%	0.0000%	0.0000%	182,603	0	0	0	182,603	1	Demand	
196	Meas. & Regulator - City			877,891	524	100.0000%	0.0000%	0.0000%	0.0000%	524	0	0	0	524	1	Demand	
197	Meters & House Regulators			878,893	1,440,472	0.0000%	100.0000%	0.0000%	0.0000%	0	1,440,472	0	0	1,440,472	2	Customer	
198	Customer Installations			879	1,072,556	0.0000%	100.0000%	0.0000%	0.0000%	0	1,072,556	0	0	1,072,556	2	Customer	
199	Maint. Of Other Equipment			894	0	32.7157%	67.2843%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer	
200	Other Distribution Expense			878	2,916,036	32.7157%	67.2843%	0.0000%	0.0000%	954,002	1,962,034	0	0	2,916,036	5	% Total Distribution Demand & Customer	
201	Supervision & Engineering			870,885	3,545,421	32.3956%	67.6044%	0.0000%	0.0000%	1,148,560	2,396,861	0	0	3,545,421	9	Distribution Labor Expense	
202	Total Distribution				14,933,919					4,837,931	10,095,988	0	0	14,933,919			
203																	
204	Customer Accounts																
205	Meter Reading			902	2,224,872	0.0000%	100.0000%	0.0000%	0.0000%	0	2,224,872	0	0	2,224,872	2	Customer	
206	Customer Record & Collections			903	5,392,409	0.0000%	100.0000%	0.0000%	0.0000%	0	5,392,409	0	0	5,392,409	2	Customer	
207	Uncollectible Accounts			904	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer	
208	Miscellaneous Customer Accounts			905	88,231	0.0000%	100.0000%	0.0000%	0.0000%	0	88,231	0	0	88,231	2	Customer	
209	Supervision			901	1,046,199	0.0000%	100.0000%	0.0000%	0.0000%	0	1,046,199	0	0	1,046,199	2	Customer	
210	Total Customer Accounts				8,751,711					0	8,751,711	0	0	8,751,711			
211																	
212	Customer Service			909-913													
213	Customer Service				2,455,635	0.0000%	100.0000%	0.0000%	0.0000%	0	2,455,635	0	0	2,455,635	2	Customer	
214	Transportation Administration				60,368	0.0000%	100.0000%	0.0000%	0.0000%	0	60,368	0	0	60,368	2	Customer	
215	Total Customer Service				2,516,003					0	2,516,003	0	0	2,516,003			
216																	
217	Total Direct Labor Expense				26,966,218					5,412,962	21,363,702	189,554	0	26,966,218			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	CURRENT RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11			FERC														
12			Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	Factor			Classification
13																	
218																	
219	Operation and Maintenance Expense		401,402														
220	Natural Gas Production	750-769	67,288	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	67,288	0	0	0	67,288	1		Demand	
221																	
222	Other Gas Supply Expense	807.1-813															
223	Purchase Gas Expense	401.999	320,398,000	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	320,398,000	0	320,398,000	3		Commodity	
224	Other Gas Supply Expense		894,604	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	894,604	0	894,604	3		Commodity	
225	Gas for Utility Operation		(81,935)	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	(81,935)	0	(81,935)	3		Commodity	
226	Total Other Gas Supply Expense		321,210,669						0	0	321,210,669	0	321,210,669				
227																	
228	Transmission	850-867	1,458,301	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,458,301	0	0	0	1,458,301	1		Demand	
229																	
230	Distribution																
231	Load Dispatching	871	1,445,917	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,445,917	0	0	0	1,445,917	1		Demand	
232	Structures & Improvements	886	311,329	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	311,329	0	0	0	311,329	1		Demand	
233	Compressor Station Equipment	872,888	10,248	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10,248	0	0	0	10,248	1		Demand	
234	Compressor Station Equipment Maint	894	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1		Demand	
235	Mains & Services	874	3,812,316	28.6077%	71.3923%	0.0000%	0.0000%	0.0000%	1,090,816	2,721,700	0	0	3,812,316	7		Mains & Services	
236	Mains Maintenance	887	2,330,575	47.3800%	52.6200%	0.0000%	0.0000%	0.0000%	1,104,226	1,226,349	0	0	2,330,575	6		Mains Allocation	
237	Services Maintenance	887	534,793	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	534,793	0	0	534,793	2		Customer	
238	Meas. & Regulator - General	875,889	483,506	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	483,506	0	0	0	483,506	1		Demand	
239	Meas. & Regulator - Industrial	876,890	271,725	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	271,725	0	0	0	271,725	1		Demand	
240	Meas. & Regulator - City	877,891	14,193	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	14,193	0	0	0	14,193	1		Demand	
241	Meters & House Regulators	878,893	2,385,027	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	2,385,027	0	0	2,385,027	2		Customer	
242	Customer Installations		1,173,949	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	1,173,949	0	0	1,173,949	2		Customer	
243	Maint of Other Equipment	894	0	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5		% Total Distribution Demand & Customer	
244	Other Distribution Expense	879	5,042,658	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	1,849,741	3,392,917	0	0	5,042,658	5		% Total Distribution Demand & Customer	
245	Rents	881	33,904	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	11,092	22,812	0	0	33,904	5		% Total Distribution Demand & Customer	
246	Supervision & Engineering	870,885	4,308,659	35.7406%	64.2594%	0.0000%	0.0000%	0.0000%	1,539,941	2,768,718	0	0	4,308,659	11		Distribution O&M Expense	
247	Total Distribution		22,138,799						7,912,534	14,226,265	0	0	22,138,799				
248																	
249	Customer Accounts																
250	Meter Reading	902	2,576,031	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	2,576,031	0	0	2,576,031	2		Customer	
251	Customer Record & Collections	903	9,068,820	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	9,068,820	0	0	9,068,820	2		Customer	
252	Uncollectible Accounts	904	8,437,000	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	8,437,000	0	0	8,437,000	2		Customer	
253	Miscellaneous Customer Accounts	905	493,112	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	493,112	0	0	493,112	2		Customer	
254	Supervision	901	1,097,836	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	1,097,836	0	0	1,097,836	2		Customer	
255	Total Customer Accounts		21,672,799						0	21,672,799	0	0	21,672,799				
256																	
257	Customer Service	909-913															
258	Customer Service		7,485,090	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	7,485,090	0	0	7,485,090	2		Customer	
259	Transportation Administration		996,489	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	996,489	0	0	996,489	2		Customer	
260	Total Customer Service		8,481,579						0	8,481,579	0	0	8,481,579				
261																	
262	Sales Promotion		184,062	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	184,062	0	0	184,062	2		Customer	
263																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year		NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./Customer Component		PENNSYLVANIA DIVISION														
6	Peak		COST OF SERVICE STUDY														
7	Current Rates		CURRENT RATES														
8			TWELVE MONTHS ENDING JANUARY 31, 2007														
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
264	Administrative & General Expenses																
265	A&G Salaries		920														
266		Corporate Management - Non O&M	938,841	38.6485%	61.3515%	0.0000%	0.0000%	362,848	575,993	0	0	938,841	8	Production, Transmission, Distribution Plant			
267		Corporate Management - O&M	3,143,075	17.4771%	82.5229%	0.0000%	0.0000%	549,318	2,593,757	0	0	3,143,075	12	O&M Excluding Purchased Gas, A&G Exp			
268		Consumer Services	290,913	0.0000%	100.0000%	0.0000%	0.0000%	0	290,913	0	0	290,913	2	Customer			
269		Operations, Engineering, & Mechanical	1,001,267	38.6485%	61.3515%	0.0000%	0.0000%	386,975	614,292	0	0	1,001,267	8	Production, Transmission, Distribution Plant			
270		Total A&G Salaries	5,374,096					1,299,141	4,074,955	0	0	5,374,096					
271																	
272	Office Supplies & Expenses		921														
273		Corporate Management - Non O&M	633,201	38.6485%	61.3515%	0.0000%	0.0000%	244,723	388,478	0	0	633,201	8	Production, Transmission, Distribution Plant			
274		Corporate Management - O&M	2,119,848	17.4771%	82.5229%	0.0000%	0.0000%	370,488	1,749,360	0	0	2,119,848	12	O&M Excluding Purchased Gas, A&G Exp			
275		Consumer Services	96,378	0.0000%	100.0000%	0.0000%	0.0000%	0	96,378	0	0	96,378	2	Customer			
276		Operations, Engineering, & Mechanical	386,106	38.6485%	61.3515%	0.0000%	0.0000%	149,224	236,882	0	0	386,106	8	Production, Transmission, Distribution Plant			
277		Total Outside Services	3,235,533					764,435	2,471,098	0	0	3,235,533					
278																	
279	Administrative Exp. Transferred - Credit		922														
280		Corporate Management - Non O&M	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
281		Corporate Management - O&M	0	17.4771%	82.5229%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
282		Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
283		Operations, Engineering, & Mechanical	(477,994)	38.6485%	61.3515%	0.0000%	0.0000%	(184,738)	(293,256)	0	0	(477,994)	8	Production, Transmission, Distribution Plant			
284		Total Administrative Exp. Transferred - Credit	(477,994)					(184,738)	(293,256)	0	0	(477,994)					
285																	
286	Outside Services Employed		923														
287		Corporate Management - Non O&M	114,414	38.6485%	61.3515%	0.0000%	0.0000%	44,219	70,195	0	0	114,414	8	Production, Transmission, Distribution Plant			
288		Corporate Management - O&M	383,038	17.4771%	82.5229%	0.0000%	0.0000%	66,944	316,094	0	0	383,038	12	O&M Excluding Purchased Gas, A&G Exp			
289		Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
290		Operations, Engineering, & Mechanical	27,068	38.6485%	61.3515%	0.0000%	0.0000%	10,461	16,607	0	0	27,068	8	Production, Transmission, Distribution Plant			
291		Total Outside Services Employed	524,520					121,624	402,896	0	0	524,520					
292																	
293	Property Insurance		924														
294		Corporate Management - Non O&M	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
295		Corporate Management - O&M	0	17.4771%	82.5229%	0.0000%	0.0000%	0	0	0	0	0	12	O&M Excluding Purchased Gas, A&G Exp			
296		Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
297		Operations, Engineering, & Mechanical	(61,062)	38.6485%	61.3515%	0.0000%	0.0000%	(23,800)	(37,462)	0	0	(61,062)	8	Production, Transmission, Distribution Plant			
298		Total Property Insurance	(61,062)					(23,800)	(37,462)	0	0	(61,062)					
299																	
300	Injuries & Damages		925														
301		Corporate Management - Non O&M	184,889	38.6485%	61.3515%	0.0000%	0.0000%	71,449	113,420	0	0	184,889	8	Production, Transmission, Distribution Plant			
302		Corporate Management - O&M	618,911	17.4771%	82.5229%	0.0000%	0.0000%	108,168	510,743	0	0	618,911	12	O&M Excluding Purchased Gas, A&G Exp			
303		Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
304		Operations, Engineering, & Mechanical	1,479,907	38.6485%	61.3515%	0.0000%	0.0000%	571,962	907,945	0	0	1,479,907	8	Production, Transmission, Distribution Plant			
305		Total Injuries & Damages	2,283,687					751,579	1,532,108	0	0	2,283,687					
306																	
307	Employee Pension & Benefits		926														
308		Corporate Management - Non O&M	1,092,916	38.6485%	61.3515%	0.0000%	0.0000%	422,396	670,520	0	0	1,092,916	8	Production, Transmission, Distribution Plant			
309		Corporate Management - O&M	3,658,894	17.4771%	82.5229%	0.0000%	0.0000%	639,469	3,019,425	0	0	3,658,894	12	O&M Excluding Purchased Gas, A&G Exp			
310		Consumer Services	14,060	0.0000%	100.0000%	0.0000%	0.0000%	0	14,060	0	0	14,060	2	Customer			
311		Operations, Engineering, & Mechanical	97,396	38.6485%	61.3515%	0.0000%	0.0000%	37,642	59,754	0	0	97,396	8	Production, Transmission, Distribution Plant			
312		Total Employee Pension & Benefits	4,863,266					1,099,507	3,763,759	0	0	4,863,266					
313																	

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	CURRENT RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
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4	FUTURE TEST YEAR																NATIONAL FUEL GAS DISTRIBUTION CORPORATION	
5	M.E./Customer Component																PENNSYLVANIA DIVISION	
6	Peak																COST OF SERVICE STUDY	
7	Current Rates																CURRENT RATES	
8																	TWELVE MONTHS ENDING JANUARY 31, 2007	
9																		
10																		
11																		
12		FERC		Classification %				Classification					Factor					
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification				
14	354	Taxes Other Than Income																
15	355	Federal																
16	356	FICA	1,081,000	20.0732%	79.2239%	0.7029%	0.0000%	212,977	840,566	7,458	0	1,061,001	14	Labor Expense				
17	357	Unemployment Compensation	15,000	20.0732%	79.2239%	0.7029%	0.0000%	3,011	11,884	105	0	15,000	14	Labor Expense				
18	358	Total Federal	1,076,000					215,988	852,450	7,563	0	1,076,001						
19	359	Pennsylvania																
20	360	Unemployment Insurance	49,000	20.0732%	79.2239%	0.7029%	0.0000%	9,836	38,820	344	0	49,000	14	Labor Expense				
21	361	Capital Stock																
22	362	Production	4,418	100.0000%	0.0000%	0.0000%	0.0000%	4,418	0	0	0	4,418	1	Demand				
23	363	Transmission	59,244	100.0000%	0.0000%	0.0000%	0.0000%	59,244	0	0	0	59,244	1	Demand				
24	364	Distribution	658,338	32.7157%	67.2843%	0.0000%	0.0000%	215,380	442,958	0	0	658,338	5	% Total Distribution Demand & Customer				
25	365	Total Capital Stock	722,000					279,042	442,958	0	0	722,000						
26	366	Property + Public Utility Realty Tax																
27	367	Production	753	100.0000%	0.0000%	0.0000%	0.0000%	753	0	0	0	753	1	Demand				
28	368	Transmission	10,093	100.0000%	0.0000%	0.0000%	0.0000%	10,093	0	0	0	10,093	1	Demand				
29	369	Distribution	112,154	32.7157%	67.2843%	0.0000%	0.0000%	36,692	75,462	0	0	112,154	5	% Total Distribution Demand & Customer				
30	370	Total Property	123,000					47,538	75,462	0	0	123,000						
31	371	Sales & Use Tax	4,000	38.6485%	61.3515%	0.0000%	0.0000%	1,546	2,454	0	0	4,000	8	Production, Transmission, Distribution Plant				
32	372	Total Pennsylvania	898,000					337,962	559,694	344	0	898,000						
33	373	Total Taxes Other Than Income	1,974,000					553,950	1,412,144	7,907	0	1,974,001						
34	374																	

Future Test Year
 M.E./Customer Component
 Peak
 Current Rates

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 CURRENT RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CLASSIFICATION ALLOCATION FACTOR REPORT

Factor #	Description	Total Company	Demand	Customer	Commodity	Revenue
1	Demand	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
2	Customer	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
3	Commodity	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4	Revenue	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	% Total Distribution Demand & Customer	100.0000%	32.7157%	67.2843%	0.0000%	0.0000%
		384,824,667	125,898,270	258,926,397	0	0
6	Mains Allocation	100.0000%	47.3800%	52.6200%	0.0000%	0.0000%
7	Mains & Services	100.0000%	28.6077%	71.3923%	0.0000%	0.0000%
		338,523,243	96,843,813	241,679,430	0	0
8	Production, Transmission, Distribution Plant	100.0000%	38.6485%	61.3515%	0.0000%	0.0000%
		422,852,381	163,426,266	259,426,115	0	0
9	Distribution Labor Expense	100.0000%	32.3956%	67.6044%	0.0000%	0.0000%
		11,388,498	3,689,371	7,699,127	0	0
10	Customer Accounts Labor Expense	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		7,705,512	0	7,705,512	0	0
11	Distribution O&M Expense	100.0000%	35.7406%	64.2594%	0.0000%	0.0000%
		17,830,140	6,372,593	11,457,547	0	0
12	O&M Excluding Purchased Gas, A&G Exp	100.0000%	17.4771%	82.5229%	0.0000%	0.0000%
		54,002,828	9,438,123	44,564,705	0	0
13	O&M Excluding Purchased Gas	100.0000%	19.1720%	80.8280%	0.0000%	0.0000%
		73,796,332	14,148,252	59,648,080	0	0
14	Labor Expense	100.0000%	20.0732%	79.2239%	0.7029%	0.0000%
		26,966,218	5,412,962	21,363,702	189,554	0
15	Regulatory Assessment Expense	100.0000%	22.2265%	77.7735%	0.0000%	0.0000%
		2,703,263	600,841	2,102,422	0	0
16	Other Insurance Expense	100.0000%	38.6492%	61.3508%	0.0000%	0.0000%
		(61,062)	(23,600)	(37,462)	0	0
17	Misc. General Expense	100.0000%	22.4614%	77.5386%	0.0000%	0.0000%
		430,152	96,618	333,534	0	0

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
4	Future Test Year																NATIONAL FUEL GAS DISTRIBUTION CORPORATION	
5	M.E./Customer Component																PENNSYLVANIA DIVISION	
6	Peak																COST OF SERVICE STUDY	
7	Proposed Rates																PROPOSED RATES	
8																	TWELVE MONTHS ENDING JANUARY 31, 2007	
9																		
10																		
11																		
12		FERC		Classification %				Classification					Factor					
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification				
14	Gas Plant in Service	101																
15	Production Plant	325-338	2,587,318	100.0000%	0.0000%	0.0000%	0.0000%	2,587,318	0	0	0	2,587,318	1	Demand				
16	Transmission Plant	385-369	34,697,699	100.0000%	0.0000%	0.0000%	0.0000%	34,697,699	0	0	0	34,697,699	1	Demand				
17	Distribution Plant																	
18	Land	374.1	822,806	100.0000%	0.0000%	0.0000%	0.0000%	822,806	0	0	0	822,806	1	Demand				
19	Land Rights	374.2	5,310,777	100.0000%	0.0000%	0.0000%	0.0000%	5,310,777	0	0	0	5,310,777	1	Demand				
20	Structures & Improvements	375	7,631,073	100.0000%	0.0000%	0.0000%	0.0000%	7,631,073	0	0	0	7,631,073	1	Demand				
21	Mains	378	204,398,086	47.3800%	52.6200%	0.0000%	0.0000%	96,843,813	107,554,273	0	0	204,398,086	6	Mains Allocation				
22	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
23	M&R Station Equipment	378-379	6,085,446	100.0000%	0.0000%	0.0000%	0.0000%	6,085,446	0	0	0	6,085,446	1	Demand				
24	Services	380	134,125,157	0.0000%	100.0000%	0.0000%	0.0000%	0	134,125,157	0	0	134,125,157	2	Customer				
25	Meters	381	13,267,711	0.0000%	100.0000%	0.0000%	0.0000%	0	13,267,711	0	0	13,267,711	2	Customer				
26	Meter Installations	382	3,160,552	0.0000%	100.0000%	0.0000%	0.0000%	0	3,160,552	0	0	3,160,552	2	Customer				
27	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
28	House Regulators Installations	384	818,704	0.0000%	100.0000%	0.0000%	0.0000%	0	818,704	0	0	818,704	2	Customer				
29	Industrial M&R Station Equipment	385	9,204,355	100.0000%	0.0000%	0.0000%	0.0000%	9,204,355	0	0	0	9,204,355	1	Demand				
30	Other	387	742,697	32.7157%	67.2843%	0.0000%	0.0000%	242,979	499,718	0	0	742,697	5	% Total Distribution Demand & Customer				
31	Total Distribution Plant		385,567,364					126,141,249	259,426,115	0	0	385,567,364						
32	General Plant	389-399																
33	Land	389	51,799	38.6485%	61.3515%	0.0000%	0.0000%	20,020	31,779	0	0	51,799	8	Production, Transmission, Distribution Plant				
34	Structures and Improvements	390	105,388	38.6485%	61.3515%	0.0000%	0.0000%	40,731	64,657	0	0	105,388	8	Production, Transmission, Distribution Plant				
35	Office Equipment - Furniture	391.1	756,942	38.6485%	61.3515%	0.0000%	0.0000%	292,547	464,395	0	0	756,942	8	Production, Transmission, Distribution Plant				
36	Office Equipment - General	391.2	559,136	38.6485%	61.3515%	0.0000%	0.0000%	216,098	343,038	0	0	559,136	8	Production, Transmission, Distribution Plant				
37	Office Equipment - Computers	391.3	2,673,036	38.6485%	61.3515%	0.0000%	0.0000%	1,033,088	1,639,948	0	0	2,673,036	8	Production, Transmission, Distribution Plant				
38	Transportation Equipment	392	899,874	38.6485%	61.3515%	0.0000%	0.0000%	347,788	552,086	0	0	899,874	8	Production, Transmission, Distribution Plant				
39	Stores Equipment	393	8,705	38.6485%	61.3515%	0.0000%	0.0000%	3,364	5,341	0	0	8,705	8	Production, Transmission, Distribution Plant				
40	Garage Equipment	394	4,035,845	38.6485%	61.3515%	0.0000%	0.0000%	1,559,794	2,476,051	0	0	4,035,845	8	Production, Transmission, Distribution Plant				
41	Power Equipment - Truck	396	1,933,673	38.6485%	61.3515%	0.0000%	0.0000%	747,336	1,186,337	0	0	1,933,673	8	Production, Transmission, Distribution Plant				
42	Communication Equipment	397	1,401,751	38.6485%	61.3515%	0.0000%	0.0000%	541,756	859,995	0	0	1,401,751	8	Production, Transmission, Distribution Plant				
43	Miscellaneous Equipment	398	351,341	38.6485%	61.3515%	0.0000%	0.0000%	135,788	215,553	0	0	351,341	8	Production, Transmission, Distribution Plant				
44	Total General		12,777,490					4,938,310	7,839,180	0	0	12,777,490						
45	Intangible Plant	301-303																
46	Organization	301	116,457	38.6485%	61.3515%	0.0000%	0.0000%	45,009	71,448	0	0	116,457	8	Production, Transmission, Distribution Plant				
47	Franchises and Consents	302	7,388	38.6485%	61.3515%	0.0000%	0.0000%	2,855	4,533	0	0	7,388	8	Production, Transmission, Distribution Plant				
48	Misc. Intangible	303	2,182,260	38.6485%	61.3515%	0.0000%	0.0000%	843,411	1,338,849	0	0	2,182,260	8	Production, Transmission, Distribution Plant				
49	Total Intangible		2,306,105					891,275	1,414,830	0	0	2,306,105						
50	Total Gas Plant in Service		437,935,976					169,255,851	268,680,125	0	0	437,935,976						
51																		
52																		
53																		
54																		
55																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
9																	
10																	
11																	
12		FERC		Classification %				Classification				Factor					
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
56	Accumulated Reserve for Depreciation	108															
57	Production Plant	325-338	(1,794,097)	100.0000%	0.0000%	0.0000%	0.0000%	(1,794,097)	0	0	0	(1,794,097)	1	Demand			
58																	
59	Transmission Plant	365-369	(15,018,307)	100.0000%	0.0000%	0.0000%	0.0000%	(15,018,307)	0	0	0	(15,018,307)	1	Demand			
60																	
61	Distribution Plant																
62	Land	374.1	16,125	100.0000%	0.0000%	0.0000%	0.0000%	16,125	0	0	0	16,125	1	Demand			
63	Land Rights	374.2	(975,153)	100.0000%	0.0000%	0.0000%	0.0000%	(975,153)	0	0	0	(975,153)	1	Demand			
64	Structures & Improvements	375	(3,584,026)	100.0000%	0.0000%	0.0000%	0.0000%	(3,584,026)	0	0	0	(3,584,026)	1	Demand			
65	Mains	376	(58,248,758)	47.3800%	52.6200%	0.0000%	0.0000%	(27,598,262)	(30,850,496)	0	0	(58,248,758)	6	Mains Allocation			
66	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
67	M&R Station Equipment	378-379	(3,294,506)	100.0000%	0.0000%	0.0000%	0.0000%	(3,294,506)	0	0	0	(3,294,506)	1	Demand			
68	Services	380	(44,467,775)	0.0000%	100.0000%	0.0000%	0.0000%	0	(44,467,775)	0	0	(44,467,775)	2	Customer			
69	Meters	381	(8,894,347)	0.0000%	100.0000%	0.0000%	0.0000%	0	(8,894,347)	0	0	(8,894,347)	2	Customer			
70	Meter Installations	382	(1,506,216)	0.0000%	100.0000%	0.0000%	0.0000%	0	(1,506,216)	0	0	(1,506,216)	2	Customer			
71	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
72	House Regulators Installations	384	(376,401)	0.0000%	100.0000%	0.0000%	0.0000%	0	(376,401)	0	0	(376,401)	2	Customer			
73	Industrial M&R Station Equipment	385	(3,112,938)	100.0000%	0.0000%	0.0000%	0.0000%	(3,112,938)	0	0	0	(3,112,938)	1	Demand			
74	Other	387	(802,500)	32.7157%	67.2843%	0.0000%	0.0000%	(197,112)	(405,388)	0	0	(602,500)	5	% Total Distribution Demand & Customer			
75	Total Distribution		(125,048,495)					(38,745,872)	(86,300,623)	0	0	(125,048,495)					
76																	
77	General Plant	389-399															
78	Land	389	16,289	38.6485%	61.3515%	0.0000%	0.0000%	6,295	9,994	0	0	16,289	8	Production, Transmission, Distribution Plant			
79	Structures and Improvements	390	101,207	38.6485%	61.3515%	0.0000%	0.0000%	39,115	62,092	0	0	101,207	8	Production, Transmission, Distribution Plant			
80	Office Equipment - Furniture	391.1	(518,287)	38.6485%	61.3515%	0.0000%	0.0000%	(200,310)	(317,977)	0	0	(518,287)	8	Production, Transmission, Distribution Plant			
81	Office Equipment - General	391.2	(207,866)	38.6485%	61.3515%	0.0000%	0.0000%	(80,337)	(127,529)	0	0	(207,866)	8	Production, Transmission, Distribution Plant			
82	Office Equipment - Computers	391.3	(1,517,457)	38.6485%	61.3515%	0.0000%	0.0000%	(588,474)	(930,983)	0	0	(1,517,457)	8	Production, Transmission, Distribution Plant			
83	Trans Equip - CMPT		(233,110)	38.6485%	61.3515%	0.0000%	0.0000%	(90,094)	(143,016)	0	0	(233,110)	8	Production, Transmission, Distribution Plant			
84	Storea Equipment	393	(7,365)	38.6485%	61.3515%	0.0000%	0.0000%	(2,848)	(4,519)	0	0	(7,365)	8	Production, Transmission, Distribution Plant			
85	Garage Equipment	394	(1,533,262)	38.6485%	61.3515%	0.0000%	0.0000%	(592,583)	(940,679)	0	0	(1,533,262)	8	Production, Transmission, Distribution Plant			
86	Power Equipment	396	(92,192)	38.6485%	61.3515%	0.0000%	0.0000%	(35,631)	(56,561)	0	0	(92,192)	8	Production, Transmission, Distribution Plant			
87	Communication Equipment	397	(500,373)	38.6485%	61.3515%	0.0000%	0.0000%	(193,387)	(306,986)	0	0	(500,373)	8	Production, Transmission, Distribution Plant			
88	Miscellaneous Equipment	398	(371)	38.6485%	61.3515%	0.0000%	0.0000%	(143)	(228)	0	0	(371)	8	Production, Transmission, Distribution Plant			
89	Total General		(4,492,787)					(1,736,395)	(2,756,392)	0	0	(4,492,787)					
90																	
91	Intangible Plant	301-303															
92	Organization	301	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
93	Franchises and Consents	302	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
94	Misc. Intangible	303	(1,305,568)	38.6485%	61.3515%	0.0000%	0.0000%	(504,582)	(800,986)	0	0	(1,305,568)	8	Production, Transmission, Distribution Plant			
95	Total Intangible		(1,305,568)					(504,582)	(800,986)	0	0	(1,305,568)					
96																	
97	Total Accumulated Reserve for Depreciation		(147,657,254)					(57,799,253)	(89,858,001)	0	0	(147,657,254)					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year		NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./Customer Component		PENNSYLVANIA DIVISION														
6	Peak		COST OF SERVICE STUDY														
7	Proposed Rates		PROPOSED RATES														
8			TWELVE MONTHS ENDING JANUARY 31, 2007														
9																	
10																	
11																	
12	FERC		Classification %				Classification				Factor						
13	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification				
98																	
99	Depreciation Expense	403															
100	Production Plant	75,973	100.0000%	0.0000%	0.0000%	0.0000%	75,973	0	0	0	75,973	1	Demand				
101																	
102	Transmission Plant	766,425	100.0000%	0.0000%	0.0000%	0.0000%	766,425	0	0	0	766,425	1	Demand				
103																	
104	Distribution Plant																
105	Land	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
106	Land Rights	76,500	100.0000%	0.0000%	0.0000%	0.0000%	76,500	0	0	0	76,500	1	Demand				
107	Structures & Improvements	276,163	100.0000%	0.0000%	0.0000%	0.0000%	276,163	0	0	0	276,163	1	Demand				
108	Mains	4,414,737	47.3800%	52.8200%	0.0000%	0.0000%	2,091,702	2,323,035	0	0	4,414,737	6	Mains Allocation				
109	Compressor Station Equipment	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
110	M&R Station Equipment	176,217	100.0000%	0.0000%	0.0000%	0.0000%	176,217	0	0	0	176,217	1	Demand				
111	Services	4,143,048	0.0000%	100.0000%	0.0000%	0.0000%	0	4,143,048	0	0	4,143,048	2	Customer				
112	Meters	297,294	0.0000%	100.0000%	0.0000%	0.0000%	0	297,294	0	0	297,294	2	Customer				
113	Meter Installations	77,479	0.0000%	100.0000%	0.0000%	0.0000%	0	77,479	0	0	77,479	2	Customer				
114	House Regulators	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
115	House Regulators Installations	20,722	0.0000%	100.0000%	0.0000%	0.0000%	0	20,722	0	0	20,722	2	Customer				
116	Industrial M&R Station Equipment	240,183	100.0000%	0.0000%	0.0000%	0.0000%	240,183	0	0	0	240,183	1	Demand				
117	Other	11,754	32.7157%	67.2843%	0.0000%	0.0000%	3,845	7,909	0	0	11,754	5	% Total Distribution Demand & Customer				
118	Total Distribution	9,734,097															
119																	
120	General Plant																
121	Land	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
122	Structures and Improvements	9,112	38.6485%	61.3515%	0.0000%	0.0000%	3,522	5,590	0	0	9,112	8	Production, Transmission, Distribution Plant				
123	Office Equipment - Furniture	26,784	38.6485%	61.3515%	0.0000%	0.0000%	10,344	16,420	0	0	26,784	8	Production, Transmission, Distribution Plant				
124	Office Equipment - General	32,631	38.6485%	61.3515%	0.0000%	0.0000%	12,611	20,020	0	0	32,631	8	Production, Transmission, Distribution Plant				
125	Office Equipment - Computers	411,879	38.6485%	61.3515%	0.0000%	0.0000%	159,185	252,694	0	0	411,879	8	Production, Transmission, Distribution Plant				
126	Trans Equip	244,851	38.6485%	61.3515%	0.0000%	0.0000%	94,631	150,220	0	0	244,851	8	Production, Transmission, Distribution Plant				
127	Stores Equipment	324	38.6485%	61.3515%	0.0000%	0.0000%	125	199	0	0	324	8	Production, Transmission, Distribution Plant				
128	Garage Equipment	145,096	38.6485%	61.3515%	0.0000%	0.0000%	56,077	89,019	0	0	145,096	8	Production, Transmission, Distribution Plant				
129	Power Equipment	96,247	38.6485%	61.3515%	0.0000%	0.0000%	37,188	59,049	0	0	96,247	8	Production, Transmission, Distribution Plant				
130	Communication Equipment	147,508	38.6485%	61.3515%	0.0000%	0.0000%	57,010	90,498	0	0	147,508	8	Production, Transmission, Distribution Plant				
131	Miscellaneous Equipment	17	38.6485%	61.3515%	0.0000%	0.0000%	7	10	0	0	17	8	Production, Transmission, Distribution Plant				
132	Total General	1,114,429															
133																	
134	Intangible Plant																
135	Organization	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
136	Franchises and Consents	0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
137	Misc. Intangible	222,143	38.6485%	61.3515%	0.0000%	0.0000%	85,855	136,288	0	0	222,143	8	Production, Transmission, Distribution Plant				
138	Total Intangible	222,143															
139																	
140	Total Depreciation Expense	11,913,067					4,223,573	7,689,494				11,913,067					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 PROPOSED RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
4	Future Test Year																
5	M.E./Customer Component																
6	Peak																
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8																	
9																	
10																	
11																	
12																	
141																	
142	Working Capital																
143	Cash																
144	Commodity Related		31,141,184	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	31,141,184	0	0	31,141,184	3	Commodity	
145	Non Commodity Related		9,230,816	19.0107%	80.9893%	0.0000%	0.0000%	0.0000%	1,754,843	7,475,973	0	0	0	9,230,816	13	O&M Excluding Purchased Gas	
146	Total Cash Working Capital		40,372,000						1,754,843	7,475,973	31,141,184	0	0	40,372,000			
147	Prepayments																
148	PUC General Assessment		335,279	22.1001%	77.8999%	0.0000%	0.0000%	0.0000%	74,097	261,182	0	0	0	335,279	15	Regulatory Assessment Expense	
149	Other Insurance		274,410	38.6492%	61.3508%	0.0000%	0.0000%	0.0000%	106,057	168,353	0	0	0	274,410	16	Other Insurance Expense	
150	AGA Dues		20,930	22.3368%	77.6632%	0.0000%	0.0000%	0.0000%	4,675	16,255	0	0	0	20,930	17	Misc. General Expense	
151	Total Prepayments		630,619						184,829	445,790	0	0	0	630,619			
152	Material & Supplies																
153	Valves		67,825	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	67,825	0	0	0	0	67,825	1	Demand	
154	Regulators - Dom & Ind.		6,057	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	6,057	0	0	0	0	6,057	1	Demand	
155	Meter & Service Risers		99,759	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	99,759	0	0	0	99,759	2	Customer	
156	Pipe - Services & Mains		962,888	28.6077%	71.3923%	0.0000%	0.0000%	0.0000%	275,460	687,428	0	0	0	962,888	7	Mains & Services	
157	Total Material & Supplies		1,136,528						349,342	787,187	0	0	0	1,136,528			
158	Gas Storage Inventory		10,517,109	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10,517,109	0	0	0	0	10,517,109	1	Demand	
159	Total Working Capital		52,656,256						12,806,123	8,708,950	31,141,184	0	0	52,656,257			
160																	
161	Other Revenue Rental Income	495	90,943	38.6485%	61.3515%	0.0000%	0.0000%	0.0000%	35,148	55,795	0	0	0	90,943	8	Production, Transmission, Distribution Plant	
162	Other Revenue Sales Tax	495	40,421	20.0732%	79.2239%	0.7029%	0.0000%	0.0000%	8,114	32,023	284	0	0	40,421	14	Labor Expense	
163																	
164	Customer Deposits	235	(3,174,000)	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	(3,174,000)	0	0	0	(3,174,000)	2	Customer	
165	Deferred Income Taxes	410.1															
166	Production		(250,506)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(250,506)	0	0	0	0	(250,506)	1	Demand	
167	Transmission		(3,359,290)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(3,359,290)	0	0	0	0	(3,359,290)	1	Demand	
168	Distribution		(37,329,204)	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	(12,212,510)	(25,116,694)	0	0	0	(37,329,204)	5	% Total Distribution Demand & Customer	
169	Total Deferred Income Taxes		(40,939,000)						(15,822,306)	(25,116,694)	0	0	0	(40,939,000)			
170	Deferred Income Taxes - ITC	409															
171	Production		(11,436)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(11,436)	0	0	0	0	(11,436)	1	Demand	
172	Transmission		(153,363)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(153,363)	0	0	0	0	(153,363)	1	Demand	
173	Distribution		(1,704,201)	32.7157%	67.2843%	0.0000%	0.0000%	0.0000%	(557,541)	(1,146,660)	0	0	0	(1,704,201)	5	% Total Distribution Demand & Customer	
174	Total Deferred Income Taxes - ITC		(1,869,000)						(722,340)	(1,146,660)	0	0	0	(1,869,000)			

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
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12	FERC																
175	Accounts																
176	Total																
177	Classification %																
178	Demand Customer Commodity Revenue																
179	Demand Customer Commodity Revenue																
180	Total																
181	Factor #																
182	Classification																
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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																
5	PENNSYLVANIA DIVISION																
6	COST OF SERVICE STUDY																
7	PROPOSED RATES																
8	TWELVE MONTHS ENDING JANUARY 31, 2007																
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218																	
219	Operation and Maintenance Expense	401,402															
220	Natural Gas Production	750-769	87,288	100.0000%	0.0000%	0.0000%	0.0000%	67,288	0	0	0	0	67,288	1	Demand		
221																	
222	Other Gas Supply Expense	807.1-813															
223	Purchase Gas Expense	401,999	320,398,000	0.0000%	0.0000%	100.0000%	0.0000%	0	0	320,398,000	0	320,398,000	3	Commodity			
224	Other Gas Supply Expense		894,604	0.0000%	0.0000%	100.0000%	0.0000%	0	0	894,604	0	894,604	3	Commodity			
225	Gas for Utility Operation		(81,935)	0.0000%	0.0000%	100.0000%	0.0000%	0	0	(81,935)	0	(81,935)	3	Commodity			
226	Total Other Gas Supply Expense		321,210,669					0	0	321,210,669	0	321,210,669					
227																	
228	Transmission	850-867	1,458,301	100.0000%	0.0000%	0.0000%	0.0000%	1,458,301	0	0	0	1,458,301	1	Demand			
229																	
230	Distribution																
231	Load Dispatching	871	1,445,917	100.0000%	0.0000%	0.0000%	0.0000%	1,445,917	0	0	0	1,445,917	1	Demand			
232	Structures & Improvements	888	311,329	100.0000%	0.0000%	0.0000%	0.0000%	311,329	0	0	0	311,329	1	Demand			
233	Compressor Station Equipment	872,888	10,248	100.0000%	0.0000%	0.0000%	0.0000%	10,248	0	0	0	10,248	1	Demand			
234	Compressor Station Equipment Maint	894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand			
235	Mains & Services	874	3,812,316	28.6077%	71.3923%	0.0000%	0.0000%	1,090,816	2,721,700	0	0	3,812,316	7	Mains & Services			
236	Mains Maintenance	887	2,330,575	47.3800%	52.6200%	0.0000%	0.0000%	1,104,226	1,226,349	0	0	2,330,575	6	Mains Allocation			
237	Services Maintenance	887	534,793	0.0000%	100.0000%	0.0000%	0.0000%	0	534,793	0	0	534,793	2	Customer			
238	Meas. & Regulator - General	875,889	463,506	100.0000%	0.0000%	0.0000%	0.0000%	463,506	0	0	0	463,506	1	Demand			
239	Meas. & Regulator - Industrial	876,890	271,725	100.0000%	0.0000%	0.0000%	0.0000%	271,725	0	0	0	271,725	1	Demand			
240	Meas. & Regulator - City	877,891	14,193	100.0000%	0.0000%	0.0000%	0.0000%	14,193	0	0	0	14,193	1	Demand			
241	Meters & House Regulators	878,893	2,385,027	0.0000%	100.0000%	0.0000%	0.0000%	0	2,385,027	0	0	2,385,027	2	Customer			
242	Customer Installations		1,173,949	0.0000%	100.0000%	0.0000%	0.0000%	0	1,173,949	0	0	1,173,949	2	Customer			
243	Maint of Other Equipment	894	0	32.7157%	67.2843%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer			
244	Other Distribution Expense	879	5,042,658	32.7157%	67.2843%	0.0000%	0.0000%	1,649,741	3,392,917	0	0	5,042,658	5	% Total Distribution Demand & Customer			
245	Rents	881	33,904	32.7157%	67.2843%	0.0000%	0.0000%	11,092	22,812	0	0	33,904	5	% Total Distribution Demand & Customer			
246	Supervision & Engineering	870,885	4,308,659	35.7406%	64.2594%	0.0000%	0.0000%	1,539,841	2,768,718	0	0	4,308,659	11	Distribution O&M Expense			
247	Total Distribution		22,138,799					7,912,534	14,226,265	0	0	22,138,799					
248																	
249	Customer Accounts																
250	Meter Reading	902	2,578,031	0.0000%	100.0000%	0.0000%	0.0000%	0	2,578,031	0	0	2,578,031	2	Customer			
251	Customer Record & Collections	903	9,068,820	0.0000%	100.0000%	0.0000%	0.0000%	0	9,068,820	0	0	9,068,820	2	Customer			
252	Uncollectible Accounts	904	8,952,000	0.0000%	100.0000%	0.0000%	0.0000%	0	8,952,000	0	0	8,952,000	2	Customer			
253	Miscellaneous Customer Accounts	905	493,112	0.0000%	100.0000%	0.0000%	0.0000%	0	493,112	0	0	493,112	2	Customer			
254	Supervision	901	1,097,836	0.0000%	100.0000%	0.0000%	0.0000%	0	1,097,836	0	0	1,097,836	2	Customer			
255	Total Customer Accounts		22,187,799					0	22,187,799	0	0	22,187,799					
256																	
257	Customer Service	909-913															
258	Customer Service		7,485,090	0.0000%	100.0000%	0.0000%	0.0000%	0	7,485,090	0	0	7,485,090	2	Customer			
259	Transportation Administration		996,489	0.0000%	100.0000%	0.0000%	0.0000%	0	996,489	0	0	996,489	2	Customer			
260	Total Customer Service		8,481,579					0	8,481,579	0	0	8,481,579					
261																	
262	Sales Promotion		184,062	0.0000%	100.0000%	0.0000%	0.0000%	0	184,062	0	0	184,062	2	Customer			
263																	

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4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION														
5	M.E./Customer Component			PENNSYLVANIA DIVISION														
6	Peak			COST OF SERVICE STUDY														
7	Proposed Rates			PROPOSED RATES														
8				TWELVE MONTHS ENDING JANUARY 31, 2007														
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4	Future Test Year																NATIONAL FUEL GAS DISTRIBUTION CORPORATION
5	M.E./Customer Component																PENNSYLVANIA DIVISION
6	Peak																COST OF SERVICE STUDY
7	Proposed Rates																PROPOSED RATES
8																	TWELVE MONTHS ENDING JANUARY 31, 2007
9																	
10																	
11																	
12		FERC		Classification %				Classification					Factor				
314		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification			
315	Franchise Requirement	927															
316	Corporate Management - Non O&M		188	38.6485%	61.3515%	0.0000%	0.0000%	73	115	0	0	188	8	Production, Transmission, Distribution Plant			
317	Corporate Management - O&M		630	17.3120%	82.6880%	0.0000%	0.0000%	109	521	0	0	630	12	O&M Excluding Purchased Gas, A&G Exp			
318	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer			
319	Operations, Engineering, & Mechanical		0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
320	Total Franchise Requirement		818					182	636	0	0	818					
321	Regulatory Commission Expenses	928															
322	Corporate Management - Non O&M		618,411	38.6485%	61.3515%	0.0000%	0.0000%	239,007	379,404	0	0	618,411	8	Production, Transmission, Distribution Plant			
323	Corporate Management - O&M		2,070,334	17.3120%	82.6880%	0.0000%	0.0000%	358,418	1,711,918	0	0	2,070,334	12	O&M Excluding Purchased Gas, A&G Exp			
324	Consumer Services		14,518	0.0000%	100.0000%	0.0000%	0.0000%	0	14,518	0	0	14,518	2	Customer			
325	Operations, Engineering, & Mechanical		0	38.6485%	61.3515%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
326	Total Regulatory Expenses		2,703,263					597,423	2,105,840	0	0	2,703,263					
327																	
328	Miscellaneous General Expenses	930.2															
329	Corporate Management - Non O&M		96,855	38.6485%	61.3515%	0.0000%	0.0000%	37,433	59,422	0	0	96,855	8	Production, Transmission, Distribution Plant			
330	Corporate Management - O&M		324,251	17.3120%	82.6880%	0.0000%	0.0000%	56,134	268,117	0	0	324,251	12	O&M Excluding Purchased Gas, A&G Exp			
331	Consumer Services		2,539	0.0000%	100.0000%	0.0000%	0.0000%	0	2,539	0	0	2,539	2	Customer			
332	Operations, Engineering, & Mechanical		6,507	38.6485%	61.3515%	0.0000%	0.0000%	2,515	3,992	0	0	6,507	8	Production, Transmission, Distribution Plant			
333	Total Miscellaneous General Expenses		430,152					96,082	334,070	0	0	430,152					
334																	
335	Rents	931															
336	Corporate Management - Non O&M		141,631	38.6485%	61.3515%	0.0000%	0.0000%	54,738	86,893	0	0	141,631	8	Production, Transmission, Distribution Plant			
337	Corporate Management - O&M		474,155	17.3120%	82.6880%	0.0000%	0.0000%	82,088	392,069	0	0	474,155	12	O&M Excluding Purchased Gas, A&G Exp			
338	Consumer Services		3,821	0.0000%	100.0000%	0.0000%	0.0000%	0	3,821	0	0	3,821	2	Customer			
339	Operations, Engineering, & Mechanical		8,928	38.6485%	61.3515%	0.0000%	0.0000%	3,451	5,477	0	0	8,928	8	Production, Transmission, Distribution Plant			
340	Total Rents		628,535					140,275	488,260	0	0	628,535					
341																	
342	Maintenance General Plant	932															
343	Production		604	100.0000%	0.0000%	0.0000%	0.0000%	604	0	0	0	604	1	Demand			
344	Transportation		8,098	100.0000%	0.0000%	0.0000%	0.0000%	8,098	0	0	0	8,098	1	Demand			
345	Distribution		89,888	38.6485%	61.3515%	0.0000%	0.0000%	34,779	55,209	0	0	89,888	8	Production, Transmission, Distribution Plant			
346	Total Maintenance General Plant		98,690					43,481	55,209	0	0	98,690					
347																	
348	Total Administrative and General		19,603,504					4,889,007	14,914,497	0	0	19,603,504					
349																	
350	Customer Deposit Interest		190,000	0.0000%	100.0000%	0.0000%	0.0000%	0	190,000	0	0	190,000	2	Customer			
351																	
352	Total O&M Expenses		395,522,001					14,127,130	60,184,202	321,210,669	0	395,522,001					
353																	

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4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION													
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6	Peak			COST OF SERVICE STUDY													
7	Proposed Rates			PROPOSED RATES													
8				TWELVE MONTHS ENDING JANUARY 31, 2007													
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Future Test Year
 M.E./Customer Component
 Peak
 Proposed Rates

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 COST OF SERVICE STUDY
 PROPOSED RATES
 TWELVE MONTHS ENDING JANUARY 31, 2007
 CLASSIFICATION ALLOCATION FACTOR REPORT

Factor #	Description	Total Company	Demand	Customer	Commodity	Revenue
1	Demand	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
2	Customer	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
3	Commodity	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4	Revenue	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	% Total Distribution Demand & Customer	100.0000%	32.7157%	67.2843%	0.0000%	0.0000%
		384,824,667	125,898,270	258,926,397	0	0
6	Mains Allocation	100.0000%	47.3800%	52.6200%	0.0000%	0.0000%
7	Mains & Services	100.0000%	28.6077%	71.3923%	0.0000%	0.0000%
		338,523,243	96,843,813	241,679,430	0	0
8	Production, Transmission, Distribution Plant	100.0000%	38.6485%	61.3515%	0.0000%	0.0000%
		422,852,381	163,426,266	259,426,115	0	0
9	Distribution Labor Expense	100.0000%	32.3956%	67.6044%	0.0000%	0.0000%
		11,388,498	3,689,371	7,699,127	0	0
10	Customer Accounts Labor Expense	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		7,705,512	0	7,705,512	0	0
11	Distribution O&M Expense	100.0000%	35.7406%	64.2594%	0.0000%	0.0000%
		17,830,140	6,372,593	11,457,547	0	0
12	O&M Excluding Purchased Gas, A&G Exp	100.0000%	17.3120%	82.6880%	0.0000%	0.0000%
		54,517,828	9,438,123	45,079,705	0	0
13	O&M Excluding Purchased Gas	100.0000%	19.0107%	80.9893%	0.0000%	0.0000%
		74,311,332	14,127,130	60,184,202	0	0
14	Labor Expense	100.0000%	20.0732%	79.2239%	0.7029%	0.0000%
		26,966,218	5,412,962	21,363,702	189,554	0
15	Regulatory Assessment Expense	100.0000%	22.1001%	77.8999%	0.0000%	0.0000%
		2,703,263	597,423	2,105,840	0	0
16	Other Insurance Expense	100.0000%	38.6492%	61.3508%	0.0000%	0.0000%
		(61,062)	(23,600)	(37,462)	0	0
17	Misc. General Expense	100.0000%	22.3368%	77.6632%	0.0000%	0.0000%
		430,152	96,082	334,070	0	0