

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III.A

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

National Fuel Gas Distribution Corporation does not have a separate service class rate for wholesale customers; therefore, no facilities were allocated within the cost of service studies presented in Exhibit No. 111.

53.53 IV.B.

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

See Exhibit No. 111

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

See Statement No. 105.

3. Provide a complete description and back-up calculations for all allocation factors.

See Exhibit No. 111 and workpapers provided.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

See Exhibit No. 111, Schedule 4.

10. Supply a cost analysis supporting demand charges for all tariffs which contain demand charges.

See Exhibit No. 111, Schedule 4.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 IV.B.

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the *present and the proposed rates*. The Analysis should show only those revenues collected from the basic tariff.

See Exhibit No. 111, Schedule 1.

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

See. Exhibit No. 111, Schedule 2.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the collar difference and the pre cent increase or decrease.

See Exhibit No. 111, Schedule 3.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ESTIMATED TWELVE MONTHS ENDING JANUARY 31, 2007 BILL FREQUENCY

Rate Schedule	Number of Bills	Cumulative Bills	Consumption Mcf	Cumulative Consumption Mcf	Base Tariff Rate	Base Revenue	Proposed Tariff Rate	Proposed Revenue
Residential								
Number of Bills	2,209,152				\$12.0000	\$26,509,824	\$20.6400	\$45,596,897
0-5 Mcf	1,032,889	1,032,889	8,088,851	8,088,851	\$2.7673	\$22,384,277	\$4.0948	\$33,122,226
Over 5 Mcf	1,176,263	2,209,152	10,498,509	18,587,360	\$1.9456	\$20,425,900	\$0.2496	\$2,620,428
Total			18,587,360			\$69,320,001		\$81,339,551
LIRA								
Number of Bills	117,848				\$12.0000	\$1,414,176	\$20.6400	\$2,432,382
0-5 Mcf	55,100	55,100	449,620	449,620	\$2.7673	\$1,244,232	\$4.0948	\$1,841,102
Over 5 Mcf	62,748	117,848	689,751	1,139,371	\$1.9456	\$1,341,980	\$0.2496	\$172,162
Total			1,139,371			\$4,000,388		\$4,445,646
Small Commercial/Public Authority LE 250								
Number of Bills	107,612				\$17.0000	\$1,829,404	\$27.5000	\$2,959,330
0-5 Mcf	56,261	56,261	350,136	350,136	\$2.6041	\$911,790	\$4.2290	\$1,480,727
Over 5 Mcf	51,351	107,612	616,589	966,725	\$2.2994	\$1,417,784	\$1.2321	\$759,699
Total			966,725			\$4,158,978		\$5,199,756
Small Commercial/Public Authority GT 250								
Number of Bills	48,854				\$26.5000	\$1,294,631	\$35.5000	\$1,734,317
0-20 Mcf	20,180	20,180	698,530	698,530	\$1.9583	\$1,367,932	\$4.0873	\$2,855,102
Over 20 Mcf	28,674	48,854	1,097,471	1,796,001	\$1.8271	\$2,005,189	\$1.1158	\$1,224,558
Total			1,796,001			\$4,667,752		\$5,813,977
Large Commercial/Public Authority								
Number of Bills	18,084				\$121.0100	\$2,188,345	\$121.0100	\$2,188,345
0-300 Mcf	16,611	16,611	1,294,598	1,294,598	\$1.2753	\$1,651,001	\$2.0976	\$2,715,548
300-2000 Mcf	1,342	17,953	366,481	366,481	\$1.1802	\$432,521	\$1.9391	\$710,643
Over 2000 Mcf	131	18,084	19,192	1,313,790	\$1.0059	\$19,306	\$1.6487	\$31,642
Total			1,680,271			\$4,291,173		\$5,646,178
SVIS								
Number of Bills	2,235				\$65.6000	\$146,616	\$65.9700	\$147,443
All Volume	2,235	2,235	77,572	77,572	\$1.9760	\$153,282	\$1.8761	\$145,532
Total						\$299,898		\$292,975
IVIS								
Number of Bills	1,034				\$149.0000	\$154,066	\$201.9100	\$208,775
0-100 Mcf	923	923	17,666	17,666	\$1.4737	\$26,034	\$1.4664	\$25,905
100-2000 Mcf	96	1,019	130,433	130,433	\$1.0917	\$142,393	\$1.0844	\$141,441
Over 2000 Mcf	15	1,034	77,736	95,402	\$0.7927	\$61,621	\$0.7854	\$61,054
Total			225,834			\$384,114		\$437,175
LVIS								
Number of Bills	0				\$404.5000	\$0	\$474.5000	\$0
0-100 Mcf	0	0	0	0	\$1.1026	\$0	\$1.0001	\$0
100-2000 Mcf	0	0	0	0	\$0.9230	\$0	\$0.8205	\$0
2000-20000 Mcf	0	0	0	0	\$0.7166	\$0	\$0.6141	\$0
Over 20000 Mcf	0	0	0	0	\$0.5811	\$0	\$0.4786	\$0
Total			0			\$0		\$0
LIS								
Number of Bills	0				\$514.5000	\$0	\$584.5000	\$0
0-100 Mcf	0	0	0	0	\$0.8826	\$0	\$0.7801	\$0
100-2000 Mcf	0	0	0	0	\$0.7030	\$0	\$0.6005	\$0
2000-20000 Mcf	0	0	0	0	\$0.4967	\$0	\$0.3942	\$0
Over 20000 Mcf	0	0	0	0	\$0.3612	\$0	\$0.2587	\$0
Total			0			\$0		\$0
Pennsylvania Division								
			24,473,134			\$87,122,304		\$103,175,258

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ESTIMATED TWELVE MONTHS ENDING JANUARY 31, 2007 BILL FREQUENCY WINTER VOLUMES

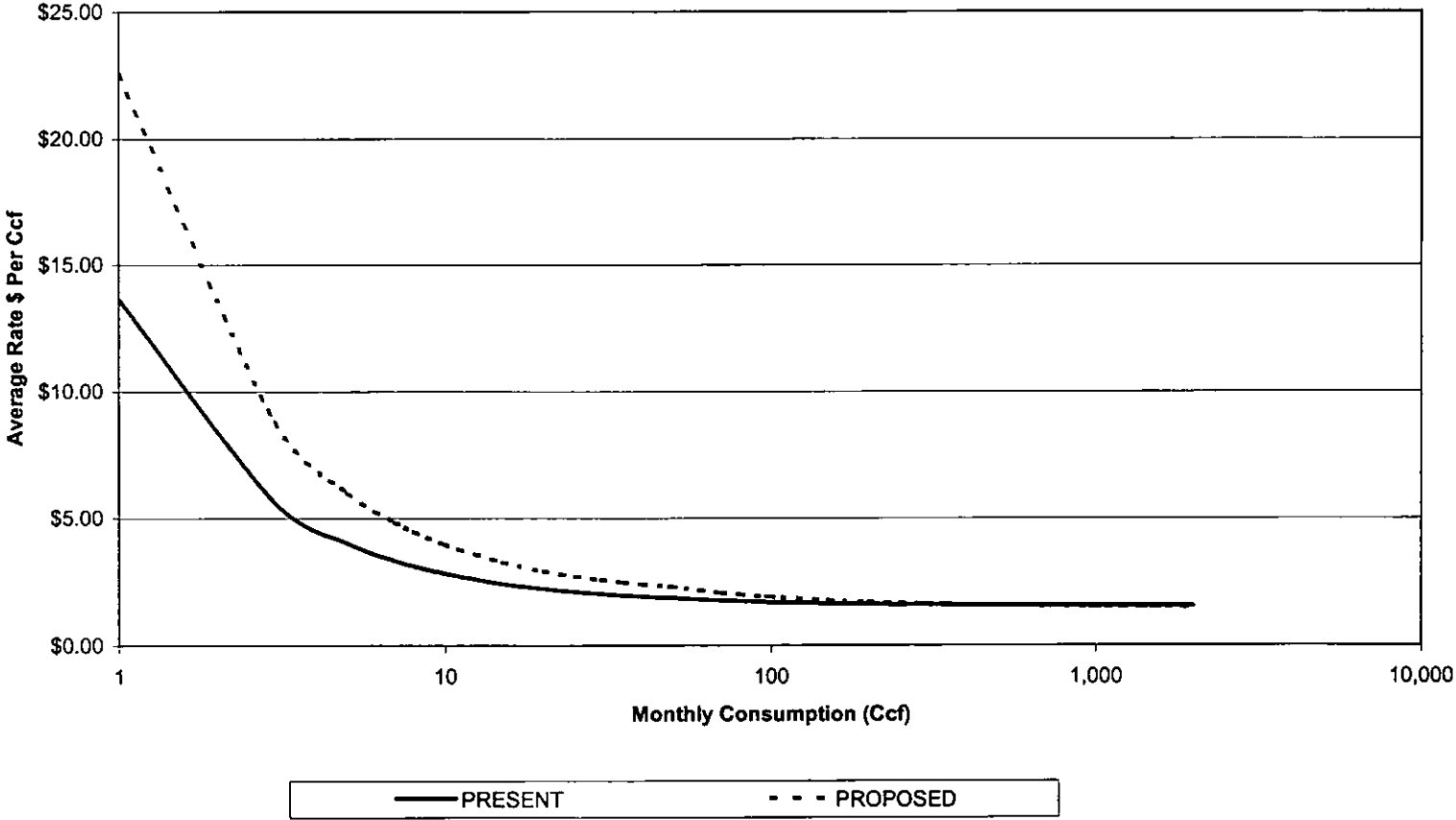
<u>Rate Schedule</u>	<u>Number of Bills</u>	<u>Cumulative Bills</u>	<u>Consumption Mcf</u>	<u>Cumulative Consumption Mcf</u>	<u>Base Tariff Rate</u>	<u>Base Revenue</u>	<u>Proposed Tariff Rate</u>	<u>Proposed Revenue</u>
Residential								
Number of Bills	814,686				\$12.0000	\$9,776,237	\$20.6400	\$16,815,128
0-5 Mcf	380,907	380,907	3,907,375	3,907,375	\$2.7673	\$10,812,880	\$4.0948	\$15,999,921
Over 5 Mcf	433,779	814,686	8,403,176	12,310,551	\$1.9456	\$16,349,218	\$0.2496	\$2,097,433
Total			12,310,551			\$36,938,335		\$34,912,482
LIRA								
Number of Bills	43,567				\$12.0000	\$522,801	\$20.6400	\$899,218
0-5 Mcf	20,370	20,370	210,156	210,156	\$2.7673	\$581,566	\$4.0948	\$860,548
Over 5 Mcf	23,197	43,567	543,077	753,233	\$1.9456	\$1,056,610	\$0.2496	\$135,552
Total			753,233			\$2,160,977		\$1,895,318
Small Commercial/Public Authority LE 250								
Number of Bills	40,218				\$17.0000	\$683,707	\$27.5000	\$1,105,996
0-5 Mcf	21,027	21,027	180,309	180,309	\$2.6041	\$469,543	\$4.2290	\$762,527
Over 5 Mcf	19,191	40,218	473,854	654,163	\$2.2994	\$1,089,581	\$1.2321	\$583,836
Total			654,163			\$2,242,831		\$2,452,359
Small Commercial/Public Authority GT 250								
Number of Bills	18,246				\$26.5000	\$483,518	\$35.5000	\$647,731
0-20 Mcf	7,537	7,537	352,062	352,062	\$1.9583	\$689,443	\$4.0873	\$1,438,983
Over 20 Mcf	10,709	18,246	862,799	1,214,861	\$1.8271	\$1,576,420	\$1.1158	\$962,711
Total			1,214,861			\$2,749,381		\$3,049,425
Large Commercial/Public Authority								
Number of Bills	6,728				\$121.0100	\$814,197	\$121.0100	\$814,197
0-300 Mcf	6,180	6,180	802,690	802,690	\$1.2753	\$1,023,670	\$2.0976	\$1,683,722
300-2000 Mcf	499	6,679	313,392	1,116,082	\$1.1802	\$369,866	\$1.9391	\$607,699
Over 2000 Mcf	49	6,728	17,313	1,133,395	\$1.0059	\$17,415	\$1.6487	\$28,544
Total			1,133,395			\$2,225,148		\$3,134,162
SVIS								
Number of Bills	845				\$65.6000	\$55,435	\$65.9700	\$55,748
All Volume	845	845	59,182	59,182	\$1.9760	\$116,943	\$1.8761	\$111,030
Total						\$172,378		\$166,778
IVIS								
Number of Bills	385				\$149.0000	\$57,362	\$201.9100	\$77,731
0-100 Mcf	344	344	8,584	8,584	\$1.4737	\$12,651	\$1.4664	\$12,588
100-2000 Mcf	36	380	84,736	93,321	\$1.0917	\$92,506	\$1.0844	\$91,888
Over 2000 Mcf	5	385	50,739	144,059	\$0.7927	\$40,221	\$0.7854	\$39,850
Total			144,059			\$202,740		\$222,057
LVIS								
Number of Bills	0				\$404.5000	\$0	\$474.5000	\$0
0-100 Mcf	0	0	0	0	\$1.1026	\$0	\$1.0001	\$0
100-2000 Mcf	0	0	0	0	\$0.9230	\$0	\$0.8205	\$0
2000-20000 Mcf	0	0	0	0	\$0.7166	\$0	\$0.6141	\$0
Over 20000 Mcf	0	0	0	0	\$0.5811	\$0	\$0.4786	\$0
Total			0			\$0		\$0
LIS								
Number of Bills	0				\$514.5000	\$0	\$584.5000	\$0
0-100 Mcf	0	0	0	0	\$0.8826	\$0	\$0.7801	\$0
100-2000 Mcf	0	0	0	0	\$0.7030	\$0	\$0.6005	\$0
2000-20000 Mcf	0	0	0	0	\$0.4967	\$0	\$0.3942	\$0
Over 20000 Mcf	0	0	0	0	\$0.3612	\$0	\$0.2587	\$0
Total			0			\$0		\$0
Pennsylvania Division								
			16,269,445			\$46,691,790		\$45,832,581

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ESTIMATED TWELVE MONTHS ENDING JANUARY 31, 2007 BILL FREQUENCY NON-WINTER VOLUMES

<u>Rate Schedule</u>	<u>Number of Bills</u>	<u>Cumulative Bills</u>	<u>Consumption Mcf</u>	<u>Cumulative Consumption Mcf</u>	<u>Base Tariff Rate</u>	<u>Base Revenue</u>	<u>Proposed Tariff Rate</u>	<u>Proposed Revenue</u>
Residential								
Number of Bills	1,394,466				\$12.0000	\$16,733,587	\$20.6400	\$28,781,769
0-5 Mcf	651,982	651,982	4,181,475	4,181,475	\$2.7673	\$11,571,397	\$4.0948	\$17,122,305
Over 5 Mcf	742,484	1,394,466	2,095,334	6,276,809	\$1.9456	\$4,076,681	\$0.2496	\$522,995
Total			6,276,809			\$32,381,665		\$46,427,069
LIRA								
Number of Bills	74,281				\$12.0000	\$891,375	\$20.6400	\$1,533,164
0-5 Mcf	34,730	34,730	239,463	239,463	\$2.7673	\$662,667	\$4.0948	\$980,554
Over 5 Mcf	39,551	74,281	146,675	386,138	\$1.9456	\$285,370	\$0.2496	\$36,610
Total			386,138			\$1,839,412		\$2,550,328
Small Commercial/Public Authority LE 250								
Number of Bills	67,394				\$17.0000	\$1,145,697	\$27.5000	\$1,853,334
0-5 Mcf	35,235	35,235	169,827	169,827	\$2.6041	\$442,248	\$4.2290	\$718,200
Over 5 Mcf	32,159	67,394	142,734	312,562	\$2.2994	\$328,203	\$1.2321	\$175,863
Total			312,562			\$1,916,148		\$2,747,397
Small Commercial/Public Authority GT 250								
Number of Bills	30,608				\$26.5000	\$811,113	\$35.5000	\$1,086,586
0-20 Mcf	12,643	12,643	346,468	346,468	\$1.9583	\$678,489	\$4.0873	\$1,416,119
Over 20 Mcf	17,965	30,608	234,672	581,140	\$1.8271	\$428,769	\$1.1158	\$261,847
Total			581,140			\$1,918,371		\$2,764,552
Large Commercial/Public Authority								
Number of Bills	11,356				\$121.0100	\$1,374,148	\$121.0100	\$1,374,148
0-300 Mcf	10,430	10,430	491,908	491,908	\$1.2753	\$627,330	\$2.0976	\$1,031,826
300-2000 Mcf	843	11,273	53,088	544,996	\$1.1802	\$62,655	\$1.9391	\$102,944
Over 2000 Mcf	83	11,356	1,879	546,876	\$1.0059	\$1,890	\$1.6487	\$3,098
Total			546,876			\$2,066,023		\$2,512,016
SVIS								
Number of Bills	1,390				\$65.6000	\$91,181	\$65.9700	\$91,695
All Volume	1,390	1,390	18,390	18,390	\$1.9760	\$36,340	\$1.8761	\$34,502
Total						\$127,521		\$126,197
IVIS								
Number of Bills	649				\$149.0000	\$96,704	\$201.9100	\$131,044
0-100 Mcf	579	579	9,081	9,081	\$1.4737	\$13,383	\$1.4664	\$13,317
100-2000 Mcf	60	639	45,696	54,777	\$1.0917	\$49,887	\$1.0844	\$49,553
Over 2000 Mcf	10	649	26,997	81,775	\$0.7927	\$21,401	\$0.7854	\$21,204
Total			81,775			\$181,375		\$215,118
LVIS								
Number of Bills	0				\$404.5000	\$0	\$474.5000	\$0
0-100 Mcf	0	0	0	0	\$1.1026	\$0	\$1.0001	\$0
100-2000 Mcf	0	0	0	0	\$0.9230	\$0	\$0.8205	\$0
2000-20000 Mcf	0	0	0	0	\$0.7166	\$0	\$0.6141	\$0
Over 20000 Mcf	0	0	0	0	\$0.5811	\$0	\$0.4786	\$0
Total			0			\$0		\$0
LIS								
Number of Bills	0				\$514.5000	\$0	\$584.5000	\$0
0-100 Mcf	0	0	0	0	\$0.8826	\$0	\$0.7801	\$0
100-2000 Mcf	0	0	0	0	\$0.7030	\$0	\$0.6005	\$0
2000-20000 Mcf	0	0	0	0	\$0.4967	\$0	\$0.3942	\$0
Over 20000 Mcf	0	0	0	0	\$0.3612	\$0	\$0.2587	\$0
Total			0			\$0		\$0
Pennsylvania Division								
			8,203,689			\$40,430,515		\$57,342,677

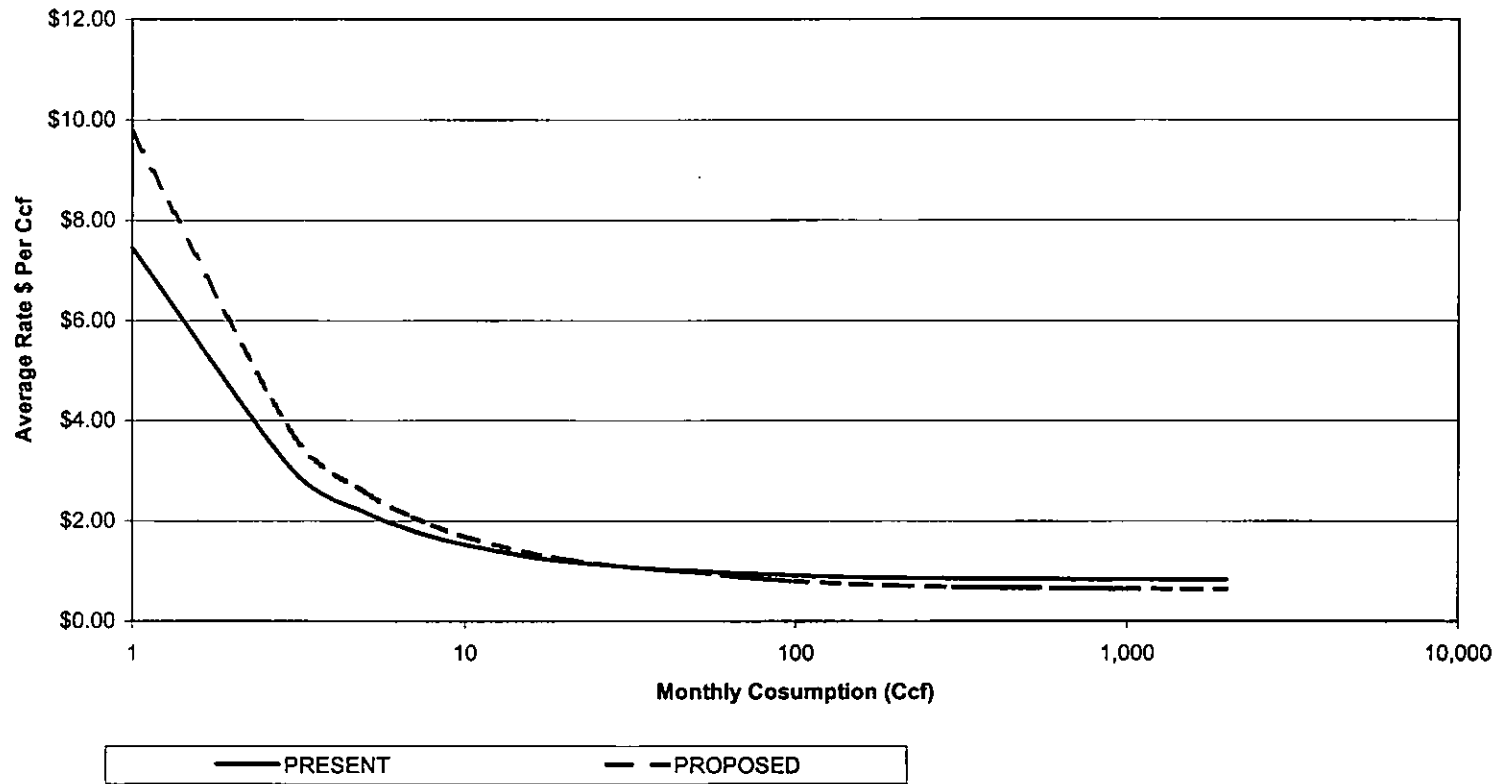
NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES

Residential - Winter



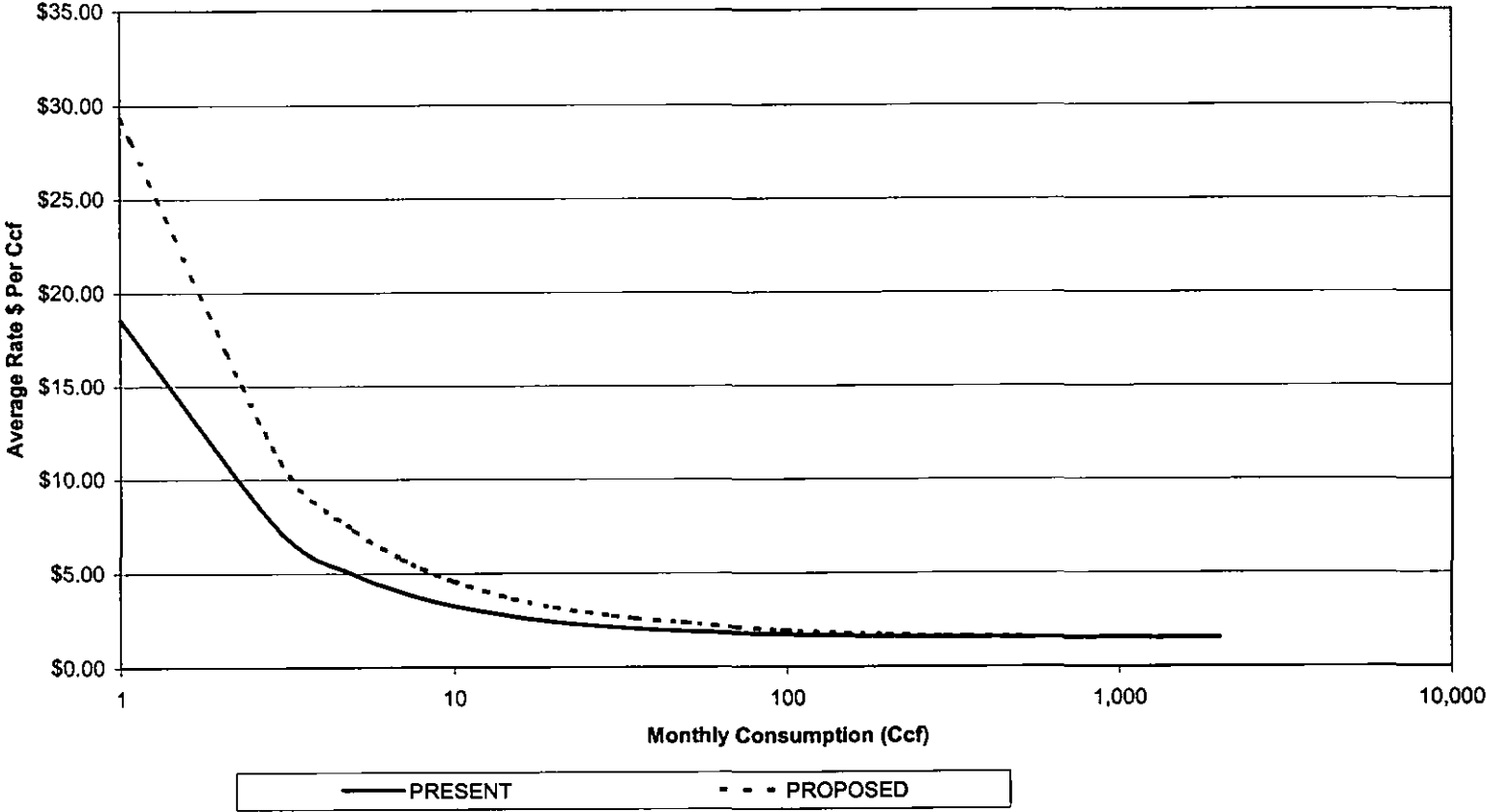
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Low Income Residential Assistance - Winter



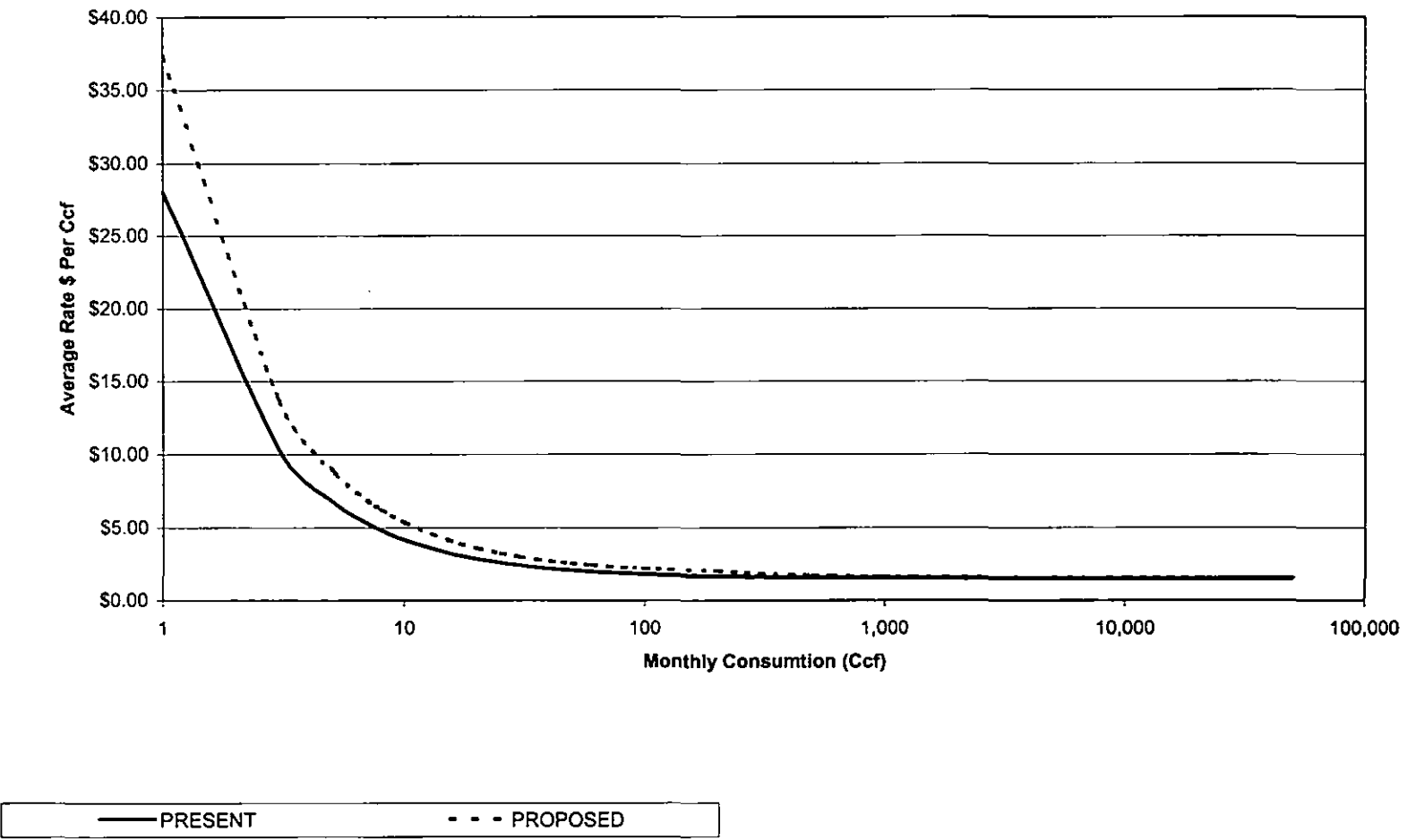
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Small Commercial and Public Authority Less Than 250 Mcf/Year - Winter

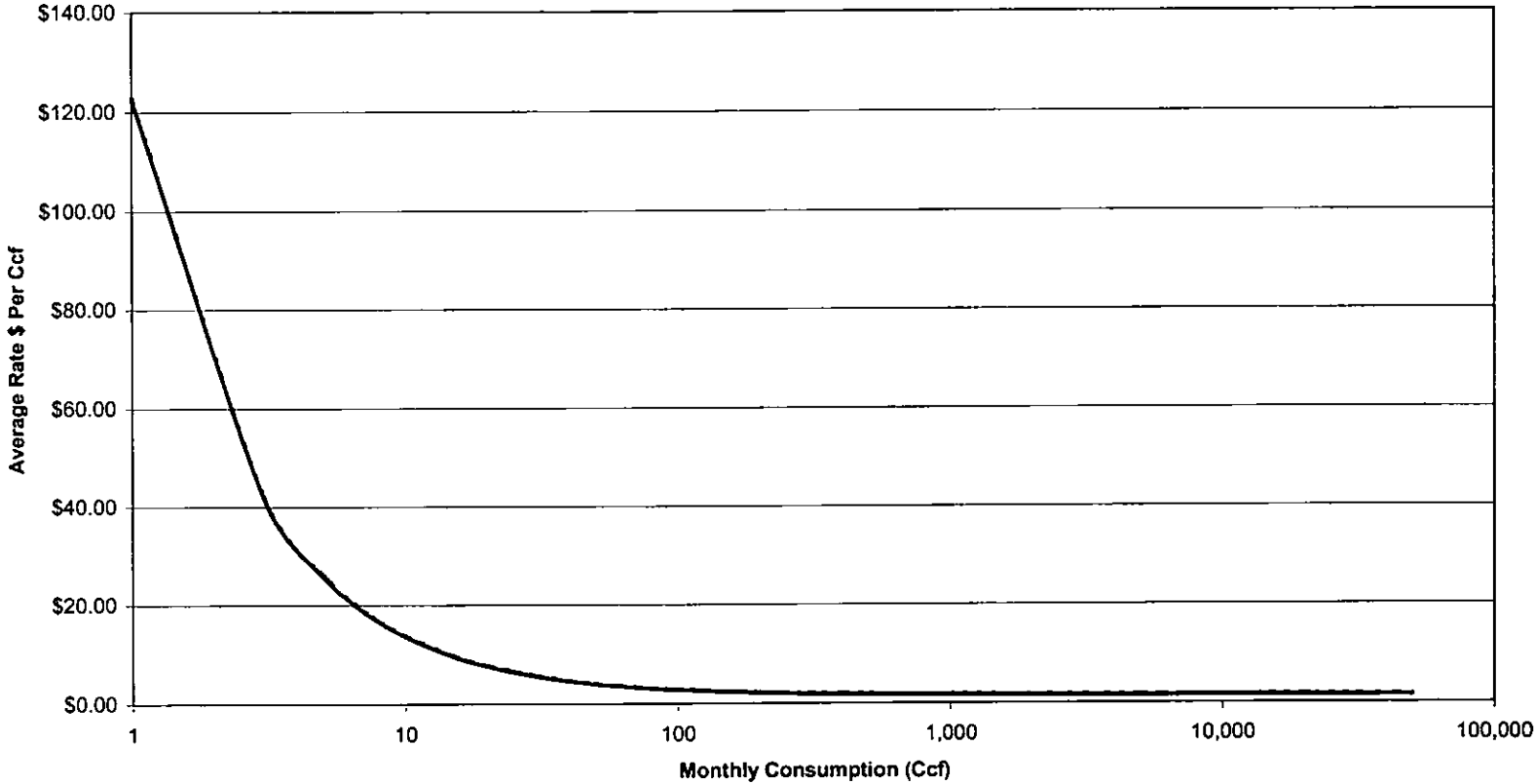


NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES

Small Commercial and Public Authority Greater Than 250 Mcf/Year - Winter



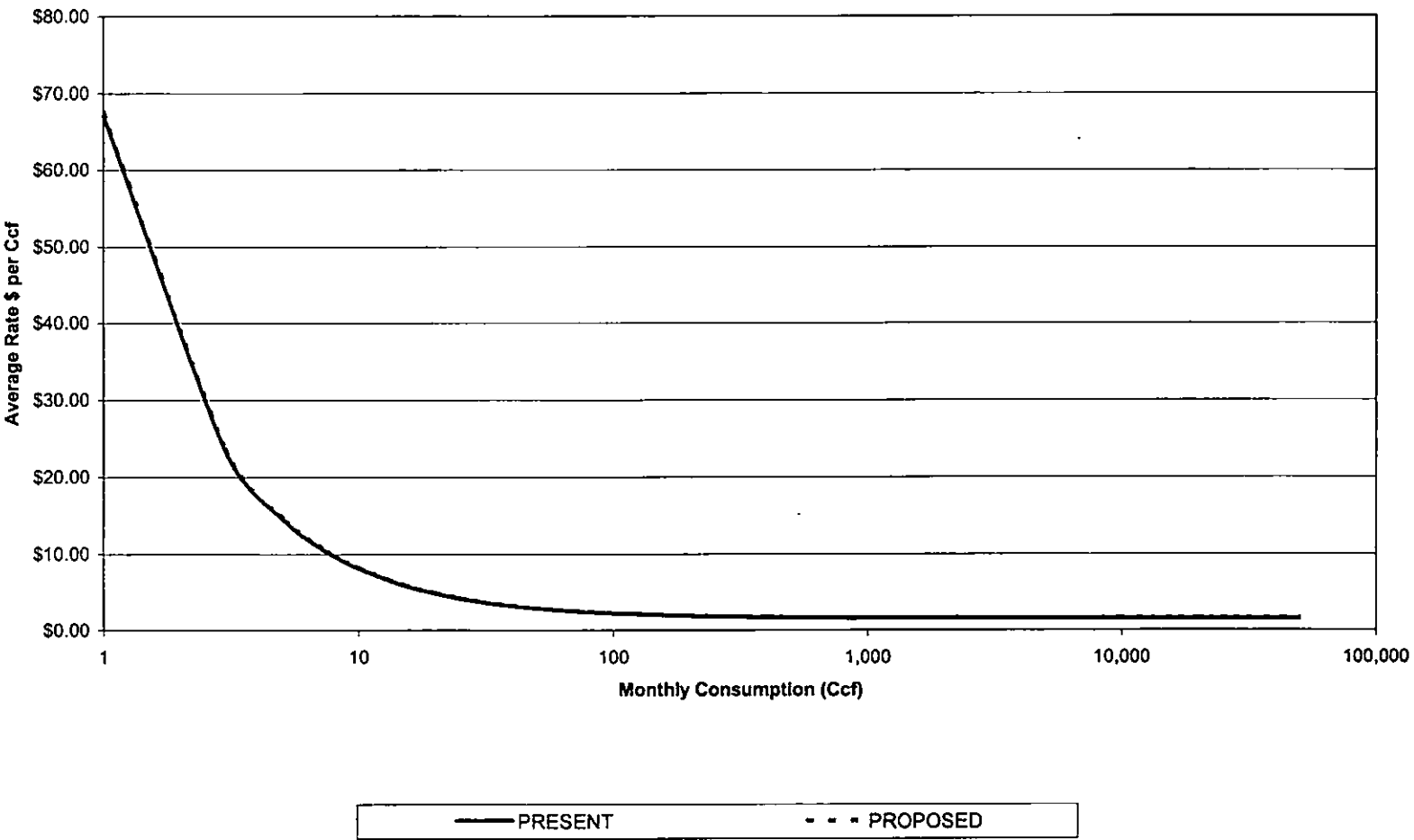
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES
Large Commercial and Public Authority - Winter**



— PRESENT - - - PROPOSED

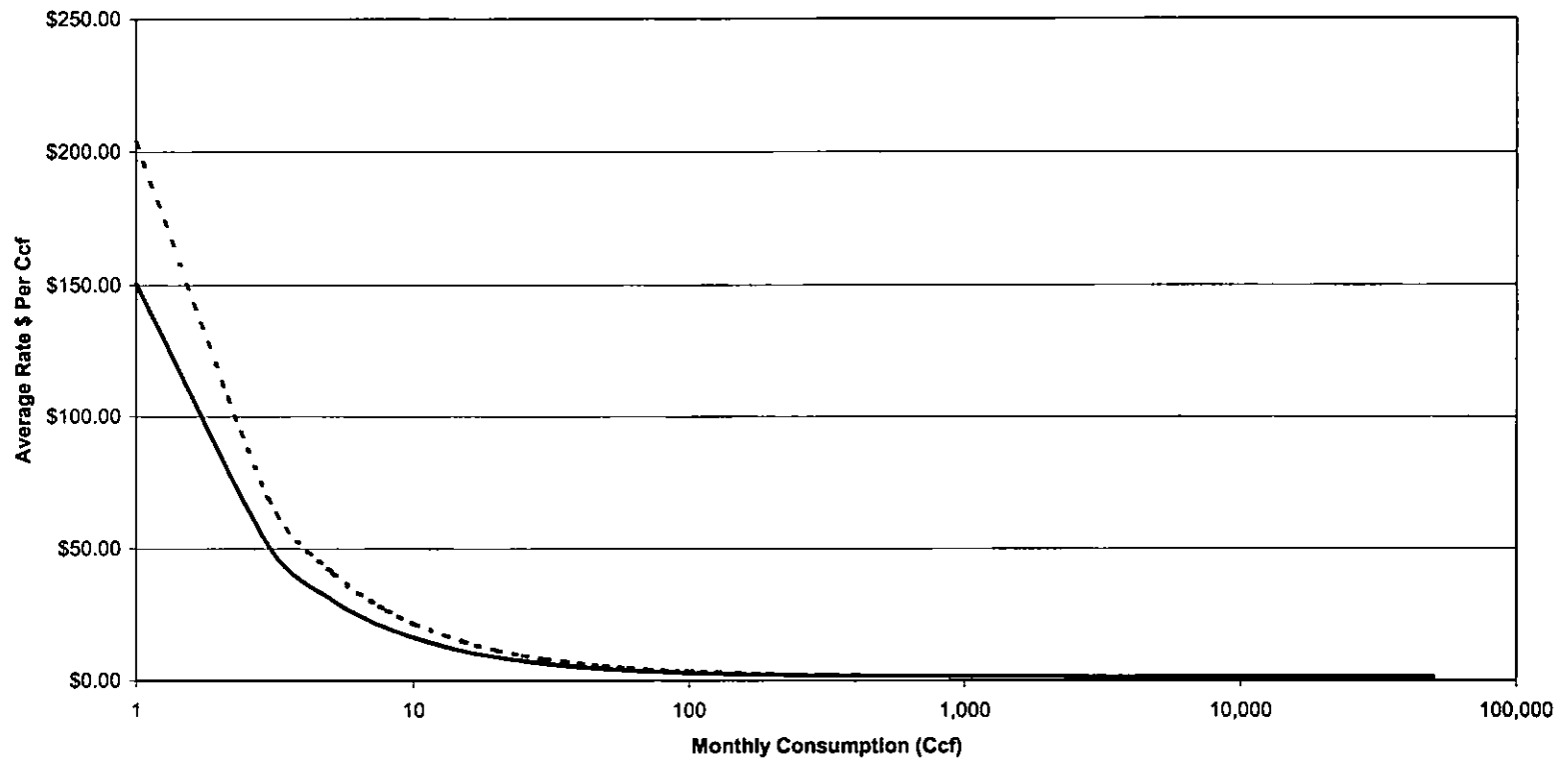
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Small Volume Industrial Service - Winter



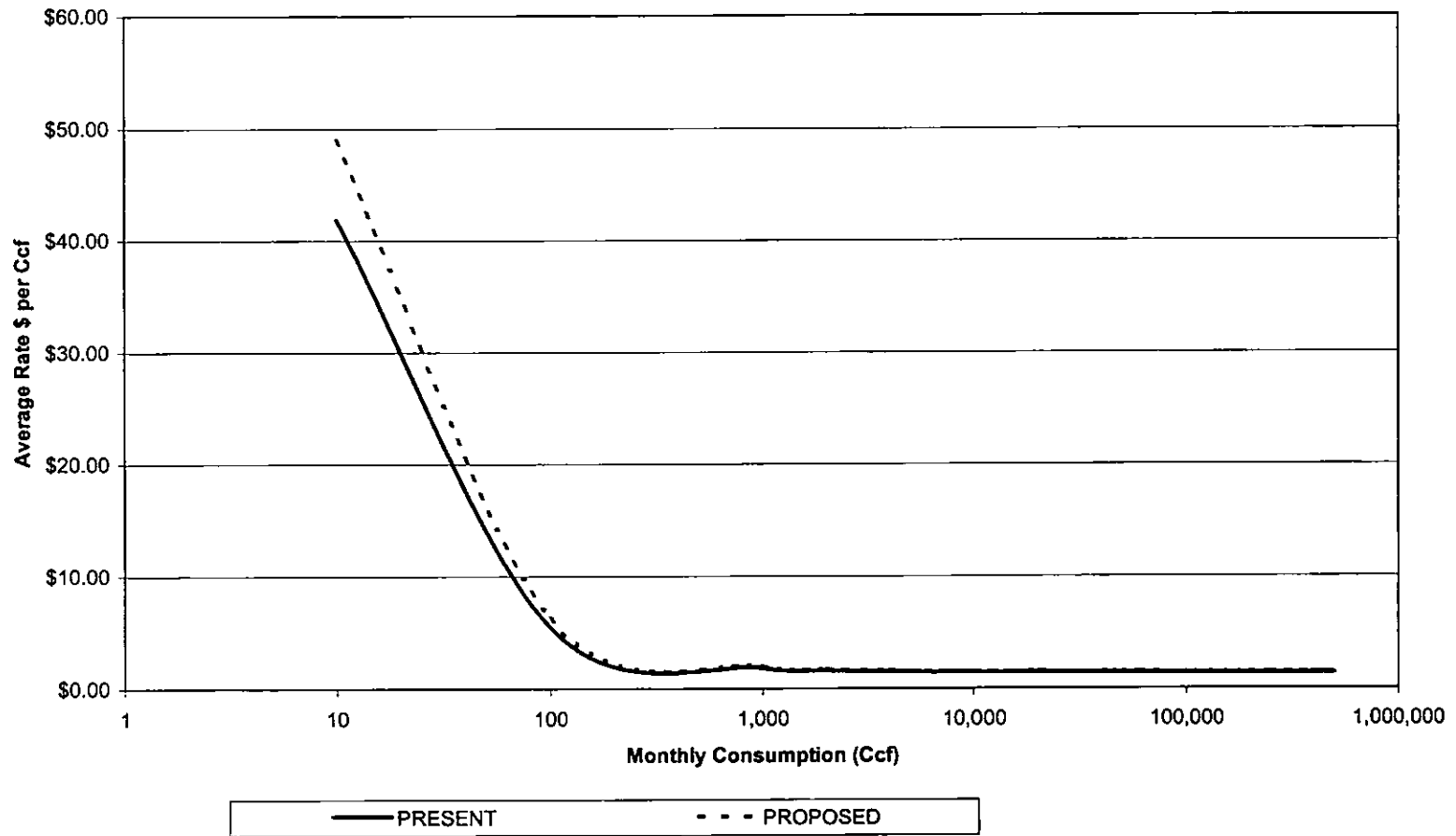
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Intermediate Volume Industrial Service - Winter

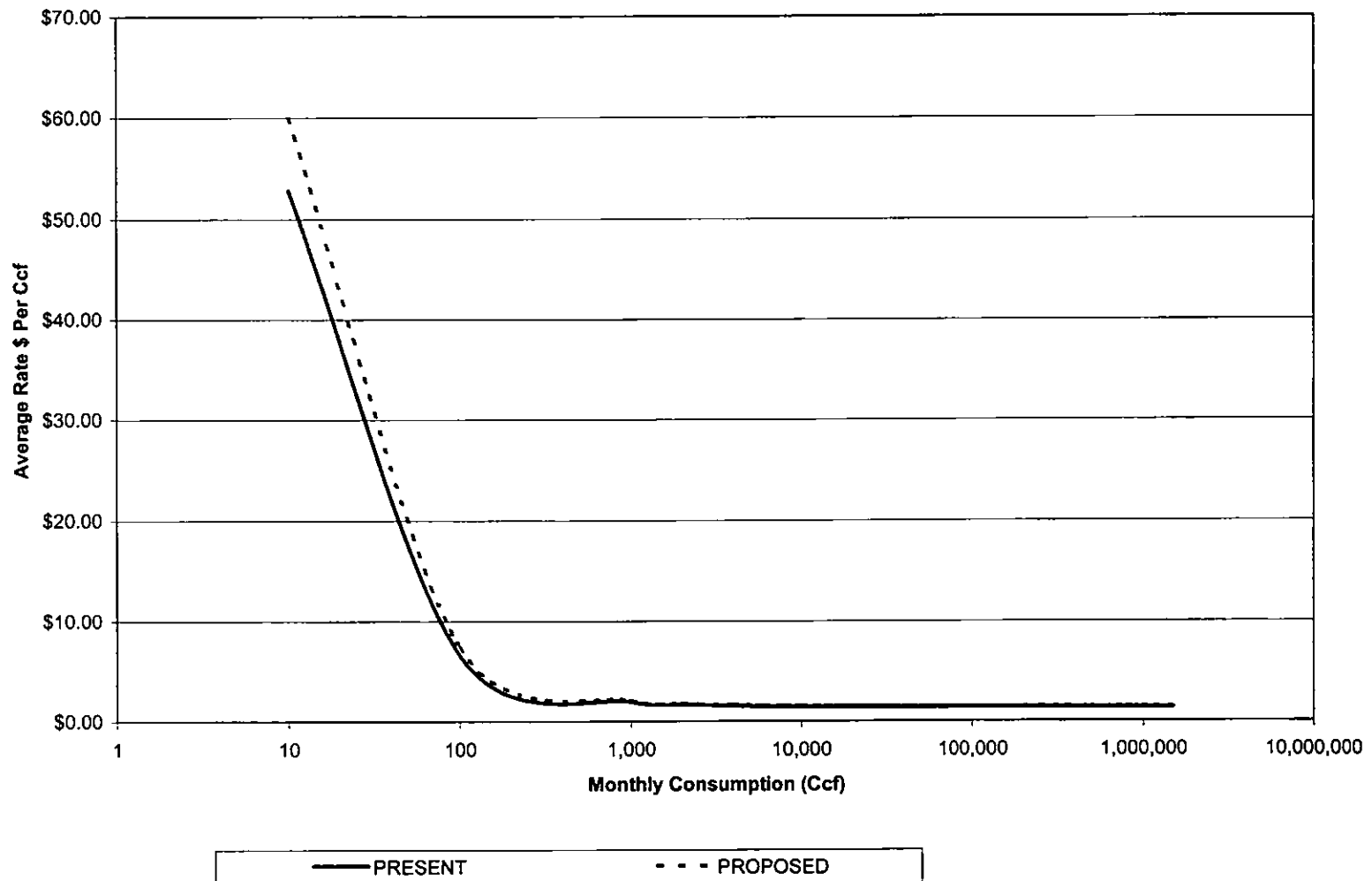


— PRESENT - - - PROPOSED

**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES
Large Volume Industrial Service - Winter**

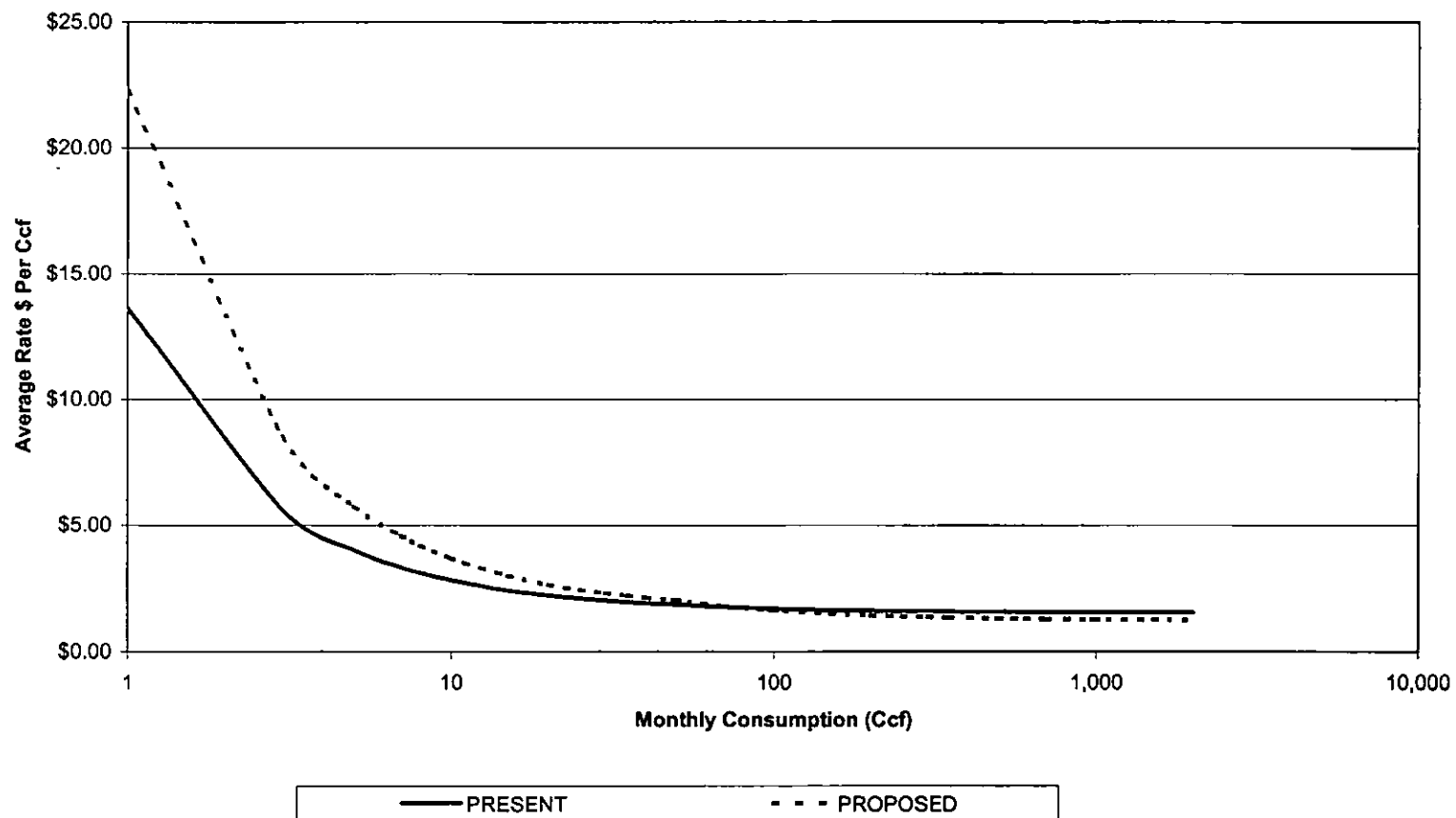


**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES
Large Industrial Service - Winter**



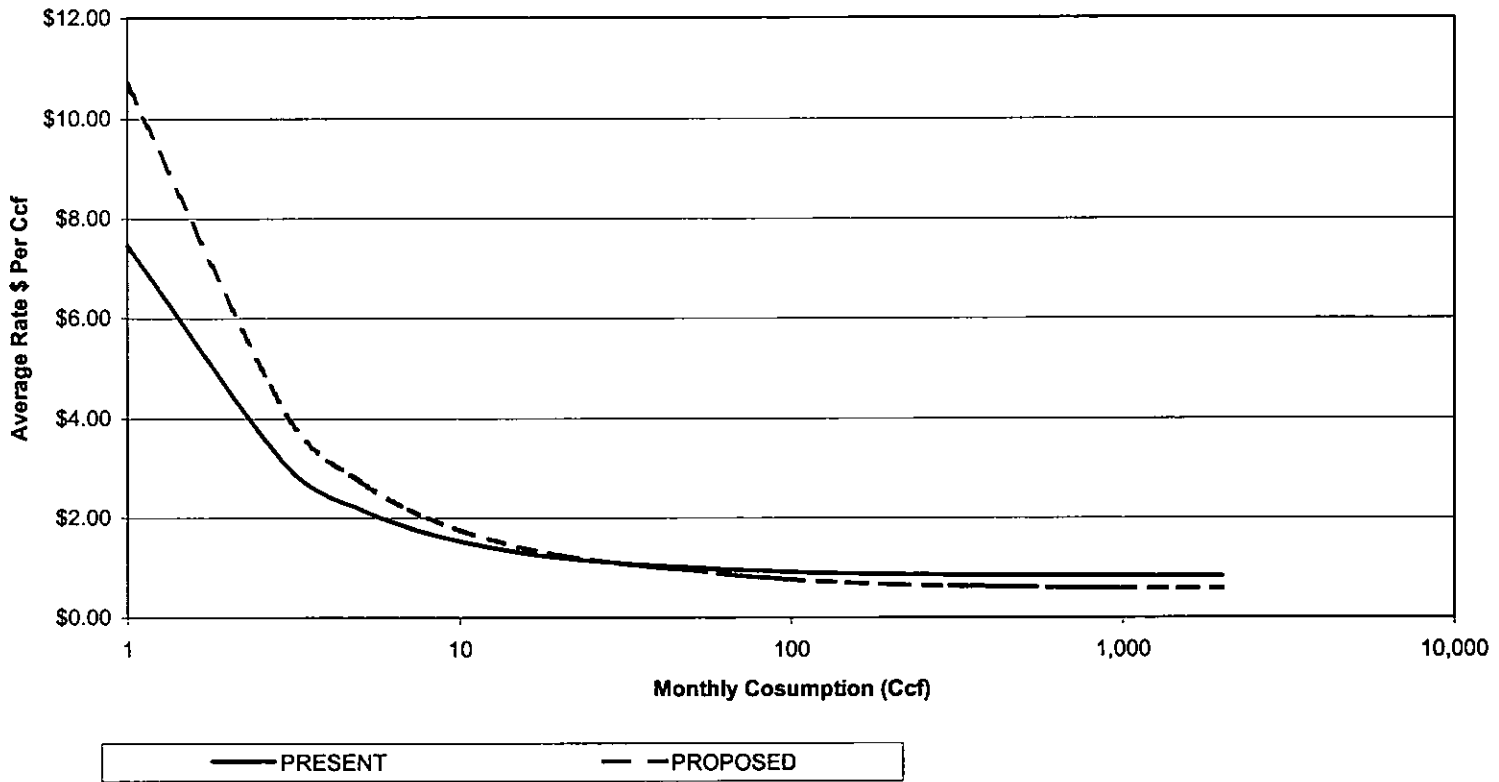
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Residential - Non-Winter



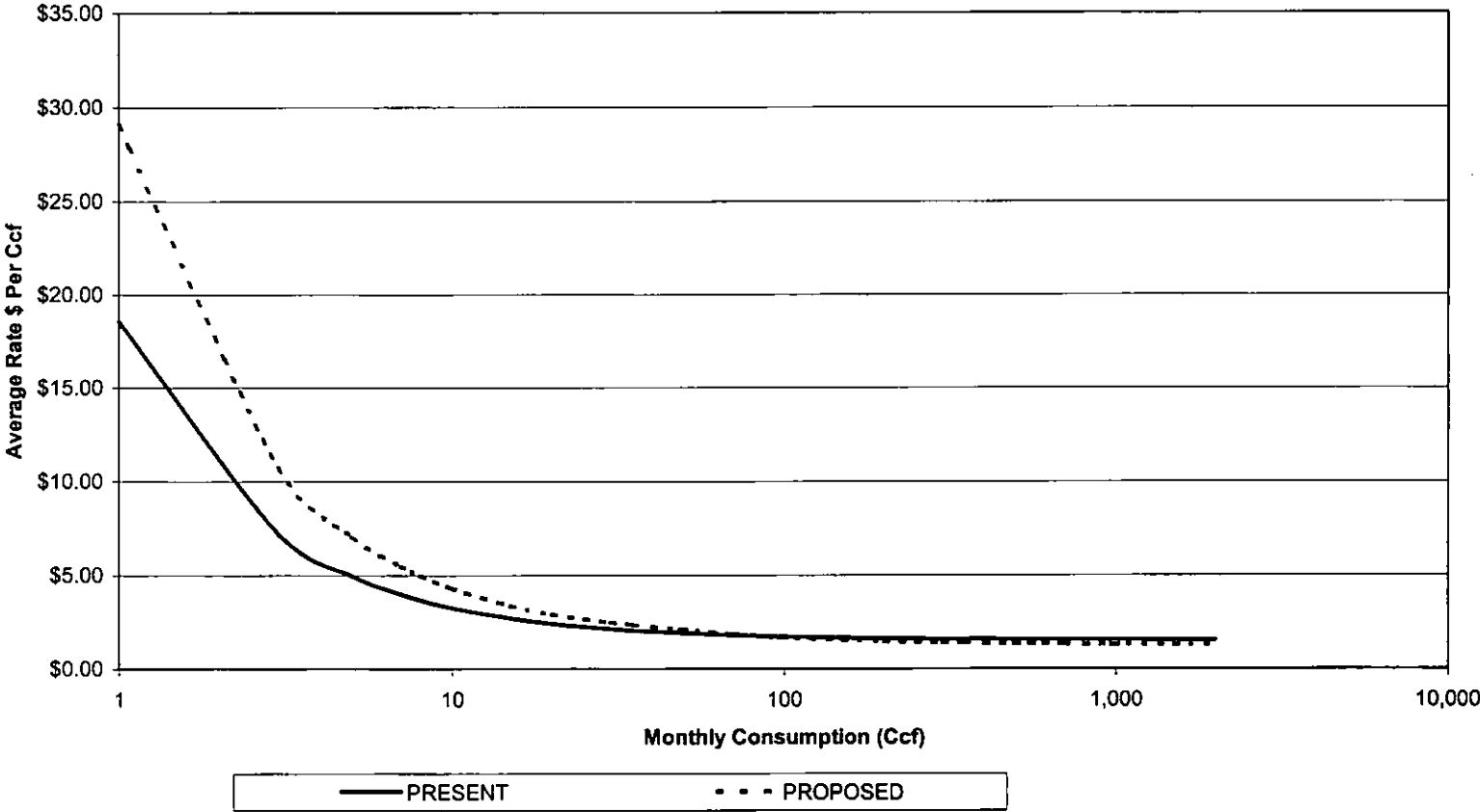
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Low Income Residential Assistance - Non-Winter



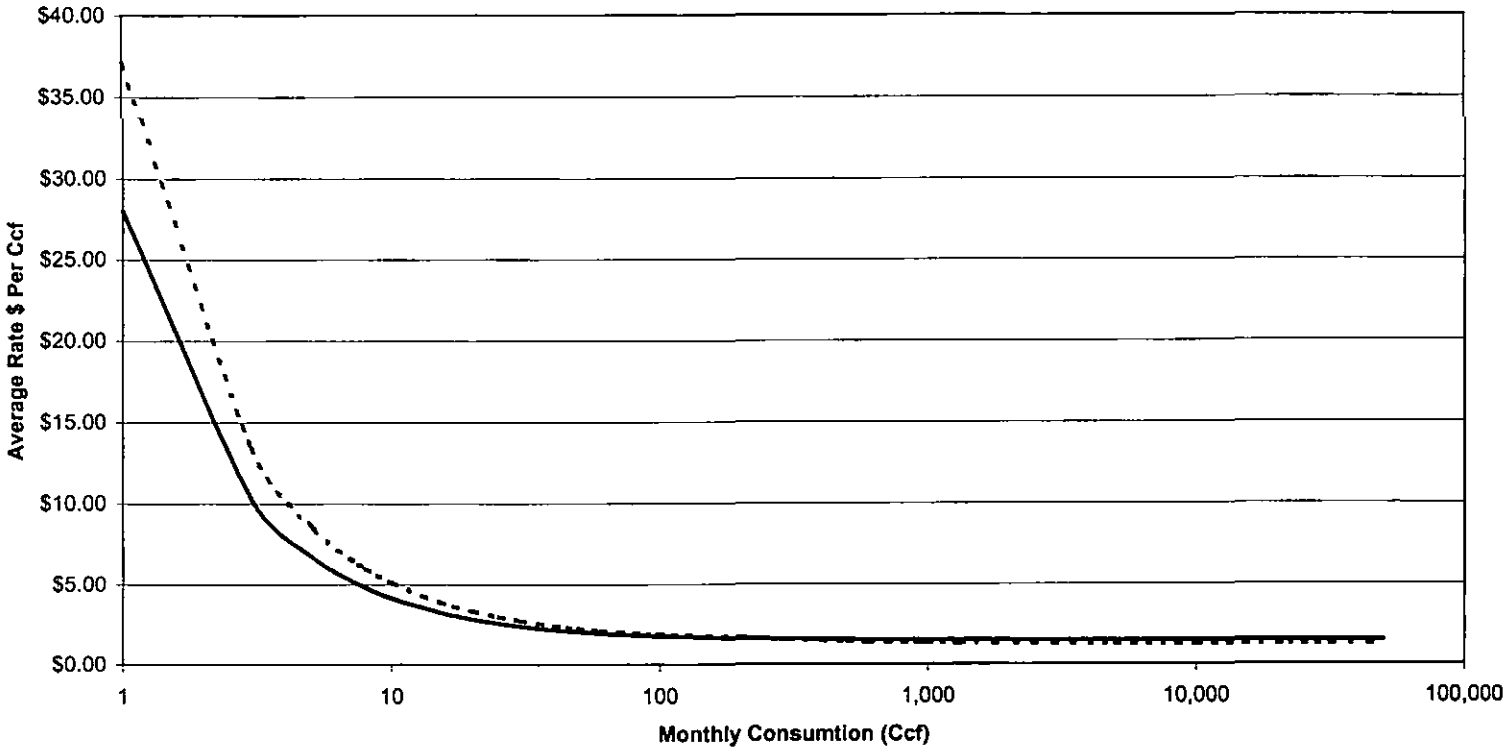
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Small Commercial and Public Authority Less Than 250 Mcf/Year - Non-Winter



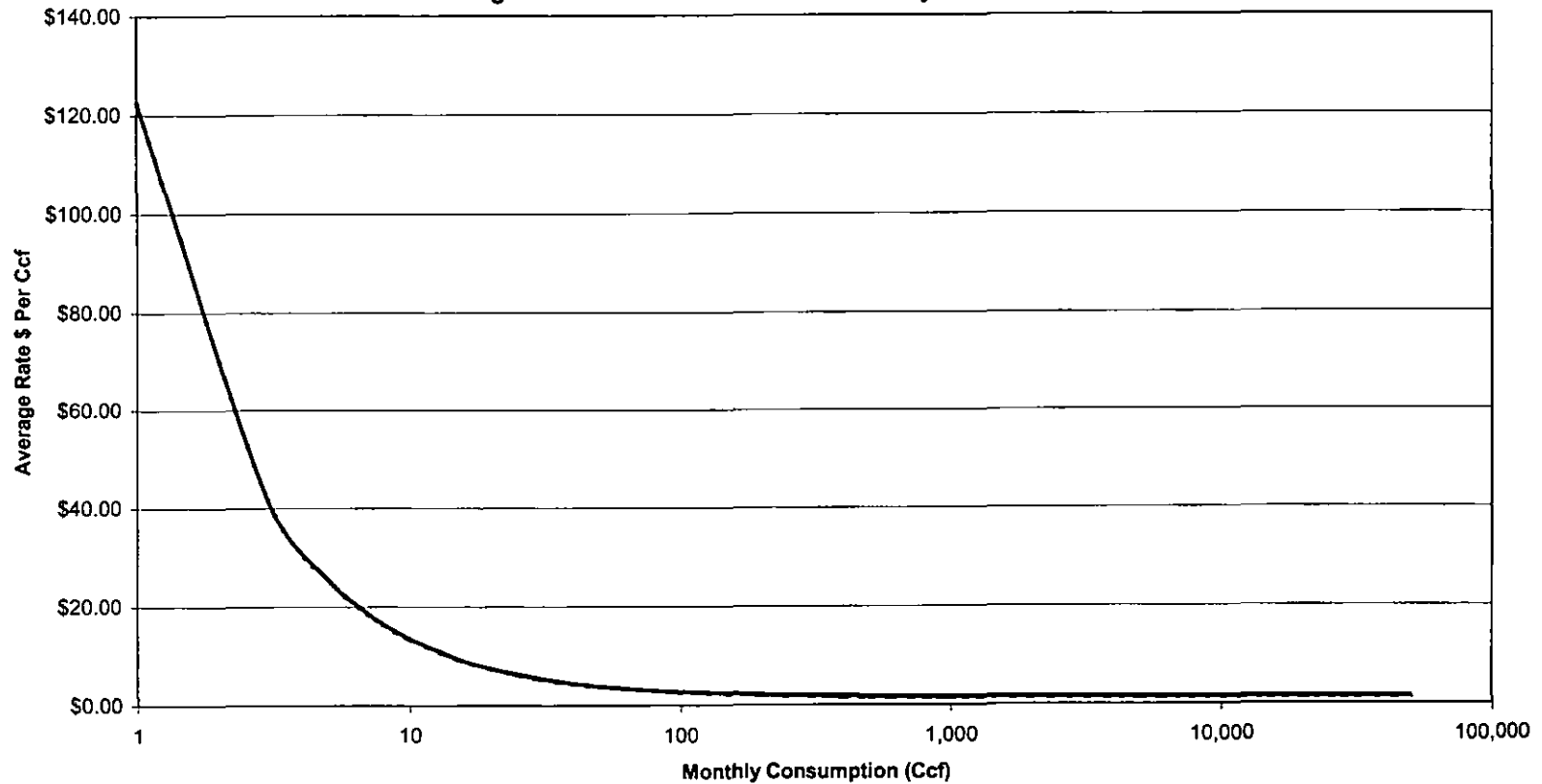
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Small Commercial and Public Authority Greater Than 250 Mcf/Year - Non-Winter



— PRESENT - - - PROPOSED

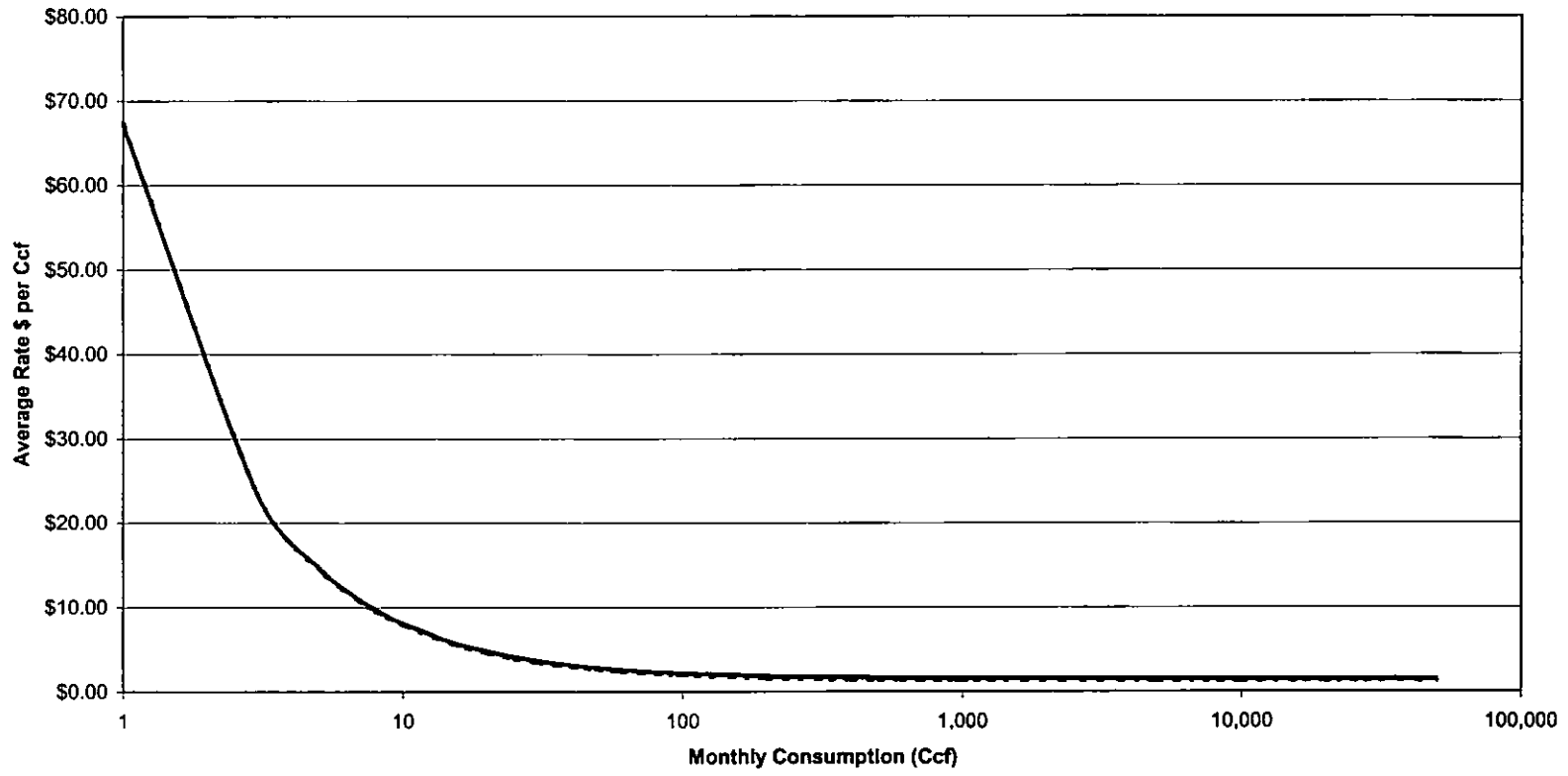
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES
Large Commercial and Public Authority - Non-Winter**



— PRESENT - - - PROPOSED

**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

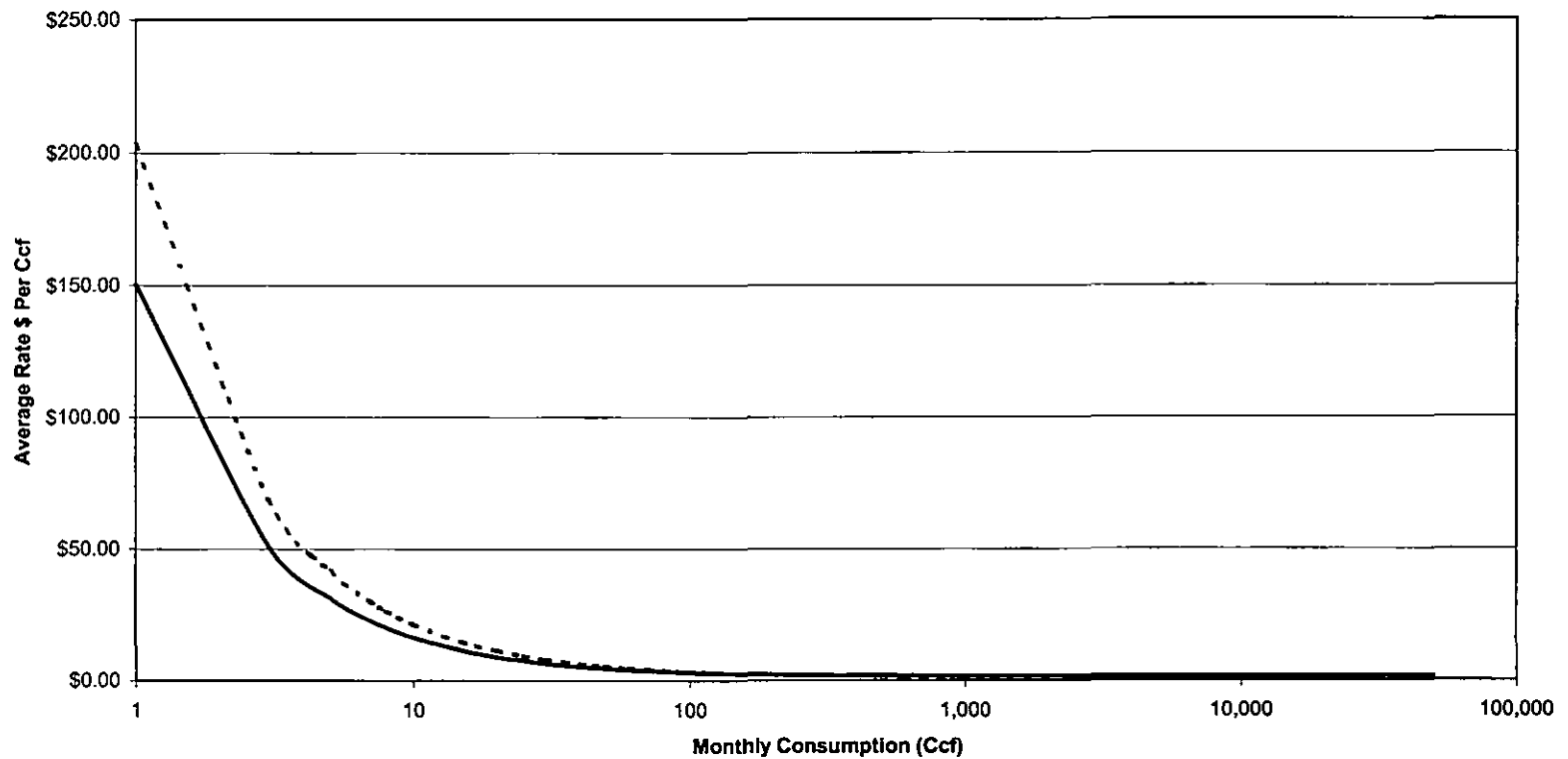
Small Volume Industrial Service - Non-Winter



— PRESENT - - - PROPOSED

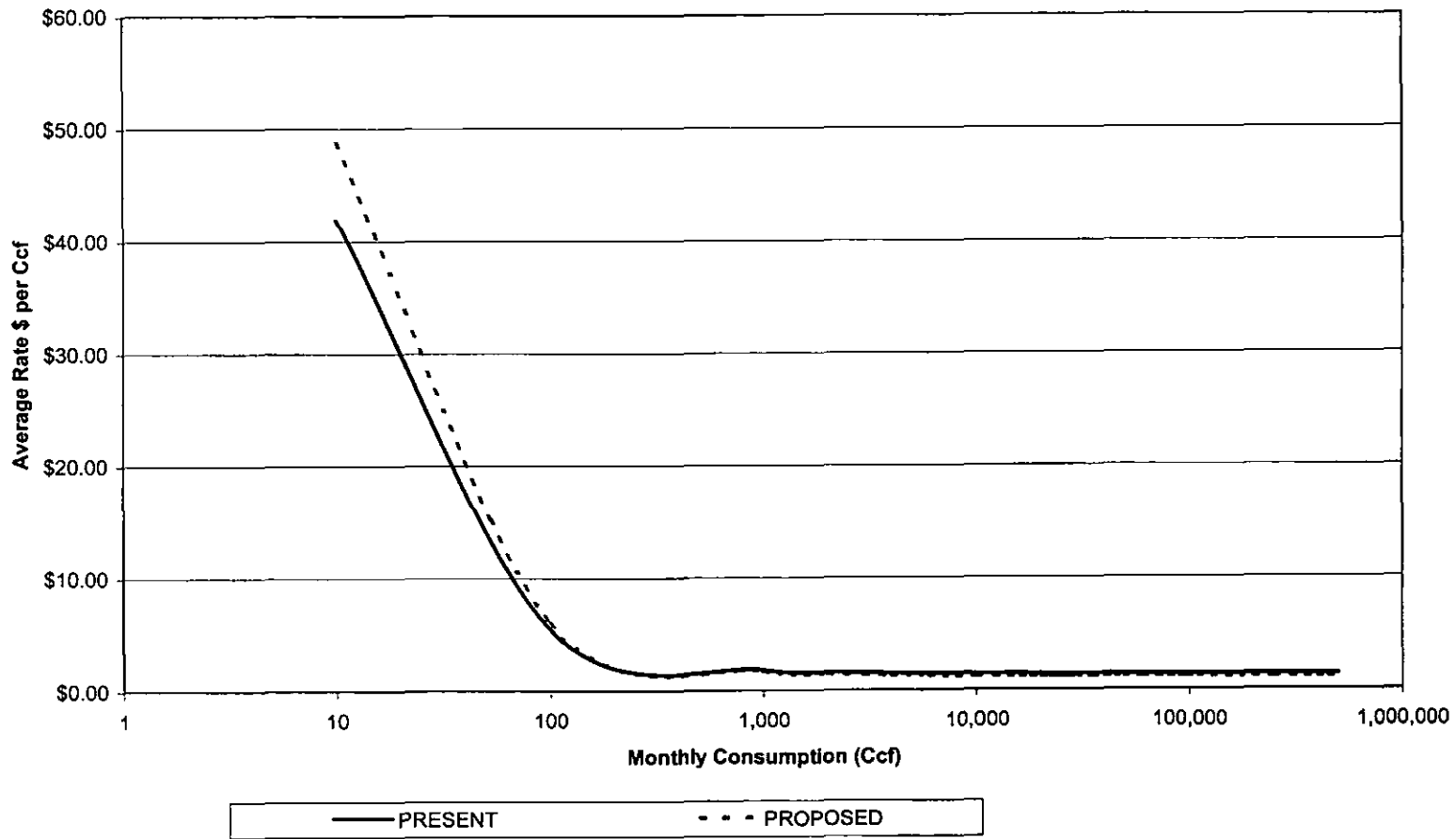
**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES**

Intermediate Volume Industrial Service - Non-Winter

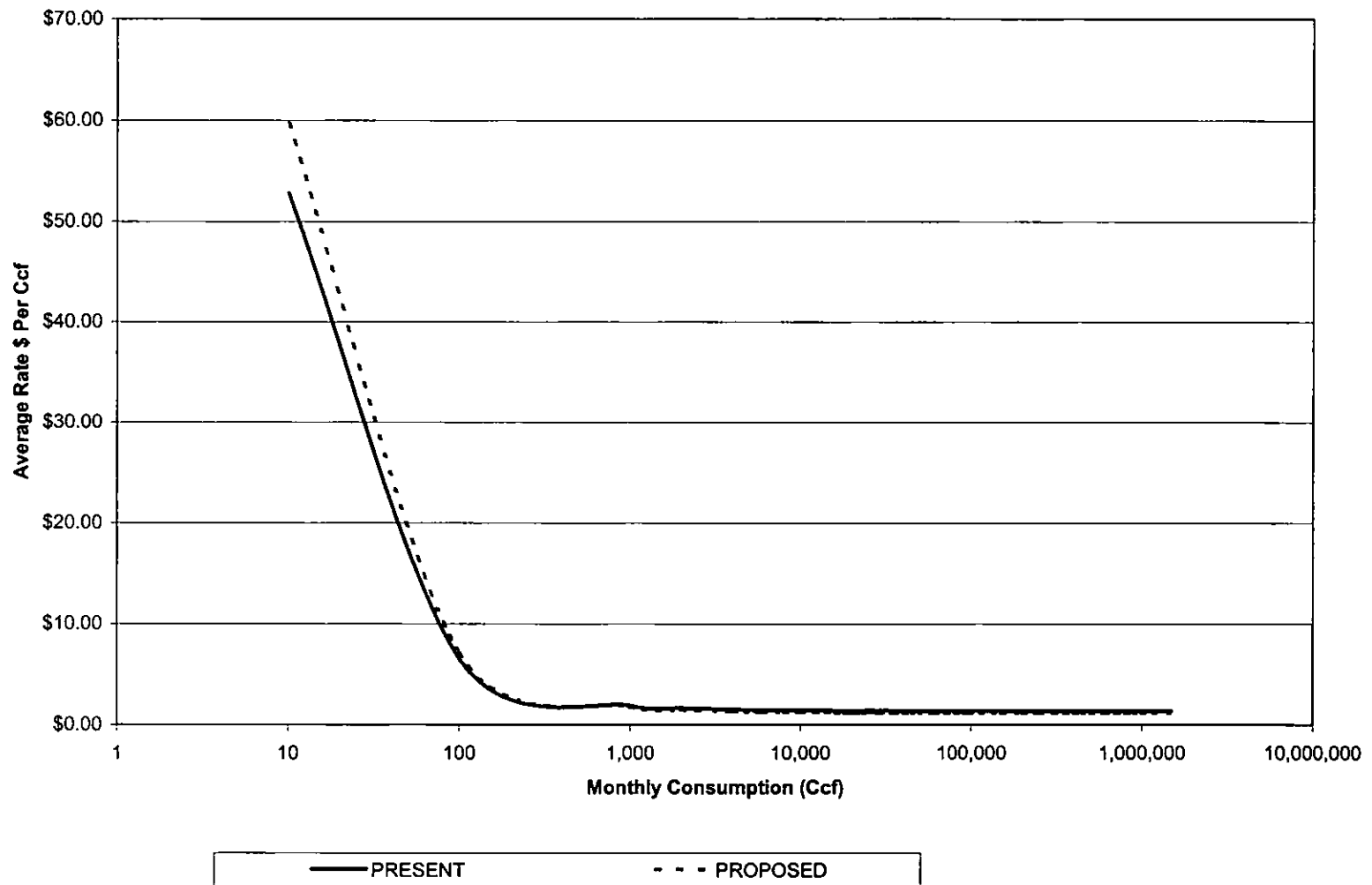


— PRESENT - - - PROPOSED

**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES
Large Volume Industrial Service - Non-Winter**



**NATIONAL FUEL GAS DISTRIBUTION
PENNSYLVANIA DIVISION
PRESENT AND PROPOSED RATES
Large Industrial Service - Non-Winter**



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
RESIDENTIAL - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$12.00	\$20.64
FIRST 50 CCF	\$0.27673	\$0.40948
BALANCE	\$0.19456	\$0.02496
LIRA RIDER	\$0.04557	\$0.05806
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.04128
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	12.00	20.64			8.64	72.00%
1	13.63	22.54	13.63	22.54	8.91	65.37%
3	16.88	26.34	5.63	8.78	9.46	56.04%
5	20.13	30.14	4.03	6.03	10.01	49.73%
7	23.39	33.94	3.34	4.85	10.55	45.10%
8	25.01	35.84	3.13	4.48	10.83	43.30%
10	28.27	39.64	2.83	3.96	11.37	40.22%
15	36.40	49.14	2.43	3.28	12.74	35.00%
20	44.53	58.63	2.23	2.93	14.10	31.66%
25	52.67	68.13	2.11	2.73	15.46	29.35%
30	60.80	77.63	2.03	2.59	16.83	27.68%
35	68.93	87.13	1.97	2.49	18.20	26.40%
40	77.06	96.63	1.93	2.42	19.57	25.40%
45	85.20	106.13	1.89	2.36	20.93	24.57%
50	93.33	115.62	1.87	2.31	22.29	23.88%
60	108.78	130.78	1.81	2.18	22.00	20.22%
70	124.22	145.93	1.77	2.08	21.71	17.48%
80	139.66	161.08	1.75	2.01	21.42	15.34%
90	155.11	176.23	1.72	1.96	21.12	13.62%
100	170.55	191.38	1.71	1.91	20.83	12.21%
150	247.78	267.14	1.65	1.78	19.36	7.81%
200	325.00	342.90	1.63	1.71	17.90	5.51%
250	402.22	418.66	1.61	1.67	16.44	4.09%
300	479.44	494.42	1.60	1.65	14.98	3.12%
350	556.67	570.18	1.59	1.63	13.51	2.43%
400	633.89	645.93	1.58	1.61	12.04	1.90%
450	711.11	721.69	1.58	1.60	10.58	1.49%
500	788.33	797.45	1.58	1.59	9.12	1.16%
600	942.78	948.97	1.57	1.58	6.19	0.66%
700	1,097.22	1,100.49	1.57	1.57	3.27	0.30%
800	1,251.67	1,252.00	1.56	1.57	0.33	0.03%
900	1,406.11	1,403.52	1.56	1.56	(2.59)	-0.18%
1000	1,560.56	1,555.04	1.56	1.56	(5.52)	-0.35%
1500	2,332.78	2,312.62	1.56	1.54	(20.16)	-0.86%
2000	3,105.01	3,070.21	1.55	1.54	(34.80)	-1.12%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
LOW INCOME RESIDENTIAL - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$12.00	\$20.64
FIRST 50 CCF	\$0.27673	\$0.40948
BALANCE	\$0.19456	\$0.02496
AVERAGE LIRA DISCOUNT	-45.090%	-56.587%
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.04128
STATE TAX ADJUSTMENT	0.00000%	0.00000%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	6.59	8.96			2.37	35.96%
1	7.46	9.76	7.46	9.76	2.30	30.83%
3	9.19	11.36	3.06	3.79	2.17	23.61%
5	10.93	12.96	2.19	2.59	2.03	18.57%
7	12.67	14.56	1.81	2.08	1.89	14.92%
8	13.53	15.36	1.69	1.92	1.83	13.53%
10	15.27	16.96	1.53	1.70	1.69	11.07%
15	19.61	20.95	1.31	1.40	1.34	6.83%
20	23.95	24.95	1.20	1.25	1.00	4.18%
25	28.29	28.95	1.13	1.16	0.66	2.33%
30	32.63	32.95	1.09	1.10	0.32	0.98%
35	36.97	36.94	1.06	1.06	(0.03)	-0.08%
40	41.32	40.94	1.03	1.02	(0.38)	-0.92%
45	45.66	44.94	1.01	1.00	(0.72)	-1.58%
50	50.00	48.94	1.00	0.98	(1.06)	-2.12%
60	58.23	55.26	0.97	0.92	(2.97)	-5.10%
70	66.46	61.59	0.95	0.88	(4.87)	-7.33%
80	74.69	67.91	0.93	0.85	(6.78)	-9.08%
90	82.92	74.24	0.92	0.82	(8.68)	-10.47%
100	91.15	80.56	0.91	0.81	(10.59)	-11.62%
150	132.30	112.19	0.88	0.75	(20.11)	-15.20%
200	173.45	143.82	0.87	0.72	(29.63)	-17.08%
250	214.60	175.45	0.86	0.70	(39.15)	-18.24%
300	255.76	207.08	0.85	0.69	(48.68)	-19.03%
350	296.91	238.71	0.85	0.68	(58.20)	-19.60%
400	338.06	270.34	0.85	0.68	(67.72)	-20.03%
450	379.21	301.97	0.84	0.67	(77.24)	-20.37%
500	420.36	333.60	0.84	0.67	(86.76)	-20.64%
600	502.67	396.85	0.84	0.66	(105.82)	-21.05%
700	584.97	460.11	0.84	0.66	(124.86)	-21.34%
800	667.27	523.37	0.83	0.65	(143.90)	-21.57%
900	749.58	586.63	0.83	0.65	(162.95)	-21.74%
1000	831.88	649.88	0.83	0.65	(182.00)	-21.88%
1500	1,243.40	966.17	0.83	0.64	(277.23)	-22.30%
2000	1,654.91	1,282.46	0.83	0.64	(372.45)	-22.51%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
SMALL COMMERCIAL & PUBLIC AUTHORITY (LESS THAN 250 MCF per YEAR) - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$17.00	\$27.50
FIRST 50 CCF	\$0.26041	\$0.42290
BALANCE	\$0.22994	\$0.12321
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.01083
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	17.00	27.50			10.50	61.76%
1	18.56	29.32	18.56	29.32	10.76	57.97%
3	21.69	32.97	7.23	10.99	11.28	52.01%
5	24.82	36.62	4.96	7.32	11.80	47.54%
7	27.95	40.27	3.99	5.75	12.32	44.08%
8	29.52	42.10	3.69	5.26	12.58	42.62%
10	32.65	45.75	3.27	4.58	13.10	40.12%
15	40.47	54.87	2.70	3.66	14.40	35.58%
20	48.29	63.99	2.41	3.20	15.70	32.51%
25	56.12	73.12	2.24	2.92	17.00	30.29%
30	63.94	82.24	2.13	2.74	18.30	28.62%
35	71.77	91.36	2.05	2.61	19.59	27.30%
40	79.59	100.48	1.99	2.51	20.89	26.25%
45	87.41	109.61	1.94	2.44	22.20	25.40%
50	95.24	118.73	1.90	2.37	23.49	24.66%
60	110.58	133.98	1.84	2.23	23.40	21.16%
70	125.92	149.23	1.80	2.13	23.31	18.51%
80	141.26	164.48	1.77	2.06	23.22	16.44%
90	156.61	179.73	1.74	2.00	23.12	14.76%
100	171.95	194.98	1.72	1.95	23.03	13.39%
150	248.66	271.22	1.66	1.81	22.56	9.07%
200	325.38	347.47	1.63	1.74	22.09	6.79%
250	402.09	423.71	1.61	1.69	21.62	5.38%
300	478.80	499.96	1.60	1.67	21.16	4.42%
350	555.51	576.20	1.59	1.65	20.69	3.72%
400	632.23	652.45	1.58	1.63	20.22	3.20%
450	708.94	728.69	1.58	1.62	19.75	2.79%
500	785.65	804.94	1.57	1.61	19.29	2.46%
600	939.08	957.43	1.57	1.60	18.35	1.95%
700	1,092.51	1,109.92	1.56	1.59	17.41	1.59%
800	1,245.93	1,262.41	1.56	1.58	16.48	1.32%
900	1,399.36	1,414.90	1.55	1.57	15.54	1.11%
1000	1,552.78	1,567.39	1.55	1.57	14.61	0.94%
1500	2,319.91	2,329.85	1.55	1.55	9.94	0.43%
2000	3,087.04	3,092.30	1.54	1.55	5.26	0.17%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
SMALL COMMERCIAL & PUBLIC AUTHORITY (GREATER THAN 250 MCF per YEAR) - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$26.50	\$35.50
FIRST 200 CCF	\$0.19583	\$0.40873
BALANCE	\$0.18271	\$0.11158
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.01083
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	26.50	35.50			9.00	33.96%
1	28.00	37.31	28.00	37.31	9.31	33.25%
3	31.00	40.93	10.33	13.64	9.93	32.03%
5	34.00	44.55	6.80	8.91	10.55	31.03%
7	37.00	48.17	5.29	6.88	11.17	30.19%
8	38.50	49.98	4.81	6.25	11.48	29.82%
10	41.50	53.60	4.15	5.36	12.10	29.16%
15	49.00	62.66	3.27	4.18	13.66	27.88%
20	56.50	71.71	2.83	3.59	15.21	26.92%
25	64.00	80.76	2.56	3.23	16.76	26.19%
30	71.50	89.81	2.38	2.99	18.31	25.61%
35	79.01	98.87	2.26	2.82	19.86	25.14%
40	86.51	107.92	2.16	2.70	21.41	24.75%
45	94.01	116.97	2.09	2.60	22.96	24.42%
50	101.51	126.02	2.03	2.52	24.51	24.15%
60	116.51	144.13	1.94	2.40	27.62	23.71%
70	131.51	162.23	1.88	2.32	30.72	23.36%
80	146.51	180.33	1.83	2.25	33.82	23.08%
90	161.51	198.44	1.79	2.20	36.93	22.87%
100	176.52	216.54	1.77	2.17	40.02	22.67%
200	326.53	397.59	1.63	1.99	71.06	21.76%
300	475.23	548.91	1.58	1.83	73.68	15.50%
400	623.94	700.24	1.56	1.75	76.30	12.23%
500	772.64	851.57	1.55	1.70	78.93	10.22%
600	921.34	1,002.90	1.54	1.67	81.56	8.85%
700	1,070.05	1,154.23	1.53	1.65	84.18	7.87%
800	1,218.75	1,305.55	1.52	1.63	86.80	7.12%
900	1,367.45	1,456.88	1.52	1.62	89.43	6.54%
1000	1,516.15	1,608.21	1.52	1.61	92.06	6.07%
5000	7,464.27	7,661.33	1.49	1.53	197.06	2.64%
10000	14,899.42	15,227.73	1.49	1.52	328.31	2.20%
15000	22,334.57	22,794.13	1.49	1.52	459.56	2.06%
20000	29,769.72	30,360.53	1.49	1.52	590.81	1.98%
25000	37,204.87	37,926.93	1.49	1.52	722.06	1.94%
50000	74,380.62	75,758.93	1.49	1.52	1,378.31	1.85%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
LARGE COMMERCIAL & PUBLIC AUTHORITY - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$121.01	\$121.01
FIRST 3,000 CCF	\$0.12753	\$0.20976
NEXT 17,000 CCF	\$0.11802	\$0.19391
BALANCE	\$0.10059	\$0.16487
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.01083
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	121.01	121.01			0.00	0.00%
1	122.44	122.62	122.44	122.62	0.18	0.15%
3	125.31	125.84	41.77	41.95	0.53	0.42%
5	128.17	129.07	25.63	25.81	0.90	0.70%
7	131.03	132.29	18.72	18.90	1.26	0.96%
8	132.46	133.90	16.56	16.74	1.44	1.09%
10	135.33	137.12	13.53	13.71	1.79	1.32%
15	142.49	145.18	9.50	9.68	2.69	1.89%
20	149.65	153.24	7.48	7.66	3.59	2.40%
25	156.81	161.30	6.27	6.45	4.49	2.86%
30	163.97	169.35	5.47	5.65	5.38	3.28%
35	171.12	177.41	4.89	5.07	6.29	3.68%
40	178.28	185.47	4.46	4.64	7.19	4.03%
45	185.44	193.53	4.12	4.30	8.09	4.36%
50	192.60	201.58	3.85	4.03	8.98	4.66%
60	206.92	217.70	3.45	3.63	10.78	5.21%
70	221.24	233.81	3.16	3.34	12.57	5.68%
80	235.56	249.93	2.94	3.12	14.37	6.10%
90	249.88	266.04	2.78	2.96	16.16	6.47%
100	264.20	282.16	2.64	2.82	17.96	6.80%
200	407.38	443.30	2.04	2.22	35.92	8.82%
300	550.57	604.45	1.84	2.01	53.88	9.79%
400	693.75	765.59	1.73	1.91	71.84	10.36%
500	836.94	926.74	1.67	1.85	89.80	10.73%
600	980.12	1,087.89	1.63	1.81	107.77	11.00%
700	1,123.31	1,249.03	1.60	1.78	125.72	11.19%
800	1,266.49	1,410.18	1.58	1.76	143.69	11.35%
900	1,409.68	1,571.32	1.57	1.75	161.64	11.47%
1000	1,552.86	1,732.47	1.55	1.73	179.61	11.57%
5000	7,261.24	8,146.61	1.45	1.63	885.37	12.19%
10000	14,372.94	16,124.66	1.44	1.61	1,751.72	12.19%
15000	21,484.64	24,102.71	1.43	1.61	2,618.07	12.19%
20000	28,596.34	32,080.76	1.43	1.60	3,484.42	12.18%
25000	35,620.89	39,913.61	1.42	1.60	4,292.72	12.05%
50000	70,743.64	79,077.86	1.41	1.58	8,334.22	11.78%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
SMALL VOLUME INDUSTRIAL - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$65.60	\$65.97
BALANCE	\$0.19760	\$0.18761
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.01083
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	65.60	65.97			0.37	0.56%
1	67.10	67.56	67.10	67.56	0.46	0.69%
3	70.11	70.74	23.37	23.58	0.63	0.90%
5	73.11	73.92	14.62	14.78	0.81	1.11%
7	76.11	77.10	10.87	11.01	0.99	1.30%
8	77.62	78.68	9.70	9.84	1.06	1.37%
10	80.62	81.86	8.06	8.19	1.24	1.54%
15	88.13	89.81	5.88	5.99	1.68	1.91%
20	95.64	97.76	4.78	4.89	2.12	2.22%
25	103.15	105.70	4.13	4.23	2.55	2.47%
30	110.66	113.65	3.69	3.79	2.99	2.70%
35	118.17	121.60	3.38	3.47	3.43	2.90%
40	125.68	129.54	3.14	3.24	3.86	3.07%
45	133.19	137.49	2.96	3.06	4.30	3.23%
50	140.70	145.44	2.81	2.91	4.74	3.37%
60	155.72	161.33	2.60	2.69	5.61	3.60%
70	170.73	177.22	2.44	2.53	6.49	3.80%
80	185.75	193.11	2.32	2.41	7.36	3.96%
90	200.77	209.01	2.23	2.32	8.24	4.10%
100	215.79	224.90	2.16	2.25	9.11	4.22%
200	365.98	383.83	1.83	1.92	17.85	4.88%
300	516.18	542.76	1.72	1.81	26.58	5.15%
400	666.37	701.69	1.67	1.75	35.32	5.30%
500	816.56	860.63	1.63	1.72	44.07	5.40%
600	966.75	1,019.56	1.61	1.70	52.81	5.46%
700	1,116.94	1,178.49	1.60	1.68	61.55	5.51%
800	1,267.14	1,337.42	1.58	1.67	70.28	5.55%
900	1,417.33	1,496.35	1.57	1.66	79.02	5.58%
1000	1,567.52	1,655.28	1.57	1.66	87.76	5.60%
5000	7,575.20	8,012.52	1.52	1.60	437.32	5.77%
10000	15,084.80	15,959.07	1.51	1.60	874.27	5.80%
15000	22,594.40	23,905.62	1.51	1.59	1,311.22	5.80%
20000	30,104.00	31,852.17	1.51	1.59	1,748.17	5.81%
25000	37,613.60	39,798.72	1.50	1.59	2,185.12	5.81%
50000	75,161.60	79,531.47	1.50	1.59	4,369.87	5.81%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
INTERMEDIATE VOLUME INDUSTRIAL SERVICE - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$149.00	\$201.91
FIRST 3,000 CCF	\$0.14737	\$0.14664
NEXT 17,000 CCF	\$0.10917	\$0.10844
BALANCE	\$0.07927	\$0.07854
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.01083
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	149.00	201.91			52.91	35.51%
1	150.45	203.46	150.45	203.46	53.01	35.23%
3	153.36	206.56	51.12	68.85	53.20	34.69%
5	156.26	209.65	31.25	41.93	53.39	34.17%
7	159.16	212.75	22.74	30.39	53.59	33.67%
8	160.61	214.30	20.08	26.79	53.69	33.43%
10	163.52	217.39	16.35	21.74	53.87	32.94%
15	170.78	225.14	11.39	15.01	54.36	31.83%
20	178.03	232.88	8.90	11.64	54.85	30.81%
25	185.29	240.62	7.41	9.62	55.33	29.86%
30	192.55	248.36	6.42	8.28	55.81	28.98%
35	199.81	256.10	5.71	7.32	56.29	28.17%
40	207.07	263.84	5.18	6.60	56.77	27.42%
45	214.33	271.59	4.76	6.04	57.26	26.72%
50	221.58	279.33	4.43	5.59	57.75	26.06%
60	236.10	294.81	3.94	4.91	58.71	24.87%
70	250.62	310.29	3.58	4.43	59.67	23.81%
80	265.14	325.78	3.31	4.07	60.64	22.87%
90	279.65	341.26	3.11	3.79	61.61	22.03%
100	294.17	356.74	2.94	3.57	62.57	21.27%
200	439.34	511.58	2.20	2.56	72.24	16.44%
300	584.51	666.41	1.95	2.22	81.90	14.01%
400	729.68	821.25	1.82	2.05	91.57	12.55%
500	874.85	976.08	1.75	1.95	101.23	11.57%
600	1,020.01	1,130.91	1.70	1.88	110.90	10.87%
700	1,165.18	1,285.75	1.66	1.84	120.57	10.35%
800	1,310.35	1,440.58	1.64	1.80	130.23	9.94%
900	1,455.52	1,595.42	1.62	1.77	139.90	9.61%
1000	1,600.69	1,750.25	1.60	1.75	149.56	9.34%
5000	7,331.05	7,867.21	1.47	1.57	536.16	7.31%
10000	14,398.50	15,417.91	1.44	1.54	1,019.41	7.08%
15000	21,465.95	22,968.61	1.43	1.53	1,502.66	7.00%
20000	28,533.40	30,519.31	1.43	1.53	1,985.91	6.96%
25000	35,451.35	37,920.51	1.42	1.52	2,469.16	6.96%
50000	70,041.10	74,926.51	1.40	1.50	4,885.41	6.98%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
LARGE VOLUME INDUSTRIAL - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$404.50	\$474.50
FIRST 1,000 CCF	\$0.11026	\$0.10001
NEXT 19,000 CCF	\$0.09230	\$0.08205
NEXT 180,000 CCF	\$0.07166	\$0.06141
BALANCE	\$0.05811	\$0.04786
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.01083
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	404.50	474.50			70.00	17.31%
10	418.65	489.52	41.87	48.95	70.87	16.93%
100	545.96	624.67	5.46	6.25	78.71	14.42%
1000	1,819.08	1,976.21	1.82	1.98	157.13	8.64%
2000	3,215.70	3,459.96	1.61	1.73	244.26	7.60%
4000	6,008.94	6,427.46	1.50	1.61	418.52	6.96%
6000	8,802.18	9,394.96	1.47	1.57	592.78	6.73%
8000	11,595.42	12,362.46	1.45	1.55	767.04	6.62%
10000	14,388.66	15,329.98	1.44	1.53	941.30	6.54%
12000	17,181.90	18,297.46	1.43	1.52	1,115.56	6.49%
14000	19,975.14	21,264.96	1.43	1.52	1,289.82	6.46%
16000	22,768.38	24,232.46	1.42	1.51	1,464.08	6.43%
18000	25,561.62	27,199.96	1.42	1.51	1,638.34	6.41%
20000	28,354.86	30,167.46	1.42	1.51	1,812.60	6.39%
22000	31,106.82	33,093.68	1.41	1.50	1,986.86	6.39%
24000	33,858.78	36,019.90	1.41	1.50	2,161.12	6.38%
26000	36,610.74	38,946.12	1.41	1.50	2,335.38	6.38%
28000	39,362.70	41,872.34	1.41	1.50	2,509.64	6.38%
30000	42,114.66	44,798.56	1.40	1.49	2,683.90	6.37%
35000	48,994.56	52,114.11	1.40	1.49	3,119.55	6.37%
40000	55,874.46	59,429.66	1.40	1.49	3,555.20	6.36%
45000	62,754.36	66,745.21	1.39	1.48	3,990.85	6.36%
50000	69,634.26	74,060.76	1.39	1.48	4,426.50	6.36%
60000	83,394.06	88,691.86	1.39	1.48	5,297.80	6.35%
70000	97,153.86	103,322.96	1.39	1.48	6,169.10	6.35%
80000	110,913.66	117,954.06	1.39	1.47	7,040.40	6.35%
90000	124,673.46	132,585.16	1.39	1.47	7,911.70	6.35%
95000	131,553.36	139,900.71	1.38	1.47	8,347.35	6.35%
100000	138,433.26	147,216.26	1.38	1.47	8,783.00	6.34%
150000	207,232.26	220,371.76	1.38	1.47	13,139.50	6.34%
200000	276,031.26	293,527.26	1.38	1.47	17,496.00	6.34%
250000	344,152.76	366,005.26	1.38	1.46	21,852.50	6.35%
300000	412,274.26	438,483.26	1.37	1.46	26,209.00	6.36%
350000	480,395.76	510,961.26	1.37	1.46	30,565.50	6.36%
400000	548,517.26	583,439.26	1.37	1.46	34,922.00	6.37%
450000	616,638.76	655,917.26	1.37	1.46	39,278.50	6.37%
500000	684,760.26	728,395.26	1.37	1.46	43,635.00	6.37%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
LARGE INDUSTRIAL - WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$514.50	\$584.50
FIRST 1,000 CCF	\$0.08826	\$0.07801
NEXT 19,000 CCF	\$0.07030	\$0.06005
NEXT 180,000 CCF	\$0.04967	\$0.03942
BALANCE	\$0.03612	\$0.02587
DISTRIBUTION CHARGE	\$0.03078	\$0.04632
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.34718
GAS ADJUSTMENT CHARGE	(\$0.00059)	(\$0.00263)
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.01083
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	514.50	584.50			70.00	13.61%
10	528.43	599.30	52.84	59.93	70.87	13.41%
100	653.76	732.47	6.54	7.32	78.71	12.04%
1000	1,907.08	2,064.21	1.91	2.06	157.13	8.24%
2000	3,281.70	3,525.96	1.64	1.76	244.26	7.44%
4000	6,030.94	6,449.48	1.51	1.61	418.52	6.94%
6000	8,780.18	9,372.96	1.46	1.58	592.78	6.75%
8000	11,529.42	12,296.48	1.44	1.54	767.04	6.65%
10000	14,278.66	15,219.96	1.43	1.52	941.30	6.59%
12000	17,027.90	18,143.46	1.42	1.51	1,115.56	6.55%
14000	19,777.14	21,066.96	1.41	1.50	1,289.82	6.52%
16000	22,526.38	23,990.46	1.41	1.50	1,464.08	6.50%
18000	25,275.62	26,913.96	1.40	1.50	1,638.34	6.48%
20000	28,024.86	29,837.46	1.40	1.49	1,812.60	6.47%
22000	30,732.84	32,719.70	1.40	1.49	1,986.86	6.46%
24000	33,440.82	35,601.94	1.39	1.48	2,161.12	6.46%
26000	36,148.80	38,484.18	1.39	1.48	2,335.38	6.46%
28000	38,856.78	41,366.42	1.39	1.48	2,509.64	6.46%
30000	41,564.76	44,248.66	1.39	1.47	2,683.90	6.46%
35000	48,334.71	51,454.26	1.38	1.47	3,119.55	6.45%
40000	55,104.66	58,659.86	1.38	1.47	3,555.20	6.45%
45000	61,874.61	65,865.46	1.37	1.46	3,990.85	6.45%
50000	68,644.56	73,071.06	1.37	1.46	4,426.50	6.45%
60000	82,184.46	87,482.26	1.37	1.46	5,297.80	6.45%
70000	95,724.36	101,893.46	1.37	1.46	6,169.10	6.44%
80000	109,264.26	116,304.66	1.37	1.45	7,040.40	6.44%
90000	122,804.16	130,715.86	1.36	1.45	7,911.70	6.44%
95000	129,574.11	137,921.46	1.36	1.45	8,347.35	6.44%
100000	136,344.06	145,127.06	1.36	1.45	8,783.00	6.44%
150000	204,043.56	217,183.06	1.36	1.45	13,139.50	6.44%
200000	271,743.06	289,239.06	1.36	1.45	17,496.00	6.44%
250000	338,765.06	360,617.56	1.36	1.44	21,852.50	6.45%
300000	405,787.06	431,996.06	1.35	1.44	26,209.00	6.46%
350000	472,809.06	503,374.56	1.35	1.44	30,565.50	6.46%
400000	539,831.06	574,753.06	1.35	1.44	34,922.00	6.47%
450000	606,853.06	646,131.56	1.35	1.44	39,278.50	6.47%
500000	673,875.06	717,510.06	1.35	1.44	43,635.00	6.48%
600000	807,919.06	860,267.06	1.35	1.43	52,348.00	6.48%
700000	941,963.06	1,003,024.06	1.35	1.43	61,061.00	6.48%
800000	1,076,007.06	1,145,781.06	1.35	1.43	69,774.00	6.48%
900000	1,210,051.06	1,288,538.06	1.34	1.43	78,487.00	6.49%
1000000	1,344,095.06	1,431,295.06	1.34	1.43	87,200.00	6.49%
1500000	2,014,315.06	2,145,080.06	1.34	1.43	130,765.00	6.49%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
RESIDENTIAL - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$12.00	\$20.64
FIRST 50 CCF	\$0.27673	\$0.40948
BALANCE	\$0.19456	\$0.02496
LIRA RIDER	\$0.04557	\$0.05806
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00348
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.03478
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	12.00	20.64			8.64	72.00%
1	13.63	22.28	13.63	22.28	8.65	63.46%
3	16.88	25.55	5.63	8.52	8.67	51.36%
5	20.13	28.82	4.03	5.76	8.69	43.17%
7	23.39	32.09	3.34	4.58	8.70	37.20%
8	25.01	33.72	3.13	4.22	8.71	34.83%
10	28.27	36.99	2.83	3.70	8.72	30.85%
15	36.40	45.17	2.43	3.01	8.77	24.09%
20	44.53	53.34	2.23	2.67	8.81	19.78%
25	52.67	61.52	2.11	2.46	8.85	16.80%
30	60.80	69.69	2.03	2.32	8.89	14.62%
35	68.93	77.87	1.97	2.22	8.94	12.97%
40	77.06	86.04	1.93	2.15	8.98	11.65%
45	85.20	94.22	1.89	2.09	9.02	10.59%
50	93.33	102.39	1.87	2.05	9.06	9.71%
60	108.78	114.90	1.81	1.92	6.12	5.63%
70	124.22	127.40	1.77	1.82	3.18	2.56%
80	139.66	139.91	1.75	1.75	0.25	0.18%
90	155.11	152.41	1.72	1.69	(2.70)	-1.74%
100	170.55	164.92	1.71	1.65	(5.63)	-3.30%
150	247.78	227.44	1.65	1.52	(20.34)	-8.21%
200	325.00	289.97	1.63	1.45	(35.03)	-10.78%
250	402.22	352.49	1.61	1.41	(49.73)	-12.36%
300	479.44	415.02	1.60	1.38	(64.42)	-13.44%
350	556.67	477.54	1.59	1.36	(79.13)	-14.21%
400	633.89	540.07	1.58	1.35	(93.82)	-14.80%
450	711.11	602.60	1.58	1.34	(108.51)	-15.26%
500	788.33	665.12	1.58	1.33	(123.21)	-15.63%
600	942.78	790.17	1.57	1.32	(152.61)	-16.19%
700	1,097.22	915.22	1.57	1.31	(182.00)	-16.59%
800	1,251.67	1,040.27	1.56	1.30	(211.40)	-16.89%
900	1,406.11	1,165.33	1.56	1.29	(240.78)	-17.12%
1000	1,560.56	1,290.38	1.56	1.29	(270.18)	-17.31%
1500	2,332.78	1,915.63	1.56	1.28	(417.15)	-17.88%
2000	3,105.01	2,540.89	1.55	1.27	(564.12)	-18.17%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
LOW INCOME RESIDENTIAL - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$12.00	\$20.64
FIRST 50 CCF	\$0.27673	\$0.40948
BALANCE	\$0.19456	\$0.02496
AVERAGE LIRA DISCOUNT	-45.090%	-51.836%
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00346
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.03478
STATE TAX ADJUSTMENT	0.00000%	0.00000%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	6.59	9.94			3.35	50.83%
1	7.46	10.70	7.46	10.70	3.24	43.43%
3	9.19	12.22	3.06	4.07	3.03	32.97%
5	10.93	13.74	2.19	2.75	2.81	25.71%
7	12.67	15.26	1.81	2.18	2.59	20.44%
8	13.53	16.02	1.69	2.00	2.49	18.40%
10	15.27	17.54	1.53	1.75	2.27	14.87%
15	19.61	21.33	1.31	1.42	1.72	8.77%
20	23.95	25.13	1.20	1.26	1.18	4.93%
25	28.29	28.93	1.13	1.16	0.64	2.26%
30	32.63	32.73	1.09	1.09	0.10	0.31%
35	36.97	36.52	1.06	1.04	(0.45)	-1.22%
40	41.32	40.32	1.03	1.01	(1.00)	-2.42%
45	45.66	44.12	1.01	0.98	(1.54)	-3.37%
50	50.00	47.92	1.00	0.96	(2.08)	-4.16%
60	58.23	53.66	0.97	0.89	(4.57)	-7.85%
70	66.46	59.40	0.95	0.85	(7.06)	-10.62%
80	74.69	65.15	0.93	0.81	(9.54)	-12.77%
90	82.92	70.89	0.92	0.79	(12.03)	-14.51%
100	91.15	76.63	0.91	0.77	(14.52)	-15.93%
150	132.30	105.35	0.88	0.70	(26.95)	-20.37%
200	173.45	134.07	0.87	0.67	(39.38)	-22.70%
250	214.60	162.78	0.86	0.65	(51.82)	-24.15%
300	255.76	191.50	0.85	0.64	(64.26)	-25.13%
350	296.91	220.22	0.85	0.63	(76.69)	-25.83%
400	338.06	248.93	0.85	0.62	(89.13)	-26.37%
450	379.21	277.65	0.84	0.62	(101.56)	-26.78%
500	420.36	306.36	0.84	0.61	(114.00)	-27.12%
600	502.67	363.80	0.84	0.61	(138.87)	-27.63%
700	584.97	421.23	0.84	0.60	(163.74)	-27.99%
800	667.27	478.66	0.83	0.60	(188.61)	-28.27%
900	749.58	536.10	0.83	0.60	(213.48)	-28.48%
1000	831.88	593.53	0.83	0.59	(238.35)	-28.65%
1500	1,243.40	880.69	0.83	0.59	(362.71)	-29.17%
2000	1,654.91	1,167.86	0.83	0.58	(487.05)	-29.43%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
SMALL COMMERCIAL & PUBLIC AUTHORITY (LESS THAN 250 MCF per YEAR) - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$17.00	\$27.50
FIRST 50 CCF	\$0.26041	\$0.42290
BALANCE	\$0.22994	\$0.12321
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00346
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.00913
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	17.00	27.50			10.50	61.76%
1	18.56	29.06	18.56	29.06	10.50	56.57%
3	21.69	32.19	7.23	10.73	10.50	48.41%
5	24.82	35.32	4.96	7.06	10.50	42.30%
7	27.95	38.45	3.99	5.49	10.50	37.57%
8	29.52	40.02	3.69	5.00	10.50	35.57%
10	32.65	43.15	3.27	4.32	10.50	32.16%
15	40.47	50.97	2.70	3.40	10.50	25.95%
20	48.29	58.79	2.41	2.94	10.50	21.74%
25	56.12	66.62	2.24	2.66	10.50	18.71%
30	63.94	74.44	2.13	2.48	10.50	16.42%
35	71.77	82.27	2.05	2.35	10.50	14.63%
40	79.59	90.09	1.99	2.25	10.50	13.19%
45	87.41	97.91	1.94	2.18	10.50	12.01%
50	95.24	105.74	1.90	2.11	10.50	11.02%
60	110.58	118.39	1.84	1.97	7.81	7.06%
70	125.92	131.04	1.80	1.87	5.12	4.07%
80	141.26	143.69	1.77	1.80	2.43	1.72%
90	156.61	156.34	1.74	1.74	(0.27)	-0.17%
100	171.95	168.99	1.72	1.69	(2.96)	-1.72%
150	248.66	232.24	1.66	1.55	(16.42)	-6.60%
200	325.38	295.49	1.63	1.48	(29.89)	-9.19%
250	402.09	358.75	1.61	1.44	(43.34)	-10.78%
300	478.80	422.00	1.60	1.41	(56.80)	-11.86%
350	555.51	485.25	1.59	1.39	(70.26)	-12.65%
400	632.23	548.50	1.58	1.37	(83.73)	-13.24%
450	708.94	611.76	1.58	1.36	(97.18)	-13.71%
500	785.65	675.01	1.57	1.35	(110.64)	-14.08%
600	939.08	801.51	1.57	1.34	(137.57)	-14.65%
700	1,092.51	928.02	1.56	1.33	(164.49)	-15.06%
800	1,245.93	1,054.52	1.56	1.32	(191.41)	-15.36%
900	1,399.36	1,181.03	1.55	1.31	(218.33)	-15.60%
1000	1,552.78	1,307.53	1.55	1.31	(245.25)	-15.79%
1500	2,319.91	1,940.06	1.55	1.29	(379.85)	-16.37%
2000	3,087.04	2,572.58	1.54	1.29	(514.46)	-16.67%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
SMALL COMMERCIAL & PUBLIC AUTHORITY (GREATER THAN 250 MCF per YEAR) - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$26.50	\$35.50
FIRST 200 CCF	\$0.19583	\$0.40873
BALANCE	\$0.18271	\$0.11158
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00346
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.00913
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	26.50	35.50			9.00	33.96%
1	28.00	37.05	28.00	37.05	9.05	32.32%
3	31.00	40.15	10.33	13.38	9.15	29.52%
5	34.00	43.25	6.80	8.65	9.25	27.21%
7	37.00	46.35	5.29	6.62	9.35	25.27%
8	38.50	47.90	4.81	5.99	9.40	24.42%
10	41.50	51.01	4.15	5.10	9.51	22.92%
15	49.00	58.76	3.27	3.92	9.76	19.92%
20	56.50	66.51	2.83	3.33	10.01	17.72%
25	64.00	74.26	2.56	2.97	10.26	16.03%
30	71.50	82.02	2.38	2.73	10.52	14.71%
35	79.01	89.77	2.26	2.56	10.76	13.62%
40	86.51	97.52	2.16	2.44	11.01	12.73%
45	94.01	105.28	2.09	2.34	11.27	11.99%
50	101.51	113.03	2.03	2.26	11.52	11.35%
60	116.51	128.53	1.94	2.14	12.02	10.32%
70	131.51	144.04	1.88	2.06	12.53	9.53%
80	146.51	159.55	1.83	1.99	13.04	8.90%
90	161.51	175.05	1.79	1.95	13.54	8.38%
100	176.52	190.56	1.77	1.91	14.04	7.95%
200	326.53	345.61	1.63	1.73	19.08	5.84%
300	475.23	470.96	1.58	1.57	(4.27)	-0.90%
400	623.94	596.30	1.56	1.49	(27.64)	-4.43%
500	772.64	721.64	1.55	1.44	(51.00)	-6.60%
600	921.34	846.98	1.54	1.41	(74.36)	-8.07%
700	1,070.05	972.32	1.53	1.39	(97.73)	-9.13%
800	1,218.75	1,097.67	1.52	1.37	(121.08)	-9.93%
900	1,367.45	1,223.01	1.52	1.36	(144.44)	-10.56%
1000	1,516.15	1,348.35	1.52	1.35	(167.80)	-11.07%
5000	7,464.27	6,362.03	1.49	1.27	(1,102.24)	-14.77%
10000	14,899.42	12,629.13	1.49	1.26	(2,270.29)	-15.24%
15000	22,334.57	18,896.23	1.49	1.26	(3,438.34)	-15.39%
20000	29,769.72	25,163.33	1.49	1.26	(4,606.39)	-15.47%
25000	37,204.87	31,430.43	1.49	1.26	(5,774.44)	-15.52%
50000	74,380.62	62,765.93	1.49	1.26	(11,614.69)	-15.62%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
LARGE COMMERCIAL & PUBLIC AUTHORITY - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$121.01	\$121.01
FIRST 3,000 CCF	\$0.12753	\$0.20976
NEXT 17,000 CCF	\$0.11802	\$0.19391
BALANCE	\$0.10059	\$0.16487
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00346
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.00913
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	121.01	121.01			0.00	0.00%
1	122.44	122.36	122.44	122.36	(0.08)	-0.07%
3	125.31	125.06	41.77	41.69	(0.25)	-0.20%
5	128.17	127.77	25.63	25.55	(0.40)	-0.31%
7	131.03	130.47	18.72	18.64	(0.56)	-0.43%
8	132.46	131.82	16.56	16.48	(0.64)	-0.48%
10	135.33	134.53	13.53	13.45	(0.80)	-0.59%
15	142.49	141.28	9.50	9.42	(1.21)	-0.85%
20	149.65	148.04	7.48	7.40	(1.61)	-1.08%
25	156.81	154.80	6.27	6.19	(2.01)	-1.28%
30	163.97	161.56	5.47	5.39	(2.41)	-1.47%
35	171.12	168.32	4.89	4.81	(2.80)	-1.64%
40	178.28	175.07	4.46	4.38	(3.21)	-1.80%
45	185.44	181.83	4.12	4.04	(3.61)	-1.95%
50	192.60	188.59	3.85	3.77	(4.01)	-2.08%
60	206.92	202.11	3.45	3.37	(4.81)	-2.32%
70	221.24	215.62	3.16	3.08	(5.62)	-2.54%
80	235.56	229.14	2.94	2.86	(6.42)	-2.73%
90	249.88	242.65	2.78	2.70	(7.23)	-2.89%
100	264.20	256.17	2.64	2.56	(8.03)	-3.04%
200	407.38	391.33	2.04	1.96	(16.05)	-3.94%
300	550.57	526.49	1.84	1.75	(24.08)	-4.37%
400	693.75	661.65	1.73	1.65	(32.10)	-4.63%
500	836.94	796.81	1.67	1.59	(40.13)	-4.79%
600	980.12	931.97	1.63	1.55	(48.15)	-4.91%
700	1,123.31	1,067.13	1.60	1.52	(56.18)	-5.00%
800	1,266.49	1,202.29	1.58	1.50	(64.20)	-5.07%
900	1,409.68	1,337.45	1.57	1.49	(72.23)	-5.12%
1000	1,552.86	1,472.61	1.55	1.47	(80.25)	-5.17%
5000	7,261.24	6,847.31	1.45	1.37	(413.93)	-5.70%
10000	14,372.94	13,526.06	1.44	1.35	(846.88)	-5.89%
15000	21,484.64	20,204.81	1.43	1.35	(1,279.83)	-5.96%
20000	28,596.34	26,883.56	1.43	1.34	(1,712.78)	-5.99%
25000	35,620.89	33,417.11	1.42	1.34	(2,203.78)	-6.19%
50000	70,743.64	66,084.86	1.41	1.32	(4,658.78)	-6.59%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
SMALL VOLUME INDUSTRIAL - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$65.60	\$65.97
BALANCE	\$0.19760	\$0.18761
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00348
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.00913
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	65.60	65.97			0.37	0.56%
1	67.10	67.30	67.10	67.30	0.20	0.30%
3	70.11	69.96	23.37	23.32	(0.15)	-0.21%
5	73.11	72.62	14.62	14.52	(0.49)	-0.67%
7	76.11	75.28	10.87	10.75	(0.83)	-1.09%
8	77.62	76.61	9.70	9.58	(1.01)	-1.30%
10	80.62	79.26	8.06	7.93	(1.36)	-1.69%
15	88.13	85.91	5.88	5.73	(2.22)	-2.52%
20	95.64	92.56	4.78	4.63	(3.08)	-3.22%
25	103.15	99.21	4.13	3.97	(3.94)	-3.82%
30	110.66	105.85	3.69	3.53	(4.81)	-4.35%
35	118.17	112.50	3.38	3.21	(5.67)	-4.80%
40	125.68	119.15	3.14	2.98	(6.53)	-5.20%
45	133.19	125.80	2.96	2.80	(7.39)	-5.55%
50	140.70	132.44	2.81	2.65	(8.26)	-5.87%
60	155.72	145.74	2.60	2.43	(9.98)	-6.41%
70	170.73	159.03	2.44	2.27	(11.70)	-6.85%
80	185.75	172.33	2.32	2.15	(13.42)	-7.22%
90	200.77	185.62	2.23	2.06	(15.15)	-7.55%
100	215.79	198.92	2.16	1.99	(16.87)	-7.82%
200	365.98	331.86	1.83	1.66	(34.12)	-9.32%
300	516.18	464.81	1.72	1.55	(51.37)	-9.95%
400	666.37	597.75	1.67	1.49	(68.62)	-10.30%
500	816.56	730.70	1.63	1.46	(85.86)	-10.51%
600	966.75	863.64	1.61	1.44	(103.11)	-10.67%
700	1,116.94	996.59	1.60	1.42	(120.35)	-10.77%
800	1,267.14	1,129.53	1.58	1.41	(137.61)	-10.86%
900	1,417.33	1,262.48	1.57	1.40	(154.85)	-10.93%
1000	1,567.52	1,395.42	1.57	1.40	(172.10)	-10.98%
5000	7,575.20	6,713.22	1.52	1.34	(861.98)	-11.38%
10000	15,084.80	13,360.47	1.51	1.34	(1,724.33)	-11.43%
15000	22,594.40	20,007.72	1.51	1.33	(2,586.68)	-11.45%
20000	30,104.00	26,654.97	1.51	1.33	(3,449.03)	-11.46%
25000	37,613.60	33,302.22	1.50	1.33	(4,311.38)	-11.46%
50000	75,161.60	66,538.47	1.50	1.33	(8,623.13)	-11.47%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
INTERMEDIATE VOLUME INDUSTRIAL SERVICE - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$149.00	\$201.91
FIRST 3,000 CCF	\$0.14737	\$0.14664
NEXT 17,000 CCF	\$0.10917	\$0.10844
BALANCE	\$0.07927	\$0.07854
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00346
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.00913
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	149.00	201.91			52.91	35.51%
1	150.45	203.20	150.45	203.20	52.75	35.06%
3	153.38	205.78	51.12	68.59	52.42	34.18%
5	156.26	208.35	31.25	41.67	52.09	33.34%
7	159.16	210.93	22.74	30.13	51.77	32.53%
8	160.61	212.22	20.08	26.53	51.61	32.13%
10	163.52	214.79	16.35	21.48	51.27	31.35%
15	170.78	221.24	11.39	14.75	50.46	29.55%
20	178.03	227.68	8.90	11.38	49.65	27.89%
25	185.29	234.12	7.41	9.36	48.83	26.35%
30	192.55	240.56	6.42	8.02	48.01	24.93%
35	199.81	247.01	5.71	7.06	47.20	23.62%
40	207.07	253.45	5.18	6.34	46.38	22.40%
45	214.33	259.89	4.76	5.78	45.56	21.26%
50	221.58	266.33	4.43	5.33	44.75	20.20%
60	236.10	279.22	3.94	4.65	43.12	18.26%
70	250.62	292.10	3.58	4.17	41.48	16.55%
80	265.14	304.99	3.31	3.81	39.85	15.03%
90	279.65	317.87	3.11	3.53	38.22	13.67%
100	294.17	330.76	2.94	3.31	36.59	12.44%
200	439.34	459.61	2.20	2.30	20.27	4.61%
300	584.51	588.45	1.95	1.96	3.94	0.67%
400	729.68	717.30	1.82	1.79	(12.38)	-1.70%
500	874.85	846.15	1.75	1.69	(28.70)	-3.28%
600	1,020.01	975.00	1.70	1.63	(45.01)	-4.41%
700	1,165.18	1,103.85	1.66	1.58	(61.33)	-5.26%
800	1,310.35	1,232.69	1.64	1.54	(77.66)	-5.93%
900	1,455.52	1,361.54	1.62	1.51	(93.98)	-6.46%
1000	1,600.69	1,490.39	1.60	1.49	(110.30)	-6.89%
5000	7,331.05	6,567.91	1.47	1.31	(763.14)	-10.41%
10000	14,398.50	12,819.31	1.44	1.28	(1,579.19)	-10.97%
15000	21,465.95	19,070.71	1.43	1.27	(2,395.24)	-11.16%
20000	28,533.40	25,322.11	1.43	1.27	(3,211.29)	-11.25%
25000	35,451.35	31,424.01	1.42	1.26	(4,027.34)	-11.36%
50000	70,041.10	61,933.51	1.40	1.24	(8,107.59)	-11.58%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
LARGE VOLUME INDUSTRIAL - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$404.50	\$474.50
FIRST 1,000 CCF	\$0.11026	\$0.10001
NEXT 19,000 CCF	\$0.09230	\$0.08205
NEXT 180,000 CCF	\$0.07166	\$0.06141
BALANCE	\$0.05811	\$0.04786
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00346
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.00913
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	404.50	474.50			70.00	17.31%
10	418.65	486.92	41.87	48.69	68.27	16.31%
100	545.96	598.69	5.46	5.99	52.73	9.66%
1000	1,819.08	1,716.35	1.82	1.72	(102.73)	-5.65%
2000	3,215.70	2,940.24	1.61	1.47	(275.46)	-8.57%
4000	6,008.94	5,388.02	1.50	1.35	(620.92)	-10.33%
6000	8,802.18	7,835.80	1.47	1.31	(966.38)	-10.98%
8000	11,595.42	10,283.58	1.45	1.29	(1,311.84)	-11.31%
10000	14,388.66	12,731.36	1.44	1.27	(1,657.30)	-11.52%
12000	17,181.90	15,179.14	1.43	1.26	(2,002.76)	-11.66%
14000	19,975.14	17,626.92	1.43	1.26	(2,348.22)	-11.76%
16000	22,768.38	20,074.70	1.42	1.25	(2,693.68)	-11.83%
18000	25,561.62	22,522.48	1.42	1.25	(3,039.14)	-11.89%
20000	28,354.86	24,970.26	1.42	1.25	(3,384.60)	-11.94%
22000	31,106.82	27,376.76	1.41	1.24	(3,730.06)	-11.99%
24000	33,858.78	29,783.26	1.41	1.24	(4,075.52)	-12.04%
26000	36,610.74	32,189.76	1.41	1.24	(4,420.98)	-12.08%
28000	39,362.70	34,596.26	1.41	1.24	(4,766.44)	-12.11%
30000	42,114.66	37,002.76	1.40	1.23	(5,111.90)	-12.14%
35000	48,994.56	43,019.01	1.40	1.23	(5,975.55)	-12.20%
40000	55,874.46	49,035.26	1.40	1.23	(6,839.20)	-12.24%
45000	62,754.36	55,051.51	1.39	1.22	(7,702.85)	-12.27%
50000	69,634.26	61,067.76	1.39	1.22	(8,566.50)	-12.30%
60000	83,394.06	73,100.26	1.39	1.22	(10,293.80)	-12.34%
70000	97,153.86	85,132.76	1.39	1.22	(12,021.10)	-12.37%
80000	110,913.66	97,165.26	1.39	1.21	(13,748.40)	-12.40%
90000	124,673.46	109,197.76	1.39	1.21	(15,475.70)	-12.41%
95000	131,553.36	115,214.01	1.38	1.21	(16,339.35)	-12.42%
100000	138,433.26	121,230.26	1.38	1.21	(17,203.00)	-12.43%
150000	207,232.26	181,392.76	1.38	1.21	(25,839.50)	-12.47%
200000	276,031.26	241,555.26	1.38	1.21	(34,476.00)	-12.49%
250000	344,152.76	301,040.26	1.38	1.20	(43,112.50)	-12.53%
300000	412,274.26	360,525.26	1.37	1.20	(51,749.00)	-12.55%
350000	480,395.76	420,010.26	1.37	1.20	(60,385.50)	-12.57%
400000	548,517.26	479,495.26	1.37	1.20	(69,022.00)	-12.58%
450000	616,638.76	538,980.26	1.37	1.20	(77,658.50)	-12.59%
500000	684,760.26	598,465.26	1.37	1.20	(86,295.00)	-12.60%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARISON OF MONTHLY BILLS
LARGE INDUSTRIAL - NON WINTER

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$514.50	\$584.50
FIRST 1,000 CCF	\$0.08826	\$0.07801
NEXT 19,000 CCF	\$0.07030	\$0.06005
NEXT 180,000 CCF	\$0.04967	\$0.03942
BALANCE	\$0.03612	\$0.02587
DISTRIBUTION CHARGE	\$0.03078	\$0.00000
NATURAL GAS SUPPLY CHARGE	\$1.27413	\$1.12925
GAS ADJUSTMENT CHARGE	(\$0.00059)	\$0.00346
MERCHANT FUNCTION CHARGE	\$0.00000	\$0.00913
STATE TAX ADJUSTMENT	0.00%	0.00%

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	514.50	584.50			70.00	13.61%
10	528.43	596.70	52.84	59.67	68.27	12.92%
100	653.76	706.49	6.54	7.06	52.73	8.07%
1000	1,907.08	1,804.35	1.91	1.80	(102.73)	-5.39%
2000	3,281.70	3,006.24	1.64	1.50	(275.46)	-8.39%
4000	6,030.94	5,410.02	1.51	1.35	(620.92)	-10.30%
6000	8,780.18	7,813.80	1.46	1.30	(966.38)	-11.01%
8000	11,529.42	10,217.58	1.44	1.28	(1,311.84)	-11.38%
10000	14,278.66	12,621.36	1.43	1.26	(1,657.30)	-11.61%
12000	17,027.90	15,025.14	1.42	1.25	(2,002.76)	-11.76%
14000	19,777.14	17,428.92	1.41	1.24	(2,348.22)	-11.87%
16000	22,526.38	19,832.70	1.41	1.24	(2,693.68)	-11.96%
18000	25,275.62	22,236.48	1.40	1.24	(3,039.14)	-12.02%
20000	28,024.86	24,640.26	1.40	1.23	(3,384.60)	-12.08%
22000	30,732.84	27,002.78	1.40	1.23	(3,730.06)	-12.14%
24000	33,440.82	29,365.30	1.39	1.22	(4,075.52)	-12.19%
26000	36,148.80	31,727.82	1.39	1.22	(4,420.98)	-12.23%
28000	38,856.78	34,090.34	1.39	1.22	(4,766.44)	-12.27%
30000	41,564.76	36,452.86	1.39	1.22	(5,111.90)	-12.30%
35000	48,334.71	42,359.16	1.38	1.21	(5,975.55)	-12.36%
40000	55,104.66	48,265.46	1.38	1.21	(6,839.20)	-12.41%
45000	61,874.61	54,171.76	1.37	1.20	(7,702.85)	-12.45%
50000	68,644.56	60,078.06	1.37	1.20	(8,566.50)	-12.48%
60000	82,184.46	71,890.66	1.37	1.20	(10,293.80)	-12.53%
70000	95,724.36	83,703.26	1.37	1.20	(12,021.10)	-12.56%
80000	109,264.26	95,515.86	1.37	1.19	(13,748.40)	-12.58%
90000	122,804.16	107,328.46	1.36	1.19	(15,475.70)	-12.60%
95000	129,574.11	113,234.76	1.36	1.19	(16,339.35)	-12.61%
100000	136,344.06	119,141.06	1.36	1.19	(17,203.00)	-12.62%
150000	204,043.56	178,204.06	1.36	1.19	(25,839.50)	-12.66%
200000	271,743.06	237,267.06	1.36	1.19	(34,476.00)	-12.69%
250000	338,765.06	295,652.56	1.36	1.18	(43,112.50)	-12.73%
300000	405,787.06	354,038.06	1.35	1.18	(51,749.00)	-12.75%
350000	472,809.06	412,423.56	1.35	1.18	(60,385.50)	-12.77%
400000	539,831.06	470,809.06	1.35	1.18	(69,022.00)	-12.79%
450000	606,853.06	529,194.56	1.35	1.18	(77,658.50)	-12.80%
500000	673,875.06	587,580.06	1.35	1.18	(86,295.00)	-12.81%
600000	807,919.06	704,351.06	1.35	1.17	(103,568.00)	-12.82%
700000	941,963.06	821,122.06	1.35	1.17	(120,841.00)	-12.83%
800000	1,076,007.06	937,893.06	1.35	1.17	(138,114.00)	-12.84%
900000	1,210,051.06	1,054,664.06	1.34	1.17	(155,387.00)	-12.84%
1000000	1,344,095.06	1,171,435.06	1.34	1.17	(172,660.00)	-12.85%
1500000	2,014,315.06	1,755,290.06	1.34	1.17	(259,025.00)	-12.86%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDING JANUARY 31, 2007

Customer Class	Peak and Average				Peak and Average			
	Mains Allocated - 100% Demand Related				Mains Allocated - Customer Component			
	Present Rates		Proposed Rates		Present Rates		Proposed Rates	
	A		B		C		D	
Residential	3.38%	0.8	9.00%	0.9	2.18%	0.5	7.28%	0.8
Small Commercial/PA LE 250	7.02%	1.6	13.73%	1.4	5.69%	1.3	11.88%	1.3
Small Commercial/PA GT 250	9.42%	2.1	15.10%	1.6	13.31%	3.0	20.16%	2.1
Large Commercial/PA	7.85%	1.8	12.90%	1.4	15.52%	3.5	22.70%	2.4
Small Volume Industrial	16.18%	3.6	17.73%	1.9	18.87%	4.2	20.56%	2.2
Intermediate Volume Industrial	6.16%	1.4	6.01%	0.6	14.82%	3.3	14.20%	1.5
Large Volume Industrial	2.72%	0.6	2.81%	0.3	11.40%	2.5	11.05%	1.2
Large Industrial	4.81%	1.1	4.80%	0.5	5.07%	1.1	5.05%	0.5
Total Company	4.48%	1.0	9.16%	1.0	4.48%	1.0	9.16%	1.0

	Peak				Peak			
	Mains Allocated - 100% Demand Related				Mains Allocated - Customer Component			
	Present Rates		Proposed Rates		Present Rates		Proposed Rates	
	E		F		G		H	
Residential	3.01%	0.7	8.51%	0.9	1.97%	0.4	7.02%	0.7
Small Commercial/PA LE 250	6.36%	1.4	12.84%	1.4	5.33%	1.2	11.41%	1.2
Small Commercial/PA GT 250	8.43%	1.9	13.85%	1.5	12.41%	2.8	19.04%	2.0
Large Commercial/PA	7.52%	1.7	12.52%	1.3	15.08%	3.4	22.18%	2.3
Small Volume Industrial	20.04%	4.5	21.74%	2.3	21.43%	4.8	23.21%	2.4
Intermediate Volume Industrial	8.82%	2.0	8.53%	0.9	18.51%	4.1	17.69%	1.9
Large Volume Industrial	9.76%	2.2	9.48%	1.0	23.70%	5.3	22.68%	2.4
Large Industrial	9.93%	2.2	9.64%	1.0	9.92%	2.2	9.64%	1.0
Total Company	4.48%	1.0	9.16%	1.0	4.48%	1.0	9.16%	1.0

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

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

	Residential Service	Small Commercial & PA Service LE 250 GT 250	Large Comm PA Service	SVIS	IVIS	LVIS	LIS	Total
Operating & Maintenance Expense	45,098,212	2,147,069	1,313,563	1,835,677	106,390	716,471	629,570	52,099,632
Depreciation Expense	4,434,528	230,313	148,619	135,243	12,233	48,323	7,762	5,022,555
Taxes Other Than Income	902,133	55,982	33,038	32,642	2,732	12,578	15,813	1,061,151
Return and Income Taxes	11,511,837	538,002	225,432	(14,640)	18,537	(46,119)	(94,487)	12,097,053
Total Annual Customer Related Cost of Service	61,946,710	2,971,366	1,720,652	1,988,922	139,892	731,253	558,658	70,280,391
								0
Monthly Customer Related Cost of Service	5,162,226	247,614	143,388	165,744	11,658	60,938	46,555	5,856,701
Average Annual Customers	193,982	8,974	4,144	2,270	187	366	39	209,975
Monthly Customer Related Cost per Customer	\$26.61	\$27.59	\$34.60	\$73.01	\$62.34	\$166.50	\$1,193.72	\$1,429.08
								\$27.89
Total Income Taxes								12,903,000
Total Rate Base								296,952,979
Income Taxes as a percentage of Rate Base								4.3451%
Customer Rate Base								
Gas Plant	138,001,431	7,138,278	4,721,442	4,575,999	411,974	1,725,783	286,350	157,074,299
Accumulated Reserve	(49,755,639)	(2,539,423)	(1,816,198)	(2,092,413)	(185,464)	(889,284)	(157,128)	(57,561,431)
Working Capital	5,648,941	276,088	168,266	220,492	13,462	84,858	73,895	6,515,683
Customer Deposits	(390,688)	(461,934)	(760,249)	(764,772)	(74,199)	(423,653)	(179,410)	(3,174,000)
Deferred Income Taxes	(9,789,468)	(498,756)	(652,860)	(1,955,908)	(30,307)	(794,997)	(676,280)	(14,683,554)
Deferred Income Taxes - ITC	(446,922)	(22,770)	(29,805)	(89,294)	(1,384)	(36,294)	(30,874)	(670,353)
Total Customer Rate Base	83,267,655	3,891,483	1,630,596	(105,896)	134,082	(333,587)	(683,447)	87,500,644
Customer Related Income Taxes	3,618,063	169,089	70,851	(4,601)	5,826	(14,495)	(29,696)	3,801,991
Return Earned on Rate Base								28,151,000
Total Rate Base								296,952,979
Return as a percentage of Rate Base								9.4800%
Customer Related Return	7,893,774	368,913	154,581	(10,039)	12,711	(31,624)	(64,791)	8,295,062
Total Customer Return & Income Taxes	11,511,837	538,002	225,432	(14,640)	18,537	(46,119)	(94,487)	12,097,053
Transportation Administration								996,489
Monthly Transportation Administration								\$83,040.75
Transportation Customers								1,240
Monthly Transportation Administration per Customer								\$66.97

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

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

	Small Commercial & PA Service		Large Comm					
	<u>LE 250</u>	<u>GT 250</u>	<u>PA Service</u>	<u>SVIS</u>	<u>IVIS</u>	<u>LVIS</u>	<u>LIS</u>	<u>Total</u>
Operating & Maintenance Expense	582,728	1,110,881	4,069,942	37,006	1,658,134	1,490,012	1,155,531	10,104,234
Depreciation Expense	188,418	359,202	1,335,272	12,092	543,208	485,223	217,637	3,141,052
Taxes Other Than Income	24,645	46,982	172,685	1,570	70,404	63,272	35,023	414,581
Return and Income Taxes	669,330	1,350,260	4,718,072	44,235	1,903,683	1,727,823	700,377	11,113,780
Total Annual Demand Related Cost of Service	1,465,121	2,867,325	10,295,971	94,903	4,175,429	3,766,330	2,108,568	24,773,647
								0
Annual Billing Units - Mcf	2,056,944	3,918,996	12,715,260	221,976	5,535,900	4,832,220	7,774,800	37,056,096
Demand Related Cost per Mcf	\$0.7123	\$0.7316	\$0.8097	\$0.4275	\$0.7542	\$0.7794	\$0.2712	\$0.6685
Load Balancing Service - Demand Charge per BDU	\$0.4492	\$0.4492	\$0.4492	\$0.4795	\$0.4795	\$0.3144	\$0.2510	
Total Income Taxes								12,903,000
Total Rate Base								296,952,979
Income Taxes as a percentage of Rate Base								4.3451%
Demand Rate Base								
Gas Plant	7,737,072	14,750,001	53,758,984	492,078	21,984,809	19,883,756	8,286,232	126,892,932
Accumulated Reserve	(2,471,562)	(4,711,784)	(17,314,593)	(157,692)	(7,063,404)	(6,353,127)	(2,841,396)	(40,913,558)
Working Capital	508,432	949,173	1,339,462	42,240	334,772	231,546	153,978	3,559,603
Customer Deposits	0	0	0	0	0	0	0	0
Deferred Income Taxes	(891,819)	(1,167,370)	(3,497,330)	(54,191)	(1,421,522)	(1,209,247)	(509,566)	(8,751,045)
Deferred Income Taxes - ITC	(40,714)	(53,294)	(159,665)	(2,474)	(64,897)	(55,206)	(23,263)	(399,513)
Total Demand Rate Base	4,841,409	9,766,726	34,126,858	319,961	13,769,758	12,497,722	5,065,985	80,388,419
Demand Related Income Taxes	210,364	424,374	1,482,846	13,903	598,310	543,039	220,122	3,492,958
Return Earned on Rate Base								28,151,000
Total Rate Base								296,952,979
Return as a percentage of Rate Base								9.4800%
Demand Related Return	458,966	925,886	3,235,226	30,332	1,305,373	1,184,784	480,255	7,620,822
Total Demand Return & Income Taxes	669,330	1,350,260	4,718,072	44,235	1,903,683	1,727,823	700,377	11,113,780

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CALCULATION OF MERCHANT FUNCTION CHARGE

		<u>Total Company</u>	<u>Residential Service</u>	<u>Non Residential</u>
Uncollectibles		8,437,000	8,187,442	249,558
% of Gas Revenues to Total Revenues		75.54%	77.77%	67.59%
Commodity Portion of Uncollectibles		6,373,413	6,367,478	168,676
SIT	0.0999	636,704	636,111	16,851
FIT	0.35	2,007,848	2,005,978	53,139
Net Operating Income		(3,728,861)	(3,725,389)	(98,686)
Retention Factor		0.573427	0.573427	0.573427
Revenue Requirement		6,502,765	6,496,709	172,099
Storage Inventory		10,517,109	8,484,867	2,032,242
Rate of Return		9.4800%	9.4800%	9.4800%
Net Operating Income		997,022	804,365	192,657
Retention Factor		0.573427	0.573427	0.573427
Revenue Requirement		1,738,708	1,402,734	335,974
Total to Be recovered by MFC		8,241,473	7,899,443	508,073
Retail Volumes		24,473,134	19,726,731	4,746,403
Per Mcf		0.336756	0.400444	0.107044
Gas Cost Revenue		320,397,574	257,314,998	63,082,576
Merchant Fundtion Charge Percentage		2.572264%	3.069951%	0.805409%

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11				FERC			Factor		Factor										
12				Accounts			Classification	#	Name		Total	Residential	Small Commercial &	Large Comm					
13	Gas Plant in Service			101							Company	Service	PA Service	PA Service	SVIS	IVIS	LVIS	LIS	
14	Production Plant			325-338	1	Demand	2	Peak & Average (Mcf)			2,587,318	1,348,483	67,852	129,337	410,879	3,984	172,548	167,627	286,608
15																			
16	Transmission Plant			365-369	1	Demand	50	Peak & Average w/o LIS (Mcf)			34,697,699	20,278,237	1,018,933	1,942,516	8,191,388	60,964	2,626,512	2,579,149	0
17																			
18	Distribution Plant																		
19	Land			374.1	1	Demand	9	Mains - Demand			822,806	467,595	23,495	44,792	142,767	1,405	60,564	59,472	22,716
20	Land Rights			374.2	1	Demand	9	Mains - Demand			5,310,777	3,018,072	151,649	289,108	921,484	9,071	390,910	383,863	146,620
21	Structures & Improvements			375	1	Demand	2	Peak & Average (Mcf)			7,631,073	3,977,231	200,125	381,470	1,211,853	11,752	508,916	494,402	845,324
22	Mains (LIS)			376	1	Demand					5,643,012	0	0	0	0	0	0	0	5,643,012
23	Mains (>4")			376	1	Demand	50	Peak & Average w/o LIS (Mcf)			105,048,616	61,393,142	3,084,858	5,881,042	18,744,665	184,570	7,951,865	7,808,474	0
24	Mains (Remaining)			376	1	Demand	50	Peak & Average w/o LIS (Mcf)			93,706,458	54,764,491	2,751,784	5,248,062	16,720,793	164,642	7,093,298	6,965,388	0
25	Compressor Station Equipment			377	1	Demand					0	0	0	0	0	0	0	0	0
26	M&R Station Equipment			378	1	Demand	2	Peak & Average (Mcf)			6,085,446	3,171,668	159,591	304,205	968,399	9,372	405,838	394,264	674,109
27	Industrial M&R Station Equipment			385	1	Demand	8	Historical Industrial M&R Station Equipment			9,204,355	2,062	0	0	6,509,899	28,580	1,981,852	314,577	367,585
28	Other			387	1	Demand	11	Distribution Plant Excluding Other - Demand			450,555	244,708	12,297	23,443	87,269	790	35,498	31,691	14,859
29	Land Rights			374.2	2	Customer	10	Mains - Customer			0	0	0	0	0	0	0	0	0
30	Mains			378	2	Customer	4	Average Annual Customers (Excluding Industrial)			0	0	0	0	0	0	0	0	0
31	Services			380	2	Customer	5	Historic Service Line Investment			134,125,157	120,539,755	6,352,570	3,733,105	2,543,281	233,110	627,035	72,293	24,008
32	Meters			381	2	Customer	6	Historic Meter Investment			13,267,711	9,466,538	400,327	821,075	1,507,491	124,610	838,768	164,480	146,422
33	Meter Installations			382	2	Customer	6	Historic Meter Investment			3,160,552	2,255,060	95,363	147,949	359,105	29,684	199,330	39,181	34,880
34	House Regulators			383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment			0	0	0	0	0	0	0	0	0
35	House Regulators Installations			384	2	Customer	7	Residential, Small Comm, SVIS Meter Investment			818,704	730,296	30,883	47,912	0	9,613	0	0	0
36	Other			387	2	Customer	12	Distribution Plant Excluding Other - Customer			292,142	256,669	13,278	8,781	8,511	766	3,210	533	396
37	Total Distribution - Demand										233,903,098	127,038,969	6,383,799	12,170,122	45,305,129	410,182	18,428,541	16,452,131	7,714,225
38	Total Distribution - Customer										151,664,266	133,248,318	6,892,419	4,558,822	4,418,388	397,783	1,666,343	276,487	205,706
39	Total Distribution										385,567,364	260,287,287	13,276,218	16,728,944	49,723,517	807,965	20,094,884	16,728,618	7,919,931
40																			
41	General Plant			389-399															
42	Demand				1	Demand	13	Demand Production, Trans., Distr. Plant			8,194,588	4,492,280	225,745	430,355	1,568,502	14,357	641,440	580,144	241,765
43	Customer				2	Customer	14	Customer Production, Trans., Distr. Plant			4,582,902	4,026,419	208,270	137,757	133,514	12,021	50,352	8,355	6,214
44	Total General										12,777,490	8,518,699	434,015	568,112	1,702,016	26,378	691,792	588,499	247,979
45																			
46	Intangible Plant			301-303															
47	Demand				1	Demand	13	Demand Production, Trans., Distr. Plant			1,478,974	810,776	40,743	77,671	283,086	2,591	115,768	104,705	43,634
48	Customer				2	Customer	14	Customer Production, Trans., Distr. Plant			827,131	726,694	37,589	24,863	24,097	2,170	9,088	1,508	1,122
49	Total Intangible										2,306,105	1,537,470	78,332	102,534	307,183	4,761	124,856	106,213	44,756
50																			
51	Plant in Service Summary																		
52	Demand Related				1	Demand					280,861,677	153,968,745	7,737,072	14,750,001	53,758,984	492,078	21,984,809	19,883,756	8,286,232
53	Customer Related				2	Customer					157,074,299	138,001,431	7,138,278	4,721,442	4,575,999	411,974	1,725,783	288,350	213,042
54																			
55	Total Gas Plant in Service										437,935,976	291,970,176	14,875,350	19,471,443	58,334,983	904,052	23,710,592	20,170,106	8,499,274
56																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
99	Depreciation Expense				FERC			Factor											
100	Production Plant				Accounts			#	Factor										
101					403				Name										
102	Transmission Plant				325-338	1	Demand	2	Peak & Average (Mcf)										
103																			
104	Distribution Plant				365-369	1	Demand	50	Peak & Average w/o LIS (Mcf)										
105	Land																		
106	Land Rights				374.1	1	Demand	9	Mains - Demand										
107	Structures & Improvements				374.2	1	Demand	9	Mains - Demand										
108	Mains				375	1	Demand	2	Peak & Average (Mcf)										
109	Compressor Station Equipment				376	1	Demand	9	Mains - Demand										
110	M&R Station Equipment				377	1	Demand	2	Peak & Average (Mcf)										
111	Industrial M&R Station Equipment				378	1	Demand	8	Historical Industrial M&R Station Equipment										
112	Other				387	1	Demand	11	Distribution Plant Excluding Other - Demand										
113	Land Rights				374.2	2	Customer	10	Mains - Customer										
114	Mains				376	2	Customer	4	Average Annual Customers (Excluding Industrial)										
115	Services				380	2	Customer	5	Historic Service Line Investment										
116	Meters				381	2	Customer	6	Historic Meter Investment										
117	Meter Installations				382	2	Customer	6	Historic Meter Investment										
118	House Regulators				383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment										
119	House Regulators Installations				384	2	Customer	7	Residential, Small Comm, SVIS Meter Investment										
120	Other				387	2	Customer	12	Distribution Plant Excluding Other - Customer										
121	Total Distribution - Demand																		
122	Total Distribution - Customer																		
123	Total Distribution																		
124																			
125	General Plant				389-399														
126	Demand					1	Demand	13	Demand Production, Trans., Distr. Plant										
127	Customer					2	Customer	14	Customer Production, Trans., Distr. Plant										
128	Total General																		
129																			
130	Intangible Plant				301-303														
131	Demand					1	Demand	13	Demand Production, Trans., Distr. Plant										
132	Customer					2	Customer	14	Customer Production, Trans., Distr. Plant										
133	Total Intangible																		
134																			
135	Depreciation Summary																		
136	Demand Related					1	Demand												
137	Customer Related					2	Customer												
138																			
139	Total Depreciation Expense																		
140																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
13	Working Capital																		
14	Cash																		
15	Commodity Related		3	Commodity	49	Annual Sales Volumes			32,292,577	26,029,626	1,275,589	2,369,855	2,217,144	102,367	297,998	0	0		
16	Non Commodity Related		1	Demand	31	O&M + Other Taxes - Demand			2,375,415	1,269,897	63,835	121,690	445,896	4,055	181,667	163,248	125,127		
17	Non Commodity Related		2	Customer	32	O&M + Other Taxes - Customer			5,704,008	4,935,712	236,380	144,488	200,467	11,710	78,225	69,247	27,779		
18	Non Commodity Related		3	Commodity	33	O&M + Other Taxes - Commodity			0	0	0	0	0	0	0	0	0		
19	Total Cash Working Capital								40,372,000	32,235,235	1,575,804	2,636,033	2,863,507	118,132	557,888	232,495	152,906		
20	Prepayments																		
21	PUC General Assessment - Demand		1	Demand	34	Regulatory Assessment Expense - Demand			116,836	62,975	3,165	8,034	22,264	202	9,065	8,122	5,009		
22	PUC General Assessment - Customer		2	Customer	37	Regulatory Assessment Expense - Customer			218,443	184,460	11,861	8,833	6,763	557	2,613	3,864	1,492		
23	Other Insurance - Demand		1	Demand	35	Other Insurance - Demand			175,988	96,476	4,849	9,244	33,687	310	13,774	12,457	5,191		
24	Other Insurance - Customer		2	Customer	38	Other Insurance - Customer			98,422	86,472	4,472	2,957	2,867	256	1,083	180	135		
25	AGA Dues - Demand		1	Demand	36	Misc. General Expense - Demand			7,382	3,981	200	381	1,407	13	573	513	314		
26	AGA Dues - Customer		2	Customer	39	Misc. General Expense - Customer			13,548	11,445	735	423	419	34	162	238	92		
27	Total Prepayments								630,619	445,809	25,282	25,872	67,407	1,372	27,270	25,374	12,233		
28	Material & Supplies																		
29	Valves		1	Demand	9	Mains - Demand			67,825	38,545	1,937	3,692	11,768	116	4,992	4,902	1,873		
30	Valves		2	Customer	10	Mains - Customer			0	0	0	0	0	0	0	0	0		
31	Regulators - Dom & Ind.		1	Demand	41	M&R Station Equip & House Regulators Plant			6,057	1,256	63	121	2,962	15	948	281	413		
32	Meter & Service Risers		2	Customer	40	Meters & Services Plant			99,759	87,991	4,571	2,947	2,742	242	991	160	115		
33	Pipe - Services & Mains		1	Demand	15	Mains & Services - Demand			581,385	330,397	16,601	31,649	100,877	893	42,794	42,023	16,051		
34	Pipe - Services & Mains		2	Customer	16	Mains & Services - Customer			381,503	342,661	18,069	10,618	7,234	863	1,784	206	68		
35	Total Material & Supplies								1,136,529	801,050	41,241	49,027	125,583	2,029	51,507	47,572	18,520		
36	Gas Storage Inventory		1	Demand	42	Gas Storage Inventory			10,517,109	8,484,867	417,782	776,362	720,601	36,536	80,961	0	0		
37	Summary of Working Capital																		
38	Demand								13,847,997	10,288,394	508,432	949,173	1,339,462	42,240	334,772	231,546	153,978		
39	Customer								6,515,683	5,648,941	276,088	168,266	220,492	13,462	84,858	73,895	29,681		
40	Commodity								32,292,577	26,029,626	1,275,589	2,369,855	2,217,144	102,367	297,998	0	0		
41	Total Working Capital								52,656,257	41,966,961	2,060,109	3,487,294	3,777,098	158,089	717,626	305,441	183,659		
42	Customer Security Deposits		235	2	Customer	45	Customer Security Deposits - Historical (1/06)		(3,174,000)	(390,688)	(481,934)	(760,249)	(764,772)	(74,199)	(423,653)	(179,410)	(119,095)		
43	Deferred Income Taxes			1	Demand	44	Plant		(26,255,446)	(17,504,401)	(891,819)	(1,167,370)	(3,497,330)	(54,191)	(1,421,522)	(1,209,247)	(509,586)		
44	Deferred Income Taxes			2	Customer	44	Plant		(14,683,554)	(9,789,468)	(498,756)	(652,860)	(1,955,908)	(30,307)	(794,997)	(676,280)	(284,978)		
45	Deferred Income Taxes - ITC			1	Demand	44	Plant		(1,198,647)	(799,134)	(40,714)	(53,294)	(159,665)	(2,474)	(64,897)	(55,206)	(23,263)		
46	Deferred Income Taxes - ITC			2	Customer	44	Plant		(670,353)	(446,922)	(22,770)	(29,805)	(89,294)	(1,384)	(36,294)	(30,874)	(13,010)		
47																			
48	Operating Revenues		400																
49	Revenues		480-481, 489						424,136,065	330,861,231	16,770,503	28,268,701	34,104,466	1,316,665	7,517,593	3,183,617	2,113,289		
50																			
51	Other Operating Revenues																		
52	Late Payment Charges		487						1,601,774	1,249,664	63,342	106,771	128,801	4,973	28,291	11,950	7,982		
53	Bill Insert Revenues		495		3	Average Annual Customers			53,905	49,799	2,304	1,064	583	48	94	10	3		
54	Customer Billing Service Charges		495		3	Average Annual Customers			3,981	3,677	170	79	43	4	7	1	0		
55	Sale of Inventory Materials		495		43	M&S Working Capital			(1,956)	(1,379)	(71)	(84)	(216)	(3)	(89)	(82)	(32)		
56	Rental Income		495	1	Demand	13	Demand Production, Trans., Distr. Plant		58,324	31,973	1,607	3,063	11,164	102	4,565	4,129	1,721		
57	Rental Income		495	2	Customer	14	Customer Production, Trans., Distr. Plant		32,619	28,660	1,482	980	950	86	358	59	44		
58	Sales Tax		495	1	Demand	28	Labor - Demand		12,951	8,894	347	681	2,460	22	998	888	681		
59	Sales Tax		495	2	Customer	29	Labor - Customer		27,186	22,802	1,514	858	854	69	332	548	209		
60	Sales Tax		495	3	Commodity	30	Labor - Commodity		284	133	6	12	42	1	21	24	45		
61	Total Other Operating Revenue								1,789,068	1,392,223	70,701	113,404	144,681	5,302	34,577	17,527	10,653		
62																			
63	Total Operating Revenue								425,925,133	332,253,454	16,841,204	28,382,105	34,249,147	1,321,967	7,552,170	3,201,144	2,123,942		
64																			

Exhibit No. 111-A
Schedule 1
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Witness: Truitt

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11					FERC		Factor		Factor										
12					Accounts		Classification	#	Name		Total	Residential	Small Commercial & PA Service	Large Comm	SVIS	IVIS	LVIS	LIS	
246	Operation and Maintenance Expense			401, 402															
247	Natural Gas Production			750-769	1	Demand	2	Peak & Average (Mcf)			67,288	35,069	1,765	3,384	10,686	104	4,487	4,359	7,454
248																			
249	Purchase Gas Expense			401.999	3	Commodity					320,397,574	257,314,998	12,609,347	23,435,615	22,545,731	1,012,094	3,316,639	124,807	38,343
250	Other Gas Supply Expense			807.1-813	3	Commodity	1	Annual Throughput (Mcf)			894,604	416,228	20,331	38,877	132,338	1,674	67,065	77,146	140,927
251	Gas for Utility Operation			807.1-813	3	Commodity	1	Annual Throughput (Mcf)			(81,935)	(38,122)	(1,862)	(3,561)	(12,120)	(153)	(6,144)	(7,066)	(12,907)
252	Total Other Gas Supply										321,210,243	257,693,104	12,627,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887	166,363
253																			
254	Transmission			850-867	1	Demand	2	Peak & Average (Mcf)			1,458,301	760,051	38,244	72,899	231,585	2,246	97,254	94,480	161,542
255																			
256	Distribution																		
257	Load Dispatching			871	1	Demand	2	Peak & Average (Mcf)			1,445,917	753,596	37,919	72,280	229,819	2,227	96,428	93,678	160,170
258	Compressor Station Equipment			872	1	Demand	2	Peak & Average (Mcf)			10,248	5,342	269	512	1,627	16	683	664	1,135
259	Mains & Services			874	1	Demand	15	Mains & Services - Demand			2,301,850	1,308,123	65,729	125,308	399,399	3,932	169,432	168,378	63,549
260	Structures & Improvements			886	1	Demand	2	Peak & Average (Mcf)			311,329	162,281	8,165	15,563	49,441	479	20,763	20,170	34,487
261	Mains Maintenance			887	1	Demand	9	Mains - Demand			2,330,575	1,324,445	68,550	126,872	404,383	3,981	171,547	168,454	64,343
262	Compressor Station Equip Maint			888	1	Demand	2	Peak & Average (Mcf)			0	0	0	0	0	0	0	0	0
263	Maint of Other Equipment			894	1	Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0
264	Meas. & Regulator - General			875,889	1	Demand	2	Peak & Average (Mcf)			463,506	241,575	12,155	23,170	73,807	714	30,911	30,030	51,344
265	Meas. & Regulator - Industrial			876,890	1	Demand	8	Historical Industrial M&R Station Equipment			271,725	61	0	0	182,180	844	58,501	9,287	10,852
266	Meas. & Regulator - City			877,891	1	Demand	2	Peak & Average (Mcf)			14,193	7,397	372	709	2,254	22	947	920	1,572
267	Services Maintenance			892,892.10	1	Demand	5	Historic Service Line Investment			0	0	0	0	0	0	0	0	0
268	Supervision & Engineering			870,885	1	Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand			2,471,848	1,314,797	68,092	125,995	467,824	4,224	189,887	169,270	133,959
269	Rents			881	1	Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand			20,568	10,941	550	1,048	3,891	35	1,580	1,408	1,115
270	Other Distribution Expense			880	1	Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand			3,059,113	1,627,166	81,795	155,929	578,723	5,228	235,001	209,485	165,786
271	Mains & Services			874	2	Customer	16	Mains & Services - Customer			1,510,466	1,357,474	71,540	42,041	28,641	2,625	7,061	814	270
272	Customer Installations			879	2	Customer	18	Distribution Plant - Customer			1,173,949	1,031,401	53,350	35,288	34,201	3,079	12,898	2,140	1,592
273	Mains Maintenance			887	2	Customer	10	Mains - Customer			0	0	0	0	0	0	0	0	0
274	Maint of Other Equipment			894	2	Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0
275	Meters & House Regulators			878,893	2	Customer	17	Meters & House Regulators - Customer			2,385,027	1,721,933	72,817	112,972	258,124	22,667	143,278	28,165	25,071
276	Services Maintenance			893,893.10	2	Customer	5	Historic Service Line Investment			534,793	480,625	25,329	14,885	10,141	929	2,500	288	96
277	Supervision & Engineering			870,885	2	Customer	26	Distribution O&M w/o Other, Supervision, Rent - Customer			1,836,811	1,504,860	73,101	67,251	108,522	9,603	54,322	10,293	8,859
278	Rents			881	2	Customer	26	Distribution O&M w/o Other, Supervision, Rent - Customer			13,336	10,926	531	488	788	70	394	75	64
279	Other Distribution Expense			880	2	Customer	26	Distribution O&M w/o Other, Supervision, Rent - Customer			1,983,545	1,625,074	78,941	72,624	117,192	10,370	58,681	11,116	9,567
280	Total Distribution - Demand										12,700,872	6,755,704	339,596	647,386	2,402,748	21,702	975,680	869,744	688,312
281	Total Distribution - Customer										9,437,927	7,732,293	375,609	345,549	557,609	49,343	279,114	52,891	45,519
282	Total Distribution										22,138,799	14,487,997	715,205	992,935	2,960,357	71,045	1,254,794	922,635	733,831
283																			
284	Customer Accounts																		
285	Meter Reading			902	2	Customer	21	Historical Number of Meters			2,576,031	2,368,315	120,051	52,507	25,619	2,455	5,649	1,000	435
286	Customer Record & Collections			903	2	Customer	21	Historical Number of Meters			9,068,820	8,337,564	422,634	184,850	90,189	8,643	19,888	3,519	1,533
287	Uncollectible Accounts			904	2	Customer	27	Uncollectibles (Write-Offs)			8,437,000	8,167,442	142,138	65,640	35,958	1,797	3,518	380	127
288	Miscellaneous Customer Accounts			905	2	Customer	21	Historical Number of Meters			493,112	453,352	22,980	10,051	4,904	470	1,081	191	83
289	Supervision			901	2	Customer	21	Historical Number of Meters			1,097,836	1,009,313	51,162	22,377	10,918	1,046	2,408	428	186
290	Total Customer Accounts										21,672,799	20,355,988	758,965	335,425	167,588	14,411	32,544	5,516	2,364
291																			
292	Customer Service			909-913															
293	Customer Service				2	Customer	23	Customer Service Programs - O&M			7,485,090	6,446,870	333,154	153,841	84,275	8,939	13,585	334,816	111,610
294	Transportation Administration				2	Customer	24	Average Annual Transportation Customers			996,489	52,236	4,822	58,664	613,162	803	225,013	31,342	10,447
295	Total Customer Service										8,481,579	6,499,106	337,976	212,505	897,437	7,742	238,598	366,158	122,057
296																			
297	Sales Promotion				2	Customer					184,062	184,062	0	0	0	0	0	0	0
298																			

A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																	
5	M.E./No Customer Component																	
6	Peak & Average																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12																		
299	Administrative & General Expenses																	
300	A&G Salaries	920																
301	Corporate Management - Non O&M	1 Demand	13	Demand Production, Trans., Distr. Plant														
302	Corporate Management - O&M	1 Demand	28	Labor - Demand														
303	Consumer Services	1 Demand	3	Average Annual Customers														
304	Operations, Engineering, & Mechanical	1 Demand	13	Demand Production, Trans., Distr. Plant														
305	Corporate Management - Non O&M	2 Customer	14	Customer Production, Trans., Distr. Plant														
306	Corporate Management - O&M	2 Customer	29	Labor - Customer														
307	Consumer Services	2 Customer	3	Average Annual Customers														
308	Operations, Engineering, & Mechanical	2 Customer	14	Customer Production, Trans., Distr. Plant														
309	Total A&G Salaries																	
310																		
311	Office Supplies & Expenses	921																
312	Corporate Management - Non O&M	1 Demand	13	Demand Production, Trans., Distr. Plant														
313	Corporate Management - O&M	1 Demand	28	Labor - Demand														
314	Consumer Services	1 Demand	3	Average Annual Customers														
315	Operations, Engineering, & Mechanical	1 Demand	13	Demand Production, Trans., Distr. Plant														
316	Corporate Management - Non O&M	2 Customer	14	Customer Production, Trans., Distr. Plant														
317	Corporate Management - O&M	2 Customer	29	Labor - Customer														
318	Consumer Services	2 Customer	3	Average Annual Customers														
319	Operations, Engineering, & Mechanical	2 Customer	14	Customer Production, Trans., Distr. Plant														
320	Total Outside Services																	
321																		
322	Administrative Exp. Transferred - Credit	922																
323	Corporate Management - Non O&M	1 Demand	13	Demand Production, Trans., Distr. Plant														
324	Corporate Management - O&M	1 Demand	28	Labor - Demand														
325	Consumer Services	1 Demand	3	Average Annual Customers														
326	Operations, Engineering, & Mechanical	1 Demand	13	Demand Production, Trans., Distr. Plant														
327	Corporate Management - Non O&M	2 Customer	14	Customer Production, Trans., Distr. Plant														
328	Corporate Management - O&M	2 Customer	29	Labor - Customer														
329	Consumer Services	2 Customer	3	Average Annual Customers														
330	Operations, Engineering, & Mechanical	2 Customer	14	Customer Production, Trans., Distr. Plant														
331	Total Administrative Exp. Transferred - Credit																	
332																		
333	Outside Services Employed	923																
334	Corporate Management - Non O&M	1 Demand	13	Demand Production, Trans., Distr. Plant														
335	Corporate Management - O&M	1 Demand	28	Labor - Demand														
336	Consumer Services	1 Demand	3	Average Annual Customers														
337	Operations, Engineering, & Mechanical	1 Demand	13	Demand Production, Trans., Distr. Plant														
338	Corporate Management - Non O&M	2 Customer	14	Customer Production, Trans., Distr. Plant														
339	Corporate Management - O&M	2 Customer	29	Labor - Customer														
340	Consumer Services	2 Customer	3	Average Annual Customers														
341	Operations, Engineering, & Mechanical	2 Customer	14	Customer Production, Trans., Distr. Plant														
342	Total Outside Services Employed																	
343																		
344	Property Insurance	924																
345	Corporate Management - Non O&M	1 Demand	13	Demand Production, Trans., Distr. Plant														
346	Corporate Management - O&M	1 Demand	28	Labor - Demand														
347	Consumer Services	1 Demand	3	Average Annual Customers														
348	Operations, Engineering, & Mechanical	1 Demand	13	Demand Production, Trans., Distr. Plant														
349	Corporate Management - Non O&M	2 Customer	14	Customer Production, Trans., Distr. Plant														
350	Corporate Management - O&M	2 Customer	29	Labor - Customer														
351	Consumer Services	2 Customer	3	Average Annual Customers														
352	Operations, Engineering, & Mechanical	2 Customer	14	Customer Production, Trans., Distr. Plant														
353	Total Property Insurance																	
354																		

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COST OF SERVICE STUDY
CURRENT RATES

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																													
5	PENNSYLVANIA DIVISION																													
6	COST OF SERVICE STUDY																													
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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									
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410	Rents																		
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		931			Name														
411	Corporate Management - Non O&M		1 Demand	13	Demand Production, Trans., Distr. Plant		90,832		49,794		2,502	4,770	17,388	159	7,110	6,431	2,680		
412	Corporate Management - O&M		1 Demand	28	Labor - Demand		124,911		66,491		3,342	6,372	23,726	214	9,828	8,568	6,570		
413	Consumer Services		1 Demand	3	Average Annual Customers		0		0		0	0	0	0	0	0	0		
414	Operations, Engineering, & Mechanical		1 Demand	13	Demand Production, Trans., Distr. Plant		5,728		3,139		158	301	1,096	10	448	405	169		
415	Corporate Management - Non O&M		2 Customer	14	Customer Production, Trans., Distr. Plant		50,799		44,630		2,309	1,527	1,480	133	558	93	69		
416	Corporate Management - O&M		2 Customer	29	Labor - Customer		349,244		292,913		19,452	11,025	10,972	892	4,261	7,043	2,686		
417	Consumer Services		2 Customer	3	Average Annual Customers		3,821		3,531		163	75	41	3	7	1	0		
418	Operations, Engineering, & Mechanical		2 Customer	14	Customer Production, Trans., Distr. Plant		3,202		2,814		146	96	93	8	35	6	4		
419	Total Rents						628,535		463,312		28,072	24,166	54,794	1,419	22,047	22,547	12,178		
420																			
421	Maintenance General Plant																		
422	Production	932	1 Demand	13	Demand Production, Trans., Distr. Plant		604		330		17	32	116	1	47	43	18		
423	Transportation		1 Demand	13	Demand Production, Trans., Distr. Plant		8,098		4,440		223	425	1,550	14	834	573	239		
424	Distribution		1 Demand	13	Demand Production, Trans., Distr. Plant		57,712		31,638		1,590	3,031	11,048	101	4,517	4,086	1,703		
425	Distribution		2 Customer	14	Customer Production, Trans., Distr. Plant		32,278		28,356		1,487	970	940	85	355	59	44		
426	Total Maintenance General Plant						98,690		64,764		3,297	4,458	13,652	201	5,553	4,761	2,004		
427																			
428	Total Administrative & General																		
429	Demand						7,470,239		4,041,642		203,123	387,232	1,424,923	12,954	580,713	521,429	298,223		
430	Customer						12,133,265		10,303,378		648,867	374,574	367,263	30,452	140,855	194,265	75,611		
431							19,603,504		14,345,020		849,990	761,806	1,792,186	43,406	721,568	715,694	373,834		
432																			
433	Customer Deposit Interest		2 Customer	45	Customer Security Deposits - Historical (1/06)		190,000		23,387		27,652	45,510	45,780	4,442	25,380	10,740	7,129		
434																			
435	Summary O&M Expenses																		
436	Demand						21,698,700		11,592,466		582,728	1,110,881	4,069,942	37,006	1,658,134	1,490,012	1,155,531		
437	Customer						52,099,632		45,098,212		2,147,069	1,313,563	1,835,677	106,390	716,471	629,570	252,680		
438	Commodity						321,210,243		257,693,104		12,627,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887	166,363		
439	Total O&M Expenses						395,006,575		314,383,782		15,357,613	25,895,375	28,571,566	1,157,011	5,752,185	2,314,469	1,574,574		
440																			
441	Taxes Other Than Income																		
442	Federal																		
443	FICA																		
444	Demand		1 Demand	28	Labor - Demand		339,947		180,958		9,096	17,340	64,571	582	26,203	23,317	17,880		
445	Customer		2 Customer	29	Labor - Customer		713,596		598,495		39,746	22,527	22,419	1,823	8,707	14,390	5,489		
446	Commodity		3 Commodity	30	Labor - Commodity		7,458		3,471		189	324	1,103	14	559	643	1,175		
447	Total FICA						1,061,001		782,924		49,011	40,191	88,093	2,419	35,469	38,350	24,544		
448	Unemployment Compensation																		
449	Demand		1 Demand	28	Labor - Demand		4,806		2,558		129	245	913	8	370	330	253		
450	Customer		2 Customer	29	Labor - Customer		10,089		8,462		562	318	317	26	123	203	78		
451	Commodity		3 Commodity	30	Labor - Commodity		105		48		2	5	18	0	8	9	17		
452	Total Unemployment Compensation						15,000		11,068		693	568	1,246	34	501	542	348		
453	Total Federal						1,076,001		793,992		49,704	40,759	89,339	2,453	35,970	38,892	24,892		

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4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
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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									
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503	Summary																		
504	Utility Operating Income																		
505	Total Operating Revenue									425,925,133	332,253,454	18,841,204	28,382,105	34,249,147	1,321,967	7,552,170	3,201,144	2,123,942	
506	Operating Income Deductions																		
507	O&M Expenses																		
508	Demand									21,698,700	11,592,466	582,728	1,110,881	4,069,942	37,006	1,658,134	1,490,012	1,155,531	
509	Customer									52,099,632	45,098,212	2,147,069	1,313,563	1,835,677	106,390	716,471	629,570	252,680	
510	Commodity									321,210,243	257,693,104	12,627,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887	166,363	
511	Total O&M Expense									395,006,575	314,383,782	15,357,613	25,895,375	28,571,566	1,157,011	5,752,185	2,314,469	1,574,574	
512	Depreciation Expense																		
513	Demand									8,890,512	3,749,460	188,418	359,202	1,335,272	12,092	543,208	485,223	217,637	
514	Customer									5,022,555	4,434,528	230,313	148,619	135,243	12,233	48,323	7,762	5,534	
515	Total Depreciation Expense									11,913,067	8,183,988	418,731	507,821	1,470,515	24,325	591,531	492,985	223,171	
516	Negative Net Salvage									1,354,000	902,707	45,991	60,202	180,358	2,795	73,308	62,361	26,278	
517	Taxes Other Than Income																		
518	Demand									904,943	490,362	24,645	48,982	172,685	1,570	70,404	63,272	35,023	
519	Customer									1,061,151	902,133	55,982	33,038	32,642	2,732	12,578	15,813	6,233	
520	Commodity									7,907	3,678	179	344	1,170	15	593	682	1,246	
521	Total Taxes Other Than Income									1,974,001	1,396,173	80,806	80,364	206,497	4,317	83,575	79,787	42,502	
522	Federal/State Income Taxes									838,141	(641,784)	181,513	475,555	787,193	40,368	129,523	(133,737)	(510)	
523	Investment Tax Credit									(4,000)	(2,666)	(136)	(178)	(533)	(8)	(217)	(184)	(78)	
524	Deferred Income Taxes - Liberalized Depr.									1,539,000	1,057,255	54,094	65,603	189,970	3,143	76,418	63,687	28,830	
525	Total Operating Revenue Deductions									412,620,784	325,279,475	16,138,612	27,084,742	31,405,566	1,231,951	6,706,323	2,879,348	1,894,767	
526	Utility Operating Income									13,304,349	6,973,979	702,592	1,297,363	2,843,581	90,016	845,847	321,798	229,175	
527	Rate Base																		
528	Gas Plant In Service																		
529	Demand									280,861,877	153,968,745	7,737,072	14,750,001	53,758,984	492,078	21,984,809	19,883,756	8,286,232	
530	Customer									157,074,299	138,001,431	7,138,278	4,721,442	4,575,999	411,974	1,725,783	288,350	213,042	
531	Total Gas Plant In Service									437,935,976	291,970,176	14,875,350	19,471,443	58,334,983	904,052	23,710,592	20,170,106	8,499,274	
532	Accumulated Reserve for Depreciation																		
533	Demand									(90,095,823)	(49,182,265)	(2,471,562)	(4,711,784)	(17,314,593)	(157,692)	(7,063,404)	(6,353,127)	(2,841,396)	
534	Customer									(57,561,431)	(49,755,639)	(2,539,423)	(1,816,198)	(2,092,413)	(185,484)	(889,284)	(157,128)	(125,882)	
535	Total Reserve for Depreciation									(147,657,254)	(98,937,904)	(5,010,985)	(6,527,982)	(19,407,006)	(343,156)	(7,952,688)	(6,510,255)	(2,967,278)	
536	Net Plant									290,278,722	193,032,272	9,864,365	12,943,461	38,927,977	560,896	15,757,904	13,659,851	5,531,996	
537	Working Capital																		
538	Demand									13,847,997	10,288,394	508,432	949,173	1,339,462	42,240	334,772	231,548	153,978	
539	Customer									6,515,883	5,648,941	276,088	168,266	220,492	13,462	84,858	73,895	29,681	
540	Commodity									32,292,577	26,029,626	1,275,589	2,369,855	2,217,144	102,367	297,996	0	0	
541	Total Working Capital									52,656,257	41,966,961	2,060,109	3,487,294	3,777,098	158,069	717,626	305,441	183,659	
542	Customer Deposits									(3,174,000)	(390,688)	(481,934)	(760,249)	(764,772)	(74,199)	(423,653)	(179,410)	(119,095)	
543	Deferred Income Taxes									(40,939,000)	(27,293,869)	(1,390,575)	(1,820,230)	(5,453,238)	(84,498)	(2,216,519)	(1,885,527)	(794,544)	
544	Deferred Income Taxes - ITC									(1,869,000)	(1,246,056)	(63,484)	(83,099)	(248,959)	(3,858)	(101,191)	(86,060)	(36,273)	
545	Net Rate Base									296,952,979	206,068,620	10,006,481	13,767,177	36,238,106	556,410	13,734,167	11,814,275	4,765,743	
546																			
547	Return Earned									4.4800%	3.3800%	7.0200%	9.4200%	7.8500%	18.1800%	6.1600%	2.7200%	4.8100%	
548																			
549	Unitized Rate of Return									1	0.754464	1.566964	2.102679	1.752232	3.611607	1.375	0.607143	1.073861	

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
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6	COST OF SERVICE STUDY																		
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107	Structures & Improvements																		
108	Mains																		
109	Compressor Station Equipment																		
110	M&R Station Equipment																		
111	Industrial M&R Station Equipment																		
112	Other																		
113	Land Rights																		
114	Mains																		
115	Services																		
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117	Meter Installations																		
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119	House Regulators Installations																		
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135	Depreciation Summary																		
136	Demand Related																		
137	Customer Related																		
138																			
139	Total Depreciation Expense																		
140																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11																			
12																			
141				FERC			Total	Residential	Small Commercial &										
142				Accounts		Classification	Company	Service	PA Service	Large Comm								Factor	Factor
143									LE 250	GT 250	PA Service	SVIS	MIS	LVIS	LIS	Total	#	Name	
144	Working Capital																		
145	Cash																		
146	Commodity Related		3	Commodity	32,292,577		80.6056%	3.9501%	7.3387%	6.8658%	0.3170%	0.9228%	0.0000%	0.0000%	0.0000%	49	Annual Sales Volumes		
147	Non Commodity Related		1	Demand	2,375,415		53.4600%	2.6873%	5.1229%	18.7713%	0.1707%	7.6478%	6.8724%	5.2676%	100.0000%	31	O&M + Other Taxes - Demand		
148	Non Commodity Related		2	Customer	5,704,008		86.5306%	4.1441%	2.5331%	3.5145%	0.2053%	1.3714%	1.2140%	0.4870%	100.0000%	32	O&M + Other Taxes - Customer		
149	Non Commodity Related		3	Commodity	0		80.2247%	3.9313%	7.3070%	7.0566%	0.3156%	1.0517%	0.0609%	0.0522%	100.0000%	33	O&M + Other Taxes - Commodity		
150	Total Cash Working Capital				40,372,000														
151	Prepayments																		
152	PUC General Assessment - Demand		1	Demand	116,836		53.9001%	2.7090%	5.1645%	19.0559%	0.1729%	7.7585%	6.9518%	4.2873%	100.0000%	34	Regulatory Assessment Expense - Demand		
153	PUC General Assessment - Customer		2	Customer	218,443		84.4424%	5.4300%	3.1281%	3.0960%	0.2550%	1.1963%	1.7690%	0.6832%	100.0000%	37	Regulatory Assessment Expense - Customer		
154	Other Insurance - Demand		1	Demand	175,988		54.8197%	2.7553%	5.2527%	19.1415%	0.1762%	7.8267%	7.0785%	2.9494%	100.0000%	35	Other Insurance - Demand		
155	Other Insurance - Customer		2	Customer	98,422		87.8590%	4.5432%	3.0044%	2.9131%	0.2603%	1.1004%	0.1826%	0.1370%	100.0000%	38	Other Insurance - Customer		
156	AGA Dues - Demand		1	Demand	7,382		53.9255%	2.7105%	5.1665%	19.0582%	0.1727%	7.7603%	6.9554%	4.2509%	100.0000%	36	Misc. General Expense - Demand		
157	AGA Dues - Customer		2	Customer	13,548		84.4801%	5.4216%	3.1256%	3.0922%	0.2546%	1.1945%	1.7537%	0.6777%	100.0000%	39	Misc. General Expense - Customer		
158	Total Prepayments				630,619														
159	Material & Supplies																		
160	Valves		1	Demand	67,825		56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand		
161	Valves		2	Customer	0		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	10	Mains - Customer		
162	Regulators - Dom & Ind.		1	Demand	6,057		20.7572%	1.0438%	1.9896%	48.8973%	0.2482%	15.6149%	4.6360%	6.8130%	100.0000%	41	M&R Station Equip & House Regulators Plant		
163	Meter & Service Risers		2	Customer	99,759		88.2040%	4.5816%	2.9541%	2.7483%	0.2427%	0.9931%	0.1606%	0.1156%	100.0000%	40	Meters & Services Plant		
164	Pipe - Services & Mains		1	Demand	581,385		56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	15	Mains & Services - Demand		
165	Pipe - Services & Mains		2	Customer	381,503		89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer		
166	Total Material & Supplies				1,136,529														
167	Gas Storage Inventory		1	Demand	10,517,109		80.6768%	3.9724%	7.3819%	6.8517%	0.3474%	0.7698%	0.0000%	0.0000%	100.0000%	42	Gas Storage Inventory		
168	Summary of Working Capital																		
169	Demand				13,847,997														
170	Customer				6,515,683														
171	Commodity				32,292,577														
172	Total Working Capital				52,656,257														
173	Customer Security Deposits	235	2	Customer	(3,174,000)		12.3090%	14.5537%	23.9524%	24.0949%	2.3377%	13.3476%	5.6525%	3.7522%	100.0000%	45	Customer Security Deposits - Historical (1/06)		
174	Deferred Income Taxes		1	Demand	(26,255,446)		66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant		
175	Deferred Income Taxes		2	Customer	(14,683,554)		66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant		
176	Deferred Income Taxes - ITC		1	Demand	(1,198,647)		66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant		
177	Deferred Income Taxes - ITC		2	Customer	(670,353)		66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant		
178	Operating Revenues	400																	
179	Revenues	480-481, 489			424,136,065														
180	Other Operating Revenues																		
181	Late Payment Charges	487			1,601,774														
182	Bill Insert Revenues	495			53,905		92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
183	Customer Billing Service Charges	495			3,981		92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
184	Sale of Inventory Materials	495			(1,956)		70.4822%	3.6287%	4.3137%	11.0497%	0.1785%	4.5320%	4.1857%	1.6295%	100.0000%	43	M&S Working Capital		
185	Rental Income	495	1	Demand	58,324		54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
186	Rental Income	495	2	Customer	32,619		87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
187	Sales Tax	495	1	Demand	12,951		53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
188	Sales Tax	495	2	Customer	27,186		83.8703%	5.5698%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	0.7692%	100.0000%	29	Labor - Customer		
189	Sales Tax	495	3	Commodity	284		46.5270%	2.2727%	4.3455%	14.7926%	0.1873%	7.4987%	8.6234%	15.7528%	100.0000%	30	Labor - Commodity		
190	Total Other Operating Revenue				1,789,068														
191	Total Operating Revenue				425,925,133														
192																			
193																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
194	Direct Labor Expense																		
195	Natural Gas Production	401, 402																	
196		750-769	1 Demand		5,660	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
197	Other Gas Supply	807.1-813	3 Commodity		189,554	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)			
198																			
199	Transmission	850-867	1 Demand		569,371	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
200																			
201	Distribution																		
202	Load Dispatching	871	1 Demand		663,374	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
203	Mains & Services	874	1 Demand		1,611,456	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	15	Mains & Services - Demand			
204	Structures & Improvements	886	1 Demand		86,792	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
205	Mains Maintenance	887	1 Demand		1,516,493	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand			
206	Services Maintenance	887	1 Demand		0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment			
207	Compressor Station Equip Maint	888	1 Demand		0	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
208	Compressor Station Equipment	872,888	1 Demand		3,815	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
209	Meas. & Regulator - General	875,889	1 Demand		316,240	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
210	Meas. & Regulator - Industrial	876,890	1 Demand		182,603	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment			
211	Meas. & Regulator - City	877,891	1 Demand		524	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
212	Maint of Other Equipment	894	1 Demand		0	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
213	Supervision & Engineering	870,885	1 Demand		1,914,687	53.3105%	2.6795%	5.1082%	19.2163%	0.1725%	7.7822%	6.8861%	4.8447%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand			
214	Other Distribution Expense	880	1 Demand		1,769,004	53.3105%	2.6795%	5.1082%	19.2163%	0.1725%	7.7822%	6.8861%	4.8447%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand			
215	Mains & Services	874	2 Customer		1,057,432	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer			
216	Mains Maintenance	887	2 Customer		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	10	Mains - Customer			
217	Services Maintenance	887	2 Customer		520,705	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment			
218	Meters & House Regulators	878,893	2 Customer		1,440,472	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer			
219	Customer Installations		2 Customer		1,072,556	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	18	Distribution Plant - Customer			
220	Maint of Other Equipment	894	2 Customer		0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
221	Supervision & Engineering	870,885	2 Customer		1,630,734	83.1205%	4.0934%	3.5295%	5.3058%	0.4704%	2.5835%	0.4844%	0.4125%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer			
222	Other Distribution Expense	880	2 Customer		1,147,032	83.1205%	4.0934%	3.5295%	5.3058%	0.4704%	2.5835%	0.4844%	0.4125%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer			
223	Total Distribution - Demand				8,064,988														
224	Total Distribution - Customer				6,868,931														
225	Total Distribution				14,933,919														
226																			
227	Customer Accounts																		
228	Meter Reading	902	2 Customer		2,224,872	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters			
229	Customer Record & Collections	903	2 Customer		5,392,409	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters			
230	Miscellaneous Customer Accounts	905	2 Customer		88,231	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters			
231	Supervision	901	2 Customer		1,046,199	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters			
232	Total Customer Accounts				8,751,711														
233																			
234	Customer Service	909-913																	
235	Customer Service		2 Customer		2,455,635	59.1535%	13.0660%	6.0336%	3.3051%	0.2295%	0.4490%	13.3225%	4.4408%	100.0000%	22	Customer Service Programs - Labor			
236	Transportation Administration		2 Customer		60,368	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers			
237	Total Customer Service				2,516,003														
238																			
239	Summary of Direct Labor Expense																		
240	Demand		1 Demand		8,640,019														
241	Customer		2 Customer		18,136,645														
242	Commodity		3 Commodity		189,554														
243																			
244	Total Direct Labor Expense				26,966,218														
245																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11																			
12				FERC				Total	Residential	Small Commercial &		Large Comm						Factor	Factor
246	Operation and Maintenance Expense	401,402		Accounts	Classification	Company	Service	LE 250	GT 250	PA Service	SVIS	MIS	LVIS	LIS	Total		#		Name
247	Natural Gas Production	750-769	1 Demand			67,288	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
248																			
249	Purchase Gas Expense	401,999	3 Commodity			320,397,574									0.0000%				
250	Other Gas Supply Expense	807,1-813	3 Commodity			894,604	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)		
251	Gas for Utility Operation	807,1-813	3 Commodity			(81,935)	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)		
252	Total Other Gas Supply					321,210,243													
253																			
254	Transmission	850-867	1 Demand			1,458,301	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
255																			
256	Distribution																		
257	Load Dispatching	871	1 Demand			1,445,917	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
258	Compressor Station Equipment	872	1 Demand			10,248	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
259	Mains & Services	874	1 Demand			2,301,850	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	15	Mains & Services - Demand		
260	Structures & Improvements	886	1 Demand			311,329	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
261	Mains Maintenance	887	1 Demand			2,330,575	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand		
262	Compressor Station Equip Maint	888	1 Demand			0	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
263	Maint of Other Equipment	894	1 Demand			0	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
264	Meas. & Regulator - General	875,889	1 Demand			463,506	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
265	Meas. & Regulator - Industrial	876,890	1 Demand			271,725	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9938%	100.0000%	8	Historical Industrial M&R Station Equipment		
266	Meas. & Regulator - City	877,891	1 Demand			14,193	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
267	Services Maintenance	892,892.10	1 Demand			0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
268	Supervision & Engineering	870,885	1 Demand			2,471,848	53.1908%	2.6738%	5.0972%	18.9180%	0.1709%	7.6820%	6.8479%	5.4194%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand		
269	Rents	881	1 Demand			20,568	53.1908%	2.6738%	5.0972%	18.9180%	0.1709%	7.6820%	6.8479%	5.4194%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand		
270	Other Distribution Expense	880	1 Demand			3,059,113	53.1908%	2.6738%	5.0972%	18.9180%	0.1709%	7.6820%	6.8479%	5.4194%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand		
271	Mains & Services	874	2 Customer			1,510,466	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer		
272	Customer Installations	879	2 Customer			1,173,949	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	18	Distribution Plant - Customer		
273	Mains Maintenance	887	2 Customer			0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10	Mains - Customer		
274	Maint of Other Equipment	894	2 Customer			0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
275	Meters & House Regulators	878,893	2 Customer			2,385,027	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer		
276	Services Maintenance	893,893.10	2 Customer			534,793	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
277	Supervision & Engineering	870,885	2 Customer			1,836,811	81.9278%	3.9798%	3.6613%	5.9082%	0.5228%	2.9574%	0.5604%	0.4823%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer		
278	Rents	881	2 Customer			13,336	81.9278%	3.9798%	3.6613%	5.9082%	0.5228%	2.9574%	0.5604%	0.4823%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer		
279	Other Distribution Expense	880	2 Customer			1,983,545	81.9278%	3.9798%	3.6613%	5.9082%	0.5228%	2.9574%	0.5604%	0.4823%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer		
280	Total Distribution - Demand					12,700,872													
281	Total Distribution - Customer					9,437,927													
282	Total Distribution					22,138,799													
283																			
284	Customer Accounts																		
285	Meter Reading	902	2 Customer			2,576,031	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
286	Customer Record & Collections	903	2 Customer			9,068,820	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
287	Uncollectible Accounts	904	2 Customer			8,437,000	97.0421%	1.6847%	0.7780%	0.4262%	0.0213%	0.0417%	0.0045%	0.0015%	100.0000%	27	Uncollectibles (Write-Offs)		
288	Miscellaneous Customer Accounts	905	2 Customer			493,112	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
289	Supervision	901	2 Customer			1,097,836	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
290	Total Customer Accounts					21,672,799													
291																			
292	Customer Service	909-913																	
293	Customer Service		2 Customer			7,485,090	86.1295%	4.4509%	2.0553%	1.1259%	0.0927%	0.1815%	4.4731%	1.4911%	100.0000%	23	Customer Service Programs - O&M		
294	Transportation Administration		2 Customer			996,489	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers		
295	Total Customer Service					8,481,579													
296																			
297	Sales Promotion		2 Customer			184,062													
298																			

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4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
299	Administrative & General Expenses																		
300	A&G Salaries			920															
301	Corporate Management - Non O&M			1 Demand		602,107	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
302	Corporate Management - O&M			1 Demand		828,009	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
303	Consumer Services			1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
304	Operations, Engineering, & Mechanical			1 Demand		642,143	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
305	Corporate Management - Non O&M			2 Customer		336,734	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
306	Corporate Management - O&M			2 Customer		2,315,066	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
307	Consumer Services			2 Customer		290,913	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
308	Operations, Engineering, & Mechanical			2 Customer		359,124	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
309	Total A&G Salaries					5,374,096													
310																			
311	Office Supplies & Expenses			921															
312	Corporate Management - Non O&M			1 Demand		406,091	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
313	Corporate Management - O&M			1 Demand		558,451	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
314	Consumer Services			1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
315	Operations, Engineering, & Mechanical			1 Demand		247,621	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
316	Corporate Management - Non O&M			2 Customer		227,110	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
317	Corporate Management - O&M			2 Customer		1,561,397	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
318	Consumer Services			2 Customer		96,378	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
319	Operations, Engineering, & Mechanical			2 Customer		138,485	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
320	Total Outside Services					3,235,533													
321																			
322	Administrative Exp. Transferred - Credit			922															
323	Corporate Management - Non O&M			1 Demand		0	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
324	Corporate Management - O&M			1 Demand		0	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
325	Consumer Services			1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
326	Operations, Engineering, & Mechanical			1 Demand		(306,552)	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
327	Corporate Management - Non O&M			2 Customer		0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
328	Corporate Management - O&M			2 Customer		0	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
329	Consumer Services			2 Customer		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
330	Operations, Engineering, & Mechanical			2 Customer		(171,442)	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
331	Total Administrative Exp. Transferred - Credit					(477,994)													
332																			
333	Outside Services Employed			923															
334	Corporate Management - Non O&M			1 Demand		73,377	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
335	Corporate Management - O&M			1 Demand		100,907	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
336	Consumer Services			1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
337	Operations, Engineering, & Mechanical			1 Demand		17,360	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
338	Corporate Management - Non O&M			2 Customer		41,037	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
339	Corporate Management - O&M			2 Customer		282,131	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
340	Consumer Services			2 Customer		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
341	Operations, Engineering, & Mechanical			2 Customer		9,708	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
342	Total Outside Services Employed					524,520													
343																			
344	Property Insurance			924															
345	Corporate Management - Non O&M			1 Demand		0	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
346	Corporate Management - O&M			1 Demand		0	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
347	Consumer Services			1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
348	Operations, Engineering, & Mechanical			1 Demand		(39,161)	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
349	Corporate Management - Non O&M			2 Customer		0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
350	Corporate Management - O&M			2 Customer		0	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
351	Consumer Services			2 Customer		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
352	Operations, Engineering, & Mechanical			2 Customer		(21,901)	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
353	Total Property Insurance					(61,062)													
354																			

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4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
355	Injuries & Damages			FERC Accounts 925	Classification	Total Company	Residential Service	Small Commercial & PA Service LE 250 GT 250	Large Comm PA Service	SVIS	IVIS	LVIS	LIS	Total	Factor #	Factor Name			
356	Corporate Management - Non O&M				1 Demand	118,562	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
357	Corporate Management - O&M				1 Demand	163,045	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
358	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
359	Operations, Engineering, & Mechanical				1 Demand	949,109	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
360	Corporate Management - Non O&M				2 Customer	66,307	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
361	Corporate Management - O&M				2 Customer	455,866	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
362	Consumer Services				2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
363	Operations, Engineering, & Mechanical				2 Customer	530,798	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
364	Total Injuries & Damages					2,283,687													
365																			
366	Employee Pension & Benefits			926															
367	Corporate Management - Non O&M				1 Demand	700,920	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
368	Corporate Management - O&M				1 Demand	963,895	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
369	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
370	Operations, Engineering, & Mechanical				1 Demand	62,463	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
371	Corporate Management - Non O&M				2 Customer	391,996	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
372	Corporate Management - O&M				2 Customer	2,694,999	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
373	Consumer Services				2 Customer	14,060	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
374	Operations, Engineering, & Mechanical				2 Customer	34,933	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
375	Total Employee Pension & Benefits					4,863,266													
376																			
377	Franchise Requirement			927															
378	Corporate Management - Non O&M				1 Demand	121	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
379	Corporate Management - O&M				1 Demand	166	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
380	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
381	Operations, Engineering, & Mechanical				1 Demand	0	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
382	Corporate Management - Non O&M				2 Customer	67	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
383	Corporate Management - O&M				2 Customer	464	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
384	Consumer Services				2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
385	Operations, Engineering, & Mechanical				2 Customer	0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
386	Total Franchise Requirement					818													
387																			
388	Regulatory Commission Expenses			928															
389	Corporate Management - Non O&M				1 Demand	396,606	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
390	Corporate Management - O&M				1 Demand	545,407	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
391	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
392	Operations, Engineering, & Mechanical				1 Demand	0	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
393	Corporate Management - Non O&M				2 Customer	221,805	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
394	Corporate Management - O&M				2 Customer	1,524,927	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
395	Consumer Services				2 Customer	14,518	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
396	Operations, Engineering, & Mechanical				2 Customer	0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
397	Total Regulatory Expenses					2,703,263													
398																			
399	Miscellaneous General Expenses			930.2															
400	Corporate Management - Non O&M				1 Demand	62,116	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
401	Corporate Management - O&M				1 Demand	85,420	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand		
402	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
403	Operations, Engineering, & Mechanical				1 Demand	4,173	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
404	Corporate Management - Non O&M				2 Customer	34,739	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
405	Corporate Management - O&M				2 Customer	238,831	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer		
406	Consumer Services				2 Customer	2,539	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
407	Operations, Engineering, & Mechanical				2 Customer	2,334	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
408	Total Miscellaneous General Expenses					430,152													
409																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
410	Rents																		
411	Corporate Management - Non O&M																		
412	Corporate Management - O&M																		
413	Consumer Services																		
414	Operations, Engineering, & Mechanical																		
415	Corporate Management - Non O&M																		
416	Corporate Management - O&M																		
417	Consumer Services																		
418	Operations, Engineering, & Mechanical																		
419	Total Rents																		
420																			
421	Maintenance General Plant																		
422	Production																		
423	Transportation																		
424	Distribution																		
425	Distribution																		
426	Total Maintenance General Plant																		
427																			
428	Total Administrative & General																		
429	Demand																		
430	Customer																		
431																			
432																			
433	Customer Deposit Interest																		
434																			
435	Summary O&M Expenses																		
436	Demand																		
437	Customer																		
438	Commodity																		
439	Total O&M Expenses																		
440																			
441	Taxes Other Than Income																		
442	Federal																		
443	FICA																		
444	Demand																		
445	Customer																		
446	Commodity																		
447	Total FICA																		
448	Unemployment Compensation																		
449	Demand																		
450	Customer																		
451	Commodity																		
452	Total Unemployment Compensation																		
453	Total Federal																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
454	Pennsylvania																		
455	Unemployment Insurance																		
456	Demand		1 Demand		15,700	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand			
457	Customer		2 Customer		32,956	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer			
458	Commodity		3 Commodity		344	46.5270%	2.2727%	4.3455%	14.7926%	0.1873%	7.4987%	8.6234%	15.7528%	100.0000%	30	Labor - Commodity			
459	Total Unemployment Insurance				49,000														
460	Capital Stock																		
461	Demand		1 Demand		463,041	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
462	Customer		2 Customer		258,959	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
463	Total Capital Stock				722,000														
464	Property + Public Utility Realty Tax																		
465	Demand		1 Demand		78,884	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
466	Customer		2 Customer		44,116	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
467	Total Property + Public Utility Realty Tax				123,000														
468	Sales Tax Company Use																		
469	Demand		1 Demand		2,565	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
470	Customer		2 Customer		1,435	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
471	Total Sales Tax Company Use				4,000														
472	Total Pennsylvania				898,000														
473	Summary of Taxes Other Than Income																		
474	Demand				904,943														
475	Customer				1,061,151														
476	Commodity				7,907														
477	Total Taxes Other Than Income				1,974,001														
478																			
479	Federal/State Income Tax		409																
480	Operating Revenue				425,925,133														
481	Operating Deductions																		
482	O&M Expenses		401, 402		395,006,575														
483	Depreciation Expense		403		11,913,067														
484	Taxes Other Than Income		408		1,974,001														
485	Negative Net Salvage				1,354,000	66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant			
486	Total Operating Deductions				410,247,643														
487	Operating Income Before Income Taxes				15,677,490														
488	Adjustments for Tax Purposes																		
489	Interest Charges				9,413,000	66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant			
490	Book Depreciation				(11,913,067)														
491	State Income Tax Depreciation				16,751,000	68.6976%	3.5149%	4.2627%	12.3437%	0.2042%	4.9654%	4.1382%	1.8733%	100.0000%	46	Depreciation Expense			
492	Meals/Entertainment				(31,000)	73.7910%	4.6193%	3.7881%	8.3028%	0.2280%	3.3431%	3.6145%	2.3132%	100.0000%	47	Labor Expense			
493	Total Adjustments for Tax Purposes				14,219,933														
494	Pennsylvania Taxable Income				1,457,557														
495	Total State Income Tax @		9.99%		145,610														
496	Additional Fed. Income Tax Deprec.				(901,000)	68.6976%	3.5149%	4.2627%	12.3437%	0.2042%	4.9654%	4.1382%	1.8733%	100.0000%	46	Depreciation Expense			
497	Federal Taxable Income				2,212,947														
498	Total Federal Income Tax @		35.00%		774,531														
499	Consolidated Tax Adjustment				(82,000)	-61.0852%	19.7229%	51.1455%	85.2256%	4.3247%	14.3356%	-13.8144%	0.1452%	99.9999%	48	Federal Income Tax			
500	Investment Tax Credit				(4,000)	66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant			
501	Deferred Income Taxes - Liberalized Depr.				1,539,000	68.6976%	3.5149%	4.2627%	12.3437%	0.2042%	4.9654%	4.1382%	1.8733%	100.0000%	46	Depreciation Expense			
502																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
503	Summary																		
504	Utility Operating Income																		
505	Total Operating Revenue																		
506	Operating Income Deductions																		
507	O&M Expenses																		
508	Demand																		
509	Customer																		
510	Commodity																		
511	Total O&M Expense																		
512	Depreciation Expense																		
513	Demand																		
514	Customer																		
515	Total Depreciation Expense																		
516	Negative Net Salvage																		
517	Taxes Other Than Income																		
518	Demand																		
519	Customer																		
520	Commodity																		
521	Total Taxes Other Than Income																		
522	Federal/State Income Taxes																		
523	Investment Tax Credit																		
524	Deferred Income Taxes - Liberalized Depr.																		
525	Total Operating Revenue Deductions																		
526	Utility Operating Income																		
527	Rate Base																		
528	Gas Plant In Service																		
529	Demand																		
530	Customer																		
531	Total Gas Plant in Service																		
532	Accumulated Reserve for Depreciation																		
533	Demand																		
534	Customer																		
535	Total Reserve for Depreciation																		
536	Net Plant																		
537	Working Capital																		
538	Demand																		
539	Customer																		
540	Commodity																		
541	Total Working Capital																		
542	Customer Deposits																		
543	Deferred Income Taxes																		
544	Deferred Income Taxes - ITC																		
545	Net Rate Base																		
546																			
547	Return Earned																		
548																			
549	Unitized Rate of Return																		

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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Future Test Year
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
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Factor #	Description	Total	Residential	Small Commercial & PA Service		Large Comm	SVIS	IVIS	LVIS	LIS
		Company	Service	LE 250	GT 250	PA Service				
1	Annual Throughput (Mcf)	100.0000% 42,560,886	46.5266% 19,802,152	2.2726% 967,246	4.3457% 1,849,555	14.7927% 6,295,888	0.1871% 79,617	7.4988% 3,191,547	8.6235% 3,670,249	15.7530% 6,704,632
2	Peak & Average (Mcf)	100.0000% 1,000,003	52.1189% 521,192	2.6225% 26,225	4.9989% 49,989	15.8805% 158,805	0.1540% 1,540	6.6690% 66,690	6.4788% 64,788	11.0774% 110,774
3	Average Annual Customers	100.0000% 209,975	92.3833% 193,982	4.2738% 8,974	1.9736% 4,144	1.0811% 2,270	0.0891% 187	0.1743% 366	0.0186% 39	0.0062% 13
4	Average Annual Customers (Excluding Industrial)	100.0000% 209,923	92.4063% 193,982	4.2749% 8,974	1.9741% 4,144	1.0813% 2,270	0.0891% 187	0.1743% 366	0.0000% 0	0.0000% 0
5	Historic Service Line Investment	100.0000% 126,454,209	89.8711% 113,645,815	4.7363% 5,989,226	2.7833% 3,519,638	1.8962% 2,397,822	0.1738% 219,739	0.4675% 591,223	0.0539% 68,149	0.0179% 22,597
6	Historic Meter Investment	100.0000% 12,789,310	71.3502% 9,125,202	3.0173% 385,891	4.6811% 598,675	11.3621% 1,453,135	0.9392% 120,117	6.3068% 806,596	1.2397% 158,545	1.1036% 141,149
7	Residential, Small Comm, SVIS Meter Investment	100.0000% 10,229,885	89.2014% 9,125,202	3.7722% 385,891	5.8522% 598,675	0.0000% 0	1.1742% 120,117	0.0000% 0	0.0000% 0	0.0000% 0
8	Historical Industrial M&R Station Equipment	100.0000% 8,787,228	0.0224% 1,972	0.0000% 0	0.0000% 0	70.7263% 6,214,875	0.3105% 27,286	21.5295% 1,891,845	3.4177% 300,319	3.9936% 350,931
9	Mains - Demand	100.0000% 204,398,086	56.8292% 116,157,633	2.8555% 5,836,642	5.4438% 11,127,104	17.3512% 35,465,458	0.1708% 349,212	7.3607% 15,045,163	7.2280% 14,773,862	2.7608% 5,643,012
10	Mains - Customer	100.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0
11	Distribution Plant Excluding Other - Demand	100.0000% 233,452,543	54.3127% 126,794,261	2.7292% 6,371,502	5.2031% 12,146,679	19.3692% 45,217,860	0.1754% 409,392	7.8787% 18,393,043	7.0337% 16,420,440	3.2980% 7,899,366
12	Distribution Plant Excluding Other - Customer	100.0000% 151,372,124	87.8574% 132,991,649	4.5445% 6,879,143	3.0059% 4,550,041	2.9133% 4,409,877	0.2623% 397,017	1.0987% 1,663,133	0.1823% 275,954	0.1356% 205,310
13	Demand Production, Trans., Distr. Plant	100.0000% 271,188,115	54.8201% 148,665,689	2.7548% 7,470,584	5.2517% 14,241,975	19.1407% 51,907,396	0.1752% 475,130	7.8276% 21,227,601	7.0796% 19,198,907	2.9503% 8,000,833
14	Customer Production, Trans., Distr. Plant	100.0000% 151,664,266	87.8574% 133,248,318	4.5445% 6,892,419	3.0059% 4,558,822	2.9133% 4,418,388	0.2623% 397,783	1.0987% 1,666,343	0.1823% 276,487	0.1356% 205,706
15	Mains & Services - Demand	100.0000% 204,398,086	56.8292% 116,157,633	2.8555% 5,836,642	5.4438% 11,127,104	17.3512% 35,465,458	0.1708% 349,212	7.3607% 15,045,163	7.2280% 14,773,862	2.7608% 5,643,012
16	Mains & Services - Customer	100.0000% 134,125,157	89.8711% 120,539,755	4.7363% 6,352,570	2.7833% 3,733,105	1.8962% 2,543,281	0.1738% 233,110	0.4675% 627,035	0.0539% 72,293	0.0179% 24,008
17	Meters & House Regulators - Customer	100.0000% 17,246,967	72.1976% 12,451,894	3.0531% 526,573	4.7367% 816,936	10.8227% 1,866,596	0.9504% 163,907	6.0074% 1,036,098	1.1809% 203,661	1.0512% 181,302
18	Distribution Plant - Customer	100.0000% 151,664,266	87.8574% 133,248,318	4.5445% 6,892,419	3.0059% 4,558,822	2.9133% 4,418,388	0.2623% 397,783	1.0987% 1,666,343	0.1823% 276,487	0.1356% 205,706
19	Distribution Labor w/o Other, Supervision - Demand	100.0000% 4,381,297	53.3105% 2,335,690	2.6795% 117,398	5.1082% 223,805	19.2163% 841,925	0.1725% 7,559	7.7822% 340,960	6.8861% 301,701	4.8447% 212,259
20	Distribution Labor w/o Other, Supervision - Customer	100.0000% 4,091,165	83.1205% 3,400,596	4.0934% 167,466	3.5295% 144,396	5.3058% 217,070	0.4704% 19,246	2.5835% 105,696	0.4844% 19,817	0.4125% 18,878
21	Historical Number of Meters	100.0000% 219,301	91.9366% 201,618	4.6603% 10,220	2.0383% 4,470	0.9945% 2,181	0.0953% 209	0.2193% 481	0.0388% 85	0.0169% 37
22	Customer Service Programs - Labor	100.0000% 2,516,001	59.1535% 1,488,304	13.0660% 328,740	6.0336% 151,805	3.3051% 83,156	0.2295% 5,773	0.4490% 11,298	13.3225% 335,194	4.4408% 111,731
23	Customer Service Programs - O&M	100.0000% 8,665,639	86.1295% 7,463,673	4.4509% 385,697	2.0553% 178,104	1.1259% 97,563	0.0927% 8,037	0.1815% 15,731	4.4731% 387,624	1.4911% 129,210
24	Average Annual Transportation Customers	100.0000% 1,240	5.2420% 65	0.4839% 6	5.8871% 73	61.5322% 763	0.0806% 1	22.5806% 280	3.1452% 39	1.0484% 13
25	Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000% 7,149,343	53.1908% 3,802,800	2.6738% 191,159	5.0972% 364,414	18.9180% 1,352,510	0.1709% 12,215	7.6820% 549,212	6.8479% 489,581	5.4194% 387,452
26	Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000% 5,604,235	81.9278% 4,591,433	3.9798% 223,036	3.6613% 205,186	5.9082% 331,107	0.5228% 29,300	2.9574% 165,737	0.5604% 31,407	0.4823% 27,029

Future Test Year
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
27	Uncollectibles (Write-Offs)	100.0000% 8,467,291	97.0421% 8,216,837	1.6847% 142,652	0.7780% 65,874	0.4262% 36,084	0.0213% 1,806	0.0417% 3,535	0.0045% 377	0.0015% 126
28	Labor - Demand	100.0000% 8,640,019	53.2312% 4,599,185	2.6757% 231,182	5.1009% 440,720	18.9943% 1,641,112	0.1713% 14,800	7.7081% 665,980	6.8590% 592,618	5.2595% 454,422
29	Labor - Customer	100.0000% 18,136,645	83.8703% 15,211,275	5.5698% 1,010,172	3.1568% 572,540	3.1417% 569,794	0.2555% 46,338	1.2202% 221,309	2.0165% 365,718	0.7692% 139,499
30	Labor - Commodity	100.0000% 189,554	46.5270% 88,194	2.2727% 4,308	4.3455% 8,237	14.7926% 28,040	0.1873% 355	7.4987% 14,214	8.6234% 16,346	15.7528% 29,860
31	O&M + Other Taxes - Demand	100.0000% 22,601,643	53.4600% 12,082,828	2.6873% 607,373	5.1229% 1,157,863	18.7713% 4,242,627	0.1707% 38,576	7.6478% 1,728,538	6.8724% 1,553,284	5.2676% 1,190,554
32	O&M + Other Taxes - Customer	100.0000% 53,160,783	86.5306% 46,000,345	4.1441% 2,203,051	2.5331% 1,346,601	3.5145% 1,868,319	0.2053% 109,122	1.3714% 729,049	1.2140% 645,383	0.4870% 258,913
33	O&M + Other Taxes - Commodity	100.0000% 321,218,150	80.2247% 257,696,782	3.9313% 12,627,995	7.3070% 23,471,275	7.0566% 22,667,117	0.3156% 1,013,630	1.0517% 3,378,173	0.0609% 195,569	0.0522% 167,609
34	Regulatory Assessment Expense - Demand	100.0000% 942,013	53.9001% 507,746	2.7090% 25,519	5.1645% 48,650	19.0559% 179,509	0.1729% 1,629	7.7585% 73,086	6.9518% 65,487	4.2873% 40,387
35	Other Insurance - Demand	100.0000% (39,161)	54.8197% (21,468)	2.7553% (1,079)	5.2527% (2,057)	19.1415% (7,496)	0.1762% (69)	7.8267% (3,065)	7.0785% (2,772)	2.9494% (1,155)
36	Misc. General Expense - Demand	100.0000% 151,709	53.9255% 81,810	2.7105% 4,112	5.1665% 7,838	19.0582% 28,913	0.1727% 262	7.7603% 11,773	6.9554% 10,552	4.2509% 6,449
37	Regulatory Assessment Expense - Customer	100.0000% 1,761,250	84.4424% 1,487,245	5.4300% 95,635	3.1281% 55,093	3.0960% 54,528	0.2550% 4,491	1.1963% 21,069	1.7690% 31,157	0.6832% 12,032
38	Other Insurance - Customer	100.0000% (21,901)	87.8590% (19,242)	4.5432% (995)	3.0044% (658)	2.9131% (638)	0.2603% (57)	1.1004% (241)	0.1826% (40)	0.1370% (30)
39	Misc. General Expense - Customer	100.0000% 278,443	84.4801% 235,229	5.4216% 15,096	3.1256% 8,703	3.0922% 8,610	0.2546% 709	1.1945% 3,326	1.7537% 4,883	0.6777% 1,887
40	Meters & Services Plant	100.0000% 147,392,868	88.2040% 130,006,293	4.5816% 6,752,897	2.9541% 4,354,180	2.7483% 4,050,772	0.2427% 357,720	0.9931% 1,463,803	0.1606% 236,773	0.1156% 170,430
41	M&R Station Equip & House Regulators Plant	100.0000% 15,289,801	20.7572% 3,173,730	1.0438% 159,591	1.9896% 304,205	48.8973% 7,476,298	0.2482% 37,952	15.6149% 2,387,490	4.6360% 708,841	6.8130% 1,041,694
42	Gas Storage Inventory	100.0000% 17,138,823	80.6768% 13,827,049	3.9724% 680,819	7.3819% 1,265,166	6.8517% 1,174,303	0.3474% 59,545	0.7698% 131,941	0.0000% 0	0.0000% 0
43	M&S Working Capital	100.0000% 1,136,529	70.4822% 801,050	3.6287% 41,241	4.3137% 49,027	11.0497% 125,583	0.1785% 2,029	4.5320% 51,507	4.1857% 47,572	1.6295% 18,520
44	Plant	100.0000% 437,935,976	66.6696% 291,970,176	3.3967% 14,875,350	4.4462% 19,471,443	13.3204% 58,334,983	0.2064% 904,052	5.4142% 23,710,592	4.6057% 20,170,106	1.9408% 8,499,274
45	Customer Security Deposits - Historical (1/06)	100.0000% 2,447,539	12.3090% 301,266	14.5537% 356,208	23.9524% 586,244	24.0949% 589,733	2.3377% 57,217	13.3476% 326,687	5.6525% 138,348	3.7522% 91,836
46	Depreciation Expense	100.0000% 11,913,067	68.6976% 8,183,988	3.5149% 418,731	4.2627% 507,821	12.3437% 1,470,515	0.2042% 24,325	4.9654% 591,531	4.1382% 492,985	1.8733% 223,171
47	Labor Expense	100.0000% 26,966,218	73.7910% 19,898,654	4.6193% 1,245,662	3.7881% 1,021,497	8.3028% 2,238,946	0.2280% 61,493	3.3431% 901,503	3.6145% 974,682	2.3132% 623,781
48	Federal Income Tax	100.0000% 774,531	-61.0851% (473,124)	19.7229% 152,760	51.1455% 396,138	85.2256% 660,099	4.3247% 33,496	14.3356% 111,034	-13.8144% (106,997)	0.1452% 1,125
49	Annual Sales Volumes	100.0000% 24,473,134	80.6056% 19,726,731	3.9501% 968,725	7.3387% 1,796,001	6.8658% 1,680,271	0.3170% 77,572	0.9228% 225,834	0.0000% 0	0.0000% 0
50	Peak & Average w/o LIS (Mcf)	100.0000% 1,000,004	58.4426% 584,429	2.9366% 29,366	5.5984% 55,984	17.8438% 178,439	0.1757% 1,757	7.5697% 75,697	7.4332% 74,332	0.0000% 0

A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																		
9																		
10																		
11																		
12																		
13	Gas Plant in Service																	
14	Production Plant																	
15																		
16	Transmission Plant																	
17																		
18	Distribution Plant																	
19	Land																	
20	Land Rights																	
21	Structures & Improvements																	
22	Mains (LIS)																	
23	Mains (>4")																	
24	Mains (Remaining)																	
25	Compressor Station Equipment																	
26	M&R Station Equipment																	
27	Industrial M&R Station Equipment																	
28	Other																	
29	Land Rights																	
30	Mains																	
31	Services																	
32	Meters																	
33	Meter Installations																	
34	House Regulators																	
35	House Regulators Installations																	
36	Other																	
37	Total Distribution - Demand																	
38	Total Distribution - Customer																	
39	Total Distribution																	
40																		
41	General Plant																	
42	Demand																	
43	Customer																	
44	Total General																	
45																		
46	Intangible Plant																	
47	Demand																	
48	Customer																	
49	Total Intangible																	
50																		
51	Plant in Service Summary																	
52	Demand Related																	
53	Customer Related																	
54																		
55	Total Gas Plant in Service																	
56																		

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11																			
12																			
57	Accumulated Reserve for Depreciation	FERC Accounts	Classification	Factor #	Factor Name	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS					
58	Production Plant	108						LE 250	GT 250										
59		325-338	1 Demand	2	Peak & Average (Mcf)	(1,794,097)	(835,063)	(47,050)	(89,685)	(284,912)	(2,763)	(119,648)	(116,238)	(198,740)					
60	Transmission Plant	365-369	1 Demand	50	Peak & Average w/o LIS (Mcf)	(15,018,307)	(8,777,088)	(441,028)	(840,785)	(2,679,837)	(26,387)	(1,138,841)	(1,118,341)	0					
61																			
62	Distribution Plant																		
63	Land	374.1	1 Demand	9	Mains - Demand	16,125	9,163	460	878	2,798	28	1,187	1,166	445					
64	Land Rights	374.2	1 Demand	9	Mains - Demand	(975,153)	(554,172)	(27,845)	(53,085)	(169,201)	(1,666)	(71,778)	(70,484)	(26,922)					
65	Structures & Improvements	375	1 Demand	2	Peak & Average (Mcf)	(3,584,026)	(1,887,955)	(93,991)	(179,162)	(569,161)	(5,519)	(239,019)	(232,202)	(397,017)					
66	Mains	376	1 Demand	9	Mains - Demand	(58,248,758)	(33,102,304)	(1,663,293)	(3,170,946)	(10,106,858)	(99,489)	(4,287,516)	(4,210,220)	(1,608,132)					
67	Compressor Station Equipment	377	1 Demand			0	0	0	0	0	0	0	0	0					
68	M&R Station Equipment	378	1 Demand	2	Peak & Average (Mcf)	(3,294,506)	(1,717,060)	(86,398)	(164,689)	(523,184)	(5,074)	(219,711)	(213,444)	(364,946)					
69	Industrial M&R Station Equipment	385	1 Demand	8	Historical Industrial M&R Station Equipment	(3,112,938)	(697)	0	0	(2,201,666)	(9,688)	(870,200)	(106,391)	(124,318)					
70	Other	387	1 Demand	11	Distribution Plant Excluding Other - Demand	(365,505)	(198,516)	(9,875)	(19,018)	(70,795)	(641)	(28,797)	(25,709)	(12,054)					
71	Land Rights	374.2	2 Customer	10	Mains - Customer	0	0	0	0	0	0	0	0	0					
72	Mains	376	2 Customer	4	Average Annual Customers (Excluding Industrial)	0	0	0	0	0	0	0	0	0					
73	Services	380	2 Customer	5	Historic Service Line Investment	(44,467,775)	(39,963,678)	(2,106,127)	(1,237,672)	(843,198)	(77,285)	(207,867)	(23,968)	(7,960)					
74	Meters	381	2 Customer	6	Historic Meter Investment	(8,894,347)	(6,346,134)	(268,369)	(416,353)	(1,010,585)	(83,536)	(560,949)	(110,263)	(98,158)					
75	Meter Installations	382	2 Customer	6	Historic Meter Investment	(1,506,216)	(1,074,688)	(45,447)	(70,507)	(171,138)	(14,146)	(94,994)	(18,673)	(16,623)					
76	House Regulators	383	2 Customer	7	Residential, Small Comm, SVIS Meter Investment	0	0	0	0	0	0	0	0	0					
77	House Regulators Installations	384	2 Customer	7	Residential, Small Comm, SVIS Meter Investment	(376,401)	(335,754)	(14,199)	(22,028)	0	(4,420)	0	0	0					
78	Other	387	2 Customer	12	Distribution Plant Excluding Other - Customer	(236,995)	(208,218)	(10,770)	(7,124)	(6,904)	(622)	(2,604)	(432)	(321)					
79	Total Distribution - Demand					(69,564,761)	(37,431,541)	(1,881,042)	(3,588,022)	(13,638,067)	(122,027)	(5,515,834)	(4,857,284)	(2,532,944)					
80	Total Distribution - Customer					(55,481,734)	(47,928,472)	(2,444,912)	(1,753,684)	(2,031,825)	(180,009)	(866,434)	(153,336)	(125,062)					
81	Total Distribution					(125,046,495)	(85,360,013)	(4,325,954)	(5,339,706)	(15,669,892)	(302,036)	(6,382,268)	(5,010,620)	(2,658,006)					
82																			
83	General Plant	389-399																	
84	Demand		1 Demand	13	Demand Production, Trans., Distr. Plant	(2,881,358)	(1,579,563)	(79,376)	(151,320)	(551,512)	(5,048)	(225,541)	(203,989)	(85,009)					
85	Customer		2 Customer	14	Customer Production, Trans., Distr. Plant	(1,611,429)	(1,415,759)	(73,231)	(48,438)	(46,946)	(4,227)	(17,705)	(2,938)	(2,185)					
86	Total General					(4,492,787)	(2,995,322)	(152,607)	(199,758)	(598,458)	(9,275)	(243,246)	(206,927)	(87,194)					
87																			
88	Intangible Plant	301-303																	
89	Demand		1 Demand	13	Demand Production, Trans., Distr. Plant	(837,300)	(459,010)	(23,066)	(43,972)	(160,265)	(1,467)	(65,540)	(59,277)	(24,703)					
90	Customer		2 Customer	14	Customer Production, Trans., Distr. Plant	(468,268)	(411,408)	(21,280)	(14,076)	(13,642)	(1,228)	(5,145)	(854)	(635)					
91	Total Intangible					(1,305,568)	(870,418)	(44,346)	(58,048)	(173,907)	(2,695)	(70,685)	(60,131)	(25,338)					
92																			
93	Accumulated Reserve for Depreciation Summary																		
94	Demand Related		1 Demand			(90,095,823)	(49,182,265)	(2,471,562)	(4,711,784)	(17,314,593)	(157,692)	(7,063,404)	(6,353,127)	(2,841,396)					
95	Customer Related		2 Customer			(57,561,431)	(49,755,639)	(2,539,423)	(1,816,198)	(2,092,413)	(185,464)	(889,284)	(157,128)	(125,882)					
96																			
97	Total Accumulated Reserve for Depreciation					(147,657,254)	(98,937,904)	(5,010,985)	(6,527,982)	(19,407,006)	(343,156)	(7,952,688)	(6,510,255)	(2,967,278)					
98																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11					FERC		Factor		Factor										
12					Accounts		Classification	#	Name		Total	Residential	Small Commercial &	PA Service	Large Comm				
99	Depreciation Expense				403						Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS
100	Production Plant				325-338	1	Demand	2	Peak & Average (Mcf)		75,973	39,597	1,992	3,798	12,065	117	5,067	4,922	8,415
101																			
102	Transmission Plant				365-369	1	Demand	50	Peak & Average w/o LIS (Mcf)		766,425	447,918	22,507	42,908	136,759	1,347	58,016	56,970	0
103																			
104	Distribution Plant																		
105	Land				374.1	1	Demand	9	Mains - Demand		0	0	0	0	0	0	0	0	0
106	Land Rights				374.2	1	Demand	9	Mains - Demand		76,500	43,474	2,184	4,165	13,274	131	5,631	5,529	2,112
107	Structures & Improvements				375	1	Demand	2	Peak & Average (Mcf)		276,163	143,934	7,242	13,805	43,856	425	18,417	17,892	30,592
108	Mains				376	1	Demand	9	Mains - Demand		4,414,737	2,508,860	126,063	240,329	768,010	7,540	324,956	319,097	121,882
109	Compressor Station Equipment				377	1	Demand				0	0	0	0	0	0	0	0	0
110	M&R Station Equipment				378	1	Demand	2	Peak & Average (Mcf)		176,217	91,843	4,621	8,809	27,984	271	11,752	11,417	19,520
111	Industrial M&R Station Equipment				385	1	Demand	8	Historical Industrial M&R Station Equipment		240,183	54	0	0	169,872	746	51,710	8,209	9,592
112	Other				387	1	Demand	11	Distribution Plant Excluding Other - Demand		7,131	3,872	195	371	1,381	13	562	502	235
113	Land Rights				374.2	2	Customer	10	Mains - Customer		0	0	0	0	0	0	0	0	0
114	Mains				376	2	Customer	4	Average Annual Customers (Excluding Industrial)		0	0	0	0	0	0	0	0	0
115	Services				380	2	Customer	5	Historic Service Line Investment		4,143,048	3,723,403	196,227	115,313	78,560	7,201	19,369	2,233	742
116	Meters				381	2	Customer	6	Historic Meter Investment		297,294	212,119	8,970	13,917	33,779	2,792	18,750	3,686	3,281
117	Meter Installations				382	2	Customer	6	Historic Meter Investment		77,479	55,281	2,338	3,627	8,803	728	4,886	961	855
118	House Regulators				383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment		0	0	0	0	0	0	0	0	0
119	House Regulators Installations				384	2	Customer	7	Residential, Small Comm, SVIS Meter Investment		20,722	18,484	782	1,213	0	243	0	0	0
120	Other				387	2	Customer	12	Distribution Plant Excluding Other - Customer		4,623	4,062	210	139	135	12	51	8	6
121	Total Distribution - Demand										5,190,931	2,792,037	140,305	267,479	1,022,377	9,126	413,028	362,646	183,933
122	Total Distribution - Customer										4,543,168	4,013,349	208,527	134,209	121,277	10,976	43,056	6,888	4,884
123	Total Distribution										9,734,097	6,805,386	348,832	401,688	1,143,654	20,102	456,084	369,534	188,817
124																			
125	General Plant				389-399														
126	Demand					1	Demand	13	Demand Production, Trans., Distr. Plant		714,716	391,808	19,689	37,535	136,802	1,252	55,945	50,599	21,086
127	Customer					2	Customer	14	Customer Production, Trans., Distr. Plant		399,713	351,177	18,165	12,015	11,645	1,048	4,392	729	542
128	Total General										1,114,429	742,985	37,854	49,550	148,447	2,300	60,337	51,328	21,628
129																			
130	Intangible Plant				301-303														
131	Demand					1	Demand	13	Demand Production, Trans., Distr. Plant		142,467	78,100	3,925	7,482	27,269	250	11,152	10,088	4,203
132	Customer					2	Customer	14	Customer Production, Trans., Distr. Plant		79,678	70,002	3,621	2,395	2,321	209	875	145	108
133	Total Intangible										222,143	148,102	7,546	9,877	29,590	459	12,027	10,231	4,311
134																			
135	Depreciation Summary																		
136	Demand Related					1	Demand				6,890,512	3,749,480	188,418	359,202	1,335,272	12,092	543,208	485,223	217,637
137	Customer Related					2	Customer				5,022,555	4,434,528	230,313	148,619	135,243	12,233	48,323	7,762	5,534
138																			
139	Total Depreciation Expense										11,913,067	8,183,988	418,731	507,821	1,470,515	24,325	591,531	492,985	223,171
140																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																			
9																			
10																			
11					FERC		Factor		Factor				Small Commercial &						
12					Accounts		Classification	#	Name		Total	Residential	PA Service	Large Comm					
13	Working Capital										Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS
14	Cash																		
15	Commodity Related			3	Commodity		49	Annual Sales Volumes			31,141,184	25,101,538	1,230,108	2,285,358	2,138,091	98,718	287,371	0	0
16	Non Commodity Related			1	Demand		31	O&M + Other Taxes - Demand			2,691,171	1,438,705	72,320	137,866	505,160	4,594	205,815	184,951	141,760
17	Non Commodity Related			2	Customer		32	O&M + Other Taxes - Customer			6,539,645	5,685,288	269,525	164,577	227,880	13,308	88,848	78,665	31,554
18	Non Commodity Related			3	Commodity		33	O&M + Other Taxes - Commodity			0	0	0	0	0	0	0	0	0
19	Total Cash Working Capital										40,372,000	32,205,531	1,571,953	2,587,801	2,871,131	116,620	582,034	263,616	173,314
20	Prepayments																		
21	PUC General Assessment - Demand			1	Demand		34	Regulatory Assessment Expense - Demand			116,197	62,635	3,148	6,001	22,143	201	9,015	8,078	4,976
22	PUC General Assessment - Customer			2	Customer		37	Regulatory Assessment Expense - Customer			219,082	184,995	11,897	6,853	6,783	559	2,621	3,877	1,497
23	Other Insurance - Demand			1	Demand		35	Other Insurance - Demand			175,988	96,476	4,849	9,244	33,687	310	13,774	12,457	5,191
24	Other Insurance - Customer			2	Customer		38	Other Insurance - Customer			98,422	86,472	4,472	2,957	2,887	256	1,083	180	135
25	AGA Dues - Demand			1	Demand		36	Misc. General Expense - Demand			7,343	3,960	199	379	1,399	13	570	511	312
26	AGA Dues - Customer			2	Customer		39	Misc. General Expense - Customer			13,587	11,478	737	425	420	35	162	238	92
27	Total Prepayments										630,619	446,016	25,302	25,859	67,299	1,374	27,225	25,341	12,203
28	Material & Supplies																		
29	Valves			1	Demand		9	Mains - Demand			67,825	38,545	1,937	3,692	11,768	116	4,992	4,902	1,873
30	Valves			2	Customer		10	Mains - Customer			0	0	0	0	0	0	0	0	0
31	Regulators - Dom & Ind.			1	Demand		41	M&R Station Equip & House Regulators Plant			6,057	1,256	63	121	2,962	15	946	281	413
32	Meter & Service Risers			2	Customer		40	Meters & Services Plant			99,759	87,991	4,571	2,947	2,742	242	991	160	115
33	Pipe - Services & Mains			1	Demand		15	Mains & Services - Demand			581,385	330,397	16,601	31,649	100,877	993	42,794	42,023	16,051
34	Pipe - Services & Mains			2	Customer		16	Mains & Services - Customer			381,503	342,881	18,069	10,618	7,234	663	1,784	206	68
35	Total Material & Supplies										1,136,529	801,050	41,241	49,027	125,583	2,029	51,507	47,572	18,520
36	Gas Storage Inventory			1	Demand		42	Gas Storage Inventory			10,517,109	8,484,867	417,782	776,362	720,601	36,536	80,961	0	0
37	Summary of Working Capital																		
38	Demand										14,163,075	10,456,841	516,899	965,314	1,398,597	42,778	358,867	253,203	170,576
39	Customer										7,351,998	6,379,085	309,271	188,377	247,926	15,063	95,489	83,328	33,461
40	Commodity										31,141,184	25,101,538	1,230,108	2,285,358	2,138,091	98,718	287,371	0	0
41	Total Working Capital										52,656,257	41,937,464	2,056,278	3,439,049	3,784,614	156,559	741,727	336,529	204,037
42	Customer Security Deposits			235	2	Customer		45	Customer Security Deposits - Historical (1/06)		(3,174,000)	(390,888)	(461,934)	(760,249)	(784,772)	(74,199)	(423,853)	(179,410)	(119,095)
43	Deferred Income Taxes				1	Demand		44	Plant		(26,255,446)	(17,504,401)	(891,819)	(1,167,370)	(3,497,330)	(54,191)	(1,421,522)	(1,209,247)	(509,566)
44	Deferred Income Taxes				2	Customer		44	Plant		(14,683,554)	(9,789,468)	(498,756)	(652,860)	(1,955,908)	(30,307)	(794,997)	(876,280)	(284,978)
45	Deferred Income Taxes - ITC				1	Demand		44	Plant		(1,198,647)	(799,134)	(40,714)	(53,294)	(159,665)	(2,474)	(64,897)	(55,206)	(23,263)
46	Deferred Income Taxes - ITC				2	Customer		44	Plant		(670,353)	(446,922)	(22,770)	(29,805)	(89,294)	(1,384)	(38,294)	(30,874)	(13,010)
47																			
48	Operating Revenues			400															
49	Revenues			480-481, 489							449,929,236	350,891,822	17,941,329	29,647,651	37,313,416	1,336,428	7,501,735	3,183,566	2,113,288
50																			
51	Other Operating Revenues																		
52	Late Payment Charges			487							1,699,387	1,325,323	67,764	111,979	140,933	5,048	28,334	12,024	7,982
53	Bill Insert Revenues			495			3	Average Annual Customers			53,905	49,799	2,304	1,064	583	48	94	10	3
54	Customer Billing Service Charges			495			3	Average Annual Customers			3,981	3,677	170	79	43	4	7	1	0
55	Sale of Inventory Materials			495			43	M&S Working Capital			(1,956)	(1,379)	(71)	(84)	(216)	(3)	(89)	(82)	(32)
56	Rental Income			495	1	Demand	13	Demand Production, Trans., Distr. Plant			58,324	31,973	1,607	3,063	11,164	102	4,565	4,129	1,721
57	Rental Income			495	2	Customer	14	Customer Production, Trans., Distr. Plant			32,619	28,660	1,482	980	950	88	358	59	44
58	Sales Tax			495	1	Demand	28	Labor - Demand			12,951	6,894	347	661	2,460	22	998	888	681
59	Sales Tax			495	2	Customer	29	Labor - Customer			27,186	22,802	1,514	856	854	69	332	548	209
60	Sales Tax			495	3	Commodity	30	Labor - Commodity			284	133	6	12	42	1	21	24	45
61	Total Other Operating Revenue										1,886,681	1,467,882	75,123	118,612	156,813	5,377	34,620	17,601	10,653
62																			
63	Total Operating Revenue										451,815,917	352,359,704	18,016,452	29,766,263	37,470,229	1,341,805	7,536,355	3,201,167	2,123,941
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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																														
5	PENNSYLVANIA DIVISION																														
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5	M.E./No Customer Component																		
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13	Gas Plant in Service	101																
14	Production Plant	325-338	1 Demand	2,587,318	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
15																		
16	Transmission Plant	365-369	1 Demand	34,697,699	58.4426%	2.9366%	5.5984%	17.8438%	0.1757%	7.5697%	7.4332%	0.0000%	100.0000%	50	Peak & Average w/o LIS (Mcf)			
17																		
18	Distribution Plant																	
19	Land	374.1	1 Demand	822,806	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand			
20	Land Rights	374.2	1 Demand	5,310,777	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand			
21	Structures & Improvements	375	1 Demand	7,631,073	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
22	Mains (LIS)	376	1 Demand	5,643,012	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%					
23	Mains (>4")	376	1 Demand	105,048,616	58.4426%	2.9366%	5.5984%	17.8438%	0.1757%	7.5697%	7.4332%	0.0000%	100.0000%	50	Peak & Average w/o LIS (Mcf)			
24	Mains (Remaining)	376	1 Demand	93,706,458	58.4426%	2.9366%	5.5984%	17.8438%	0.1757%	7.5697%	7.4332%	0.0000%	100.0000%	50	Peak & Average w/o LIS (Mcf)			
25	Compressor Station Equipment	377	1 Demand	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					
26	M&R Station Equipment	378	1 Demand	6,085,446	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
27	Industrial M&R Station Equipment	385	1 Demand	9,204,355	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment			
28	Other	387	1 Demand	450,555	54.3127%	2.7292%	5.2031%	19.3692%	0.1754%	7.8787%	7.0337%	3.2980%	100.0000%	11	Distribution Plant Excluding Other - Demand			
29	Land Rights	374.2	2 Customer	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10	Mains - Customer			
30	Mains	376	2 Customer	0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	4	Average Annual Customers (Excluding Industrial)			
31	Services	380	2 Customer	134,125,157	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment			
32	Meters	381	2 Customer	13,267,711	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment			
33	Meter Installations	382	2 Customer	3,160,552	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment			
34	House Regulators	383	2 Customer	0	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment			
35	House Regulators Installations	384	2 Customer	818,704	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment			
36	Other	387	2 Customer	292,142	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	12	Distribution Plant Excluding Other - Customer			
37	Total Distribution - Demand			233,903,098														
38	Total Distribution - Customer			151,684,266														
39	Total Distribution			385,567,364														
40																		
41	General Plant	389-399																
42	Demand		1 Demand	8,194,588	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
43	Customer		2 Customer	4,582,902	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
44	Total General			12,777,490														
45																		
46	Intangible Plant	301-303																
47	Demand		1 Demand	1,478,974	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
48	Customer		2 Customer	827,131	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
49	Total Intangible			2,306,105														
50																		
51	Plant in Service Summary																	
52	Demand Related		1 Demand	280,861,677														
53	Customer Related		2 Customer	157,074,299														
54																		
55	Total Gas Plant in Service			437,935,976														
56																		

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7	Proposed Rates																	
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57	Accumulated Reserve for Depreciation	108																
58	Production Plant	325-338	1 Demand	(1,794,097)	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
59																		
60	Transmission Plant	365-369	1 Demand	(15,018,307)	58.4426%	2.9366%	5.5984%	17.8438%	0.1757%	7.5697%	7.4332%	0.0000%	100.0000%	50	Peak & Average w/o LIS (Mcf)			
61																		
62	Distribution Plant																	
63	Land	374.1	1 Demand	16,125	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand			
64	Land Rights	374.2	1 Demand	(975,153)	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand			
65	Structures & Improvements	375	1 Demand	(3,584,026)	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
66	Mains	376	1 Demand	(58,248,758)	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand			
67	Compressor Station Equipment	377	1 Demand	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					
68	M&R Station Equipment	378	1 Demand	(3,294,506)	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
69	Industrial M&R Station Equipment	385	1 Demand	(3,112,938)	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment			
70	Other	387	1 Demand	(365,505)	54.3127%	2.7292%	5.2031%	19.3692%	0.1754%	7.8787%	7.0337%	3.2980%	100.0000%	11	Distribution Plant Excluding Other - Demand			
71	Land Rights	374.2	2 Customer	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10	Mains - Customer			
72	Mains	376	2 Customer	0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	4	Average Annual Customers (Excluding Industrial)			
73	Services	380	2 Customer	(44,467,775)	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment			
74	Meters	381	2 Customer	(8,894,347)	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment			
75	Meter Installations	382	2 Customer	(1,506,216)	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment			
76	House Regulators	383	2 Customer	0	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment			
77	House Regulators Installations	384	2 Customer	(376,401)	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment			
78	Other	387	2 Customer	(236,995)	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	12	Distribution Plant Excluding Other - Customer			
79	Total Distribution - Demand			(69,564,761)														
80	Total Distribution - Customer			(55,481,734)														
81	Total Distribution			(125,046,495)														
82																		
83	General Plant	389-399																
84	Demand		1 Demand	(2,881,358)	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
85	Customer		2 Customer	(1,611,429)	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
86	Total General			(4,492,787)														
87																		
88	Intangible Plant	301-303																
89	Demand		1 Demand	(837,300)	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
90	Customer		2 Customer	(468,268)	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
91	Total Intangible			(1,305,568)														
92																		
93	Accumulated Reserve for Depreciation Summary																	
94	Demand Related		1 Demand	(90,095,823)														
95	Customer Related		2 Customer	(57,561,431)														
96																		
97	Total Accumulated Reserve for Depreciation			(147,657,254)														
98																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11					FERC			Total	Residential	Small Commercial &		Large Comm						Factor	Factor
12					Accounts	Classification	Company	Service	Service	LE 250	GT 250	PA Service	SVIS	VIS	LVIS	LIS	Total	#	Name
99	Depreciation Expense		403																
100	Production Plant		325-338	1 Demand			75,973	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)	
101																			
102	Transmission Plant		365-369	1 Demand			766,425	58.4426%	2.9366%	5.5984%	17.8438%	0.1757%	7.5697%	7.4332%	0.0000%	100.0000%	50	Peak & Average w/o LIS (Mcf)	
103																			
104	Distribution Plant																		
105	Land		374.1	1 Demand			0	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand	
106	Land Rights		374.2	1 Demand			78,500	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand	
107	Structures & Improvements		375	1 Demand			276,163	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)	
108	Mains		376	1 Demand			4,414,737	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand	
109	Compressor Station Equipment		377	1 Demand			0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
110	M&R Station Equipment		378	1 Demand			176,217	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)	
111	Industrial M&R Station Equipment		385	1 Demand			240,183	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment	
112	Other		387	1 Demand			7,131	54.3127%	2.7292%	5.2031%	19.3692%	0.1754%	7.8787%	7.0337%	3.2980%	100.0000%	11	Distribution Plant Excluding Other - Demand	
113	Land Rights		374.2	2 Customer			0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10	Mains - Customer	
114	Mains		376	2 Customer			0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	4	Average Annual Customers (Excluding Industrial)	
115	Services		380	2 Customer			4,143,048	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment	
116	Meters		381	2 Customer			297,294	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment	
117	Meter Installations		382	2 Customer			77,479	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment	
118	House Regulators		383	2 Customer			0	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment	
119	House Regulators Installations		384	2 Customer			20,722	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment	
120	Other		387	2 Customer			4,623	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	12	Distribution Plant Excluding Other - Customer	
121	Total Distribution - Demand						5,190,931												
122	Total Distribution - Customer						4,543,166												
123	Total Distribution						9,734,097												
124																			
125	General Plant		389-399																
126	Demand			1 Demand			714,716	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant	
127	Customer			2 Customer			399,713	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant	
128	Total General						1,114,429												
129																			
130	Intangible Plant		301-303																
131	Demand			1 Demand			142,467	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant	
132	Customer			2 Customer			79,676	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant	
133	Total Intangible						222,143												
134																			
135	Depreciation Summary																		
136	Demand Related			1 Demand			6,890,512												
137	Customer Related			2 Customer			5,022,555												
138																			
139	Total Depreciation Expense						11,913,067												
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4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Proposed Rates																		
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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																			
9																			
10																			
11																			
12																			
194	Direct Labor Expense			FERC															
195	Natural Gas Production			Accounts	Classification	Total	Residential	Small Commercial &											
196				401, 402		Company	Service	PA Service	Large Comm										
197	Other Gas Supply			750-769	1 Demand	5,660	52.1189%	LE 250	GT 250	PA Service	SVIS	MIS	LVIS	LIS	Total	Factor		Factor	
198				807.1-813	3 Commodity	189,554	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	2	Peak & Average (Mcf)		
199	Transmission			850-867	1 Demand	569,371	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
200																			
201	Distribution																		
202	Load Dispatching			871	1 Demand	663,374	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
203	Mains & Services			874	1 Demand	1,611,456	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	15	Mains & Services - Demand		
204	Structures & Improvements			886	1 Demand	86,792	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
205	Mains Maintenance			887	1 Demand	1,516,493	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand		
206	Services Maintenance			887	1 Demand	0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
207	Compressor Station Equip Maint			888	1 Demand	0	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
208	Compressor Station Equipment			872,888	1 Demand	3,815	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
209	Meas. & Regulator - General			875,889	1 Demand	318,240	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
210	Meas. & Regulator - Industrial			876,890	1 Demand	182,603	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment		
211	Meas. & Regulator - City			877,891	1 Demand	524	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
212	Maint of Other Equipment			894	1 Demand	0	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
213	Supervision & Engineering			870,885	1 Demand	1,914,687	53.3105%	2.6795%	5.1082%	19.2163%	0.1725%	7.7822%	6.8861%	4.8447%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand		
214	Other Distribution Expense			880	1 Demand	1,769,004	53.3105%	2.6795%	5.1082%	19.2163%	0.1725%	7.7822%	6.8861%	4.8447%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand		
215	Mains & Services			874	2 Customer	1,057,432	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer		
216	Mains Maintenance			887	2 Customer	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	10	Mains - Customer		
217	Services Maintenance			887	2 Customer	520,705	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
218	Meters & House Regulators			878,893	2 Customer	1,440,472	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer		
219	Customer Installations				2 Customer	1,072,556	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	18	Distribution Plant - Customer		
220	Maint of Other Equipment			894	2 Customer	0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
221	Supervision & Engineering			870,885	2 Customer	1,630,734	83.1205%	4.0934%	3.5295%	5.3058%	0.4704%	2.5835%	0.4844%	0.4125%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer		
222	Other Distribution Expense			880	2 Customer	1,147,032	83.1205%	4.0934%	3.5295%	5.3058%	0.4704%	2.5835%	0.4844%	0.4125%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer		
223	Total Distribution - Demand					8,064,988													
224	Total Distribution - Customer					6,868,931													
225	Total Distribution					14,933,919													
226																			
227	Customer Accounts																		
228	Meter Reading			902	2 Customer	2,224,872	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
229	Customer Record & Collections			903	2 Customer	5,392,409	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
230	Miscellaneous Customer Accounts			905	2 Customer	88,231	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
231	Supervision			901	2 Customer	1,046,199	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
232	Total Customer Accounts					8,751,711													
233																			
234	Customer Service			909-913															
235	Customer Service				2 Customer	2,455,635	59.1535%	13.0660%	6.0336%	3.3051%	0.2295%	0.4490%	13.3225%	4.4408%	100.0000%	22	Customer Service Programs - Labor		
236	Transportation Administration				2 Customer	60,368	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers		
237	Total Customer Service					2,516,003													
238																			
239	Summary of Direct Labor Expense																		
240	Demand				1 Demand	8,640,019													
241	Customer				2 Customer	18,136,645													
242	Commodity				3 Commodity	189,554													
243																			
244	Total Direct Labor Expense					26,966,218													
245																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
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																			
9																			
10																			
11																			
12				FERC		Total	Residential	Small Commercial & PA Service		Large Comm								Factor	Factor
13				Accounts	Classification	Company	Service	LE 250	GT 250	PA Service	SVIS	NVIS	LVIS	LIS	Total		#	Name	
14				401, 402															
15	Operation and Maintenance Expense			750-769	1 Demand	67,288	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
16	Natural Gas Production																		
17	Purchase Gas Expense			401.999	3 Commodity	320,397,574									0.0000%				
18	Other Gas Supply Expense			807.1-813	3 Commodity	894,604	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)		
19	Gas for Utility Operation			807.1-813	3 Commodity	(81,935)	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)		
20	Total Other Gas Supply					321,210,243													
21																			
22	Transmission			850-867	1 Demand	1,458,301	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
23																			
24	Distribution																		
25	Load Dispatching			871	1 Demand	1,445,917	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
26	Compressor Station Equipment			872	1 Demand	10,248	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
27	Mains & Services			874	1 Demand	2,301,850	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	15	Mains & Services - Demand		
28	Structures & Improvements			886	1 Demand	311,329	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
29	Mains Maintenance			887	1 Demand	2,330,575	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%	2.7608%	100.0000%	9	Mains - Demand		
30	Compressor Station Equip Maint			888	1 Demand	0	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
31	Maint of Other Equipment			894	1 Demand	0	54.8201%	2.7548%	5.2517%	18.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant		
32	Meas. & Regulator - General			875.889	1 Demand	463,506	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
33	Meas. & Regulator - Industrial			876.890	1 Demand	271,725	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment		
34	Meas. & Regulator - City			877.891	1 Demand	14,193	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)		
35	Services Maintenance			892,892.10	1 Demand	0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
36	Supervision & Engineering			870.885	1 Demand	2,471,848	53.1908%	2.6738%	5.0972%	18.9180%	0.1709%	7.6820%	6.8479%	5.4194%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand		
37	Rents			881	1 Demand	20,568	53.1908%	2.6738%	5.0972%	18.9180%	0.1709%	7.6820%	6.8479%	5.4194%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand		
38	Other Distribution Expense			880	1 Demand	3,059,113	53.1908%	2.6738%	5.0972%	18.9180%	0.1709%	7.6820%	6.8479%	5.4194%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand		
39	Mains & Services			874	2 Customer	1,510,466	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer		
40	Customer Installations			879	2 Customer	1,173,949	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	18	Distribution Plant - Customer		
41	Mains Maintenance			887	2 Customer	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10	Mains - Customer		
42	Maint of Other Equipment			894	2 Customer	0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
43	Meters & House Regulators			878.893	2 Customer	2,385,027	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer		
44	Services Maintenance			893,893.10	2 Customer	534,793	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
45	Supervision & Engineering			870.885	2 Customer	1,836,811	81.9278%	3.9798%	3.6613%	5.9082%	0.5228%	2.9574%	0.5604%	0.4823%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer		
46	Rents			881	2 Customer	13,336	81.9278%	3.9798%	3.6613%	5.9082%	0.5228%	2.9574%	0.5604%	0.4823%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer		
47	Other Distribution Expense			880	2 Customer	1,983,545	81.9278%	3.9798%	3.6613%	5.9082%	0.5228%	2.9574%	0.5604%	0.4823%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer		
48	Total Distribution - Demand					12,700,872													
49	Total Distribution - Customer					9,437,927													
50	Total Distribution					22,138,799													
51																			
52	Customer Accounts																		
53	Meter Reading			902	2 Customer	2,576,031	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
54	Customer Record & Collections			903	2 Customer	9,068,820	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
55	Uncollectible Accounts			904	2 Customer	8,952,000	97.0421%	1.6847%	0.7780%	0.4262%	0.0213%	0.0417%	0.0045%	0.0015%	100.0000%	27	Uncollectibles (Write-Offs)		
56	Miscellaneous Customer Accounts			905	2 Customer	493,112	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
57	Supervision			901	2 Customer	1,097,836	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
58	Total Customer Accounts					22,187,799													
59																			
60	Customer Service			909-913															
61	Customer Service				2 Customer	7,485,090	86.1295%	4.4509%	2.0553%	1.1259%	0.0927%	0.1815%	4.4731%	1.4911%	100.0000%	23	Customer Service Programs - O&M		
62	Transportation Administration				2 Customer	996,489	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers		
63	Total Customer Service					8,481,579													
64																			
65	Sales Promotion				2 Customer	184,062													
66																			

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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																			
9																			
10																			
11																			
12																			
299	Administrative & General Expenses																		
300	A&G Salaries			920															
301	Corporate Management - Non O&M			1 Demand															
302	Corporate Management - O&M			1 Demand															
303	Consumer Services			1 Demand															
304	Operations, Engineering, & Mechanical			1 Demand															
305	Corporate Management - Non O&M			2 Customer															
306	Corporate Management - O&M			2 Customer															
307	Consumer Services			2 Customer															
308	Operations, Engineering, & Mechanical			2 Customer															
309	Total A&G Salaries																		
310																			
311	Office Supplies & Expenses			921															
312	Corporate Management - Non O&M			1 Demand															
313	Corporate Management - O&M			1 Demand															
314	Consumer Services			1 Demand															
315	Operations, Engineering, & Mechanical			1 Demand															
316	Corporate Management - Non O&M			2 Customer															
317	Corporate Management - O&M			2 Customer															
318	Consumer Services			2 Customer															
319	Operations, Engineering, & Mechanical			2 Customer															
320	Total Outside Services																		
321																			
322	Administrative Exp. Transferred - Credit			922															
323	Corporate Management - Non O&M			1 Demand															
324	Corporate Management - O&M			1 Demand															
325	Consumer Services			1 Demand															
326	Operations, Engineering, & Mechanical			1 Demand															
327	Corporate Management - Non O&M			2 Customer															
328	Corporate Management - O&M			2 Customer															
329	Consumer Services			2 Customer															
330	Operations, Engineering, & Mechanical			2 Customer															
331	Total Administrative Exp. Transferred - Credit																		
332																			
333	Outside Services Employed			923															
334	Corporate Management - Non O&M			1 Demand															
335	Corporate Management - O&M			1 Demand															
336	Consumer Services			1 Demand															
337	Operations, Engineering, & Mechanical			1 Demand															
338	Corporate Management - Non O&M			2 Customer															
339	Corporate Management - O&M			2 Customer															
340	Consumer Services			2 Customer															
341	Operations, Engineering, & Mechanical			2 Customer															
342	Total Outside Services Employed																		
343																			
344	Property Insurance			924															
345	Corporate Management - Non O&M			1 Demand															
346	Corporate Management - O&M			1 Demand															
347	Consumer Services			1 Demand															
348	Operations, Engineering, & Mechanical			1 Demand															
349	Corporate Management - Non O&M			2 Customer															
350	Corporate Management - O&M			2 Customer															
351	Consumer Services			2 Customer															
352	Operations, Engineering, & Mechanical			2 Customer															
353	Total Property Insurance																		
354																			

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4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak & Average																		
7	Proposed Rates																		
8																			
9																			
10																			
11																			
12																			
454	Pennsylvania																		
455	Unemployment Insurance																		
456	Demand		1 Demand		15,700	53.2312%	2.6757%	5.1009%	18.9943%	0.1713%	7.7081%	6.8590%	5.2595%	100.0000%	28	Labor - Demand			
457	Customer		2 Customer		32,956	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer			
458	Commodity		3 Commodity		344	46.5270%	2.2727%	4.3455%	14.7926%	0.1873%	7.4987%	8.6234%	15.7528%	100.0000%	30	Labor - Commodity			
459	Total Unemployment Insurance				49,000														
460	Capital Stock																		
461	Demand		1 Demand		463,041	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
462	Customer		2 Customer		258,959	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
463	Total Capital Stock				722,000														
464	Property + Public Utility Realty Tax																		
465	Demand		1 Demand		78,884	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
466	Customer		2 Customer		44,116	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
467	Total Property + Public Utility Realty Tax				123,000														
468	Sales Tax Company Use																		
469	Demand		1 Demand		2,565	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%	2.9503%	100.0000%	13	Demand Production, Trans., Distr. Plant			
470	Customer		2 Customer		1,435	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
471	Total Sales Tax Company Use				4,000														
472	Total Pennsylvania				898,000														
473	Summary of Taxes Other Than Income																		
474	Demand				904,943														
475	Customer				1,061,151														
476	Commodity				7,907														
477	Total Taxes Other Than Income				1,974,001														
478																			
479	Federal/State Income Tax		409																
480	Operating Revenue				451,815,917														
481	Operating Deductions																		
482	O&M Expenses		401, 402		395,521,575														
483	Depreciation Expense		403		11,913,067														
484	Taxes Other Than Income		408		1,974,001														
485	Negative Net Salvage				1,354,000	66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant			
486	Total Operating Deductions				410,762,643														
487	Operating Income Before Income Taxes				41,053,274														
488	Adjustments for Tax Purposes																		
489	Interest Charges				9,413,000	66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant			
490	Book Depreciation				(11,913,067)														
491	State Income Tax Depreciation				16,751,000	68.6976%	3.5149%	4.2627%	12.3437%	0.2042%	4.9654%	4.1382%	1.8733%	100.0000%	46	Depreciation Expense			
492	Meals/Entertainment				(31,000)	73.7910%	4.6193%	3.7881%	8.3028%	0.2280%	3.3431%	3.6145%	2.3132%	100.0000%	47	Labor Expense			
493	Total Adjustments for Tax Purposes				14,219,933														
494	Pennsylvania Taxable Income				26,833,341														
495	Total State Income Tax @		9.99%		2,680,651														
496	Additional Fed. Income Tax Deprec.				(901,000)	68.6976%	3.5149%	4.2627%	12.3437%	0.2042%	4.9654%	4.1382%	1.8733%	100.0000%	46	Depreciation Expense			
497	Federal Taxable Income				25,053,690														
498	Total Federal Income Tax @		35.00%		8,768,791														
499	Consolidated Tax Adjustment				(82,000)	65.0092%	5.9299%	9.4783%	19.1104%	0.4528%	1.2161%	-1.2147%	0.0180%	100.0000%	48	Federal Income Tax			
500	Investment Tax Credit				(4,000)	66.6696%	3.3967%	4.4462%	13.3204%	0.2064%	5.4142%	4.6057%	1.9408%	100.0000%	44	Plant			
501	Deferred Income Taxes - Liberalized Depr.				1,539,000	68.6976%	3.5149%	4.2627%	12.3437%	0.2042%	4.9654%	4.1382%	1.8733%	100.0000%	46	Depreciation Expense			
502																			

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4	FUTURE TEST YEAR																		
5	M.E./No Customer Component																		
6	PEAK & AVERAGE																		
7	PROPOSED RATES																		
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Future Test Year
M.E./No Customer Component
Peak & Average
Proposed Rates

Not Updated

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

Exhibit No. 111-B
Schedule 3
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Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service	Large Comm	SVIS	IVIS	LVIS	LIS
		100.0000%	46.5266%	LE 250 2.2726%	GT 250 4.3457%	PA Service 14.7927%			
1	Annual Throughput (Mcf)	42,560,886	19,802,152	967,246	1,849,555	6,295,888	79,617	3,191,547	3,670,249
2	Peak & Average (Mcf)	100.0000%	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%
		1,000,003	521,192	26,225	49,989	158,805	1,540	66,690	64,788
3	Average Annual Customers	100.0000%	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%
		209,975	193,982	8,974	4,144	2,270	187	366	39
4	Average Annual Customers (Excluding Industrial)	100.0000%	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%
		209,923	193,982	8,974	4,144	2,270	187	366	0
5	Historic Service Line Investment	100.0000%	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%
		126,454,209	113,645,815	5,989,226	3,519,638	2,397,822	219,739	591,223	68,149
6	Historic Meter Investment	100.0000%	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%
		12,789,310	9,125,202	385,891	598,675	1,453,135	120,117	806,596	158,545
7	Residential, Small Comm, SVIS Meter Investment	100.0000%	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%
		10,229,885	9,125,202	385,891	598,675	0	120,117	0	0
8	Historical Industrial M&R Station Equipment	100.0000%	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%
		8,787,228	1,972	0	0	6,214,875	27,286	1,891,845	300,319
9	Mains - Demand	100.0000%	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%
		204,398,086	116,157,633	5,836,642	11,127,104	35,465,458	349,212	15,045,163	14,773,862
10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
		0	0	0	0	0	0	0	0
11	Distribution Plant Excluding Other - Demand	100.0000%	54.3127%	2.7292%	5.2031%	19.3692%	0.1754%	7.8787%	7.0337%
		233,452,543	126,794,261	6,371,502	12,146,679	45,217,860	409,392	18,393,043	16,420,440
12	Distribution Plant Excluding Other - Customer	100.0000%	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%
		151,372,124	132,991,649	6,879,143	4,550,041	4,409,877	397,017	1,663,133	275,954
13	Demand Production, Trans., Distr. Plant	100.0000%	54.8201%	2.7548%	5.2517%	19.1407%	0.1752%	7.8276%	7.0796%
		271,188,115	148,665,689	7,470,584	14,241,975	51,907,396	475,130	21,227,601	19,198,907
14	Customer Production, Trans., Distr. Plant	100.0000%	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%
		151,664,266	133,248,318	6,892,419	4,558,822	4,418,388	397,783	1,666,343	276,487
15	Mains & Services - Demand	100.0000%	56.8292%	2.8555%	5.4438%	17.3512%	0.1708%	7.3607%	7.2280%
		204,398,086	116,157,633	5,836,642	11,127,104	35,465,458	349,212	15,045,163	14,773,862
16	Mains & Services - Customer	100.0000%	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%
		134,125,157	120,539,755	6,352,570	3,733,105	2,543,281	233,110	627,035	72,293
17	Meters & House Regulators - Customer	100.0000%	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%
		17,246,967	12,451,894	526,573	816,936	1,866,596	163,907	1,036,098	203,661
18	Distribution Plant - Customer	100.0000%	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%
		151,664,266	133,248,318	6,892,419	4,558,822	4,418,388	397,783	1,666,343	276,487
19	Distribution Labor w/o Other, Supervision - Demand	100.0000%	53.3105%	2.6795%	5.1082%	19.2163%	0.1725%	7.7822%	6.8861%
		4,381,297	2,335,690	117,398	223,805	841,925	7,559	340,960	301,701
20	Distribution Labor w/o Other, Supervision - Customer	100.0000%	83.1205%	4.0934%	3.5295%	5.3058%	0.4704%	2.5835%	0.4844%
		4,091,165	3,400,596	167,466	144,396	217,070	19,246	105,698	19,817
21	Historical Number of Meters	100.0000%	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%
		219,301	201,618	10,220	4,470	2,181	209	481	85
22	Customer Service Programs - Labor	100.0000%	59.1535%	13.0660%	6.0336%	3.3051%	0.2295%	0.4490%	13.3225%
		2,516,001	1,488,304	328,740	151,805	83,156	5,773	11,298	335,194
23	Customer Service Programs - O&M	100.0000%	86.1295%	4.4509%	2.0553%	1.1259%	0.0927%	0.1815%	4.4731%
		8,665,639	7,463,673	385,697	178,104	97,563	8,037	15,731	387,624
24	Average Annual Transportation Customers	100.0000%	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%
		1,240	65	6	73	763	1	280	39
25	Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000%	53.1908%	2.6738%	5.0972%	18.9180%	0.1709%	7.6820%	6.8479%
		7,149,343	3,802,800	191,159	364,414	1,352,510	12,215	549,212	489,581
26	Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000%	81.9278%	3.9798%	3.6613%	5.9082%	0.5228%	2.9574%	0.5604%
		5,604,235	4,591,433	223,036	205,186	331,107	29,300	165,737	31,407

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

Not Updated

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

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Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	MIS	LVIS	LIS
				LE 250	GT 250					
27	Uncollectibles (Write-Offs)	100.0000% 8,467,281	97.0421% 8,216,837	1.6847% 142,652	0.7780% 65,874	0.4262% 36,084	0.0213% 1,806	0.0417% 3,535	0.0045% 377	0.0015% 126
28	Labor - Demand	100.0000% 8,640,019	53.2312% 4,599,185	2.6757% 231,182	5.1009% 440,720	18.9943% 1,641,112	0.1713% 14,800	7.7081% 665,980	6.8590% 592,618	5.2595% 454,422
29	Labor - Customer	100.0000% 18,136,645	83.8703% 15,211,275	5.5698% 1,010,172	3.1568% 572,540	3.1417% 569,794	0.2555% 46,338	1.2202% 221,309	2.0165% 365,718	0.7692% 139,499
30	Labor - Commodity	100.0000% 189,554	46.5270% 88,194	2.2727% 4,308	4.3455% 8,237	14.7926% 28,040	0.1873% 355	7.4987% 14,214	8.6234% 16,346	15.7528% 29,860
31	O&M + Other Taxes - Demand	100.0000% 22,569,813	53.4602% 12,065,885	2.6873% 606,521	5.1229% 1,156,239	18.7710% 4,236,581	0.1707% 38,523	7.6478% 1,726,083	6.8725% 1,551,102	5.2676% 1,188,879
32	O&M + Other Taxes - Customer	100.0000% 53,707,613	86.6299% 46,526,810	4.1214% 2,213,499	2.5166% 1,351,613	3.4846% 1,871,514	0.2035% 109,313	1.3586% 729,654	1.2029% 646,046	0.4825% 259,164
33	O&M + Other Taxes - Commodity	100.0000% 321,218,150	80.2247% 257,696,782	3.9313% 12,627,995	7.3070% 23,471,275	7.0566% 22,667,117	0.3156% 1,013,630	1.0517% 3,378,173	0.0609% 195,569	0.0522% 167,609
34	Regulatory Assessment Expense - Demand	100.0000% 936,862	53.9036% 505,004	2.7093% 25,382	5.1648% 48,387	19.0563% 178,531	0.1729% 1,620	7.7587% 72,688	6.9524% 65,134	4.2820% 40,116
35	Other Insurance - Demand	100.0000% (39,161)	54.8197% (21,468)	2.7553% (1,079)	5.2527% (2,057)	19.1415% (7,496)	0.1762% (69)	7.8267% (3,065)	7.0785% (2,772)	2.9494% (1,155)
36	Misc. General Expense - Demand	100.0000% 150,903	53.9293% 81,381	2.7104% 4,090	5.1669% 7,797	19.0586% 28,760	0.1730% 261	7.7606% 11,711	6.9561% 10,497	4.2451% 6,406
37	Regulatory Assessment Expense - Customer	100.0000% 1,766,401	84.4408% 1,491,566	5.4304% 95,922	3.1282% 55,256	3.0961% 54,689	0.2550% 4,504	1.1963% 21,132	1.7698% 31,261	0.6834% 12,071
38	Other Insurance - Customer	100.0000% (21,901)	87.8590% (19,242)	4.5432% (995)	3.0044% (658)	2.9131% (638)	0.2603% (57)	1.1004% (241)	0.1826% (40)	0.1370% (30)
39	Misc. General Expense - Customer	100.0000% 279,249	84.4781% 235,904	5.4220% 15,141	3.1259% 8,729	3.0926% 8,636	0.2546% 711	1.1946% 3,336	1.7543% 4,899	0.6779% 1,893
40	Meters & Services Plant	100.0000% 147,392,868	88.2040% 130,006,293	4.5816% 6,752,897	2.9541% 4,354,180	2.7483% 4,050,772	0.2427% 357,720	0.9931% 1,463,803	0.1606% 236,773	0.1156% 170,430
41	M&R Station Equip & House Regulators Plant	100.0000% 15,289,801	20.7572% 3,173,730	1.0438% 159,591	1.9896% 304,205	48.8973% 7,476,298	0.2482% 37,952	15.6149% 2,387,490	4.6360% 708,841	6.8130% 1,041,694
42	Gas Storage Inventory	100.0000% 17,138,823	80.6768% 13,827,049	3.9724% 680,819	7.3819% 1,265,166	6.8517% 1,174,303	0.3474% 59,545	0.7698% 131,941	0.0000% 0	0.0000% 0
43	M&S Working Capital	100.0000% 1,136,529	70.4822% 801,050	3.6287% 41,241	4.3137% 49,027	11.0497% 125,583	0.1785% 2,029	4.5320% 51,507	4.1857% 47,572	1.6295% 18,520
44	Plant	100.0000% 437,935,976	66.6696% 291,970,176	3.3967% 14,875,350	4.4462% 19,471,443	13.3204% 58,334,983	0.2064% 904,052	5.4142% 23,710,592	4.6057% 20,170,106	1.9408% 8,499,274
45	Customer Security Deposits - Historical (1/06)	100.0000% 2,447,539	12.3090% 301,266	14.5537% 356,208	23.9524% 586,244	24.0949% 589,733	2.3377% 57,217	13.3476% 326,687	5.6525% 138,348	3.7522% 91,836
46	Depreciation Expense	100.0000% 11,913,067	68.6976% 8,183,988	3.5149% 418,731	4.2627% 507,821	12.3437% 1,470,515	0.2042% 24,325	4.9654% 591,531	4.1382% 492,985	1.8733% 223,171
47	Labor Expense	100.0000% 26,966,218	73.7910% 19,898,654	4.6193% 1,245,662	3.7881% 1,021,497	8.3028% 2,238,946	0.2280% 61,493	3.3431% 901,503	3.6145% 974,682	2.3132% 623,781
48	Federal Income Tax	100.0000% 8,768,791	65.0092% 5,700,532	5.9299% 519,981	9.4783% 831,128	19.1104% 1,675,750	0.4528% 39,702	1.2161% 106,634	-1.2147% (106,511)	0.0180% 1,574
49	Annual Sales Volumes	100.0000% 24,473,134	80.6056% 19,726,731	3.9501% 966,725	7.3387% 1,796,001	6.8658% 1,680,271	0.3170% 77,572	0.9228% 225,834	0.0000% 0	0.0000% 0
50	Peak & Average w/o LIS (Mcf)	100.0000% 1,000,004	58.4426% 584,429	2.9366% 29,366	5.5984% 55,984	17.8438% 178,439	0.1757% 1,757	7.5697% 75,697	7.4332% 74,332	0.0000% 0

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
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12																			
13	Gas Plant in Service																		
14	Production Plant																		
15																			
16	Transmission Plant																		
17																			
18	Distribution Plant																		
19	Land																		
20	Land Rights																		
21	Structures & Improvements																		
22	Mains (LIS)																		
23	Mains (>4")																		
24	Mains (Remaining)																		
25	Compressor Station Equipment																		
26	M&R Station Equipment																		
27	Industrial M&R Station Equipment																		
28	Other																		
29	Land Rights																		
30	Mains																		
31	Services																		
32	Meters																		
33	Meter Installations																		
34	House Regulators																		
35	House Regulators Installations																		
36	Other																		
37	Total Distribution - Demand																		
38	Total Distribution - Customer																		
39	Total Distribution																		
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41	General Plant																		
42	Demand																		
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45																			
46	Intangible Plant																		
47	Demand																		
48	Customer																		
49	Total Intangible																		
50																			
51	Plant in Service Summary																		
52	Demand Related																		
53	Customer Related																		
54																			
55	Total Gas Plant in Service																		
56																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11				FERC			Factor		Factor				Small Commercial &						
12				Accounts			#		Name		Total	Residential	PA Service	Large Comm					
13				108							Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS
57	Accumulated Reserve for Depreciation																		
58	Production Plant				325-338	1	Demand	2	Peak & Average (Mcf)		(1,794,097)	(935,063)	(47,050)	(89,685)	(284,912)	(2,763)	(119,648)	(116,236)	(198,740)
59	Transmission Plant				365-369	1	Demand	50	Peak & Average w/o LIS (Mcf)		(15,018,307)	(8,777,088)	(441,028)	(840,785)	(2,679,837)	(26,387)	(1,138,841)	(1,116,341)	0
60	Distribution Plant																		
61	Land				374.1	1	Demand	9	Mains - Demand		16,125	8,874	446	850	2,710	27	1,149	1,129	940
62	Land Rights				374.2	1	Demand	9	Mains - Demand		(975,153)	(536,695)	(26,968)	(51,412)	(163,888)	(1,814)	(89,515)	(68,262)	(56,821)
63	Structures & Improvements				375	1	Demand	2	Peak & Average (Mcf)		(3,584,026)	(1,867,955)	(93,991)	(179,162)	(569,161)	(5,519)	(239,019)	(232,202)	(397,017)
64	Mains				376	1	Demand	9	Mains - Demand		(27,598,262)	(15,189,282)	(763,230)	(1,455,036)	(4,637,640)	(45,675)	(1,967,370)	(1,931,908)	(1,608,123)
65	Compressor Station Equipment				377	1	Demand				0	0	0	0	0	0	0	0	0
66	M&R Station Equipment				378	1	Demand	2	Peak & Average (Mcf)		(3,294,506)	(1,717,060)	(86,398)	(164,689)	(523,184)	(5,074)	(219,711)	(213,444)	(364,946)
67	Industrial M&R Station Equipment				385	1	Demand	8	Historical Industrial M&R Station Equipment		(3,112,938)	(697)	0	0	(2,201,666)	(9,666)	(670,200)	(108,391)	(124,318)
68	Other				387	1	Demand	11	Distribution Plant Excluding Other - Demand		(197,112)	(99,929)	(5,022)	(9,574)	(40,695)	(345)	(18,028)	(13,170)	(12,349)
69	Land Rights				374.2	2	Customer	10	Mains - Customer		0	0	0	0	0	0	0	0	0
70	Mains				376	2	Customer	4	Average Annual Customers (Excluding Industrial)		(30,650,496)	(28,322,969)	(1,310,278)	(605,071)	(331,424)	(27,310)	(53,424)	0	0
71	Services				380	2	Customer	5	Historic Service Line Investment		(44,467,775)	(39,963,678)	(2,106,127)	(1,237,672)	(843,198)	(77,285)	(207,887)	(23,968)	(7,960)
72	Meters				381	2	Customer	6	Historic Meter Investment		(8,894,347)	(6,348,134)	(268,369)	(416,353)	(1,010,585)	(83,538)	(560,949)	(110,263)	(98,158)
73	Meter Installations				382	2	Customer	6	Historic Meter Investment		(1,506,218)	(1,074,688)	(45,447)	(70,507)	(171,138)	(14,146)	(94,994)	(18,673)	(16,623)
74	House Regulators				383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment		0	0	0	0	0	0	0	0	0
75	House Regulators Installations				384	2	Customer	7	Residential, Small Comm, SVIS Meter Investment		(376,401)	(335,754)	(14,199)	(22,028)	0	(4,420)	0	0	0
76	Other				387	2	Customer	12	Distribution Plant Excluding Other - Customer		(405,368)	(363,825)	(17,969)	(10,448)	(8,725)	(771)	(2,897)	(432)	(321)
77	Total Distribution - Demand										(38,745,872)	(19,402,744)	(975,183)	(1,859,023)	(8,133,502)	(67,866)	(3,180,694)	(2,564,246)	(2,562,634)
78	Total Distribution - Customer										(86,300,623)	(76,407,068)	(3,762,369)	(2,362,079)	(2,365,070)	(207,468)	(920,151)	(153,336)	(123,062)
79	Total Distribution										(125,046,495)	(95,809,812)	(4,737,552)	(4,221,102)	(10,498,572)	(275,334)	(4,100,845)	(2,717,582)	(2,685,696)
80	General Plant				389-399														
81	Demand					1	Demand	13	Demand Production, Trans., Distr. Plant		(1,736,395)	(909,248)	(45,693)	(87,108)	(346,850)	(3,033)	(138,721)	(118,731)	(87,011)
82	Customer					2	Customer	14	Customer Production, Trans., Distr. Plant		(2,756,392)	(2,473,780)	(122,177)	(71,040)	(59,326)	(5,245)	(19,700)	(2,938)	(2,186)
83	Total General										(4,492,787)	(3,383,028)	(167,870)	(158,148)	(406,176)	(8,278)	(158,421)	(121,669)	(89,197)
84	Intangible Plant				301-303														
85	Demand					1	Demand	13	Demand Production, Trans., Distr. Plant		(504,582)	(264,219)	(13,278)	(25,313)	(100,792)	(882)	(40,311)	(34,502)	(25,285)
86	Customer					2	Customer	14	Customer Production, Trans., Distr. Plant		(800,986)	(718,860)	(35,504)	(20,644)	(17,240)	(1,524)	(5,725)	(854)	(635)
87	Total Intangible										(1,305,568)	(983,079)	(48,782)	(45,957)	(118,032)	(2,408)	(46,036)	(35,356)	(25,920)
88	Accumulated Reserve for Depreciation Summary																		
89	Demand Related					1	Demand				(57,799,253)	(30,288,362)	(1,522,212)	(2,901,914)	(11,545,893)	(100,931)	(4,616,215)	(3,950,056)	(2,873,670)
90	Customer Related					2	Customer				(89,858,001)	(79,599,708)	(3,920,070)	(2,453,763)	(2,441,636)	(214,237)	(945,576)	(157,128)	(125,883)
91	Total Accumulated Reserve for Depreciation										(147,657,254)	(109,888,070)	(5,442,282)	(5,355,677)	(13,987,529)	(315,168)	(5,561,791)	(4,107,184)	(2,999,553)
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4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak & Average																		
7	Current Rates																		
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100	Production Plant																		
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106	Land Rights																		
107	Structures & Improvements																		
108	Mains																		
109	Compressor Station Equipment																		
110	M&R Station Equipment																		
111	Industrial M&R Station Equipment																		
112	Other																		
113	Land Rights																		
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117	Meter Installations																		
118	House Regulators																		
119	House Regulators Installations																		
120	Other																		
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122	Total Distribution - Customer																		
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130	Intangible Plant																		
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132	Customer																		
133	Total Intangible																		
134																			
135	Depreciation Summary																		
136	Demand Related																		
137	Customer Related																		
138																			
139	Total Depreciation Expense																		
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																													
5	PENNSYLVANIA DIVISION																													
6	COST OF SERVICE STUDY																													
7	CURRENT RATES																													
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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									
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10																			
11																			
12																			
194	Direct Labor Expense			FERC			Factor		Factor	Total	Residential	Small Commercial &			Large Comm				
195	Natural Gas Production			Accounts	Classification	#		Name	Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS		
196				401, 402															
197	Other Gas Supply			750-769	1 Demand	2	Peak & Average (Mcf)		5,660	2,950	148	283	899	9	377	367	627		
198																			
199	Transmission			807.1-813	3 Commodity	1	Annual Throughput (Mcf)		189,554	88,194	4,308	8,237	28,040	355	14,214	16,346	28,860		
200																			
201	Distribution			850-867	1 Demand	2	Peak & Average (Mcf)		569,371	298,750	14,932	28,462	90,419	877	37,971	38,888	63,072		
202	Load Dispatching																		
203	Mains & Services			871	1 Demand	2	Peak & Average (Mcf)		663,374	345,743	17,397	33,181	105,347	1,022	44,240	42,979	73,485		
204	Structures & Improvements			874	1 Demand	15	Mains & Services - Demand		763,507	420,212	21,115	40,254	128,300	1,264	54,427	53,448	44,489		
205	Mains Maintenance			886	1 Demand	2	Peak & Average (Mcf)		86,792	45,235	2,276	4,339	13,783	134	5,788	5,623	9,614		
206	Services Maintenance			887	1 Demand	9	Mains - Demand		718,514	395,449	19,871	37,881	120,740	1,189	51,220	50,297	41,867		
207	Compressor Station Equip Maint			887	1 Demand	5	Historic Service Line Investment		0	0	0	0	0	0	0	0	0		
208	Compressor Station Equipment			888	1 Demand	2	Peak & Average (Mcf)		0	0	0	0	0	0	0	0	0		
209	Meas. & Regulator - General			872,888	1 Demand	2	Peak & Average (Mcf)		3,815	1,988	100	191	606	6	254	247	423		
210	Meas. & Regulator - Industrial			875,889	1 Demand	2	Peak & Average (Mcf)		318,240	184,821	8,293	15,809	50,220	487	21,090	20,489	35,031		
211	Meas. & Regulator - City			875,890	1 Demand	8	Historical Industrial M&R Station Equipment		182,603	40	0	0	129,149	567	39,314	6,241	7,292		
212	Maint of Other Equipment			877,891	1 Demand	2	Peak & Average (Mcf)		524	273	14	26	83	1	35	34	58		
213	Supervision & Engineering			894	1 Demand	13	Demand Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0		
214	Other Distribution Expense			870,885	1 Demand	19	Distribution Labor w/o Other, Supervision - Demand		1,148,560	578,831	29,000	55,284	230,197	1,961	90,851	75,310	89,126		
215	Mains & Services			880	1 Demand	19	Distribution Labor w/o Other, Supervision - Demand		954,002	479,120	24,088	45,919	191,203	1,628	75,462	62,553	74,029		
216	Mains Maintenance			874	2 Customer	16	Mains & Services - Customer		1,905,381	1,712,388	90,245	53,032	36,130	3,312	8,908	1,027	341		
217	Services Maintenance			887	2 Customer	10	Mains - Customer		797,979	737,382	34,113	15,753	8,629	711	1,391	0	0		
218	Meters & House Regulators			887	2 Customer	5	Historic Service Line Investment		520,705	467,963	24,682	14,493	9,874	905	2,434	281	93		
219	Customer Installations			878,893	2 Customer	17	Meters & House Regulators - Customer		1,440,472	1,039,986	43,979	68,231	155,898	13,690	68,535	17,011	15,142		
220	Maint of Other Equipment				2 Customer	18	Distribution Plant - Customer		1,072,556	962,586	47,541	27,643	23,085	2,041	7,666	1,143	851		
221	Supervision & Engineering			894	2 Customer	14	Customer Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0		
222	Other Distribution Expense			870,885	2 Customer	20	Distribution Labor w/o Other, Supervision - Customer		2,396,861	2,055,623	100,493	74,847	97,600	8,631	44,675	8,130	6,862		
223	Total Distribution - Demand					20	Distribution Labor w/o Other, Supervision - Customer		1,962,034	1,682,703	82,262	81,268	79,894	7,065	36,570	6,655	5,617		
224	Total Distribution - Customer								4,837,931	2,429,712	122,154	232,884	969,628	8,259	382,681	317,219	375,414		
225	Total Distribution								10,095,988	8,658,629	423,295	315,267	411,110	38,355	188,179	34,247	28,906		
226									14,933,919	11,088,341	545,449	548,131	1,380,738	44,614	570,860	351,466	404,320		
227	Customer Accounts																		
228	Meter Reading			902	2 Customer	21	Historical Number of Meters		2,224,872	2,045,472	103,686	45,350	22,126	2,120	4,879	863	376		
229	Customer Record & Collections			903	2 Customer	21	Historical Number of Meters		5,392,409	4,957,598	251,302	109,913	53,628	5,139	11,826	2,092	911		
230	Miscellaneous Customer Accounts			905	2 Customer	21	Historical Number of Meters		88,231	81,118	4,112	1,798	877	84	193	34	15		
231	Supervision			901	2 Customer	21	Historical Number of Meters		1,046,199	961,840	48,756	21,325	10,404	997	2,294	408	177		
232	Total Customer Accounts								8,751,711	8,046,028	407,856	178,386	87,035	8,340	19,192	3,395	1,479		
233																			
234	Customer Service			909-913															
235	Customer Service				2 Customer	22	Customer Service Programs - Labor		2,455,635	1,452,594	320,853	148,163	81,161	5,638	11,026	327,152	109,050		
236	Transportation Administration				2 Customer	24	Average Annual Transportation Customers		60,368	3,164	292	3,554	37,146	49	13,631	1,899	633		
237	Total Customer Service								2,516,003	1,455,758	321,145	151,717	118,307	5,685	24,657	329,051	109,683		
238																			
239	Summary of Direct Labor Expense																		
240	Demand				1 Demand				5,412,962	2,729,412	137,234	261,609	1,060,946	9,145	421,029	354,474	439,113		
241	Customer				2 Customer				21,363,702	18,160,415	1,152,296	645,370	616,452	50,380	232,028	366,693	140,068		
242	Commodity				3 Commodity				189,554	88,194	4,308	8,237	28,040	355	14,214	16,346	29,860		
243																			
244	Total Direct Labor Expense								26,966,218	20,978,021	1,293,838	915,216	1,705,438	58,880	667,271	737,513	609,041		
245																			

A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak & Average																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12																		
299	Administrative & General Expenses																	
300	A&G Salaries	920																
301	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			362,848	190,002	9,548	18,203	72,480	634	28,988	24,811	18,182		
302	Corporate Management - O&M	1	Demand	28	Labor - Demand			549,318	276,985	13,927	26,549	107,667	928	42,727	35,973	44,562		
303	Consumer Services	1	Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
304	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			386,975	202,637	10,183	19,413	77,299	876	30,915	26,461	19,391		
305	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			575,993	516,936	25,531	14,845	12,397	1,096	4,117	614	457		
306	Corporate Management - O&M	2	Customer	29	Labor - Customer			2,593,757	2,204,849	139,899	78,355	74,843	6,116	28,171	44,519	17,005		
307	Consumer Services	2	Customer	3	Average Annual Customers			290,913	268,756	12,433	5,741	3,145	259	507	54	18		
308	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			614,292	551,310	27,228	15,832	13,221	1,169	4,390	655	487		
309	Total A&G Salaries							5,374,096	4,211,475	238,749	178,938	361,052	10,878	139,815	133,087	100,102		
310																		
311	Office Supplies & Expenses	921																
312	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			244,723	128,146	6,440	12,277	48,884	428	19,551	16,734	12,263		
313	Corporate Management - O&M	1	Demand	28	Labor - Demand			370,488	186,813	9,393	17,906	72,616	626	28,817	24,262	30,055		
314	Consumer Services	1	Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
315	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			149,224	78,138	3,927	7,486	29,808	261	11,922	10,204	7,478		
316	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			388,478	348,649	17,219	10,012	8,361	739	2,778	414	308		
317	Corporate Management - O&M	2	Customer	29	Labor - Customer			1,749,360	1,487,061	94,355	52,846	50,478	4,125	19,000	30,026	11,469		
318	Consumer Services	2	Customer	3	Average Annual Customers			96,378	89,037	4,119	1,902	1,042	88	168	18	6		
319	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			236,882	212,594	10,500	6,105	5,098	451	1,693	253	188		
320	Total Outside Services							3,235,533	2,530,438	145,953	108,534	216,287	6,716	83,927	81,911	61,767		
321																		
322	Administrative Exp. Transferred - Credit	922																
323	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
324	Corporate Management - O&M	1	Demand	28	Labor - Demand			0	0	0	0	0	0	0	0	0		
325	Consumer Services	1	Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
326	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			(184,738)	(96,736)	(4,861)	(9,268)	(36,902)	(323)	(14,759)	(12,632)	(9,257)		
327	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
328	Corporate Management - O&M	2	Customer	29	Labor - Customer			0	0	0	0	0	0	0	0	0		
329	Consumer Services	2	Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
330	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			(293,256)	(263,187)	(12,999)	(7,558)	(6,312)	(558)	(2,096)	(313)	(233)		
331	Total Administrative Exp. Transferred - Credit							(477,994)	(359,923)	(17,860)	(16,826)	(43,214)	(881)	(16,855)	(12,945)	(9,490)		
332																		
333	Outside Services Employed	923																
334	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			44,219	23,154	1,164	2,218	8,833	77	3,533	3,024	2,216		
335	Corporate Management - O&M	1	Demand	28	Labor - Demand			66,944	33,756	1,697	3,235	13,121	113	5,207	4,384	5,431		
336	Consumer Services	1	Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
337	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			10,461	5,478	275	525	2,090	18	836	715	524		
338	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			70,195	62,997	3,111	1,809	1,511	134	502	75	56		
339	Corporate Management - O&M	2	Customer	29	Labor - Customer			316,094	268,700	17,049	9,549	9,121	745	3,433	5,425	2,072		
340	Consumer Services	2	Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
341	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			16,607	14,904	736	428	357	32	119	18	13		
342	Total Outside Services Employed							524,520	408,989	24,032	17,764	35,033	1,119	13,630	13,641	10,312		
343																		
344	Property Insurance	924																
345	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
346	Corporate Management - O&M	1	Demand	28	Labor - Demand			0	0	0	0	0	0	0	0	0		
347	Consumer Services	1	Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
348	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			(23,600)	(12,358)	(621)	(1,184)	(4,714)	(41)	(1,885)	(1,614)	(1,183)		
349	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
350	Corporate Management - O&M	2	Customer	29	Labor - Customer			0	0	0	0	0	0	0	0	0		
351	Consumer Services	2	Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
352	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			(37,462)	(33,620)	(1,661)	(966)	(806)	(71)	(268)	(40)	(30)		
353	Total Property Insurance							(61,062)	(45,978)	(2,282)	(2,150)	(5,520)	(112)	(2,153)	(1,654)	(1,213)		
354																		

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11																			
12																			
355	Injuries & Damages	FERC	Accounts	Classification	Factor	#	Factor	Name	Total	Residential	Small Commercial &	PA Service	Large Comm	PA Service	SVIS	IVIS	LVIS	LIS	
356	Corporate Management - Non O&M	925		1 Demand	13		Demand Production, Trans., Distr. Plant	71,449	37,414	1,880	3,584	14,272	125	5,708	4,886	3,580			
357	Corporate Management - O&M			1 Demand	28		Labor - Demand	108,168	54,542	2,742	5,228	21,201	183	8,414	7,083	8,775			
358	Consumer Services			1 Demand	3		Average Annual Customers	0	0	0	0	0	0	0	0	0			
359	Operations, Engineering, & Mechanical			1 Demand	13		Demand Production, Trans., Distr. Plant	571,962	299,503	15,051	28,693	114,251	999	45,694	39,110	28,661			
360	Corporate Management - Non O&M			2 Customer	14		Customer Production, Trans., Distr. Plant	113,420	101,791	5,027	2,923	2,441	216	811	121	90			
361	Corporate Management - O&M			2 Customer	29		Labor - Customer	510,743	434,184	27,548	15,429	14,737	1,204	5,547	8,766	3,348			
362	Consumer Services			2 Customer	3		Average Annual Customers	0	0	0	0	0	0	0	0	0			
363	Operations, Engineering, & Mechanical			2 Customer	14		Customer Production, Trans., Distr. Plant	907,945	814,853	40,245	23,400	19,542	1,728	6,489	968	720			
364	Total Injuries & Damages							2,283,687	1,742,287	92,493	79,257	186,444	4,455	72,663	60,934	45,174			
365																			
366	Employee Pension & Benefits	928																	
367	Corporate Management - Non O&M			1 Demand	13		Demand Production, Trans., Distr. Plant	422,398	221,184	11,115	21,190	84,375	738	33,745	28,883	21,166			
368	Corporate Management - O&M			1 Demand	28		Labor - Demand	639,469	322,444	16,212	30,906	125,337	1,080	49,739	41,876	51,875			
369	Consumer Services			1 Demand	3		Average Annual Customers	0	0	0	0	0	0	0	0	0			
370	Operations, Engineering, & Mechanical			1 Demand	13		Demand Production, Trans., Distr. Plant	37,642	19,711	991	1,888	7,519	66	3,007	2,574	1,886			
371	Corporate Management - Non O&M			2 Customer	14		Customer Production, Trans., Distr. Plant	670,520	601,771	29,721	17,281	14,432	1,276	4,792	715	532			
372	Corporate Management - O&M			2 Customer	29		Labor - Customer	3,018,425	2,568,892	162,859	91,214	87,126	7,120	32,794	51,825	19,795			
373	Consumer Services			2 Customer	3		Average Annual Customers	14,060	12,988	601	277	152	13	25	3	1			
374	Operations, Engineering, & Mechanical			2 Customer	14		Customer Production, Trans., Distr. Plant	58,754	53,627	2,649	1,540	1,286	114	427	84	47			
375	Total Employee Pension & Benefits							4,863,268	3,798,417	224,148	184,296	320,227	10,407	124,529	125,940	95,302			
376																			
377	Franchise Requirement	927																	
378	Corporate Management - Non O&M			1 Demand	13		Demand Production, Trans., Distr. Plant	73	37	2	4	15	0	8	5	4			
379	Corporate Management - O&M			1 Demand	28		Labor - Demand	110	55	3	5	22	0	9	7	9			
380	Consumer Services			1 Demand	3		Average Annual Customers	0	0	0	0	0	0	0	0	0			
381	Operations, Engineering, & Mechanical			1 Demand	13		Demand Production, Trans., Distr. Plant	0	0	0	0	0	0	0	0	0			
382	Corporate Management - Non O&M			2 Customer	14		Customer Production, Trans., Distr. Plant	115	104	5	3	2	0	1	0	0			
383	Corporate Management - O&M			2 Customer	29		Labor - Customer	520	442	28	16	15	1	6	9	3			
384	Consumer Services			2 Customer	3		Average Annual Customers	0	0	0	0	0	0	0	0	0			
385	Operations, Engineering, & Mechanical			2 Customer	14		Customer Production, Trans., Distr. Plant	0	0	0	0	0	0	0	0	0			
386	Total Franchise Requirement							818	638	38	28	54	1	22	21	16			
387																			
388	Regulatory Commission Expenses	928																	
389	Corporate Management - Non O&M			1 Demand	13		Demand Production, Trans., Distr. Plant	239,007	125,154	6,289	11,990	47,742	418	19,094	16,343	11,977			
390	Corporate Management - O&M			1 Demand	28		Labor - Demand	381,834	182,450	9,174	17,487	70,920	611	28,144	23,695	29,353			
391	Consumer Services			1 Demand	3		Average Annual Customers	0	0	0	0	0	0	0	0	0			
392	Operations, Engineering, & Mechanical			1 Demand	13		Demand Production, Trans., Distr. Plant	0	0	0	0	0	0	0	0	0			
393	Corporate Management - Non O&M			2 Customer	14		Customer Production, Trans., Distr. Plant	379,404	340,504	18,817	9,778	8,166	722	2,712	404	301			
394	Corporate Management - O&M			2 Customer	29		Labor - Customer	1,708,500	1,452,327	92,151	51,812	49,299	4,029	18,556	29,325	11,201			
395	Consumer Services			2 Customer	3		Average Annual Customers	14,518	13,412	620	287	157	13	25	3	1			
396	Operations, Engineering, & Mechanical			2 Customer	14		Customer Production, Trans., Distr. Plant	0	0	0	0	0	0	0	0	0			
397	Total Regulatory Expenses							2,703,263	2,113,847	125,051	91,154	176,284	5,793	68,531	69,770	52,833			
398																			
399	Miscellaneous General Expenses	930.2																	
400	Corporate Management - Non O&M			1 Demand	13		Demand Production, Trans., Distr. Plant	37,433	19,801	985	1,878	7,477	65	2,991	2,580	1,876			
401	Corporate Management - O&M			1 Demand	28		Labor - Demand	58,670	28,575	1,437	2,739	11,107	98	4,408	3,711	4,597			
402	Consumer Services			1 Demand	3		Average Annual Customers	0	0	0	0	0	0	0	0	0			
403	Operations, Engineering, & Mechanical			1 Demand	13		Demand Production, Trans., Distr. Plant	2,515	1,318	66	126	502	4	201	172	126			
404	Corporate Management - Non O&M			2 Customer	14		Customer Production, Trans., Distr. Plant	59,422	53,330	2,634	1,531	1,279	113	425	63	47			
405	Corporate Management - O&M			2 Customer	29		Labor - Customer	267,581	227,480	14,433	8,083	7,721	631	2,906	4,593	1,754			
406	Consumer Services			2 Customer	3		Average Annual Customers	2,539	2,347	109	50	27	2	4	0	0			
407	Operations, Engineering, & Mechanical			2 Customer	14		Customer Production, Trans., Distr. Plant	3,992	3,582	177	103	86	8	29	4	3			
408	Total Miscellaneous General Expenses							430,152	336,213	19,841	14,510	28,199	919	10,964	11,103	8,403			
409																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																			
9																			
10																			
11																			
12																			
410	Rents																		
411	Corporate Management - Non O&M																		
412	Corporate Management - O&M																		
413	Consumer Services																		
414	Operations, Engineering, & Mechanical																		
415	Corporate Management - Non O&M																		
416	Corporate Management - O&M																		
417	Consumer Services																		
418	Operations, Engineering, & Mechanical																		
419	Total Rents																		
420																			
421	Maintenance General Plant																		
422	Production																		
423	Transportation																		
424	Distribution																		
425	Distribution																		
426	Total Maintenance General Plant																		
427																			
428	Total Administrative & General																		
429	Demand																		
430	Customer																		
431																			
432																			
433	Customer Deposit Interest																		
434																			
435	Summary O&M Expenses																		
436	Demand																		
437	Customer																		
438	Commodity																		
439	Total O&M Expenses																		
440																			
441	Taxes Other Than Income																		
442	Federal																		
443	FICA																		
444	Demand																		
445	Customer																		
446	Commodity																		
447	Total FICA																		
448	Unemployment Compensation																		
449	Demand																		
450	Customer																		
451	Commodity																		
452	Total Unemployment Compensation																		
453	Total Federal																		

A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak & Average																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12																		
454	Pennsylvania																	
455	Unemployment Insurance																	
456	Demand	1 Demand	28 Labor - Demand	9,838	4,960	249	475	1,928	17	765	644	798						
457	Customer	2 Customer	29 Labor - Customer	38,820	32,898	2,094	1,173	1,120	92	422	666	255						
458	Commodity	3 Commodity	30 Labor - Commodity	344	159	8	15	51	1	26	30	54						
459	Total Unemployment Insurance			49,000	38,117	2,351	1,663	3,099	110	1,213	1,340	1,107						
460	Capital Stock																	
461	Demand	1 Demand	13 Demand Production, Trans., Distr. Plant	279,042	146,119	7,343	13,998	55,739	487	22,293	19,080	13,983						
462	Customer	2 Customer	14 Customer Production, Trans., Distr. Plant	442,958	397,542	19,634	11,416	9,534	843	3,166	472	351						
463	Total Capital Stock			722,000	543,661	26,977	25,414	65,273	1,330	25,459	19,552	14,334						
464	Property + Public Utility Realty Tax																	
465	Demand	1 Demand	13 Demand Production, Trans., Distr. Plant	47,538	24,892	1,251	2,385	9,496	83	3,798	3,251	2,382						
466	Customer	2 Customer	14 Customer Production, Trans., Distr. Plant	75,462	67,725	3,345	1,945	1,624	144	539	80	60						
467	Total Property + Public Utility Realty Tax			123,000	92,617	4,596	4,330	11,120	227	4,337	3,331	2,442						
468	Sales Tax Company Use																	
469	Demand	1 Demand	13 Demand Production, Trans., Distr. Plant	1,548	808	41	78	309	3	124	106	77						
470	Customer	2 Customer	14 Customer Production, Trans., Distr. Plant	2,454	2,201	109	63	53	5	18	3	2						
471	Total Sales Tax Company Use			4,000	3,009	150	141	362	8	142	109	79						
472	Total Pennsylvania			898,000	677,404	34,074	31,548	79,854	1,675	31,151	24,332	17,962						
473	Summary of Taxes Other Than Income																	
474	Demand			553,950	285,688	14,360	27,375	109,806	955	43,780	37,225	34,761						
475	Customer			1,412,144	1,225,099	71,161	40,349	36,929	3,094	13,403	15,852	8,257						
476	Commodity			7,907	3,678	179	344	1,170	15	593	682	1,246						
477	Total Taxes Other Than Income			1,974,001	1,514,465	85,700	88,068	147,905	4,064	57,776	53,759	42,264						
478																		
479	Federal/State Income Tax	409																
480	Operating Revenue			425,925,133	332,262,756	16,841,576	28,381,118	34,244,539	1,321,945	7,550,141	3,199,102	2,123,956						
481	Operating Deductions																	
482	O&M Expenses	401, 402		395,006,575	316,936,576	15,462,440	25,640,289	27,319,809	1,152,699	5,202,236	1,750,228	1,542,298						
483	Depreciation Expense	403		11,913,087	9,088,052	454,337	411,000	1,022,943	22,013	394,077	294,527	226,118						
484	Taxes Other Than Income	408		1,974,001	1,514,465	85,700	88,068	147,905	4,064	57,776	53,759	42,264						
485	Negative Net Salvage		44 Plant	1,354,000	1,019,550	50,591	47,662	122,410	2,495	47,743	36,668	26,881						
486	Total Operating Deductions			410,247,643	328,558,643	16,053,068	26,167,019	28,813,067	1,181,271	5,701,832	2,135,182	1,837,561						
487	Operating Income Before Income Taxes			15,677,490	3,704,113	788,508	2,214,099	5,631,472	140,674	1,848,309	1,063,920	288,395						
488	Adjustments for Tax Purposes																	
489	Interest Charges		44 Plant	9,413,000	7,087,905	351,707	331,347	850,992	17,348	331,912	254,913	186,876						
490	Book Depreciation			(11,913,067)	(9,088,052)	(454,337)	(411,000)	(1,022,943)	(22,013)	(394,077)	(294,527)	(226,118)						
491	State Income Tax Depreciation		46 Depreciation Expense	16,751,000	12,778,734	638,850	577,910	1,438,358	30,956	554,106	414,135	317,951						
492	Meals/Entertainment		47 Labor Expense	(31,000)	(24,116)	(1,487)	(1,052)	(1,961)	(69)	(787)	(848)	(700)						
493	Total Adjustments for Tax Purposes			14,219,933	10,754,471	534,733	497,205	1,284,446	26,222	491,174	373,673	278,009						
494	Pennsylvania Taxable Income			1,457,557	(7,050,358)	253,775	1,716,894	4,387,026	114,452	1,357,135	690,247	8,386						
495	Total State Income Tax @	9.99%		145,610	(704,332)	25,352	171,518	436,266	11,434	135,578	68,956	838						
496	Additional Fed. Income Tax Deprec.		46 Depreciation Expense	(901,000)	(687,341)	(34,362)	(31,085)	(77,366)	(1,665)	(29,804)	(22,275)	(17,102)						
497	Federal Taxable Income			2,212,947	(5,658,685)	262,785	1,576,461	4,008,126	104,683	1,251,361	643,566	24,850						
498	Total Federal Income Tax @	35.00%		774,531	(1,980,540)	91,975	551,761	1,402,844	36,639	437,976	225,248	8,628						
499	Consolidated Tax Adjustment		48 Federal Income Tax	(82,000)	209,680	(9,737)	(58,415)	(148,520)	(3,879)	(46,369)	(23,847)	(913)						
500	Investment Tax Credit		44 Plant	(4,000)	(3,013)	(149)	(141)	(362)	(7)	(141)	(108)	(79)						
501	Deferred Income Taxes - Liberalized Depr.		46 Depreciation Expense	1,539,000	1,174,047	58,694	53,096	132,149	2,844	50,909	38,049	29,212						
502																		

Exhibit No. 111-C
Schedule 1
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Witness: Truitt

A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak & Average																	
7	Current Rates																	
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12																		
503	Summary																	
504	Utility Operating Income																	
505	Total Operating Revenue																	
506	Operating Income Deductions																	
507	O&M Expenses																	
508	Demand																	
509	Customer																	
510	Commodity																	
511	Total O&M Expense																	
512	Depreciation Expense																	
513	Demand																	
514	Customer																	
515	Total Depreciation Expense																	
516	Negative Net Salvage																	
517	Taxes Other Than Income																	
518	Demand																	
519	Customer																	
520	Commodity																	
521	Total Taxes Other Than Income																	
522	Federal/State Income Taxes																	
523	Investment Tax Credit																	
524	Deferred Income Taxes - Liberalized Depr.																	
525	Total Operating Revenue Deductions																	
526	Utility Operating Income																	
527	Rate Base																	
528	Gas Plant In Service																	
529	Demand																	
530	Customer																	
531	Total Gas Plant in Service																	
532	Accumulated Reserve for Depreciation																	
533	Demand																	
534	Customer																	
535	Total Reserve for Depreciation																	
536	Net Plant																	
537	Working Capital																	
538	Demand																	
539	Customer																	
540	Commodity																	
541	Total Working Capital																	
542	Customer Deposits																	
543	Deferred Income Taxes																	
544	Deferred Income Taxes - ITC																	
545	Net Rate Base																	
546																		
547	Return Earned																	
548																		
549	Unitized Rate of Return																	

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5	M.E./Customer Component																		
6	Peak & Average																		
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57	Accumulated Reserve for Depreciation																		
58	Production Plant																		
59	Transmission Plant																		
60	Distribution Plant																		
61	Land																		
62	Land Rights																		
63	Structures & Improvements																		
64	Mains																		
65	Compressor Station Equipment																		
66	M&R Station Equipment																		
67	Industrial M&R Station Equipment																		
68	Other																		
69	Land Rights																		
70	Mains																		
71	Services																		
72	Meters																		
73	Meter Installations																		
74	House Regulators																		
75	House Regulators Installations																		
76	Other																		
77	Total Distribution - Demand																		
78	Total Distribution - Customer																		
79	Total Distribution																		
80	General Plant																		
81	Demand																		
82	Customer																		
83	Total General																		
84	Intangible Plant																		
85	Demand																		
86	Customer																		
87	Total Intangible																		
88	Accumulated Reserve for Depreciation Summary																		
89	Demand Related																		
90	Customer Related																		
91	Total Accumulated Reserve for Depreciation																		
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5	M.E./Customer Component																		
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117	Meter Installations																		
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120	Other																		
121	Total Distribution - Demand																		
122	Total Distribution - Customer																		
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133	Total Intangible																		
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135	Depreciation Summary																		
136	Demand Related																		
137	Customer Related																		
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139	Total Depreciation Expense																		
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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																			
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194	Direct Labor Expense																		
195	Natural Gas Production																		
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197	Other Gas Supply																		
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199	Transmission																		
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201	Distribution																		
202	Load Dispatching																		
203	Mains & Services																		
204	Structures & Improvements																		
205	Mains Maintenance																		
206	Services Maintenance																		
207	Compressor Station Equip Maint																		
208	Compressor Station Equipment																		
209	Meas. & Regulator - General																		
210	Meas. & Regulator - Industrial																		
211	Meas. & Regulator - City																		
212	Maint of Other Equipment																		
213	Supervision & Engineering																		
214	Other Distribution Expense																		
215	Mains & Services																		
216	Mains Maintenance																		
217	Services Maintenance																		
218	Meters & House Regulators																		
219	Customer Installations																		
220	Maint of Other Equipment																		
221	Supervision & Engineering																		
222	Other Distribution Expense																		
223	Total Distribution - Demand																		
224	Total Distribution - Customer																		
225	Total Distribution																		
226																			
227	Customer Accounts																		
228	Meter Reading																		
229	Customer Record & Collections																		
230	Miscellaneous Customer Accounts																		
231	Supervision																		
232	Total Customer Accounts																		
233																			
234	Customer Service																		
235	Customer Service																		
236	Transportation Administration																		
237	Total Customer Service																		
238																			
239	Summary of Direct Labor Expense																		
240	Demand																		
241	Customer																		
242	Commodity																		
243																			
244	Total Direct Labor Expense																		
245																			

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5	M.E./Customer Component																		
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299	Administrative & General Expenses																		
300	A&G Salaries																		
301	Corporate Management - Non O&M																		
302	Corporate Management - O&M																		
303	Consumer Services																		
304	Operations, Engineering, & Mechanical																		
305	Corporate Management - Non O&M																		
306	Corporate Management - O&M																		
307	Consumer Services																		
308	Operations, Engineering, & Mechanical																		
309	Total A&G Salaries																		
310																			
311	Office Supplies & Expenses																		
312	Corporate Management - Non O&M																		
313	Corporate Management - O&M																		
314	Consumer Services																		
315	Operations, Engineering, & Mechanical																		
316	Corporate Management - Non O&M																		
317	Corporate Management - O&M																		
318	Consumer Services																		
319	Operations, Engineering, & Mechanical																		
320	Total Outside Services																		
321																			
322	Administrative Exp. Transferred - Credit																		
323	Corporate Management - Non O&M																		
324	Corporate Management - O&M																		
325	Consumer Services																		
326	Operations, Engineering, & Mechanical																		
327	Corporate Management - Non O&M																		
328	Corporate Management - O&M																		
329	Consumer Services																		
330	Operations, Engineering, & Mechanical																		
331	Total Administrative Exp. Transferred - Credit																		
332																			
333	Outside Services Employed																		
334	Corporate Management - Non O&M																		
335	Corporate Management - O&M																		
336	Consumer Services																		
337	Operations, Engineering, & Mechanical																		
338	Corporate Management - Non O&M																		
339	Corporate Management - O&M																		
340	Consumer Services																		
341	Operations, Engineering, & Mechanical																		
342	Total Outside Services Employed																		
343																			
344	Property Insurance																		
345	Corporate Management - Non O&M																		
346	Corporate Management - O&M																		
347	Consumer Services																		
348	Operations, Engineering, & Mechanical																		
349	Corporate Management - Non O&M																		
350	Corporate Management - O&M																		
351	Consumer Services																		
352	Operations, Engineering, & Mechanical																		
353	Total Property Insurance																		
354																			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COST OF SERVICE STUDY
CURRENT RATES

FERC Accounts	Classification	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS	Total	Factor #	Factor Name
				LE 250	GT 250								
920													
	1 Demand	362,848	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	1 Demand	549,318	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand
	1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	1 Demand	386,975	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	2 Customer	575,993	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
	2 Customer	2,593,757	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer
	2 Customer	290,913	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	2 Customer	614,292	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
		5,374,096											
921													
	1 Demand	244,723	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	1 Demand	370,488	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand
	1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	1 Demand	149,224	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	2 Customer	388,478	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
	2 Customer	1,749,360	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer
	2 Customer	96,378	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	2 Customer	236,882	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
		3,235,533											
922													
	1 Demand	0	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	1 Demand	0	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand
	1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	1 Demand	(184,738)	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	2 Customer	0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
	2 Customer	0	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer
	2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	2 Customer	(293,256)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
		(477,994)											
923													
	1 Demand	44,219	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	1 Demand	66,944	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand
	1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	1 Demand	10,461	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	2 Customer	70,195	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
	2 Customer	316,094	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer
	2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	2 Customer	16,607	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
		524,520											
924													
	1 Demand	0	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	1 Demand	0	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand
	1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	1 Demand	(23,600)	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
	2 Customer	0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
	2 Customer	0	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer
	2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers
	2 Customer	(37,462)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
		(61,062)											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11																			
12				FERC				Total	Residential	Small Commercial &		Large Comm						Factor	Factor
355	Injuries & Damages	Accounts	Classification	925	Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	Total	#	Name			
356	Corporate Management - Non O&M		1 Demand		71,449	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
357	Corporate Management - O&M		1 Demand		106,168	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand			
358	Consumer Services		1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
359	Operations, Engineering, & Mechanical		1 Demand		571,962	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
360	Corporate Management - Non O&M		2 Customer		113,420	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
361	Corporate Management - O&M		2 Customer		510,743	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer			
362	Consumer Services		2 Customer		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
363	Operations, Engineering, & Mechanical		2 Customer		907,945	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
364	Total Injuries & Damages				2,283,687														
365																			
366	Employee Pension & Benefits			926															
367	Corporate Management - Non O&M		1 Demand		422,396	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
368	Corporate Management - O&M		1 Demand		639,469	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand			
369	Consumer Services		1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
370	Operations, Engineering, & Mechanical		1 Demand		37,642	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
371	Corporate Management - Non O&M		2 Customer		670,520	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
372	Corporate Management - O&M		2 Customer		3,019,425	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer			
373	Consumer Services		2 Customer		14,060	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
374	Operations, Engineering, & Mechanical		2 Customer		59,754	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
375	Total Employee Pension & Benefits				4,863,266														
376																			
377	Franchise Requirement			927															
378	Corporate Management - Non O&M		1 Demand		73	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
379	Corporate Management - O&M		1 Demand		110	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand			
380	Consumer Services		1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
381	Operations, Engineering, & Mechanical		1 Demand		0	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
382	Corporate Management - Non O&M		2 Customer		115	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
383	Corporate Management - O&M		2 Customer		520	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer			
384	Consumer Services		2 Customer		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
385	Operations, Engineering, & Mechanical		2 Customer		0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
386	Total Franchise Requirement				818														
387																			
388	Regulatory Commission Expenses			928															
389	Corporate Management - Non O&M		1 Demand		239,007	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
390	Corporate Management - O&M		1 Demand		361,834	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand			
391	Consumer Services		1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
392	Operations, Engineering, & Mechanical		1 Demand		0	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
393	Corporate Management - Non O&M		2 Customer		379,404	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
394	Corporate Management - O&M		2 Customer		1,708,500	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer			
395	Consumer Services		2 Customer		14,518	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
396	Operations, Engineering, & Mechanical		2 Customer		0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
397	Total Regulatory Expenses				2,703,263														
398																			
399	Miscellaneous General Expenses			930.2															
400	Corporate Management - Non O&M		1 Demand		37,433	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
401	Corporate Management - O&M		1 Demand		58,670	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand			
402	Consumer Services		1 Demand		0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
403	Operations, Engineering, & Mechanical		1 Demand		2,515	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
404	Corporate Management - Non O&M		2 Customer		59,422	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
405	Corporate Management - O&M		2 Customer		267,581	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer			
406	Consumer Services		2 Customer		2,539	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers			
407	Operations, Engineering, & Mechanical		2 Customer		3,992	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
408	Total Miscellaneous General Expenses				430,152														
409																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak & Average																		
7	Current Rates																		
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4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak & Average																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
454	Pennsylvania																		
455	Unemployment Insurance																		
456	Demand		1 Demand															28	Labor - Demand
457	Customer		2 Customer															29	Labor - Customer
458	Commodity		3 Commodity															30	Labor - Commodity
459	Total Unemployment Insurance																		
460	Capital Stock																		
461	Demand		1 Demand															13	Demand Production, Trans., Distr. Plant
462	Customer		2 Customer															14	Customer Production, Trans., Distr. Plant
463	Total Capital Stock																		
464	Property + Public Utility Realty Tax																		
465	Demand		1 Demand															13	Demand Production, Trans., Distr. Plant
466	Customer		2 Customer															14	Customer Production, Trans., Distr. Plant
467	Total Property + Public Utility Realty Tax																		
468	Sales Tax Company Use																		
469	Demand		1 Demand															13	Demand Production, Trans., Distr. Plant
470	Customer		2 Customer															14	Customer Production, Trans., Distr. Plant
471	Total Sales Tax Company Use																		
472	Total Pennsylvania																		
473	Summary of Taxes Other Than Income																		
474	Demand																		
475	Customer																		
476	Commodity																		
477	Total Taxes Other Than Income																		
478																			
479	Federal/State Income Tax		409																
480	Operating Revenue																		
481	Operating Deductions																		
482	O&M Expenses		401, 402																
483	Depreciation Expense		403																
484	Taxes Other Than Income		408																
485	Negative Net Salvage																		
486	Total Operating Deductions																		
487	Operating Income Before Income Taxes																		
488	Adjustments for Tax Purposes																		
489	Interest Charges																		
490	Book Depreciation																		
491	State Income Tax Depreciation																		
492	Meals/Entertainment																		
493	Total Adjustments for Tax Purposes																		
494	Pennsylvania Taxable Income																		
495	Total State Income Tax @		9.99%																
496	Additional Fed. Income Tax Deprec.																		
497	Federal Taxable Income																		
498	Total Federal Income Tax @		35.00%																
499	Consolidated Tax Adjustment																		
500	Investment Tax Credit																		
501	Deferred Income Taxes - Liberalized Depr.																		
502																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
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																			
9																			
10																			
11					FERC		Total	Residential	Small Commercial &									Factor	
12					Accounts	Classification	Company	Service	PA Service	Large Comm								#	Factor
12									LE 250	GT 250	PA Service	SVIS	MIS	LVIS	LIS	Total			Name
503	Summary																		
504	Utility Operating Income																		
505	Total Operating Revenue						425,925,133												
506	Operating Income Deductions																		
507	O&M Expenses																		
508	Demand						14,148,252												
509	Customer						59,648,080												
510	Commodity						321,210,243												
511	Total O&M Expense						395,006,575												
512	Depreciation Expense																		
513	Demand						4,223,573												
514	Customer						7,689,494												
515	Total Depreciation Expense						11,913,067												
516	Negative Net Salvage						1,354,000												
517	Taxes Other Than Income																		
518	Demand						553,950												
519	Customer						1,412,144												
520	Commodity						7,907												
521	Total Taxes Other Than Income						1,974,001												
522	Federal/State Income Taxes						838,141												
523	Investment Tax Credit						(4,000)												
524	Deferred Income Taxes - Liberalized Depr.						1,539,000												
525	Total Operating Revenue Deductions						412,620,784												
526	Utility Operating Income						13,304,349												
527	Rate Base																		
528	Gas Plant In Service																		
529	Demand						169,255,851												
530	Customer						268,680,125												
531	Total Gas Plant In Service						437,935,976												
532	Accumulated Reserve for Depreciation																		
533	Demand						(57,799,253)												
534	Customer						(89,858,001)												
535	Total Reserve for Depreciation						(147,657,254)												
536	Net Plant						290,278,722												
537	Working Capital																		
538	Demand						12,600,717												
539	Customer						7,762,963												
540	Commodity						32,292,577												
541	Total Working Capital						52,656,257												
542	Customer Deposits						(3,174,000)												
543	Deferred Income Taxes						(40,939,000)												
544	Deferred Income Taxes - ITC						(1,869,000)												
545	Net Rate Base						296,952,979												
546																			
547	Return Earned						4.4800%												
548																			
549	Unitized Rate of Return																		

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

Not Updated

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

Exhibit No. 111-C
Schedule 3
Page 1 of 2
Witness: Truitt

Factor #	Description	Small Commercial & Large Comm							
		Total Company	Residential Service	PA Service LE 250	PA Service GT 250	PA Service	SVIS	IVIS	LVIS
1	Annual Throughput (Mcf)	100.0000% 42,560,886	46.5266% 19,802,152	2.2726% 967,246	4.3457% 1,849,555	14.7927% 6,295,888	0.1871% 79,617	7.4988% 3,191,547	8.6235% 3,670,249
2	Peak & Average (Mcf)	100.0000% 1,000,003	52.1189% 521,192	2.6225% 26,225	4.9989% 49,989	15.8805% 158,805	0.1540% 1,540	6.6690% 66,690	6.4788% 64,788
3	Average Annual Customers	100.0000% 209,975	92.3833% 193,982	4.2738% 8,974	1.9736% 4,144	1.0811% 2,270	0.0891% 187	0.1743% 366	0.0186% 39
4	Average Annual Customers (Excluding Industrial)	100.0000% 209,923	92.4063% 193,982	4.2749% 8,974	1.9741% 4,144	1.0813% 2,270	0.0891% 187	0.1743% 366	0.0000% 0
5	Historic Service Line Investment	100.0000% 126,454,209	89.8711% 113,645,815	4.7363% 5,989,226	2.7833% 3,519,638	1.8962% 2,397,822	0.1738% 219,739	0.4675% 591,223	0.0539% 68,149
6	Historic Meter Investment	100.0000% 12,789,310	71.3502% 9,125,202	3.0173% 385,891	4.6811% 598,675	11.3621% 1,453,135	0.9392% 120,117	6.3088% 806,596	1.2397% 158,545
7	Residential, Small Comm, SVIS Meter Investment	100.0000% 10,229,885	89.2014% 9,125,202	3.7722% 385,891	5.8522% 598,675	0.0000% 0	1.1742% 120,117	0.0000% 0	0.0000% 0
8	Historical Industrial M&R Station Equipment	100.0000% 8,787,228	0.0224% 1,972	0.0000% 0	0.0000% 0	70.7263% 6,214,875	0.3105% 27,286	21.5295% 1,891,845	3.4177% 300,319
9	Mains - Demand	100.0000% 96,843,813	55.0371% 53,300,120	2.7655% 2,678,203	5.2722% 5,105,785	16.8041% 16,273,688	0.1655% 160,240	7.1286% 6,903,627	7.0001% 6,779,138
10	Mains - Customer	100.0000% 107,554,273	92.4063% 99,386,924	4.2749% 4,597,838	1.9741% 2,123,229	1.0813% 1,162,984	0.0891% 95,831	0.1743% 187,467	0.0000% 0
11	Distribution Plant Excluding Other - Demand	100.0000% 125,898,270	50.6971% 63,826,826	2.5477% 3,207,544	4.8570% 6,114,835	20.6457% 25,992,532	0.1748% 220,095	8.1314% 10,237,272	6.6814% 8,411,738
12	Distribution Plant Excluding Other - Customer	100.0000% 258,926,397	89.7470% 232,378,573	4.4325% 11,476,981	2.5773% 6,673,270	2.1523% 5,572,861	0.1903% 492,848	0.7147% 1,850,600	0.1066% 275,954
13	Demand Production, Trans., Distr. Plant	100.0000% 163,426,266	52.3641% 85,576,730	2.6315% 4,300,519	5.0166% 8,198,489	19.9753% 32,644,964	0.1747% 285,468	7.9890% 13,058,090	6.8378% 11,174,748
14	Customer Production, Trans., Distr. Plant	100.0000% 259,426,115	89.7470% 232,827,056	4.4325% 11,499,131	2.5773% 6,686,149	2.1523% 5,583,616	0.1903% 493,799	0.7147% 1,854,171	0.1066% 276,487
15	Mains & Services - Demand	100.0000% 96,843,813	55.0371% 53,300,120	2.7655% 2,678,203	5.2722% 5,105,785	16.8041% 16,273,688	0.1655% 160,240	7.1286% 6,903,627	7.0001% 6,779,138
16	Mains & Services - Customer	100.0000% 134,125,157	89.8711% 120,539,755	4.7363% 6,352,570	2.7833% 3,733,105	1.8962% 2,543,281	0.1738% 233,110	0.4675% 627,035	0.0539% 72,293
17	Meters & House Regulators - Customer	100.0000% 17,246,967	72.1976% 12,451,894	3.0531% 526,573	4.7367% 816,936	10.8227% 1,886,596	0.9504% 163,907	6.0074% 1,036,098	1.1809% 203,661
18	Distribution Plant - Customer	100.0000% 259,426,115	89.7470% 232,827,056	4.4325% 11,499,131	2.5773% 6,686,149	2.1523% 5,583,616	0.1903% 493,799	0.7147% 1,854,171	0.1066% 276,487
19	Distribution Labor w/o Other, Supervision - Demand	100.0000% 2,735,369	50.2222% 1,373,761	2.5249% 69,066	4.8133% 131,661	20.0422% 548,228	0.1707% 4,670	7.9100% 216,368	6.5569% 179,356
20	Distribution Labor w/o Other, Supervision - Customer	100.0000% 5,737,093	85.7631% 4,920,303	4.1927% 240,540	3.1227% 179,152	4.0720% 233,616	0.3601% 20,659	1.8639% 106,934	0.3392% 19,462
21	Historical Number of Meters	100.0000% 219,301	91.9366% 201,618	4.6603% 10,220	2.0383% 4,470	0.9945% 2,181	0.0953% 209	0.2193% 481	0.0388% 85
22	Customer Service Programs - Labor	100.0000% 2,516,001	59.1535% 1,488,304	13.0660% 328,740	6.0336% 151,805	3.3051% 83,156	0.2295% 5,773	0.4490% 11,298	13.3225% 335,194
23	Customer Service Programs - O&M	100.0000% 8,665,639	86.1295% 7,463,673	4.4509% 385,697	2.0553% 178,104	1.1259% 97,563	0.0927% 8,037	0.1815% 15,731	4.4731% 387,624
24	Average Annual Transportation Customers	100.0000% 1,240	5.2420% 65	0.4839% 6	5.8871% 73	61.5322% 763	0.0806% 1	22.5806% 280	3.1452% 39
25	Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000% 4,711,760	50.4739% 2,378,211	2.5379% 119,578	4.8379% 227,950	19.4736% 917,551	0.1684% 7,934	7.7401% 364,695	6.5451% 308,390
26	Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000% 8,041,818	84.9980% 6,835,388	4.1224% 331,514	3.2092% 258,075	4.4567% 358,402	0.3936% 31,653	2.1019% 169,030	0.3876% 31,171

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

Not Updated

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

Exhibit No. 111-C
Schedule 3
Page 2 of 2
Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
27	Uncollectibles (Write-Offs)	100.0000% 8,467,291	97.0421% 8,216,837	1.6847% 142,652	0.7780% 65,874	0.4262% 36,084	0.0213% 1,806	0.0417% 3,535	0.0045% 377	0.0015% 126
28	Labor - Demand	100.0000% 5,412,962	50.4237% 2,729,412	2.5353% 137,234	4.8330% 261,609	19.6001% 1,060,946	0.1689% 9,145	7.7782% 421,029	6.5486% 354,474	8.1122% 439,113
29	Labor - Customer	100.0000% 21,363,702	85.0060% 18,160,415	5.3937% 1,152,296	3.0209% 645,370	2.8855% 616,452	0.2358% 50,380	1.0861% 232,028	1.7164% 366,693	0.6556% 140,068
30	Labor - Commodity	100.0000% 189,554	46.5270% 88,194	2.2727% 4,308	4.3455% 8,237	14.7926% 28,040	0.1873% 355	7.4987% 14,214	8.6234% 16,346	15.7528% 29,860
31	O&M + Other Taxes - Demand	100.0000% 14,702,202	50.9964% 7,497,600	2.5641% 376,975	4.8879% 718,622	19.2176% 2,825,407	0.1682% 24,729	7.6828% 1,129,540	6.5946% 969,554	7.8884% 1,159,775
32	O&M + Other Taxes - Customer	100.0000% 61,060,224	87.2199% 53,256,659	4.1650% 2,543,170	2.4868% 1,518,460	3.2348% 1,975,190	0.1939% 118,404	1.2321% 752,299	1.0463% 638,864	0.4212% 257,178
33	O&M + Other Taxes - Commodity	100.0000% 321,218,150	80.2247% 257,696,782	3.9313% 12,627,995	7.3070% 23,471,275	7.0566% 22,667,117	0.3156% 1,013,630	1.0517% 3,378,173	0.0609% 195,569	0.0522% 167,609
34	Regulatory Assessment Expense - Demand	100.0000% 600,841	51.1954% 307,604	2.5736% 15,463	4.9060% 29,477	19.7493% 118,662	0.1713% 1,029	7.8620% 47,238	6.6837% 40,038	6.8787% 41,330
35	Other Insurance - Demand	100.0000% (23,600)	52.3644% (12,358)	2.6314% (621)	5.0169% (1,184)	19.9746% (4,714)	0.1737% (41)	7.9873% (1,885)	6.8390% (1,614)	5.0127% (1,183)
36	Misc. General Expense - Demand	100.0000% 96,618	51.2265% 49,494	2.5751% 2,488	4.9090% 4,743	19.7541% 19,086	0.1708% 165	7.8660% 7,600	6.6685% 6,443	6.8300% 6,599
37	Regulatory Assessment Expense - Customer	100.0000% 2,102,422	85.9125% 1,806,243	5.2125% 109,588	2.9336% 61,677	2.7407% 57,622	0.2266% 4,764	1.0128% 21,293	1.4142% 29,732	0.5471% 11,503
38	Other Insurance - Customer	100.0000% (37,462)	89.7443% (33,620)	4.4338% (1,661)	2.5786% (966)	2.1515% (806)	0.1895% (71)	0.7154% (268)	0.1068% (40)	0.0801% (30)
39	Misc. General Expense - Customer	100.0000% 333,534	85.9638% 286,719	5.2028% 17,353	2.9283% 9,767	2.7323% 9,113	0.2261% 754	1.0086% 3,364	1.3972% 4,660	0.5409% 1,804
40	Meters & Services Plant	100.0000% 147,392,868	88.2040% 130,006,293	4.5816% 6,752,897	2.9541% 4,354,180	2.7483% 4,050,772	0.2427% 357,720	0.9931% 1,463,803	0.1606% 236,773	0.1156% 170,430
41	M&R Station Equip & House Regulators Plant	100.0000% 15,289,801	20.7572% 3,173,730	1.0438% 159,591	1.9896% 304,205	48.8973% 7,476,298	0.2482% 37,952	15.6149% 2,387,490	4.6360% 708,841	6.8130% 1,041,694
42	Gas Storage Inventory	100.0000% 17,138,823	80.6768% 13,827,049	3.9724% 680,819	7.3819% 1,265,166	6.8517% 1,174,303	0.3474% 59,545	0.7698% 131,941	0.0000% 0	0.0000% 0
43	M&S Working Capital	100.0000% 1,136,529	78.8346% 895,979	4.1079% 46,687	3.5459% 40,300	6.7244% 76,425	0.1777% 2,020	2.6064% 29,622	2.1858% 24,842	1.8173% 20,654
44	Plant	100.0000% 437,935,976	75.2991% 329,761,591	3.7364% 16,363,240	3.5201% 15,415,588	9.0406% 39,592,231	0.1843% 807,061	3.5261% 15,442,126	2.7081% 11,859,716	1.9853% 8,694,423
45	Customer Security Deposits - Historical (1/06)	100.0000% 2,447,539	12.3090% 301,266	14.5537% 356,208	23.9524% 586,244	24.0949% 589,733	2.3377% 57,217	13.3476% 326,687	5.6525% 138,348	3.7522% 91,836
46	Depreciation Expense	100.0000% 11,913,067	76.2864% 9,088,052	3.8138% 454,337	3.4500% 411,000	8.5867% 1,022,943	0.1848% 22,013	3.3079% 394,077	2.4723% 294,527	1.8981% 226,118
47	Labor Expense	100.0000% 26,966,218	77.7937% 20,978,021	4.7980% 1,293,838	3.3939% 915,216	6.3243% 1,705,438	0.2221% 59,880	2.4745% 667,271	2.7350% 737,513	2.2585% 609,041
48	Federal Income Tax	100.0000% 774,531	-255.7084% (1,980,540)	11.8749% 91,975	71.2381% 551,761	181.1217% 1,402,844	4.7305% 36,639	58.5473% 437,976	29.0819% 225,248	1.1140% 8,628
49	Annual Sales Volumes	100.0000% 24,473,134	80.6056% 19,726,731	3.9501% 966,725	7.3387% 1,796,001	6.8658% 1,680,271	0.3170% 77,572	0.9228% 225,834	0.0000% 0	0.0000% 0
50	Peak & Average w/o LIS (Mcf)	100.0000% 1,000,004	58.4426% 584,429	2.9366% 29,366	5.5984% 55,984	17.8438% 178,439	0.1757% 1,757	7.5697% 75,697	7.4332% 74,332	0.0000% 0

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
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4	Future Test Year			NATIONAL FUEL GAS DISTRIBUTION CORPORATION																										
5	M.E./Customer Component			PENNSYLVANIA DIVISION																										
6	Peak & Average			COST OF SERVICE STUDY																										
7	Proposed Rates			PROPOSED RATES																										
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12																														
57	Accumulated Reserve for Depreciation			108																										
58	Production Plant			325-338	1 Demand	2	Peak & Average (Mcf)			(1,794,097)	(935,083)	(47,050)	(89,685)	(284,912)	(2,763)	(119,648)	(118,236)	(198,740)												
59																														
60	Transmission Plant			365-369	1 Demand	50	Peak & Average w/o LIS (Mcf)			(15,018,307)	(8,777,088)	(441,028)	(840,785)	(2,679,837)	(26,387)	(1,138,841)	(1,116,341)	0												
61																														
62	Distribution Plant																													
63	Land			374.1	1 Demand	9	Mains - Demand			18,125	8,874	446	850	2,710	27	1,149	1,129	940												
64	Land Rights			374.2	1 Demand	9	Mains - Demand			(975,153)	(536,695)	(26,968)	(51,412)	(163,888)	(1,814)	(89,515)	(68,262)	(56,821)												
65	Structures & Improvements			375	1 Demand	2	Peak & Average (Mcf)			(3,584,026)	(1,867,955)	(93,991)	(179,162)	(569,161)	(5,519)	(239,019)	(232,202)	(397,017)												
66	Mains			376	1 Demand	9	Mains - Demand			(27,598,262)	(15,189,282)	(763,230)	(1,455,036)	(4,637,640)	(45,875)	(1,967,370)	(1,931,906)	(1,608,123)												
67	Compressor Station Equipment			377	1 Demand					0	0	0	0	0	0	0	0	0												
68	M&R Station Equipment			378	1 Demand	2	Peak & Average (Mcf)			(3,294,506)	(1,717,060)	(86,398)	(164,689)	(523,184)	(5,074)	(219,711)	(213,444)	(364,946)												
69	Industrial M&R Station Equipment			385	1 Demand	8	Historical Industrial M&R Station Equipment			(3,112,938)	(697)	0	0	(2,201,866)	(9,866)	(670,200)	(106,391)	(124,318)												
70	Other			387	1 Demand	11	Distribution Plant Excluding Other - Demand			(197,112)	(99,929)	(5,022)	(9,574)	(40,695)	(345)	(16,028)	(13,170)	(12,349)												
71	Land Rights			374.2	2 Customer	10	Mains - Customer			0	0	0	0	0	0	0	0	0												
72	Mains			376	2 Customer	4	Average Annual Customers (Excluding Industrial)			(30,650,496)	(28,322,989)	(1,310,278)	(605,071)	(331,424)	(27,310)	(53,424)	0	0												
73	Services			380	2 Customer	5	Historic Service Line Investment			(44,467,775)	(39,963,678)	(2,106,127)	(1,237,672)	(843,198)	(77,285)	(207,887)	(23,968)	(7,960)												
74	Meters			381	2 Customer	6	Historic Meter Investment			(8,894,347)	(6,346,134)	(268,368)	(416,353)	(1,010,585)	(83,536)	(560,949)	(110,263)	(98,158)												
75	Meter Installations			382	2 Customer	6	Historic Meter Investment			(1,506,216)	(1,074,688)	(45,447)	(70,507)	(171,138)	(14,146)	(94,994)	(18,673)	(16,623)												
76	House Regulators			383	2 Customer	7	Residential, Small Comm, SVIS Meter Investment			0	0	0	0	0	0	0	0	0												
77	House Regulators Installations			384	2 Customer	7	Residential, Small Comm, SVIS Meter Investment			(378,401)	(335,754)	(14,199)	(22,028)	0	(4,420)	0	0	0												
78	Other			387	2 Customer	12	Distribution Plant Excluding Other - Customer			(405,388)	(363,825)	(17,969)	(10,448)	(8,725)	(771)	(2,897)	(432)	(321)												
79	Total Distribution - Demand									(38,745,872)	(19,402,744)	(975,163)	(1,859,023)	(8,133,502)	(67,866)	(3,180,894)	(2,564,246)	(2,562,634)												
80	Total Distribution - Customer									(88,300,623)	(76,407,068)	(3,762,389)	(2,362,079)	(2,365,070)	(207,468)	(920,151)	(153,336)	(123,062)												
81	Total Distribution									(125,046,495)	(95,809,812)	(4,737,552)	(4,221,102)	(10,498,572)	(275,334)	(4,100,845)	(2,717,582)	(2,685,696)												
82																														
83	General Plant			389-399																										
84	Demand				1 Demand	13	Demand Production, Trans., Distr. Plant			(1,736,395)	(909,248)	(45,693)	(87,108)	(346,850)	(3,033)	(138,721)	(118,731)	(87,011)												
85	Customer				2 Customer	14	Customer Production, Trans., Distr. Plant			(2,756,392)	(2,473,780)	(122,177)	(71,040)	(59,326)	(5,245)	(19,700)	(2,938)	(2,186)												
86	Total General									(4,492,787)	(3,383,028)	(167,870)	(158,148)	(406,176)	(8,278)	(158,421)	(121,669)	(89,197)												
87																														
88	Intangible Plant			301-303																										
89	Demand				1 Demand	13	Demand Production, Trans., Distr. Plant			(504,582)	(264,219)	(13,278)	(25,313)	(100,792)	(882)	(40,311)	(34,502)	(25,285)												
90	Customer				2 Customer	14	Customer Production, Trans., Distr. Plant			(800,988)	(718,860)	(35,504)	(20,644)	(17,240)	(1,524)	(5,725)	(854)	(635)												
91	Total Intangible									(1,305,568)	(983,079)	(48,782)	(45,957)	(118,032)	(2,406)	(46,036)	(35,356)	(25,920)												
92																														
93	Accumulated Reserve for Depreciation Summary																													
94	Demand Related				1 Demand					(57,799,253)	(30,288,362)	(1,522,212)	(2,901,914)	(11,545,893)	(100,931)	(4,818,215)	(3,950,056)	(2,873,670)												
95	Customer Related				2 Customer					(89,858,001)	(79,599,708)	(3,920,070)	(2,453,763)	(2,441,636)	(214,237)	(945,576)	(157,128)	(125,863)												
96																														
97	Total Accumulated Reserve for Depreciation									(147,657,254)	(109,888,070)	(5,442,282)	(5,355,677)	(13,987,529)	(315,168)	(5,561,791)	(4,107,184)	(2,999,553)												
98																														

Exhibit No. 111-D
Schedule 1
Page 2 of 11
Witness: Truitt

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year									NATIONAL FUEL GAS DISTRIBUTION CORPORATION									
5	M.E./Customer Component									PENNSYLVANIA DIVISION									
6	Peak & Average									COST OF SERVICE STUDY									
7	Proposed Rates									PROPOSED RATES									
8																			
9																			
10																			
11																			
12																			
99	Depreciation Expense			FERC									Small Commercial &						
100	Production Plant	325-338	1 Demand	403	Classification	Factor	Factor		Total	Residential	PA Service	PA Service	Large Comm	SVIS	IVIS	LVIS	LIS		
101						#	Name		Company	Service	LE 250	GT 250	PA Service						
102	Transmission Plant	365-369	1 Demand	50					75,973	39,597	1,992	3,798	12,065	117	5,067	4,922	8,415		
103																			
104	Distribution Plant								766,425	447,918	22,507	42,908	136,759	1,347	58,018	56,970	0		
105	Land	374.1	1 Demand	9					0	0	0	0	0	0	0	0	0		
106	Land Rights	374.2	1 Demand	9					76,500	42,103	2,116	4,033	12,855	127	5,453	5,355	4,458		
107	Structures & Improvements	375	1 Demand	2					276,163	143,934	7,242	13,805	43,856	425	18,417	17,892	30,592		
108	Mains	376	1 Demand	9					2,091,702	1,151,212	57,846	110,279	351,492	3,462	149,109	146,421	121,881		
109	Compressor Station Equipment	377	1 Demand	0					0	0	0	0	0	0	0	0	0		
110	M&R Station Equipment	378	1 Demand	2					176,217	91,843	4,621	8,809	27,984	271	11,752	11,417	19,520		
111	Industrial M&R Station Equipment	385	1 Demand	8					240,183	54	0	0	169,872	746	51,710	8,209	9,592		
112	Other	387	1 Demand	11					3,845	1,848	98	187	794	7	313	257	241		
113	Land Rights	374.2	2 Customer	10					0	0	0	0	0	0	0	0	0		
114	Mains	376	2 Customer	4					2,323,035	2,146,631	99,307	45,859	25,119	2,070	4,049	0	0		
115	Services	380	2 Customer	5					4,143,048	3,723,403	196,227	115,313	78,560	7,201	19,369	2,233	742		
116	Meters	381	2 Customer	6					297,294	212,119	8,970	13,917	33,779	2,792	18,750	3,686	3,281		
117	Meter Installations	382	2 Customer	6					77,479	55,281	2,338	3,627	8,803	728	4,886	961	855		
118	House Regulators	383	2 Customer	7					0	0	0	0	0	0	0	0	0		
119	House Regulators Installations	384	2 Customer	7					20,722	18,484	782	1,213	0	243	0	0	0		
120	Other	387	2 Customer	12					7,909	7,098	351	204	170	15	57	8	6		
121	Total Distribution - Demand								2,864,810	1,431,094	71,923	137,113	606,853	5,038	236,754	189,551	186,284		
122	Total Distribution - Customer								6,869,487	6,163,016	307,975	180,133	146,431	13,049	47,111	6,888	4,884		
123	Total Distribution								9,734,097	7,594,110	379,898	317,246	753,284	18,087	283,865	196,439	191,168		
124																			
125	General Plant	389-399																	
126	Demand		1 Demand	13					430,710	225,538	11,334	21,607	86,036	752	34,409	29,451	21,583		
127	Customer		2 Customer	14					683,719	613,617	30,306	17,621	14,716	1,301	4,887	729	542		
128	Total General								1,114,429	839,155	41,640	39,228	100,752	2,053	39,298	30,180	22,125		
129																			
130	Intangible Plant	301-303																	
131	Demand		1 Demand	13					85,855	44,857	2,259	4,307	17,150	150	6,859	5,871	4,302		
132	Customer		2 Customer	14					136,288	122,315	6,041	3,513	2,933	259	974	145	108		
133	Total Intangible								222,143	167,272	8,300	7,820	20,083	409	7,833	6,016	4,410		
134																			
135	Depreciation Summary																		
136	Demand Related		1 Demand						4,223,573	2,189,104	110,015	209,733	856,863	7,404	341,105	286,765	220,584		
137	Customer Related		2 Customer						7,689,494	6,888,946	344,322	201,267	164,080	14,809	52,972	7,762	5,534		
138																			
139	Total Depreciation Expense								11,913,067	9,088,052	454,337	411,000	1,022,943	22,013	394,077	294,527	226,118		
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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																														
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4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak & Average																	
7	Proposed Rates																	
8																		
9																		
10																		
11																		
12																		
13																		
14	Direct Labor Expense	401,402																
15	Natural Gas Production	750-769	1	Demand	2	Peak & Average (Mcf)		5,660		2,950	148	283	899	9	377	367	627	
16																		
17	Other Gas Supply	807.1-813	3	Commodity	1	Annual Throughput (Mcf)		189,554		88,194	4,308	8,237	28,040	355	14,214	16,346	29,860	
18																		
19	Transmission	850-867	1	Demand	2	Peak & Average (Mcf)		569,371		296,750	14,932	28,462	90,419	877	37,971	36,888	63,072	
20																		
21	Distribution																	
22	Load Dispatching	871	1	Demand	2	Peak & Average (Mcf)		663,374		345,743	17,397	33,161	105,347	1,022	44,240	42,979	73,485	
23	Mains & Services	874	1	Demand	15	Mains & Services - Demand		783,507		420,212	21,115	40,254	128,300	1,264	54,427	53,448	44,489	
24	Structures & Improvements	888	1	Demand	2	Peak & Average (Mcf)		88,792		45,235	2,276	4,339	13,783	134	5,788	5,623	9,614	
25	Mains Maintenance	887	1	Demand	9	Mains - Demand		718,514		395,449	19,871	37,881	120,740	1,189	51,220	50,297	41,867	
26	Services Maintenance	887	1	Demand	5	Historic Service Line Investment		0		0	0	0	0	0	0	0	0	
27	Compressor Station Equip Maint	888	1	Demand	2	Peak & Average (Mcf)		0		0	0	0	0	0	0	0	0	
28	Compressor Station Equipment	872,888	1	Demand	2	Peak & Average (Mcf)		3,815		1,988	100	191	608	8	254	247	423	
29	Meas. & Regulator - General	875,889	1	Demand	2	Peak & Average (Mcf)		316,240		164,821	8,293	15,809	50,220	487	21,090	20,489	35,031	
30	Meas. & Regulator - Industrial	876,890	1	Demand	8	Historical Industrial M&R Station Equipment		182,603		40	0	0	129,149	567	39,314	6,241	7,292	
31	Meas. & Regulator - City	877,891	1	Demand	2	Peak & Average (Mcf)		524		273	14	26	83	1	35	34	58	
32	Maint of Other Equipment	894	1	Demand	13	Demand Production, Trans., Distr. Plant		0		0	0	0	0	0	0	0	0	
33	Supervision & Engineering	870,885	1	Demand	19	Distribution Labor w/o Other, Supervision - Demand		1,148,560		576,831	29,000	55,284	230,197	1,961	90,851	75,310	89,126	
34	Other Distribution Expense	880	1	Demand	19	Distribution Labor w/o Other, Supervision - Demand		954,002		479,120	24,088	45,919	191,203	1,628	75,462	62,553	74,029	
35	Mains & Services	874	2	Customer	16	Mains & Services - Customer		1,905,381		1,712,386	90,245	53,032	36,130	3,312	8,908	1,027	341	
36	Mains Maintenance	887	2	Customer	10	Mains - Customer		797,979		737,382	34,113	15,753	8,629	711	1,391	0	0	
37	Services Maintenance	887	2	Customer	5	Historic Service Line Investment		520,705		487,963	24,662	14,493	9,874	905	2,434	281	93	
38	Meters & House Regulators	878,893	2	Customer	17	Meters & House Regulators - Customer		1,440,472		1,039,986	43,979	68,231	155,898	13,690	88,535	17,011	15,142	
39	Customer Installations		2	Customer	18	Distribution Plant - Customer		1,072,556		962,586	47,541	27,643	23,085	2,041	7,666	1,143	651	
40	Maint of Other Equipment	894	2	Customer	14	Customer Production, Trans., Distr. Plant		0		0	0	0	0	0	0	0	0	
41	Supervision & Engineering	870,885	2	Customer	20	Distribution Labor w/o Other, Supervision - Customer		2,396,861		2,056,623	100,493	74,847	97,600	8,631	44,675	8,130	6,862	
42	Other Distribution Expense	880	2	Customer	20	Distribution Labor w/o Other, Supervision - Customer		1,962,034		1,682,703	82,262	61,268	79,894	7,065	36,570	6,655	5,617	
43	Total Distribution - Demand							4,837,931		2,429,712	122,154	232,864	969,628	8,259	382,681	317,219	375,414	
44	Total Distribution - Customer							10,095,988		8,658,629	423,295	315,267	411,110	36,355	188,179	34,247	28,906	
45	Total Distribution							14,933,919		11,088,341	545,449	548,131	1,380,738	44,614	570,860	351,466	404,320	
46																		
47	Customer Accounts																	
48	Meter Reading	902	2	Customer	21	Historical Number of Meters		2,224,872		2,045,472	103,686	45,350	22,128	2,120	4,879	863	378	
49	Customer Record & Collections	903	2	Customer	21	Historical Number of Meters		5,392,409		4,957,598	251,302	109,913	53,628	5,139	11,826	2,092	911	
50	Miscellaneous Customer Accounts	905	2	Customer	21	Historical Number of Meters		88,231		81,118	4,112	1,798	877	84	193	34	15	
51	Supervision	901	2	Customer	21	Historical Number of Meters		1,046,199		961,840	48,756	21,325	10,404	997	2,294	406	177	
52	Total Customer Accounts							8,751,711		8,046,028	407,656	178,386	87,035	8,340	19,192	3,395	1,479	
53																		
54	Customer Service	909-913																
55	Customer Service		2	Customer	22	Customer Service Programs - Labor		2,455,635		1,452,584	320,853	148,163	81,161	5,638	11,026	327,152	109,050	
56	Transportation Administration		2	Customer	24	Average Annual Transportation Customers		60,368		3,164	292	3,554	37,146	49	13,631	1,899	633	
57	Total Customer Service							2,516,003		1,455,758	321,145	151,717	118,307	5,685	24,657	329,051	109,683	
58																		
59	Summary of Direct Labor Expense																	
60	Demand		1	Demand				5,412,962		2,729,412	137,234	261,609	1,060,946	9,145	421,029	354,474	439,113	
61	Customer		2	Customer				21,363,702		18,180,415	1,152,296	645,370	816,452	50,380	232,028	366,693	140,068	
62	Commodity		3	Commodity				189,554		88,194	4,308	8,237	28,040	355	14,214	16,346	29,860	
63																		
64	Total Direct Labor Expense							26,966,218		20,978,021	1,293,838	915,216	1,705,438	59,880	667,271	737,513	609,041	
65																		

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5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11																			
12					FERC		Classification	Factor	Factor	Total	Residential	Small Commercial &		PA Service	Large Comm				
13					Accounts			#	Name	Company	Service	LE 250	GT 250	PA Service	PA Service	SVIS	IVIS	LVIS	LIS
246	Operation and Maintenance Expense				401, 402														
247	Natural Gas Production				750-769	1 Demand		2	Peak & Average (Mcf)	67,288	35,069	1,765	3,364	10,686	104	4,487	4,359	7,454	
248																			
249	Purchase Gas Expense				401,999	3 Commodity				320,397,574	257,314,998	12,609,347	23,435,615	22,545,731	1,012,094	3,316,639	124,807	38,343	
250	Other Gas Supply Expense				807.1-813	3 Commodity		1	Annual Throughput (Mcf)	894,604	416,228	20,331	38,877	132,336	1,674	67,085	77,148	140,927	
251	Gas for Utility Operation				807.1-813	3 Commodity		1	Annual Throughput (Mcf)	(81,935)	(38,122)	(1,862)	(3,581)	(12,120)	(153)	(6,144)	(7,066)	(12,907)	
252	Total Other Gas Supply									321,210,243	257,693,104	12,627,818	23,470,931	22,665,947	1,013,615	3,377,580	194,887	166,363	
253																			
254	Transmission				850-867	1 Demand		2	Peak & Average (Mcf)	1,458,301	760,051	38,244	72,899	231,585	2,246	97,254	94,480	161,542	
255																			
256	Distribution																		
257	Load Dispatching				871	1 Demand		2	Peak & Average (Mcf)	1,445,917	753,596	37,919	72,280	229,619	2,227	96,428	93,678	160,170	
258	Compressor Station Equipment				872	1 Demand		2	Peak & Average (Mcf)	10,248	5,342	269	512	1,627	18	683	664	1,135	
259	Mains & Services				874	1 Demand		15	Mains & Services - Demand	1,090,616	600,244	30,161	57,499	183,268	1,805	77,746	78,344	63,549	
260	Structures & Improvements				886	1 Demand		2	Peak & Average (Mcf)	311,329	162,261	8,165	15,563	49,441	479	20,763	20,170	34,487	
261	Mains Maintenance				887	1 Demand		9	Mains - Demand	1,104,226	607,735	30,537	58,217	185,555	1,827	78,716	77,297	64,342	
262	Compressor Station Equip Maint				888	1 Demand		2	Peak & Average (Mcf)	0	0	0	0	0	0	0	0	0	
263	Maint of Other Equipment				894	1 Demand		13	Demand Production, Trans., Distr. Plant	0	0	0	0	0	0	0	0	0	
264	Meas. & Regulator - General				875,889	1 Demand		2	Peak & Average (Mcf)	463,506	241,575	12,155	23,170	73,607	714	30,911	30,030	51,344	
265	Meas. & Regulator - Industrial				876,890	1 Demand		8	Historical Industrial M&R Station Equipment	271,725	61	0	0	192,180	844	58,501	9,287	10,852	
266	Meas. & Regulator - City				877,891	1 Demand		2	Peak & Average (Mcf)	14,193	7,397	372	709	2,254	22	947	920	1,572	
267	Services Maintenance				892,892.10	1 Demand		5	Historic Service Line Investment	0	0	0	0	0	0	0	0	0	
268	Supervision & Engineering				870,885	1 Demand		25	Distribution O&M w/o Other, Supervision, Rent - Demand	1,539,941	777,268	39,082	74,501	299,882	2,593	119,193	100,791	126,631	
269	Rents				881	1 Demand		25	Distribution O&M w/o Other, Supervision, Rent - Demand	11,092	5,597	282	537	2,160	19	859	726	912	
270	Other Distribution Expense				880	1 Demand		25	Distribution O&M w/o Other, Supervision, Rent - Demand	1,649,741	832,688	41,869	79,813	321,264	2,778	127,692	107,977	135,660	
271	Mains & Services				874	2 Customer		16	Mains & Services - Customer	2,721,700	2,446,022	128,908	75,753	51,609	4,730	12,724	1,467	487	
272	Customer Installations				879	2 Customer		18	Distribution Plant - Customer	1,173,949	1,053,585	52,035	30,256	25,267	2,234	8,390	1,251	931	
273	Mains Maintenance				887	2 Customer		10	Mains - Customer	1,226,349	1,133,223	52,425	24,209	13,261	1,093	2,138	0	0	
274	Maint of Other Equipment				894	2 Customer		14	Customer Production, Trans., Distr. Plant	0	0	0	0	0	0	0	0	0	
275	Meters & House Regulators				878,893	2 Customer		17	Meters & House Regulators - Customer	2,385,027	1,721,933	72,817	112,972	258,124	22,687	143,278	28,165	25,071	
276	Services Maintenance				893,893.10	2 Customer		5	Historic Service Line Investment	534,793	480,625	25,329	14,885	10,141	929	2,500	288	96	
277	Supervision & Engineering				870,885	2 Customer		26	Distribution O&M w/o Other, Supervision, Rent - Customer	2,768,718	2,353,354	114,138	88,654	123,393	10,898	58,196	10,732	9,153	
278	Rents				881	2 Customer		26	Distribution O&M w/o Other, Supervision, Rent - Customer	22,812	19,391	940	732	1,017	90	479	88	75	
279	Other Distribution Expense				880	2 Customer		26	Distribution O&M w/o Other, Supervision, Rent - Customer	3,392,917	2,883,911	139,870	108,885	151,212	13,355	71,316	13,151	11,217	
280	Total Distribution - Demand									7,912,534	3,993,764	200,811	382,801	1,540,857	13,324	612,439	517,884	650,654	
281	Total Distribution - Customer									14,226,265	12,092,044	586,482	456,546	634,024	55,996	299,021	55,142	47,030	
282	Total Distribution									22,138,799	16,085,808	787,273	839,347	2,174,881	69,320	911,460	573,026	697,684	
283																			
284	Customer Accounts																		
285	Meter Reading				902	2 Customer		21	Historical Number of Meters	2,576,031	2,368,315	120,051	52,507	25,619	2,455	5,649	1,000	435	
286	Customer Record & Collections				903	2 Customer		21	Historical Number of Meters	9,068,820	8,337,564	422,634	184,850	90,189	8,643	19,888	3,519	1,533	
287	Uncollectible Accounts				904	2 Customer		27	Uncollectibles (Write-Offs)	8,952,000	8,687,209	150,814	69,647	38,153	1,907	3,733	403	134	
288	Miscellaneous Customer Accounts				905	2 Customer		21	Historical Number of Meters	493,112	453,352	22,980	10,051	4,904	470	1,081	191	83	
289	Supervision				901	2 Customer		21	Historical Number of Meters	1,067,836	1,009,313	51,162	22,377	10,918	1,046	2,408	426	186	
290	Total Customer Accounts									22,187,799	20,855,753	767,641	339,432	169,783	14,521	32,759	5,539	2,371	
291																			
292	Customer Service				909-913														
293	Customer Service					2 Customer		23	Customer Service Programs - O&M	7,485,090	6,446,870	333,154	153,841	84,275	6,939	13,585	334,816	111,810	
294	Transportation Administration					2 Customer		24	Average Annual Transportation Customers	996,489	52,236	4,822	58,684	813,162	803	225,013	31,342	10,447	
295	Total Customer Service									8,481,579	6,499,106	337,976	212,505	697,437	7,742	238,598	366,158	122,057	
296																			
297	Sales Promotion					2 Customer				184,062	184,062	0	0	0	0	0	0	0	
298																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year									NATIONAL FUEL GAS DISTRIBUTION CORPORATION									
5	M.E./Customer Component									PENNSYLVANIA DIVISION									
6	Peak & Average									COST OF SERVICE STUDY									
7	Proposed Rates									PROPOSED RATES									
8																			
9																			
10																			
11																			
12																			
299	Administrative & General Expenses																		
300	A&G Salaries			920															
301	Corporate Management - Non O&M			1 Demand	13	Demand	Production, Trans., Distr. Plant		362,848	190,002	9,548	18,203	72,480	634	28,988	24,811	18,182		
302	Corporate Management - O&M			1 Demand	28	Labor - Demand			544,129	274,370	13,795	26,298	106,650	919	42,323	35,633	44,141		
303	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
304	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			388,975	202,637	10,183	19,413	77,299	676	30,915	26,461	19,391		
305	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			575,993	516,936	25,531	14,845	12,397	1,096	4,117	614	457		
306	Corporate Management - O&M			2 Customer	29	Labor - Customer			2,588,948	2,209,260	140,179	78,512	74,993	8,128	28,227	44,608	17,039		
307	Consumer Services			2 Customer	3	Average Annual Customers			290,913	268,756	12,433	5,741	3,145	259	507	54	18		
308	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			614,292	551,310	27,228	15,832	13,221	1,169	4,390	655	487		
309	Total A&G Salaries								5,374,098	4,213,271	238,897	178,844	360,185	10,881	139,467	132,836	99,715		
310																			
311	Office Supplies & Expenses			921															
312	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			244,723	128,146	6,440	12,277	48,884	428	19,551	16,734	12,263		
313	Corporate Management - O&M			1 Demand	28	Labor - Demand			366,988	185,048	9,304	17,737	71,930	620	28,545	24,033	29,771		
314	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
315	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			149,224	78,138	3,927	7,486	29,608	261	11,922	10,204	7,478		
316	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			388,478	348,649	17,219	10,012	8,361	739	2,776	414	308		
317	Corporate Management - O&M			2 Customer	29	Labor - Customer			1,752,860	1,490,036	94,544	52,952	50,579	4,133	19,038	30,086	11,492		
318	Consumer Services			2 Customer	3	Average Annual Customers			96,378	89,037	4,119	1,902	1,042	88	168	18	6		
319	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			238,882	212,594	10,500	6,105	5,098	451	1,693	253	188		
320	Total Outside Services								3,235,533	2,531,648	146,053	108,471	215,702	6,718	83,693	81,742	61,506		
321																			
322	Administrative Exp. Transferred - Credit			922															
323	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
324	Corporate Management - O&M			1 Demand	28	Labor - Demand			0	0	0	0	0	0	0	0	0		
325	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
326	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			(184,738)	(96,736)	(4,861)	(9,268)	(36,902)	(323)	(14,759)	(12,832)	(9,257)		
327	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
328	Corporate Management - O&M			2 Customer	29	Labor - Customer			0	0	0	0	0	0	0	0	0		
329	Consumer Services			2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
330	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			(293,256)	(263,187)	(12,999)	(7,558)	(6,312)	(558)	(2,096)	(313)	(233)		
331	Total Administrative Exp. Transferred - Credit								(477,994)	(359,923)	(17,860)	(18,826)	(43,214)	(881)	(16,855)	(12,945)	(9,490)		
332																			
333	Outside Services Employed			923															
334	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			44,218	23,154	1,164	2,218	8,833	77	3,533	3,024	2,218		
335	Corporate Management - O&M			1 Demand	28	Labor - Demand			68,312	33,437	1,681	3,205	12,897	112	5,158	4,343	5,379		
336	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
337	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			10,461	5,478	275	525	2,090	18	836	715	524		
338	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			70,195	62,997	3,111	1,809	1,511	134	502	75	56		
339	Corporate Management - O&M			2 Customer	29	Labor - Customer			316,726	269,237	17,083	9,568	9,139	747	3,440	5,436	2,076		
340	Consumer Services			2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
341	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			16,607	14,904	738	428	357	32	119	18	13		
342	Total Outside Services Employed								524,520	409,207	24,050	17,753	34,927	1,120	13,588	13,611	10,264		
343																			
344	Property Insurance			924															
345	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
346	Corporate Management - O&M			1 Demand	28	Labor - Demand			0	0	0	0	0	0	0	0	0		
347	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
348	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			(23,600)	(12,358)	(621)	(1,184)	(4,714)	(41)	(1,885)	(1,614)	(1,183)		
349	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
350	Corporate Management - O&M			2 Customer	29	Labor - Customer			0	0	0	0	0	0	0	0	0		
351	Consumer Services			2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
352	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			(37,462)	(33,620)	(1,661)	(966)	(806)	(71)	(266)	(40)	(30)		
353	Total Property Insurance								(61,062)	(45,978)	(2,282)	(2,150)	(5,520)	(112)	(2,153)	(1,654)	(1,213)		
354																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
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	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11																			
12					FERC			Factor					Small Commercial &						
					Accounts	Classification	#	Name		Total	Residential		PA Service	Large Comm					
										Company	Service		LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS
454	Pennsylvania																		
455	Unemployment Insurance																		
456					1 Demand	28	Labor - Demand		9,836	4,960	249	475	1,928	17	765	644	798		
457					2 Customer	29	Labor - Customer		38,820	32,998	2,094	1,173	1,120	92	422	686	255		
458					3 Commodity	30	Labor - Commodity		344	159	8	15	51	1	26	30	54		
459	Total Unemployment Insurance																		
460	Capital Stock																		
461					1 Demand	13	Demand Production, Trans., Distr. Plant		279,042	146,118	7,343	13,998	55,738	487	22,293	19,080	13,983		
462					2 Customer	14	Customer Production, Trans., Distr. Plant		442,958	397,542	19,634	11,416	9,534	843	3,166	472	351		
463	Total Capital Stock																		
464	Property + Public Utility Realty Tax																		
465					1 Demand	13	Demand Production, Trans., Distr. Plant		47,538	24,892	1,251	2,385	9,496	83	3,798	3,251	2,382		
466					2 Customer	14	Customer Production, Trans., Distr. Plant		75,462	67,725	3,345	1,945	1,624	144	539	80	80		
467	Total Property + Public Utility Realty Tax																		
468	Sales Tax Company Use																		
469					1 Demand	13	Demand Production, Trans., Distr. Plant		1,546	808	41	78	309	3	124	106	77		
470					2 Customer	14	Customer Production, Trans., Distr. Plant		2,454	2,201	109	63	53	5	18	3	2		
471	Total Sales Tax Company Use																		
472	Total Pennsylvania																		
473	Summary of Taxes Other Than Income																		
474					Demand				553,950	285,688	14,360	27,375	109,806	955	43,780	37,225	34,761		
475					Customer				1,412,144	1,225,099	71,161	40,349	38,929	3,094	13,403	15,852	6,257		
476					Commodity				7,907	3,678	179	344	1,170	15	593	682	1,248		
477	Total Taxes Other Than Income																		
478																			
479	Federal/State Income Tax																		
480	Operating Revenue																		
481	Operating Deductions																		
482					401, 402				395,521,575	317,443,652	15,471,718	25,843,914	27,318,473	1,152,822	5,201,035	1,749,231	1,540,730		
483					403				11,913,067	9,088,052	454,337	411,000	1,022,943	22,013	394,077	294,527	226,118		
484					408				1,974,001	1,514,465	85,700	68,068	147,905	4,064	57,776	53,759	42,264		
485	Negative Net Salvage																		
486					44 Plant				1,354,000	1,019,550	50,591	47,862	122,410	2,495	47,743	36,668	26,881		
487	Total Operating Deductions																		
488	Operating Income Before Income Taxes																		
489	Adjustments for Tax Purposes																		
490					44 Plant				9,413,000	7,087,905	351,707	331,347	850,892	17,348	331,912	254,913	186,876		
491					46 Depreciation Expense				(11,913,067)	(9,088,052)	(454,337)	(411,000)	(1,022,943)	(22,013)	(394,077)	(294,527)	(226,118)		
492					47 Labor Expense				16,751,000	12,778,734	638,850	577,910	1,438,358	30,956	554,106	414,135	317,951		
493									(31,000)	(24,116)	(1,487)	(1,052)	(1,961)	(69)	(767)	(848)	(700)		
494	Total Adjustments for Tax Purposes																		
495	Pennsylvania Taxable Income																		
496					9.99%				26,833,341	12,548,816	1,419,745	3,097,427	7,589,444	134,167	1,342,521	691,267	9,953		
497									2,880,851	1,253,627	141,833	309,433	758,185	13,403	134,118	69,058	994		
498									(901,000)	(687,341)	(34,362)	(31,085)	(77,368)	(1,665)	(29,804)	(22,275)	(17,102)		
499	Federal Taxable Income																		
500					35.00%				25,053,690	11,982,530	1,312,274	2,819,079	6,908,625	122,429	1,238,207	644,484	26,061		
501									8,768,791	4,193,886	459,296	986,678	2,418,018	42,650	433,372	225,569	9,121		
502	Total Federal Income Tax @																		
									(82,000)	(39,218)	(4,295)	(9,227)	(22,612)	(401)	(4,053)	(2,109)	(85)		
									(4,000)	(3,013)	(149)	(141)	(382)	(7)	(141)	(108)	(79)		
	Consolidated Tax Adjustment																		
					44 Plant				1,539,000	1,174,047	58,694	53,096	132,149	2,844	50,909	38,049	29,212		
	Investment Tax Credit																		
	Deferred Income Taxes - Liberalized Depr.																		
					46 Depreciation Expense														

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11					FERC		Factor		Factor			Small Commercial &							
12					Accounts	Classification	#		Name		Total	Residential	PA Service	Large Comm					
13											Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS
503	Summary																		
504	Utility Operating Income																		
505	Total Operating Revenue										451,815,917	352,369,006	18,016,824	29,765,276	37,465,621	1,341,783	7,534,326	3,199,125	2,123,955
506	Operating Income Deductions																		
507	O&M Expenses																		
508	Demand										14,127,130	7,201,265	362,078	690,226	2,711,461	23,738	1,084,115	930,947	1,123,300
509	Customer										60,184,202	52,549,283	2,481,824	1,482,757	1,941,065	115,469	739,340	623,397	251,067
510	Commodity										321,210,243	257,693,104	12,827,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887	166,363
511	Total O&M Expense										395,521,575	317,443,652	15,471,718	25,643,914	27,318,473	1,152,822	5,201,035	1,748,231	1,540,730
512	Depreciation Expense																		
513	Demand										4,223,573	2,189,104	110,015	209,733	858,863	7,404	341,105	286,765	220,584
514	Customer										7,689,494	6,898,948	344,322	201,267	164,080	14,609	52,972	7,762	5,534
515	Total Depreciation Expense										11,913,067	9,088,052	454,337	411,000	1,022,943	22,013	394,077	294,527	226,118
516	Negative Net Salvage										1,354,000	1,019,550	50,591	47,662	122,410	2,495	47,743	36,668	26,881
517	Taxes Other Than Income																		
518	Demand										553,950	285,688	14,360	27,375	109,806	955	43,780	37,225	34,761
519	Customer										1,412,144	1,225,099	71,161	40,349	36,929	3,094	13,403	15,852	6,257
520	Commodity										7,907	3,678	179	344	1,170	15	593	682	1,248
521	Total Taxes Other Than Income										1,974,001	1,514,465	85,700	68,068	147,905	4,064	57,776	53,759	42,264
522	Federal/State Income Taxes										11,367,442	5,408,295	596,834	1,286,884	3,153,592	55,852	563,437	292,518	10,030
523	Investment Tax Credit										(4,000)	(3,013)	(149)	(141)	(362)	(7)	(141)	(108)	(79)
524	Deferred Income Taxes - Liberalized Depr.										1,539,000	1,174,047	58,694	53,096	132,149	2,844	50,909	38,049	29,212
525	Total Operating Revenue Deductions										423,665,085	335,645,048	16,717,725	27,510,483	31,897,110	1,240,083	6,314,836	2,464,644	1,875,156
526	Utility Operating Income										28,150,832	16,723,958	1,299,099	2,254,793	5,568,511	101,700	1,219,490	734,481	248,799
527	Rate Base																		
528	Gas Plant in Service																		
529	Demand										169,255,651	88,629,338	4,453,925	8,490,936	33,809,441	295,652	13,521,816	11,573,364	8,481,379
530	Customer										268,680,125	241,132,253	11,909,315	6,924,652	5,782,790	511,409	1,920,310	266,352	213,044
531	Total Gas Plant in Service										437,935,776	329,761,591	16,363,240	15,415,588	39,592,231	807,061	15,442,126	11,859,716	8,694,423
532	Accumulated Reserve for Depreciation																		
533	Demand										(57,799,253)	(30,288,362)	(1,522,212)	(2,901,914)	(11,545,893)	(100,931)	(4,618,215)	(3,950,056)	(2,873,670)
534	Customer										(89,858,001)	(79,599,708)	(3,920,070)	(2,453,763)	(2,441,636)	(214,237)	(945,576)	(157,128)	(125,883)
535	Total Reserve for Depreciation										(147,657,254)	(109,888,070)	(5,442,282)	(5,355,677)	(13,987,529)	(315,168)	(5,561,791)	(4,107,184)	(2,999,553)
536	Net Plant										290,278,722	219,873,521	10,920,958	10,059,911	25,604,702	491,893	9,880,335	7,752,532	5,694,870
537	Working Capital																		
538	Demand										12,806,123	9,665,849	477,153	889,543	1,155,219	40,390	255,881	152,541	169,567
539	Customer										8,708,950	7,621,848	368,912	219,417	267,070	16,776	99,563	82,219	33,125
540	Commodity										31,141,184	25,101,538	1,230,108	2,285,358	2,138,091	98,718	287,371	0	0
541	Total Working Capital										52,656,257	42,389,235	2,076,173	3,394,318	3,560,380	155,884	642,815	234,760	202,692
542	Customer Deposits										(3,174,000)	(390,688)	(461,934)	(760,249)	(764,772)	(74,189)	(423,653)	(179,410)	(119,095)
543	Deferred Income Taxes										(40,939,000)	(30,826,698)	(1,529,645)	(1,441,094)	(3,701,131)	(75,451)	(1,443,550)	(1,108,669)	(812,762)
544	Deferred Income Taxes - ITC										(1,869,000)	(1,407,339)	(69,634)	(65,791)	(168,969)	(3,444)	(65,902)	(50,615)	(37,106)
545	Net Rate Base										296,952,979	229,638,031	10,935,718	11,187,095	24,530,210	494,683	8,560,045	6,648,598	4,928,599
546																			
547	Return Earned										9.4800%	7.2800%	11.8800%	20.1600%	22.7000%	20.5600%	14.2000%	11.0500%	5.0500%
548																			
549	Unitized Rate of Return										1	0.767932	1.253165	2.126582	2.394515	2.188776	1.49789	1.165612	0.5327

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4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak & Average																	
7	Proposed Rates																	
8																		
9																		
10																		
11																		
12																		
13	Gas Plant In Service																	
14	Production Plant																	
15																		
16	Transmission Plant																	
17																		
18	Distribution Plant																	
19	Land																	
20	Land Rights																	
21	Structures & Improvements																	
22	Mains (LIS)																	
23	Mains (>4")																	
24	Mains (Remaining)																	
25	Compressor Station Equipment																	
26	M&R Station Equipment																	
27	Industrial M&R Station Equipment																	
28	Other																	
29	Land Rights																	
30	Mains																	
31	Services																	
32	Meters																	
33	Meter Installations																	
34	House Regulators																	
35	House Regulators Installations																	
36	Other																	
37	Total Distribution - Demand																	
38	Total Distribution - Customer																	
39	Total Distribution																	
40																		
41	General Plant																	
42	Demand																	
43	Customer																	
44	Total General																	
45																		
46	Intangible Plant																	
47	Demand																	
48	Customer																	
49	Total Intangible																	
50																		
51	Plant in Service Summary																	
52	Demand Related																	
53	Customer Related																	
54																		
55	Total Gas Plant in Service																	
56																		

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																	
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6	COST OF SERVICE STUDY																	
7	PROPOSED RATES																	
8																		
9																		
10																		
11																		
12			FERC															
13			Accounts		Classification	Total	Residential	Small Commercial &									Factor	Factor
14			108			Company	Service	PA Service	Large Comm								#	Name
15								LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	Total			
16	Accumulated Reserve for Depreciation																	
17	Production Plant	325-338	1 Demand	(1,794,097)	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
18	Transmission Plant	365-369	1 Demand	(15,018,307)	58.4426%	2.9366%	5.5984%	17.8438%	0.1757%	7.5697%	7.4332%	0.0000%	100.0000%	50	Peak & Average w/o LIS (Mcf)			
19	Distribution Plant																	
20	Land	374.1	1 Demand	16,125	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%	5.8269%	100.0000%	9	Mains - Demand			
21	Land Rights	374.2	1 Demand	(975,153)	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%	5.8269%	100.0000%	9	Mains - Demand			
22	Structures & Improvements	375	1 Demand	(3,584,026)	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
23	Mains	376	1 Demand	(27,598,262)	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%	5.8269%	100.0000%	9	Mains - Demand			
24	Compressor Station Equipment	377	1 Demand	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					
25	M&R Station Equipment	378	1 Demand	(3,294,506)	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)			
26	Industrial M&R Station Equipment	385	1 Demand	(3,112,938)	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment			
27	Other	387	1 Demand	(197,112)	50.6971%	2.5477%	4.8570%	20.6457%	0.1748%	8.1314%	6.6814%	6.2649%	100.0000%	11	Distribution Plant Excluding Other - Demand			
28	Land Rights	374.2	2 Customer	0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	10	Mains - Customer			
29	Mains	376	2 Customer	(30,650,496)	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	4	Average Annual Customers (Excluding Industrial)			
30	Services	380	2 Customer	(44,467,775)	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment			
31	Meters	381	2 Customer	(8,894,347)	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment			
32	Meter Installations	382	2 Customer	(1,506,216)	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment			
33	House Regulators	383	2 Customer	0	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment			
34	House Regulators Installations	384	2 Customer	(376,401)	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment			
35	Other	387	2 Customer	(405,388)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	12	Distribution Plant Excluding Other - Customer			
36	Total Distribution - Demand			(38,745,872)														
37	Total Distribution - Customer			(86,300,623)														
38	Total Distribution			(125,046,495)														
39	General Plant	389-399																
40	Demand		1 Demand	(1,736,395)	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
41	Customer		2 Customer	(2,756,392)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
42	Total General			(4,492,787)														
43	Intangible Plant	301-303																
44	Demand		1 Demand	(504,582)	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant			
45	Customer		2 Customer	(800,986)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant			
46	Total Intangible			(1,305,568)														
47	Accumulated Reserve for Depreciation Summary																	
48	Demand Related		1 Demand	(57,799,253)														
49	Customer Related		2 Customer	(89,858,001)														
50	Total Accumulated Reserve for Depreciation			(147,657,254)														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak & Average																		
7	Proposed Rates																		
8																			
9																			
10																			
11																			
12																			
99	Depreciation Expense																		
100	Production Plant																		
101	Transmission Plant																		
102	Distribution Plant																		
103	Land																		
104	Land Rights																		
105	Structures & Improvements																		
106	Mains																		
107	Compressor Station Equipment																		
108	M&R Station Equipment																		
109	Industrial M&R Station Equipment																		
110	Other																		
111	Land Rights																		
112	Mains																		
113	Services																		
114	Meters																		
115	Meter Installations																		
116	House Regulators																		
117	House Regulators Installations																		
118	Other																		
119	Total Distribution - Demand																		
120	Total Distribution - Customer																		
121	Total Distribution																		
122																			
123	General Plant																		
124	Demand																		
125	Customer																		
126	Total General																		
127																			
128	Intangible Plant																		
129	Demand																		
130	Customer																		
131	Total Intangible																		
132																			
133	Depreciation Summary																		
134	Demand Related																		
135	Customer Related																		
136	Total Depreciation Expense																		
137																			
138																			
139																			
140																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11																			
12					FERC			Total	Residential	Small Commercial &		Large Comm						Factor	Factor
13	Working Capital	Accounts	Classification	Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	Total	#	Name				
141	Cash																		
142	Commodity Related		3 Commodity	31,141,184	80.6056%	3.9501%	7.3387%	6.8658%	0.3170%	0.9228%	0.0000%	0.0000%	0.0000%	49	Annual Sales Volumes				
143	Non Commodity Related		1 Demand	1,754,843	50.9974%	2.5641%	4.8879%	19.2170%	0.1682%	7.6826%	6.5947%	7.8881%	100.0000%	31	O&M + Other Taxes - Demand				
144	Non Commodity Related		2 Customer	7,475,973	87.3012%	4.1447%	2.4727%	3.2112%	0.1925%	1.2221%	1.0378%	0.4178%	100.0000%	32	O&M + Other Taxes - Customer				
145	Non Commodity Related		3 Commodity	0	80.2247%	3.9313%	7.3070%	7.0566%	0.3156%	1.0517%	0.0609%	0.0522%	100.0000%	33	O&M + Other Taxes - Commodity				
146	Total Cash Working Capital			40,372,000															
147	Prepayments																		
148	PUC General Assessment - Demand		1 Demand	74,097	51.2003%	2.5737%	4.9064%	19.7502%	0.1712%	7.8824%	6.6643%	6.8715%	100.0000%	34	Regulatory Assessment Expense - Demand				
149	PUC General Assessment - Customer		2 Customer	261,182	85.9112%	5.2128%	2.9337%	2.7409%	0.2266%	1.0129%	1.4146%	0.5473%	100.0000%	37	Regulatory Assessment Expense - Customer				
150	Other Insurance - Demand		1 Demand	106,057	52.3644%	2.6314%	5.0169%	19.9746%	0.1737%	7.9873%	6.8390%	5.0127%	100.0000%	35	Other Insurance - Demand				
151	Other Insurance - Customer		2 Customer	168,353	89.7443%	4.4338%	2.5786%	2.1515%	0.1895%	0.7154%	0.1068%	0.0801%	100.0000%	38	Other Insurance - Customer				
152	AGA Dues - Demand		1 Demand	4,675	51.2313%	2.5749%	4.9083%	19.7550%	0.1707%	7.8662%	6.6693%	6.8233%	100.0000%	36	Misc. General Expense - Demand				
153	AGA Dues - Customer		2 Customer	16,255	85.9622%	5.2028%	2.9287%	2.7327%	0.2260%	1.0088%	1.3976%	0.5412%	100.0000%	39	Misc. General Expense - Customer				
154	Total Prepayments			630,619															
155	Material & Supplies																		
156	Valves		1 Demand	67,825	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%	5.8269%	100.0000%	9	Mains - Demand				
157	Valves		2 Customer	0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	10	Mains - Customer				
158	Regulators - Dem & Ind.		1 Demand	6,057	20.7572%	1.0438%	1.9896%	48.8973%	0.2482%	15.6149%	4.6360%	6.8130%	100.0000%	41	M&R Station Equip & House Regulators Plant				
159	Meter & Service Risers		2 Customer	99,759	88.2040%	4.5816%	2.9541%	2.7483%	0.2427%	0.9931%	0.1606%	0.1156%	100.0000%	40	Meters & Services Plant				
160	Pipe - Services & Mains		1 Demand	275,460	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%	5.8269%	100.0000%	15	Mains & Services - Demand				
161	Pipe - Services & Mains		2 Customer	687,428	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer				
162	Total Material & Supplies			1,136,529															
163	Gas Storage Inventory		1 Demand	10,517,109	80.6768%	3.9724%	7.3819%	6.8517%	0.3474%	0.7698%	0.0000%	0.0000%	100.0000%	42	Gas Storage Inventory				
164	Summary of Working Capital																		
165	Demand			12,806,123															
166	Customer			8,708,950															
167	Commodity			31,141,184															
168	Total Working Capital			52,656,257															
169																			
170	Customer Security Deposits	235	2 Customer	(3,174,000)	12.3090%	14.5537%	23.9524%	24.0949%	2.3377%	13.3476%	5.6525%	3.7522%	100.0000%	45	Customer Security Deposits - Historical (1/06)				
171	Deferred Income Taxes		1 Demand	(15,822,306)	75.2991%	3.7364%	3.5201%	9.0406%	0.1843%	3.5261%	2.7081%	1.9853%	100.0000%	44	Plant				
172	Deferred Income Taxes		2 Customer	(25,116,694)	75.2991%	3.7364%	3.5201%	9.0406%	0.1843%	3.5261%	2.7081%	1.9853%	100.0000%	44	Plant				
173	Deferred Income Taxes - ITC		1 Demand	(722,340)	75.2991%	3.7364%	3.5201%	9.0406%	0.1843%	3.5261%	2.7081%	1.9853%	100.0000%	44	Plant				
174	Deferred Income Taxes - ITC		2 Customer	(1,146,660)	75.2991%	3.7364%	3.5201%	9.0406%	0.1843%	3.5261%	2.7081%	1.9853%	100.0000%	44	Plant				
175																			
176																			
177	Operating Revenues	400																	
178	Revenues	480-481, 489		449,929,236															
179																			
180	Other Operating Revenues																		
181	Late Payment Charges	487		1,699,387															
182	Bill Insert Revenues	495		53,905	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
183	Customer Billing Service Charges	495		3,981	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
184	Sale of Inventory Materials	495		(1,956)	78.8346%	4.1079%	3.5459%	6.7244%	0.1777%	2.6064%	2.1858%	1.8173%	100.0000%	43	M&S Working Capital				
185	Rental Income	495	1 Demand	35,148	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant				
186	Rental Income	495	2 Customer	55,795	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
187	Sales Tax	495	1 Demand	8,114	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand				
188	Sales Tax	495	2 Customer	32,023	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer				
189	Sales Tax	495	3 Commodity	284	46.5270%	2.2727%	4.3455%	14.7926%	0.1873%	7.4987%	8.6234%	15.7528%	100.0000%	30	Labor - Commodity				
190	Total Other Operating Revenue			1,886,681															
191																			
192	Total Operating Revenue			451,815,917															
193																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11				FERC				Total	Residential	Small Commercial &		PA Service		Large Comm				Factor	Factor
12				Accounts				Company	Service	LE 250	GT 250	PA Service	SVIS	MIS	LVIS	LIS	Total	#	Name
194	Direct Labor Expense			401,402															
195	Natural Gas Production			750-769	1 Demand		5,660	52.1189%	2.6225%	4.9989%		15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
196																			
197	Other Gas Supply			807,1-813	3 Commodity		189,554	46.5266%	2.2726%	4.3457%		14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)
198																			
199	Transmission			850-867	1 Demand		569,371	52.1189%	2.6225%	4.9989%		15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
200																			
201	Distribution																		
202	Load Dispatching			871	1 Demand		663,374	52.1189%	2.6225%	4.9989%		15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
203	Mains & Services			874	1 Demand		763,507	55.0371%	2.7655%	5.2722%		16.8041%	0.1655%	7.1288%	7.0001%	5.8269%	100.0000%	15	Mains & Services - Demand
204	Structures & Improvements			886	1 Demand		88,792	52.1189%	2.6225%	4.9989%		15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
205	Mains Maintenance			887	1 Demand		718,514	55.0371%	2.7655%	5.2722%		16.8041%	0.1655%	7.1288%	7.0001%	5.8269%	100.0000%	9	Mains - Demand
206	Services Maintenance			887	1 Demand		0	89.8711%	4.7363%	2.7833%		1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment
207	Compressor Station Equip Maint			888	1 Demand		0	52.1189%	2.6225%	4.9989%		15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
208	Compressor Station Equipment			872,888	1 Demand		3,815	52.1189%	2.6225%	4.9989%		15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
209	Meas. & Regulator - General			875,889	1 Demand		316,240	52.1189%	2.6225%	4.9989%		15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
210	Meas. & Regulator - Industrial			876,890	1 Demand		182,603	0.0224%	0.0000%	0.0000%		70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment
211	Meas. & Regulator - City			877,891	1 Demand		524	52.1189%	2.6225%	4.9989%		15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
212	Maint of Other Equipment			894	1 Demand		0	52.3641%	2.6315%	5.0166%		19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
213	Supervision & Engineering			870,885	1 Demand		1,148,560	50.2222%	2.5249%	4.8133%		20.0422%	0.1707%	7.9100%	6.5569%	7.7598%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand
214	Other Distribution Expense			880	1 Demand		954,002	50.2222%	2.5249%	4.8133%		20.0422%	0.1707%	7.9100%	6.5569%	7.7598%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand
215	Mains & Services			874	2 Customer		1,905,381	89.8711%	4.7363%	2.7833%		1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer
216	Mains Maintenance			887	2 Customer		797,979	92.4063%	4.2749%	1.9741%		1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	10	Mains - Customer
217	Services Maintenance			887	2 Customer		520,705	89.8711%	4.7363%	2.7833%		1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment
218	Meters & House Regulators			878,893	2 Customer		1,440,472	72.1976%	3.0531%	4.7367%		10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer
219	Customer Installations				2 Customer		1,072,556	89.7470%	4.4325%	2.5773%		2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	18	Distribution Plant - Customer
220	Maint of Other Equipment			894	2 Customer		0	89.7470%	4.4325%	2.5773%		2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
221	Supervision & Engineering			870,885	2 Customer		2,396,861	85.7631%	4.1927%	3.1227%		4.0720%	0.3601%	1.8639%	0.3392%	0.2863%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer
222	Other Distribution Expense			880	2 Customer		1,962,034	85.7631%	4.1927%	3.1227%		4.0720%	0.3601%	1.8639%	0.3392%	0.2863%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer
223	Total Distribution - Demand						4,837,931												
224	Total Distribution - Customer						10,095,988												
225	Total Distribution						14,933,919												
226																			
227	Customer Accounts																		
228	Meter Reading			902	2 Customer		2,224,872	91.9366%	4.6603%	2.0383%		0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
229	Customer Record & Collections			903	2 Customer		5,392,409	91.9366%	4.6603%	2.0383%		0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
230	Miscellaneous Customer Accounts			905	2 Customer		88,231	91.9366%	4.6603%	2.0383%		0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
231	Supervision			901	2 Customer		1,046,199	91.9366%	4.6603%	2.0383%		0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
232	Total Customer Accounts						8,751,711												
233																			
234	Customer Service			909-913															
235	Customer Service				2 Customer		2,455,635	59.1535%	13.0660%	6.0336%		3.3051%	0.2295%	0.4490%	13.3225%	4.4408%	100.0000%	22	Customer Service Programs - Labor
236	Transportation Administration				2 Customer		60,368	5.2420%	0.4839%	5.8871%		61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers
237	Total Customer Service						2,516,003												
238																			
239	Summary of Direct Labor Expense																		
240	Demand				1 Demand		5,412,962												
241	Customer				2 Customer		21,363,702												
242	Commodity				3 Commodity		189,554												
243																			
244	Total Direct Labor Expense						26,966,218												
245																			

Exhibit No. 111-D
Schedule 2
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Witness: Tuit

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11																			
12				FERC				Total	Residential	Small Commercial &		Large Comm						Factor	Factor
13				Accounts				Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	Total	#	Name
246	Operation and Maintenance Expense			401, 402															
247	Natural Gas Production			750-769	1 Demand			67,288	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
248																			
249	Purchase Gas Expense			401.999	3 Commodity			320,397,574									0.0000%		
250	Other Gas Supply Expense			807.1-813	3 Commodity			894,604	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)
251	Gas for Utility Operation			807.1-813	3 Commodity			(81,935)	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)
252	Total Other Gas Supply							321,210,243											
253																			
254	Transmission			850-867	1 Demand			1,458,301	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
255																			
256	Distribution																		
257	Load Dispatching			871	1 Demand			1,445,917	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
258	Compressor Station Equipment			872	1 Demand			10,248	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
259	Mains & Services			874	1 Demand			1,090,616	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%	5.8269%	100.0000%	15	Mains & Services - Demand
260	Structures & Improvements			886	1 Demand			311,329	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
261	Mains Maintenance			887	1 Demand			1,104,226	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%	5.8269%	100.0000%	9	Mains - Demand
262	Compressor Station Equip Maint			888	1 Demand			0	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
263	Maint of Other Equipment			894	1 Demand			0	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
264	Meas. & Regulator - General			875,889	1 Demand			463,506	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
265	Meas. & Regulator - Industrial			876,890	1 Demand			271,725	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment
266	Meas. & Regulator - City			877,891	1 Demand			14,193	52.1189%	2.6225%	4.9989%	15.8805%	0.1540%	6.6690%	6.4788%	11.0774%	100.0000%	2	Peak & Average (Mcf)
267	Services Maintenance			892,892.10	1 Demand			0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment
268	Supervision & Engineering			870,885	1 Demand			1,539,941	50.4739%	2.5379%	4.8379%	19.4736%	0.1684%	7.7401%	6.5451%	8.2231%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand
269	Rents			881	1 Demand			11,092	50.4739%	2.5379%	4.8379%	19.4736%	0.1684%	7.7401%	6.5451%	8.2231%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand
270	Other Distribution Expense			880	1 Demand			1,649,741	50.4739%	2.5379%	4.8379%	19.4736%	0.1684%	7.7401%	6.5451%	8.2231%	100.0000%	25	Distribution O&M w/o Other, Supervision, Rent - Demand
271	Mains & Services			874	2 Customer			2,721,700	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer
272	Customer Installations			879	2 Customer			1,173,949	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	18	Distribution Plant - Customer
273	Mains Maintenance			887	2 Customer			1,226,349	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	10	Mains - Customer
274	Maint of Other Equipment			894	2 Customer			0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
275	Meters & House Regulators			878,893	2 Customer			2,385,027	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer
276	Services Maintenance			893,893.10	2 Customer			534,793	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment
277	Supervision & Engineering			870,885	2 Customer			2,768,718	84.9980%	4.1224%	3.2092%	4.4567%	0.3936%	2.1019%	0.3876%	0.3306%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer
278	Rents			881	2 Customer			22,812	84.9980%	4.1224%	3.2092%	4.4567%	0.3936%	2.1019%	0.3876%	0.3306%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer
279	Other Distribution Expense			880	2 Customer			3,392,917	84.9980%	4.1224%	3.2092%	4.4567%	0.3936%	2.1019%	0.3876%	0.3306%	100.0000%	26	Distribution O&M w/o Other, Supervision, Rent - Customer
280	Total Distribution - Demand							7,912,534											
281	Total Distribution - Customer							14,226,265											
282	Total Distribution							22,138,799											
283																			
284	Customer Accounts																		
285	Meter Reading			902	2 Customer			2,576,031	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
286	Customer Record & Collections			903	2 Customer			9,068,820	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
287	Uncollectible Accounts			904	2 Customer			8,952,000	97.0421%	1.6847%	0.7780%	0.4262%	0.0213%	0.0417%	0.0045%	0.0015%	100.0000%	27	Uncollectibles (Write-Offs)
288	Miscellaneous Customer Accounts			905	2 Customer			493,112	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
289	Supervision			901	2 Customer			1,097,836	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
290	Total Customer Accounts							22,187,799											
291																			
292	Customer Service			909-913															
293	Customer Service				2 Customer			7,485,090	86.1295%	4.4509%	2.0553%	1.1259%	0.0927%	0.1815%	4.4731%	1.4911%	100.0000%	23	Customer Service Programs - O&M
294	Transportation Administration				2 Customer			996,489	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers
295	Total Customer Service							8,481,579											
296																			
297	Sales Promotion				2 Customer			184,062											
298																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak & Average																		
7	Proposed Rates																		
8																			
9																			
10																			
11																			
12																			
410	Rents																		
411	Corporate Management - Non O&M																		
412	Corporate Management - O&M																		
413	Consumer Services																		
414	Operations, Engineering, & Mechanical																		
415	Corporate Management - Non O&M																		
416	Corporate Management - O&M																		
417	Consumer Services																		
418	Operations, Engineering, & Mechanical																		
419	Total Rents																		
420																			
421	Maintenance General Plant																		
422	Production																		
423	Transportation																		
424	Distribution																		
425	Distribution																		
426	Total Maintenance General Plant																		
427																			
428	Total Administrative & General																		
429	Demand																		
430	Customer																		
431																			
432																			
433	Customer Deposit Interest																		
434																			
435	Summary O&M Expenses																		
436	Demand																		
437	Customer																		
438	Commodity																		
439	Total O&M Expenses																		
440																			
441	Taxes Other Than Income																		
442	Federal																		
443	FICA																		
444	Demand																		
445	Customer																		
446	Commodity																		
447	Total FICA																		
448	Unemployment Compensation																		
449	Demand																		
450	Customer																		
451	Commodity																		
452	Total Unemployment Compensation																		
453	Total Federal																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year											NATIONAL FUEL GAS DISTRIBUTION CORPORATION							
5	M.E./Customer Component											PENNSYLVANIA DIVISION							
6	Peak & Average											COST OF SERVICE STUDY							
7	Proposed Rates											PROPOSED RATES							
8																			
9																			
10																			
11					FERC			Total	Residential	Small Commercial &		Large Comm						Factor	Factor
12					Accounts	Classification		Company	Service	PA Service	PA Service	SVIS	IVIS	LVIS	LIS	Total		#	Name
13										LE 250	GT 250								
454	Pennsylvania																		
455	Unemployment Insurance																		
456						1 Demand		9,836	50.4237%	2.5353%	4.8330%	19.6001%	0.1689%	7.7782%	6.5486%	8.1122%	100.0000%	28	Labor - Demand
457						2 Customer		38,820	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer
458						3 Commodity		344	46.5270%	2.2727%	4.3455%	14.7926%	0.1873%	7.4987%	8.6234%	15.7528%	100.0000%	30	Labor - Commodity
459	Total Unemployment Insurance							49,000											
460	Capital Stock																		
461						1 Demand		279,042	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
462						2 Customer		442,958	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
463	Total Capital Stock							722,000											
464	Property + Public Utility Realty Tax																		
465						1 Demand		47,538	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
466						2 Customer		75,462	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
467	Total Property + Public Utility Realty Tax							123,000											
468	Sales Tax Company Use																		
469						1 Demand		1,546	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%	5.0110%	100.0000%	13	Demand Production, Trans., Distr. Plant
470						2 Customer		2,454	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
471	Total Sales Tax Company Use							4,000											
472	Total Pennsylvania							898,000											
473	Summary of Taxes Other Than Income																		
474								553,950											
475								1,412,144											
476								7,907											
477	Total Taxes Other Than Income							1,974,001											
478																			
479	Federal/State Income Tax				409														
480	Operating Revenue							451,815,917											
481	Operating Deductions																		
482					401, 402			395,521,575											
483					403			11,913,067											
484					408			1,974,001											
485								1,354,000	75.2991%	3.7364%	3.5201%	9.0406%	0.1843%	3.5261%	2.7081%	1.9853%	100.0000%	44	Plant
486	Total Operating Deductions							410,762,643											
487	Operating Income Before Income Taxes							41,053,274											
488	Adjustments for Tax Purposes																		
489								9,413,000	75.2991%	3.7364%	3.5201%	9.0406%	0.1843%	3.5261%	2.7081%	1.9853%	100.0000%	44	Plant
490								(11,913,067)											
491								16,751,000	76.2864%	3.8138%	3.4500%	8.5867%	0.1848%	3.3079%	2.4723%	1.8981%	100.0000%	46	Depreciation Expense
492								(31,000)	77.7937%	4.7980%	3.3939%	6.3243%	0.2221%	2.4745%	2.7350%	2.2585%	100.0000%	47	Labor Expense
493	Total Adjustments for Tax Purposes							14,219,933											
494	Pennsylvania Taxable Income							26,833,341											
495					9.99%			2,680,651											
496								(901,000)	76.2864%	3.8138%	3.4500%	8.5867%	0.1848%	3.3079%	2.4723%	1.8981%	100.0000%	46	Depreciation Expense
497	Federal Taxable Income							25,053,690											
498	Total Federal Income Tax @				35.00%			8,768,791											
499	Consolidated Tax Adjustment							(82,000)	47.8274%	5.2378%	11.2522%	27.5753%	0.4887%	4.9422%	2.5724%	0.1040%	100.0000%	48	Federal Income Tax
500	Investment Tax Credit							(4,000)	75.2991%	3.7364%	3.5201%	9.0406%	0.1843%	3.5261%	2.7081%	1.9853%	100.0000%	44	Plant
501	Deferred Income Taxes - Liberalized Depr.							1,539,000	76.2864%	3.8138%	3.4500%	8.5867%	0.1848%	3.3079%	2.4723%	1.8981%	100.0000%	46	Depreciation Expense
502																			

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

Not Updated

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

Exhibit No. 111-D
Schedule 3
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Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service	Large Comm	SVIS	IVIS	LVIS	LIS
		100.0000%	46.5266%	LE 250 2.2726%	GT 250 4.3457%	14.7927%			
1	Annual Throughput (Mcf)	42,560,886	19,802,152	967,246	1,849,555	6,295,888	79,617	3,191,547	3,670,249
2	Peak & Average (Mcf)	100.0000%	52.1189%	2.6225%	4.9989%	15.8805%	0.1871%	6.6690%	6.4788%
		1,000,003	521,192	26,225	49,989	158,805	1,540	66,690	64,788
3	Average Annual Customers	100.0000%	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%
		209,975	193,982	8,974	4,144	2,270	187	366	39
4	Average Annual Customers (Excluding Industrial)	100.0000%	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%
		209,923	193,982	8,974	4,144	2,270	187	366	0
5	Historic Service Line Investment	100.0000%	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%
		126,454,209	113,645,815	5,989,226	3,519,638	2,397,822	219,739	591,223	68,149
6	Historic Meter Investment	100.0000%	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%
		12,789,310	9,125,202	385,891	598,675	1,453,135	120,117	806,596	158,545
7	Residential, Small Comm, SVIS Meter Investment	100.0000%	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%
		10,229,885	9,125,202	385,891	598,675	0	120,117	0	0
8	Historical Industrial M&R Station Equipment	100.0000%	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%
		8,787,228	1,972	0	0	6,214,875	27,286	1,891,845	300,319
9	Mains - Demand	100.0000%	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%
		96,843,813	53,300,120	2,678,203	5,105,785	16,273,688	160,240	6,903,627	6,779,138
10	Mains - Customer	100.0000%	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%
		107,554,273	99,386,924	4,597,838	2,123,229	1,162,984	95,831	187,467	0
11	Distribution Plant Excluding Other - Demand	100.0000%	50.6971%	2.5477%	4.8570%	20.6457%	0.1748%	8.1314%	6.6814%
		125,898,270	63,826,826	3,207,544	6,114,835	25,992,532	220,095	10,237,272	8,411,738
12	Distribution Plant Excluding Other - Customer	100.0000%	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%
		259,926,397	232,378,573	11,476,981	6,673,270	5,572,861	492,848	1,850,600	275,954
13	Demand Production, Trans., Distr. Plant	100.0000%	52.3641%	2.6315%	5.0166%	19.9753%	0.1747%	7.9890%	6.8378%
		163,426,266	85,576,730	4,300,519	8,198,489	32,644,964	285,468	13,056,090	11,174,748
14	Customer Production, Trans., Distr. Plant	100.0000%	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%
		259,426,115	232,827,056	11,499,131	6,686,149	5,583,616	493,799	1,854,171	276,487
15	Mains & Services - Demand	100.0000%	55.0371%	2.7655%	5.2722%	16.8041%	0.1655%	7.1286%	7.0001%
		96,843,813	53,300,120	2,678,203	5,105,785	16,273,688	160,240	6,903,627	6,779,138
16	Mains & Services - Customer	100.0000%	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%
		134,125,157	120,539,755	6,352,570	3,733,105	2,543,281	233,110	627,035	72,293
17	Meters & House Regulators - Customer	100.0000%	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%
		17,246,967	12,451,894	526,573	816,936	1,866,596	163,907	1,036,098	203,661
18	Distribution Plant - Customer	100.0000%	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%
		259,426,115	232,827,056	11,499,131	6,686,149	5,583,616	493,799	1,854,171	276,487
19	Distribution Labor w/o Other, Supervision - Demand	100.0000%	50.2222%	2.5249%	4.8133%	20.0422%	0.1707%	7.9100%	6.5569%
		2,735,369	1,373,761	69,066	131,681	548,228	4,670	216,368	179,356
20	Distribution Labor w/o Other, Supervision - Customer	100.0000%	85.7631%	4.1927%	3.1227%	4.0720%	0.3601%	1.8639%	0.3392%
		5,737,093	4,920,303	240,540	179,152	233,616	20,659	106,934	19,462
21	Historical Number of Meters	100.0000%	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%
		219,301	201,618	10,220	4,470	2,181	209	481	85
22	Customer Service Programs - Labor	100.0000%	59.1535%	13.0660%	6.0336%	3.3051%	0.2295%	0.4490%	13.3225%
		2,516,001	1,488,304	328,740	151,805	83,156	5,773	11,298	335,194
23	Customer Service Programs - O&M	100.0000%	86.1295%	4.4509%	2.0553%	1.1259%	0.0927%	0.1815%	4.4731%
		8,665,639	7,463,673	385,697	178,104	97,563	8,037	15,731	387,624
24	Average Annual Transportation Customers	100.0000%	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%
		1,240	65	6	73	763	1	280	39
25	Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000%	50.4739%	2.5379%	4.8379%	19.4736%	0.1684%	7.7401%	6.5451%
		4,711,760	2,378,211	119,578	227,950	917,551	7,934	364,695	308,390
26	Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000%	84.9980%	4.1224%	3.2092%	4.4587%	0.3936%	2.1019%	0.3876%
		8,041,818	6,835,388	331,514	258,075	358,402	31,653	169,030	31,171

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

Not Updated

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

Exhibit No. 111-D
Schedule 3
Page 2 of 2
Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
27	Uncollectibles (Write-Offs)	100.0000% 8,467,291	97.0421% 8,216,837	1.6847% 142,652	0.7780% 65,874	0.4262% 36,084	0.0213% 1,806	0.0417% 3,535	0.0045% 377	0.0015% 126
28	Labor - Demand	100.0000% 5,412,962	50.4237% 2,729,412	2.5353% 137,234	4.8330% 261,609	19.6001% 1,060,946	0.1689% 9,145	7.7782% 421,029	6.5486% 354,474	8.1122% 439,113
29	Labor - Customer	100.0000% 21,363,702	85.0060% 18,160,415	5.3937% 1,152,298	3.0209% 645,370	2.8855% 616,452	0.2358% 50,380	1.0861% 232,028	1.7164% 366,693	0.6556% 140,068
30	Labor - Commodity	100.0000% 189,554	46.5270% 88,194	2.2727% 4,308	4.3455% 8,237	14.7926% 28,040	0.1873% 355	7.4987% 14,214	8.6234% 16,346	15.7528% 29,860
31	O&M + Other Taxes - Demand	100.0000% 14,681,080	50.9974% 7,486,953	2.5641% 376,438	4.8879% 717,601	19.2170% 2,821,267	0.1682% 24,693	7.6826% 1,127,895	6.5947% 968,172	7.8881% 1,158,061
32	O&M + Other Taxes - Customer	100.0000% 61,596,346	87.3012% 53,774,382	4.1447% 2,552,985	2.4727% 1,523,106	3.2112% 1,977,994	0.1925% 118,563	1.2221% 752,743	1.0378% 639,249	0.4178% 257,324
33	O&M + Other Taxes - Commodity	100.0000% 321,218,150	80.2247% 257,696,782	3.9313% 12,627,995	7.3070% 23,471,275	7.0566% 22,667,117	0.3156% 1,013,630	1.0517% 3,378,173	0.0609% 195,569	0.0522% 167,609
34	Regulatory Assessment Expense - Demand	100.0000% 597,423	51.2003% 305,882	2.5737% 15,376	4.9064% 29,312	19.7502% 117,992	0.1712% 1,023	7.8624% 46,972	6.6643% 39,814	6.8715% 41,052
35	Other Insurance - Demand	100.0000% (23,600)	52.3644% (12,358)	2.6314% (621)	5.0169% (1,184)	19.9746% (4,714)	0.1737% (41)	7.9873% (1,885)	6.8390% (1,614)	5.0127% (1,183)
36	Misc. General Expense - Demand	100.0000% 96,082	51.2313% 49,224	2.5749% 2,474	4.9093% 4,717	19.7550% 18,981	0.1707% 164	7.8662% 7,558	6.6893% 6,408	6.8233% 6,556
37	Regulatory Assessment Expense - Customer	100.0000% 2,105,840	85.9112% 1,809,150	5.2128% 109,773	2.9337% 61,780	2.7409% 57,720	0.2266% 4,772	1.0129% 21,330	1.4146% 29,790	0.5473% 11,525
38	Other Insurance - Customer	100.0000% (37,462)	89.7443% (33,620)	4.4338% (1,661)	2.5786% (966)	2.1515% (806)	0.1895% (71)	0.7154% (268)	0.1068% (40)	0.0801% (30)
39	Misc. General Expense - Customer	100.0000% 334,070	85.9622% 287,174	5.2028% 17,381	2.9287% 9,784	2.7327% 9,129	0.2260% 755	1.0088% 3,370	1.3976% 4,669	0.5412% 1,808
40	Meters & Services Plant	100.0000% 147,392,868	88.2040% 130,006,293	4.5816% 6,752,897	2.9541% 4,354,180	2.7483% 4,050,772	0.2427% 357,720	0.9931% 1,463,803	0.1606% 236,773	0.1156% 170,430
41	M&R Station Equip & House Regulators Plant	100.0000% 15,289,801	20.7572% 3,173,730	1.0438% 159,591	1.9896% 304,205	48.8973% 7,476,298	0.2482% 37,952	15.6149% 2,387,490	4.6360% 708,841	6.8130% 1,041,694
42	Gas Storage Inventory	100.0000% 17,138,823	80.6768% 13,827,049	3.9724% 680,819	7.3819% 1,265,166	6.8517% 1,174,303	0.3474% 59,545	0.7698% 131,941	0.0000% 0	0.0000% 0
43	M&S Working Capital	100.0000% 1,136,529	78.8346% 895,979	4.1079% 46,687	3.5459% 40,300	6.7244% 76,425	0.1777% 2,020	2.6064% 29,622	2.1858% 24,842	1.8173% 20,654
44	Plant	100.0000% 437,935,976	75.2991% 329,761,591	3.7364% 16,363,240	3.5201% 15,415,588	9.0406% 39,592,231	0.1843% 807,061	3.5261% 15,442,126	2.7081% 11,859,716	1.9853% 8,694,423
45	Customer Security Deposits - Historical (1/06)	100.0000% 2,447,539	12.3090% 301,266	14.5537% 356,208	23.9524% 586,244	24.0949% 589,733	2.3377% 57,217	13.3476% 326,687	5.6525% 138,348	3.7522% 91,836
46	Depreciation Expense	100.0000% 11,913,067	76.2864% 9,088,052	3.8138% 454,337	3.4500% 411,000	8.5867% 1,022,943	0.1848% 22,013	3.3079% 394,077	2.4723% 294,527	1.8981% 226,118
47	Labor Expense	100.0000% 26,966,218	77.7937% 20,978,021	4.7980% 1,293,838	3.3939% 915,216	6.3243% 1,705,438	0.2221% 59,880	2.4745% 667,271	2.7350% 737,513	2.2585% 609,041
48	Federal Income Tax	100.0000% 8,768,791	47.8274% 4,193,886	5.2378% 459,296	11.2522% 986,678	27.5753% 2,418,019	0.4887% 42,850	4.9422% 433,372	2.5724% 225,569	0.1040% 9,121
49	Annual Sales Volumes	100.0000% 24,473,134	80.6056% 19,726,731	3.9501% 966,725	7.3387% 1,796,001	6.8658% 1,680,271	0.3170% 77,572	0.9228% 225,834	0.0000% 0	0.0000% 0
50	Peak & Average w/o LIS (Mcf)	100.0000% 1,000,004	58.4426% 584,429	2.9366% 29,366	5.5984% 55,984	17.8438% 178,439	0.1757% 1,757	7.5697% 75,697	7.4332% 74,332	0.0000% 0

A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																		
9																		
10																		
11				FERC		Factor		Factor										
12				Accounts	Classification	#		Name		Total	Residential	Small Commercial &						
13	Gas Plant in Service		101							Company	Service	PA Service	Large Comm					
14	Production Plant	325-338	1 Demand			2 Peak (Mcf)						LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS
15																		
16	Transmission Plant	365-369	1 Demand			50 Peak w/o LIS (Mcf)												
17																		
18	Distribution Plant																	
19	Land	374.1	1 Demand			9 Mains - Demand												
20	Land Rights	374.2	1 Demand			9 Mains - Demand												
21	Structures & Improvements	375	1 Demand			2 Peak (Mcf)												
22	Mains (LIS)	376	1 Demand															
23	Mains (>4")	376	1 Demand			50 Peak w/o LIS (Mcf)												
24	Mains (Remaining)	376	1 Demand			50 Peak w/o LIS (Mcf)												
25	Compressor Station Equipment	377	1 Demand															
26	M&R Station Equipment	378	1 Demand			2 Peak (Mcf)												
27	Industrial M&R Station Equipment	385	1 Demand			8 Historical Industrial M&R Station Equipment												
28	Other	387	1 Demand			11 Distribution Plant Excluding Other - Demand												
29	Land Rights	374.2	2 Customer			10 Mains - Customer												
30	Mains	376	2 Customer			4 Average Annual Customers (Excluding Industrial)												
31	Services	380	2 Customer			5 Historic Service Line Investment												
32	Meters	381	2 Customer			6 Historic Meter Investment												
33	Meter Installations	382	2 Customer			6 Historic Meter Investment												
34	House Regulators	383	2 Customer			7 Residential, Small Comm, SVIS Meter Investment												
35	House Regulators Installations	384	2 Customer			7 Residential, Small Comm, SVIS Meter Investment												
36	Other	387	2 Customer			12 Distribution Plant Excluding Other - Customer												
37	Total Distribution - Demand																	
38	Total Distribution - Customer																	
39	Total Distribution																	
40																		
41	General Plant	389-399																
42	Demand		1 Demand			13 Demand Production, Trans., Distr. Plant												
43	Customer		2 Customer			14 Customer Production, Trans., Distr. Plant												
44	Total General																	
45																		
46	Intangible Plant	301-303																
47	Demand		1 Demand			13 Demand Production, Trans., Distr. Plant												
48	Customer		2 Customer			14 Customer Production, Trans., Distr. Plant												
49	Total Intangible																	
50																		
51	Plant in Service Summary																	
52	Demand Related		1 Demand															
53	Customer Related		2 Customer															
54																		
55	Total Gas Plant in Service																	
56																		

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11				FERC			Factor		Factor				Small Commercial &						
12				Accounts			Classification	#	Name				PA Service						
57	Accumulated Reserve for Depreciation				108					Total	Residential		LE 250	GT 250	Large Comm	SVIS	IVIS	LVIS	LIS
58	Production Plant				325-338	1 Demand	2	Peak (Mcf)		(1,794,097)	(1,035,406)		(53,324)	(101,392)	(304,433)	(2,157)	(104,763)	(77,765)	(114,857)
59																			
60	Transmission Plant				365-369	1 Demand	50	Peak w/o LIS (Mcf)		(15,018,307)	(9,260,183)		(476,906)	(906,805)	(2,722,699)	(19,284)	(936,932)	(695,498)	0
61																			
62	Distribution Plant																		
63	Land				374.1	1 Demand	9	Mains - Demand		16,125	9,668		498	947	2,843	20	978	728	445
64	Land Rights				374.2	1 Demand	9	Mains - Demand		(975,153)	(584,672)		(30,111)	(57,254)	(171,907)	(1,218)	(59,157)	(43,912)	(26,922)
65	Structures & Improvements				375	1 Demand	2	Peak (Mcf)		(3,584,026)	(2,068,409)		(106,524)	(202,548)	(608,159)	(4,308)	(209,282)	(155,350)	(229,446)
66	Mains				376	1 Demand	9	Mains - Demand		(58,248,758)	(34,924,207)		(1,798,605)	(3,419,959)	(10,268,499)	(72,753)	(3,533,603)	(2,623,000)	(1,608,132)
67	Compressor Station Equipment				377	1 Demand				0	0		0	0	0	0	0	0	0
68	M&R Station Equipment				378	1 Demand	2	Peak (Mcf)		(3,294,506)	(1,901,322)		(97,919)	(186,186)	(559,032)	(3,960)	(192,376)	(142,800)	(210,911)
69	Industrial M&R Station Equipment				385	1 Demand	8	Historical Industrial M&R Station Equipment		(3,112,938)	(697)		0	0	(2,201,666)	(9,868)	(670,200)	(106,391)	(124,318)
70	Other				387	1 Demand	11	Distribution Plant Excluding Other - Demand		(365,505)	(210,027)		(10,816)	(20,567)	(71,944)	(482)	(24,353)	(18,288)	(11,050)
71	Land Rights				374.2	2 Customer	10	Mains - Customer		0	0		0	0	0	0	0	0	0
72	Mains				376	2 Customer	4	Average Annual Customers (Excluding Industrial)		0	0		0	0	0	0	0	0	0
73	Services				380	2 Customer	5	Historic Service Line Investment		(44,467,775)	(39,963,676)		(2,106,127)	(1,237,672)	(843,198)	(77,285)	(207,887)	(23,968)	(7,960)
74	Meters				381	2 Customer	6	Historic Meter Investment		(8,894,347)	(6,348,134)		(268,369)	(416,353)	(1,010,585)	(83,536)	(560,949)	(110,263)	(98,158)
75	Meter Installations				382	2 Customer	6	Historic Meter Investment		(1,506,216)	(1,074,688)		(45,447)	(70,507)	(171,138)	(14,146)	(94,994)	(18,673)	(16,623)
76	House Regulators				383	2 Customer	7	Residential, Small Comm, SVIS Meter Investment		0	0		0	0	0	0	0	0	0
77	House Regulators Installations				384	2 Customer	7	Residential, Small Comm, SVIS Meter Investment		(376,401)	(335,754)		(14,199)	(22,028)	0	(4,420)	0	0	0
78	Other				387	2 Customer	12	Distribution Plant Excluding Other - Customer		(238,995)	(208,218)		(10,770)	(7,124)	(6,904)	(622)	(2,604)	(432)	(321)
79	Total Distribution - Demand									(69,564,761)	(39,679,666)		(2,043,477)	(3,885,567)	(13,878,364)	(92,367)	(4,687,993)	(3,086,993)	(2,210,334)
80	Total Distribution - Customer									(55,481,734)	(47,928,472)		(2,444,912)	(1,753,684)	(2,031,825)	(180,009)	(868,434)	(153,336)	(123,062)
81	Total Distribution									(125,046,495)	(87,608,138)		(4,488,389)	(5,639,251)	(15,910,189)	(272,376)	(5,554,427)	(3,240,329)	(2,333,396)
82																			
83	General Plant				389-399														
84	Demand					1 Demand	13	Demand Production, Trans., Distr. Plant		(2,881,358)	(1,671,234)		(86,069)	(163,652)	(560,672)	(3,783)	(190,187)	(128,866)	(76,895)
85	Customer					2 Customer	14	Customer Production, Trans., Distr. Plant		(1,611,429)	(1,415,759)		(73,231)	(48,438)	(48,946)	(4,227)	(17,705)	(2,938)	(2,185)
86	Total General									(4,492,787)	(3,086,993)		(159,300)	(212,090)	(607,618)	(8,010)	(207,892)	(131,804)	(79,080)
87																			
88	Intangible Plant				301-303														
89	Demand					1 Demand	13	Demand Production, Trans., Distr. Plant		(837,300)	(485,648)		(25,011)	(47,556)	(162,927)	(1,099)	(55,267)	(37,447)	(22,345)
90	Customer					2 Customer	14	Customer Production, Trans., Distr. Plant		(468,268)	(411,408)		(21,280)	(14,076)	(13,642)	(1,228)	(5,145)	(854)	(635)
91	Total Intangible									(1,305,568)	(897,056)		(46,291)	(61,632)	(176,569)	(2,327)	(60,412)	(38,301)	(22,980)
92																			
93	Accumulated Reserve for Depreciation Summary																		
94	Demand Related					1 Demand				(90,095,823)	(52,132,137)		(2,684,787)	(5,104,972)	(17,629,095)	(118,690)	(5,975,142)	(4,028,569)	(2,424,431)
95	Customer Related					2 Customer				(57,561,431)	(49,755,639)		(2,539,423)	(1,816,198)	(2,092,413)	(185,464)	(889,284)	(157,128)	(125,882)
96																			
97	Total Accumulated Reserve for Depreciation									(147,657,254)	(101,887,776)		(5,224,210)	(6,921,170)	(19,721,508)	(304,154)	(6,864,426)	(4,183,697)	(2,550,313)
98																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
99	Depreciation Expense				FERC			Factor											
100	Production Plant				Accounts			#	Factor										
101					403				Name										
102	Transmission Plant				325-338	1	Demand	2	Peak (Mcf)										
103																			
104	Distribution Plant				365-369	1	Demand	50	Peak w/o LIS (Mcf)										
105	Land																		
106	Land Rights				374.1	1	Demand	9	Mains - Demand										
107	Structures & Improvements				374.2	1	Demand	9	Mains - Demand										
108	Mains				375	1	Demand	2	Peak (Mcf)										
109	Compressor Station Equipment				376	1	Demand	9	Mains - Demand										
110	M&R Station Equipment				377	1	Demand	2	Peak (Mcf)										
111	Industrial M&R Station Equipment				378	1	Demand	8	Historical Industrial M&R Station Equipment										
112	Other				385	1	Demand	11	Distribution Plant Excluding Other - Demand										
113	Land Rights				387	1	Demand	10	Mains - Customer										
114	Mains				374.2	2	Customer	4	Average Annual Customers (Excluding Industrial)										
115	Services				376	2	Customer	5	Historic Service Line Investment										
116	Meters				380	2	Customer	6	Historic Meter Investment										
117	Meter Installations				381	2	Customer	6	Historic Meter Investment										
118	House Regulators				382	2	Customer	7	Residential, Small Comm, SVIS Meter Investment										
119	House Regulators Installations				383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment										
120	Other				384	2	Customer	12	Distribution Plant Excluding Other - Customer										
121	Total Distribution - Demand				387	2	Customer												
122	Total Distribution - Customer																		
123	Total Distribution																		
124																			
125	General Plant				389-399														
126	Demand					1	Demand	13	Demand Production, Trans., Distr. Plant										
127	Customer					2	Customer	14	Customer Production, Trans., Distr. Plant										
128	Total General																		
129																			
130	Intangible Plant				301-303														
131	Demand					1	Demand	13	Demand Production, Trans., Distr. Plant										
132	Customer					2	Customer	14	Customer Production, Trans., Distr. Plant										
133	Total Intangible																		
134																			
135	Depreciation Summary																		
136	Demand Related					1	Demand												
137	Customer Related					2	Customer												
138																			
139	Total Depreciation Expense																		
140																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
13	Working Capital																		
14	Cash																		
15	Commodity Related		3	Commodity		49	Annual Sales Volumes		32,292,577	26,029,626	1,275,589	2,369,855	2,217,144	102,367	297,996	0	0		
16	Non Commodity Related		1	Demand		31	O&M + Other Taxes - Demand		2,375,415	1,359,528	70,015	133,130	458,137	3,088	155,336	104,929	91,252		
17	Non Commodity Related		2	Customer		32	O&M + Other Taxes - Customer		5,704,008	4,935,712	236,380	144,488	200,467	11,710	78,225	69,247	27,779		
18	Non Commodity Related		3	Commodity		33	O&M + Other Taxes - Commodity		0	0	0	0	0	0	0	0	0		
19	Total Cash Working Capital								40,372,000	32,324,866	1,581,984	2,647,473	2,875,748	117,165	531,557	174,176	119,031		
20	Prepayments																		
21	PUC General Assessment - Demand		1	Demand		34	Regulatory Assessment Expense - Demand		116,836	67,064	3,454	6,567	22,763	153	7,712	5,184	3,939		
22	PUC General Assessment - Customer		2	Customer		37	Regulatory Assessment Expense - Customer		218,443	184,460	11,861	6,833	6,763	557	2,613	3,864	1,492		
23	Other Insurance - Demand		1	Demand		35	Other Insurance - Demand		175,988	102,080	5,258	9,985	34,244	229	11,617	7,869	4,696		
24	Other Insurance - Customer		2	Customer		38	Other Insurance - Customer		98,422	86,472	4,472	2,957	2,867	258	1,083	180	135		
25	AGA Dues - Demand		1	Demand		36	Misc. General Expense - Demand		7,382	4,239	218	415	1,438	10	487	328	247		
26	AGA Dues - Customer		2	Customer		39	Misc. General Expense - Customer		13,548	11,445	735	423	419	34	162	238	92		
27	Total Prepayments								630,619	455,760	25,998	27,190	68,494	1,239	23,674	17,663	10,601		
28	Material & Supplies																		
29	Valves		1	Demand		9	Mains - Demand		87,825	40,665	2,094	3,982	11,957	85	4,115	3,054	1,873		
30	Valves		2	Customer		10	Mains - Customer		0	0	0	0	0	0	0	0	0		
31	Regulators - Dem & Ind.		1	Demand		41	M&R Station Equip & House Regulators Plant		6,057	1,392	72	136	2,988	14	928	229	300		
32	Meter & Service Risers		2	Customer		40	Meters & Services Plant		99,759	87,991	4,571	2,947	2,742	242	991	180	115		
33	Pipe - Services & Mains		1	Demand		15	Mains & Services - Demand		581,385	348,581	17,952	34,135	102,491	728	35,269	26,180	16,051		
34	Pipe - Services & Mains		2	Customer		16	Mains & Services - Customer		381,503	342,861	18,069	10,618	7,234	663	1,784	206	68		
35	Total Material & Supplies								1,136,529	821,490	42,758	51,818	127,412	1,730	43,085	29,829	18,407		
36	Gas Storage Inventory		1	Demand		42	Gas Storage Inventory		10,517,109	8,484,867	417,782	776,362	720,601	38,538	80,961	0	0		
37	Summary of Working Capital																		
38	Demand								13,847,997	10,408,416	518,845	964,722	1,354,819	40,841	296,423	147,773	118,358		
39	Customer								6,515,683	5,648,941	278,088	168,288	220,492	13,462	84,858	73,895	29,681		
40	Commodity								32,292,577	26,029,626	1,275,589	2,369,855	2,217,144	102,367	297,996	0	0		
41	Total Working Capital								52,656,257	42,086,983	2,068,522	3,502,843	3,792,255	156,670	679,277	221,668	148,039		
42	Customer Security Deposits		235	2	Customer		45	Customer Security Deposits - Historical (1/06)	(3,174,000)	(390,688)	(461,934)	(760,249)	(764,772)	(74,199)	(423,653)	(179,410)	(119,095)		
43	Deferred Income Taxes			1	Demand		44	Plant	(28,255,446)	(18,040,092)	(930,939)	(1,239,441)	(3,550,865)	(48,813)	(1,214,892)	(770,256)	(462,148)		
44	Deferred Income Taxes			2	Customer		44	Plant	(14,683,554)	(10,089,055)	(520,635)	(693,167)	(1,985,848)	(26,181)	(679,437)	(430,771)	(258,460)		
45	Deferred Income Taxes - ITC			1	Demand		44	Plant	(1,198,647)	(823,588)	(42,500)	(56,585)	(162,109)	(2,137)	(55,464)	(35,165)	(21,099)		
46	Deferred Income Taxes - ITC			2	Customer		44	Plant	(670,353)	(460,598)	(23,769)	(31,845)	(90,661)	(1,195)	(31,019)	(19,666)	(11,800)		
47																			
48	Operating Revenues		400																
49	Revenues		480-481, 489						424,136,065	330,861,231	16,770,503	28,268,701	34,104,466	1,318,665	7,517,593	3,183,617	2,113,289		
50																			
51	Other Operating Revenues																		
52	Late Payment Charges		487						1,601,774	1,249,664	63,342	106,771	128,801	4,873	28,291	11,950	7,982		
53	Bill Insert Revenues		495			3	Average Annual Customers		53,905	49,799	2,304	1,064	583	48	94	10	3		
54	Customer Billing Service Charges		495			3	Average Annual Customers		3,981	3,677	170	79	43	4	7	1	0		
55	Sale of Inventory Materials		495			43	M&S Working Capital		(1,956)	(1,414)	(74)	(89)	(219)	(3)	(74)	(51)	(32)		
56	Rental Income		495	1	Demand		13	Demand Production, Trans., Distr. Plant	58,324	33,829	1,742	3,313	11,349	77	3,850	2,608	1,556		
57	Rental Income		495	2	Customer		14	Customer Production, Trans., Distr. Plant	32,619	28,660	1,482	980	950	86	358	59	44		
58	Sales Tax		495	1	Demand		28	Labor - Demand	12,951	7,378	380	722	2,525	17	855	571	503		
59	Sales Tax		495	2	Customer		29	Labor - Customer	27,186	22,802	1,514	858	854	69	332	548	209		
60	Sales Tax		495	3	Commodity		30	Labor - Commodity	284	133	8	12	42	1	21	24	45		
61	Total Other Operating Revenue								1,789,068	1,394,528	70,866	113,710	144,928	5,272	33,734	15,720	10,310		
62																			
63	Total Operating Revenue								425,925,133	332,255,759	16,841,369	28,382,411	34,249,394	1,321,937	7,551,327	3,199,337	2,123,599		
64																			

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																													
5	PENNSYLVANIA DIVISION																													
6	COST OF SERVICE STUDY																													
7	CURRENT RATES																													
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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
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11																			
12		FERC		Factor				Factor		Total	Residential	Small Commercial &		Large Comm					
246	Operation and Maintenance Expense	Accounts	Classification	#				Name		Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	
247	Natural Gas Production	401, 402																	
248		750-769	1 Demand	2 Peak (Mcf)						67,288	38,832	2,000	3,803	11,418	81	3,929	2,917	4,308	
249	Purchase Gas Expense	401,999	3 Commodity							320,397,574	257,314,998	12,609,347	23,435,615	22,545,731	1,012,094	3,316,639	124,807	38,343	
250	Other Gas Supply Expense	807.1-813	3 Commodity	1 Annual Throughput (Mcf)						894,604	416,228	20,331	38,877	132,336	1,674	67,085	77,148	140,927	
251	Gas for Utility Operation	807.1-813	3 Commodity	1 Annual Throughput (Mcf)						(81,935)	(38,122)	(1,862)	(3,561)	(12,120)	(153)	(6,144)	(7,068)	(12,907)	
252	Total Other Gas Supply									321,210,243	257,693,104	12,627,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887	166,363	
253																			
254	Transmission	850-867	1 Demand	2 Peak (Mcf)						1,458,301	841,613	43,344	82,414	247,453	1,753	85,155	63,210	93,359	
255																			
256	Distribution																		
257	Load Dispatching	871	1 Demand	2 Peak (Mcf)						1,445,917	834,466	42,976	81,715	245,352	1,738	84,431	62,673	92,566	
258	Compressor Station Equipment	872	1 Demand	2 Peak (Mcf)						10,248	5,915	305	579	1,739	12	598	444	656	
259	Mains & Services	874	1 Demand	15 Mains & Services - Demand						2,301,850	1,380,120	71,077	135,149	405,786	2,875	139,639	103,655	83,549	
260	Structures & Improvements	886	1 Demand	2 Peak (Mcf)						311,329	179,675	9,253	17,594	52,828	374	18,179	13,495	19,931	
261	Mains Maintenance	887	1 Demand	9 Mains - Demand						2,330,575	1,397,343	71,963	136,835	410,850	2,911	141,382	104,948	64,343	
262	Compressor Station Equip Maint	888	1 Demand	2 Peak (Mcf)						0	0	0	0	0	0	0	0	0	
263	Maint of Other Equipment	894	1 Demand	13 Demand Production, Trans., Distr. Plant						0	0	0	0	0	0	0	0	0	
264	Meas. & Regulator - General	875,889	1 Demand	2 Peak (Mcf)						463,508	267,498	13,776	26,195	78,650	557	27,066	20,091	29,873	
265	Meas. & Regulator - Industrial	878,890	1 Demand	8 Historical Industrial M&R Station Equipment						271,725	61	0	0	192,180	844	58,501	9,287	10,852	
266	Meas. & Regulator - City	877,891	1 Demand	2 Peak (Mcf)						14,193	8,191	422	802	2,408	17	829	615	909	
267	Services Maintenance	892,892.10	1 Demand	5 Historic Service Line Investment						0	0	0	0	0	0	0	0	0	
268	Supervision & Engineering	870,885	1 Demand	25 Distribution O&M w/o Other, Supervision, Rent - Demand						2,471,848	1,408,311	72,526	137,907	480,515	3,226	162,717	108,981	97,665	
269	Rents	881	1 Demand	25 Distribution O&M w/o Other, Supervision, Rent - Demand						20,568	11,718	603	1,148	3,998	27	1,354	907	813	
270	Other Distribution Expense	880	1 Demand	25 Distribution O&M w/o Other, Supervision, Rent - Demand						3,059,113	1,742,900	89,757	170,671	594,876	3,992	201,375	134,873	120,869	
271	Mains & Services	874	2 Customer	16 Mains & Services - Customer						1,510,466	1,357,474	71,540	42,041	28,641	2,625	7,061	814	270	
272	Customer Installations	879	2 Customer	18 Distribution Plant - Customer						1,173,949	1,031,401	53,350	35,288	34,201	3,079	12,898	2,140	1,592	
273	Mains Maintenance	887	2 Customer	10 Mains - Customer						0	0	0	0	0	0	0	0	0	
274	Maint of Other Equipment	894	2 Customer	14 Customer Production, Trans., Distr. Plant						0	0	0	0	0	0	0	0	0	
275	Meters & House Regulators	878,893	2 Customer	17 Meters & House Regulators - Customer						2,385,027	1,721,933	72,817	112,972	258,124	22,667	143,278	28,165	25,071	
276	Services Maintenance	893,893.10	2 Customer	5 Historic Service Line Investment						534,793	480,625	25,329	14,885	10,141	929	2,500	288	96	
277	Supervision & Engineering	870,885	2 Customer	26 Distribution O&M w/o Other, Supervision, Rent - Customer						1,836,811	1,504,860	73,101	67,251	108,522	9,603	54,322	10,293	8,859	
278	Rents	881	2 Customer	26 Distribution O&M w/o Other, Supervision, Rent - Customer						13,338	10,926	531	488	788	70	394	75	64	
279	Other Distribution Expense	880	2 Customer	26 Distribution O&M w/o Other, Supervision, Rent - Customer						1,983,545	1,625,074	78,941	72,624	117,192	10,370	58,661	11,116	9,567	
280	Total Distribution - Demand									12,700,872	7,236,198	372,658	708,595	2,468,982	16,573	838,071	559,969	501,826	
281	Total Distribution - Customer									9,437,927	7,732,293	375,609	345,549	557,609	49,343	279,114	52,891	45,519	
282	Total Distribution									22,138,799	14,968,491	748,267	1,054,144	3,026,591	65,916	1,115,185	612,860	547,345	
283																			
284	Customer Accounts																		
285	Meter Reading	902	2 Customer	21 Historical Number of Meters						2,576,031	2,368,315	120,051	52,507	25,619	2,455	5,649	1,000	435	
286	Customer Record & Collections	903	2 Customer	21 Historical Number of Meters						9,068,820	8,337,564	422,634	184,850	90,189	8,643	19,888	3,519	1,533	
287	Uncollectible Accounts	904	2 Customer	27 Uncollectibles (Write-Offs)						8,437,000	8,187,442	142,138	65,640	35,958	1,797	3,518	380	127	
288	Miscellaneous Customer Accounts	905	2 Customer	21 Historical Number of Meters						493,112	453,352	22,980	10,051	4,904	1,081	191	83		
289	Supervision	901	2 Customer	21 Historical Number of Meters						1,097,838	1,009,313	51,162	22,377	10,918	1,046	2,408	426	186	
290	Total Customer Accounts									21,672,799	20,355,986	758,965	335,425	167,588	14,411	32,544	5,516	2,364	
291																			
292	Customer Service	909-913																	
293	Customer Service		2 Customer	23 Customer Service Programs - O&M						7,485,090	6,446,870	333,154	153,841	84,275	6,939	13,585	334,816	111,610	
294	Transportation Administration		2 Customer	24 Average Annual Transportation Customers						996,489	52,236	4,822	58,664	613,162	803	225,013	31,342	10,447	
295	Total Customer Service									8,481,579	6,499,106	337,976	212,505	697,437	7,742	238,598	366,158	122,057	
296																			
297	Sales Promotion		2 Customer							184,062	184,062	0	0	0	0	0	0	0	
298																			

Exhibit No. 111-E
Schedule 1
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Witness: Truitt

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
299	Administrative & General Expenses																		
300	A&G Salaries																		
301	Corporate Management - Non O&M																		
302	Corporate Management - O&M																		
303	Consumer Services																		
304	Operations, Engineering, & Mechanical																		
305	Corporate Management - Non O&M																		
306	Corporate Management - O&M																		
307	Consumer Services																		
308	Operations, Engineering, & Mechanical																		
309	Total A&G Salaries																		
310																			
311	Office Supplies & Expenses																		
312	Corporate Management - Non O&M																		
313	Corporate Management - O&M																		
314	Consumer Services																		
315	Operations, Engineering, & Mechanical																		
316	Corporate Management - Non O&M																		
317	Corporate Management - O&M																		
318	Consumer Services																		
319	Operations, Engineering, & Mechanical																		
320	Total Outside Services																		
321																			
322	Administrative Exp. Transferred - Credit																		
323	Corporate Management - Non O&M																		
324	Corporate Management - O&M																		
325	Consumer Services																		
326	Operations, Engineering, & Mechanical																		
327	Corporate Management - Non O&M																		
328	Corporate Management - O&M																		
329	Consumer Services																		
330	Operations, Engineering, & Mechanical																		
331	Total Administrative Exp. Transferred - Credit																		
332																			
333	Outside Services Employed																		
334	Corporate Management - Non O&M																		
335	Corporate Management - O&M																		
336	Consumer Services																		
337	Operations, Engineering, & Mechanical																		
338	Corporate Management - Non O&M																		
339	Corporate Management - O&M																		
340	Consumer Services																		
341	Operations, Engineering, & Mechanical																		
342	Total Outside Services Employed																		
343																			
344	Property Insurance																		
345	Corporate Management - Non O&M																		
346	Corporate Management - O&M																		
347	Consumer Services																		
348	Operations, Engineering, & Mechanical																		
349	Corporate Management - Non O&M																		
350	Corporate Management - O&M																		
351	Consumer Services																		
352	Operations, Engineering, & Mechanical																		
353	Total Property Insurance																		
354																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
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10																			
11																			
12																			
410	Rents																		
411	Corporate Management - Non O&M																		
412	Corporate Management - O&M																		
413	Consumer Services																		
414	Operations, Engineering, & Mechanical																		
415	Corporate Management - Non O&M																		
416	Corporate Management - O&M																		
417	Consumer Services																		
418	Operations, Engineering, & Mechanical																		
419	Total Rents																		
420																			
421	Maintenance General Plant																		
422	Production																		
423	Transportation																		
424	Distribution																		
425	Distribution																		
426	Total Maintenance General Plant																		
427																			
428	Total Administrative & General																		
429	Demand																		
430	Customer																		
431																			
432																			
433	Customer Deposit Interest																		
434																			
435	Summary O&M Expenses																		
436	Demand																		
437	Customer																		
438	Commodity																		
439	Total O&M Expenses																		
440																			
441	Taxes Other Than Income																		
442	Federal																		
443	FICA																		
444	Demand																		
445	Customer																		
446	Commodity																		
447	Total FICA																		
448	Unemployment Compensation																		
449	Demand																		
450	Customer																		
451	Commodity																		
452	Total Unemployment Compensation																		
453	Total Federal																		

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COST OF SERVICE STUDY
CURRENT RATES

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
454	Pennsylvania																		
455	Unemployment Insurance																		
456	Demand																		
457	Customer																		
458	Commodity																		
459	Total Unemployment Insurance																		
460	Capital Stock																		
461	Demand																		
462	Customer																		
463	Total Capital Stock																		
464	Property + Public Utility Realty Tax																		
465	Demand																		
466	Customer																		
467	Total Property + Public Utility Realty Tax																		
468	Sales Tax Company Use																		
469	Demand																		
470	Customer																		
471	Total Sales Tax Company Use																		
472	Total Pennsylvania																		
473	Summary of Taxes Other Than Income																		
474	Demand																		
475	Customer																		
476	Commodity																		
477	Total Taxes Other Than Income																		
478																			
479	Federal/State Income Tax																		
480	Operating Revenue																		
481	Operating Deductions																		
482	O&M Expenses																		
483	Depreciation Expense																		
484	Taxes Other Than Income																		
485	Negative Net Salvage																		
486	Total Operating Deductions																		
487	Operating Income Before Income Taxes																		
488	Adjustments for Tax Purposes																		
489	Interest Charges																		
490	Book Depreciation																		
491	State Income Tax Depreciation																		
492	Meats/Entertainment																		
493	Total Adjustments for Tax Purposes																		
494	Pennsylvania Taxable Income																		
495	Total State Income Tax @																		
496	Additional Fed. Income Tax Deprec.																		
497	Federal Taxable Income																		
498	Total Federal Income Tax @																		
499	Consolidated Tax Adjustment																		
500	Investment Tax Credit																		
501	Deferred Income Taxes - Liberalized Depr.																		
502																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																			
9																			
10																			
11																			
12																			
503	Summary																		
504	Utility Operating Income																		
505	Total Operating Revenue									425,925,133	332,255,759	16,841,369	28,382,411	34,249,394	1,321,937	7,551,327	3,199,337	2,123,599	
506	Operating Income Deductions																		
507	O&M Expenses																		
508	Demand									21,696,700	12,414,520	639,343	1,215,677	4,182,852	28,196	1,418,253	958,129	839,730	
509	Customer									52,099,632	45,088,212	2,147,069	1,313,563	1,835,677	106,390	716,471	629,570	252,680	
510	Commodity									321,210,243	257,693,104	12,627,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887	168,363	
511	Total O&M Expense									395,006,575	315,205,836	15,414,228	28,000,171	28,684,476	1,148,201	5,512,304	1,782,586	1,258,773	
512	Depreciation Expense																		
513	Demand									6,890,512	3,971,634	204,538	388,918	1,358,421	9,109	459,888	307,502	190,502	
514	Customer									5,022,555	4,434,528	230,313	148,619	135,243	12,233	48,323	7,762	5,534	
515	Total Depreciation Expense									11,913,067	8,406,162	434,851	537,537	1,493,664	21,342	508,211	315,264	196,036	
516	Negative Net Salvage									1,354,000	930,333	48,009	63,918	183,119	2,414	62,652	39,722	23,833	
517	Taxes Other Than Income																		
518	Demand									904,943	521,143	26,839	51,032	176,237	1,186	59,732	40,252	28,522	
519	Customer									1,061,151	802,133	55,982	33,038	32,642	2,732	12,578	15,813	6,233	
520	Commodity									7,907	3,678	179	344	1,170	15	593	682	1,246	
521	Total Taxes Other Than Income									1,974,001	1,426,954	83,000	84,414	210,049	3,933	72,903	58,747	36,001	
522	Federal/State Income Taxes									838,141	(1,163,940)	144,757	407,835	722,617	48,551	299,832	237,065	143,624	
523	Investment Tax Credit									(4,000)	(2,749)	(142)	(189)	(541)	(7)	(185)	(117)	(70)	
524	Deferred Income Taxes - Liberalized Depr.									1,539,000	1,085,956	56,177	69,443	192,960	2,756	65,654	40,728	25,326	
525	Total Operating Revenue Deductions									412,620,784	325,888,552	16,180,880	27,162,929	31,486,344	1,225,190	6,521,371	2,471,995	1,683,523	
526	Utility Operating Income									13,304,349	6,367,207	660,489	1,219,482	2,763,050	96,747	1,029,956	727,342	440,076	
527	Rate Base																		
528	Gas Plant In Service																		
529	Demand									280,861,677	162,903,893	8,389,561	15,952,175	54,651,848	368,887	18,538,486	12,561,358	7,495,469	
530	Customer									157,074,299	138,001,431	7,138,278	4,721,442	4,575,999	411,974	1,725,783	286,350	213,042	
531	Total Gas Plant In Service									437,935,976	300,905,324	15,527,839	20,673,617	59,227,847	780,861	20,264,269	12,847,708	7,708,511	
532	Accumulated Reserve for Depreciation																		
533	Demand									(90,095,823)	(52,132,137)	(2,684,787)	(5,104,972)	(17,629,095)	(118,690)	(5,975,142)	(4,026,569)	(2,424,431)	
534	Customer									(57,561,431)	(49,755,639)	(2,539,423)	(1,816,198)	(2,092,413)	(185,464)	(889,284)	(157,128)	(125,882)	
535	Total Reserve for Depreciation									(147,657,254)	(101,887,776)	(5,224,210)	(6,921,170)	(19,721,508)	(304,154)	(8,864,426)	(4,183,697)	(2,550,313)	
536	Net Plant									290,278,722	199,017,548	10,303,629	13,752,447	39,506,339	476,707	13,399,843	8,664,011	5,158,198	
537	Working Capital																		
538	Demand									13,847,997	10,408,416	516,845	964,722	1,354,619	40,841	296,423	147,773	118,358	
539	Customer									6,515,683	5,648,941	276,088	168,266	220,492	13,462	84,858	73,895	29,681	
540	Commodity									32,292,577	26,029,626	1,275,589	2,369,855	2,217,144	102,367	297,996	0	0	
541	Total Working Capital									52,656,257	42,086,983	2,068,522	3,502,843	3,792,255	156,670	679,277	221,668	148,039	
542	Customer Deposits									(3,174,000)	(390,688)	(481,934)	(760,249)	(764,772)	(74,199)	(423,653)	(179,410)	(119,095)	
543	Deferred Income Taxes									(40,939,000)	(28,129,147)	(1,451,574)	(1,932,608)	(5,536,713)	(72,994)	(1,894,329)	(1,201,027)	(720,608)	
544	Deferred Income Taxes - ITC									(1,869,000)	(1,284,186)	(66,269)	(88,230)	(252,770)	(3,332)	(86,483)	(54,831)	(32,899)	
545	Net Rate Base									296,952,979	211,300,510	10,392,374	14,474,203	38,744,339	482,852	11,674,655	7,450,411	4,433,635	
546																			
547	Return Earned									4.4800%	3.0100%	6.3600%	8.4300%	7.5200%	20.0400%	8.8200%	9.7600%	9.9300%	
548																			
549	Unitized Rate of Return									1	0.671875	1.419643	1.881696	1.678571	4.473214	1.96875	2.178571	2.216518	

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5	M.E./No Customer Component											PENNSYLVANIA DIVISION							
6	Peak											COST OF SERVICE STUDY							
7	Current Rates											CURRENT RATES							
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194	Direct Labor Expense			FERC															
195	Natural Gas Production			Accounts	Classification	Total	Residential	Small Commercial &											
196				401, 402		Company	Service	PA Service	Large Comm										
197	Other Gas Supply			750-769	1 Demand	5,660	57.7119%	LE 250	GT 250	PA Service	SVIS	MIS	LVIS	LIS	Total	Factor		Factor	
198																#		Name	
199	Transmission			807.1-813	3 Commodity	189,554	46.5266%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
200																			
201	Distribution			850-867	1 Demand	569,371	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
202	Load Dispatching																		
203	Mains & Services			871	1 Demand	663,374	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
204	Structures & Improvements			874	1 Demand	1,611,456	59.9570%	3.0878%	5.8713%	17.6287%	0.1249%	6.0664%	4.5031%	2.7608%	100.0000%	15	Mains & Services - Demand		
205	Mains Maintenance			886	1 Demand	86,792	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
206	Services Maintenance			887	1 Demand	1,516,493	59.9570%	3.0878%	5.8713%	17.6287%	0.1249%	6.0664%	4.5031%	2.7608%	100.0000%	9	Mains - Demand		
207	Compressor Station Equip Maint			887	1 Demand	0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
208	Compressor Station Equipment			888	1 Demand	0	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
209	Meas. & Regulator - General			872,888	1 Demand	3,815	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
210	Meas. & Regulator - Industrial			875,889	1 Demand	316,240	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
211	Meas. & Regulator - City			876,890	1 Demand	182,603	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment		
212	Maint of Other Equipment			877,891	1 Demand	524	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
213	Supervision & Engineering			894	1 Demand	0	58.0016%	2.9871%	5.6797%	19.4586%	0.1313%	6.6006%	4.4724%	2.6887%	100.0000%	13	Demand Production, Trans., Distr. Plant		
214	Other Distribution Expense			870,885	1 Demand	1,914,687	56.9103%	2.9309%	5.5729%	19.6804%	0.1315%	6.6554%	4.4166%	3.7020%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand		
215	Mains & Services			880	1 Demand	1,769,004	56.9103%	2.9309%	5.5729%	19.6804%	0.1315%	6.6554%	4.4166%	3.7020%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand		
216	Mains Maintenance			874	2 Customer	1,057,432	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer		
217	Services Maintenance			887	2 Customer	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	10	Mains - Customer		
218	Meters & House Regulators			887	2 Customer	520,705	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
219	Customer Installations			878,893	2 Customer	1,440,472	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer		
220	Maint of Other Equipment				2 Customer	1,072,556	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	18	Distribution Plant - Customer		
221	Supervision & Engineering			894	2 Customer	0	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant		
222	Other Distribution Expense			870,885	2 Customer	1,630,734	83.1205%	4.0934%	3.5295%	5.3058%	0.4704%	2.5835%	0.4844%	0.4125%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer		
223	Total Distribution - Demand			880	2 Customer	1,147,032	83.1205%	4.0934%	3.5295%	5.3058%	0.4704%	2.5835%	0.4844%	0.4125%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer		
224	Total Distribution - Customer					8,064,988													
225	Total Distribution					6,668,931													
226						14,933,919													
227	Customer Accounts																		
228	Meter Reading			902	2 Customer	2,224,872	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
229	Customer Record & Collections			903	2 Customer	5,392,409	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
230	Miscellaneous Customer Accounts			905	2 Customer	88,231	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
231	Supervision			901	2 Customer	1,046,199	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
232	Total Customer Accounts					8,751,711													
233																			
234	Customer Service			909-913															
235	Customer Service				2 Customer	2,455,635	59.1535%	13.0660%	6.0336%	3.3051%	0.2295%	0.4490%	13.3225%	4.4408%	100.0000%	22	Customer Service Programs - Labor		
236	Transportation Administration				2 Customer	60,368	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers		
237	Total Customer Service					2,516,003													
238																			
239	Summary of Direct Labor Expense																		
240	Demand				1 Demand	8,640,019													
241	Customer				2 Customer	18,136,645													
242	Commodity				3 Commodity	189,554													
243																			
244	Total Direct Labor Expense					26,966,218													
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4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
7	Current Rates																		
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410	Rents																		
411	Corporate Management - Non O&M																		
412	Corporate Management - O&M																		
413	Consumer Services																		
414	Operations, Engineering, & Mechanical																		
415	Corporate Management - Non O&M																		
416	Corporate Management - O&M																		
417	Consumer Services																		
418	Operations, Engineering, & Mechanical																		
419	Total Rents																		
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421	Maintenance General Plant																		
422	Production																		
423	Transportation																		
424	Distribution																		
425	Distribution																		
426	Total Maintenance General Plant																		
427																			
428	Total Administrative & General																		
429	Demand																		
430	Customer																		
431																			
432																			
433	Customer Deposit Interest																		
434																			
435	Summary O&M Expenses																		
436	Demand																		
437	Customer																		
438	Commodity																		
439	Total O&M Expenses																		
440																			
441	Taxes Other Than Income																		
442	Federal																		
443	FICA																		
444	Demand																		
445	Customer																		
446	Commodity																		
447	Total FICA																		
448	Unemployment Compensation																		
449	Demand																		
450	Customer																		
451	Commodity																		
452	Total Unemployment Compensation																		
453	Total Federal																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
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																			
9																			
10																			
11					FERC		Total	Residential		Small Commercial &		Large Comm						Factor	
12					Accounts	Classification	Company	Service		PA Service		PA Service	SVIS	IVIS	LVIS	LIS	Total	#	Factor
13										LE 250	GT 250								Name
503	Summary																		
504	Utility Operating Income																		
505	Total Operating Revenue						425,925,133												
506	Operating Income Deductions																		
507	O&M Expenses																		
508	Demand						21,696,700												
509	Customer						52,099,632												
510	Commodity						321,210,243												
511	Total O&M Expense						395,006,575												
512	Depreciation Expense																		
513	Demand						6,890,512												
514	Customer						5,022,555												
515	Total Depreciation Expense						11,913,067												
516	Negative Net Salvage						1,354,000												
517	Taxes Other Than Income																		
518	Demand						904,943												
519	Customer						1,061,151												
520	Commodity						7,907												
521	Total Taxes Other Than Income						1,974,001												
522	Federal/State Income Taxes						838,141												
523	Investment Tax Credit						(4,000)												
524	Deferred Income Taxes - Liberalized Depr.						1,539,000												
525	Total Operating Revenue Deductions						412,620,784												
526	Utility Operating Income						13,304,349												
527	Rate Base																		
528	Gas Plant In Service																		
529	Demand						280,861,677												
530	Customer						157,074,299												
531	Total Gas Plant in Service						437,935,976												
532	Accumulated Reserve for Depreciation																		
533	Demand						(90,095,823)												
534	Customer						(57,561,431)												
535	Total Reserve for Depreciation						(147,657,254)												
536	Net Plant						290,278,722												
537	Working Capital																		
538	Demand						13,847,997												
539	Customer						6,515,683												
540	Commodity						32,292,577												
541	Total Working Capital						52,656,257												
542	Customer Deposits						(3,174,000)												
543	Deferred Income Taxes						(40,939,000)												
544	Deferred Income Taxes - ITC						(1,869,000)												
545	Net Rate Base						296,952,979												
546																			
547	Return Earned						4.4800%												
548																			
549	Unitized Rate of Return																		

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

Not Updated

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

Exhibit No. 111-E
Schedule 3
Page 1 of 2
Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm	SVIS	IVIS	LVIS	LIS
		100.0000%	46.5266%	LE 250	GT 250	PA Service	0.1871%	7.4988%	8.6235%	15.7530%
1	Annual Throughput (Mcf)	42,560,886	19,802,152	967,246	1,849,555	6,295,888	79,617	3,191,547	3,670,249	6,704,632
2	Peak (Mcf)	100.0000% 365,252	57.7119% 210,794	2.9722% 10,856	5.6514% 20,642	16.9686% 61,978	0.1202% 439	5.8393% 21,328	4.3345% 15,832	6.4019% 23,383
3	Average Annual Customers	100.0000% 209,975	92.3833% 193,982	4.2738% 8,974	1.9736% 4,144	1.0811% 2,270	0.0891% 187	0.1743% 366	0.0186% 39	0.0062% 13
4	Average Annual Customers (Excluding Industrial)	100.0000% 209,923	92.4063% 193,982	4.2749% 8,974	1.9741% 4,144	1.0813% 2,270	0.0891% 187	0.1743% 366	0.0000% 0	0.0000% 0
5	Historic Service Line Investment	100.0000% 126,454,209	89.8711% 113,645,815	4.7363% 5,989,226	2.7833% 3,519,638	1.8962% 2,397,822	0.1738% 219,739	0.4675% 591,223	0.0539% 68,149	0.0179% 22,597
6	Historic Meter Investment	100.0000% 12,789,310	71.3502% 9,125,202	3.0173% 385,891	4.6811% 598,675	11.3621% 1,453,135	0.9392% 120,117	6.3068% 806,596	1.2397% 158,545	1.1036% 141,149
7	Residential, Small Comm, SVIS Meter Investment	100.0000% 10,229,885	89.2014% 9,125,202	3.7722% 385,891	5.8522% 598,675	0.0000% 0	1.1742% 120,117	0.0000% 0	0.0000% 0	0.0000% 0
8	Historical Industrial M&R Station Equipment	100.0000% 8,787,228	0.0224% 1,972	0.0000% 0	0.0000% 0	70.7263% 6,214,875	0.3105% 27,286	21.5295% 1,891,845	3.4177% 300,319	3.9936% 350,931
9	Mains - Demand	100.0000% 204,398,086	59.9570% 122,550,988	3.0878% 6,311,468	5.8713% 12,000,831	17.6287% 36,032,705	0.1249% 255,201	6.0664% 12,399,534	4.5031% 9,204,347	2.7608% 5,643,012
10	Mains - Customer	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0
11	Distribution Plant Excluding Other - Demand	100.0000% 233,452,543	57.4621% 134,146,624	2.9593% 6,908,544	5.6269% 13,136,127	19.6834% 45,951,376	0.1319% 307,930	6.6627% 15,554,222	4.4504% 10,389,669	3.0233% 7,058,051
12	Distribution Plant Excluding Other - Customer	100.0000% 151,372,124	87.8574% 132,991,649	4.5445% 6,879,143	3.0059% 4,550,041	2.9133% 4,409,877	0.2623% 397,017	1.0987% 1,663,133	0.1823% 275,954	0.1356% 205,310
13	Demand Production, Trans., Distr. Plant	100.0000% 271,188,115	58.0016% 157,293,072	2.9871% 8,100,602	5.6797% 15,402,746	19.4586% 52,769,508	0.1313% 356,186	6.6006% 17,899,973	4.4724% 12,128,717	2.6687% 7,237,311
14	Customer Production, Trans., Distr. Plant	100.0000% 151,664,266	87.8574% 133,248,318	4.5445% 6,892,419	3.0059% 4,558,822	2.9133% 4,418,388	0.2623% 397,783	1.0987% 1,666,343	0.1823% 276,487	0.1356% 205,706
15	Mains & Services - Demand	100.0000% 204,398,086	59.9570% 122,550,988	3.0878% 6,311,468	5.8713% 12,000,831	17.6287% 36,032,705	0.1249% 255,201	6.0664% 12,399,534	4.5031% 9,204,347	2.7608% 5,643,012
16	Mains & Services - Customer	100.0000% 134,125,157	89.8711% 120,539,755	4.7363% 6,352,570	2.7833% 3,733,105	1.8962% 2,543,281	0.1738% 233,110	0.4675% 627,035	0.0539% 72,293	0.0179% 24,008
17	Meters & House Regulators - Customer	100.0000% 17,246,967	72.1976% 12,451,894	3.0531% 526,573	4.7367% 816,936	10.8227% 1,866,596	0.9504% 163,907	6.0074% 1,036,098	1.1809% 203,661	1.0512% 181,302
18	Distribution Plant - Customer	100.0000% 151,664,266	87.8574% 133,248,318	4.5445% 6,892,419	3.0059% 4,558,822	2.9133% 4,418,388	0.2623% 397,783	1.0987% 1,666,343	0.1823% 276,487	0.1356% 205,706
19	Distribution Labor w/o Other, Supervision - Demand	100.0000% 4,381,297	56.9103% 2,493,412	2.9309% 128,410	5.5729% 244,164	19.6804% 862,256	0.1315% 5,761	6.6554% 291,592	4.4166% 193,506	3.7020% 162,196
20	Distribution Labor w/o Other, Supervision - Customer	100.0000% 4,091,165	83.1205% 3,400,596	4.0934% 167,466	3.5295% 144,396	5.3058% 217,070	0.4704% 19,246	2.5835% 105,696	0.4844% 19,817	0.4125% 16,878
21	Historical Number of Meters	100.0000% 219,301	91.9366% 201,618	4.6603% 10,220	2.0383% 4,470	0.9945% 2,181	0.0953% 209	0.2193% 481	0.0388% 85	0.0169% 37
22	Customer Service Programs - Labor	100.0000% 2,516,001	59.1535% 1,488,304	13.0660% 328,740	6.0336% 151,805	3.3051% 83,156	0.2295% 5,773	0.4490% 11,298	13.3225% 335,194	4.4408% 111,731
23	Customer Service Programs - O&M	100.0000% 8,665,639	86.1295% 7,463,673	4.4509% 385,697	2.0553% 178,104	1.1259% 97,563	0.0927% 8,037	0.1815% 15,731	4.4731% 387,624	1.4911% 129,210
24	Average Annual Transportation Customers	100.0000% 1,240	5.2420% 65	0.4839% 6	5.8871% 73	61.5322% 763	0.0806% 1	22.5806% 280	3.1452% 39	1.0484% 13
25	Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000% 7,149,343	56.9740% 4,073,269	2.9341% 209,772	5.5791% 398,869	19.4395% 1,389,793	0.1305% 9,328	6.5828% 470,625	4.4089% 315,208	3.9511% 282,479
26	Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000% 5,604,235	81.9278% 4,591,433	3.9798% 223,036	3.6613% 205,186	5.9082% 331,107	0.5228% 29,300	2.9574% 165,737	0.5604% 31,407	0.4823% 27,029

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

Not Updated

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

Exhibit No. 111-E
Schedule 3
Page 2 of 2
Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
27	Uncollectibles (Write-Offs)	100.0000% 8,467,291	97.0421% 8,216,837	1.6847% 142,652	0.7780% 65,874	0.4262% 36,084	0.0213% 1,806	0.0417% 3,535	0.0045% 377	0.0015% 126
28	Labor - Demand	100.0000% 8,640,019	56.9638% 4,921,673	2.9336% 253,467	5.5781% 481,950	19.4999% 1,684,795	0.1307% 11,296	6.6011% 570,334	4.4111% 381,124	3.8817% 335,380
29	Labor - Customer	100.0000% 18,136,645	83.8703% 15,211,275	5.5698% 1,010,172	3.1568% 572,540	3.1417% 569,794	0.2555% 46,338	1.2202% 221,309	2.0165% 365,718	0.7692% 139,499
30	Labor - Commodity	100.0000% 189,554	46.5270% 88,194	2.2727% 4,308	4.3455% 8,237	14.7926% 28,040	0.1873% 355	7.4987% 14,214	8.6234% 16,346	15.7528% 29,860
31	O&M + Other Taxes - Demand	100.0000% 22,601,643	57.2333% 12,935,663	2.9475% 666,182	5.6045% 1,266,709	19.2866% 4,359,089	0.1300% 29,382	6.5393% 1,477,985	4.4173% 998,381	3.8415% 868,252
32	O&M + Other Taxes - Customer	100.0000% 53,160,783	86.5306% 46,000,345	4.1441% 2,203,051	2.5331% 1,346,601	3.5145% 1,868,319	0.2053% 109,122	1.3714% 729,049	1.2140% 645,383	0.4870% 258,913
33	O&M + Other Taxes - Commodity	100.0000% 321,218,150	80.2247% 257,696,782	3.9313% 12,627,995	7.3070% 23,471,275	7.0566% 22,667,117	0.3156% 1,013,630	1.0517% 3,378,173	0.0609% 195,569	0.0522% 167,609
34	Regulatory Assessment Expense - Demand	100.0000% 942,013	57.4008% 540,723	2.9561% 27,847	5.6208% 52,949	19.4825% 183,528	0.1310% 1,234	6.6009% 62,181	4.4369% 41,796	3.3710% 31,755
35	Other Insurance - Demand	100.0000% (39,161)	58.0041% (22,715)	2.9877% (1,170)	5.6791% (2,224)	19.4581% (7,620)	0.1302% (51)	6.6010% (2,585)	4.4713% (1,751)	2.6685% (1,045)
36	Misc. General Expense - Demand	100.0000% 151,709	57.4165% 87,106	2.9570% 4,486	5.6226% 8,530	19.4820% 29,556	0.1312% 199	6.6008% 10,014	4.4381% 6,733	3.3518% 5,085
37	Regulatory Assessment Expense - Customer	100.0000% 1,761,250	84.4424% 1,487,245	5.4300% 95,635	3.1281% 55,093	3.0960% 54,528	0.2550% 4,491	1.1963% 21,069	1.7690% 31,157	0.6832% 12,032
38	Other Insurance - Customer	100.0000% (21,901)	87.8590% (19,242)	4.5432% (995)	3.0044% (658)	2.9131% (638)	0.2603% (57)	1.1004% (241)	0.1826% (40)	0.1370% (30)
39	Misc. General Expense - Customer	100.0000% 278,443	84.4801% 235,229	5.4216% 15,096	3.1256% 8,703	3.0922% 8,610	0.2546% 709	1.1945% 3,326	1.7537% 4,883	0.6777% 1,887
40	Meters & Services Plant	100.0000% 147,392,868	88.2040% 130,006,293	4.5816% 6,752,897	2.8541% 4,354,180	2.7483% 4,050,772	0.2427% 357,720	0.9931% 1,463,803	0.1606% 236,773	0.1156% 170,430
41	M&R Station Equip & House Regulators Plant	100.0000% 15,289,801	22.9831% 3,514,088	1.1830% 180,872	2.2493% 343,913	49.3304% 7,542,514	0.2348% 35,895	15.2847% 2,336,999	3.7826% 578,351	4.9521% 757,169
42	Gas Storage Inventory	100.0000% 17,138,823	80.6768% 13,827,049	3.9724% 680,819	7.3819% 1,285,166	6.8517% 1,174,303	0.3474% 59,545	0.7698% 131,941	0.0000% 0	0.0000% 0
43	M&S Working Capital	100.0000% 1,136,529	72.2806% 821,490	3.7622% 42,758	4.5593% 51,818	11.2106% 127,412	0.1522% 1,730	3.7909% 43,085	2.6246% 29,829	1.6196% 18,407
44	Plant	100.0000% 437,935,976	68.7099% 300,905,324	3.5457% 15,527,839	4.7207% 20,673,617	13.5243% 59,227,847	0.1783% 780,861	4.6272% 20,264,269	2.9337% 12,847,708	1.7602% 7,708,511
45	Customer Security Deposits - Historical (1/06)	100.0000% 2,447,539	12.3090% 301,266	14.5537% 356,208	23.9524% 586,244	24.0949% 589,733	2.3377% 57,217	13.3476% 326,687	5.6525% 138,348	3.7522% 91,836
46	Depreciation Expense	100.0000% 11,913,067	70.5625% 8,406,162	3.6502% 434,851	4.5122% 537,537	12.5380% 1,493,664	0.1791% 21,342	4.2660% 508,211	2.6464% 315,264	1.6456% 196,036
47	Labor Expense	100.0000% 26,966,218	74.9869% 20,221,142	4.7020% 1,267,947	3.9410% 1,062,727	8.4648% 2,282,629	0.2150% 57,989	2.9884% 805,857	2.8302% 763,188	1.8717% 504,739
48	Federal Income Tax	100.0000% 774,531	-116.5474% (902,695)	15.8193% 122,525	43.9323% 340,269	78.3630% 606,946	4.9812% 38,581	32.4150% 251,064	25.5517% 197,906	15.4849% 119,935
49	Annual Sales Volumes	100.0000% 24,473,134	80.6056% 19,726,731	3.9501% 966,725	7.3387% 1,796,001	6.8658% 1,680,271	0.3170% 77,572	0.9228% 225,834	0.0000% 0	0.0000% 0
50	Peak w/o LIS (Mcf)	100.0000% 341,869	61.6593% 210,794	3.1755% 10,856	6.0380% 20,642	18.1292% 61,978	0.1284% 439	6.2386% 21,328	4.6310% 15,832	0.0000% 0

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11				FERC			Factor		Factor										
12				Accounts			Classification		Name										
13	Gas Plant in Service			101															
14	Production Plant			325-338	1	Demand	2	Peak (Mcf)		2,587,318	1,493,190	78,900	146,220	439,032	3,110	151,081	112,147	185,638	
15																			
16	Transmission Plant			365-369	1	Demand	50	Peak w/o LIS (Mcf)		34,697,699	21,394,359	1,101,825	2,095,047	6,290,415	44,552	2,164,851	1,606,850	0	
17																			
18	Distribution Plant																		
19	Land			374.1	1	Demand	9	Mains - Demand		822,806	493,329	25,407	48,309	145,050	1,028	49,915	37,052	22,716	
20	Land Rights			374.2	1	Demand	9	Mains - Demand		5,310,777	3,184,182	163,986	311,812	936,221	6,633	322,173	239,150	148,620	
21	Structures & Improvements			375	1	Demand	2	Peak (Mcf)		7,631,073	4,404,037	228,811	431,262	1,294,886	9,173	445,601	330,769	488,534	
22	Mains (LIS)			376	1	Demand				5,643,012	0	0	0	0	0	0	0	5,643,012	
23	Mains (>4")			376	1	Demand	50	Peak w/o LIS (Mcf)		105,048,616	64,772,242	3,335,819	6,342,835	19,044,474	134,882	6,553,563	4,864,801	0	
24	Mains (Remaining)			376	1	Demand	50	Peak w/o LIS (Mcf)		93,706,458	57,778,746	2,975,649	5,657,996	16,988,231	120,319	5,845,971	4,339,546	0	
25	Compressor Station Equipment			377	1	Demand				0	0	0	0	0	0	0	0	0	
26	M&R Station Equipment			378	1	Demand	2	Peak (Mcf)		6,085,446	3,512,026	180,872	343,913	1,032,615	7,315	355,347	263,774	389,584	
27	Industrial M&R Station Equipment			385	1	Demand	8	Historical Industrial M&R Station Equipment		9,204,355	2,062	0	0	6,509,899	28,580	1,981,652	314,577	367,585	
28	Other			387	1	Demand	11	Distribution Plant Excluding Other - Demand		450,555	258,899	13,333	25,352	88,685	594	30,019	20,051	13,622	
29	Land Rights			374.2	2	Customer	10	Mains - Customer		0	0	0	0	0	0	0	0	0	
30	Mains			376	2	Customer	4	Average Annual Customers (Excluding Industrial)		0	0	0	0	0	0	0	0	0	
31	Services			380	2	Customer	5	Historic Service Line Investment		134,125,157	120,539,755	6,352,570	3,733,105	2,543,281	233,110	627,035	72,293	24,008	
32	Meters			381	2	Customer	6	Historic Meter Investment		13,267,711	9,466,538	400,327	621,075	1,507,491	124,610	836,768	164,480	146,422	
33	Meter Installations			382	2	Customer	6	Historic Meter Investment		3,160,552	2,255,060	95,363	147,949	359,105	29,684	199,330	39,181	34,880	
34	House Regulators			383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment		0	0	0	0	0	0	0	0	0	
35	House Regulators Installations			384	2	Customer	7	Residential, Small Comm, SVIS Meter Investment		818,704	730,296	30,883	47,912	0	9,613	0	0	0	
36	Other			387	2	Customer	12	Distribution Plant Excluding Other - Customer		292,142	256,669	13,276	8,781	8,511	766	3,210	533	396	
37	Total Distribution - Demand									233,903,098	134,405,523	6,921,877	13,161,479	46,040,061	308,524	15,584,241	10,409,720	7,071,673	
38	Total Distribution - Customer									151,664,266	133,248,318	6,892,419	4,558,822	4,418,388	397,783	1,666,343	276,487	205,706	
39	Total Distribution									385,567,364	267,653,841	13,814,296	17,720,301	50,458,449	706,307	17,250,584	10,688,207	7,277,379	
40																			
41	General Plant			389-399															
42	Demand				1	Demand	13	Demand Production, Trans., Distr. Plant		8,194,588	4,752,992	244,781	465,428	1,594,552	10,759	540,892	386,495	218,689	
43	Customer				2	Customer	14	Customer Production, Trans., Distr. Plant		4,582,902	4,026,419	208,270	137,757	133,514	12,021	50,352	8,355	6,214	
44	Total General									12,777,490	8,779,411	453,051	603,185	1,728,066	22,780	591,244	374,850	224,903	
45																			
46	Intangible Plant			301-303															
47	Demand				1	Demand	13	Demand Production, Trans., Distr. Plant		1,478,974	857,829	44,178	84,001	287,788	1,942	97,621	68,146	39,469	
48	Customer				2	Customer	14	Customer Production, Trans., Distr. Plant		827,131	726,694	37,589	24,863	24,097	2,170	9,088	1,508	1,122	
49	Total Intangible									2,306,105	1,584,523	81,767	108,864	311,885	4,112	106,709	67,654	40,591	
50																			
51	Plant in Service Summary																		
52	Demand Related				1	Demand				280,861,677	162,903,893	8,389,561	15,952,175	54,651,848	368,887	18,538,486	12,561,358	7,495,469	
53	Customer Related				2	Customer				157,074,299	138,001,431	7,138,278	4,721,442	4,575,999	411,974	1,725,783	286,350	213,042	
54																			
55	Total Gas Plant in Service									437,935,976	300,905,324	15,527,839	20,673,617	59,227,847	780,861	20,264,269	12,847,708	7,708,511	
56																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
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6				Peak															
7				Proposed Rates															
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11																			
12					FERC			Factor											
99				Depreciation Expense	Accounts			Classification											
100				Production Plant	403			#											
101					325-338	1	Demand	2	Peak (Mcf)										
102				Transmission Plant	365-369	1	Demand	50	Peak w/o LIS (Mcf)										
103																			
104				Distribution Plant															
105				Land	374.1	1	Demand	9	Mains - Demand										
106				Land Rights	374.2	1	Demand	9	Mains - Demand										
107				Structures & Improvements	375	1	Demand	2	Peak (Mcf)										
108				Mains	376	1	Demand	9	Mains - Demand										
109				Compressor Station Equipment	377	1	Demand												
110				M&R Station Equipment	378	1	Demand	2	Peak (Mcf)										
111				Industrial M&R Station Equipment	385	1	Demand	8	Historical Industrial M&R Station Equipment										
112				Other	387	1	Demand	11	Distribution Plant Excluding Other - Demand										
113				Land Rights	374.2	2	Customer	10	Mains - Customer										
114				Mains	376	2	Customer	4	Average Annual Customers (Excluding Industrial)										
115				Services	380	2	Customer	5	Historic Service Line Investment										
116				Meters	381	2	Customer	6	Historic Meter Investment										
117				Meter Installations	382	2	Customer	6	Historic Meter Investment										
118				House Regulators	383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment										
119				House Regulators Installations	384	2	Customer	7	Residential, Small Comm, SVIS Meter Investment										
120				Other	387	2	Customer	12	Distribution Plant Excluding Other - Customer										
121				Total Distribution - Demand															
122				Total Distribution - Customer															
123				Total Distribution															
124																			
125				General Plant	389-399														
126				Demand		1	Demand	13	Demand Production, Trans., Distr. Plant										
127				Customer		2	Customer	14	Customer Production, Trans., Distr. Plant										
128				Total General															
129																			
130				Intangible Plant	301-303														
131				Demand		1	Demand	13	Demand Production, Trans., Distr. Plant										
132				Customer		2	Customer	14	Customer Production, Trans., Distr. Plant										
133				Total Intangible															
134																			
135				Depreciation Summary															
136				Demand Related		1	Demand												
137				Customer Related		2	Customer												
138																			
139				Total Depreciation Expense															
140																			

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4	Future Test Year																	
5	M.E./No Customer Component																	
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5	M.E./No Customer Component																	
6	Peak																	
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12			FERC			Factor		Factor										
13			Accounts			Classification		Name										
14			401, 402			#												
15	Direct Labor Expense		750-769	1	Demand	2	Peak (Mcf)		5,660	3,267	168	320	960	7	331	245	362	
16	Natural Gas Production																	
17	Other Gas Supply		807.1-813	3	Commodity	1	Annual Throughput (Mcf)		189,554	88,194	4,308	8,237	28,040	355	14,214	16,346	29,860	
18	Transmission		850-867	1	Demand	2	Peak (Mcf)		569,371	328,596	16,923	32,177	96,614	684	33,247	24,679	36,451	
19	Distribution																	
20	Load Dispatching		871	1	Demand	2	Peak (Mcf)		663,374	382,846	19,717	37,490	112,565	797	38,736	28,754	42,469	
21	Mains & Services		874	1	Demand	15	Mains & Services - Demand		1,811,456	966,181	49,759	94,613	284,079	2,013	97,757	72,565	44,489	
22	Structures & Improvements		886	1	Demand	2	Peak (Mcf)		86,792	50,090	2,580	4,905	14,727	104	5,068	3,762	5,556	
23	Mains Maintenance		887	1	Demand	9	Mains - Demand		1,516,493	909,244	46,826	89,038	267,338	1,894	91,997	68,289	41,867	
24	Services Maintenance		887	1	Demand	5	Historic Service Line Investment		0	0	0	0	0	0	0	0	0	
25	Compressor Station Equip Maint		888	1	Demand	2	Peak (Mcf)		0	0	0	0	0	0	0	0	0	
26	Compressor Station Equipment		872,888	1	Demand	2	Peak (Mcf)		3,815	2,202	113	216	647	5	223	165	244	
27	Meas. & Regulator - General		875,889	1	Demand	2	Peak (Mcf)		316,240	182,509	9,399	17,872	53,662	380	18,468	13,707	20,245	
28	Meas. & Regulator - Industrial		876,890	1	Demand	8	Historical Industrial M&R Station Equipment		182,603	41	0	0	129,148	567	39,314	6,241	7,292	
29	Meas. & Regulator - City		877,891	1	Demand	2	Peak (Mcf)		524	300	16	30	89	1	31	23	34	
30	Maint of Other Equipment		894	1	Demand	13	Demand Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0	
31	Supervision & Engineering		870,885	1	Demand	19	Distribution Labor w/o Other, Supervision - Demand		1,914,687	1,089,653	56,118	106,704	376,818	2,518	127,430	84,564	70,882	
32	Other Distribution Expense		880	1	Demand	19	Distribution Labor w/o Other, Supervision - Demand		1,769,004	1,006,745	51,848	98,585	348,147	2,326	117,734	78,130	65,489	
33	Mains & Services		874	2	Customer	16	Mains & Services - Customer		1,057,432	950,326	50,083	29,432	20,051	1,838	4,943	570	189	
34	Mains Maintenance		887	2	Customer	10	Mains - Customer		0	0	0	0	0	0	0	0	0	
35	Services Maintenance		887	2	Customer	5	Historic Service Line Investment		520,705	467,963	24,662	14,493	9,874	905	2,434	281	93	
36	Meters & House Regulators		878,893	2	Customer	17	Meters & House Regulators - Customer		1,440,472	1,039,986	43,979	68,231	155,898	13,690	86,535	17,011	15,142	
37	Customer Installations			2	Customer	18	Distribution Plant - Customer		1,072,556	942,321	48,742	32,240	31,247	2,813	11,784	1,955	1,454	
38	Maint of Other Equipment		894	2	Customer	14	Customer Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0	
39	Supervision & Engineering		870,885	2	Customer	20	Distribution Labor w/o Other, Supervision - Customer		1,630,734	1,355,475	66,752	57,557	86,523	7,671	42,130	7,899	6,727	
40	Other Distribution Expense		880	2	Customer	20	Distribution Labor w/o Other, Supervision - Customer		1,147,032	953,418	46,953	40,484	60,859	5,396	29,634	5,556	4,732	
41	Total Distribution - Demand								8,064,988	4,589,811	236,376	449,453	1,587,220	10,605	536,756	356,200	298,567	
42	Total Distribution - Customer								8,868,931	5,709,489	281,171	242,437	364,452	32,313	177,460	33,272	28,337	
43	Total Distribution								14,933,919	10,299,300	517,547	691,890	1,951,672	42,918	714,216	389,472	326,904	
44	Customer Accounts																	
45	Meter Reading		902	2	Customer	21	Historical Number of Meters		2,224,872	2,045,472	103,686	45,350	22,126	2,120	4,879	863	378	
46	Customer Record & Collections		903	2	Customer	21	Historical Number of Meters		5,392,409	4,957,598	251,302	109,913	53,628	5,139	11,826	2,092	911	
47	Miscellaneous Customer Accounts		905	2	Customer	21	Historical Number of Meters		88,231	81,118	4,112	1,798	877	84	193	34	15	
48	Supervision		901	2	Customer	21	Historical Number of Meters		1,048,199	961,840	48,756	21,325	10,404	997	2,294	406	177	
49	Total Customer Accounts								8,751,711	8,048,028	407,856	178,386	87,035	8,340	19,192	3,395	1,479	
50	Customer Service		909-913															
51	Customer Service			2	Customer	22	Customer Service Programs - Labor		2,455,635	1,452,594	320,853	148,163	81,161	5,636	11,026	327,152	109,050	
52	Transportation Administration			2	Customer	24	Average Annual Transportation Customers		60,368	3,164	292	3,554	37,146	49	13,631	1,899	633	
53	Total Customer Service								2,516,003	1,455,758	321,145	151,717	118,307	5,685	24,657	329,051	109,683	
54	Summary of Direct Labor Expense																	
55	Demand			1	Demand				8,640,019	4,921,674	253,467	481,950	1,684,794	11,296	570,334	381,124	335,380	
56	Customer			2	Customer				18,138,645	15,211,275	1,010,172	572,540	569,794	48,338	221,309	365,718	139,499	
57	Commodity			3	Commodity				189,554	88,194	4,308	8,237	28,040	355	14,214	16,346	29,860	
58	Total Direct Labor Expense								26,968,218	20,221,143	1,267,947	1,062,727	2,282,628	57,989	805,857	763,188	504,739	

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																			
9																			
10																			
11																			
12																			
246	Operation and Maintenance Expense	401, 402																	
247	Natural Gas Production	750-769	1 Demand	2	Peak (Mcf)				67,288	38,832	2,000	3,803	11,418	81	3,929	2,917	4,308		
248																			
249	Purchase Gas Expense	401.999	3 Commodity						320,397,574	257,314,998	12,609,347	23,435,615	22,545,731	1,012,094	3,316,639	124,807	38,343		
250	Other Gas Supply Expense	807.1-813	3 Commodity	1	Annual Throughput (Mcf)				894,604	416,228	20,331	38,877	132,336	1,674	67,085	77,146	140,927		
251	Gas for Utility Operation	807.1-813	3 Commodity	1	Annual Throughput (Mcf)				(81,935)	(38,122)	(1,862)	(3,561)	(12,120)	(153)	(6,144)	(7,066)	(12,907)		
252	Total Other Gas Supply								321,210,243	257,693,104	12,627,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887	166,363		
253																			
254	Transmission	850-867	1 Demand	2	Peak (Mcf)				1,458,301	841,613	43,344	82,414	247,453	1,753	85,155	63,210	93,359		
255																			
256	Distribution																		
257	Load Dispatching	871	1 Demand	2	Peak (Mcf)				1,445,917	834,466	42,978	81,715	245,352	1,738	84,431	62,673	92,566		
258	Compressor Station Equipment	872	1 Demand	2	Peak (Mcf)				10,248	5,915	305	579	1,739	12	598	444	656		
259	Mains & Services	874	1 Demand	15	Mains & Services - Demand				2,301,850	1,380,120	71,077	135,149	405,786	2,875	139,639	103,655	63,549		
260	Structures & Improvements	886	1 Demand	2	Peak (Mcf)				311,329	179,675	9,253	17,594	52,828	374	18,179	13,495	19,931		
261	Mains Maintenance	887	1 Demand	9	Mains - Demand				2,330,575	1,397,343	71,983	136,835	410,850	2,911	141,382	104,948	84,343		
262	Compressor Station Equip Maint	888	1 Demand	2	Peak (Mcf)				0	0	0	0	0	0	0	0	0		
263	Maint of Other Equipment	894	1 Demand	13	Demand Production, Trans., Distr. Plant				0	0	0	0	0	0	0	0	0		
264	Meas. & Regulator - General	875,889	1 Demand	2	Peak (Mcf)				463,506	267,498	13,776	26,195	78,650	557	27,066	20,091	29,673		
265	Meas. & Regulator - Industrial	878,890	1 Demand	8	Historical Industrial M&R Station Equipment				271,725	61	0	0	192,180	844	58,501	9,287	10,852		
266	Meas. & Regulator - City	877,891	1 Demand	2	Peak (Mcf)				14,193	8,191	422	802	2,408	17	829	615	909		
267	Services Maintenance	892,892.10	1 Demand	5	Historic Service Line Investment				0	0	0	0	0	0	0	0	0		
268	Supervision & Engineering	870,885	1 Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand				2,471,848	1,408,311	72,526	137,907	480,515	3,228	162,717	108,981	97,685		
269	Rents	881	1 Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand				20,568	11,718	603	1,148	3,998	27	1,354	907	813		
270	Other Distribution Expense	880	1 Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand				3,059,113	1,742,900	89,757	170,671	594,676	3,992	201,375	134,873	120,869		
271	Mains & Services	874	2 Customer	16	Mains & Services - Customer				1,510,466	1,357,474	71,540	42,041	28,641	2,625	7,061	814	270		
272	Customer Installations	879	2 Customer	18	Distribution Plant - Customer				1,173,949	1,031,401	53,350	35,288	34,201	3,079	12,698	2,140	1,592		
273	Mains Maintenance	887	2 Customer	10	Mains - Customer				0	0	0	0	0	0	0	0	0		
274	Maint of Other Equipment	894	2 Customer	14	Customer Production, Trans., Distr. Plant				0	0	0	0	0	0	0	0	0		
275	Meters & House Regulators	878,893	2 Customer	17	Meters & House Regulators - Customer				2,385,027	1,721,933	72,817	112,972	258,124	22,667	143,278	28,165	25,071		
276	Services Maintenance	893,893.10	2 Customer	5	Historic Service Line Investment				534,793	480,625	25,329	14,885	10,141	929	2,500	288	96		
277	Supervision & Engineering	870,885	2 Customer	26	Distribution O&M w/o Other, Supervision, Rent - Customer				1,838,811	1,504,860	73,101	67,251	108,522	9,803	54,322	10,293	8,859		
278	Rents	881	2 Customer	28	Distribution O&M w/o Other, Supervision, Rent - Customer				13,336	10,928	531	488	788	70	394	75	64		
279	Other Distribution Expense	880	2 Customer	26	Distribution O&M w/o Other, Supervision, Rent - Customer				1,983,545	1,625,074	78,941	72,624	117,192	10,370	58,661	11,116	9,567		
280	Total Distribution - Demand								12,700,872	7,238,198	372,658	708,595	2,468,982	16,573	836,071	559,969	501,826		
281	Total Distribution - Customer								9,437,927	7,732,293	375,609	345,549	557,609	49,343	279,114	52,891	45,519		
282	Total Distribution								22,138,799	14,968,491	748,267	1,054,144	3,026,591	65,916	1,115,185	612,860	547,345		
283																			
284	Customer Accounts																		
285	Meter Reading	902	2 Customer	21	Historical Number of Meters				2,576,031	2,368,315	120,051	52,507	25,619	2,455	5,649	1,000	435		
286	Customer Record & Collections	903	2 Customer	21	Historical Number of Meters				9,068,820	8,337,564	422,634	184,850	90,189	8,643	19,888	3,519	1,533		
287	Uncollectible Accounts	904	2 Customer	27	Uncollectibles (Write-Offs)				8,952,000	8,687,209	150,814	69,847	38,153	1,907	3,733	403	134		
288	Miscellaneous Customer Accounts	905	2 Customer	21	Historical Number of Meters				493,112	453,352	22,980	10,051	4,904	470	1,081	191	83		
289	Supervision	901	2 Customer	21	Historical Number of Meters				1,097,838	1,009,313	51,162	22,377	10,918	1,046	2,408	426	186		
290	Total Customer Accounts								22,187,799	20,855,753	767,641	339,432	169,783	14,521	32,759	5,539	2,371		
291																			
292	Customer Service	909-913																	
293	Customer Service		2 Customer	23	Customer Service Programs - O&M				7,485,090	6,446,870	333,154	153,841	84,275	6,939	13,585	334,816	111,610		
294	Transportation Administration		2 Customer	24	Average Annual Transportation Customers				996,489	52,238	4,822	58,664	613,162	803	225,013	31,342	10,447		
295	Total Customer Service								8,481,579	6,499,108	337,976	212,505	697,437	7,742	238,598	366,158	122,057		
296																			
297	Sales Promotion		2 Customer						184,062	184,062	0	0	0	0	0	0	0		
298																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																			
9																			
10																			
11																			
12																			
299	Administrative & General Expenses																		
300	A&G Salaries			920															
301	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			602,107	349,230	17,986	34,198	117,162	791	39,743	28,929	16,068		
302	Corporate Management - O&M			1 Demand	28	Labor - Demand			820,189	467,212	24,061	45,751	159,936	1,072	54,141	36,179	31,837		
303	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
304	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			642,143	372,454	19,181	36,472	124,952	843	42,385	28,719	17,137		
305	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			336,734	295,845	15,303	10,122	9,810	883	3,700	614	457		
306	Corporate Management - O&M			2 Customer	29	Labor - Customer			2,322,888	1,948,211	129,380	73,329	72,978	5,935	28,344	46,841	17,868		
307	Consumer Services			2 Customer	3	Average Annual Customers			290,913	268,756	12,433	5,741	3,145	259	507	54	18		
308	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			359,124	315,517	16,320	10,795	10,462	942	3,946	655	487		
309	Total A&G Salaries								5,374,096	4,017,225	234,664	218,408	498,445	10,725	172,766	139,991	83,872		
310																			
311	Office Supplies & Expenses			921															
312	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			406,091	235,540	12,130	23,065	79,020	533	28,804	18,162	10,837		
313	Corporate Management - O&M			1 Demand	28	Labor - Demand			553,176	315,109	16,228	30,857	107,869	723	38,516	24,401	21,473		
314	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
315	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			247,621	143,624	7,397	14,064	48,184	325	18,344	11,075	6,608		
316	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			227,110	199,533	10,321	6,827	6,616	596	2,495	414	308		
317	Corporate Management - O&M			2 Customer	29	Labor - Customer			1,566,672	1,313,972	87,260	49,457	49,220	4,003	19,117	31,592	12,051		
318	Consumer Services			2 Customer	3	Average Annual Customers			96,378	89,037	4,119	1,902	1,042	86	188	18	6		
319	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			138,485	121,670	6,293	4,163	4,034	363	1,522	252	188		
320	Total Outside Services								3,235,533	2,418,485	143,748	130,335	295,985	6,629	102,966	85,914	51,471		
321																			
322	Administrative Exp. Transferred - Credit			922															
323	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
324	Corporate Management - O&M			1 Demand	28	Labor - Demand			0	0	0	0	0	0	0	0	0		
325	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
326	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			(306,552)	(177,805)	(9,157)	(17,411)	(59,651)	(403)	(20,234)	(13,710)	(8,181)		
327	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
328	Corporate Management - O&M			2 Customer	29	Labor - Customer			0	0	0	0	0	0	0	0	0		
329	Consumer Services			2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
330	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			(171,442)	(150,624)	(7,791)	(5,153)	(4,995)	(450)	(1,884)	(313)	(232)		
331	Total Administrative Exp. Transferred - Credit								(477,994)	(328,429)	(16,948)	(22,564)	(64,646)	(853)	(22,118)	(14,023)	(8,413)		
332																			
333	Outside Services Employed			923															
334	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			73,377	42,560	2,192	4,168	14,278	96	4,843	3,282	1,958		
335	Corporate Management - O&M			1 Demand	28	Labor - Demand			99,954	56,937	2,932	5,576	19,491	131	6,598	4,409	3,880		
336	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
337	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			17,360	10,069	519	986	3,378	23	1,146	778	463		
338	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			41,037	38,052	1,865	1,234	1,196	108	451	75	56		
339	Corporate Management - O&M			2 Customer	29	Labor - Customer			283,084	237,425	15,767	8,936	8,894	723	3,454	5,708	2,177		
340	Consumer Services			2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
341	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			9,708	8,529	441	292	283	25	107	18	13		
342	Total Outside Services Employed								524,520	391,572	23,716	21,192	47,520	1,106	16,599	14,268	8,547		
343																			
344	Property Insurance			924															
345	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
346	Corporate Management - O&M			1 Demand	28	Labor - Demand			0	0	0	0	0	0	0	0	0		
347	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
348	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			(39,181)	(22,715)	(1,170)	(2,224)	(7,620)	(51)	(2,585)	(1,751)	(1,045)		
349	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
350	Corporate Management - O&M			2 Customer	29	Labor - Customer			0	0	0	0	0	0	0	0	0		
351	Consumer Services			2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
352	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			(21,901)	(19,242)	(995)	(658)	(638)	(57)	(241)	(40)	(30)		
353	Total Property Insurance								(61,062)	(41,957)	(2,165)	(2,882)	(8,258)	(108)	(2,826)	(1,791)	(1,075)		
354																			

Exhibit No. 111-F
Schedule 1
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Witness: Tuit

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																			
9																			
10																			
11																			
12				FERC				Factor	Factor	Total	Residential	Small Commercial &			Large Comm				
13				Accounts	Classification		#		Name	Company	Service	PA Service	GT 250	PA Service		SVIS	IVIS	LVIS	LIS
14				925								LE 250							
15	Injuries & Damages																		
16	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			118,562		68,766		3,542	6,734	23,071	156	7,826	5,303	3,164	
17	Corporate Management - O&M	1	Demand	28	Labor - Demand			161,505		92,000		4,738	9,009	31,493	211	10,661	7,124	8,269	
18	Consumer Services	1	Demand	3	Average Annual Customers			0		0		0	0	0	0	0	0	0	
19	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			949,109		550,498		28,351	53,907	184,683	1,246	62,647	42,448	25,329	
20	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			66,307		58,255		3,013	1,993	1,932	174	729	121	90	
21	Corporate Management - O&M	2	Customer	29	Labor - Customer			457,406		383,628		25,477	14,439	14,370	1,169	5,581	9,224	3,518	
22	Consumer Services	2	Customer	3	Average Annual Customers			0		0		0	0	0	0	0	0	0	
23	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			530,788		468,345		24,122	15,955	15,464	1,392	5,832	968	720	
24	Total Injuries & Damages							2,283,687		1,619,492		89,243	102,037	271,013	4,348	93,276	65,188	39,090	
25																			
26	Employee Pension & Benefits			928															
27	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			700,920		406,546		20,937	39,810	136,389	920	46,265	31,348	18,705	
28	Corporate Management - O&M	1	Demand	28	Labor - Demand			954,792		543,886		28,010	53,259	186,183	1,248	63,027	42,117	37,062	
29	Consumer Services	1	Demand	3	Average Annual Customers			0		0		0	0	0	0	0	0	0	
30	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			62,463		36,229		1,866	3,548	12,154	82	4,123	2,794	1,867	
31	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			391,996		344,397		17,814	11,783	11,420	1,028	4,307	715	532	
32	Corporate Management - O&M	2	Customer	29	Labor - Customer			2,704,102		2,267,939		150,613	85,363	84,955	6,909	32,995	54,528	20,800	
33	Consumer Services	2	Customer	3	Average Annual Customers			14,060		12,988		601	277	152	13	25	3	1	
34	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			34,933		30,690		1,589	1,050	1,018	92	384	64	47	
35	Total Employee Pension & Benefits							4,863,266		3,642,675		221,429	195,090	432,271	10,292	151,126	131,569	78,814	
36																			
37	Franchise Requirement			927															
38	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			121		70		4	7	24	0	8	5	3	
39	Corporate Management - O&M	1	Demand	28	Labor - Demand			164		94		5	9	32	0	11	7	6	
40	Consumer Services	1	Demand	3	Average Annual Customers			0		0		0	0	0	0	0	0	0	
41	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			0		0		0	0	0	0	0	0	0	
42	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			67		59		3	2	2	0	1	0	0	
43	Corporate Management - O&M	2	Customer	29	Labor - Customer			466		390		26	15	15	1	6	9	4	
44	Consumer Services	2	Customer	3	Average Annual Customers			0		0		0	0	0	0	0	0	0	
45	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			0		0		0	0	0	0	0	0	0	
46	Total Franchise Requirement							818		613		38	33	73	1	26	21	13	
47																			
48	Regulatory Commission Expenses			928															
49	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			396,606		230,038		11,847	22,526	77,174	521	26,178	17,738	10,584	
50	Corporate Management - O&M	1	Demand	28	Labor - Demand			540,256		307,751		15,849	30,136	105,349	706	35,663	23,831	20,971	
51	Consumer Services	1	Demand	3	Average Annual Customers			0		0		0	0	0	0	0	0	0	
52	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			0		0		0	0	0	0	0	0	0	
53	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			221,805		194,872		10,080	6,667	6,482	582	2,437	404	301	
54	Corporate Management - O&M	2	Customer	29	Labor - Customer			1,530,078		1,283,282		85,222	48,302	48,070	3,909	18,670	30,854	11,769	
55	Consumer Services	2	Customer	3	Average Annual Customers			14,518		13,412		620	287	157	13	25	3	1	
56	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			0		0		0	0	0	0	0	0	0	
57	Total Regulatory Expenses							2,703,263		2,029,355		123,618	107,916	237,212	5,731	82,973	72,830	43,626	
58																			
59	Miscellaneous General Expenses			930.2															
60	Corporate Management - Non O&M	1	Demand	13	Demand Production, Trans., Distr. Plant			82,116		36,028		1,855	3,528	12,087	82	4,100	2,778	1,658	
61	Corporate Management - O&M	1	Demand	28	Labor - Demand			84,614		48,200		2,482	4,720	16,500	111	5,585	3,732	3,284	
62	Consumer Services	1	Demand	3	Average Annual Customers			0		0		0	0	0	0	0	0	0	
63	Operations, Engineering, & Mechanical	1	Demand	13	Demand Production, Trans., Distr. Plant			4,173		2,421		125	237	812	5	275	187	111	
64	Corporate Management - Non O&M	2	Customer	14	Customer Production, Trans., Distr. Plant			34,739		30,521		1,579	1,044	1,012	91	382	63	47	
65	Corporate Management - O&M	2	Customer	29	Labor - Customer			239,637		200,985		13,347	7,565	7,529	612	2,924	4,832	1,843	
66	Consumer Services	2	Customer	3	Average Annual Customers			2,539		2,347		109	50	27	2	4	0	0	
67	Operations, Engineering, & Mechanical	2	Customer	14	Customer Production, Trans., Distr. Plant			2,334		2,051		106	70	68	6	26	4	3	
68	Total Miscellaneous General Expenses							430,152		322,553		19,603	17,214	38,035	909	13,296	11,596	6,946	
69																			

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Schedule 1
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A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																	
5	M.E./No Customer Component																	
6	Peak																	
7	Proposed Rates																	
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5	M.E./No Customer Component																		
6	Peak																		
7	Proposed Rates																		
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12																			
13	Gas Plant in Service																		
14	Production Plant	325-338	1 Demand	2,587,318	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)				
15																			
16	Transmission Plant	365-369	1 Demand	34,697,699	61.6593%	3.1755%	6.0380%	18.1292%	0.1284%	6.2386%	4.6310%	0.0000%	100.0000%	50	Peak w/o LIS (Mcf)				
17																			
18	Distribution Plant																		
19	Land	374.1	1 Demand	822,806	59.9570%	3.0878%	5.8713%	17.6287%	0.1249%	6.0664%	4.5031%	2.7608%	100.0000%	9	Mains - Demand				
20	Land Rights	374.2	1 Demand	5,310,777	59.9570%	3.0878%	5.8713%	17.6287%	0.1249%	6.0664%	4.5031%	2.7608%	100.0000%	9	Mains - Demand				
21	Structures & Improvements	375	1 Demand	7,631,073	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)				
22	Mains (LIS)	376	1 Demand	5,643,012	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%						
23	Mains (>4")	376	1 Demand	105,048,616	61.6593%	3.1755%	6.0380%	18.1292%	0.1284%	6.2386%	4.6310%	0.0000%	100.0000%	50	Peak w/o LIS (Mcf)				
24	Mains (Remaining)	376	1 Demand	93,706,458	61.6593%	3.1755%	6.0380%	18.1292%	0.1284%	6.2386%	4.6310%	0.0000%	100.0000%	50	Peak w/o LIS (Mcf)				
25	Compressor Station Equipment	377	1 Demand	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%						
26	M&R Station Equipment	378	1 Demand	6,085,446	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)				
27	Industrial M&R Station Equipment	385	1 Demand	9,204,355	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment				
28	Other	387	1 Demand	450,555	57.4621%	2.9593%	5.6269%	19.6834%	0.1319%	6.6627%	4.4504%	3.0233%	100.0000%	11	Distribution Plant Excluding Other - Demand				
29	Land Rights	374.2	2 Customer	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10	Mains - Customer				
30	Mains	376	2 Customer	0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	4	Average Annual Customers (Excluding Industrial)				
31	Services	380	2 Customer	134,125,157	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment				
32	Meters	381	2 Customer	13,267,711	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment				
33	Meter Installations	382	2 Customer	3,160,552	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment				
34	House Regulators	383	2 Customer	0	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment				
35	House Regulators Installations	384	2 Customer	818,704	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment				
36	Other	387	2 Customer	292,142	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	12	Distribution Plant Excluding Other - Customer				
37	Total Distribution - Demand			233,903,098															
38	Total Distribution - Customer			151,664,266															
39	Total Distribution			385,567,364															
40																			
41	General Plant	389-399																	
42	Demand		1 Demand	8,194,588	58.0016%	2.9871%	5.6797%	19.4586%	0.1313%	6.6006%	4.4724%	2.6687%	100.0000%	13	Demand Production, Trans., Distr. Plant				
43	Customer		2 Customer	4,582,902	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant				
44	Total General			12,777,490															
45																			
46	Intangible Plant	301-303																	
47	Demand		1 Demand	1,478,974	58.0016%	2.9871%	5.6797%	19.4586%	0.1313%	6.6006%	4.4724%	2.6687%	100.0000%	13	Demand Production, Trans., Distr. Plant				
48	Customer		2 Customer	827,131	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant				
49	Total Intangible			2,306,105															
50																			
51	Plant in Service Summary																		
52	Demand Related		1 Demand	280,861,677															
53	Customer Related		2 Customer	157,074,299															
54																			
55	Total Gas Plant in Service			437,935,976															
56																			

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4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
7	Proposed Rates																		
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57	Accumulated Reserve for Depreciation	108																	
58	Production Plant	325-338	1 Demand	(1,794,097)	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)				
59																			
60	Transmission Plant	365-369	1 Demand	(15,018,307)	61.6593%	3.1755%	6.0380%	18.1292%	0.1284%	6.2386%	4.6310%	0.0000%	100.0000%	50	Peak w/o LIS (Mcf)				
61																			
62	Distribution Plant																		
63	Land	374.1	1 Demand	16,125	59.9570%	3.0878%	5.8713%	17.6287%	0.1249%	6.0664%	4.5031%	2.7608%	100.0000%	9	Mains - Demand				
64	Land Rights	374.2	1 Demand	(975,153)	59.9570%	3.0878%	5.8713%	17.6287%	0.1249%	6.0664%	4.5031%	2.7608%	100.0000%	9	Mains - Demand				
65	Structures & Improvements	375	1 Demand	(3,584,026)	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)				
66	Mains	376	1 Demand	(58,248,758)	59.9570%	3.0878%	5.8713%	17.6287%	0.1249%	6.0664%	4.5031%	2.7608%	100.0000%	9	Mains - Demand				
67	Compressor Station Equipment	377	1 Demand	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%						
68	M&R Station Equipment	378	1 Demand	(3,294,506)	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)				
69	Industrial M&R Station Equipment	385	1 Demand	(3,112,938)	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment				
70	Other	387	1 Demand	(365,505)	57.4621%	2.9593%	5.6269%	19.6834%	0.1319%	6.6627%	4.4504%	3.0233%	100.0000%	11	Distribution Plant Excluding Other - Demand				
71	Land Rights	374.2	2 Customer	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10	Mains - Customer				
72	Mains	376	2 Customer	0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	4	Average Annual Customers (Excluding Industrial)				
73	Services	380	2 Customer	(44,467,775)	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment				
74	Meters	381	2 Customer	(8,894,347)	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment				
75	Meter Installations	382	2 Customer	(1,506,216)	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment				
76	House Regulators	383	2 Customer	0	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment				
77	House Regulators Installations	384	2 Customer	(376,401)	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment				
78	Other	387	2 Customer	(236,995)	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	12	Distribution Plant Excluding Other - Customer				
79	Total Distribution - Demand			(69,564,761)															
80	Total Distribution - Customer			(55,481,734)															
81	Total Distribution			(125,046,495)															
82																			
83	General Plant	389-399																	
84	Demand		1 Demand	(2,881,358)	58.0016%	2.9871%	5.6797%	19.4586%	0.1313%	6.6006%	4.4724%	2.6687%	100.0000%	13	Demand Production, Trans., Distr. Plant				
85	Customer		2 Customer	(1,611,429)	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant				
86	Total General			(4,492,787)															
87																			
88	Intangible Plant	301-303																	
89	Demand		1 Demand	(837,300)	58.0016%	2.9871%	5.6797%	19.4586%	0.1313%	6.6006%	4.4724%	2.6687%	100.0000%	13	Demand Production, Trans., Distr. Plant				
90	Customer		2 Customer	(468,268)	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant				
91	Total Intangible			(1,305,568)															
92																			
93	Accumulated Reserve for Depreciation Summary																		
94	Demand Related		1 Demand	(90,095,823)															
95	Customer Related		2 Customer	(57,561,431)															
96																			
97	Total Accumulated Reserve for Depreciation			(147,657,254)															
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4	Future Test Year																		
5	M.E./No Customer Component																		
6	Peak																		
7	Proposed Rates																		
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99	Depreciation Expense	403																	
100	Production Plant	325-338	1 Demand																
101																			
102	Transmission Plant	365-369	1 Demand																
103																			
104	Distribution Plant																		
105	Land	374.1	1 Demand																
106	Land Rights	374.2	1 Demand																
107	Structures & Improvements	375	1 Demand																
108	Mains	376	1 Demand																
109	Compressor Station Equipment	377	1 Demand																
110	M&R Station Equipment	378	1 Demand																
111	Industrial M&R Station Equipment	385	1 Demand																
112	Other	387	1 Demand																
113	Land Rights	374.2	2 Customer																
114	Mains	376	2 Customer																
115	Services	380	2 Customer																
116	Meters	381	2 Customer																
117	Meter Installations	382	2 Customer																
118	House Regulators	383	2 Customer																
119	House Regulators Installations	384	2 Customer																
120	Other	387	2 Customer																
121	Total Distribution - Demand																		
122	Total Distribution - Customer																		
123	Total Distribution																		
124																			
125	General Plant	389-399																	
126	Demand		1 Demand																
127	Customer		2 Customer																
128	Total General																		
129																			
130	Intangible Plant	301-303																	
131	Demand		1 Demand																
132	Customer		2 Customer																
133	Total Intangible																		
134																			
135	Depreciation Summary																		
136	Demand Related		1 Demand																
137	Customer Related		2 Customer																
138																			
139	Total Depreciation Expense																		
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14	Direct Labor Expense																		
15	Natural Gas Production																		
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17	Other Gas Supply																		
18																			
19	Transmission																		
20																			
21	Distribution																		
22	Load Dispatching																		
23	Mains & Services																		
24	Structures & Improvements																		
25	Mains Maintenance																		
26	Services Maintenance																		
27	Compressor Station Equip Maint																		
28	Compressor Station Equipment																		
29	Meas. & Regulator - General																		
30	Meas. & Regulator - Industrial																		
31	Meas. & Regulator - City																		
32	Maint of Other Equipment																		
33	Supervision & Engineering																		
34	Other Distribution Expense																		
35	Mains & Services																		
36	Mains Maintenance																		
37	Services Maintenance																		
38	Meters & House Regulators																		
39	Customer Installations																		
40	Maint of Other Equipment																		
41	Supervision & Engineering																		
42	Other Distribution Expense																		
43	Total Distribution - Demand																		
44	Total Distribution - Customer																		
45	Total Distribution																		
46																			
47	Customer Accounts																		
48	Meter Reading																		
49	Customer Record & Collections																		
50	Miscellaneous Customer Accounts																		
51	Supervision																		
52	Total Customer Accounts																		
53																			
54	Customer Service																		
55	Customer Service																		
56	Transportation Administration																		
57	Total Customer Service																		
58																			
59	Summary of Direct Labor Expense																		
60	Demand																		
61	Customer																		
62	Commodity																		
63																			
64	Total Direct Labor Expense																		
65																			

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5	M.E./No Customer Component																		
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
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																			
9																			
10																			
11				FERC								Small Commercial &							
12				Accounts								PA Service	Large Comm						
13				925								LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	Total
14					Classification													Factor	Factor
15					Company													#	Name
16																			
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410	Rents																		
411	Corporate Management - Non O&M																		
412	Corporate Management - O&M																		
413	Consumer Services																		
414	Operations, Engineering, & Mechanical																		
415	Corporate Management - Non O&M																		
416	Corporate Management - O&M																		
417	Consumer Services																		
418	Operations, Engineering, & Mechanical																		
419	Total Rents																		
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421	Maintenance General Plant																		
422	Production																		
423	Transportation																		
424	Distribution																		
425	Distribution																		
426	Total Maintenance General Plant																		
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428	Total Administrative & General																		
429	Demand																		
430	Customer																		
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433	Customer Deposit Interest																		
434																			
435	Summary O&M Expenses																		
436	Demand																		
437	Customer																		
438	Commodity																		
439	Total O&M Expenses																		
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441	Taxes Other Than Income																		
442	Federal																		
443	FICA																		
444	Demand																		
445	Customer																		
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448	Unemployment Compensation																		
449	Demand																		
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452	Total Unemployment Compensation																		
453	Total Federal																		

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454	Pennsylvania																		
455	Unemployment Insurance																		
456	Demand		1 Demand		15,700	56.9638%	2.9336%	5.5781%	19.4999%	0.1307%	6.6011%	4.4111%	3.8817%	100.0000%	28	Labor - Demand			
457	Customer		2 Customer		32,956	83.8703%	5.5698%	3.1568%	3.1417%	0.2555%	1.2202%	2.0165%	0.7692%	100.0000%	29	Labor - Customer			
458	Commodity		3 Commodity		344	46.5270%	2.2727%	4.3455%	14.7926%	0.1873%	7.4987%	8.6234%	15.7528%	100.0000%	30	Labor - Commodity			
459	Total Unemployment Insurance				49,000														
460	Capital Stock																		
461	Demand		1 Demand		463,041	58.0016%	2.9871%	5.6797%	19.4586%	0.1313%	6.6006%	4.4724%	2.6687%	100.0000%	13	Demand Production, Trans., Distr. Plant			
462	Customer		2 Customer		258,959	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
463	Total Capital Stock				722,000														
464	Property + Public Utility Realty Tax																		
465	Demand		1 Demand		78,884	58.0016%	2.9871%	5.6797%	19.4586%	0.1313%	6.6006%	4.4724%	2.6687%	100.0000%	13	Demand Production, Trans., Distr. Plant			
466	Customer		2 Customer		44,116	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
467	Total Property + Public Utility Realty Tax				123,000														
468	Sales Tax Company Use																		
469	Demand		1 Demand		2,565	58.0016%	2.9871%	5.6797%	19.4586%	0.1313%	6.6006%	4.4724%	2.6687%	100.0000%	13	Demand Production, Trans., Distr. Plant			
470	Customer		2 Customer		1,435	87.8574%	4.5445%	3.0059%	2.9133%	0.2623%	1.0987%	0.1823%	0.1356%	100.0000%	14	Customer Production, Trans., Distr. Plant			
471	Total Sales Tax Company Use				4,000														
472	Total Pennsylvania				898,000														
473	Summary of Taxes Other Than Income																		
474	Demand				904,943														
475	Customer				1,061,151														
476	Commodity				7,907														
477	Total Taxes Other Than Income				1,974,001														
478																			
479	Federal/State Income Tax		409																
480	Operating Revenue				451,815,917														
481	Operating Deductions																		
482	O&M Expenses		401, 402		395,521,575														
483	Depreciation Expense		403		11,913,067														
484	Taxes Other Than Income		408		1,974,001														
485	Negative Net Salvage				1,354,000	68.7099%	3.5457%	4.7207%	13.5243%	0.1783%	4.6272%	2.9337%	1.7602%	100.0000%	44	Plant			
486	Total Operating Deductions				410,762,643														
487	Operating Income Before Income Taxes				41,053,274														
488	Adjustments for Tax Purposes																		
489	Interest Charges				9,413,000	68.7099%	3.5457%	4.7207%	13.5243%	0.1783%	4.6272%	2.9337%	1.7602%	100.0000%	44	Plant			
490	Book Depreciation				(11,913,067)														
491	State Income Tax Depreciation				16,751,000	70.5625%	3.6502%	4.5122%	12.5380%	0.1791%	4.2660%	2.6464%	1.6456%	100.0000%	46	Depreciation Expense			
492	Meals/Entertainment				(31,000)	74.9869%	4.7020%	3.9410%	8.4648%	0.2150%	2.9884%	2.8302%	1.8717%	100.0000%	47	Labor Expense			
493	Total Adjustments for Tax Purposes				14,219,933														
494	Pennsylvania Taxable Income				26,833,341														
495	Total State Income Tax @		9.99%		2,680,651														
496	Additional Fed. Income Tax Deprec.				(901,000)	70.5625%	3.6502%	4.5122%	12.5380%	0.1791%	4.2660%	2.6464%	1.6456%	100.0000%	46	Depreciation Expense			
497	Federal Taxable Income				25,053,690														
498	Total Federal Income Tax @		35.00%		8,768,791														
499	Consolidated Tax Adjustment				(82,000)	60.1147%	5.5854%	8.8417%	18.5048%	0.5107%	2.8117%	2.2597%	1.3713%	100.0000%	48	Federal Income Tax			
500	Investment Tax Credit				(4,000)	68.7099%	3.5457%	4.7207%	13.5243%	0.1783%	4.6272%	2.9337%	1.7602%	100.0000%	44	Plant			
501	Deferred Income Taxes - Liberalized Depr.				1,539,000	70.5625%	3.6502%	4.5122%	12.5380%	0.1791%	4.2660%	2.6464%	1.6456%	100.0000%	46	Depreciation Expense			
502																			

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503	Summary																	
504	Utility Operating Income																	
505	Total Operating Revenue																	
506	Operating Income Deductions																	
507	O&M Expenses																	
508	Demand																	
509	Customer																	
510	Commodity																	
511	Total O&M Expense																	
512	Depreciation Expense																	
513	Demand																	
514	Customer																	
515	Total Depreciation Expense																	
516	Negative Net Salvage																	
517	Taxes Other Than Income																	
518	Demand																	
519	Customer																	
520	Commodity																	
521	Total Taxes Other Than Income																	
522	Federal/State Income Taxes																	
523	Investment Tax Credit																	
524	Deferred Income Taxes - Liberalized Depr.																	
525	Total Operating Revenue Deductions																	
526	Utility Operating Income																	
527	Rate Base																	
528	Gas Plant in Service																	
529	Demand																	
530	Customer																	
531	Total Gas Plant in Service																	
532	Accumulated Reserve for Depreciation																	
533	Demand																	
534	Customer																	
535	Total Reserve for Depreciation																	
536	Net Plant																	
537	Working Capital																	
538	Demand																	
539	Customer																	
540	Commodity																	
541	Total Working Capital																	
542	Customer Deposits																	
543	Deferred Income Taxes																	
544	Deferred Income Taxes - ITC																	
545	Net Rate Base																	
546																		
547	Return Earned																	
548																		
549	Unitized Rate of Return																	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COST OF SERVICE STUDY
PROPOSED RATES

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

Not Updated

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

Exhibit No. 111-F
Schedule 3
Page 1 of 2
Witness: Truitt

Factor #	Description	Small Commercial & Large Comm							
		Total Company	Residential Service	PA Service LE 250	PA Service GT 250	PA Service	SVIS	IVS	LVS
1	Annual Throughput (Mcf)	100.0000% 42,560,886	46.5266% 19,802,152	2.2726% 967,246	4.3457% 1,849,555	14.7927% 6,295,888	0.1871% 79,617	7.4988% 3,191,547	8.6235% 3,670,249
2	Peak (Mcf)	100.0000% 365,252	57.7119% 210,794	2.9722% 10,856	5.6514% 20,642	16.9686% 61,978	0.1202% 439	5.8393% 21,328	4.3345% 15,832
3	Average Annual Customers	100.0000% 209,975	92.3833% 193,982	4.2738% 8,974	1.9736% 4,144	1.0811% 2,270	0.0891% 187	0.1743% 366	0.0186% 39
4	Average Annual Customers (Excluding Industrial)	100.0000% 209,923	92.4063% 193,982	4.2749% 8,974	1.9741% 4,144	1.0813% 2,270	0.0891% 187	0.1743% 366	0.0000% 0
5	Historic Service Line Investment	100.0000% 126,454,209	89.8711% 113,645,815	4.7363% 5,989,226	2.7833% 3,519,638	1.8962% 2,397,822	0.1738% 219,739	0.4875% 591,223	0.0539% 68,149
6	Historic Meter Investment	100.0000% 12,789,310	71.3502% 9,125,202	3.0173% 385,891	4.6811% 598,675	11.3621% 1,453,135	0.9392% 120,117	6.3068% 806,596	1.2397% 158,545
7	Residential, Small Comm, SVIS Meter Investment	100.0000% 10,229,885	89.2014% 9,125,202	3.7722% 385,891	5.8522% 598,675	0.0000% 0	1.1742% 120,117	0.0000% 0	0.0000% 0
8	Historical Industrial M&R Station Equipment	100.0000% 8,787,228	0.0224% 1,972	0.0000% 0	0.0000% 0	70.7263% 6,214,875	0.3105% 27,286	21.5295% 1,891,845	3.4177% 300,319
9	Mains - Demand	100.0000% 204,398,086	59.9570% 122,550,988	3.0878% 6,311,468	5.8713% 12,000,831	17.6287% 36,032,705	0.1249% 255,201	6.0664% 12,399,534	4.5031% 9,204,347
10	Mains - Customer	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0	0.0000% 0
11	Distribution Plant Excluding Other - Demand	100.0000% 233,452,543	57.4621% 134,146,624	2.9593% 6,908,544	5.6269% 13,136,127	19.6834% 45,951,376	0.1319% 307,930	6.6627% 15,554,222	4.4504% 10,389,669
12	Distribution Plant Excluding Other - Customer	100.0000% 151,372,124	87.8574% 132,991,649	4.5445% 8,879,143	3.0059% 4,550,041	2.9133% 4,409,877	0.2623% 397,017	1.0987% 1,663,133	0.1823% 275,954
13	Demand Production, Trans., Distr. Plant	100.0000% 271,188,115	58.0016% 157,293,072	2.9871% 8,100,602	5.6797% 15,402,746	19.4586% 52,769,508	0.1313% 356,186	6.6006% 17,899,973	4.4724% 12,128,717
14	Customer Production, Trans., Distr. Plant	100.0000% 151,664,266	87.8574% 133,248,318	4.5445% 8,892,419	3.0059% 4,558,822	2.9133% 4,418,388	0.2623% 397,783	1.0987% 1,666,343	0.1823% 276,487
15	Mains & Services - Demand	100.0000% 204,398,086	59.9570% 122,550,988	3.0878% 6,311,468	5.8713% 12,000,831	17.6287% 36,032,705	0.1249% 255,201	6.0664% 12,399,534	4.5031% 9,204,347
16	Mains & Services - Customer	100.0000% 134,125,157	89.8711% 120,539,755	4.7363% 6,352,570	2.7833% 3,733,105	1.8962% 2,543,281	0.1738% 233,110	0.4675% 627,035	0.0539% 72,293
17	Meters & House Regulators - Customer	100.0000% 17,246,967	72.1976% 12,451,894	3.0531% 526,573	4.7367% 816,936	10.8227% 1,866,596	0.9504% 163,907	6.0074% 1,036,098	1.1809% 203,661
18	Distribution Plant - Customer	100.0000% 151,664,266	87.8574% 133,248,318	4.5445% 8,892,419	3.0059% 4,558,822	2.9133% 4,418,388	0.2623% 397,783	1.0987% 1,666,343	0.1823% 276,487
19	Distribution Labor w/o Other, Supervision - Demand	100.0000% 4,381,297	56.9103% 2,493,413	2.9309% 128,410	5.5729% 244,164	19.6804% 862,255	0.1315% 5,761	6.6554% 291,592	4.4166% 193,506
20	Distribution Labor w/o Other, Supervision - Customer	100.0000% 4,091,165	83.1205% 3,400,596	4.0934% 167,466	3.5295% 144,396	5.3058% 217,070	0.4704% 19,246	2.5835% 105,696	0.4844% 19,817
21	Historical Number of Meters	100.0000% 219,301	91.9366% 201,618	4.6603% 10,220	2.0383% 4,470	0.9945% 2,181	0.0953% 209	0.2193% 481	0.0388% 85
22	Customer Service Programs - Labor	100.0000% 2,516,001	59.1535% 1,488,304	13.0660% 328,740	6.0336% 151,805	3.3051% 83,156	0.2295% 5,773	0.4490% 11,298	13.3225% 335,194
23	Customer Service Programs - O&M	100.0000% 8,665,639	86.1295% 7,463,673	4.4509% 385,697	2.0553% 178,104	1.1259% 97,563	0.0927% 8,037	0.1815% 15,731	4.4731% 387,624
24	Average Annual Transportation Customers	100.0000% 1,240	5.2420% 65	0.4839% 6	5.8871% 73	61.5322% 763	0.0806% 1	22.5806% 280	3.1452% 39
25	Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000% 7,149,343	56.9740% 4,073,269	2.9341% 209,772	5.5791% 398,869	19.4395% 1,389,793	0.1305% 9,328	6.5828% 470,625	4.4089% 315,208
26	Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000% 5,604,235	81.9278% 4,591,433	3.9798% 223,036	3.6613% 205,186	5.9082% 331,107	0.5228% 29,300	2.9574% 165,737	0.5604% 31,407

Future Test Year
M.E./No Customer Component
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Not Updated

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COST OF SERVICE STUDY
PROPOSED RATES
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Exhibit No. 111-F
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Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
27	Uncollectibles (Write-Offs)	100.0000% 8,467,291	97.0421% 8,216,837	1.6847% 142,652	0.7780% 65,874	0.4262% 36,084	0.0213% 1,806	0.0417% 3,535	0.0045% 377	0.0015% 126
28	Labor - Demand	100.0000% 8,640,019	56.9638% 4,921,674	2.9336% 253,467	5.5781% 481,950	19.4999% 1,684,794	0.1307% 11,296	6.6011% 570,334	4.4111% 381,124	3.8817% 335,380
29	Labor - Customer	100.0000% 10,136,645	83.8703% 15,211,275	5.5698% 1,010,172	3.1568% 572,540	3.1417% 569,794	0.2555% 46,338	1.2202% 221,309	2.0165% 365,718	0.7692% 139,489
30	Labor - Commodity	100.0000% 189,554	46.5270% 88,194	2.2727% 4,308	4.3455% 8,237	14.7926% 28,040	0.1873% 355	7.4987% 14,214	8.6234% 16,346	15.7528% 29,860
31	O&M + Other Taxes - Demand	100.0000% 22,569,813	57.2337% 12,917,535	2.9475% 665,249	5.6045% 1,264,934	19.2863% 4,352,880	0.1300% 29,341	6.5392% 1,475,882	4.4173% 996,977	3.8415% 867,015
32	O&M + Other Taxes - Customer	100.0000% 53,707,613	86.6299% 46,526,810	4.1214% 2,213,499	2.5166% 1,351,613	3.4846% 1,871,514	0.2035% 109,313	1.3586% 729,654	1.2029% 646,046	0.4825% 259,164
33	O&M + Other Taxes - Commodity	100.0000% 321,218,150	80.2247% 257,696,782	3.9313% 12,627,995	7.3070% 23,471,275	7.0566% 22,667,117	0.3156% 1,013,630	1.0517% 3,378,173	0.0609% 195,569	0.0522% 167,609
34	Regulatory Assessment Expense - Demand	100.0000% 936,862	57.4031% 537,789	2.9563% 27,696	5.6211% 52,662	19.4824% 182,523	0.1310% 1,227	6.6009% 61,841	4.4370% 41,569	3.3682% 31,555
35	Other Insurance - Demand	100.0000% (39,161)	58.0041% (22,715)	2.9877% (1,170)	5.6791% (2,224)	19.4581% (7,620)	0.1302% (51)	6.6010% (2,585)	4.4713% (1,751)	2.6685% (1,045)
36	Misc. General Expense - Demand	100.0000% 150,903	57.4202% 86,649	2.9569% 4,462	5.6228% 8,485	19.4821% 29,399	0.1312% 198	6.6003% 9,960	4.4380% 6,897	3.3485% 5,053
37	Regulatory Assessment Expense - Customer	100.0000% 1,766,401	84.4408% 1,491,566	5.4304% 95,922	3.1282% 55,256	3.0961% 54,689	0.2550% 4,504	1.1963% 21,132	1.7698% 31,261	0.6834% 12,071
38	Other Insurance - Customer	100.0000% (21,901)	87.8590% (19,242)	4.5432% (995)	3.0044% (658)	2.9131% (638)	0.2603% (57)	1.1004% (241)	0.1826% (40)	0.1370% (30)
39	Misc. General Expense - Customer	100.0000% 279,249	84.4781% 235,904	5.4220% 15,141	3.1259% 8,729	3.0926% 8,636	0.2546% 711	1.1946% 3,336	1.7543% 4,899	0.6779% 1,893
40	Meters & Services Plant	100.0000% 147,392,868	88.2040% 130,006,293	4.5816% 6,752,897	2.9541% 4,354,180	2.7483% 4,050,772	0.2427% 357,720	0.9931% 1,463,803	0.1606% 236,773	0.1156% 170,430
41	M&R Station Equip & House Regulators Plant	100.0000% 15,289,801	22.9831% 3,514,088	1.1830% 180,872	2.2493% 343,913	49.3304% 7,542,514	0.2348% 35,895	15.2847% 2,336,989	3.7826% 578,351	4.9521% 757,169
42	Gas Storage Inventory	100.0000% 17,138,823	80.6768% 13,827,049	3.9724% 680,819	7.3819% 1,265,166	6.8517% 1,174,303	0.3474% 59,545	0.7698% 131,941	0.0000% 0	0.0000% 0
43	M&S Working Capital	100.0000% 1,136,529	72.2806% 821,490	3.7622% 42,758	4.5593% 51,818	11.2106% 127,412	0.1522% 1,730	3.7909% 43,085	2.6246% 29,829	1.6196% 18,407
44	Plant	100.0000% 437,935,976	68.7099% 300,905,324	3.5457% 15,527,839	4.7207% 20,673,617	13.5243% 59,227,847	0.1783% 780,861	4.6272% 20,264,269	2.9337% 12,847,708	1.7602% 7,708,511
45	Customer Security Deposits - Historical (1/06)	100.0000% 2,447,539	12.3090% 301,266	14.5537% 356,208	23.9524% 586,244	24.0949% 589,733	2.3377% 57,217	13.3476% 326,687	5.6525% 138,348	3.7522% 91,836
46	Depreciation Expense	100.0000% 11,913,067	70.5625% 8,406,162	3.6502% 434,851	4.5122% 537,537	12.5380% 1,493,664	0.1791% 21,342	4.2660% 508,211	2.6464% 315,264	1.6456% 196,036
47	Labor Expense	100.0000% 26,966,218	74.9869% 20,221,143	4.7020% 1,267,947	3.9410% 1,062,727	8.4648% 2,282,628	0.2150% 57,989	2.9884% 805,857	2.8302% 763,188	1.8717% 504,739
48	Federal Income Tax	100.0000% 8,768,791	60.1147% 5,271,334	5.5854% 489,772	8.8417% 775,307	18.5048% 1,622,649	0.5107% 44,783	2.8117% 246,554	2.2597% 198,147	1.3713% 120,245
49	Annual Sales Volumes	100.0000% 24,473,134	80.6056% 19,726,731	3.9501% 966,725	7.3387% 1,796,001	6.8658% 1,680,271	0.3170% 77,572	0.9228% 225,834	0.0000% 0	0.0000% 0
50	Peak w/o LIS (Mcf)	100.0000% 341,869	61.6593% 210,794	3.1755% 10,856	6.0380% 20,642	18.1292% 61,978	0.1284% 439	6.2386% 21,328	4.6310% 15,832	0.0000% 0

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11					FERC		Factor		Factor				Small Commercial &						
12					Accounts		Classification	#	Name		Total	Residential	PA Service	Large Comm					
13					101						Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS
14	Gas Plant in Service				325-338	1 Demand	2	Peak (Mcf)			2,587,318	1,493,190	76,900	148,220	439,032	3,110	151,081	112,147	165,638
15	Production Plant																		
16	Transmission Plant				365-369	1 Demand	50	Peak w/o LIS (Mcf)			34,697,699	21,394,359	1,101,825	2,095,047	6,290,415	44,552	2,164,651	1,606,850	0
17																			
18	Distribution Plant																		
19	Land				374.1	1 Demand	9	Mains - Demand			822,806	477,774	24,606	46,786	140,476	995	48,341	35,884	47,944
20	Land Rights				374.2	1 Demand	9	Mains - Demand			5,310,777	3,083,777	158,819	301,981	906,698	6,421	312,013	231,614	309,454
21	Structures & Improvements				375	1 Demand	2	Peak (Mcf)			7,631,073	4,404,037	226,811	431,262	1,294,886	9,173	445,601	330,769	488,534
22	Mains (LIS)				376	1 Demand					5,643,012	0	0	0	0	0	0	0	5,643,012
23	Mains (>4")				376	1 Demand	50	Peak w/o LIS (Mcf)			48,202,633	29,721,406	1,530,675	2,910,475	8,738,752	61,892	3,007,169	2,232,264	0
24	Mains (Remaining)				376	1 Demand	50	Peak w/o LIS (Mcf)			42,998,168	26,512,389	1,365,407	2,596,229	7,795,224	55,210	2,682,484	1,991,245	0
25	Compressor Station Equipment				377	1 Demand					0	0	0	0	0	0	0	0	0
26	M&R Station Equipment				378	1 Demand	2	Peak (Mcf)			6,085,446	3,512,026	180,872	343,913	1,032,615	7,315	355,347	263,774	389,584
27	Industrial M&R Station Equipment				385	1 Demand	8	Historical Industrial M&R Station Equipment			9,204,355	2,062	0	0	6,509,899	28,580	1,981,652	314,577	367,685
28	Other				387	1 Demand	11	Distribution Plant Excluding Other - Demand			242,979	130,684	6,730	12,797	50,987	327	17,047	10,422	13,965
29	Land Rights				374.2	2 Customer	10	Mains - Customer			0	0	0	0	0	0	0	0	0
30	Mains				376	2 Customer	4	Average Annual Customers (Excluding Industrial)			107,554,273	99,386,924	4,597,838	2,123,229	1,162,984	95,831	187,467	0	0
31	Services				380	2 Customer	5	Historic Service Line Investment			134,125,157	120,539,755	6,352,570	3,733,105	2,543,281	233,110	627,035	72,293	24,008
32	Meters				381	2 Customer	6	Historic Meter Investment			13,267,711	9,466,538	400,327	621,075	1,507,491	124,610	836,768	164,480	146,422
33	Meter Installations				382	2 Customer	6	Historic Meter Investment			3,180,552	2,255,060	95,363	147,949	359,105	29,684	199,330	39,181	34,880
34	House Regulators				383	2 Customer	7	Residential, Small Comm, SVIS Meter Investment			0	0	0	0	0	0	0	0	0
35	House Regulators Installations				384	2 Customer	7	Residential, Small Comm, SVIS Meter Investment			818,704	730,296	30,883	47,912	0	9,613	0	0	0
36	Other				387	2 Customer	12	Distribution Plant Excluding Other - Customer			499,718	448,483	22,150	12,879	10,755	951	3,571	533	396
37	Total Distribution - Demand										126,141,249	67,844,135	3,493,920	6,643,443	26,469,537	169,913	8,849,654	5,410,549	7,260,068
38	Total Distribution - Customer										259,426,115	232,827,056	11,499,131	6,686,149	5,583,616	493,799	1,854,171	276,487	205,706
39	Total Distribution										385,567,364	300,671,191	14,993,051	13,329,592	32,053,153	663,712	10,703,825	5,687,036	7,465,804
40																			
41	General Plant				389-399														
42	Demand					1 Demand	13	Demand Production, Trans., Distr. Plant			4,938,310	2,741,671	141,196	268,471	1,003,188	6,573	337,390	215,434	224,387
43	Customer					2 Customer	14	Customer Production, Trans., Distr. Plant			7,839,180	7,035,428	347,472	202,039	168,723	14,918	56,027	8,357	6,216
44	Total General										12,777,490	9,777,099	488,668	470,510	1,171,911	21,491	393,417	223,791	230,603
45																			
46	Intangible Plant				301-303														
47	Demand					1 Demand	13	Demand Production, Trans., Distr. Plant			891,275	494,822	25,483	48,454	181,057	1,186	60,893	38,882	40,498
48	Customer					2 Customer	14	Customer Production, Trans., Distr. Plant			1,414,830	1,269,769	62,712	36,484	30,451	2,892	10,112	1,508	1,122
49	Total Intangible										2,306,105	1,764,591	88,195	84,918	211,508	3,878	71,005	40,390	41,620
50																			
51	Plant in Service Summary																		
52	Demand Related					1 Demand					169,255,851	93,968,177	4,839,324	9,201,635	34,383,229	225,334	11,563,669	7,383,862	7,890,621
53	Customer Related					2 Customer					268,680,125	241,132,253	11,909,315	6,924,652	5,782,790	511,409	1,920,310	286,352	213,044
54																			
55	Total Gas Plant in Service										437,935,976	335,100,430	16,748,639	16,126,287	40,166,019	736,743	13,483,979	7,670,214	7,903,665
56																			

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	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11					FERC			Factor					Small Commercial &						
12					Accounts			Classification	#			Total	Residential	PA Service	Large Comm				
13					108							Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS
57	Accumulated Reserve for Depreciation																		
58	Production Plant				325-338	1 Demand	2	Peak (Mcf)		(1,794,097)	(1,035,406)	(53,324)	(101,392)	(304,433)	(2,157)	(104,763)	(77,765)	(114,857)	
59																			
60	Transmission Plant				365-369	1 Demand	50	Peak w/o LIS (Mcf)		(15,018,307)	(9,260,183)	(476,906)	(906,805)	(2,722,699)	(19,284)	(938,932)	(695,498)	0	
61																			
62	Distribution Plant																		
63	Land				374.1	1 Demand	9	Mains - Demand		16,125	9,364	482	917	2,753	19	947	703	940	
64	Land Rights				374.2	1 Demand	9	Mains - Demand		(975,153)	(566,237)	(29,162)	(55,449)	(166,486)	(1,179)	(57,291)	(42,528)	(56,821)	
65	Structures & Improvements				375	1 Demand	2	Peak (Mcf)		(3,584,026)	(2,068,409)	(106,524)	(202,548)	(608,159)	(4,308)	(209,282)	(155,350)	(229,446)	
66	Mains				376	1 Demand	9	Mains - Demand		(27,598,262)	(16,025,319)	(825,326)	(1,569,292)	(4,711,796)	(33,366)	(1,621,425)	(1,203,615)	(1,608,123)	
67	Compressor Station Equipment				377	1 Demand				0	0	0	0	0	0	0	0	0	
68	M&R Station Equipment				378	1 Demand	2	Peak (Mcf)		(3,294,506)	(1,901,322)	(97,919)	(186,186)	(559,032)	(3,960)	(192,376)	(142,800)	(210,911)	
69	Industrial M&R Station Equipment				385	1 Demand	8	Historical Industrial M&R Station Equipment		(3,112,938)	(697)	0	0	(2,201,666)	(9,688)	(670,200)	(106,391)	(124,318)	
70	Other				387	1 Demand	11	Distribution Plant Excluding Other - Demand		(197,112)	(106,014)	(5,460)	(10,381)	(41,362)	(266)	(13,829)	(8,455)	(11,345)	
71	Land Rights				374.2	2 Customer	10	Mains - Customer		0	0	0	0	0	0	0	0	0	
72	Mains				376	2 Customer	4	Average Annual Customers (Excluding Industrial)		(30,650,496)	(28,322,989)	(1,310,278)	(605,071)	(331,424)	(27,310)	(53,424)	0	0	
73	Services				380	2 Customer	5	Historic Service Line Investment		(44,467,775)	(39,963,678)	(2,106,127)	(1,237,672)	(843,198)	(77,285)	(207,887)	(23,968)	(7,960)	
74	Meters				381	2 Customer	6	Historic Meter Investment		(8,894,347)	(8,346,134)	(268,369)	(416,353)	(1,010,585)	(83,538)	(560,949)	(110,263)	(98,158)	
75	Meter Installations				382	2 Customer	8	Historic Meter Investment		(1,506,216)	(1,074,688)	(45,447)	(70,507)	(171,138)	(14,146)	(94,994)	(18,673)	(16,623)	
76	House Regulators				383	2 Customer	7	Residential, Small Comm, SVIS Meter Investment		0	0	0	0	0	0	0	0	0	
77	House Regulators Installations				384	2 Customer	7	Residential, Small Comm, SVIS Meter Investment		(378,401)	(335,754)	(14,199)	(22,028)	0	(4,420)	0	0	0	
78	Other				387	2 Customer	12	Distribution Plant Excluding Other - Customer		(405,388)	(363,825)	(17,969)	(10,448)	(8,725)	(771)	(2,897)	(432)	(321)	
79	Total Distribution - Demand									(38,745,872)	(20,658,634)	(1,063,909)	(2,022,939)	(8,285,748)	(52,726)	(2,783,456)	(1,658,436)	(2,240,024)	
80	Total Distribution - Customer									(88,300,623)	(76,407,068)	(3,762,389)	(2,362,079)	(2,365,070)	(207,468)	(920,151)	(153,336)	(123,062)	
81	Total Distribution									(125,046,495)	(97,065,702)	(4,826,298)	(4,385,018)	(10,650,818)	(280,194)	(3,683,607)	(1,811,772)	(2,363,086)	
82																			
83	General Plant				389-399														
84	Demand					1 Demand	13	Demand Production, Trans., Distr. Plant		(1,736,395)	(964,020)	(49,647)	(94,399)	(352,738)	(2,311)	(118,632)	(75,750)	(78,898)	
85	Customer					2 Customer	14	Customer Production, Trans., Distr. Plant		(2,756,392)	(2,473,780)	(122,177)	(71,040)	(59,326)	(5,245)	(19,700)	(2,938)	(2,186)	
86	Total General									(4,492,787)	(3,437,800)	(171,824)	(165,439)	(412,064)	(7,556)	(138,332)	(78,688)	(81,084)	
87																			
88	Intangible Plant				301-303														
89	Demand					1 Demand	13	Demand Production, Trans., Distr. Plant		(504,582)	(280,135)	(14,427)	(27,432)	(102,503)	(672)	(34,474)	(22,012)	(22,927)	
90	Customer					2 Customer	14	Customer Production, Trans., Distr. Plant		(800,986)	(718,860)	(35,504)	(20,844)	(17,240)	(1,524)	(5,725)	(854)	(835)	
91	Total Intangible									(1,305,568)	(998,995)	(49,931)	(48,076)	(119,743)	(2,196)	(40,199)	(22,866)	(23,562)	
92																			
93	Accumulated Reserve for Depreciation Summary																		
94	Demand Related					1 Demand				(57,799,253)	(32,198,378)	(1,658,213)	(3,152,967)	(11,768,121)	(77,150)	(3,958,257)	(2,529,461)	(2,456,706)	
95	Customer Related					2 Customer				(89,858,001)	(79,599,708)	(3,920,070)	(2,453,763)	(2,441,636)	(214,237)	(945,576)	(157,128)	(125,883)	
96																			
97	Total Accumulated Reserve for Depreciation									(147,657,254)	(111,798,086)	(5,578,283)	(5,606,730)	(14,209,757)	(291,387)	(4,903,833)	(2,686,589)	(2,582,589)	
98																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
99	Depreciation Expense			FERC			Factor												
100	Production Plant			Accounts			#		Factor										
101				403					Name										
102	Transmission Plant			325-338	1	Demand	2	Peak (Mcf)											
103																			
104	Distribution Plant			385-369	1	Demand	50	Peak w/o LIS (Mcf)											
105	Land																		
106	Land Rights			374.1	1	Demand	9	Mains - Demand											
107	Structures & Improvements			374.2	1	Demand	9	Mains - Demand											
108	Mains			375	1	Demand	2	Peak (Mcf)											
109	Compressor Station Equipment			376	1	Demand	9	Mains - Demand											
110	M&R Station Equipment			377	1	Demand													
111	Industrial M&R Station Equipment			378	1	Demand	2	Peak (Mcf)											
112	Other			385	1	Demand	8	Historical Industrial M&R Station Equipment											
113	Land Rights			387	1	Demand	11	Distribution Plant Excluding Other - Demand											
114	Mains			374.2	2	Customer	10	Mains - Customer											
115	Services			376	2	Customer	4	Average Annual Customers (Excluding Industrial)											
116	Meters			380	2	Customer	5	Historic Service Line Investment											
117	Meter Installations			381	2	Customer	6	Historic Meter Investment											
118	House Regulators			382	2	Customer	6	Historic Meter Investment											
119	House Regulators Installations			383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment											
120	Other			384	2	Customer	7	Residential, Small Comm, SVIS Meter Investment											
121	Total Distribution - Demand			387	2	Customer	12	Distribution Plant Excluding Other - Customer											
122	Total Distribution - Customer																		
123	Total Distribution																		
124																			
125	General Plant			389-399															
126	Demand				1	Demand	13	Demand Production, Trans., Distr. Plant											
127	Customer				2	Customer	14	Customer Production, Trans., Distr. Plant											
128	Total General																		
129																			
130	Intangible Plant			301-303															
131	Demand				1	Demand	13	Demand Production, Trans., Distr. Plant											
132	Customer				2	Customer	14	Customer Production, Trans., Distr. Plant											
133	Total Intangible																		
134																			
135	Depreciation Summary																		
136	Demand Related				1	Demand													
137	Customer Related				2	Customer													
138																			
139	Total Depreciation Expense																		
140																			

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	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
141	Working Capital																		
142	Cash																		
143	Commodity Related			3	Commodity		49	Annual Sales Volumes	32,292,577	26,029,626	1,275,589	2,369,855	2,217,144	102,367	297,996	0	0		
144	Non Commodity Related			1	Demand		31	O&M + Other Taxes - Demand	1,548,987	852,634	43,911	83,493	307,418	2,025	103,538	66,778	89,192		
145	Non Commodity Related			2	Customer		32	O&M + Other Taxes - Customer	6,530,438	5,695,838	271,993	162,399	211,247	12,663	80,462	68,328	27,506		
146	Non Commodity Related			3	Commodity		33	O&M + Other Taxes - Commodity	0	0	0	0	0	0	0	0	0		
147	Total Cash Working Capital								40,372,000	32,578,098	1,591,493	2,615,747	2,735,809	117,055	481,994	135,106	116,698		
148	Prepayments																		
149	PUC General Assessment - Demand			1	Demand		34	Regulatory Assessment Expense - Demand	74,521	40,888	2,106	4,004	15,099	99	5,074	3,220	4,031		
150	PUC General Assessment - Customer			2	Customer		37	Regulatory Assessment Expense - Customer	260,758	224,022	13,592	7,650	7,147	591	2,641	3,688	1,427		
151	Other Insurance - Demand			1	Demand		35	Other Insurance - Demand	106,057	58,884	3,033	5,766	21,544	139	7,244	4,629	4,818		
152	Other Insurance - Customer			2	Customer		38	Other Insurance - Customer	168,353	151,088	7,464	4,341	3,622	319	1,204	180	135		
153	AGA Dues - Demand			1	Demand		36	Misc. General Expense - Demand	4,701	2,580	133	253	953	8	320	203	253		
154	AGA Dues - Customer			2	Customer		39	Misc. General Expense - Customer	16,229	13,951	844	475	443	37	184	227	88		
155	Total Prepayments								630,619	491,413	27,172	22,489	48,808	1,191	16,647	12,147	10,752		
156	Material & Supplies																		
157	Valves			1	Demand		9	Mains - Demand	67,825	39,383	2,028	3,857	11,580	82	3,965	2,958	3,952		
158	Valves			2	Customer		10	Mains - Customer	0	0	0	0	0	0	0	0	0		
159	Regulators - Dom & Ind.			1	Demand		41	M&R Station Equip & House Regulators Plant	6,057	1,392	72	136	2,988	14	928	229	300		
160	Meter & Service Risers			2	Customer		40	Meters & Services Plant	99,759	87,991	4,571	2,947	2,742	242	991	160	115		
161	Pipe - Services & Mains			1	Demand		15	Mains & Services - Demand	275,480	159,949	8,238	15,663	47,029	333	16,184	12,013	16,051		
162	Pipe - Services & Mains			2	Customer		16	Mains & Services - Customer	687,428	617,798	32,559	19,133	13,035	1,195	3,214	371	123		
163	Total Material & Supplies								1,136,529	906,513	47,468	41,738	77,374	1,868	25,300	15,731	20,541		
164	Gas Storage Inventory			1	Demand		42	Gas Storage Inventory	10,517,109	8,484,867	417,782	776,362	720,601	38,536	80,961	0	0		
165	Summary of Working Capital																		
166	Demand								12,600,717	9,640,577	477,303	889,534	1,127,212	39,234	218,230	90,030	118,597		
167	Customer								7,762,963	6,790,688	331,023	196,945	238,236	15,047	88,676	72,954	29,394		
168	Commodity								32,292,577	26,029,626	1,275,589	2,369,855	2,217,144	102,367	297,996	0	0		
169	Total Working Capital								52,656,257	42,460,891	2,083,915	3,456,334	3,582,592	156,648	604,902	162,984	147,991		
170																			
171	Customer Security Deposits			235	2	Customer		45	Customer Security Deposits - Historical (1/06)	(3,174,000)	(390,688)	(461,934)	(760,249)	(784,772)	(74,199)	(423,653)	(179,410)	(119,095)	
172	Deferred Income Taxes				1	Demand		44	Plant	(15,822,306)	(12,106,944)	(605,108)	(582,625)	(1,451,174)	(26,613)	(487,169)	(277,112)	(285,561)	
173	Deferred Income Taxes				2	Customer		44	Plant	(25,116,894)	(19,218,842)	(960,563)	(924,872)	(2,303,628)	(42,246)	(773,343)	(439,894)	(453,306)	
174	Deferred Income Taxes - ITC				1	Demand		44	Plant	(722,340)	(552,721)	(27,625)	(26,599)	(66,251)	(1,215)	(22,241)	(12,651)	(13,037)	
175	Deferred Income Taxes - ITC				2	Customer		44	Plant	(1,146,660)	(877,403)	(43,853)	(42,223)	(105,168)	(1,929)	(35,306)	(20,083)	(20,695)	
176																			
177	Operating Revenues			400															
178	Revenues			480-481, 489					424,136,065	330,861,231	18,770,503	28,268,701	34,104,466	1,318,665	7,517,593	3,183,617	2,113,289		
179																			
180	Other Operating Revenues																		
181	Late Payment Charges			487					1,601,774	1,249,664	63,342	106,771	128,801	4,973	28,291	11,950	7,982		
182	Bill Insert Revenues			495			3	Average Annual Customers	53,905	49,799	2,304	1,064	583	48	94	10	3		
183	Customer Billing Service Charges			495			3	Average Annual Customers	3,961	3,677	170	79	43	4	7	1	0		
184	Sale of Inventory Materials			495			43	M&S Working Capital	(1,956)	(1,560)	(82)	(72)	(133)	(3)	(44)	(27)	(35)		
185	Rental Income			495	1	Demand	13	Demand Production, Trans., Distr. Plant	35,148	19,514	1,005	1,911	7,140	47	2,401	1,533	1,597		
186	Rental Income			495	2	Customer	14	Customer Production, Trans., Distr. Plant	55,795	50,075	2,473	1,438	1,201	106	399	59	44		
187	Sales Tax			495	1	Demand	28	Labor - Demand	8,114	4,418	227	433	1,641	11	551	348	485		
188	Sales Tax			495	2	Customer	29	Labor - Customer	32,023	27,221	1,727	967	924	78	348	550	210		
189	Sales Tax			495	3	Commodity	30	Labor - Commodity	284	133	6	12	42	1	21	24	45		
190	Total Other Operating Revenue								1,789,068	1,402,941	71,172	112,603	140,242	5,263	32,068	14,448	10,331		
191																			
192	Total Operating Revenue								425,925,133	332,264,172	18,841,675	28,381,304	34,244,708	1,321,928	7,549,661	3,198,065	2,123,620		
193																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11																			
12		FERC		Factor		Factor			Total	Residential	Small Commercial &			Large Comm					
13		Accounts		Classification	#	Name		Company	Service	PA Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS		
299	Administrative & General Expenses																		
300	A&G Salaries	920																	
301	Corporate Management - Non O&M		1 Demand	13	Demand Production, Trans., Distr. Plant		362,848	201,448	10,375	19,726	73,710	483	24,790	15,829	16,487				
302	Corporate Management - O&M		1 Demand	28	Labor - Demand		549,318	299,056	15,401	29,285	111,108	725	37,314	23,581	32,848				
303	Consumer Services		1 Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0				
304	Operations, Engineering, & Mechanical		1 Demand	13	Demand Production, Trans., Distr. Plant		386,975	214,842	11,064	21,038	78,612	515	26,439	16,882	17,583				
305	Corporate Management - Non O&M		2 Customer	14	Customer Production, Trans., Distr. Plant		575,993	516,936	25,531	14,845	12,397	1,096	4,117	614	457				
306	Corporate Management - O&M		2 Customer	29	Labor - Customer		2,583,757	2,204,849	139,899	78,355	74,843	6,116	28,171	44,519	17,005				
307	Consumer Services		2 Customer	3	Average Annual Customers		290,913	268,756	12,433	5,741	3,145	259	507	54	18				
308	Operations, Engineering, & Mechanical		2 Customer	14	Customer Production, Trans., Distr. Plant		614,292	551,310	27,228	15,832	13,221	1,169	4,390	655	487				
309	Total A&G Salaries						5,374,096	4,257,197	241,931	184,822	387,036	10,363	125,728	102,134	84,885				
310																			
311	Office Supplies & Expenses	921																	
312	Corporate Management - Non O&M		1 Demand	13	Demand Production, Trans., Distr. Plant		244,723	135,866	6,997	13,304	49,714	326	16,720	10,676	11,120				
313	Corporate Management - O&M		1 Demand	28	Labor - Demand		370,488	201,699	10,387	19,751	74,937	489	25,167	15,904	22,154				
314	Consumer Services		1 Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0				
315	Operations, Engineering, & Mechanical		1 Demand	13	Demand Production, Trans., Distr. Plant		149,224	82,848	4,267	8,113	30,314	199	10,195	6,510	6,780				
316	Corporate Management - Non O&M		2 Customer	14	Customer Production, Trans., Distr. Plant		388,478	348,649	17,219	10,012	8,361	739	2,776	414	308				
317	Corporate Management - O&M		2 Customer	29	Labor - Customer		1,749,360	1,487,061	94,355	52,846	50,478	4,125	19,000	30,026	11,469				
318	Consumer Services		2 Customer	3	Average Annual Customers		96,378	89,037	4,119	1,902	1,042	86	168	18	6				
319	Operations, Engineering, & Mechanical		2 Customer	14	Customer Production, Trans., Distr. Plant		236,882	212,594	10,500	6,105	5,098	451	1,693	253	188				
320	Total Outside Services						3,235,533	2,557,752	147,844	112,033	219,944	6,415	75,719	63,801	52,025				
321																			
322	Administrative Exp. Transferred - Credit	922																	
323	Corporate Management - Non O&M		1 Demand	13	Demand Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0				
324	Corporate Management - O&M		1 Demand	28	Labor - Demand		0	0	0	0	0	0	0	0	0				
325	Consumer Services		1 Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0				
326	Operations, Engineering, & Mechanical		1 Demand	13	Demand Production, Trans., Distr. Plant		(184,738)	(102,565)	(5,282)	(10,043)	(37,528)	(246)	(12,621)	(8,059)	(8,394)				
327	Corporate Management - Non O&M		2 Customer	14	Customer Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0				
328	Corporate Management - O&M		2 Customer	29	Labor - Customer		0	0	0	0	0	0	0	0	0				
329	Consumer Services		2 Customer	3	Average Annual Customers		0	0	0	0	0	0	0	0	0				
330	Operations, Engineering, & Mechanical		2 Customer	14	Customer Production, Trans., Distr. Plant		(293,256)	(263,187)	(12,999)	(7,558)	(6,312)	(558)	(2,096)	(313)	(233)				
331	Total Administrative Exp. Transferred - Credit						(477,994)	(365,752)	(18,281)	(17,601)	(43,840)	(804)	(14,717)	(8,372)	(8,627)				
332																			
333	Outside Services Employed	923																	
334	Corporate Management - Non O&M		1 Demand	13	Demand Production, Trans., Distr. Plant		44,219	24,550	1,284	2,404	8,983	59	3,021	1,929	2,009				
335	Corporate Management - O&M		1 Demand	28	Labor - Demand		66,944	36,446	1,877	3,569	13,540	88	4,547	2,874	4,003				
336	Consumer Services		1 Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0				
337	Operations, Engineering, & Mechanical		1 Demand	13	Demand Production, Trans., Distr. Plant		10,461	5,808	299	569	2,125	14	715	456	475				
338	Corporate Management - Non O&M		2 Customer	14	Customer Production, Trans., Distr. Plant		70,195	62,997	3,111	1,809	1,511	134	502	75	56				
339	Corporate Management - O&M		2 Customer	29	Labor - Customer		316,094	268,700	17,049	9,549	9,121	745	3,433	5,425	2,072				
340	Consumer Services		2 Customer	3	Average Annual Customers		0	0	0	0	0	0	0	0	0				
341	Operations, Engineering, & Mechanical		2 Customer	14	Customer Production, Trans., Distr. Plant		16,607	14,904	736	428	357	32	119	18	13				
342	Total Outside Services Employed						524,520	413,405	24,338	18,328	35,637	1,072	12,337	10,777	8,628				
343																			
344	Property Insurance	924																	
345	Corporate Management - Non O&M		1 Demand	13	Demand Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0				
346	Corporate Management - O&M		1 Demand	28	Labor - Demand		0	0	0	0	0	0	0	0	0				
347	Consumer Services		1 Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0				
348	Operations, Engineering, & Mechanical		1 Demand	13	Demand Production, Trans., Distr. Plant		(23,600)	(13,103)	(675)	(1,283)	(4,794)	(31)	(1,612)	(1,030)	(1,072)				
349	Corporate Management - Non O&M		2 Customer	14	Customer Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0				
350	Corporate Management - O&M		2 Customer	29	Labor - Customer		0	0	0	0	0	0	0	0	0				
351	Consumer Services		2 Customer	3	Average Annual Customers		0	0	0	0	0	0	0	0	0				
352	Operations, Engineering, & Mechanical		2 Customer	14	Customer Production, Trans., Distr. Plant		(37,462)	(33,620)	(1,661)	(966)	(806)	(71)	(268)	(40)	(30)				
353	Total Property Insurance						(61,062)	(46,723)	(2,336)	(2,249)	(5,600)	(102)	(1,880)	(1,070)	(1,102)				
354																			

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	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11				FERC			Factor		Factor										
12				Accounts			Classification	#	Name		Total	Residential	Small Commercial &	PA Service	Large Comm				
13				925							Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS
355	Injuries & Damages																		
356	Corporate Management - Non O&M				1	Demand	13	Demand Production, Trans., Distr. Plant		71,449	39,689	2,043	3,884	14,514	95	4,881	3,117	3,246	
357	Corporate Management - O&M				1	Demand	28	Labor - Demand		108,168	58,887	3,033	5,767	21,879	143	7,348	4,843	6,468	
358	Consumer Services				1	Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0	
359	Operations, Engineering, & Mechanical				1	Demand	13	Demand Production, Trans., Distr. Plant		571,962	317,543	16,354	31,095	116,191	761	39,077	24,952	25,989	
360	Corporate Management - Non O&M				2	Customer	14	Customer Production, Trans., Distr. Plant		113,420	101,791	5,027	2,923	2,441	218	811	121	90	
361	Corporate Management - O&M				2	Customer	29	Labor - Customer		510,743	434,164	27,548	15,429	14,737	1,204	5,547	8,768	3,348	
362	Consumer Services				2	Customer	3	Average Annual Customers		0	0	0	0	0	0	0	0	0	
363	Operations, Engineering, & Mechanical				2	Customer	14	Customer Production, Trans., Distr. Plant		907,945	814,853	40,245	23,400	19,542	1,728	6,489	968	720	
364	Total Injuries & Damages									2,283,687	1,766,907	94,250	82,498	189,304	4,147	84,153	42,567	39,861	
365																			
366	Employee Pension & Benefits			926															
367	Corporate Management - Non O&M				1	Demand	13	Demand Production, Trans., Distr. Plant		422,396	234,507	12,077	22,964	85,807	562	28,859	18,427	19,193	
368	Corporate Management - O&M				1	Demand	28	Labor - Demand		639,469	348,137	17,929	34,091	129,342	843	43,438	27,450	38,239	
369	Consumer Services				1	Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0	
370	Operations, Engineering, & Mechanical				1	Demand	13	Demand Production, Trans., Distr. Plant		37,642	20,899	1,078	2,046	7,647	50	2,572	1,642	1,710	
371	Corporate Management - Non O&M				2	Customer	14	Customer Production, Trans., Distr. Plant		670,520	601,771	29,721	17,281	14,432	1,278	4,792	715	532	
372	Corporate Management - O&M				2	Customer	29	Labor - Customer		3,019,425	2,566,692	162,859	91,214	87,126	7,120	32,794	51,825	19,795	
373	Consumer Services				2	Customer	3	Average Annual Customers		14,060	12,988	601	277	152	13	25	3	1	
374	Operations, Engineering, & Mechanical				2	Customer	14	Customer Production, Trans., Distr. Plant		59,754	53,627	2,649	1,540	1,286	114	427	64	47	
375	Total Employee Pension & Benefits									4,863,266	3,838,621	226,912	169,413	325,792	9,978	112,907	100,126	79,517	
376																			
377	Franchise Requirement			927															
378	Corporate Management - Non O&M				1	Demand	13	Demand Production, Trans., Distr. Plant		73	41	2	4	15	0	5	3	3	
379	Corporate Management - O&M				1	Demand	28	Labor - Demand		110	60	3	6	22	0	7	5	7	
380	Consumer Services				1	Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0	
381	Operations, Engineering, & Mechanical				1	Demand	13	Demand Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0	
382	Corporate Management - Non O&M				2	Customer	14	Customer Production, Trans., Distr. Plant		115	104	5	3	2	0	1	0	0	
383	Corporate Management - O&M				2	Customer	29	Labor - Customer		520	442	28	16	15	1	6	9	3	
384	Consumer Services				2	Customer	3	Average Annual Customers		0	0	0	0	0	0	0	0	0	
385	Operations, Engineering, & Mechanical				2	Customer	14	Customer Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0	
386	Total Franchise Requirement									818	647	38	29	54	1	19	17	13	
387																			
388	Regulatory Commission Expenses			928															
389	Corporate Management - Non O&M				1	Demand	13	Demand Production, Trans., Distr. Plant		239,007	132,692	6,834	12,994	48,553	318	16,329	10,427	10,860	
390	Corporate Management - O&M				1	Demand	28	Labor - Demand		381,834	196,988	10,145	19,290	73,186	477	24,579	15,532	21,637	
391	Consumer Services				1	Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0	
392	Operations, Engineering, & Mechanical				1	Demand	13	Demand Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0	
393	Corporate Management - Non O&M				2	Customer	14	Customer Production, Trans., Distr. Plant		379,404	340,504	16,817	9,778	8,166	722	2,712	404	301	
394	Corporate Management - O&M				2	Customer	29	Labor - Customer		1,708,500	1,452,327	92,151	51,612	49,299	4,029	18,556	29,325	11,201	
395	Consumer Services				2	Customer	3	Average Annual Customers		14,518	13,412	620	287	157	13	25	3	1	
396	Operations, Engineering, & Mechanical				2	Customer	14	Customer Production, Trans., Distr. Plant		0	0	0	0	0	0	0	0	0	
397	Total Regulatory Expenses									2,703,283	2,135,923	126,567	93,961	179,381	5,559	82,201	55,691	44,000	
398																			
399	Miscellaneous General Expenses			930.2															
400	Corporate Management - Non O&M				1	Demand	13	Demand Production, Trans., Distr. Plant		37,433	20,783	1,070	2,035	7,604	50	2,557	1,633	1,701	
401	Corporate Management - O&M				1	Demand	28	Labor - Demand		56,670	30,852	1,589	3,021	11,462	75	3,849	2,433	3,389	
402	Consumer Services				1	Demand	3	Average Annual Customers		0	0	0	0	0	0	0	0	0	
403	Operations, Engineering, & Mechanical				1	Demand	13	Demand Production, Trans., Distr. Plant		2,515	1,396	72	137	511	3	172	110	114	
404	Corporate Management - Non O&M				2	Customer	14	Customer Production, Trans., Distr. Plant		59,422	53,330	2,634	1,531	1,279	113	425	63	47	
405	Corporate Management - O&M				2	Customer	29	Labor - Customer		267,581	227,460	14,433	8,083	7,721	631	2,906	4,593	1,754	
406	Consumer Services				2	Customer	3	Average Annual Customers		2,539	2,347	109	50	27	2	4	0	0	
407	Operations, Engineering, & Mechanical				2	Customer	14	Customer Production, Trans., Distr. Plant		3,992	3,582	177	103	86	8	29	4	3	
408	Total Miscellaneous General Expenses									430,152	339,750	20,084	14,960	28,690	882	9,942	8,838	7,008	
409																			

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	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
454	Pennsylvania																		
455	Unemployment Insurance																		
456	Demand		1 Demand	28	Labor - Demand				9,836	5,356	276	524	1,989	13	668	422	588		
457	Customer		2 Customer	29	Labor - Customer				38,820	32,998	2,094	1,173	1,120	92	422	666	255		
458	Commodity		3 Commodity	30	Labor - Commodity				344	159	8	15	51	1	26	30	54		
459	Total Unemployment Insurance								49,000	38,513	2,378	1,712	3,160	106	1,116	1,118	897		
460	Capital Stock																		
461	Demand		1 Demand	13	Demand Production, Trans., Distr. Plant				279,042	154,921	7,978	15,170	56,886	371	19,064	12,173	12,679		
462	Customer		2 Customer	14	Customer Production, Trans., Distr. Plant				442,958	397,542	19,634	11,416	9,534	843	3,166	472	351		
463	Total Capital Stock								722,000	552,463	27,612	26,586	66,220	1,214	22,230	12,645	13,030		
464	Property + Public Utility Realty Tax																		
465	Demand		1 Demand	13	Demand Production, Trans., Distr. Plant				47,538	26,393	1,359	2,584	9,657	63	3,248	2,074	2,160		
466	Customer		2 Customer	14	Customer Production, Trans., Distr. Plant				75,462	67,725	3,345	1,945	1,824	144	539	80	60		
467	Total Property + Public Utility Realty Tax								123,000	94,118	4,704	4,529	11,281	207	3,787	2,154	2,220		
468	Sales Tax Company Use																		
469	Demand		1 Demand	13	Demand Production, Trans., Distr. Plant				1,546	859	44	84	314	2	106	67	70		
470	Customer		2 Customer	14	Customer Production, Trans., Distr. Plant				2,454	2,201	109	63	53	5	18	3	2		
471	Total Sales Tax Company Use								4,000	3,060	153	147	367	7	124	70	72		
472	Total Pennsylvania								898,000	688,154	34,847	32,974	81,028	1,534	27,257	15,967	16,219		
473	Summary of Taxes Other Than Income																		
474	Demand								553,950	305,116	15,712	29,877	112,333	734	37,758	24,007	26,413		
475	Customer								1,412,144	1,225,099	71,181	40,349	36,929	3,094	13,403	6,257	6,257		
476	Commodity								7,907	3,678	179	344	1,170	15	593	682	1,246		
477	Total Taxes Other Than Income								1,974,001	1,533,893	87,052	70,570	150,432	3,843	51,754	40,541	35,916		
478																			
479	Federal/State Income Tax		409																
480	Operating Revenue								425,925,133	332,264,172	16,841,675	28,381,304	34,244,708	1,321,928	7,549,661	3,198,065	2,123,620		
481	Operating Deductions																		
482	O&M Expenses		401, 402						395,006,575	317,512,313	15,500,889	25,711,636	27,409,735	1,147,407	5,061,434	1,427,716	1,235,445		
483	Depreciation Expense		403						11,913,067	9,224,349	464,080	428,979	1,038,471	20,287	346,295	191,624	198,982		
484	Taxes Other Than Income		408						1,974,001	1,533,893	87,052	70,570	150,432	3,843	51,754	40,541	35,916		
485	Negative Net Salvage			44	Plant				1,354,000	1,036,057	51,782	49,858	124,185	2,277	41,690	23,714	24,437		
486	Total Operating Deductions								410,247,643	329,306,612	16,103,803	26,261,043	28,722,823	1,173,814	5,501,173	1,683,595	1,494,780		
487	Operating Income Before Income Taxes								15,677,490	2,957,560	737,872	2,120,261	5,521,885	148,114	2,048,488	1,514,470	628,840		
488	Adjustments for Tax Purposes																		
489	Interest Charges			44	Plant				9,413,000	7,202,658	359,991	348,615	863,332	15,833	289,826	184,859	169,886		
490	Book Depreciation								(11,913,067)	(9,224,349)	(464,080)	(428,979)	(1,038,471)	(20,287)	(346,295)	(191,624)	(198,982)		
491	State Income Tax Depreciation			46	Depreciation Expense				16,751,000	12,970,366	652,552	603,187	1,460,201	28,527	486,935	269,440	279,792		
492	Meals/Entertainment			47	Labor Expense				(31,000)	(24,366)	(1,504)	(1,083)	(2,000)	(67)	(706)	(707)	(567)		
493	Total Adjustments for Tax Purposes								14,219,933	10,924,309	548,959	519,740	1,283,062	24,006	429,760	241,968	250,129		
494	Pennsylvania Taxable Income								1,457,557	(7,966,749)	190,913	1,600,521	4,238,823	124,108	1,618,728	1,272,502	378,711		
495	Total State Income Tax @		9.99%						145,610	(785,877)	19,072	159,892	423,458	12,398	161,711	127,123	37,833		
496	Additional Fed. Income Tax Deprec.			46	Depreciation Expense				(901,000)	(697,649)	(35,099)	(32,444)	(78,541)	(1,534)	(26,191)	(14,493)	(15,049)		
497	Federal Taxable Income								2,212,947	(6,473,223)	206,940	1,473,073	3,893,906	113,244	1,483,208	1,159,872	355,927		
498	Total Federal Income Tax @		35.00%						774,531	(2,265,628)	72,429	515,576	1,362,867	39,635	519,123	405,955	124,574		
499	Consolidated Tax Adjustment			48	Federal Income Tax				(82,000)	239,863	(7,668)	(54,584)	(144,287)	(4,196)	(54,960)	(42,979)	(13,189)		
500	Investment Tax Credit			44	Plant				(4,000)	(3,061)	(153)	(147)	(367)	(7)	(123)	(70)	(72)		
501	Deferred Income Taxes - Liberalized Depr.			46	Depreciation Expense				1,539,000	1,191,654	59,953	55,418	134,156	2,621	44,737	24,755	25,706		
502																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																												
5	M.E./Customer Component																												
6	Peak																												
7	Current Rates																												
8																													
9																													
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11																													
12																													
13	Summary																												
14	Utility Operating Income																												
15	Total Operating Revenue																												
16	Operating Income Deductions																												
17	O&M Expenses																												
18	Demand																												
19	Customer																												
20	Commodity																												
21	Total O&M Expense																												
22	Depreciation Expense																												
23	Demand																												
24	Customer																												
25	Total Depreciation Expense																												
26	Negative Net Salvage																												
27	Taxes Other Than Income																												
28	Demand																												
29	Customer																												
30	Commodity																												
31	Total Taxes Other Than Income																												
32	Federal/State Income Taxes																												
33	Investment Tax Credit																												
34	Deferred Income Taxes - Liberalized Depr.																												
35	Total Operating Revenue Deductions																												
36	Utility Operating Income																												
37	Rate Base																												
38	Gas Plant In Service																												
39	Demand																												
40	Customer																												
41	Total Gas Plant In Service																												
42	Accumulated Reserve for Depreciation																												
43	Demand																												
44	Customer																												
45	Total Reserve for Depreciation																												
46	Net Plant																												
47	Working Capital																												
48	Demand																												
49	Customer																												
50	Commodity																												
51	Total Working Capital																												
52	Customer Deposits																												
53	Deferred Income Taxes																												
54	Deferred Income Taxes - ITC																												
55	Net Rate Base																												
56																													
57	Return Earned																												
58																													
59	Utilized Rate of Return																												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
13	Gas Plant in Service																		
14	Production Plant																		
15																			
16	Transmission Plant																		
17																			
18	Distribution Plant																		
19	Land																		
20	Land Rights																		
21	Structures & Improvements																		
22	Mains (LIS)																		
23	Mains (>4")																		
24	Mains (Remaining)																		
25	Compressor Station Equipment																		
26	M&R Station Equipment																		
27	Industrial M&R Station Equipment																		
28	Other																		
29	Land Rights																		
30	Mains																		
31	Services																		
32	Meters																		
33	Meter Installations																		
34	House Regulators																		
35	House Regulators Installations																		
36	Other																		
37	Total Distribution - Demand																		
38	Total Distribution - Customer																		
39	Total Distribution																		
40																			
41	General Plant																		
42	Demand																		
43	Customer																		
44	Total General																		
45																			
46	Intangible Plant																		
47	Demand																		
48	Customer																		
49	Total Intangible																		
50																			
51	Plant in Service Summary																		
52	Demand Related																		
53	Customer Related																		
54																			
55	Total Gas Plant in Service																		
56																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
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																			
9																			
10																			
11																			
12																			
57	Accumulated Reserve for Depreciation			108															
58	Production Plant			325-338	1 Demand		(1,794,097)	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)	
59																			
60	Transmission Plant			365-369	1 Demand		(15,018,307)	61.6593%	3.1755%	6.0380%	18.1292%	0.1284%	6.2386%	4.6310%	0.0000%	100.0000%	50	Peak w/o LIS (Mcf)	
61																			
62	Distribution Plant																		
63	Land			374.1	1 Demand		16,125	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	9	Mains - Demand	
64	Land Rights			374.2	1 Demand		(975,153)	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	9	Mains - Demand	
65	Structures & Improvements			375	1 Demand		(3,584,026)	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)	
66	Mains			376	1 Demand		(27,598,262)	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	9	Mains - Demand	
67	Compressor Station Equipment			377	1 Demand		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
68	M&R Station Equipment			378	1 Demand		(3,294,506)	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)	
69	Industrial M&R Station Equipment			385	1 Demand		(3,112,938)	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment	
70	Other			387	1 Demand		(197,112)	53.7843%	2.7698%	5.2667%	20.9840%	0.1347%	7.0157%	4.2893%	5.7555%	100.0000%	11	Distribution Plant Excluding Other - Demand	
71	Land Rights			374.2	2 Customer		0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	10	Mains - Customer	
72	Mains			376	2 Customer		(30,650,496)	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	4	Average Annual Customers (Excluding Industrial)	
73	Services			380	2 Customer		(44,467,775)	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment	
74	Meters			381	2 Customer		(8,894,347)	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment	
75	Meter Installations			382	2 Customer		(1,506,216)	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment	
76	House Regulators			383	2 Customer		0	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment	
77	House Regulators Installations			384	2 Customer		(376,401)	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment	
78	Other			387	2 Customer		(405,388)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	12	Distribution Plant Excluding Other - Customer	
79	Total Distribution - Demand						(38,745,872)												
80	Total Distribution - Customer						(86,300,823)												
81	Total Distribution						(125,046,495)												
82																			
83	General Plant			389-399															
84	Demand				1 Demand		(1,736,395)	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant	
85	Customer				2 Customer		(2,756,392)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant	
86	Total General						(4,492,787)												
87																			
88	Intangible Plant			301-303															
89	Demand				1 Demand		(504,582)	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant	
90	Customer				2 Customer		(800,986)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant	
91	Total Intangible						(1,305,568)												
92																			
93	Accumulated Reserve for Depreciation Summary																		
94	Demand Related				1 Demand		(57,799,253)												
95	Customer Related				2 Customer		(89,858,001)												
96																			
97	Total Accumulated Reserve for Depreciation						(147,657,254)												
98																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
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10																			
11																			
12																			
99	Depreciation Expense																		
100	Production Plant																		
101																			
102	Transmission Plant																		
103																			
104	Distribution Plant																		
105	Land																		
106	Land Rights																		
107	Structures & Improvements																		
108	Mains																		
109	Compressor Station Equipment																		
110	M&R Station Equipment																		
111	Industrial M&R Station Equipment																		
112	Other																		
113	Land Rights																		
114	Mains																		
115	Services																		
116	Meters																		
117	Meter Installations																		
118	House Regulators																		
119	House Regulators Installations																		
120	Other																		
121	Total Distribution - Demand																		
122	Total Distribution - Customer																		
123	Total Distribution																		
124																			
125	General Plant																		
126	Demand																		
127	Customer																		
128	Total General																		
129																			
130	Intangible Plant																		
131	Demand																		
132	Customer																		
133	Total Intangible																		
134																			
135	Depreciation Summary																		
136	Demand Related																		
137	Customer Related																		
138																			
139	Total Depreciation Expense																		
140																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	CURRENT RATES																		
8																			
9																			
10																			
11																			
12				FERC				Total	Residential	Small Commercial &	PA Service	Large Comm						Factor	Factor
13				Accounts				Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	Total	#	Name
194	Direct Labor Expense			401, 402															
195	Natural Gas Production			750-769	1	Demand		5,660	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)
196																			
197	Other Gas Supply			807.1-813	3	Commodity		189,554	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)
198																			
199	Transmission			850-867	1	Demand		569,371	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)
200																			
201	Distribution																		
202	Load Dispatching			871	1	Demand		663,374	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)
203	Mains & Services			874	1	Demand		763,507	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	15	Mains & Services - Demand
204	Structures & Improvements			886	1	Demand		86,792	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)
205	Mains Maintenance			887	1	Demand		718,514	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	9	Mains - Demand
206	Services Maintenance			887	1	Demand		0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment
207	Compressor Station Equip Maint			888	1	Demand		0	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)
208	Compressor Station Equipment			872,888	1	Demand		3,815	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)
209	Meas. & Regulator - General			875,889	1	Demand		316,240	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)
210	Meas. & Regulator - Industrial			876,890	1	Demand		182,603	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment
211	Meas. & Regulator - City			877,891	1	Demand		524	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)
212	Maint of Other Equipment			894	1	Demand		0	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant
213	Supervision & Engineering			870,885	1	Demand		1,148,560	54.0528%	2.7837%	5.2930%	20.6137%	0.1333%	6.9061%	4.2878%	5.9296%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand
214	Other Distribution Expense			880	1	Demand		954,002	54.0528%	2.7837%	5.2930%	20.6137%	0.1333%	6.9061%	4.2878%	5.9296%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand
215	Mains & Services			874	2	Customer		1,905,381	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer
216	Mains Maintenance			887	2	Customer		797,979	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	10	Mains - Customer
217	Services Maintenance			887	2	Customer		520,705	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment
218	Meters & House Regulators			878,893	2	Customer		1,440,472	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer
219	Customer Installations				2	Customer		1,072,556	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	18	Distribution Plant - Customer
220	Maint of Other Equipment			894	2	Customer		0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant
221	Supervision & Engineering			870,885	2	Customer		2,396,861	85.7631%	4.1927%	3.1227%	4.0720%	0.3601%	1.8639%	0.3392%	0.2863%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer
222	Other Distribution Expense			880	2	Customer		1,962,034	85.7631%	4.1927%	3.1227%	4.0720%	0.3601%	1.8639%	0.3392%	0.2863%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer
223	Total Distribution - Demand							4,837,931											
224	Total Distribution - Customer							10,095,988											
225	Total Distribution							14,933,919											
226																			
227	Customer Accounts																		
228	Meter Reading			902	2	Customer		2,224,872	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
229	Customer Record & Collections			903	2	Customer		5,392,409	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
230	Miscellaneous Customer Accounts			905	2	Customer		88,231	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
231	Supervision			901	2	Customer		1,046,199	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters
232	Total Customer Accounts							8,751,711											
233																			
234	Customer Service			909-913															
235	Customer Service				2	Customer		2,455,635	59.1535%	13.0680%	6.0336%	3.3051%	0.2295%	0.4490%	13.3225%	4.4408%	100.0000%	22	Customer Service Programs - Labor
236	Transportation Administration				2	Customer		60,368	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers
237	Total Customer Service							2,516,003											
238																			
239	Summary of Direct Labor Expense																		
240	Demand				1	Demand		5,412,962											
241	Customer				2	Customer		21,363,702											
242	Commodity				3	Commodity		189,554											
243																			
244	Total Direct Labor Expense							26,966,218											
245																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
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							
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299	Administrative & General Expenses																		
300	A&G Salaries	920																	
301	Corporate Management - Non O&M		1 Demand	362,848	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
302	Corporate Management - O&M		1 Demand	549,318	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand				
303	Consumer Services		1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
304	Operations, Engineering, & Mechanical		1 Demand	386,975	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
305	Corporate Management - Non O&M		2 Customer	575,993	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
306	Corporate Management - O&M		2 Customer	2,593,757	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer				
307	Consumer Services		2 Customer	290,913	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
308	Operations, Engineering, & Mechanical		2 Customer	614,292	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
309	Total A&G Salaries			5,374,096															
310																			
311	Office Supplies & Expenses	921																	
312	Corporate Management - Non O&M		1 Demand	244,723	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
313	Corporate Management - O&M		1 Demand	370,488	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand				
314	Consumer Services		1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
315	Operations, Engineering, & Mechanical		1 Demand	149,224	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
316	Corporate Management - Non O&M		2 Customer	388,478	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
317	Corporate Management - O&M		2 Customer	1,749,360	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer				
318	Consumer Services		2 Customer	96,378	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
319	Operations, Engineering, & Mechanical		2 Customer	236,882	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
320	Total Outside Services			3,235,533															
321																			
322	Administrative Exp. Transferred - Credit	922																	
323	Corporate Management - Non O&M		1 Demand	0	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
324	Corporate Management - O&M		1 Demand	0	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand				
325	Consumer Services		1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
326	Operations, Engineering, & Mechanical		1 Demand	(184,738)	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
327	Corporate Management - Non O&M		2 Customer	0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
328	Corporate Management - O&M		2 Customer	0	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer				
329	Consumer Services		2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
330	Operations, Engineering, & Mechanical		2 Customer	(293,256)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
331	Total Administrative Exp. Transferred - Credit			(477,994)															
332																			
333	Outside Services Employed	923																	
334	Corporate Management - Non O&M		1 Demand	44,219	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
335	Corporate Management - O&M		1 Demand	66,944	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand				
336	Consumer Services		1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
337	Operations, Engineering, & Mechanical		1 Demand	10,461	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
338	Corporate Management - Non O&M		2 Customer	70,195	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
339	Corporate Management - O&M		2 Customer	316,094	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer				
340	Consumer Services		2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
341	Operations, Engineering, & Mechanical		2 Customer	16,607	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
342	Total Outside Services Employed			524,520															
343																			
344	Property Insurance	924																	
345	Corporate Management - Non O&M		1 Demand	0	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
346	Corporate Management - O&M		1 Demand	0	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand				
347	Consumer Services		1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
348	Operations, Engineering, & Mechanical		1 Demand	(23,600)	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant				
349	Corporate Management - Non O&M		2 Customer	0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
350	Corporate Management - O&M		2 Customer	0	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer				
351	Consumer Services		2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers				
352	Operations, Engineering, & Mechanical		2 Customer	(37,462)	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant				
353	Total Property Insurance			(61,062)															
354																			

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4	Future Test Year																		
5	M.E./Customer Component																		
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355	Injuries & Damages			FERC Accounts 925	Classification	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	NIS	LVIS	LIS	Total	Factor #	Factor Name		
356	Corporate Management - Non O&M				1 Demand	71,449	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
357	Corporate Management - O&M				1 Demand	108,168	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand		
358	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
359	Operations, Engineering, & Mechanical				1 Demand	571,962	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
360	Corporate Management - Non O&M				2 Customer	113,420	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
361	Corporate Management - O&M				2 Customer	510,743	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer		
362	Consumer Services				2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
363	Operations, Engineering, & Mechanical				2 Customer	907,945	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
364	Total Injuries & Damages					2,283,687													
365																			
366	Employee Pension & Benefits			926															
367	Corporate Management - Non O&M				1 Demand	422,396	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
368	Corporate Management - O&M				1 Demand	639,469	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand		
369	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
370	Operations, Engineering, & Mechanical				1 Demand	37,642	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
371	Corporate Management - Non O&M				2 Customer	670,520	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
372	Corporate Management - O&M				2 Customer	3,019,425	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer		
373	Consumer Services				2 Customer	14,060	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
374	Operations, Engineering, & Mechanical				2 Customer	59,754	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
375	Total Employee Pension & Benefits					4,863,266													
376																			
377	Franchise Requirement			927															
378	Corporate Management - Non O&M				1 Demand	73	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
379	Corporate Management - O&M				1 Demand	110	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand		
380	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
381	Operations, Engineering, & Mechanical				1 Demand	0	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
382	Corporate Management - Non O&M				2 Customer	115	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
383	Corporate Management - O&M				2 Customer	520	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer		
384	Consumer Services				2 Customer	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
385	Operations, Engineering, & Mechanical				2 Customer	0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
386	Total Franchise Requirement					818													
387																			
388	Regulatory Commission Expenses			928															
389	Corporate Management - Non O&M				1 Demand	239,007	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
390	Corporate Management - O&M				1 Demand	361,834	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand		
391	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
392	Operations, Engineering, & Mechanical				1 Demand	0	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
393	Corporate Management - Non O&M				2 Customer	379,404	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
394	Corporate Management - O&M				2 Customer	1,708,500	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer		
395	Consumer Services				2 Customer	14,518	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
396	Operations, Engineering, & Mechanical				2 Customer	0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
397	Total Regulatory Expenses					2,703,263													
398																			
399	Miscellaneous General Expenses			930.2															
400	Corporate Management - Non O&M				1 Demand	37,433	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
401	Corporate Management - O&M				1 Demand	56,670	54.4415%	2.8037%	5.3311%	20.2265%	0.1319%	6.7928%	4.2927%	5.9798%	100.0000%	28	Labor - Demand		
402	Consumer Services				1 Demand	0	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
403	Operations, Engineering, & Mechanical				1 Demand	2,515	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
404	Corporate Management - Non O&M				2 Customer	59,422	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
405	Corporate Management - O&M				2 Customer	267,581	85.0060%	5.3937%	3.0209%	2.8855%	0.2358%	1.0861%	1.7164%	0.6556%	100.0000%	29	Labor - Customer		
406	Consumer Services				2 Customer	2,539	92.3833%	4.2738%	1.9736%	1.0811%	0.0891%	0.1743%	0.0186%	0.0062%	100.0000%	3	Average Annual Customers		
407	Operations, Engineering, & Mechanical				2 Customer	3,992	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
408	Total Miscellaneous General Expenses					430,152													
409																			

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4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
410	Rents																		
411	Corporate Management - Non O&M																		
412	Corporate Management - O&M																		
413	Consumer Services																		
414	Operations, Engineering, & Mechanical																		
415	Corporate Management - Non O&M																		
416	Corporate Management - O&M																		
417	Consumer Services																		
418	Operations, Engineering, & Mechanical																		
419	Total Rents																		
420																			
421	Maintenance General Plant																		
422	Production																		
423	Transportation																		
424	Distribution																		
425	Distribution																		
426	Total Maintenance General Plant																		
427																			
428	Total Administrative & General																		
429	Demand																		
430	Customer																		
431																			
432																			
433	Customer Deposit Interest																		
434																			
435	Summary O&M Expenses																		
436	Demand																		
437	Customer																		
438	Commodity																		
439	Total O&M Expenses																		
440																			
441	Taxes Other Than Income																		
442	Federal																		
443	FICA																		
444	Demand																		
445	Customer																		
446	Commodity																		
447	Total FICA																		
448	Unemployment Compensation																		
449	Demand																		
450	Customer																		
451	Commodity																		
452	Total Unemployment Compensation																		
453	Total Federal																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12																			
503	Summary																		
504	Utility Operating Income																		
505	Total Operating Revenue																		
506	Operating Income Deductions																		
507	O&M Expenses																		
508	Demand																		
509	Customer																		
510	Commodity																		
511	Total O&M Expense																		
512	Depreciation Expense																		
513	Demand																		
514	Customer																		
515	Total Depreciation Expense																		
516	Negative Net Salvage																		
517	Taxes Other Than Income																		
518	Demand																		
519	Customer																		
520	Commodity																		
521	Total Taxes Other Than Income																		
522	Federal/State Income Taxes																		
523	Investment Tax Credit																		
524	Deferred Income Taxes - Liberalized Depr.																		
525	Total Operating Revenue Deductions																		
526	Utility Operating Income																		
527	Rate Base																		
528	Gas Plant In Service																		
529	Demand																		
530	Customer																		
531	Total Gas Plant in Service																		
532	Accumulated Reserve for Depreciation																		
533	Demand																		
534	Customer																		
535	Total Reserve for Depreciation																		
536	Net Plant																		
537	Working Capital																		
538	Demand																		
539	Customer																		
540	Commodity																		
541	Total Working Capital																		
542	Customer Deposits																		
543	Deferred Income Taxes																		
544	Deferred Income Taxes - ITC																		
545	Net Rate Base																		
546																			
547	Return Earned																		
548																			
549	Utilized Rate of Return																		

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
CLASS ALLOCATION FACTOR REPORT

Not Updated

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
1	Annual Throughput (Mcf)	100.0000% 42,560,886	46.5266% 19,802,152	2.2726% 967,246	4.3457% 1,849,555	14.7927% 6,295,888	0.1871% 79,617	7.4988% 3,191,547	8.6235% 3,670,249	15.7530% 6,704,632
2	Peak (Mcf)	100.0000% 365,252	57.7119% 210,794	2.9722% 10,856	5.6514% 20,642	16.9686% 61,978	0.1202% 439	5.8393% 21,328	4.3345% 15,832	6.4019% 23,383
3	Average Annual Customers	100.0000% 209,975	92.3833% 193,982	4.2738% 8,974	1.9735% 4,144	1.0811% 2,270	0.0891% 187	0.1743% 366	0.0186% 39	0.0062% 13
4	Average Annual Customers (Excluding Industrial)	100.0000% 209,923	92.4063% 193,982	4.2749% 8,974	1.9741% 4,144	1.0813% 2,270	0.0891% 187	0.1743% 366	0.0000% 0	0.0000% 0
5	Historic Service Line Investment	100.0000% 126,454,209	89.8711% 113,645,815	4.7363% 5,989,226	2.7833% 3,519,638	1.8962% 2,397,822	0.1738% 219,739	0.4675% 591,223	0.0539% 68,149	0.0179% 22,597
6	Historic Meter Investment	100.0000% 12,789,310	71.3502% 9,125,202	3.0173% 385,891	4.6811% 598,675	11.3621% 1,453,135	0.9392% 120,117	6.3068% 806,596	1.2397% 158,545	1.1036% 141,149
7	Residential, Small Comm, SVIS Meter Investment	100.0000% 10,229,885	89.2014% 9,125,202	3.7722% 385,891	5.8522% 598,675	0.0000% 0	1.1742% 120,117	0.0000% 0	0.0000% 0	0.0000% 0
8	Historical Industrial M&R Station Equipment	100.0000% 8,787,228	0.0224% 1,972	0.0000% 0	0.0000% 0	70.7263% 6,214,875	0.3105% 27,286	21.5295% 1,891,845	3.4177% 300,319	3.9936% 350,931
9	Mains - Demand	100.0000% 96,843,813	58.0664% 56,233,775	2.9905% 2,896,082	5.6862% 5,506,704	17.0728% 16,533,976	0.1209% 117,102	5.8751% 5,689,653	4.3612% 4,223,509	5.8269% 5,643,012
10	Mains - Customer	100.0000% 107,554,273	92.4063% 99,386,924	4.2749% 4,597,838	1.9741% 2,123,229	1.0813% 1,162,984	0.0891% 95,831	0.1743% 187,467	0.0000% 0	0.0000% 0
11	Distribution Plant Excluding Other - Demand	100.0000% 125,898,270	53.7843% 67,713,451	2.7698% 3,487,190	5.2667% 6,630,646	20.9840% 26,418,550	0.1347% 169,586	7.0157% 8,832,607	4.2893% 5,400,127	5.7555% 7,246,113
12	Distribution Plant Excluding Other - Customer	100.0000% 258,926,397	89.7470% 232,378,573	4.4325% 11,476,981	2.5773% 6,673,270	2.1523% 5,572,861	0.1903% 492,848	0.7147% 1,850,600	0.1066% 275,954	0.0793% 205,310
13	Demand Production, Trans., Distr. Plant	100.0000% 163,426,266	55.5184% 90,731,684	2.8592% 4,672,645	5.4365% 8,884,710	20.3144% 33,198,984	0.1331% 217,575	6.8321% 11,165,386	4.3625% 7,129,546	4.5438% 7,425,736
14	Customer Production, Trans., Distr. Plant	100.0000% 259,426,115	89.7470% 232,827,056	4.4325% 11,499,131	2.5773% 6,686,149	2.1523% 5,583,616	0.1903% 493,799	0.7147% 1,854,171	0.1066% 276,487	0.0793% 205,706
15	Mains & Services - Demand	100.0000% 96,843,813	58.0664% 56,233,775	2.9905% 2,896,082	5.6862% 5,506,704	17.0728% 16,533,976	0.1209% 117,102	5.8751% 5,689,653	4.3612% 4,223,509	5.8269% 5,643,012
16	Mains & Services - Customer	100.0000% 134,125,157	89.8711% 120,539,755	4.7363% 6,352,570	2.7833% 3,733,105	1.8962% 2,543,281	0.1738% 233,110	0.4675% 627,035	0.0539% 72,293	0.0179% 24,008
17	Meters & House Regulators - Customer	100.0000% 17,246,967	72.1976% 12,451,894	3.0531% 526,573	4.7367% 816,936	10.8227% 1,866,596	0.9504% 163,907	6.0074% 1,036,098	1.1809% 203,661	1.0512% 181,302
18	Distribution Plant - Customer	100.0000% 259,426,115	89.7470% 232,827,056	4.4325% 11,499,131	2.5773% 6,686,149	2.1523% 5,583,616	0.1903% 493,799	0.7147% 1,854,171	0.1066% 276,487	0.0793% 205,706
19	Distribution Labor w/o Other, Supervision - Demand	100.0000% 2,735,369	54.0528% 1,478,543	2.7837% 76,145	5.2930% 144,784	20.6137% 563,861	0.1333% 3,646	6.9061% 188,908	4.2878% 117,286	5.9296% 162,196
20	Distribution Labor w/o Other, Supervision - Customer	100.0000% 5,737,093	85.7631% 4,920,303	4.1927% 240,540	3.1227% 179,152	4.0720% 233,616	0.3601% 20,659	1.8639% 106,934	0.3392% 19,462	0.2863% 16,427
21	Historical Number of Meters	100.0000% 219,301	91.9366% 201,618	4.6603% 10,220	2.0383% 4,470	0.9945% 2,181	0.0953% 209	0.2193% 481	0.0388% 85	0.0169% 37
22	Customer Service Programs - Labor	100.0000% 2,516,001	59.1535% 1,488,304	13.0660% 328,740	6.0336% 151,805	3.3051% 83,156	0.2295% 5,773	0.4490% 11,298	13.3225% 335,194	4.4408% 111,731
23	Customer Service Programs - O&M	100.0000% 8,665,639	86.1295% 7,463,673	4.4509% 385,697	2.0553% 178,104	1.1259% 97,563	0.0927% 8,037	0.1815% 15,731	4.4731% 387,624	1.4911% 129,210
24	Average Annual Transportation Customers	100.0000% 1,240	5.2420% 65	0.4839% 6	5.8871% 73	61.5322% 763	0.0806% 1	22.5808% 280	3.1452% 39	1.0484% 13
25	Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000% 4,711,760	54.5501% 2,570,271	2.8093% 132,369	5.3417% 251,688	20.1173% 947,878	0.1315% 6,196	6.7608% 318,553	4.2941% 202,327	5.9952% 282,478
26	Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000% 8,041,818	84.9980% 6,835,388	4.1224% 331,514	3.2092% 258,075	4.4567% 358,402	0.3936% 31,653	2.1019% 169,030	0.3876% 31,171	0.3306% 26,585

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

Not Updated

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

Exhibit No. 111-G
Schedule 3
Page 2 of 2
Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
27	Uncollectibles (Write-Offs)	100.0000% 8,467,291	97.0421% 8,216,837	1.6847% 142,652	0.7760% 65,874	0.4262% 36,084	0.0213% 1,806	0.0417% 3,535	0.0045% 377	0.0015% 126
28	Labor - Demand	100.0000% 5,412,962	54.4415% 2,946,899	2.8037% 151,765	5.3311% 288,569	20.2265% 1,094,851	0.1319% 7,140	6.7928% 367,691	4.2927% 232,364	5.9798% 323,683
29	Labor - Customer	100.0000% 21,363,702	85.0060% 18,160,415	5.3937% 1,152,296	3.0209% 645,370	2.8855% 616,452	0.2358% 50,380	1.0861% 232,028	1.7164% 366,693	0.6556% 140,068
30	Labor - Commodity	100.0000% 189,554	46.5270% 88,194	2.2727% 4,308	4.3455% 8,237	14.7926% 28,040	0.1873% 355	7.4987% 14,214	8.6234% 16,346	15.7528% 29,860
31	O&M + Other Taxes - Demand	100.0000% 14,702,202	55.0446% 8,092,765	2.8348% 416,776	5.3902% 792,471	19.8464% 2,917,860	0.1307% 19,216	6.6841% 982,716	4.3111% 633,824	5.7581% 846,574
32	O&M + Other Taxes - Customer	100.0000% 61,060,224	87.2199% 53,256,659	4.1650% 2,543,170	2.4868% 1,518,460	3.2348% 1,975,190	0.1939% 118,404	1.2321% 752,299	1.0463% 638,864	0.4212% 257,178
33	O&M + Other Taxes - Commodity	100.0000% 321,218,150	80.2247% 257,696,782	3.9313% 12,627,995	7.3070% 23,471,275	7.0566% 22,667,117	0.3156% 1,013,630	1.0517% 3,378,173	0.0609% 195,569	0.0522% 167,609
34	Regulatory Assessment Expense - Demand	100.0000% 600,841	54.8698% 329,680	2.8259% 16,979	5.3731% 32,284	20.2614% 121,739	0.1323% 795	6.8085% 40,908	4.3204% 25,959	5.4086% 32,497
35	Other Insurance - Demand	100.0000% (23,600)	55.5211% (13,103)	2.8602% (675)	5.4364% (1,283)	20.3136% (4,794)	0.1314% (31)	6.8305% (1,612)	4.3644% (1,030)	4.5424% (1,072)
36	Misc. General Expense - Demand	100.0000% 96,618	54.8871% 53,031	2.8266% 2,731	5.3748% 5,193	20.2623% 19,577	0.1325% 128	6.8083% 6,578	4.3222% 4,176	5.3862% 5,204
37	Regulatory Assessment Expense - Customer	100.0000% 2,102,422	85.9125% 1,806,243	5.2125% 109,588	2.9336% 61,677	2.7407% 57,622	0.2266% 4,764	1.0128% 21,293	1.4142% 29,732	0.5471% 11,503
38	Other Insurance - Customer	100.0000% (37,462)	89.7443% (33,620)	4.4338% (1,661)	2.5786% (966)	2.1515% (806)	0.1895% (71)	0.7154% (268)	0.1068% (40)	0.0801% (30)
39	Misc. General Expense - Customer	100.0000% 333,534	85.9638% 286,719	5.2028% 17,353	2.9283% 9,767	2.7323% 9,113	0.2261% 754	1.0086% 3,364	1.3972% 4,660	0.5409% 1,804
40	Meters & Services Plant	100.0000% 147,392,868	88.2040% 130,006,293	4.5816% 6,752,897	2.9541% 4,354,180	2.7483% 4,050,772	0.2427% 357,720	0.9931% 1,463,803	0.1606% 236,773	0.1156% 170,430
41	M&R Station Equip & House Regulators Plant	100.0000% 15,289,801	22.9831% 3,514,088	1.1830% 180,872	2.2493% 343,913	49.3304% 7,542,514	0.2348% 35,895	15.2847% 2,336,999	3.7826% 578,351	4.9521% 757,169
42	Gas Storage Inventory	100.0000% 17,138,823	80.6768% 13,827,049	3.9724% 680,819	7.3819% 1,265,166	6.8517% 1,174,303	0.3474% 59,545	0.7698% 131,941	0.0000% 0	0.0000% 0
43	M&S Working Capital	100.0000% 1,136,529	79.7616% 906,513	4.1766% 47,468	3.6722% 41,736	6.8078% 77,374	0.1642% 1,866	2.2261% 25,300	1.3841% 15,731	1.8073% 20,541
44	Plant	100.0000% 437,935,976	76.5182% 335,100,430	3.8244% 16,748,639	3.6823% 16,126,287	9.1717% 40,166,019	0.1682% 736,743	3.0790% 13,483,979	1.7514% 7,670,214	1.8048% 7,903,665
45	Customer Security Deposits - Historical (1/06)	100.0000% 2,447,539	12.3090% 301,266	14.5537% 356,208	23.9524% 586,244	24.0949% 589,733	2.3377% 57,217	13.3476% 326,687	5.6525% 138,348	3.7522% 91,836
46	Depreciation Expense	100.0000% 11,913,067	77.4304% 9,224,349	3.8956% 464,080	3.6009% 428,979	8.7171% 1,038,471	0.1703% 20,287	2.9069% 346,295	1.6085% 191,624	1.6703% 198,982
47	Labor Expense	100.0000% 26,966,218	78.6002% 21,195,508	4.8519% 1,308,369	3.4939% 942,176	6.4501% 1,739,343	0.2146% 57,875	2.2767% 613,933	2.2821% 615,403	1.8305% 493,611
48	Federal Income Tax	100.0000% 774,531	-292.5161% (2,265,628)	9.3513% 72,429	66.5662% 515,576	175.9603% 1,362,867	5.1173% 39,635	67.0242% 519,123	52.4130% 405,955	16.0838% 124,574
49	Annual Sales Volumes	100.0000% 24,473,134	80.6056% 19,726,731	3.9501% 966,725	7.3387% 1,796,001	6.8658% 1,680,271	0.3170% 77,572	0.9228% 225,834	0.0000% 0	0.0000% 0
50	Peak w/o LIS (Mcf)	100.0000% 341,869	61.6593% 210,794	3.1755% 10,856	6.0380% 20,642	18.1292% 61,978	0.1284% 439	6.2386% 21,328	4.6310% 15,832	0.0000% 0

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Proposed Rates																		
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13	Gas Plant in Service																		
14	Production Plant																		
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16	Transmission Plant																		
17																			
18	Distribution Plant																		
19	Land																		
20	Land Rights																		
21	Structures & Improvements																		
22	Mains (LIS)																		
23	Mains (>4")																		
24	Mains (Remaining)																		
25	Compressor Station Equipment																		
26	M&R Station Equipment																		
27	Industrial M&R Station Equipment																		
28	Other																		
29	Land Rights																		
30	Mains																		
31	Services																		
32	Meters																		
33	Meter Installations																		
34	House Regulators																		
35	House Regulators Installations																		
36	Other																		
37	Total Distribution - Demand																		
38	Total Distribution - Customer																		
39	Total Distribution																		
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41	General Plant																		
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44	Total General																		
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46	Intangible Plant																		
47	Demand																		
48	Customer																		
49	Total Intangible																		
50																			
51	Plant in Service Summary																		
52	Demand Related																		
53	Customer Related																		
54																			
55	Total Gas Plant in Service																		
56																			

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
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57	Accumulated Reserve for Depreciation																		
58	Production Plant																		
59	Transmission Plant																		
60	Distribution Plant																		
61	Land																		
62	Land Rights																		
63	Structures & Improvements																		
64	Mains																		
65	Compressor Station Equipment																		
66	M&R Station Equipment																		
67	Industrial M&R Station Equipment																		
68	Other																		
69	Land Rights																		
70	Mains																		
71	Services																		
72	Meters																		
73	Meter Installations																		
74	House Regulators																		
75	House Regulators Installations																		
76	Other																		
77	Total Distribution - Demand																		
78	Total Distribution - Customer																		
79	Total Distribution																		
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83	Total General																		
84	Intangible Plant																		
85	Demand																		
86	Customer																		
87	Total Intangible																		
88	Accumulated Reserve for Depreciation Summary																		
89	Demand Related																		
90	Customer Related																		
91	Total Accumulated Reserve for Depreciation																		
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COST OF SERVICE STUDY
PROPOSED RATES

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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									
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12																			
99				FERC			Factor			Total	Residential	Small Commercial &			Large Comm				
100				Accounts			Classification		Factor	Company	Service	PA Service			PA Service	SVIS	IVIS	LVIS	LIS
101				403			#		Name			LE 250	GT 250						
102	Depreciation Expense			325-338	1	Demand	2	Peak (Mcf)		75,973	43,846	2,258	4,294	12,892	91	4,436	3,293	4,863	
103	Production Plant																		
104	Transmission Plant			365-369	1	Demand	50	Peak w/o LIS (Mcf)		766,425	472,572	24,338	46,277	138,947	984	47,814	35,493	0	
105	Distribution Plant																		
106	Land			374.1	1	Demand	9	Mains - Demand		0	0	0	0	0	0	0	0	0	
107	Land Rights			374.2	1	Demand	9	Mains - Demand		76,500	44,421	2,288	4,350	13,061	92	4,494	3,336	4,458	
108	Structures & Improvements			375	1	Demand	2	Peak (Mcf)		276,163	159,379	8,208	15,607	46,861	332	16,126	11,970	17,680	
109	Mains			376	1	Demand	9	Mains - Demand		2,091,702	1,214,577	62,552	118,938	357,112	2,529	122,890	91,223	121,881	
110	Compressor Station Equipment			377	1	Demand				0	0	0	0	0	0	0	0	0	
111	M&R Station Equipment			378	1	Demand	2	Peak (Mcf)		176,217	101,897	5,238	9,959	29,902	212	10,290	7,638	11,281	
112	Industrial M&R Station Equipment			385	1	Demand	8	Historical Industrial M&R Station Equipment		240,183	54	0	0	169,872	748	51,710	8,209	9,592	
113	Other			387	1	Demand	11	Distribution Plant Excluding Other - Demand		3,845	2,068	106	203	807	5	270	165	221	
114	Land Rights			374.2	2	Customer	10	Mains - Customer		0	0	0	0	0	0	0	0	0	
115	Mains			376	2	Customer	4	Average Annual Customers (Excluding Industrial)		2,323,035	2,146,631	99,307	45,859	25,119	2,070	4,049	0	0	
116	Services			380	2	Customer	5	Historic Service Line Investment		4,143,048	3,723,403	196,227	115,313	78,560	7,201	19,369	2,233	742	
117	Meters			381	2	Customer	6	Historic Meter Investment		297,294	212,119	8,970	13,917	33,779	2,792	18,750	3,688	3,281	
118	Meter Installations			382	2	Customer	6	Historic Meter Investment		77,479	55,281	2,338	3,627	8,803	728	4,886	961	855	
119	House Regulators			383	2	Customer	7	Residential, Small Comm, SVIS Meter Investment		0	0	0	0	0	0	0	0	0	
120	House Regulators Installations			384	2	Customer	7	Residential, Small Comm, SVIS Meter Investment		20,722	18,484	782	1,213	0	243	0	0	0	
121	Other			387	2	Customer	12	Distribution Plant Excluding Other - Customer		7,909	7,098	351	204	170	15	57	8	6	
122	Total Distribution - Demand									2,884,810	1,522,196	78,392	149,057	617,615	3,916	205,780	122,541	165,113	
123	Total Distribution - Customer									6,889,487	6,163,018	307,975	180,133	146,431	13,049	47,111	6,888	4,884	
124	Total Distribution									9,734,097	7,685,212	386,367	329,190	764,046	16,965	252,891	129,429	169,997	
125	General Plant			389-399															
126	Demand				1	Demand	13	Demand Production, Trans., Distr. Plant		430,710	239,122	12,315	23,416	87,496	573	29,427	18,790	19,571	
127	Customer				2	Customer	14	Customer Production, Trans., Distr. Plant		683,719	613,617	30,306	17,821	14,716	1,301	4,887	729	542	
128	Total General									1,114,429	852,739	42,621	41,037	102,212	1,874	34,314	19,519	20,113	
129	Intangible Plant			301-303															
130	Demand				1	Demand	13	Demand Production, Trans., Distr. Plant		85,855	47,665	2,455	4,888	17,441	114	5,866	3,745	3,901	
131	Customer				2	Customer	14	Customer Production, Trans., Distr. Plant		136,288	122,315	6,041	3,513	2,933	259	974	145	108	
132	Total Intangible									222,143	169,980	8,496	8,181	20,374	373	6,840	3,890	4,009	
133	Depreciation Summary																		
134	Demand Related				1	Demand				4,223,573	2,325,401	119,758	227,712	874,391	5,678	293,323	183,862	193,448	
135	Customer Related				2	Customer				7,689,494	6,898,948	344,322	201,267	184,080	14,609	52,972	7,762	5,534	
136	Total Depreciation Expense									11,913,067	9,224,349	464,080	428,979	1,038,471	20,287	346,295	191,624	198,982	
137																			
138																			
139																			
140																			

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	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	FUTURE TEST YEAR																		
5	M.E./Customer Component																		
6	Peak																		
7	Proposed Rates																		
8																			
9																			
10																			
11																			
12																			
141	Working Capital																		
142	Cash																		
143				3	Commodity	49	Annual Sales Volumes		31,141,184	25,101,538	1,230,108	2,285,358	2,138,091	98,718	287,371	0	0		
144				1	Demand	31	O&M + Other Taxes - Demand		1,754,843	965,962	49,746	94,590	348,264	2,294	117,294	75,653	101,040		
145				2	Customer	32	O&M + Other Taxes - Customer		7,475,973	6,526,614	309,857	184,858	240,068	14,391	91,364	77,588	31,235		
146				3	Commodity	33	O&M + Other Taxes - Commodity		0	0	0	0	0	0	0	0	0		
147							Total Cash Working Capital		40,372,000	32,594,114	1,589,711	2,564,806	2,726,423	115,403	496,029	153,239	132,275		
148	Prepayments																		
149				1	Demand	34	Regulatory Assessment Expense - Demand		74,097	40,658	2,094	3,982	15,013	98	5,045	3,202	4,005		
150				2	Customer	37	Regulatory Assessment Expense - Customer		261,182	224,384	13,615	7,662	7,159	592	2,646	3,695	1,429		
151				1	Demand	35	Other Insurance - Demand		106,057	58,884	3,033	5,766	21,544	139	7,244	4,629	4,818		
152				2	Customer	38	Other Insurance - Customer		168,353	151,088	7,464	4,341	3,622	319	1,204	180	135		
153				1	Demand	36	Misc. General Expense - Demand		4,675	2,567	132	251	947	6	318	202	252		
154				2	Customer	39	Misc. General Expense - Customer		16,255	13,973	846	476	444	37	164	227	88		
155							Total Prepayments		630,619	491,554	27,184	22,478	48,729	1,191	16,621	12,135	10,727		
156	Material & Supplies																		
157				1	Demand	9	Mains - Demand		67,825	39,383	2,028	3,857	11,580	82	3,985	2,958	3,952		
158				2	Customer	10	Mains - Customer		0	0	0	0	0	0	0	0	0		
159				1	Demand	41	M&R Station Equip & House Regulators Plant		6,057	1,392	72	138	2,988	14	926	229	300		
160				2	Customer	40	Meters & Services Plant		99,759	87,991	4,571	2,947	2,742	242	991	160	115		
161				1	Demand	15	Mains & Services - Demand		275,480	159,949	8,238	15,663	47,029	333	16,184	12,013	16,051		
162				2	Customer	16	Mains & Services - Customer		687,428	617,798	32,559	19,133	13,035	1,195	3,214	371	123		
163							Total Material & Supplies		1,136,528	906,513	47,468	41,736	77,374	1,866	25,300	15,731	20,541		
164				1	Demand	42	Gas Storage Inventory		10,517,109	8,484,867	417,782	776,362	720,601	36,536	80,961	0	0		
165	Summary of Working Capital																		
166							Demand		12,806,123	9,753,662	483,125	900,607	1,167,966	39,502	231,957	98,888	130,418		
167							Customer		8,708,950	7,621,848	368,912	219,417	267,070	16,776	99,583	82,219	33,125		
168							Commodity		31,141,184	25,101,538	1,230,108	2,285,358	2,138,091	98,718	287,371	0	0		
169							Total Working Capital		52,658,257	42,477,048	2,082,145	3,405,382	3,573,127	154,996	618,911	181,105	163,543		
170																			
171				235	2	Customer	45	Customer Security Deposits - Historical (1/06)	(3,174,000)	(390,688)	(461,934)	(760,249)	(784,772)	(74,199)	(423,653)	(179,410)	(119,095)		
172							44	Plant	(15,822,308)	(12,106,944)	(805,108)	(582,825)	(1,451,174)	(26,613)	(487,169)	(277,112)	(285,561)		
173							44	Plant	(25,116,694)	(19,218,842)	(960,563)	(924,872)	(2,303,628)	(42,246)	(773,343)	(439,894)	(453,306)		
174							44	Plant	(722,340)	(552,721)	(27,825)	(26,599)	(66,251)	(1,215)	(22,241)	(12,851)	(13,037)		
175							44	Plant	(1,148,660)	(877,403)	(43,853)	(42,223)	(105,168)	(1,929)	(35,306)	(20,083)	(20,685)		
176																			
177				400			Operating Revenues												
178				480-481, 489			Revenues		449,929,238	350,891,822	17,941,329	29,647,651	37,313,416	1,336,428	7,501,735	3,183,568	2,113,288		
179																			
180	Other Operating Revenues																		
181				487			Late Payment Charges		1,699,387	1,325,323	67,784	111,979	140,933	5,048	28,334	12,024	7,982		
182				495		3	Average Annual Customers		53,905	49,799	2,304	1,064	583	48	94	10	3		
183				495		3	Average Annual Customers		3,981	3,677	170	79	43	4	7	1	0		
184				495		43	M&S Working Capital		(1,958)	(1,560)	(82)	(72)	(133)	(3)	(44)	(27)	(35)		
185				495	1	Demand	13	Demand Production, Trans., Distr. Plant	35,148	19,514	1,005	1,911	7,140	47	2,401	1,533	1,597		
186				495	2	Customer	14	Customer Production, Trans., Distr. Plant	55,795	50,075	2,473	1,438	1,201	106	399	59	44		
187				495	1	Demand	28	Labor - Demand	8,114	4,418	227	433	1,641	11	551	348	485		
188				495	2	Customer	29	Labor - Customer	32,023	27,221	1,727	967	924	76	348	550	210		
189				495	3	Commodity	30	Labor - Commodity	284	133	6	12	42	1	21	24	45		
190							Total Other Operating Revenue		1,886,681	1,478,600	75,594	117,811	152,374	5,338	32,111	14,522	10,331		
191																			
192							Total Operating Revenue		451,815,917	352,370,422	18,016,923	29,765,462	37,465,790	1,341,766	7,533,846	3,198,088	2,123,619		
193																			

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4	Future Test Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Proposed Rates																	
8																		
9																		
10																		
11																		
12																		
246	Operation and Maintenance Expense	FERC Accounts	Classification	Factor #	Factor Name			Total Company	Residential Service	Small Commercial & PA Service LE 250	GT 250	Large Comm PA Service	\$VIS	IVIS	LVIS	LIS		
247	Natural Gas Production	401, 402 750-769	1 Demand	2	Peak (Mcf)			67,288	38,832	2,000	3,803	11,418	81	3,929	2,917	4,308		
248																		
249	Purchase Gas Expense	401.999	3 Commodity					320,397,574	257,314,998	12,609,347	23,435,815	22,545,731	1,012,094	3,316,639	124,807	38,343		
250	Other Gas Supply Expense	807.1-813	3 Commodity	1	Annual Throughput (Mcf)			894,604	416,228	20,331	38,877	132,336	1,674	67,085	77,146	140,927		
251	Gas for Utility Operation	807.1-813	3 Commodity	1	Annual Throughput (Mcf)			(81,935)	(38,122)	(1,862)	(3,561)	(12,120)	(153)	(6,144)	(7,068)	(12,907)		
252	Total Other Gas Supply							321,210,243	257,693,104	12,627,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887	166,363		
253																		
254	Transmission	850-867	1 Demand	2	Peak (Mcf)			1,458,301	841,613	43,344	82,414	247,453	1,753	65,155	63,210	93,359		
255																		
256	Distribution																	
257	Load Dispatching	871	1 Demand	2	Peak (Mcf)			1,445,917	834,466	42,976	81,715	245,352	1,738	84,431	62,673	92,566		
258	Compressor Station Equipment	872	1 Demand	2	Peak (Mcf)			10,248	5,915	305	579	1,739	12	598	444	656		
259	Mains & Services	874	1 Demand	15	Mains & Services - Demand			1,090,616	633,280	32,615	62,015	186,199	1,319	64,075	47,564	63,549		
260	Structures & Improvements	888	1 Demand	2	Peak (Mcf)			311,329	179,675	9,253	17,594	52,828	374	18,179	13,495	19,931		
261	Mains Maintenance	887	1 Demand	9	Mains - Demand			1,104,226	641,185	33,022	62,788	188,522	1,335	64,874	48,158	64,342		
262	Compressor Station Equip Maint	888	1 Demand	2	Peak (Mcf)			0	0	0	0	0	0	0	0	0		
263	Maint of Other Equipment	894	1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
264	Meas. & Regulator - General	875,889	1 Demand	2	Peak (Mcf)			463,506	267,498	13,776	26,195	78,650	557	27,066	20,091	29,673		
265	Meas. & Regulator - Industrial	876,890	1 Demand	8	Historical Industrial M&R Station Equipment			271,725	61	0	0	192,180	844	58,501	9,287	10,852		
266	Meas. & Regulator - City	877,891	1 Demand	2	Peak (Mcf)			14,193	8,191	422	802	2,408	17	829	615	909		
267	Services Maintenance	892,892.10	1 Demand	5	Historic Service Line Investment			0	0	0	0	0	0	0	0	0		
268	Supervision & Engineering	870,885	1 Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand			1,539,941	840,038	43,262	82,259	309,795	2,025	104,112	66,127	92,323		
269	Rents	881	1 Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand			11,092	6,050	312	593	2,231	15	750	476	665		
270	Other Distribution Expense	880	1 Demand	25	Distribution O&M w/o Other, Supervision, Rent - Demand			1,649,741	899,936	48,346	88,124	331,883	2,169	111,536	70,842	98,905		
271	Mains & Services	874	2 Customer	16	Mains & Services - Customer			2,721,700	2,446,022	128,908	75,753	51,609	4,730	12,724	1,467	487		
272	Customer Installations	879	2 Customer	18	Distribution Plant - Customer			1,173,949	1,053,585	52,035	30,256	25,267	2,234	8,390	1,251	931		
273	Mains Maintenance	887	2 Customer	10	Mains - Customer			1,228,349	1,133,223	52,425	24,209	13,261	1,093	2,138	0	0		
274	Maint of Other Equipment	894	2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
275	Meters & House Regulators	878,893	2 Customer	17	Meters & House Regulators - Customer			2,385,027	1,721,933	72,817	112,972	258,124	22,667	143,278	28,165	25,071		
276	Services Maintenance	893,893.10	2 Customer	5	Historic Service Line Investment			534,793	480,625	25,329	14,885	10,141	929	2,500	288	96		
277	Supervision & Engineering	870,885	2 Customer	26	Distribution O&M w/o Other, Supervision, Rent - Customer			2,768,718	2,353,354	114,138	88,854	123,393	10,898	58,196	10,732	9,153		
278	Rents	881	2 Customer	26	Distribution O&M w/o Other, Supervision, Rent - Customer			22,812	19,391	940	732	1,017	90	479	88	75		
279	Other Distribution Expense	880	2 Customer	26	Distribution O&M w/o Other, Supervision, Rent - Customer			3,392,917	2,883,911	139,870	108,885	151,212	13,355	71,316	13,151	11,217		
280	Total Distribution - Demand							7,912,534	4,316,295	222,289	422,684	1,591,787	10,405	534,951	339,772	474,371		
281	Total Distribution - Customer							14,226,265	12,092,044	586,462	456,546	634,024	55,996	299,021	55,142	47,030		
282	Total Distribution							22,138,799	16,408,339	808,751	879,210	2,225,811	66,401	833,972	394,914	521,401		
283																		
284	Customer Accounts																	
285	Meter Reading	902	2 Customer	21	Historical Number of Meters			2,576,031	2,368,315	120,051	52,507	25,619	2,455	5,649	1,000	435		
286	Customer Record & Collections	903	2 Customer	21	Historical Number of Meters			9,068,820	8,337,564	422,634	184,850	90,189	8,643	19,888	3,519	1,533		
287	Uncollectible Accounts	904	2 Customer	27	Uncollectibles (Write-Offs)			8,952,000	8,687,209	150,814	69,647	38,153	1,907	3,733	403	134		
288	Miscellaneous Customer Accounts	905	2 Customer	21	Historical Number of Meters			493,112	453,352	22,980	10,051	4,904	470	1,081	191	83		
289	Supervision	901	2 Customer	21	Historical Number of Meters			1,097,838	1,009,313	51,162	22,377	10,918	1,048	2,408	426	186		
290	Total Customer Accounts							22,187,799	20,855,753	767,641	339,432	169,783	14,521	32,759	5,539	2,371		
291																		
292	Customer Service	909-913																
293	Customer Service		2 Customer	23	Customer Service Programs - O&M			7,485,090	6,448,870	333,154	153,841	84,275	6,939	13,585	334,818	111,610		
294	Transportation Administration		2 Customer	24	Average Annual Transportation Customers			996,489	52,236	4,822	58,684	613,162	803	225,013	31,342	10,447		
295	Total Customer Service							8,481,579	6,499,106	337,976	212,505	697,437	7,742	238,598	366,158	122,057		
296																		
297	Sales Promotion		2 Customer					184,062	184,062	0	0	0	0	0	0	0		
298																		

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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																													
9																													
10																													
11																													
12				FERC		Factor		Factor		Total	Residential	Small Commercial &		Large Comm															
				Accounts		Classification	#	Name		Company	Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS											
299	Administrative & General Expenses																												
300	A&G Salaries			920																									
301	Corporate Management - Non O&M				1 Demand	13	Demand Production, Trans., Distr. Plant			362,848	201,448	10,375	19,726	73,710	483	24,790	15,829	16,487											
302	Corporate Management - O&M				1 Demand	28	Labor - Demand			544,129	296,231	15,256	29,008	110,058	718	36,962	23,358	32,538											
303	Consumer Services				1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0											
304	Operations, Engineering, & Mechanical				1 Demand	13	Demand Production, Trans., Distr. Plant			388,975	214,842	11,064	21,038	78,612	515	26,439	16,882	17,583											
305	Corporate Management - Non O&M				2 Customer	14	Customer Production, Trans., Distr. Plant			575,993	518,938	25,531	14,845	12,397	1,096	4,117	614	457											
306	Corporate Management - O&M				2 Customer	29	Labor - Customer			2,598,948	2,209,260	140,179	78,512	74,993	6,128	28,227	44,608	17,039											
307	Consumer Services				2 Customer	3	Average Annual Customers			290,913	268,756	12,433	5,741	3,145	259	507	54	18											
308	Operations, Engineering, & Mechanical				2 Customer	14	Customer Production, Trans., Distr. Plant			614,292	551,310	27,228	15,832	13,221	1,169	4,390	655	487											
309	Total A&G Salaries									5,374,096	4,258,783	242,066	184,702	366,136	10,388	125,432	102,000	84,609											
310																													
311	Office Supplies & Expenses			921																									
312	Corporate Management - Non O&M				1 Demand	13	Demand Production, Trans., Distr. Plant			244,723	135,868	6,997	13,304	49,714	328	16,720	10,676	11,120											
313	Corporate Management - O&M				1 Demand	28	Labor - Demand			366,988	199,795	10,289	19,564	74,228	484	24,929	15,754	21,945											
314	Consumer Services				1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0											
315	Operations, Engineering, & Mechanical				1 Demand	13	Demand Production, Trans., Distr. Plant			149,224	82,846	4,267	8,113	30,314	199	10,195	6,510	6,780											
316	Corporate Management - Non O&M				2 Customer	14	Customer Production, Trans., Distr. Plant			388,478	348,649	17,219	10,012	8,361	739	2,776	414	308											
317	Corporate Management - O&M				2 Customer	29	Labor - Customer			1,752,860	1,490,038	94,544	52,952	50,579	4,133	19,038	30,086	11,492											
318	Consumer Services				2 Customer	3	Average Annual Customers			96,378	89,037	4,119	1,902	1,042	86	168	18	6											
319	Operations, Engineering, & Mechanical				2 Customer	14	Customer Production, Trans., Distr. Plant			236,882	212,584	10,500	6,105	5,098	451	1,693	253	188											
320	Total Outside Services									3,235,533	2,558,823	147,935	111,952	219,336	6,418	75,519	63,711	51,839											
321																													
322	Administrative Exp. Transferred - Credit			922																									
323	Corporate Management - Non O&M				1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0											
324	Corporate Management - O&M				1 Demand	28	Labor - Demand			0	0	0	0	0	0	0	0	0											
325	Consumer Services				1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0											
326	Operations, Engineering, & Mechanical				1 Demand	13	Demand Production, Trans., Distr. Plant			(184,738)	(102,565)	(5,282)	(10,043)	(37,528)	(248)	(12,621)	(8,059)	(8,394)											
327	Corporate Management - Non O&M				2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0											
328	Corporate Management - O&M				2 Customer	29	Labor - Customer			0	0	0	0	0	0	0	0	0											
329	Consumer Services				2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0											
330	Operations, Engineering, & Mechanical				2 Customer	14	Customer Production, Trans., Distr. Plant			(293,256)	(263,187)	(12,999)	(7,558)	(6,312)	(558)	(2,096)	(313)	(233)											
331	Total Administrative Exp. Transferred - Credit									(477,994)	(365,752)	(18,281)	(17,601)	(43,840)	(804)	(14,717)	(8,372)	(8,627)											
332																													
333	Outside Services Employed			923																									
334	Corporate Management - Non O&M				1 Demand	13	Demand Production, Trans., Distr. Plant			44,219	24,550	1,264	2,404	8,983	59	3,021	1,929	2,009											
335	Corporate Management - O&M				1 Demand	28	Labor - Demand			68,312	38,102	1,859	3,535	13,413	87	4,504	2,847	3,965											
336	Consumer Services				1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0											
337	Operations, Engineering, & Mechanical				1 Demand	13	Demand Production, Trans., Distr. Plant			10,461	5,808	299	569	2,125	14	715	456	475											
338	Corporate Management - Non O&M				2 Customer	14	Customer Production, Trans., Distr. Plant			70,195	62,997	3,111	1,809	1,511	134	502	75	56											
339	Corporate Management - O&M				2 Customer	29	Labor - Customer			318,728	269,237	17,083	9,568	9,139	747	3,440	5,436	2,076											
340	Consumer Services				2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0											
341	Operations, Engineering, & Mechanical				2 Customer	14	Customer Production, Trans., Distr. Plant			16,607	14,904	736	428	357	32	119	18	13											
342	Total Outside Services Employed									524,520	413,598	24,352	18,313	35,528	1,073	12,301	10,761	8,594											
343																													
344	Property Insurance			924																									
345	Corporate Management - Non O&M				1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0											
346	Corporate Management - O&M				1 Demand	28	Labor - Demand			0	0	0	0	0	0	0	0	0											
347	Consumer Services				1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0											
348	Operations, Engineering, & Mechanical				1 Demand	13	Demand Production, Trans., Distr. Plant			(23,600)	(13,103)	(675)	(1,283)	(4,794)	(31)	(1,612)	(1,030)	(1,072)											
349	Corporate Management - Non O&M				2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0											
350	Corporate Management - O&M				2 Customer	29	Labor - Customer			0	0	0	0	0	0	0	0	0											
351	Consumer Services				2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0											
352	Operations, Engineering, & Mechanical				2 Customer	14	Customer Production, Trans., Distr. Plant			(37,462)	(33,620)	(1,661)	(966)	(806)	(71)	(268)	(40)	(30)											
353	Total Property Insurance									(61,062)	(48,723)	(2,338)	(2,249)	(5,600)	(102)	(1,880)	(1,070)	(1,102)											
354																													

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	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
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																			
9																			
10																			
11																			
12				FERC	Factor	Factor			Total	Residential	Small Commercial &								
				Accounts	Classification	Name			Company	Service	PA Service	Large Comm							
				925	#						LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS		
355	Injuries & Damages																		
356	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			71,449	39,669	2,043	3,884	14,514	95	4,881	3,117	3,246		
357	Corporate Management - O&M			1 Demand	28	Labor - Demand			107,146	58,333	3,004	5,712	21,672	141	7,278	4,599	8,407		
358	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
359	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			571,962	317,543	18,354	31,095	118,191	761	39,077	24,952	25,989		
360	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			113,420	101,791	5,027	2,923	2,441	216	811	121	90		
361	Corporate Management - O&M			2 Customer	29	Labor - Customer			511,765	435,031	27,603	15,460	14,767	1,207	5,558	8,784	3,355		
362	Consumer Services			2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
363	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			907,945	814,853	40,245	23,400	19,542	1,728	6,489	968	720		
364	Total Injuries & Damages								2,283,687	1,767,220	94,276	82,474	189,127	4,148	64,094	42,541	39,807		
365																			
366	Employee Pension & Benefits			926															
367	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			422,396	234,507	12,077	22,964	85,807	562	28,859	18,427	19,193		
368	Corporate Management - O&M			1 Demand	28	Labor - Demand			633,428	344,849	17,759	33,769	128,120	835	43,027	27,191	37,878		
369	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
370	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			37,642	20,899	1,076	2,046	7,647	50	2,572	1,642	1,710		
371	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			670,520	601,771	29,721	17,281	14,432	1,276	4,792	715	532		
372	Corporate Management - O&M			2 Customer	29	Labor - Customer			3,025,466	2,571,827	183,185	91,396	87,300	7,134	32,860	51,929	19,835		
373	Consumer Services			2 Customer	3	Average Annual Customers			14,060	12,988	601	277	152	13	25	3	1		
374	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			59,754	53,627	2,649	1,540	1,286	114	427	64	47		
375	Total Employee Pension & Benefits								4,863,266	3,840,468	227,068	169,273	324,744	9,984	112,562	99,971	79,196		
376																			
377	Franchise Requirement			927															
378	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			73	41	2	4	15	0	5	3	3		
379	Corporate Management - O&M			1 Demand	28	Labor - Demand			109	59	3	6	22	0	7	5	7		
380	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
381	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
382	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			115	104	5	3	2	0	1	0	0		
383	Corporate Management - O&M			2 Customer	29	Labor - Customer			521	443	28	16	15	1	6	9	3		
384	Consumer Services			2 Customer	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
385	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
386	Total Franchise Requirement								818	647	38	29	54	1	19	17	13		
387																			
388	Regulatory Commission Expenses			928															
389	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			239,007	132,692	6,834	12,994	48,553	318	16,329	10,427	10,860		
390	Corporate Management - O&M			1 Demand	28	Labor - Demand			358,416	195,126	10,049	19,108	72,495	473	24,346	15,386	21,433		
391	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
392	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
393	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			379,404	340,504	16,817	9,778	8,166	722	2,712	404	301		
394	Corporate Management - O&M			2 Customer	29	Labor - Customer			1,711,918	1,455,234	92,336	51,715	49,397	4,037	18,593	29,383	11,223		
395	Consumer Services			2 Customer	3	Average Annual Customers			14,518	13,412	620	287	157	13	25	3	1		
396	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			0	0	0	0	0	0	0	0	0		
397	Total Regulatory Expenses								2,703,263	2,136,968	128,656	93,882	176,768	5,563	62,005	55,603	43,818		
398																			
399	Miscellaneous General Expenses			930.2															
400	Corporate Management - Non O&M			1 Demand	13	Demand Production, Trans., Distr. Plant			37,433	20,783	1,070	2,035	7,604	50	2,557	1,633	1,701		
401	Corporate Management - O&M			1 Demand	28	Labor - Demand			56,134	30,559	1,574	2,993	11,354	74	3,813	2,410	3,357		
402	Consumer Services			1 Demand	3	Average Annual Customers			0	0	0	0	0	0	0	0	0		
403	Operations, Engineering, & Mechanical			1 Demand	13	Demand Production, Trans., Distr. Plant			2,515	1,396	72	137	511	3	172	110	114		
404	Corporate Management - Non O&M			2 Customer	14	Customer Production, Trans., Distr. Plant			59,422	53,330	2,634	1,531	1,279	113	425	63	47		
405	Corporate Management - O&M			2 Customer	29	Labor - Customer			268,117	227,915	14,481	8,100	7,737	832	2,912	4,802	1,758		
406	Consumer Services			2 Customer	3	Average Annual Customers			2,539	2,347	109	50	27	2	4	0	0		
407	Operations, Engineering, & Mechanical			2 Customer	14	Customer Production, Trans., Distr. Plant			3,992	3,582	177	103	86	8	29	4	3		
408	Total Miscellaneous General Expenses								430,152	339,912	20,097	14,949	28,598	882	9,912	8,822	6,980		
409																			

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	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
8																			
9																			
10																			
11				FERC			Factor		Factor			Total	Residential	Small Commercial &					
12				Accounts			Classification	#	Name			Company	Service	PA Service	Large Comm				
13				931										LE 250	GT 250	PA Service	SVIS	IVIS	LVIS
14																			LIS
15	Rents																		
16	Corporate Management - Non O&M				1	Demand	13		Demand Production, Trans., Distr. Plant			54,738	30,389	1,565	2,976	11,120	73	3,740	2,388
17	Corporate Management - O&M				1	Demand	28		Labor - Demand			82,088	44,689	2,301	4,376	16,603	108	5,576	3,524
18	Consumer Services				1	Demand	3		Average Annual Customers			0	0	0	0	0	0	0	0
19	Operations, Engineering, & Mechanical				1	Demand	13		Demand Production, Trans., Distr. Plant			3,451	1,914	99	188	701	5	236	151
20	Corporate Management - Non O&M				2	Customer	14		Customer Production, Trans., Distr. Plant			86,893	77,984	3,852	2,239	1,870	165	621	93
21	Corporate Management - O&M				2	Customer	29		Labor - Customer			392,069	333,284	21,147	11,844	11,313	924	4,258	6,729
22	Consumer Services				2	Customer	3		Average Annual Customers			3,821	3,531	163	75	41	3	7	1
23	Operations, Engineering, & Mechanical				2	Customer	14		Customer Production, Trans., Distr. Plant			5,477	4,916	243	141	118	10	39	6
24	Total Rents											628,535	496,707	29,370	21,839	41,766	1,288	14,477	12,892
25																			
26	Maintenance General Plant			932															
27	Production				1	Demand	13		Demand Production, Trans., Distr. Plant			604	336	17	33	123	1	41	26
28	Transportation				1	Demand	13		Demand Production, Trans., Distr. Plant			8,098	4,496	232	440	1,645	11	553	353
29	Distribution				1	Demand	13		Demand Production, Trans., Distr. Plant			34,779	19,310	994	1,891	7,065	46	2,376	1,517
30	Distribution				2	Customer	14		Customer Production, Trans., Distr. Plant			55,209	49,548	2,447	1,423	1,188	105	395	59
31	Total Maintenance General Plant											98,690	73,690	3,690	3,787	10,021	163	3,365	1,955
32																			
33	Total Administrative & General																		
34	Demand											4,689,007	2,579,410	132,838	252,586	950,597	8,214	319,487	203,013
35	Customer											14,914,497	12,894,931	762,093	428,764	394,041	32,768	143,602	185,818
36												19,603,504	15,474,341	894,931	681,350	1,344,638	38,982	463,089	388,831
37																			
38	Customer Deposit Interest				2	Customer	45		Customer Security Deposits - Historical (1/06)			190,000	23,387	27,652	45,510	45,780	4,442	25,360	10,740
39																			
40	Summary O&M Expenses																		
41	Demand											14,127,130	7,776,150	400,471	761,467	2,801,255	18,453	943,522	608,912
42	Customer											60,184,202	52,549,283	2,481,824	1,482,757	1,941,065	115,469	739,340	823,397
43	Commodity											321,210,243	257,693,104	12,627,816	23,470,931	22,665,947	1,013,615	3,377,580	194,887
44	Total O&M Expenses											395,521,575	318,018,537	15,510,111	25,715,155	27,408,267	1,147,537	5,060,442	1,427,196
45																			
46	Taxes Other Than Income																		
47	Federal																		
48	FICA																		
49	Demand				1	Demand	28		Labor - Demand			212,977	115,948	5,971	11,354	43,078	281	14,467	9,142
50	Customer				2	Customer	29		Labor - Customer			840,568	714,531	45,338	25,393	24,255	1,982	9,129	14,427
51	Commodity				3	Commodity	30		Labor - Commodity			7,458	3,471	169	324	1,103	14	559	643
52	Total FICA											1,061,001	833,950	51,478	37,071	68,436	2,277	24,155	24,212
53	Unemployment Compensation																		
54	Demand				1	Demand	28		Labor - Demand			3,011	1,639	84	161	609	4	205	129
55	Customer				2	Customer	29		Labor - Customer			11,884	10,102	641	359	343	28	129	204
56	Commodity				3	Commodity	30		Labor - Commodity			105	48	2	5	16	0	8	9
57	Total Unemployment Compensation											15,000	11,789	727	525	968	32	342	342
58	Total Federal											1,076,001	845,739	52,205	37,596	69,404	2,309	24,497	24,554

	A	B	C	D	E	F	G	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	
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																				
9																				
10																				
11																				
12					FERC		Factor		Factor											
					Accounts		Classification	#	Name		Company	Residential	Small Commercial & PA Service	Large Comm						
												Service	LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	
503	Summary																			
504	Utility Operating Income																			
505	Total Operating Revenue				451,815,917															
506	Operating Income Deductions				352,370,422															
507	O&M Expenses				18,018,923															
508	Demand				29,765,462															
509	Customer				37,465,790															
510	Commodity				1,341,766															
511	Total O&M Expense				7,533,846															
512	Depreciation Expense				3,198,088															
513	Demand				2,123,619															
514	Customer				816,900															
515	Total Depreciation Expense				251,067															
516	Negative Net Salvage				166,363															
517	Taxes Other Than Income				1,234,330															
518	Demand				193,448															
519	Customer				7,762															
520	Commodity				5,534															
521	Total Taxes Other Than Income				198,982															
522	Federal/State Income Taxes				24,437															
523	Investment Tax Credit				28,413															
524	Deferred Income Taxes - Liberalized Depr.				6,257															
525	Total Operating Revenue Deductions				15,852															
526	Utility Operating Income				6,257															
527	Rate Base				13,403															
528	Gas Plant In Service				15,852															
529	Demand				6,257															
530	Customer				13,403															
531	Total Gas Plant In Service				15,852															
532	Accumulated Reserve for Depreciation				6,257															
533	Demand				13,403															
534	Customer				15,852															
535	Total Reserve for Depreciation				6,257															
536	Net Plant				13,403															
537	Working Capital				15,852															
538	Demand				6,257															
539	Customer				13,403															
540	Commodity				15,852															
541	Total Working Capital				6,257															
542	Customer Deposits				13,403															
543	Deferred Income Taxes				15,852															
544	Deferred Income Taxes - ITC				6,257															
545	Net Rate Base				13,403															
546																				
547	Return Earned				9.4800%															
548																				
549	Unitized Rate of Return				1															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	Future Test Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Proposed Rates																		
8																			
9																			
10																			
11																			
12																			
13	Gas Plant in Service																		
14	Production Plant																		
15																			
16	Transmission Plant																		
17																			
18	Distribution Plant																		
19	Land																		
20	Land Rights																		
21	Structures & Improvements																		
22	Mains (LIS)																		
23	Mains (>4")																		
24	Mains (Remaining)																		
25	Compressor Station Equipment																		
26	M&R Station Equipment																		
27	Industrial M&R Station Equipment																		
28	Other																		
29	Land Rights																		
30	Mains																		
31	Services																		
32	Meters																		
33	Meter Installations																		
34	House Regulators																		
35	House Regulators Installations																		
36	Other																		
37	Total Distribution - Demand																		
38	Total Distribution - Customer																		
39	Total Distribution																		
40																			
41	General Plant																		
42	Demand																		
43	Customer																		
44	Total General																		
45																			
46	Intangible Plant																		
47	Demand																		
48	Customer																		
49	Total Intangible																		
50																			
51	Plant in Service Summary																		
52	Demand Related																		
53	Customer Related																		
54																			
55	Total Gas Plant in Service																		
56																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
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																			
9																			
10																			
11																			
12				FERC		Total	Residential	Small Commercial &		Large Comm								Factor	Factor
				Accounts	Classification	Company	Service	LE 250	GT 250	PA Service	SVIS	MIS	LVIS	LIS	Total			#	Name
99	Depreciation Expense			403															
100	Production Plant			325-338	1 Demand	75,973	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
101																			
102	Transmission Plant			365-369	1 Demand	766,425	61.6593%	3.1755%	6.0380%	18.1292%	0.1284%	6.2386%	4.6310%	0.0000%	100.0000%	50	Peak w/o LIS (Mcf)		
103																			
104	Distribution Plant																		
105	Land			374.1	1 Demand	0	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	9	Mains - Demand		
106	Land Rights			374.2	1 Demand	76,500	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	9	Mains - Demand		
107	Structures & Improvements			375	1 Demand	276,163	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
108	Mains			376	1 Demand	2,091,702	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	9	Mains - Demand		
109	Compressor Station Equipment			377	1 Demand	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
110	M&R Station Equipment			378	1 Demand	176,217	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
111	Industrial M&R Station Equipment			385	1 Demand	240,183	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment		
112	Other			387	1 Demand	3,845	53.7843%	2.7698%	5.2667%	20.9840%	0.1347%	7.0157%	4.2893%	5.7555%	100.0000%	11	Distribution Plant Excluding Other - Demand		
113	Land Rights			374.2	2 Customer	0	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	10	Mains - Customer		
114	Mains			376	2 Customer	2,323,035	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	4	Average Annual Customers (Excluding Industrial)		
115	Services			380	2 Customer	4,143,048	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
116	Meters			381	2 Customer	297,294	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment		
117	Meter Installations			382	2 Customer	77,479	71.3502%	3.0173%	4.6811%	11.3621%	0.9392%	6.3068%	1.2397%	1.1036%	100.0000%	6	Historic Meter Investment		
118	House Regulators			383	2 Customer	0	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment		
119	House Regulators Installations			384	2 Customer	20,722	89.2014%	3.7722%	5.8522%	0.0000%	1.1742%	0.0000%	0.0000%	0.0000%	100.0000%	7	Residential, Small Comm, SVIS Meter Investment		
120	Other			387	2 Customer	7,909	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	12	Distribution Plant Excluding Other - Customer		
121	Total Distribution - Demand					2,864,610													
122	Total Distribution - Customer					6,869,487													
123	Total Distribution					9,734,097													
124																			
125	General Plant			389-399															
126	Demand				1 Demand	430,710	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
127	Customer				2 Customer	683,719	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
128	Total General					1,114,429													
129																			
130	Intangible Plant			301-303															
131	Demand				1 Demand	85,855	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
132	Customer				2 Customer	136,288	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
133	Total Intangible					222,143													
134																			
135	Depreciation Summary																		
136	Demand Related				1 Demand	4,223,573													
137	Customer Related				2 Customer	7,689,494													
138																			
139	Total Depreciation Expense					11,913,067													
140																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
5	PENNSYLVANIA DIVISION																		
6	COST OF SERVICE STUDY																		
7	PROPOSED RATES																		
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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																			
9																			
10																			
11				FERC		Total	Residential	Small Commercial &										Factor	
12				Accounts	Classification	Company	Service	PA Service	Large Comm									#	Factor
13				401, 402				LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	Total				Name
14	Direct Labor Expense			750-769	1 Demand	5,660	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
15	Natural Gas Production																		
16																			
17	Other Gas Supply			807.1-813	3 Commodity	189,554	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%	1	Annual Throughput (Mcf)		
18																			
19	Transmission			850-867	1 Demand	569,371	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
20																			
21	Distribution																		
22	Load Dispatching			871	1 Demand	663,374	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
23	Mains & Services			874	1 Demand	763,507	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	15	Mains & Services - Demand		
24	Structures & Improvements			886	1 Demand	86,792	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
25	Mains Maintenance			887	1 Demand	718,514	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%	9	Mains - Demand		
26	Services Maintenance			887	1 Demand	0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
27	Compressor Station Equip Maint			888	1 Demand	0	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
28	Compressor Station Equipment			872,888	1 Demand	3,815	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
29	Meas. & Regulator - General			875,889	1 Demand	316,240	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
30	Meas. & Regulator - Industrial			876,890	1 Demand	182,603	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%	8	Historical Industrial M&R Station Equipment		
31	Meas. & Regulator - City			877,891	1 Demand	524	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%	2	Peak (Mcf)		
32	Maint of Other Equipment			894	1 Demand	0	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%	13	Demand Production, Trans., Distr. Plant		
33	Supervision & Engineering			870,885	1 Demand	1,148,560	54.0528%	2.7837%	5.2930%	20.6137%	0.1333%	6.9061%	4.2878%	5.9296%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand		
34	Other Distribution Expense			880	1 Demand	954,002	54.0528%	2.7837%	5.2930%	20.6137%	0.1333%	6.9061%	4.2878%	5.9296%	100.0000%	19	Distribution Labor w/o Other, Supervision - Demand		
35	Mains & Services			874	2 Customer	1,905,381	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	16	Mains & Services - Customer		
36	Mains Maintenance			887	2 Customer	797,979	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%	10	Mains - Customer		
37	Services Maintenance			887	2 Customer	520,705	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%	5	Historic Service Line Investment		
38	Meters & House Regulators			878,893	2 Customer	1,440,472	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%	17	Meters & House Regulators - Customer		
39	Customer Installations				2 Customer	1,072,556	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	18	Distribution Plant - Customer		
40	Maint of Other Equipment			894	2 Customer	0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%	14	Customer Production, Trans., Distr. Plant		
41	Supervision & Engineering			870,885	2 Customer	2,396,861	85.7631%	4.1927%	3.1227%	4.0720%	0.3601%	1.8639%	0.3392%	0.2863%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer		
42	Other Distribution Expense			880	2 Customer	1,962,034	85.7631%	4.1927%	3.1227%	4.0720%	0.3601%	1.8639%	0.3392%	0.2863%	100.0000%	20	Distribution Labor w/o Other, Supervision - Customer		
43	Total Distribution - Demand					4,837,931													
44	Total Distribution - Customer					10,095,988													
45	Total Distribution					14,933,919													
46																			
47	Customer Accounts																		
48	Meter Reading			902	2 Customer	2,224,872	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
49	Customer Record & Collections			903	2 Customer	5,392,409	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
50	Miscellaneous Customer Accounts			905	2 Customer	88,231	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
51	Supervision			901	2 Customer	1,046,199	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%	21	Historical Number of Meters		
52	Total Customer Accounts					8,751,711													
53																			
54	Customer Service			909-913															
55	Customer Service				2 Customer	2,455,635	59.1535%	13.0660%	6.0336%	3.3051%	0.2295%	0.4490%	13.3225%	4.4408%	100.0000%	22	Customer Service Programs - Labor		
56	Transportation Administration				2 Customer	60,368	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%	24	Average Annual Transportation Customers		
57	Total Customer Service					2,516,003													
58																			
59	Summary of Direct Labor Expense																		
60	Demand				1 Demand	5,412,962													
61	Customer				2 Customer	21,363,702													
62	Commodity				3 Commodity	189,554													
63																			
64	Total Direct Labor Expense					26,966,218													
65																			

Exhibit No
Schedule
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Witness:

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4	NATIONAL FUEL GAS DISTRIBUTION CORPORATION																		
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6	COST OF SERVICE STUDY																		
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12		FERC																	
13		Accounts		Classification	Total	Residential	Small Commercial &	Large Comm										Factor	Factor
14					Company	Service	PA Service	PA Service	SVIS	IVIS	LVIS	LIS	Total					#	Name
15							LE 250	GT 250											
16	246	Operation and Maintenance Expense	401,402																
17	247	Natural Gas Production	750-769	1 Demand	67,288	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%				2	Peak (Mcf)
18	248																		
19	249	Purchase Gas Expense	401,999	3 Commodity	320,397,574								0.0000%						
20	250	Other Gas Supply Expense	807.1-813	3 Commodity	894,604	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%				1	Annual Throughput (Mcf)
21	251	Gas for Utility Operation	807.1-813	3 Commodity	(81,935)	46.5266%	2.2726%	4.3457%	14.7927%	0.1871%	7.4988%	8.6235%	15.7530%	100.0000%				1	Annual Throughput (Mcf)
22	252	Total Other Gas Supply			321,210,243														
23	253																		
24	254	Transmission	850-867	1 Demand	1,458,301	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%				2	Peak (Mcf)
25	255																		
26	256	Distribution																	
27	257	Load Dispatching	871	1 Demand	1,445,917	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%				2	Peak (Mcf)
28	258	Compressor Station Equipment	872	1 Demand	10,248	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%				2	Peak (Mcf)
29	259	Mains & Services	874	1 Demand	1,090,616	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%				15	Mains & Services - Demand
30	260	Structures & Improvements	886	1 Demand	311,329	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%				2	Peak (Mcf)
31	261	Mains Maintenance	887	1 Demand	1,104,226	58.0664%	2.9905%	5.6862%	17.0728%	0.1209%	5.8751%	4.3612%	5.8269%	100.0000%				9	Mains - Demand
32	262	Compressor Station Equip Maint	888	1 Demand	0	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%				2	Peak (Mcf)
33	263	Maint of Other Equipment	894	1 Demand	0	55.5184%	2.8592%	5.4365%	20.3144%	0.1331%	6.8321%	4.3625%	4.5438%	100.0000%				13	Demand Production, Trans., Distr. Plant
34	264	Meas. & Regulator - General	875,889	1 Demand	463,506	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%				2	Peak (Mcf)
35	265	Meas. & Regulator - Industrial	876,890	1 Demand	271,725	0.0224%	0.0000%	0.0000%	70.7263%	0.3105%	21.5295%	3.4177%	3.9936%	100.0000%				8	Historical Industrial M&R Station Equipment
36	266	Meas. & Regulator - City	877,891	1 Demand	14,193	57.7119%	2.9722%	5.6514%	16.9686%	0.1202%	5.8393%	4.3345%	6.4019%	100.0000%				2	Peak (Mcf)
37	267	Services Maintenance	892,892.10	1 Demand	0	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%				5	Historic Service Line Investment
38	268	Supervision & Engineering	870,885	1 Demand	1,539,941	54.5501%	2.8093%	5.3417%	20.1173%	0.1315%	6.7608%	4.2941%	5.9952%	100.0000%				25	Distribution O&M w/o Other, Supervision, Rent - Demand
39	269	Rents	881	1 Demand	11,092	54.5501%	2.8093%	5.3417%	20.1173%	0.1315%	6.7608%	4.2941%	5.9952%	100.0000%				25	Distribution O&M w/o Other, Supervision, Rent - Demand
40	270	Other Distribution Expense	880	1 Demand	1,649,741	54.5501%	2.8093%	5.3417%	20.1173%	0.1315%	6.7608%	4.2941%	5.9952%	100.0000%				25	Distribution O&M w/o Other, Supervision, Rent - Demand
41	271	Mains & Services	874	2 Customer	2,721,700	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%				16	Mains & Services - Customer
42	272	Customer Installations	879	2 Customer	1,173,949	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%				18	Distribution Plant - Customer
43	273	Mains Maintenance	887	2 Customer	1,226,349	92.4063%	4.2749%	1.9741%	1.0813%	0.0891%	0.1743%	0.0000%	0.0000%	100.0000%				10	Mains - Customer
44	274	Maint of Other Equipment	894	2 Customer	0	89.7470%	4.4325%	2.5773%	2.1523%	0.1903%	0.7147%	0.1066%	0.0793%	100.0000%				14	Customer Production, Trans., Distr. Plant
45	275	Meters & House Regulators	878,893	2 Customer	2,385,027	72.1976%	3.0531%	4.7367%	10.8227%	0.9504%	6.0074%	1.1809%	1.0512%	100.0000%				17	Meters & House Regulators - Customer
46	276	Services Maintenance	893,893.10	2 Customer	534,793	89.8711%	4.7363%	2.7833%	1.8962%	0.1738%	0.4675%	0.0539%	0.0179%	100.0000%				5	Historic Service Line Investment
47	277	Supervision & Engineering	870,885	2 Customer	2,768,718	84.9980%	4.1224%	3.2092%	4.4567%	0.3936%	2.1019%	0.3876%	0.3306%	100.0000%				26	Distribution O&M w/o Other, Supervision, Rent - Customer
48	278	Rents	881	2 Customer	22,812	84.9980%	4.1224%	3.2092%	4.4567%	0.3936%	2.1019%	0.3876%	0.3306%	100.0000%				26	Distribution O&M w/o Other, Supervision, Rent - Customer
49	279	Other Distribution Expense	880	2 Customer	3,392,917	84.9980%	4.1224%	3.2092%	4.4567%	0.3936%	2.1019%	0.3876%	0.3306%	100.0000%				26	Distribution O&M w/o Other, Supervision, Rent - Customer
50	280	Total Distribution - Demand			7,912,534														
51	281	Total Distribution - Customer			14,226,265														
52	282	Total Distribution			22,138,799														
53	283																		
54	284	Customer Accounts																	
55	285	Meter Reading	902	2 Customer	2,576,031	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%				21	Historical Number of Meters
56	286	Customer Record & Collections	903	2 Customer	9,068,820	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%				21	Historical Number of Meters
57	287	Uncollectible Accounts	904	2 Customer	8,952,000	97.0421%	1.6847%	0.7780%	0.4262%	0.0213%	0.0417%	0.0045%	0.0015%	100.0000%				27	Uncollectibles (Write-Offs)
58	288	Miscellaneous Customer Accounts	905	2 Customer	493,112	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%				21	Historical Number of Meters
59	289	Supervision	901	2 Customer	1,097,836	91.9366%	4.6603%	2.0383%	0.9945%	0.0953%	0.2193%	0.0388%	0.0169%	100.0000%				21	Historical Number of Meters
60	290	Total Customer Accounts			22,187,799														
61	291																		
62	292	Customer Service	909-913																
63	293	Customer Service		2 Customer	7,485,090	86.1295%	4.4509%	2.0553%	1.1259%	0.0927%	0.1815%	4.4731%	1.4911%	100.0000%				23	Customer Service Programs - O&M
64	294	Transportation Administration		2 Customer	996,489	5.2420%	0.4839%	5.8871%	61.5322%	0.0806%	22.5806%	3.1452%	1.0484%	100.0000%				24	Average Annual Transportation Customers
65	295	Total Customer Service			8,481,579														
66	296																		
67	297	Sales Promotion		2 Customer	184,062														
68	298																		

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5	M.E./Customer Component																		
6	Peak																		
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11					FERC			Total	Residential	Small Commercial &								Factor	Factor
12					<u>Accounts</u>	<u>Classification</u>		<u>Company</u>	<u>Service</u>	PA Service	Large Comm							<u>#</u>	<u>Name</u>
13	Summary									LE 250	GT 250	PA Service	SVIS	IVIS	LVIS	LIS	Total		
503	Utility Operating Income																		
504	Total Operating Revenue							451,815,917											
505	Operating Income Deductions																		
506	O&M Expenses																		
507	Demand							14,127,130											
508	Customer							60,184,202											
509	Commodity							321,210,243											
510	Total O&M Expense							395,521,575											
511	Depreciation Expense																		
512	Demand							4,223,573											
513	Customer							7,689,494											
514	Total Depreciation Expense							11,913,067											
515	Negative Net Salvage							1,354,000											
516	Taxes Other Than Income																		
517	Demand							553,950											
518	Customer							1,412,144											
519	Commodity							7,907											
520	Total Taxes Other Than Income							1,974,001											
521	Federal/State Income Taxes							11,367,442											
522	Investment Tax Credit							(4,000)											
523	Deferred Income Taxes - Liberalized Depr.							1,539,000											
524	Total Operating Revenue Deductions							423,665,085											
525	Utility Operating Income							28,150,832											
526	Rate Base																		
527	Gas Plant in Service																		
528	Demand							169,255,851											
529	Customer							268,680,125											
530	Total Gas Plant in Service							437,935,976											
531	Accumulated Reserve for Depreciation																		
532	Demand							(57,799,253)											
533	Customer							(89,858,001)											
534	Total Reserve for Depreciation							(147,657,254)											
535	Net Plant							290,278,722											
536	Working Capital																		
537	Demand							12,806,123											
538	Customer							8,708,950											
539	Commodity							31,141,184											
540	Total Working Capital							52,656,257											
541	Customer Deposits							(3,174,000)											
542	Deferred Income Taxes							(40,939,000)											
543	Deferred Income Taxes - ITC							(1,869,000)											
544	Net Rate Base							296,952,979											
545																			
546	Return Earned							9.4800%											
547																			
548	Unitized Rate of Return																		
549																			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COST OF SERVICE STUDY
PROPOSED RATES

Future Test Year
M.E./Customer Component
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Not Updated

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

Exhibit No. 111-H
Schedule 3
Page 1 of 2
Witness: Truitt

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
1	Annual Throughput (Mcf)	100.0000% 42,560,886	46.5266% 19,802,152	2.2726% 967,246	4.3457% 1,849,555	14.7927% 6,295,888	0.1871% 78,617	7.4988% 3,191,547	8.6235% 3,670,249	15.7530% 6,704,632
2	Peak (Mcf)	100.0000% 365,252	57.7119% 210,794	2.9722% 10,856	5.6514% 20,642	16.9688% 61,978	0.1202% 439	5.8393% 21,328	4.3345% 15,832	6.4019% 23,383
3	Average Annual Customers	100.0000% 209,975	92.3833% 193,982	4.2738% 8,974	1.9736% 4,144	1.0811% 2,270	0.0891% 187	0.1743% 366	0.0186% 39	0.0062% 13
4	Average Annual Customers (Excluding Industrial)	100.0000% 209,923	92.4063% 193,982	4.2749% 8,974	1.9741% 4,144	1.0813% 2,270	0.0891% 187	0.1743% 366	0.0000% 0	0.0000% 0
5	Historic Service Line Investment	100.0000% 126,454,209	89.8711% 113,645,815	4.7363% 5,989,226	2.7833% 3,519,638	1.8962% 2,397,822	0.1738% 219,739	0.4675% 591,223	0.0539% 68,149	0.0179% 22,597
6	Historic Meter Investment	100.0000% 12,789,310	71.3502% 9,125,202	3.0173% 385,891	4.6811% 598,675	11.3621% 1,453,135	0.9392% 120,117	6.3068% 806,596	1.2397% 158,545	1.1036% 141,149
7	Residential, Small Comm, SVIS Meter Investment	100.0000% 10,229,885	89.2014% 9,125,202	3.7722% 385,891	5.8522% 598,675	0.0000% 0	1.1742% 120,117	0.0000% 0	0.0000% 0	0.0000% 0
8	Historical Industrial M&R Station Equipment	100.0000% 8,787,228	0.0224% 1,972	0.0000% 0	0.0000% 0	70.7263% 6,214,875	0.3105% 27,286	21.5295% 1,891,845	3.4177% 300,319	3.9936% 350,931
9	Mains - Demand	100.0000% 96,843,813	58.0664% 56,233,775	2.9905% 2,896,082	5.6862% 5,506,704	17.0728% 16,533,976	0.1209% 117,102	5.8751% 5,689,653	4.3612% 4,223,509	5.8269% 5,643,012
10	Mains - Customer	100.0000% 107,554,273	92.4063% 99,386,924	4.2749% 4,597,838	1.9741% 2,123,229	1.0813% 1,162,984	0.0891% 95,831	0.1743% 187,467	0.0000% 0	0.0000% 0
11	Distribution Plant Excluding Other - Demand	100.0000% 125,898,270	53.7843% 67,713,451	2.7698% 3,487,190	5.2667% 6,630,646	20.9840% 26,418,550	0.1347% 169,586	7.0157% 8,832,607	4.2893% 5,400,127	5.7555% 7,246,113
12	Distribution Plant Excluding Other - Customer	100.0000% 258,926,397	89.7470% 232,378,573	4.4325% 11,476,981	2.5773% 6,673,270	2.1523% 5,572,861	0.1903% 492,848	0.7147% 1,850,600	0.1066% 275,954	0.0793% 205,310
13	Demand Production, Trans., Distr. Plant	100.0000% 163,426,266	55.5184% 90,731,684	2.8592% 4,672,645	5.4365% 8,884,710	20.3144% 33,198,984	0.1331% 217,575	6.8321% 11,165,386	4.3625% 7,129,546	4.5438% 7,425,736
14	Customer Production, Trans., Distr. Plant	100.0000% 259,426,115	89.7470% 232,827,056	4.4325% 11,499,131	2.5773% 6,686,149	2.1523% 5,583,616	0.1903% 493,799	0.7147% 1,854,171	0.1066% 276,467	0.0793% 205,706
15	Mains & Services - Demand	100.0000% 96,843,813	58.0664% 56,233,775	2.9905% 2,896,082	5.6862% 5,506,704	17.0728% 16,533,976	0.1209% 117,102	5.8751% 5,689,653	4.3612% 4,223,509	5.8269% 5,643,012
16	Mains & Services - Customer	100.0000% 134,125,157	89.8711% 120,539,755	4.7363% 6,352,570	2.7833% 3,733,105	1.8962% 2,543,281	0.1738% 233,110	0.4675% 627,035	0.0539% 72,293	0.0179% 24,008
17	Meters & House Regulators - Customer	100.0000% 17,246,967	72.1976% 12,451,894	3.0531% 526,573	4.7367% 816,936	10.8227% 1,866,596	0.9504% 163,907	6.0074% 1,036,098	1.1809% 203,661	1.0512% 181,302
18	Distribution Plant - Customer	100.0000% 259,426,115	89.7470% 232,827,056	4.4325% 11,499,131	2.5773% 6,686,149	2.1523% 5,583,616	0.1903% 493,799	0.7147% 1,854,171	0.1066% 276,467	0.0793% 205,706
19	Distribution Labor w/o Other, Supervision - Demand	100.0000% 2,735,369	54.0528% 1,478,544	2.7837% 76,145	5.2930% 144,784	20.6137% 563,860	0.1333% 3,646	6.9061% 188,908	4.2878% 117,286	5.9296% 162,196
20	Distribution Labor w/o Other, Supervision - Customer	100.0000% 5,737,093	85.7631% 4,920,303	4.1927% 240,540	3.1227% 179,152	4.0720% 233,616	0.3601% 20,659	1.8639% 106,934	0.3392% 19,462	0.2863% 16,427
21	Historical Number of Meters	100.0000% 219,301	91.9366% 201,618	4.6603% 10,220	2.0383% 4,470	0.9945% 2,181	0.0953% 209	0.2193% 481	0.0388% 85	0.0169% 37
22	Customer Service Programs - Labor	100.0000% 2,516,001	59.1535% 1,488,304	13.0660% 328,740	6.0336% 151,805	3.3051% 83,156	0.2295% 5,773	0.4490% 11,298	13.3225% 335,194	4.4408% 111,731
23	Customer Service Programs - O&M	100.0000% 8,665,639	86.1295% 7,463,673	4.4509% 385,697	2.0553% 178,104	1.1259% 97,563	0.0927% 8,037	0.1815% 15,731	4.4731% 387,624	1.4911% 129,210
24	Average Annual Transportation Customers	100.0000% 1,240	5.2420% 65	0.4839% 6	5.8871% 73	61.5322% 763	0.0806% 1	22.5806% 280	3.1452% 39	1.0484% 13
25	Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000% 4,711,760	54.5501% 2,570,271	2.8093% 132,369	5.3417% 251,688	20.1173% 947,878	0.1315% 6,196	6.7608% 318,553	4.2941% 202,327	5.9952% 282,478
26	Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000% 8,041,818	84.9980% 6,835,388	4.1224% 331,514	3.2092% 258,075	4.4567% 358,402	0.3936% 31,653	2.1019% 169,030	0.3876% 31,171	0.3306% 26,585

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

Not Updated

Factor #	Description	Total Company	Residential Service	Small Commercial & PA Service		Large Comm PA Service	SVIS	IVIS	LVIS	LIS
				LE 250	GT 250					
27	Uncollectibles (Write-Offs)	100.0000% 8,467,291	97.0421% 8,216,837	1.6847% 142,652	0.7780% 65,874	0.4262% 36,084	0.0213% 1,806	0.0417% 3,535	0.0045% 377	0.0015% 126
28	Labor - Demand	100.0000% 5,412,962	54.4416% 2,946,900	2.8037% 151,765	5.3311% 288,569	20.2264% 1,094,850	0.1319% 7,140	6.7928% 367,691	4.2927% 232,364	5.9798% 323,683
29	Labor - Customer	100.0000% 21,363,702	85.0060% 18,160,415	5.3937% 1,152,296	3.0209% 645,370	2.8855% 616,452	0.2358% 50,380	1.0861% 232,028	1.7164% 366,693	0.6556% 140,068
30	Labor - Commodity	100.0000% 189,554	46.5270% 88,194	2.2727% 4,308	4.3455% 8,237	14.7926% 28,040	0.1873% 355	7.4987% 14,214	8.6234% 16,346	15.7528% 29,860
31	O&M + Other Taxes - Demand	100.0000% 14,681,080	55.0455% 8,081,266	2.8348% 416,183	5.3902% 791,344	19.8459% 2,913,588	0.1307% 19,187	6.6840% 981,280	4.3111% 632,919	5.7578% 845,313
32	O&M + Other Taxes - Customer	100.0000% 61,596,346	87.3012% 53,774,382	4.1447% 2,552,985	2.4727% 1,523,106	3.2112% 1,977,994	0.1925% 118,563	1.2221% 752,743	1.0378% 639,249	0.4178% 257,324
33	O&M + Other Taxes - Commodity	100.0000% 321,218,150	80.2247% 257,696,782	3.9313% 12,627,995	7.3070% 23,471,275	7.0566% 22,667,117	0.3156% 1,013,630	1.0517% 3,378,173	0.0609% 195,569	0.0522% 167,609
34	Regulatory Assessment Expense - Demand	100.0000% 597,423	54.8720% 327,818	2.8260% 16,883	5.3734% 32,102	20.2617% 121,048	0.1324% 791	6.8084% 40,675	4.3207% 25,813	5.4054% 32,293
35	Other Insurance - Demand	100.0000% (23,600)	55.5211% (13,103)	2.8602% (675)	5.4364% (1,283)	20.3136% (4,794)	0.1314% (31)	6.8305% (1,612)	4.3644% (1,030)	4.5424% (1,072)
36	Misc. General Expense - Demand	100.0000% 96,082	54.8885% 52,738	2.8268% 2,716	5.3756% 5,165	20.2629% 19,469	0.1322% 127	6.8088% 6,542	4.3223% 4,153	5.3829% 5,172
37	Regulatory Assessment Expense - Customer	100.0000% 2,105,840	85.9112% 1,809,150	5.2128% 109,773	2.9337% 61,780	2.7409% 57,720	0.2266% 4,772	1.0129% 21,330	1.4146% 29,790	0.5473% 11,525
38	Other Insurance - Customer	100.0000% (37,462)	89.7443% (33,620)	4.4338% (1,661)	2.5786% (966)	2.1515% (806)	0.1895% (71)	0.7154% (268)	0.1068% (40)	0.0801% (30)
39	Misc. General Expense - Customer	100.0000% 334,070	85.9622% 287,174	5.2028% 17,381	2.9287% 9,784	2.7327% 9,129	0.2260% 755	1.0088% 3,370	1.3976% 4,669	0.5412% 1,808
40	Meters & Services Plant	100.0000% 147,392,868	88.2040% 130,006,293	4.5816% 6,752,897	2.9541% 4,354,180	2.7483% 4,050,772	0.2427% 357,720	0.9931% 1,463,803	0.1606% 236,773	0.1156% 170,430
41	M&R Station Equip & House Regulators Plant	100.0000% 15,289,801	22.9831% 3,514,088	1.1830% 180,872	2.2493% 343,913	49.3304% 7,542,514	0.2348% 35,895	15.2847% 2,336,999	3.7826% 578,351	4.9521% 757,169
42	Gas Storage Inventory	100.0000% 17,138,823	80.6768% 13,827,049	3.9724% 680,819	7.3819% 1,265,166	6.8517% 1,174,303	0.3474% 59,545	0.7698% 131,941	0.0000% 0	0.0000% 0
43	M&S Working Capital	100.0000% 1,136,529	79.7616% 906,513	4.1766% 47,468	3.6722% 41,736	6.8079% 77,374	0.1642% 1,866	2.2261% 25,300	1.3841% 15,731	1.8073% 20,541
44	Plant	100.0000% 437,935,976	76.5182% 335,100,430	3.8244% 16,748,639	3.6823% 16,126,287	9.1717% 40,166,019	0.1682% 736,743	3.0790% 13,483,979	1.7514% 7,670,214	1.8048% 7,903,665
45	Customer Security Deposits - Historical (1/06)	100.0000% 2,447,539	12.3090% 301,266	14.5537% 356,208	23.9524% 586,244	24.0949% 589,733	2.3377% 57,217	13.3476% 326,687	5.6525% 138,348	3.7522% 91,836
46	Depreciation Expense	100.0000% 11,913,067	77.4304% 9,224,349	3.8956% 464,080	3.6009% 428,979	8.7171% 1,038,471	0.1703% 20,287	2.9069% 346,295	1.6085% 191,624	1.6703% 198,982
47	Labor Expense	100.0000% 26,966,218	78.6002% 21,195,509	4.8519% 1,308,369	3.4939% 942,176	6.4501% 1,739,342	0.2146% 57,875	2.2767% 613,933	2.2821% 615,403	1.8305% 493,611
48	Federal Income Tax	100.0000% 9,768,791	44.5792% 3,909,067	5.0151% 439,768	10.8399% 950,525	27.1199% 2,378,083	0.5228% 45,844	5.8669% 514,453	4.6315% 406,126	1.4247% 124,925
49	Annual Sales Volumes	100.0000% 24,473,134	80.6056% 19,726,731	3.9501% 966,725	7.3387% 1,786,001	6.8658% 1,680,271	0.3170% 77,572	0.9228% 225,834	0.0000% 0	0.0000% 0
50	Peak w/o LIS (Mcf)	100.0000% 341,869	61.6593% 210,794	3.1755% 10,856	6.0380% 20,642	18.1292% 61,978	0.1284% 439	6.2386% 21,328	4.6310% 15,832	0.0000% 0