

**P.S.C. MO. No. 5 Consolidated, Second Revised Sheet No. 12
CANCELLING P.S.C. MO. No. 5 Consolidated, First Revised Sheet No. 12**

..... Laclede Gas Company For Refer to Sheet No. 1
Name of Issuing Corporation or Municipality Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

| | <u>Per Bill Per Month</u> |
|--|---------------------------|
| Residential General Service (RG) | \$.48 |
| Commercial & Industrial General Service-Class I (C1) | \$.63 |
| Commercial & Industrial General Service-Class II (C2) | \$.70 |
| Commercial & Industrial General Service-Class III (C3) | \$.95 |
| Large Volume Service (LV) | \$24.18 |
| Interruptible Service (IN) | \$21.36 |
| General L.P. Gas Service (LP) | \$.44 |
| Unmetered Gas Light Service (SL) | \$.16 |
| Vehicular Fuel Rate (VF) | \$.60 |
| Large Volume Transportation and Sales Service (LVTSS) | \$47.67 |
| LVTSS – Other (*) | \$36.25 |

(*) Single customers with multiple accounts located on contiguous property.

DATE OF ISSUE March 1, 2004 DATE EFFECTIVE April 1, 2004
Month Day Month Day Year
Year
ISSUED BY K.J. Neises, Executive Vice President, 720 Olive St., St. Louis, MO 63101

Laclede Gas Company
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

| | |
|--------------------------------------|-----------|
| <u>Work Orders Placed in Service</u> | |
| Gross Additions | 3,747,359 |
| Deferred Taxes | (260,258) |
| Accumulated Depreciation | (39,736) |

| | |
|------------------|------------------|
| Total Net | 3,447,365 |
|------------------|------------------|

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

| | |
|--------------------------------------|-------------|
| <u>Work Orders Placed in Service</u> | |
| Gross Additions | 19,942,774 |
| Deferred Taxes | (2,712,453) |
| Accumulated Depreciation | (292,753) |

| | |
|------------------|-------------------|
| Total Net | 16,937,568 |
|------------------|-------------------|

Gas Utility Plant Projects - Regulator Stations:

| | |
|--------------------------------------|-----------|
| <u>Work Orders Placed in Service</u> | |
| Gross Additions | 1,238,843 |
| Deferred Taxes | (121,815) |
| Accumulated Depreciation | (18,889) |

| | |
|------------------|------------------|
| Total Net | 1,098,139 |
|------------------|------------------|

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

| | |
|--------------------------------------|-----------|
| <u>Work Orders Placed in Service</u> | |
| Gross Additions | 4,037,654 |
| Deferred Taxes | (460,899) |
| Accumulated Depreciation | (39,515) |

| | |
|------------------|------------------|
| Total Net | 3,537,240 |
|------------------|------------------|

Gas Utility Plant Projects - Main Reinforcements Related to Other ISRS Eligible Projects:

| | |
|--------------------------------------|---------|
| <u>Work Orders Placed in Service</u> | |
| Gross Additions | 134,127 |
| Deferred Taxes | (9,704) |
| Accumulated Depreciation | (1,184) |

| | |
|------------------|----------------|
| Total Net | 123,239 |
|------------------|----------------|

| | |
|--|-------------------|
| Total ISRS Rate Base | 25,143,551 |
| Overall Rate of Return per Testimony from GR-2002-356 | 8.16% |
| UOI Required | 2,051,714 |
| Income Tax Conversion Factor | 1.6276 |
| Revenue Requirement Before Interest Deductibility | 3,339,370 |

| | |
|---|-------------------|
| Total ISRS Rate Base | 25,143,551 |
| Weighted Cost of Debt per Testimony from GR-2002-356 | 3.80% |
| Interest Deduction | 955,455 |
| Marginal Income Tax Rate | 38.5596% |
| Income Tax Reduction due to Interest | 368,420 |
| Income Tax Conversion Factor | 1.6276 |
| Revenue Requirement Impact of Interest Deductibility | 599,640 |

| | |
|---|------------------|
| Total Revenue Requirement on Capital | 2,739,730 |
| Depreciation Expense | 496,653 |
| Property Taxes | 623,324 |

| | |
|----------------------------|------------------|
| Total ISRS Revenues | 3,859,707 |
|----------------------------|------------------|

Laclede Gas Company
ISRS Depreciation Expense

| | Additions <u>Annual Depreciation</u> | Retirements <u>Annual Depreciation</u> |
|--|---|---|
| Main Replacements | 53,215.34 | (4,784.64) |
| Service Line Replacements and Insertion Projects | 442,836.73 | (57,394.47) |
| Regulator Stations | 27,502.33 | (5,386.76) |
| Main Relocations net of Reimbursements | 54,032.49 | (15,214.57) |
| Main Reinforcements | 1,847.01 | - |
| | <hr/> | <hr/> |
| Total | 579,433.90 | (82,780.44) |
| | <hr/> | <hr/> |
| Total Net Increase in Depreciation Expense | <u><u>496,653.46</u></u> | |

Laclede Gas Company
ISRS Calculation of Property Taxes

DISTRIBUTION REAL ESTATE

| | CY 2002 Aug - Dec | CY 2003 | Total |
|-------------------|-------------------|---------------|---------------|
| Service Additions | | | |
| 380.10 | 30,278.71 | 129,946.67 | 160,225.38 |
| 380.20 | 5,183,896.16 | 12,117,880.72 | 17,301,776.88 |
| 380.92 | 129,898.48 | 318,952.20 | 448,850.68 |
| 380.90 | - | (215.66) | (215.66) |
| 380.82 | 1,101.61 | (23.71) | 1,077.90 |
| 380.80 | - | - | - |
| 380.72 | 6,754.27 | 17,787.14 | 24,541.41 |
| 380.70 | 5,756.30 | 6,469.68 | 12,225.98 |
| 380.21 | 359,378.20 | 1,592,426.97 | 1,951,805.17 |
| 380.11 | 16,395.23 | 26,091.06 | 42,486.29 |

| | | | |
|----------------------|--------------|---------------|---------------|
| Total Service Addns. | 5,733,458.96 | 14,209,315.07 | 19,942,774.03 |
|----------------------|--------------|---------------|---------------|

Specific Real Additions

| | | | |
|--------------|--------------|--------------|--------------|
| 376.70 | 310.41 | 18,626.79 | 18,937.20 |
| Mains - 376s | 2,210,940.06 | 4,196,521.84 | 6,407,461.90 |

| | | | |
|--------------------|--------------|--------------|--------------|
| Total Spec. Addns. | 2,211,250.47 | 4,215,148.63 | 6,426,399.10 |
|--------------------|--------------|--------------|--------------|

Retirements

| | | | |
|-------------------|----------------|----------------|----------------|
| Services | (847,153.98) | (1,732,763.18) | (2,579,917.16) |
| Mains - Cast Iron | (54,767.09) | (76,753.29) | (131,520.38) |
| Mains - Steel | (355,208.17) | (688,160.95) | (1,043,369.12) |
| Mains - Plastic | (146,619.64) | (210,389.87) | (357,009.51) |
| | (1,403,748.88) | (2,708,067.29) | (4,111,816.17) |

| | | | |
|------------------------|--------------|---------------|---------------|
| Net Real Estate | 6,540,960.55 | 15,716,396.41 | 22,257,356.96 |
| Assessment Rate | 32% | 32% | 32% |
| Assessed Value | 2,093,107.38 | 5,029,246.85 | 7,122,354.23 |
| Real Estate Rate/\$100 | 8.4159 | 8.4159 | 8.4159 |
| Real Estate Taxes | 176,153.82 | 423,256.39 | 599,410.21 |

DISTRIBUTION PERSONAL PROPERTY

| | CY 2002 Aug - Dec | CY 2003 | Total |
|-------------------|-------------------|------------|--------------|
| 378.00 | 514,802.02 | 539,162.74 | 1,053,964.76 |
| 378.10 | 7,420.95 | - | 7,420.95 |
| 378.90 | 5,404.72 | 8,098.27 | 13,502.99 |
| 379.00 | 51,148.81 | 112,805.64 | 163,954.45 |
| Total Spec. Pers. | 578,776.50 | 660,066.65 | 1,238,843.15 |

Specific Personal Retirements

| | | | |
|-------------------|-------------|--------------|--------------|
| 378.00 | (25,862.86) | (55,526.63) | (81,389.49) |
| 378.10 | (775.31) | - | (775.31) |
| 378.90 | - | (3,502.83) | (3,502.83) |
| 379.00 | (66,299.14) | (90,681.22) | (156,980.36) |
| Total Spec. Pers. | (92,937.31) | (149,710.68) | (242,647.99) |

| | | | |
|---------------------------|------------|------------|------------|
| Net Personal Prop. | 485,839.19 | 510,355.97 | 996,195.16 |
| Assessment Rate | 33.33% | 33.33% | 33.33% |
| Assessed Value | 161,930.20 | 170,101.64 | 332,031.85 |
| Personal Prop. Rate/\$100 | 7.2023 | 7.2023 | 7.2023 |
| Personal Property Taxes | 11,662.70 | 12,251.23 | 23,913.93 |

| | | | |
|----------------------|------------|------------|------------|
| Total Property Taxes | 187,816.52 | 435,507.62 | 623,324.14 |
|----------------------|------------|------------|------------|

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

| | Aug - Sep 2002 30% Bonus | Aug - Sep 2002 0% Bonus | FY 2003 30% Bonus | FY 2003 50% Bonus | FY 2003 0% Bonus | Oct - Dec 2003 30% Bonus | Oct - Dec 2003 50% Bonus | Total |
|--|--------------------------------|-------------------------------|----------------------|----------------------|---------------------|--------------------------------|--------------------------------|--------------|
| <u>Main Replacements, etc.</u> | | | | | | | | |
| Additions | 460,502.03 | 5,208.06 | 1,322,417.00 | 79,876.60 | 373,821.22 | 44,446.45 | 45,622.78 | 2,331,894.14 |
| Bonus Depreciation | 138,150.61 | - | 396,725.10 | 39,938.30 | - | 13,333.94 | 22,811.39 | 610,959.34 |
| Adjusted Tax Basis on Additions | 322,351.42 | 5,208.06 | 925,691.90 | 39,938.30 | 373,821.22 | 31,112.51 | 22,811.39 | 1,720,934.80 |
| Bonus Depreciation For Period October Through December 2003 | | | | | | 3,333.49 | 5,702.85 | 9,036.34 |
| Tax Depreciation On Adj. Basis | | | | | | | | |
| Fiscal Year 2002 | 12,088.18 | 195.30 | | | | | | 12,283.48 |
| Fiscal Year 2003 | 23,270.55 | 375.97 | 34,713.45 | 1,497.69 | 14,018.30 | | | 73,875.96 |
| Fiscal Year 2004 | 5,380.85 | 86.94 | 16,706.42 | 720.79 | 6,746.54 | 291.68 | 213.86 | 30,147.08 |
| Total Tax Depreciation | 178,890.19 | 658.21 | 448,144.97 | 42,156.78 | 20,764.84 | 3,625.17 | 5,916.71 | 700,156.87 |
| Total Book Depreciation | | | | | | | | 25,207.83 |
| Difference Between Book and Tax Depreciation | | | | | | | | 674,949.04 |
| Deferred Income Taxes (@38.5596%) | | | | | | | | 260,257.65 |

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

| | Aug - Sep 2002 30% Bonus | FY 2003 30% Bonus | FY 2003 50% Bonus | Oct - Dec 2003 50% Bonus | Total |
|--|--------------------------------|----------------------|----------------------|--------------------------------|----------------------------|
| <u>Services</u> | | | | | |
| Additions | 2,625,625.65 | 7,902,724.25 | 6,049,417.63 | 3,365,006.50 | 19,942,774.03 |
| Bonus Depreciation | <u>787,687.70</u> | <u>2,370,817.28</u> | <u>3,024,708.82</u> | <u>1,682,503.25</u> | <u>7,865,717.05</u> |
| Adjusted Tax Basis on Additions | 1,837,937.95 | 5,531,906.97 | 3,024,708.81 | 1,682,503.25 | 12,077,056.98 |
| Bonus Depreciation For Period October Through December 2003 | | | | 420,625.81 | |
| Tax Depreciation On Adj. Basis | | | | | |
| Fiscal Year 2002 | 68,922.67 | | | | 68,922.67 |
| Fiscal Year 2003 | 132,680.74 | 207,446.51 | 113,426.58 | | 453,553.83 |
| Fiscal Year 2004 | <u>30,679.78</u> | <u>99,837.09</u> | <u>54,588.43</u> | <u>15,773.47</u> | <u>200,878.77</u> |
| Total Tax Depreciation | 1,019,970.89 | 2,678,100.88 | 3,192,723.83 | 436,399.28 | 7,327,194.88 |
| Total Book Depreciation | | | | | <u>292,753.25</u> |
| Difference Between Book and Tax Depreciation | | | | | <u>7,034,441.63</u> |
| Deferred Income Taxes (@38.5596%) | | | | | <u><u>2,712,452.55</u></u> |

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

| | Aug - Sep 2002 30% Bonus | Aug - Sep 2002 0% Bonus | FY 2003 30% Bonus | FY 2003 0% Bonus | Oct - Dec 2003 30% Bonus | Oct - Dec 2003 50% Bonus | Total |
|--|--------------------------------|-------------------------------|----------------------|---------------------|--------------------------------|--------------------------------|--------------|
| <u>Regulator Stations</u> | | | | | | | |
| Additions | 119,483.99 | 94,635.66 | 749,401.56 | 75,085.42 | 159,444.79 | 40,791.73 | 1,238,843.15 |
| Bonus Depreciation | 35,845.20 | - | 224,820.47 | - | 47,833.44 | 20,395.87 | 328,894.98 |
| Adjusted Tax Basis on Additions | 83,638.79 | 94,635.66 | 524,581.09 | 75,085.42 | 111,611.35 | 20,395.86 | 909,948.17 |
| Bonus Depreciation For Period October Through December 2003 | | | | | 11,958.36 | 5,098.97 | 17,057.33 |
| Tax Depreciation On Adj. Basis | | | | | | | |
| Fiscal Year 2002 | 3,136.45 | 3,548.84 | | | | | 6,685.29 |
| Fiscal Year 2003 | 6,037.88 | 6,831.75 | 19,671.79 | 2,815.70 | | | 35,357.12 |
| Fiscal Year 2004 | 1,396.14 | 1,579.71 | 9,467.38 | 1,355.10 | 1,046.36 | 191.21 | 15,035.90 |
| Total Tax Depreciation | 46,415.67 | 11,960.30 | 253,959.64 | 4,170.80 | 13,004.72 | 5,290.18 | 334,801.31 |
| Total Book Depreciation | | | | | | | 18,888.83 |
| Difference Between Book and Tax Depreciation | | | | | | | 315,912.48 |
| Deferred Income Taxes (@38.5596%) | | | | | | | 121,814.59 |

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

| | Aug - Sep 2002 30% Bonus | Aug - Sep 2002 0% Bonus | FY 2003 30% Bonus | FY 2003 50% Bonus | FY 2003 0% Bonus | Oct - Dec 2003 30% Bonus | Oct - Dec 2003 50% Bonus | Total |
|--|--------------------------------|-------------------------------|----------------------|----------------------|---------------------|--------------------------------|--------------------------------|--------------|
| <u>Main Relocations</u> | | | | | | | | |
| Additions | 305,080.23 | 461,352.02 | 2,445,077.22 | 404,883.73 | 452,574.16 | 111,753.73 | (143,067.47) | 4,037,653.62 |
| Bonus Depreciation | 91,524.07 | - | 733,523.17 | 202,441.87 | - | 33,526.12 | (71,533.74) | 989,481.49 |
| Adjusted Tax Basis on Additions | 213,556.16 | 461,352.02 | 1,711,554.05 | 202,441.86 | 452,574.16 | 78,227.61 | (71,533.73) | 3,048,172.13 |
| Bonus Depreciation For Period October Through December 2003 | | | | | | 8,381.53 | (17,883.44) | (9,501.91) |
| Tax Depreciation On Adj. Basis | | | | | | | | |
| Fiscal Year 2002 | 8,008.36 | 17,300.70 | | | | | | 25,309.06 |
| Fiscal Year 2003 | 15,416.62 | 33,305.00 | 64,183.28 | 7,591.57 | 16,971.53 | | | 137,468.00 |
| Fiscal Year 2004 | 3,564.79 | 7,701.12 | 30,889.27 | 3,653.57 | 8,167.83 | 733.38 | (670.63) | 54,039.33 |
| Total Tax Depreciation | 118,513.84 | 58,306.82 | 828,595.72 | 213,687.01 | 25,139.36 | 9,114.91 | (18,554.07) | 1,234,803.59 |
| Total Book Depreciation | | | | | | | | 39,514.99 |
| Difference Between Book and Tax Depreciation | | | | | | | | 1,195,288.60 |
| Deferred Income Taxes (@38.5596%) | | | | | | | | 460,898.50 |

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

| | FY 2003 30% Bonus | FY 2003 0% Bonus | Oct - Dec 2003 30% Bonus | Total |
|--|----------------------|---------------------|--------------------------------|------------------------|
| <u>Main Reinforcements</u> | | | | |
| Additions | 62,631.18 | 27,170.46 | 44,324.92 | 134,126.56 |
| Bonus Depreciation | <u>18,789.35</u> | <u>-</u> | <u>13,297.48</u> | <u>32,086.83</u> |
| Adjusted Tax Basis on Additions | 43,841.83 | 27,170.46 | 31,027.44 | 102,039.73 |
| Bonus Depreciation For Period October Through December 2003 | | | 3,324.37 | 3,324.37 |
| Tax Depreciation On Adj. Basis Fiscal Year 2002 | | | | - |
| Fiscal Year 2003 | 1,644.07 | 1,018.89 | | 2,662.96 |
| Fiscal Year 2004 | <u>791.24</u> | <u>490.36</u> | <u>290.88</u> | <u>1,572.48</u> |
| Total Tax Depreciation | 21,224.66 | 1,509.25 | 3,615.25 | 26,349.16 |
| Total Book Depreciation | | | | <u>1,183.66</u> |
| Difference Between Book and Tax Depreciation | | | | <u>25,165.50</u> |
| Deferred Income Taxes (@38.5596%) | | | | <u><u>9,703.72</u></u> |

**Laclede Gas Company
Capital Structure/Rate of Return for ISRS**

Case GR-2002-356

Laclede Direct Testimony of Glenn Buck

| | % of Cap Structure | Embedded Cost | Weighted Cost |
|---------------------------------|--------------------|---------------|---------------|
| LTD | 45.50% | 7.58% | 3.45% |
| STD | 11.80% | 4.83% | 0.57% |
| Preferred | 0.30% | 4.96% | 0.01% |
| Common | 42.40% | 11.75% | 4.98% |
| Rate of Return on Original Cost | | | <u>9.01%</u> |

Staff Corrected Direct Testimony of Roberta McKiddy

| | | | |
|---------------------------------|--------|-------|--------------|
| LTD | 41.05% | 7.63% | 3.13% |
| STD | 17.01% | 3.34% | 0.57% |
| Preferred | 0.18% | 4.95% | 0.01% |
| Common | 41.75% | 9.25% | 3.86% |
| Rate of Return on Original Cost | | | <u>7.57%</u> |

Public Counsel Rebuttal Testimony of Mark Burdette

| | | | |
|---------------------------------|--------|-------|--------------|
| LTD | 41.45% | 7.58% | 3.14% |
| STD | 16.26% | 3.36% | 0.55% |
| Preferred | 0.19% | 4.95% | 0.01% |
| Common | 42.11% | 9.98% | 4.20% |
| Rate of Return on Original Cost | | | <u>7.90%</u> |

Overall Rate of Return

| | |
|---------|--------------|
| Laclede | 9.01% |
| Staff | 7.57% |
| OPC | 7.90% |
| Average | <u>8.16%</u> |

Weighted Cost of Debt

| | |
|---------|--------------|
| Laclede | 4.02% |
| Staff | 3.70% |
| OPC | 3.69% |
| Average | <u>3.80%</u> |

**Laclede Gas Company
ISRS Rate Design**

Total ISRS Revenues 3,859,707

| <u>Customer Rate Class</u> | <u>Number of Customers*</u> | <u>Customer Charge</u> | <u>Ratio to Residential Customer Charge</u> | <u>Weighted Customer Nos.</u> | <u>Customer Percentage</u> | <u>ISRS Charge</u> | <u>ISRS Revenues</u> |
|----------------------------|-----------------------------|------------------------|---|-------------------------------|----------------------------|--------------------|----------------------|
| Residential | 590,614 | 12.00 | 1.00 | 590,614.0 | 88.8022% | 0.48 | 3,427,506 |
| C&I 1 | 30,060 | 15.75 | 1.31 | 39,378.6 | 5.9208% | 0.63 | 228,526 |
| C&I 2 | 9,218 | 17.25 | 1.44 | 13,273.9 | 1.9958% | 0.70 | 77,032 |
| C&I 3 | 677 | 23.50 | 1.96 | 1,326.9 | 0.1995% | 0.95 | 7,700 |
| LV | 89 | 600.00 | 50.00 | 4,450.0 | 0.6691% | 24.18 | 25,825 |
| Interruptible | 16 | 530.00 | 44.17 | 706.7 | 0.1063% | 21.36 | 4,101 |
| Transportation | 152 | 1,183.00 | 98.58 | 14,984.2 | 2.2530% | 47.67 | 86,958 |
| Transportation - Other** | 2 | 900.00 | 75.00 | 150.0 | 0.0226% | 36.25 | 870 |
| Gas Light | 112 | 3.90 | 0.33 | 37.0 | 0.0056% | 0.16 | 215 |
| Vehicular Fuel | 4 | 15.00 | 1.25 | 5.0 | 0.0008% | 0.60 | 29 |
| Liquid Propane | 177 | 11.00 | 0.92 | 162.8 | 0.0245% | 0.44 | 945 |
| Total | 631,121 | | | | 100.0000% | | 3,859,707 |

*Number of customers at 9/30/03

**Single customers with multiple accounts located on contiguous property.

**Laclede Gas Company
ISRS Alternate Rate Design**

Total ISRS Revenues 3,859,707

| <u>Customer Rate Class</u> | <u>Number of Customers*</u> | <u>Customer Charge</u> | <u>Ratio to Residential Customer Charge</u> | <u>Weighted Customer Nos.</u> | <u>Customer Percentage</u> | <u>ISRS Charge</u> | <u>ISRS Revenues</u> |
|----------------------------|-----------------------------|------------------------|---|-------------------------------|----------------------------|--------------------|----------------------|
| Residential | 596,218 | 12.00 | 1.00 | 596,218.0 | 88.5780% | 0.48 | 3,418,849 |
| C&I 1 | 30,208 | 15.75 | 1.31 | 39,572.5 | 5.8791% | 0.63 | 226,918 |
| C&I 2 | 9,334 | 17.25 | 1.44 | 13,441.0 | 1.9969% | 0.69 | 77,074 |
| C&I 3 | 678 | 23.50 | 1.96 | 1,328.9 | 0.1974% | 0.94 | 7,620 |
| LV | 135 | 600.00 | 50.00 | 6,750.0 | 1.0028% | 23.89 | 38,706 |
| Interruptible | 13 | 530.00 | 44.17 | 574.2 | 0.0853% | 21.11 | 3,293 |
| Transportation | 150 | 1,183.00 | 98.58 | 14,787.0 | 2.1969% | 47.11 | 84,792 |
| Transportation - Other** | 3 | 900.00 | 75.00 | 225.0 | 0.0334% | 35.83 | 1,290 |
| Gas Light | 115 | 3.90 | 0.33 | 38.0 | 0.0056% | 0.16 | 218 |
| Vehicular Fuel | 4 | 15.00 | 1.25 | 5.0 | 0.0007% | 0.60 | 29 |
| Liquid Propane | 174 | 11.00 | 0.92 | 160.1 | 0.0238% | 0.44 | 918 |
| Total | 637,032 | | | | 100.0000% | | 3,859,707 |

*Number of customers based on billing determinants from GR-2002-356

**Single customers with multiple accounts located on contiguous property.