

THE EMPIRE DISTRICT GAS COMPANY
Class Cost of Service Study
Test Year Ended Dec. 31, 2008

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
86 I. OPERATION & MAINTENANCE EXPEN								
87 A. PRODUCTION EXPENSES								
88 1. Manufactured Gas Production								
89 Operations Labor	701	0	None	0	0	0	0	0
90 Operation Supv and Engineering	710	0	None	0	0	0	0	0
91 LNG Expense	717	0	None	0	0	0	0	0
92 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
93 Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
94 Maint Production Equipment	742	0	None	0	0	0	0	0
95 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
96 Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
97								
98 2. Other Gas Supply Expenses								
99 Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
100 Other Natural Gas Purchases	805	0	None	0	0	0	0	0
101 Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
102 Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
103 LNG Operating Expenses	813	0	None	0	0	0	0	0
104 Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
105								
106 B. NATURAL GAS STORAGE, TERMINAL								
107 Energy Trading & Accounting	844	0	None	0	0	0	0	0
108 Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
109								
110 C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0	0
111								
112 D. DISTRIBUTION EXPENSES								
113 Mains and Services Expenses	874	0	None	0	0	0	0	0
114 Perf Distrib Main Locates	874	0	None	0	0	0	0	0
115 Routine Leak Surv Mains & SVCS	874	0	None	0	0	0	0	0
116 Meas. & Reg. Station Expense General	875	0	None	0	0	0	0	0
117 Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0	0
118 Meas. & Reg. Station Expense Stat-City G.	877	0	None	0	0	0	0	0
119 Meter & House Regulator Expenses	878	0	None	0	0	0	0	0
120 Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0	0
121 Customer Install	879	0	None	0	0	0	0	0
122 Other expenses	880	0	None	0	0	0	0	0

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
I. OPERATION & MAINTENANCE EXPEN							
A. PRODUCTION EXPENSES							
1. Manufactured Gas Production							
Operations Labor	701	0	None	0	0	0	0
Operation Supv and Engineering	710	0	None	0	0	0	0
LNG Expense	717	0	None	0	0	0	0
Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0
Maint. of Structure & Improvements	741	0	None	0	0	0	0
Maint Production Equipment	742	0	None	0	0	0	0
Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0
Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0
2. Other Gas Supply Expenses							
Natural Gas City Gate Purchases	804	0	None	0	0	0	0
Other Natural Gas Purchases	805	0	None	0	0	0	0
Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0
Gas Used for Other Util Operations	812	0	None	0	0	0	0
LNG Operating Expenses	813	0	None	0	0	0	0
Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0
B. NATURAL GAS STORAGE, TERMINAL							
Energy Trading & Accounting	844	0	None	0	0	0	0
Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0
C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0
D. DISTRIBUTION EXPENSES							
Mains and Services Expenses	874	0	None	0	0	0	0
Perf Distrib Main Locates	874	0	None	0	0	0	0
Routine Leak Surv Mains & SVCS	874	0	None	0	0	0	0
Meas. & Reg. Station Expense General	875	0	None	0	0	0	0
Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0
Meas. & Reg. Station Expense Stat-City G	877	0	None	0	0	0	0
Meter & House Regulator Expenses	878	0	None	0	0	0	0
Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0
Customer Install	879	0	None	0	0	0	0
Other expenses	880	0	None	0	0	0	0

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STORAGE DEMAND Class Allocation

Account	Account	STORAGE	Allocation	N&S- Res-RS	NW- Res-RS	N&S- Sm	NW- Sm	N&S- Sm Vol
Description	Code	DEMAND	Factor			Comm-SCF	Comm-SCF	Firm-SVF
		Dollars	Embedded					
				3	4	5	6	7
123 Co Used Gas O&M Offset	880	0	None	0	0	0	0	0
124 Distribution Rents	881	0	None	0	0	0	0	0
125 Maint. Supervision & Engineering	885	0	None	0	0	0	0	0
126 Maint. of Mains	887	0	None	0	0	0	0	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	0	None	0	0	0	0	0
128 Dist Maint Compr Station Equip	888	0	None	0	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense Gi	889	0	None	0	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0	0
132 Maint. of Services	892	0	None	0	0	0	0	0
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0	0
134 Maintenance of Other Equipment	894	0	None	0	0	0	0	0
135 Blank	XXX	0	None	0	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0	0
137 Total - OPERATION & MAINTENANCE EX		0		0	0	0	0	0
138								
139 II. CUSTOMER ACCOUNTS EXPENSES								
140 Customer Service - Administrative	901	0	None	0	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0	0
143 Uncollectible Accounts	904	0	None	0	0	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSE		0		0	0	0	0	0
148								
149 III. CUSTOMER SERVICE & INFORMATI								
150 Operation Supervision	907	0	None	0	0	0	0	0
151 Customer Assist- Choice	908C	0	None	0	0	0	0	0
152 Customer Assist- Other	908	0	None	0	0	0	0	0
153 Advertising & Promotion	909	0	None	0	0	0	0	0
154 Other Customer Service & Informational E	910	0	None	0	0	0	0	0
155 Operations sales Expense	911	0	None	0	0	0	0	0
156 Demonstration	912	0	None	0	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORM		0		0	0	0	0	0
158								
159 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0	0	0

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STORAGE DEMAND Class Allocation

Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
123 Co Used Gas O&M Offset	880	0	None	0	0	0	0	0
124 Distribution Rents	881	0	None	0	0	0	0	0
125 Maint. Supervision & Engineering	885	0	None	0	0	0	0	0
126 Maint. of Mains	887	0	None	0	0	0	0	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	0	None	0	0	0	0	0
128 Dist Maint Compr Station Equip	888	0	None	0	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense Gr	889	0	None	0	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0	0
132 Maint. of Services	892	0	None	0	0	0	0	0
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0	0
134 Maintenance of Other Equipment	894	0	None	0	0	0	0	0
135 Blank	XXX	0	None	0	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0	0
137 Total - OPERATION & MAINTENANCE EXP		0		0	0	0	0	0
138								
139 II. CUSTOMER ACCOUNTS EXPENSES								
140 Customer Service - Administrative	901	0	None	0	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0	0
143 Uncollectible Accounts	904	0	None	0	0	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0	0
148								
149 III. CUSTOMER SERVICE & INFORMATIONAL								
150 Operation Supervision	907	0	None	0	0	0	0	0
151 Customer Assist- Choice	908C	0	None	0	0	0	0	0
152 Customer Assist- Other	908	0	None	0	0	0	0	0
153 Advertising & Promotion	909	0	None	0	0	0	0	0
154 Other Customer Service & Informational Exp	910	0	None	0	0	0	0	0
155 Operations sales Expense	911	0	None	0	0	0	0	0
156 Demonstration	912	0	None	0	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORMATIONAL		0		0	0	0	0	0
158								
159 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL		0		0	0	0	0	0

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STORAGE DEMAND Class Allocation

Account	Account	STORAGE	Allocation	N&S- Tran Sm	NW- Tran Sm	N&S- Tran Lg	NW- Tran Lg
Description	Code	DEMAND	Factor	Vol-SVTS	Vol-SVTS	Vol-LVTS	Vol-LVTS
		Dollars	Embedded				
				13	14	15	16
123 Co Used Gas O&M Offset	880	0	None	0	0	0	0
124 Distribution Rents	881	0	None	0	0	0	0
125 Maint. Supervision & Engineering	885	0	None	0	0	0	0
126 Maint. of Mains	887	0	None	0	0	0	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	0	None	0	0	0	0
128 Dist Maint Compr Station Equip	888	0	None	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense G	889	0	None	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0
132 Maint. of Services	892	0	None	0	0	0	0
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0
134 Maintenance of Other Equipment	894	0	None	0	0	0	0
135 Blank	XXX	0	None	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0
137 Total - OPERATION & MAINTENANCE EX		0		0	0	0	0
138							
139 II. CUSTOMER ACCOUNTS EXPENSES							
140 Customer Service - Administrative	901	0	None	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0
143 Uncollectible Accounts	904	0	None	0	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0
148							
149 III. CUSTOMER SERVICE & INFORMATI							
150 Operation Supervision	907	0	None	0	0	0	0
151 Customer Assist- Choice	908C	0	None	0	0	0	0
152 Customer Assist- Other	908	0	None	0	0	0	0
153 Advertising & Promotion	909	0	None	0	0	0	0
154 Other Customer Service & Informational E	910	0	None	0	0	0	0
155 Operations sales Expense	911	0	None	0	0	0	0
156 Demonstration	912	0	None	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORM		0		0	0	0	0
158							
159 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0	0

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
160								
161	IV. ADMINISTRATIVE & GENERAL EXPE							
162								
163	A. Labor-Related:							
164	Administrative & General Salaries	920	0	STORLABOR-D	0	0	0	0
165	Office Supplies & Expenses	921	0	STORLABOR-D	0	0	0	0
166	Transfer Expenses	922	0	STORLABOR-D	0	0	0	0
167	Outside Services Employed	923	0	STORLABOR-D	0	0	0	0
168	Outside Services Employed	923	0	STORLABOR-D	0	0	0	0
169	Injuries & Damages	925	0	STORLABOR-D	0	0	0	0
170	Employee Pensions and Benefits	926	0	STORLABOR-D	0	0	0	0
171	Subtotal - O&M Accounts 920-923, 926		0		0	0	0	0
172								
173	B. Plant-Related:							
174	Property Insurance	924	0	None	0	0	0	0
175	Subtotal - O&M Accounts 924		0		0	0	0	0
176								
177	C. Other-Related:							
178	Regulatory Commission Expenses	928	0	None	0	0	0	0
179	Duplicate Charges Credit	929	0	None	0	0	0	0
180	PUCO Assessments	408	0	None	0	0	0	0
181	Customer Interest Expense	431	0	None	0	0	0	0
182	Miscellaneous General	930	0	None	0	0	0	0
183	Rents	931	0	None	0	0	0	0
184	Misc. General Plant	935	0	None	0	0	0	0
185	Subtotal - O&M Accounts 928-935		0		0	0	0	0
186								
187	Total - ADMINISTRATIVE & GENERAL EX		0		0	0	0	0
188								
189	TOTAL - OPERATING EXPENSES (Excl C		0		0	0	0	0
190								
191	VI. DEPRECIATION EXPENSE							
192	Intangible Plant	403	0	STORPT-D	0	0	0	0
193	Production Plant	403	0	None	0	0	0	0
194	Local Storage Plant	403	0	None	0	0	0	0
195	Transmission Plant	403	0	None	0	0	0	0
196	Mains	404	0	None	0	0	0	0

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
IV. ADMINISTRATIVE & GENERAL EXPE								
A. Labor-Related:								
Administrative & General Salaries	920	0	STORLABOR-D	0	0	0	0	0
Office Supplies & Expenses	921	0	STORLABOR-D	0	0	0	0	0
Transfer Expenses	922	0	STORLABOR-D	0	0	0	0	0
Outside Services Employed	923	0	STORLABOR-D	0	0	0	0	0
Outside Services Employed	923	0	STORLABOR-D	0	0	0	0	0
Injuries & Damages	925	0	STORLABOR-D	0	0	0	0	0
Employee Pensions and Benefits	926	0	STORLABOR-D	0	0	0	0	0
Subtotal - O&M Accounts 920-923, 926		0		0	0	0	0	0
B. Plant-Related:								
Property Insurance	924	0	None	0	0	0	0	0
Subtotal - O&M Accounts 924		0		0	0	0	0	0
C. Other-Related:								
Regulatory Commission Expenses	928	0	None	0	0	0	0	0
Duplicate Charges Credit	929	0	None	0	0	0	0	0
PUCO Assessments	408	0	None	0	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0	0
Miscellaneous General	930	0	None	0	0	0	0	0
Rents	931	0	None	0	0	0	0	0
Misc. General Plant	935	0	None	0	0	0	0	0
Subtotal - O&M Accounts 928-935		0		0	0	0	0	0
Total - ADMINISTRATIVE & GENERAL EXP		0		0	0	0	0	0
TOTAL - OPERATING EXPENSES (Excl I		0		0	0	0	0	0
VI. DEPRECIATION EXPENSE								
Intangible Plant	403	0	STORPT-D	0	0	0	0	0
Production Plant	403	0	None	0	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0	0
Transmission Plant	403	0	None	0	0	0	0	0
Mains	404	0	None	0	0	0	0	0

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
IV. ADMINISTRATIVE & GENERAL EXPE							
A. Labor-Related:							
Administrative & General Salaries	920	0	STORLABOR-D	0	0	0	0
Office Supplies & Expenses	921	0	STORLABOR-D	0	0	0	0
Transfer Expenses	922	0	STORLABOR-D	0	0	0	0
Outside Services Employed	923	0	STORLABOR-D	0	0	0	0
Outside Services Employed	923	0	STORLABOR-D	0	0	0	0
Injuries & Damages	925	0	STORLABOR-D	0	0	0	0
Employee Pensions and Benefits	926	0	STORLABOR-D	0	0	0	0
Subtotal - O&M Accounts 920-923, 926		0		0	0	0	0
B. Plant-Related:							
Property Insurance	924	0	None	0	0	0	0
Subtotal - O&M Accounts 924		0		0	0	0	0
C. Other-Related:							
Regulatory Commission Expenses	928	0	None	0	0	0	0
Duplicate Charges Credit	929	0	None	0	0	0	0
PUCO Assessments	408	0	None	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0
Miscellaneous General	930	0	None	0	0	0	0
Rents	931	0	None	0	0	0	0
Misc. General Plant	935	0	None	0	0	0	0
Subtotal - O&M Accounts 928-935		0		0	0	0	0
Total - ADMINISTRATIVE & GENERAL EXP		0		0	0	0	0
TOTAL - OPERATING EXPENSES (Excl t		0		0	0	0	0
VI. DEPRECIATION EXPENSE							
Intangible Plant	403	0	STORPT-D	0	0	0	0
Production Plant	403	0	None	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0
Transmission Plant	403	0	None	0	0	0	0
Mains	404	0	None	0	0	0	0

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		STORAGE DEMAND		STORAGE DEMAND Class Allocation					
		Account Code	Dollars	Allocation Factor Embedded	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
					3	4	5	6	7
197	Mains- Direct	404	0	None	0	0	0	0	0
198	Services	404	0	None	0	0	0	0	0
199	Meters	404	0	None	0	0	0	0	0
200	Distr Other	404	0	None	0	0	0	0	0
201	General Plant	404	0	STORLABOR-D	0	0	0	0	0
202	Rent from Gas Ppty / Other Rev	404	0	STORLABOR-D	0	0	0	0	0
203	Adjustments		0	STORPT-D	0	0	0	0	0
204	Total - DEPRECIATION EXPENSE	403	0		0	0	0	0	0
VII. TAXES OTHER THAN INCOME TAXE									
208	Property Tax- Plant		0	STORPT-D	0	0	0	0	0
209	Distribution Tax		0	RATEBASE	0	0	0	0	0
210	Payroll related		0	STORLABOR-D	0	0	0	0	0
211	Other taxes		0	STORPT-D	0	0	0	0	0
212	Property Tax- Inventory		<u>241,503</u>	Winter4	<u>138,030</u>	<u>20,154</u>	<u>32,649</u>	<u>5,529</u>	<u>22,126</u>
213	Subtotal- Taxes Other Than Income Taxes	408	241,503		138,030	20,154	32,649	5,529	22,126
B. Franchise and Revenue Taxes									
216	Gross Receipts Tax		0	Winter4	0	0	0	0	0
217	GRT- Uncoll Rider		0	None	0	0	0	0	0
218	Subtotal- Franchise and Gross Receipts T		0		0	0	0	0	0
C. Income Tax Expense									
221	State Income Tax expense		7,563	PreTax-Stor-D	4,109	483	905	121	439
222	Federal Income Tax Deferred		0	PreTax-Stor-D	0	0	0	0	0
223	Federal Income Tax expense		<u>48,131</u>	PreTax-Stor-D	<u>26,146</u>	<u>3,076</u>	<u>5,760</u>	<u>768</u>	<u>2,791</u>
224	Subtotal- Income tax expense		<u>55,694</u>		<u>30,254</u>	<u>3,559</u>	<u>6,665</u>	<u>888</u>	<u>3,229</u>
225	Total- TAX EXPENSE		297,197		168,285	23,713	39,314	6,417	25,355
227	TOTAL EXPENSES		297,197		168,285	23,713	39,314	6,417	25,355
V. REVENUES at Present Rates									
230	Residential	480-483	716,759	Res_Rev	637,982	78,777	0	0	0
231	Comm - Indust Sales	480-483	285,686	CI_Bundled	0	0	143,615	20,286	76,257
232	Comm - Indust Transport	480-483	163,836	CI_Transport	0	0	0	0	0
233	Forfeited Discounts Gas	480-483	5,769	feited Discounts C	4,427	623	529	88	51

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
197 Mains- Direct	404	0	None	0	0	0	0	0
198 Services	404	0	None	0	0	0	0	0
199 Meters	404	0	None	0	0	0	0	0
200 Distr Other	404	0	None	0	0	0	0	0
201 General Plant	404	0	STORLABOR-D	0	0	0	0	0
202 Rent from Gas Ppty / Other Rev	404	0	STORLABOR-D	0	0	0	0	0
203 Adjustments		0	STORPT-D	0	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	0		0	0	0	0	0
VII. TAXES OTHER THAN INCOME TAXE								
208 Property Tax- Plant		0	STORPT-D	0	0	0	0	0
209 Distribution Tax		0	RATEBASE	0	0	0	0	0
210 Payroll related		0	STORLABOR-D	0	0	0	0	0
211 Other taxes		0	STORPT-D	0	0	0	0	0
212 Property Tax- Inventory		<u>241,503</u>	Winter4	<u>3,305</u>	<u>8,715</u>	<u>1,920</u>	<u>9,076</u>	<u>0</u>
213 Subtotal- Taxes Other Than Income Taxes	408	241,503		3,305	8,715	1,920	9,076	0
B. Franchise and Revenue Taxes								
216 Gross Receipts Tax		0	Winter4	0	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0	0
218 Subtotal- Franchise and Gross Receipts T:		0		0	0	0	0	0
C. Income Tax Expense								
221 State Income Tax expense		7,563	PreTax-Stor-D	57	34	7	85	0
222 Federal Income Tax Deferred		0	PreTax-Stor-D	0	0	0	0	0
223 Federal Income Tax expense		<u>48,131</u>	PreTax-Stor-D	<u>362</u>	<u>214</u>	<u>45</u>	<u>540</u>	<u>0</u>
224 Subtotal- Income tax expense		<u>55,694</u>		<u>419</u>	<u>248</u>	<u>52</u>	<u>625</u>	<u>0</u>
225 Total- TAX EXPENSE		297,197		3,724	8,963	1,972	9,700	0
227 TOTAL EXPENSES		297,197		3,724	8,963	1,972	9,700	0
V. REVENUES at Present Rates								
230 Residential	480-483	716,759	Res_Rev	0	0	0	0	0
231 Comm - Indust Sales	480-483	285,686	CI_Bundled	10,320	12,861	2,792	19,556	0
232 Comm - Indust Transport	480-483	163,836	CI_Transport	0	0	0	0	0
233 Forfeited Discounts Gas	480-483	5,769	feited Discounts C	8	4	1	1	0

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STORAGE					STORAGE DEMAND Class Allocation			
Account	Account	DEMAND	Allocation		N&S- Tran Sm	NW- Tran Sm	N&S- Tran Lg	NW- Tran Lg
Description	Code	Dollars	Factor		Vol-SVTS	Vol-SVTS	Vol-LVTS	Vol-LVTS
			Embedded					
					13	14	15	16
197 Mains- Direct	404	0	None		0	0	0	0
198 Services	404	0	None		0	0	0	0
199 Meters	404	0	None		0	0	0	0
200 Distr Other	404	0	None		0	0	0	0
201 General Plant	404	0	STORLABOR-D		0	0	0	0
202 Rent from Gas Ppty / Other Rev	404	0	STORLABOR-D		0	0	0	0
203 Adjustments		0	STORPT-D		0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	0			0	0	0	0
VII. TAXES OTHER THAN INCOME TAXE								
208 Property Tax- Plant		0	STORPT-D		0	0	0	0
209 Distribution Tax		0	RATEBASE		0	0	0	0
210 Payroll related		0	STORLABOR-D		0	0	0	0
211 Other taxes		0	STORPT-D		0	0	0	0
212 Property Tax- Inventory		241,503	Winter4		0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	241,503			0	0	0	0
B. Franchise and Revenue Taxes								
216 Gross Receipts Tax		0	Winter4		0	0	0	0
217 GRT- Uncoll Rider		0	None		0	0	0	0
218 Subtotal- Franchise and Gross Receipts Taxes		0			0	0	0	0
C. Income Tax Expense								
221 State Income Tax expense		7,563	PreTax-Stor-D		330	64	774	157
222 Federal Income Tax Deferred		0	PreTax-Stor-D		0	0	0	0
223 Federal Income Tax expense		48,131	PreTax-Stor-D		2,101	407	4,924	998
224 Subtotal- Income tax expense		55,694			2,431	471	5,698	1,155
225 Total- TAX EXPENSE		297,197			2,431	471	5,698	1,155
227 TOTAL EXPENSES		297,197			2,431	471	5,698	1,155
V. REVENUES at Present Rates								
230 Residential	480-483	716,759	Res_Rev		0	0	0	0
231 Comm - Indust Sales	480-483	285,686	CI_Bundled		0	0	0	0
232 Comm - Indust Transport	480-483	163,836	CI_Transport		40,800	7,911	95,727	19,399
233 Forfeited Discounts Gas	480-483	5,769	feited Discounts C		26	5	6	1

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
234 Returned Check Chgs Gas	480-483	818	Returned Check Chgs	627	88	75	12	7
235 Reconnect Charges Gas	480-484	4,123	Reconnect Charges (	3,165	445	378	63	36
236 Tax Remuneration Gas	480-485	1,834	x Remuneration G	1,003	124	226	32	120
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0	0
240 Subtotal Gas Revenues, net		1,178,826		647,205	80,058	144,823	20,481	76,471
241								
242 Non-Operating Income	418-421	0	RATEBASE	0	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0	0
245								
246 Total Revenue		1,178,826		647,205	80,058	144,823	20,481	76,471
247								
248 Total Expenses		297,197		168,285	23,713	39,314	6,417	25,355
249								
250 NET INCOME at Present Rates		881,628		478,920	56,344	105,509	14,064	51,117

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
234 Returned Check Chgs Gas	480-483	818	Returned Check Chgs	1	1	0	0	0
235 Reconnect Charges Gas	480-484	4,123	Reconnect Charges (	6	3	0	0	0
236 Tax Remuneration Gas	480-485	1,834	x Remuneration C	16	20	4	31	0
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0	0
240 Subtotal Gas Revenues, net		1,178,826		10,350	12,888	2,797	19,588	0
241								
242 Non-Operating Income	418-421	0	RATEBASE	0	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0	0
245								
246 Total Revenue		1,178,826		10,350	12,888	2,797	19,588	0
247								
248 Total Expenses		297,197		3,724	8,963	1,972	9,700	0
249								
250 NET INCOME at Present Rates		881,628		6,627	3,926	825	9,888	0

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Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor Embedded	STORAGE DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
234 Returned Check Chgs Gas	480-483	818	Returned Check Chgs	4	1	1	0
235 Reconnect Charges Gas	480-484	4,123	Reconnect Charges (	19	3	4	1
236 Tax Remuneration Gas	480-485	1,834	x Remuneration C	64	12	151	31
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0
240 Subtotal Gas Revenues, net		1,178,826		40,913	7,932	95,888	19,431
241							
242 Non-Operating Income	418-421	0	RATEBASE	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0
245							
246 Total Revenue		1,178,826		40,913	7,932	95,888	19,431
247							
248 Total Expenses		297,197		2,431	471	5,698	1,155
249							
250 NET INCOME at Present Rates		<u>881,628</u>		<u>38,482</u>	<u>7,460</u>	<u>90,191</u>	<u>18,277</u>

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Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
I. GAS PLANT IN SERVICE								
Organization	301	0	TOTALPLANT	0	0	0	0	0
Franchises & Consents	302	0	TOTALPLANT	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	301-303	0		0	0	0	0	0
B. PRODUCTION PLANT								
Production Plant	304-338	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0	None	0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	360-365	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0	0
D. TRANSMISSION PLANT	365-369	7,461,275	Peak	2,962,604	427,753	693,519	113,657	434,558
E. DISTRIBUTION PLANT								
Land and Land Rights	374	0	None	0	0	0	0	0
Structures and Improvements	375	0	None	0	0	0	0	0
Mains	376	0	None	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0	0
Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0	0
Services	380	0	None	0	0	0	0	0
Meters	381	0	None	0	0	0	0	0
House Regulators	383	0	None	0	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0	0
Other Equipment	387	0	None	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0
F. GENERAL PLANT								
Land and Land Rights	389	0	None	0	0	0	0	0
Structures and Improvements	390	0	None	0	0	0	0	0
Office Furniture and Equipment	391	0	None	0	0	0	0	0
Office Furniture and Equipment - C	391C	0	None	0	0	0	0	0
Transportation Equipment	392	0	None	0	0	0	0	0
Stores Equipment	393	0	None	0	0	0	0	0
Tools & Garage Equipment	394	0	None	0	0	0	0	0
Laboratory Equipment	395	0	None	0	0	0	0	0

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Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
I. GAS PLANT IN SERVICE								
Organization	301	0	TOTALPLANT	0	0	0	0	0
Franchises & Consents	302	0	TOTALPLANT	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	301-303	0		0	0	0	0	0
B. PRODUCTION PLANT								
Production Plant	304-338	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0	None	0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	360-365	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0	0
D. TRANSMISSION PLANT	365-369	7,461,275	Peak	58,590	157,252	37,446	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	374	0	None	0	0	0	0	0
Structures and Improvements	375	0	None	0	0	0	0	0
Mains	376	0	None	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0	0
Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0	0
Services	380	0	None	0	0	0	0	0
Meters	381	0	None	0	0	0	0	0
House Regulators	383	0	None	0	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0	0
Other Equipment	387	0	None	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0
F. GENERAL PLANT								
Land and Land Rights	389	0	None	0	0	0	0	0
Structures and Improvements	390	0	None	0	0	0	0	0
Office Furniture and Equipment	391	0	None	0	0	0	0	0
Office Furniture and Equipment - C	391C	0	None	0	0	0	0	0
Transportation Equipment	392	0	None	0	0	0	0	0
Stores Equipment	393	0	None	0	0	0	0	0
Tools & Garage Equipment	394	0	None	0	0	0	0	0
Laboratory Equipment	395	0	None	0	0	0	0	0

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Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
12 I. GAS PLANT IN SERVICE							
13 Organization	301	0	TOTALPLANT	0	0	0	0
14 Franchises & Consents	302	0	TOTALPLANT	0	0	0	0
15 Subtotal - INTANGIBLE ASSETS	301-303	0		0	0	0	0
17 B. PRODUCTION PLANT							
18 Production Plant	304-338	0	None	0	0	0	0
19 Subtotal - PRODUCTION PLANT	304-338	0	None	0	0	0	0
21 C. STORAGE PLANT							
22 Storage Plant	360-365	0	None	0	0	0	0
23 Subtotal - STORAGE PLANT	360-366	0		0	0	0	0
25 D. TRANSMISSION PLANT	365-369	7,461,275	Peak	311,732	65,597	1,903,943	294,624
27 E. DISTRIBUTION PLANT							
28 Land and Land Rights	374	0	None	0	0	0	0
29 Structures and Improvements	375	0	None	0	0	0	0
30 Mains	376	0	None	0	0	0	0
31 Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0
32 Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0
33 Services	380	0	None	0	0	0	0
34 Meters	381	0	None	0	0	0	0
35 House Regulators	383	0	None	0	0	0	0
36 Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0
37 Other Equipment	387	0	None	0	0	0	0
38 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0
40 F. GENERAL PLANT							
41 Land and Land Rights	389	0	None	0	0	0	0
42 Structures and Improvements	390	0	None	0	0	0	0
43 Office Furniture and Equipment	391	0	None	0	0	0	0
44 Office Furniture and Equipment - C	391C	0	None	0	0	0	0
45 Transportation Equipment	392	0	None	0	0	0	0
46 Stores Equipment	393	0	None	0	0	0	0
47 Tools & Garage Equipment	394	0	None	0	0	0	0
48 Laboratory Equipment	395	0	None	0	0	0	0

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TRANSMISSION					TRANSMISSION DEMAND Class Allocation				
Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded		N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
					3	4	5	6	7
49 Power Operated Equipment	396	0	None		0	0	0	0	0
50 Common Property	397	0	None		0	0	0	0	0
51 Miscellaneous Equipment	398	0	None		0	0	0	0	0
52 Subtotal - GENERAL PLANT	389-399	0			0	0	0	0	0
54 TOTAL UTILITY PLANT		7,461,275			2,962,604	427,753	693,519	113,657	434,558
56 II. DEPRECIATION RESERVE									
57 Intangible Plant	108	0	None		0	0	0	0	0
58 Production Plant	108	0	None		0	0	0	0	0
59 Local Storage Plant	108	0	None		0	0	0	0	0
60 Transmission Plant	108	5,179,243	Peak		2,056,491	296,925	481,406	78,895	301,648
61 Mains	109	0	None		0	0	0	0	0
62 Mains- Direct Assignment	109	0	None		0	0	0	0	0
63 Services	109	0	None		0	0	0	0	0
64 Meters	109	0	None		0	0	0	0	0
65 Distr Other	109	0	None		0	0	0	0	0
66 General Plant	109	0	None		0	0	0	0	0
67 TOTAL - DEPRECIATION RESERVE	108	5,179,243			2,056,491	296,925	481,406	78,895	301,648
69 III. OTHER RATE BASE ITEMS									
70 Gas Storage Inventory		0	None		0	0	0	0	0
71 Materials & Supplies - 13 Mo Avg		42,429	Peak		16,847	2,432	3,944	646	2,471
72 Customer Deposits		0	None		0	0	0	0	0
73 Customer Advances for Construction		0	None		0	0	0	0	0
74 Accum Defd Inc Taxes- Gas Inventory		0	None		0	0	0	0	0
75 Accum Defd Inc Taxes- Plant		(166,632)	Peak		(66,164)	(9,553)	(15,488)	(2,538)	(9,705)
76 Other Gas-related		0	None		0	0	0	0	0
77 Other Plant-related		227,955	Peak		90,513	13,069	21,188	3,472	13,277
78 Other labor-related		0	None		0	0	0	0	0
79 Total - OTHER RATE BASE ITEMS		103,752			41,196	5,948	9,644	1,580	6,043
81 IV. TOTAL RATE BASE (Excl. Working Ca		<u>2,385,785</u>			<u>947,309</u>	<u>136,776</u>	<u>221,756</u>	<u>36,342</u>	<u>138,952</u>
82 Working Capital	131	53,446	Peak		21,222	3,064	4,968	814	3,113
84 V. TOTAL RATE BASE		<u>2,439,231</u>			<u>968,531</u>	<u>139,840</u>	<u>226,724</u>	<u>37,157</u>	<u>142,065</u>

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	Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
					NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
					8	9	10	11	12
49	Power Operated Equipment	396	0	None	0	0	0	0	0
50	Common Property	397	0	None	0	0	0	0	0
51	Miscellaneous Equipment	398	0	None	0	0	0	0	0
52	Subtotal - GENERAL PLANT	389-399	0		0	0	0	0	0
54	TOTAL UTILITY PLANT		7,461,275		58,590	157,252	37,446	0	0
56	II. DEPRECIATION RESERVE								
57	Intangible Plant	108	0	None	0	0	0	0	0
58	Production Plant	108	0	None	0	0	0	0	0
59	Local Storage Plant	108	0	None	0	0	0	0	0
60	Transmission Plant	108	5,179,243	Peak	40,671	109,157	25,993	0	0
61	Mains	109	0	None	0	0	0	0	0
62	Mains- Direct Assignment	109	0	None	0	0	0	0	0
63	Services	109	0	None	0	0	0	0	0
64	Meters	109	0	None	0	0	0	0	0
65	Distr Other	109	0	None	0	0	0	0	0
66	General Plant	109	0	None	0	0	0	0	0
67	TOTAL - DEPRECIATION RESERVE	108	5,179,243		40,671	109,157	25,993	0	0
69	III. OTHER RATE BASE ITEMS								
70	Gas Storage Inventory		0	None	0	0	0	0	0
71	Materials & Supplies - 13 Mo Avg		42,429	Peak	333	894	213	0	0
72	Customer Deposits		0	None	0	0	0	0	0
73	Customer Advances for Construction		0	None	0	0	0	0	0
74	Accum Defd Inc Taxes- Gas Inventory		0	None	0	0	0	0	0
75	Accum Defd Inc Taxes- Plant		(166,632)	Peak	(1,308)	(3,512)	(836)	0	0
76	Other Gas-related		0	None	0	0	0	0	0
77	Other Plant-related		227,955	Peak	1,790	4,804	1,144	0	0
78	Other labor-related		0	None	0	0	0	0	0
79	Total - OTHER RATE BASE ITEMS		103,752		815	2,187	521	0	0
81	IV. TOTAL RATE BASE (Excl. Working Ca		2,385,785		18,735	50,282	11,974	0	0
82	Working Capital	131	53,446	Peak	420	1,126	268	0	0
84	V. TOTAL RATE BASE		2,439,231		19,154	51,409	12,242	0	0

THE EMPIRE DISTRICT GAS COMPANY
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Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
49 Power Operated Equipment	396	0	None	0	0	0	0
50 Common Property	397	0	None	0	0	0	0
51 Miscellaneous Equipment	398	0	None	0	0	0	0
52 Subtotal - GENERAL PLANT	389-399	0		0	0	0	0
54 TOTAL UTILITY PLANT		7,461,275		311,732	65,597	1,903,943	294,624
56 II. DEPRECIATION RESERVE							
57 Intangible Plant	108	0	None	0	0	0	0
58 Production Plant	108	0	None	0	0	0	0
59 Local Storage Plant	108	0	None	0	0	0	0
60 Transmission Plant	108	5,179,243	Peak	216,389	45,534	1,321,622	204,513
61 Mains	109	0	None	0	0	0	0
62 Mains- Direct Assignment	109	0	None	0	0	0	0
63 Services	109	0	None	0	0	0	0
64 Meters	109	0	None	0	0	0	0
65 Distr Other	109	0	None	0	0	0	0
66 General Plant	109	0	None	0	0	0	0
67 TOTAL - DEPRECIATION RESERVE	108	5,179,243		216,389	45,534	1,321,622	204,513
69 III. OTHER RATE BASE ITEMS							
70 Gas Storage Inventory		0	None	0	0	0	0
71 Materials & Supplies - 13 Mo Avg		42,429	Peak	1,773	373	10,827	1,675
72 Customer Deposits		0	None	0	0	0	0
73 Customer Advances for Construction		0	None	0	0	0	0
74 Accum Defd Inc Taxes- Gas Inventory		0	None	0	0	0	0
75 Accum Defd Inc Taxes- Plant		(166,632)	Peak	(6,962)	(1,465)	(42,521)	(6,580)
76 Other Gas-related		0	None	0	0	0	0
77 Other Plant-related		227,955	Peak	9,524	2,004	58,169	9,001
78 Other labor-related		0	None	0	0	0	0
79 Total - OTHER RATE BASE ITEMS		103,752		4,335	912	26,475	4,097
81 IV. TOTAL RATE BASE (Excl. Working Ca		2,385,785		99,678	20,975	608,797	94,208
82 Working Capital	131	53,446	Peak	2,233	470	13,638	2,110
84 V. TOTAL RATE BASE		2,439,231		101,911	21,445	622,435	96,318

THE EMPIRE DISTRICT GAS COMPANY
Class Cost of Service Study
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	Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
					N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
					3	4	5	6	7
86	I. OPERATION & MAINTENANCE EXPEN								
87	A. PRODUCTION EXPENSES								
88	1. Manufactured Gas Production								
89	Operations Labor	701	0	None	0	0	0	0	0
90	Operation Supv and Engineering	710	0	None	0	0	0	0	0
91	LNG Expense	717	0	None	0	0	0	0	0
92	Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
93	Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
94	Maint Production Equipment	742	0	None	0	0	0	0	0
95	Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
96	Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
97									
98	2. Other Gas Supply Expenses								
99	Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
100	Other Natural Gas Purchases	805	0	None	0	0	0	0	0
101	Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
102	Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
103	LNG Operating Expenses	813	0	None	0	0	0	0	0
104	Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
105									
106	B. NATURAL GAS STORAGE, TERMINAL								
107	Energy Trading & Accounting	844	0	None	0	0	0	0	0
108	Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
109									
110	C. TRANSMISSION EXPENSES	851-870	169,987	Peak	67,496	9,745	15,800	2,589	9,900
111									
112	D. DISTRIBUTION EXPENSES								
113	Mains and Services Expenses	874	0	None	0	0	0	0	0
114	Perf Distrib Main Locates	874	0	None	0	0	0	0	0
115	Routine Leak Surv Mains & SVCS	874	0	None	0	0	0	0	0
116	Meas. & Reg. Station Expense General	875	0	None	0	0	0	0	0
117	Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0	0
118	Meas. & Reg. Station Expense Stat-City G.	877	0	None	0	0	0	0	0
119	Meter & House Regulator Expenses	878	0	None	0	0	0	0	0
120	Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0	0
121	Customer Install	879	0	None	0	0	0	0	0
122	Other expenses	880	0	None	0	0	0	0	0

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	Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
					NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
					8	9	10	11	12
86	I. OPERATION & MAINTENANCE EXPEN								
87	A. PRODUCTION EXPENSES								
88	1. Manufactured Gas Production								
89	Operations Labor	701	0	None	0	0	0	0	0
90	Operation Supv and Engineering	710	0	None	0	0	0	0	0
91	LNG Expense	717	0	None	0	0	0	0	0
92	Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
93	Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
94	Maint Production Equipment	742	0	None	0	0	0	0	0
95	Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
96	Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
97									
98	2. Other Gas Supply Expenses								
99	Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
100	Other Natural Gas Purchases	805	0	None	0	0	0	0	0
101	Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
102	Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
103	LNG Operating Expenses	813	0	None	0	0	0	0	0
104	Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
105									
106	B. NATURAL GAS STORAGE, TERMINAL								
107	Energy Trading & Accounting	844	0	None	0	0	0	0	0
108	Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
109									
110	C. TRANSMISSION EXPENSES	851-870	169,987	Peak	1,335	3,583	853	0	0
111									
112	D. DISTRIBUTION EXPENSES								
113	Mains and Services Expenses	874	0	None	0	0	0	0	0
114	Perf Distrib Main Locates	874	0	None	0	0	0	0	0
115	Routine Leak Surv Mains & SVCS	874	0	None	0	0	0	0	0
116	Meas. & Reg. Station Expense General	875	0	None	0	0	0	0	0
117	Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0	0
118	Meas. & Reg. Station Expense Stat-City G	877	0	None	0	0	0	0	0
119	Meter & House Regulator Expenses	878	0	None	0	0	0	0	0
120	Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0	0
121	Customer Install	879	0	None	0	0	0	0	0
122	Other expenses	880	0	None	0	0	0	0	0

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Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
86 I. OPERATION & MAINTENANCE EXPEN							
87 A. PRODUCTION EXPENSES							
88 1. Manufactured Gas Production							
89 Operations Labor	701	0	None	0	0	0	0
90 Operation Supv and Engineering	710	0	None	0	0	0	0
91 LNG Expense	717	0	None	0	0	0	0
92 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0
93 Maint. of Structure & Improvements	741	0	None	0	0	0	0
94 Maint Production Equipment	742	0	None	0	0	0	0
95 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0
96 Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0
97							
98 2. Other Gas Supply Expenses							
99 Natural Gas City Gate Purchases	804	0	None	0	0	0	0
100 Other Natural Gas Purchases	805	0	None	0	0	0	0
101 Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0
102 Gas Used for Other Util Operations	812	0	None	0	0	0	0
103 LNG Operating Expenses	813	0	None	0	0	0	0
104 Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0
105							
106 B. NATURAL GAS STORAGE, TERMINAL							
107 Energy Trading & Accounting	844	0	None	0	0	0	0
108 Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0
109							
110 C. TRANSMISSION EXPENSES	851-870	169,987	Peak	7,102	1,494	43,377	6,712
111							
112 D. DISTRIBUTION EXPENSES							
113 Mains and Services Expenses	874	0	None	0	0	0	0
114 Perf Distrib Main Locates	874	0	None	0	0	0	0
115 Routine Leak Surv Mains & SVCS	874	0	None	0	0	0	0
116 Meas. & Reg. Station Expense General	875	0	None	0	0	0	0
117 Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0
118 Meas. & Reg. Station Expense Stat-City G	877	0	None	0	0	0	0
119 Meter & House Regulator Expenses	878	0	None	0	0	0	0
120 Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0
121 Customer Install	879	0	None	0	0	0	0
122 Other expenses	880	0	None	0	0	0	0

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TRANSMISSION					TRANSMISSION DEMAND Class Allocation				
Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded		N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
					3	4	5	6	7
123 Co Used Gas O&M Offset	880	0	None		0	0	0	0	0
124 Distribution Rents	881	0	None		0	0	0	0	0
125 Maint. Supervision & Engineering	885	0	None		0	0	0	0	0
126 Maint. of Mains	887	0	None		0	0	0	0	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	0	None		0	0	0	0	0
128 Dist Maint Compr Station Equip	888	0	None		0	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense Gr	889	0	None		0	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None		0	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None		0	0	0	0	0
132 Maint. of Services	892	0	None		0	0	0	0	0
133 Maint. of Meters & House Regulators	893	0	None		0	0	0	0	0
134 Maintenance of Other Equipment	894	0	None		0	0	0	0	0
135 Blank	XXX	0	None		0	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	0			0	0	0	0	0
137 Total - OPERATION & MAINTENANCE EXP		<u>169,987</u>			<u>67,496</u>	<u>9,745</u>	<u>15,800</u>	<u>2,589</u>	<u>9,900</u>
138									
139 II. CUSTOMER ACCOUNTS EXPENSES									
140 Customer Service - Administrative	901	0	None		0	0	0	0	0
141 Meter Reading Expenses	902	0	None		0	0	0	0	0
142 Customer Records & Collection Expense	903	0	None		0	0	0	0	0
143 Uncollectible Accounts	904	0	None		0	0	0	0	0
144 Write-Off- PIP	904P	0	None		0	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None		0	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None		0	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0			0	0	0	0	0
148									
149 III. CUSTOMER SERVICE & INFORMATIONAL									
150 Operation Supervision	907	0	None		0	0	0	0	0
151 Customer Assist- Choice	908C	0	None		0	0	0	0	0
152 Customer Assist- Other	908	0	None		0	0	0	0	0
153 Advertising & Promotion	909	0	None		0	0	0	0	0
154 Other Customer Service & Informational Expense	910	0	None		0	0	0	0	0
155 Operations sales Expense	911	0	None		0	0	0	0	0
156 Demonstration	912	0	None		0	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORMATIONAL		0			0	0	0	0	0
158									
159 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL		0			0	0	0	0	0

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	Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
					NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
					8	9	10	11	12
123	Co Used Gas O&M Offset	880	0	None	0	0	0	0	0
124	Distribution Rents	881	0	None	0	0	0	0	0
125	Maint. Supervision & Engineering	885	0	None	0	0	0	0	0
126	Maint. of Mains	887	0	None	0	0	0	0	0
127	PerfMaint3rdPartyDmg-UGDistGas	887	0	None	0	0	0	0	0
128	Dist Maint Compr Station Equip	888	0	None	0	0	0	0	0
129	Maint Of Meas. & Reg. Station Expense G	889	0	None	0	0	0	0	0
130	Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0	0
131	Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0	0
132	Maint. of Services	892	0	None	0	0	0	0	0
133	Maint. of Meters & House Regulators	893	0	None	0	0	0	0	0
134	Maintenance of Other Equipment	894	0	None	0	0	0	0	0
135	Blank	XXX	0	None	0	0	0	0	0
136	Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0	0
137	Total - OPERATION & MAINTENANCE EX		<u>169,987</u>		<u>1,335</u>	<u>3,583</u>	<u>853</u>	<u>0</u>	<u>0</u>
138									
139	II. CUSTOMER ACCOUNTS EXPENSES								
140	Customer Service - Administrative	901	0	None	0	0	0	0	0
141	Meter Reading Expenses	902	0	None	0	0	0	0	0
142	Customer Records & Collection Expense	903	0	None	0	0	0	0	0
143	Uncollectible Accounts	904	0	None	0	0	0	0	0
144	Write-Off- PIP	904P	0	None	0	0	0	0	0
145	Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0	0
146	Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0	0
147	Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0	0
148									
149	III. CUSTOMER SERVICE & INFORMATI								
150	Operation Supervision	907	0	None	0	0	0	0	0
151	Customer Assist- Choice	908C	0	None	0	0	0	0	0
152	Customer Assist- Other	908	0	None	0	0	0	0	0
153	Advertising & Promotion	909	0	None	0	0	0	0	0
154	Other Customer Service & Informational E	910	0	None	0	0	0	0	0
155	Operations sales Expense	911	0	None	0	0	0	0	0
156	Demonstration	912	0	None	0	0	0	0	0
157	Total - CUSTOMER SERVICE & INFORM		0		0	0	0	0	0
158									
159	Total - CUSTOMER ACCOUNTS, SERVICE		0		0	0	0	0	0

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TRANSMISSION

TRANSMISSION DEMAND Class Allocation

Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
123 Co Used Gas O&M Offset	880	0	None	0	0	0	0
124 Distribution Rents	881	0	None	0	0	0	0
125 Maint. Supervision & Engineering	885	0	None	0	0	0	0
126 Maint. of Mains	887	0	None	0	0	0	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	0	None	0	0	0	0
128 Dist Maint Compr Station Equip	888	0	None	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense Gr	889	0	None	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0
132 Maint. of Services	892	0	None	0	0	0	0
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0
134 Maintenance of Other Equipment	894	0	None	0	0	0	0
135 Blank	XXX	0	None	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0
137 Total - OPERATION & MAINTENANCE EXP		<u>169,987</u>		<u>7,102</u>	<u>1,494</u>	<u>43,377</u>	<u>6,712</u>
138							
139 II. CUSTOMER ACCOUNTS EXPENSES							
140 Customer Service - Administrative	901	0	None	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0
143 Uncollectible Accounts	904	0	None	0	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0
148							
149 III. CUSTOMER SERVICE & INFORMATIONAL							
150 Operation Supervision	907	0	None	0	0	0	0
151 Customer Assist- Choice	908C	0	None	0	0	0	0
152 Customer Assist- Other	908	0	None	0	0	0	0
153 Advertising & Promotion	909	0	None	0	0	0	0
154 Other Customer Service & Informational Exp	910	0	None	0	0	0	0
155 Operations sales Expense	911	0	None	0	0	0	0
156 Demonstration	912	0	None	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORMATIONAL		0		0	0	0	0
158							
159 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL		0		0	0	0	0

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	Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
					N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
					3	4	5	6	7
160									
161	IV. ADMINISTRATIVE & GENERAL EXPE								
162									
163	A. Labor-Related:								
164	Administrative & General Salaries	920	0	None	0	0	0	0	0
165	Office Supplies & Expenses	921	0	None	0	0	0	0	0
166	Transfer Expenses	922	0	None	0	0	0	0	0
167	Outside Services Employed	923	0	None	0	0	0	0	0
168	Outside Services Employed	923	0	None	0	0	0	0	0
169	Injuries & Damages	925	0	None	0	0	0	0	0
170	Employee Pensions and Benefits	926	0	None	0	0	0	0	0
171	Subtotal - O&M Accounts 920-923, 926		0		0	0	0	0	0
172									
173	B. Plant-Related:								
174	Property Insurance	924	23	Peak	9	1	2	0	1
175	Subtotal - O&M Accounts 924		23		9	1	2	0	1
176									
177	C. Other-Related:								
178	Regulatory Commission Expenses	928	24,347	Peak	9,667	1,396	2,263	371	1,418
179	Duplicate Charges Credit	929	(1,703)	Peak	(676)	(98)	(158)	(26)	(99)
180	PUCO Assessments	408	0	None	0	0	0	0	0
181	Customer Interest Expense	431	0	None	0	0	0	0	0
182	Miscellaneous General	930	16,704	Peak	6,633	958	1,553	254	973
183	Rents	931	28,366	Peak	11,263	1,626	2,637	432	1,652
184	Misc. General Plant	935	0	None	0	0	0	0	0
185	Subtotal - O&M Accounts 928-935		67,715		26,887	3,882	6,294	1,031	3,944
186									
187	Total - ADMINISTRATIVE & GENERAL EX		67,738		26,896	3,883	6,296	1,032	3,945
188									
189	TOTAL - OPERATING EXPENSES (Excl [		237,725		94,392	13,629	22,096	3,621	13,846
190									
191	VI. DEPRECIATION EXPENSE								
192	Intangible Plant	403	0	None	0	0	0	0	0
193	Production Plant	403	0	None	0	0	0	0	0
194	Local Storage Plant	403	0	None	0	0	0	0	0
195	Transmission Plant	403	117,683	Peak	46,728	6,747	10,939	1,793	6,854
196	Mains	404	0	None	0	0	0	0	0

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Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
IV. ADMINISTRATIVE & GENERAL EXPE								
A. Labor-Related:								
Administrative & General Salaries	920	0	None	0	0	0	0	0
Office Supplies & Expenses	921	0	None	0	0	0	0	0
Transfer Expenses	922	0	None	0	0	0	0	0
Outside Services Employed	923	0	None	0	0	0	0	0
Outside Services Employed	923	0	None	0	0	0	0	0
Injuries & Damages	925	0	None	0	0	0	0	0
Employee Pensions and Benefits	926	0	None	0	0	0	0	0
Subtotal - O&M Accounts 920-923, 926		0		0	0	0	0	0
B. Plant-Related:								
Property Insurance	924	23	Peak	0	0	0	0	0
Subtotal - O&M Accounts 924		23		0	0	0	0	0
C. Other-Related:								
Regulatory Commission Expenses	928	24,347	Peak	191	513	122	0	0
Duplicate Charges Credit	929	(1,703)	Peak	(13)	(36)	(9)	0	0
PUCO Assessments	408	0	None	0	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0	0
Miscellaneous General	930	16,704	Peak	131	352	84	0	0
Rents	931	28,366	Peak	223	598	142	0	0
Misc. General Plant	935	0	None	0	0	0	0	0
Subtotal - O&M Accounts 928-935		67,715		532	1,427	340	0	0
Total - ADMINISTRATIVE & GENERAL EX		67,738		532	1,428	340	0	0
TOTAL - OPERATING EXPENSES (Excl I		237,725		1,867	5,010	1,193	0	0
VI. DEPRECIATION EXPENSE								
Intangible Plant	403	0	None	0	0	0	0	0
Production Plant	403	0	None	0	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0	0
Transmission Plant	403	117,683	Peak	924	2,480	591	0	0
Mains	404	0	None	0	0	0	0	0

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Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
IV. ADMINISTRATIVE & GENERAL EXPENSES							
A. Labor-Related:							
Administrative & General Salaries	920	0	None	0	0	0	0
Office Supplies & Expenses	921	0	None	0	0	0	0
Transfer Expenses	922	0	None	0	0	0	0
Outside Services Employed	923	0	None	0	0	0	0
Outside Services Employed	923	0	None	0	0	0	0
Injuries & Damages	925	0	None	0	0	0	0
Employee Pensions and Benefits	926	0	None	0	0	0	0
Subtotal - O&M Accounts 920-923, 926		0		0	0	0	0
B. Plant-Related:							
Property Insurance	924	23	Peak	1	0	6	1
Subtotal - O&M Accounts 924		23		1	0	6	1
C. Other-Related:							
Regulatory Commission Expenses	928	24,347	Peak	1,017	214	6,213	961
Duplicate Charges Credit	929	(1,703)	Peak	(71)	(15)	(434)	(67)
PUCO Assessments	408	0	None	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0
Miscellaneous General	930	16,704	Peak	698	147	4,263	660
Rents	931	28,366	Peak	1,185	249	7,238	1,120
Misc. General Plant	935	0	None	0	0	0	0
Subtotal - O&M Accounts 928-935		67,715		2,829	595	17,279	2,674
Total - ADMINISTRATIVE & GENERAL EXPENSES		67,738		2,830	596	17,285	2,675
TOTAL - OPERATING EXPENSES (Excl of Depreciation)		237,725		9,932	2,090	60,662	9,387
VI. DEPRECIATION EXPENSE							
Intangible Plant	403	0	None	0	0	0	0
Production Plant	403	0	None	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0
Transmission Plant	403	117,683	Peak	4,917	1,035	30,030	4,647
Mains	404	0	None	0	0	0	0

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	Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
					N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
					3	4	5	6	7
197	Mains- Direct	404	0	None	0	0	0	0	0
198	Services	404	0	None	0	0	0	0	0
199	Meters	404	0	None	0	0	0	0	0
200	Distr Other	404	0	None	0	0	0	0	0
201	General Plant	404	0	None	0	0	0	0	0
202	Rent from Gas Ppty / Other Rev	404	67,977	Peak	26,991	3,897	6,318	1,035	3,959
203	Adjustments		0	None	0	0	0	0	0
204	Total - DEPRECIATION EXPENSE	403	185,660		73,719	10,644	17,257	2,828	10,813
206	VII. TAXES OTHER THAN INCOME TAXE								
208	Property Tax- Plant		55,540	Peak	22,053	3,184	5,162	846	3,235
209	Distribution Tax		0	None	0	0	0	0	0
210	Payroll related		0	None	0	0	0	0	0
211	Other taxes		3,631	Peak	1,442	208	337	55	211
212	Property Tax- Inventory		0	None	0	0	0	0	0
213	Subtotal- Taxes Other Than Income Taxes	408	59,171		23,495	3,392	5,500	901	3,446
215	B. Franchise and Revenue Taxes								
216	Gross Receipts Tax		0	None	0	0	0	0	0
217	GRT- Uncoll Rider		0	None	0	0	0	0	0
218	Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
220	C. Income Tax Expense								
221	State Income Tax expense		1,962	Peak	779	112	182	30	114
222	Federal Income Tax Deferred		46,837	Peak	18,597	2,685	4,353	713	2,728
223	Federal Income Tax expense		12,483	Peak	4,957	716	1,160	190	727
224	Subtotal- Income tax expense		61,282		24,333	3,513	5,696	933	3,569
225	Total- TAX EXPENSE		120,452		47,827	6,905	11,196	1,835	7,015
227	TOTAL EXPENSES		543,837		215,938	31,178	50,549	8,284	31,674
229	V. REVENUES at Present Rates								
230	Residential	480-483	441,224	Res_Rev	392,730	48,494	0	0	0
231	Comm - Indust Sales	480-483	175,863	CI_Bundled	0	0	88,407	12,487	46,942
232	Comm - Indust Transport	480-483	100,854	CI_Transport	0	0	0	0	0
233	Forfeited Discounts Gas	480-483	3,551	feited Discounts C	2,725	383	326	54	31

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TRANSMISSION					TRANSMISSION DEMAND Class Allocation				
Account	Account	DEMAND	Allocation		NW- Sm Vol	N&S- Lg Vol	NW- Lg Vol	N&S- Lg Vol	NW- Lg Vol
Description	Code	Dollars	Factor	Embedded	Firm-SVF	Firm-LVF	Firm-LVF	Int-LVI	Int-LVI
					8	9	10	11	12
197 Mains- Direct	404	0	None		0	0	0	0	0
198 Services	404	0	None		0	0	0	0	0
199 Meters	404	0	None		0	0	0	0	0
200 Distr Other	404	0	None		0	0	0	0	0
201 General Plant	404	0	None		0	0	0	0	0
202 Rent from Gas Ppty / Other Rev	404	67,977	Peak		534	1,433	341	0	0
203 Adjustments		0	None		0	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	185,660			1,458	3,913	932	0	0
VII. TAXES OTHER THAN INCOME TAXE									
208 Property Tax- Plant		55,540	Peak		436	1,171	279	0	0
209 Distribution Tax		0	None		0	0	0	0	0
210 Payroll related		0	None		0	0	0	0	0
211 Other taxes		3,631	Peak		29	77	18	0	0
212 Property Tax- Inventory		0	None		0	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	59,171			465	1,247	297	0	0
B. Franchise and Revenue Taxes									
216 Gross Receipts Tax		0	None		0	0	0	0	0
217 GRT- Uncoll Rider		0	None		0	0	0	0	0
218 Subtotal- Franchise and Gross Receipts T		0			0	0	0	0	0
C. Income Tax Expense									
221 State Income Tax expense		1,962	Peak		15	41	10	0	0
222 Federal Income Tax Deferred		46,837	Peak		368	987	235	0	0
223 Federal Income Tax expense		12,483	Peak		98	263	63	0	0
224 Subtotal- Income tax expense		61,282			481	1,292	308	0	0
225 Total- TAX EXPENSE		120,452			946	2,539	605	0	0
227 TOTAL EXPENSES		543,837			4,271	11,462	2,729	0	0
V. REVENUES at Present Rates									
230 Residential	480-483	441,224	Res_Rev		0	0	0	0	0
231 Comm - Indust Sales	480-483	175,863	CI_Bundled		6,353	7,917	1,719	12,038	0
232 Comm - Indust Transport	480-483	100,854	CI_Transport		0	0	0	0	0
233 Forfeited Discounts Gas	480-483	3,551	feited Discounts C		5	2	0	0	0

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	Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation			
					N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
					13	14	15	16
197	Mains- Direct	404	0	None	0	0	0	0
198	Services	404	0	None	0	0	0	0
199	Meters	404	0	None	0	0	0	0
200	Distr Other	404	0	None	0	0	0	0
201	General Plant	404	0	None	0	0	0	0
202	Rent from Gas Ppty / Other Rev	404	67,977	Peak	2,840	598	17,346	2,684
203	Adjustments		0	None	0	0	0	0
204	Total - DEPRECIATION EXPENSE	403	185,660		7,757	1,632	47,376	7,331
206	VII. TAXES OTHER THAN INCOME TAXE							
208	Property Tax- Plant		55,540	Peak	2,320	488	14,172	2,193
209	Distribution Tax		0	None	0	0	0	0
210	Payroll related		0	None	0	0	0	0
211	Other taxes		3,631	Peak	152	32	926	143
212	Property Tax- Inventory		0	None	0	0	0	0
213	Subtotal- Taxes Other Than Income Taxes	408	59,171		2,472	520	15,099	2,336
215	B. Franchise and Revenue Taxes							
216	Gross Receipts Tax		0	None	0	0	0	0
217	GRT- Uncoll Rider		0	None	0	0	0	0
218	Subtotal- Franchise and Gross Receipts Taxes		0		0	0	0	0
220	C. Income Tax Expense							
221	State Income Tax expense		1,962	Peak	82	17	501	77
222	Federal Income Tax Deferred		46,837	Peak	1,957	412	11,952	1,849
223	Federal Income Tax expense		12,483	Peak	522	110	3,185	493
224	Subtotal- Income tax expense		61,282		2,560	539	15,638	2,420
225	Total- TAX EXPENSE		120,452		5,032	1,059	30,737	4,756
227	TOTAL EXPENSES		543,837		22,722	4,781	138,775	21,475
229	V. REVENUES at Present Rates							
230	Residential	480-483	441,224	Res_Rev	0	0	0	0
231	Comm - Indust Sales	480-483	175,863	CI_Bundled	0	0	0	0
232	Comm - Indust Transport	480-483	100,854	CI_Transport	25,116	4,870	58,928	11,942
233	Forfeited Discounts Gas	480-483	3,551	feited Discounts C	16	3	4	1

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		TRANSMISSION		TRANSMISSION DEMAND Class Allocation				
Account	Account	DEMAND	Allocation	N&S- Res-RS	NW- Res-RS	N&S- Sm	NW- Sm	N&S- Sm Vol
Description	Code	Dollars	Factor			Comm-SCF	Comm-SCF	Firm-SVF
			Embedded					
				3	4	5	6	7
234 Returned Check Chgs Gas	480-483	503	Returned Check Chgs	386	54	46	8	4
235 Reconnect Charges Gas	480-484	2,538	Reconnect Charges (	1,948	274	233	39	22
236 Tax Remuneration Gas	480-485	1,129	x Remuneration C	618	76	139	20	74
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0	0
240 Subtotal Gas Revenues, net		725,663		398,407	49,282	89,150	12,608	47,074
241								
242 Non-Operating Income	418-421	0	None	0	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0	0
245								
246 Total Revenue		725,663		398,407	49,282	89,150	12,608	47,074
247								
248 Total Expenses		543,837		215,938	31,178	50,549	8,284	31,674
249								
250 NET INCOME at Present Rates		<u>181,826</u>		<u>182,469</u>	<u>18,104</u>	<u>38,601</u>	<u>4,323</u>	<u>15,400</u>

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	Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation				
					NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
11					8	9	10	11	12
234	Returned Check Chgs Gas	480-483	503	Returned Check Chgs	1	0	0	0	0
235	Reconnect Charges Gas	480-484	2,538	Reconnect Charges (	3	2	0	0	0
236	Tax Remuneration Gas	480-485	1,129	x Remuneration C	10	12	3	19	0
237	Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238	Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239	Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0	0
240	Subtotal Gas Revenues, net		725,663		6,371	7,934	1,722	12,058	0
241									
242	Non-Operating Income	418-421	0	None	0	0	0	0	0
243	Non-Operating Income	426	0	None	0	0	0	0	0
244	Total Non-Oper Income		0		0	0	0	0	0
245									
246	Total Revenue		725,663		6,371	7,934	1,722	12,058	0
247									
248	Total Expenses		543,837		4,271	11,462	2,729	0	0
249									
250	NET INCOME at Present Rates		181,826		2,101	(3,528)	(1,007)	12,058	0

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Account Description	Account Code	TRANSMISSION DEMAND Dollars	Allocation Factor Embedded	TRANSMISSION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
234 Returned Check Chgs Gas	480-483	503	Returned Check Chgs	2	0	1	0
235 Reconnect Charges Gas	480-484	2,538	Reconnect Charges (	12	2	3	0
236 Tax Remuneration Gas	480-485	1,129	x Remuneration C	39	8	93	19
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0
240 Subtotal Gas Revenues, net		725,663		25,185	4,883	59,027	11,962
241							
242 Non-Operating Income	418-421	0	None	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0
245							
246 Total Revenue		725,663		25,185	4,883	59,027	11,962
247							
248 Total Expenses		543,837		22,722	4,781	138,775	21,475
249							
250 NET INCOME at Present Rates		181,826		2,464	101	(79,748)	(9,513)

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DISTRIBUTION DEMAND Class Allocation

	Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation				
					N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
					3	4	5	6	7
12	I. GAS PLANT IN SERVICE								
13	Organization	301	49,690	Peak	19,730	2,849	4,619	757	2,894
14	Franchises & Consents	302	0	Peak	0	0	0	0	0
15	Subtotal - INTANGIBLE ASSETS	301-303	49,690		19,730	2,849	4,619	757	2,894
17	B. PRODUCTION PLANT								
18	Production Plant	304-338	0	None	0	0	0	0	0
19	Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0	0
21	C. STORAGE PLANT								
22	Storage Plant	360-365	0	None	0	0	0	0	0
23	Subtotal - STORAGE PLANT	360-366	0		0	0	0	0	0
25	D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0	0
27	E. DISTRIBUTION PLANT								
28	Land and Land Rights	374	6,518	Peak	2,588	374	606	99	380
29	Structures and Improvements	375	17,229	Peak	6,841	988	1,601	262	1,003
30	Mains	376	9,505,920	MainsDemand	0	0	0	0	1,049,047
31	Meas. & Reg. Stat. Equip. - General	378	636,217	Peak	252,619	36,474	59,136	9,691	37,054
32	Meas. & Reg. Stat. Equip. - City Gate	379	932,939	Peak	370,437	53,485	86,716	14,211	54,336
33	Services	380	0	Peak	0	0	0	0	0
34	Meters	381	0	Peak	0	0	0	0	0
35	House Regulators	383	0	Peak	0	0	0	0	0
36	Ind. Meas. & Reg. Station Equip.	385	583,501	Peak	231,687	33,452	54,236	8,888	33,984
37	Other Equipment	387	956	Peak	379	55	89	15	56
38	Subtotal - DISTRIBUTION PLANT	374-387	11,683,280		864,551	124,827	202,384	33,167	1,175,860
40	F. GENERAL PLANT								
41	Land and Land Rights	389	6,220	DISTLABOR-D	1,195	173	280	46	529
42	Structures and Improvements	390	196,201	DISTLABOR-D	37,704	5,444	8,826	1,446	16,704
43	Office Furniture and Equipment	391	57,891	DISTLABOR-D	11,125	1,606	2,604	427	4,929
44	Office Furniture and Equipment - C	391C	109,301	DISTLABOR-D	21,004	3,033	4,917	806	9,305
45	Transportation Equipment	392	187,655	DISTLABOR-D	36,062	5,207	8,442	1,383	15,976
46	Stores Equipment	393	4,486	DISTLABOR-D	862	124	202	33	382
47	Tools & Garage Equipment	394	117,664	DISTLABOR-D	22,611	3,265	5,293	867	10,017
48	Laboratory Equipment	395	15,191	DISTLABOR-D	2,919	421	683	112	1,293

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DISTRIBUTION DEMAND Class Allocation

Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
I. GAS PLANT IN SERVICE								
Organization	301	49,690	Peak	390	1,047	249	0	0
Franchises & Consents	302	0	Peak	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	301-303	49,690		390	1,047	249	0	0
B. PRODUCTION PLANT								
Production Plant	304-338	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	360-365	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0	0
D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	374	6,518	Peak	51	137	33	0	0
Structures and Improvements	375	17,229	Peak	135	363	86	0	0
Mains	376	9,505,920	MainsDemand	136,227	463,667	112,764	0	0
Meas. & Reg. Stat. Equip. - General	378	636,217	Peak	4,996	13,409	3,193	0	0
Meas. & Reg. Stat. Equip. - City Gate	379	932,939	Peak	7,326	19,662	4,682	0	0
Services	380	0	Peak	0	0	0	0	0
Meters	381	0	Peak	0	0	0	0	0
House Regulators	383	0	Peak	0	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	583,501	Peak	4,582	12,298	2,928	0	0
Other Equipment	387	956	Peak	8	20	5	0	0
Subtotal - DISTRIBUTION PLANT	374-387	11,683,280		153,325	509,556	123,692	0	0
F. GENERAL PLANT								
Land and Land Rights	389	6,220	DISTLABOR-D	70	220	53	0	0
Structures and Improvements	390	196,201	DISTLABOR-D	2,197	6,940	1,678	0	0
Office Furniture and Equipment	391	57,891	DISTLABOR-D	648	2,048	495	0	0
Office Furniture and Equipment - C	391C	109,301	DISTLABOR-D	1,224	3,866	935	0	0
Transportation Equipment	392	187,655	DISTLABOR-D	2,101	6,637	1,605	0	0
Stores Equipment	393	4,486	DISTLABOR-D	50	159	38	0	0
Tools & Garage Equipment	394	117,664	DISTLABOR-D	1,317	4,162	1,006	0	0
Laboratory Equipment	395	15,191	DISTLABOR-D	170	537	130	0	0

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Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
I. GAS PLANT IN SERVICE							
Organization	301	49,690	Peak	2,076	437	12,680	1,962
Franchises & Consents	302	0	Peak	0	0	0	0
Subtotal - INTANGIBLE ASSETS	301-303	49,690		2,076	437	12,680	1,962
B. PRODUCTION PLANT							
Production Plant	304-338	0	None	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0
C. STORAGE PLANT							
Storage Plant	360-365	0	None	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0
D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0
E. DISTRIBUTION PLANT							
Land and Land Rights	374	6,518	Peak	272	57	1,663	257
Structures and Improvements	375	17,229	Peak	720	151	4,396	680
Mains	376	9,505,920	MainsDemand	811,767	175,843	5,851,822	904,783
Meas. & Reg. Stat. Equip. - General	378	636,217	Peak	26,581	5,593	162,348	25,122
Meas. & Reg. Stat. Equip. - City Gate	379	932,939	Peak	38,978	8,202	238,064	36,839
Services	380	0	Peak	0	0	0	0
Meters	381	0	Peak	0	0	0	0
House Regulators	383	0	Peak	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	583,501	Peak	24,379	5,130	148,896	23,041
Other Equipment	387	956	Peak	40	8	244	38
Subtotal - DISTRIBUTION PLANT	374-387	11,683,280		902,737	194,986	6,407,433	990,761
F. GENERAL PLANT							
Land and Land Rights	389	6,220	DISTLABOR-D	400	86	2,744	424
Structures and Improvements	390	196,201	DISTLABOR-D	12,613	2,708	86,557	13,386
Office Furniture and Equipment	391	57,891	DISTLABOR-D	3,722	799	25,539	3,950
Office Furniture and Equipment - C	391C	109,301	DISTLABOR-D	7,027	1,508	48,220	7,457
Transportation Equipment	392	187,655	DISTLABOR-D	12,064	2,590	82,786	12,803
Stores Equipment	393	4,486	DISTLABOR-D	288	62	1,979	306
Tools & Garage Equipment	394	117,664	DISTLABOR-D	7,564	1,624	51,909	8,028
Laboratory Equipment	395	15,191	DISTLABOR-D	977	210	6,702	1,036

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DISTRIBUTION

DISTRIBUTION DEMAND Class Allocation

Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
Power Operated Equipment	396	65,712	DISTLABOR-D	12,628	1,823	2,956	484	5,594
Common Property	397	63,432	DISTLABOR-D	12,190	1,760	2,853	468	5,400
Miscellaneous Equipment	398	<u>17,964</u>	DISTLABOR-D	<u>3,452</u>	<u>498</u>	<u>808</u>	<u>132</u>	<u>1,529</u>
Subtotal - GENERAL PLANT	389-399	841,716		161,752	23,354	37,865	6,205	71,659
TOTAL UTILITY PLANT		12,574,686		1,046,034	151,031	244,867	40,130	1,250,413
II. DEPRECIATION RESERVE								
Intangible Plant	108	18,939	DISTPT-D_INT	7,520	1,086	1,760	288	1,103
Production Plant	108	0	None	0	0	0	0	0
Local Storage Plant	108	0	None	0	0	0	0	0
Transmission Plant	108	0	None	0	0	0	0	0
Mains	109	3,500,882	MainsDemand	0	0	0	0	386,348
Mains- Direct Assignment	109	0	MainsDemand	0	0	0	0	0
Services	109	0	None	0	0	0	0	0
Meters	109	0	None	0	0	0	0	0
Distr Other	109	952,065	DISTPT-DxMSM	378,031	54,582	88,494	14,503	55,450
General Plant	109	<u>442,480</u>	DISTLABOR-D	<u>85,031</u>	<u>12,277</u>	<u>19,905</u>	<u>3,262</u>	<u>37,670</u>
TOTAL - DEPRECIATION RESERVE	108	4,914,366		470,582	67,945	110,159	18,053	480,571
III. OTHER RATE BASE ITEMS								
Gas Storage Inventory		0	Gas_Deliveries	0	0	0	0	0
Materials & Supplies - 13 Mo Avg		66,438	DISTPT-D	4,916	710	1,151	189	6,687
Customer Deposits		0	None	0	0	0	0	0
Customer Advances for Construction		0	DISTPT-D	0	0	0	0	0
Accum Defd Inc Taxes- Gas Inventory		0	Gas_Deliveries	0	0	0	0	0
Accum Defd Inc Taxes- Plant		(260,922)	DISTPT-D	(19,308)	(2,788)	(4,520)	(741)	(26,260)
Other Gas-related		0	None	0	0	0	0	0
Other Plant-related		356,945	DISTPT-D	26,414	3,814	6,183	1,013	35,925
Other labor-related		0	None	0	0	0	0	0
Total - OTHER RATE BASE ITEMS		162,461		12,022	1,736	2,814	461	16,351
IV. TOTAL RATE BASE (Excl. Working Ca		<u>7,822,780</u>		<u>587,473</u>	<u>84,822</u>	<u>137,522</u>	<u>22,538</u>	<u>786,193</u>
Working Capital	131	165,085	DISTO&MXGAS-C	29,892	4,212	6,946	1,113	14,537
V. TOTAL RATE BASE		<u>7,987,865</u>		<u>617,366</u>	<u>89,034</u>	<u>144,468</u>	<u>23,651</u>	<u>800,730</u>

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Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
49 Power Operated Equipment	396	65,712	DISTLABOR-D	736	2,324	562	0	0
50 Common Property	397	63,432	DISTLABOR-D	710	2,244	542	0	0
51 Miscellaneous Equipment	398	<u>17,964</u>	DISTLABOR-D	<u>201</u>	<u>635</u>	<u>154</u>	<u>0</u>	<u>0</u>
52 Subtotal - GENERAL PLANT	389-399	841,716		9,423	29,772	7,197	0	0
54 TOTAL UTILITY PLANT		12,574,686		163,139	540,375	131,138	0	0
56 II. DEPRECIATION RESERVE								
57 Intangible Plant	108	18,939	DISTPT-D_INT	149	399	95	0	0
58 Production Plant	108	0	None	0	0	0	0	0
59 Local Storage Plant	108	0	None	0	0	0	0	0
60 Transmission Plant	108	0	None	0	0	0	0	0
61 Mains	109	3,500,882	MainsDemand	50,170	170,761	41,529	0	0
62 Mains- Direct Assignment	109	0	MainsDemand	0	0	0	0	0
63 Services	109	0	None	0	0	0	0	0
64 Meters	109	0	None	0	0	0	0	0
65 Distr Other	109	952,065	DISTPT-DxMSM	7,476	20,066	4,778	0	0
66 General Plant	109	<u>442,480</u>	DISTLABOR-D	<u>4,954</u>	<u>15,651</u>	<u>3,783</u>	<u>0</u>	<u>0</u>
67 TOTAL - DEPRECIATION RESERVE	108	4,914,366		62,749	206,877	50,186	0	0
69 III. OTHER RATE BASE ITEMS								
70 Gas Storage Inventory		0	Gas_Deliveries	0	0	0	0	0
71 Materials & Supplies - 13 Mo Avg		66,438	DISTPT-D	872	2,898	703	0	0
72 Customer Deposits		0	None	0	0	0	0	0
73 Customer Advances for Construction		0	DISTPT-D	0	0	0	0	0
74 Accum Defd Inc Taxes- Gas Inventory		0	Gas_Deliveries	0	0	0	0	0
75 Accum Defd Inc Taxes- Plant		(260,922)	DISTPT-D	(3,424)	(11,380)	(2,762)	0	0
76 Other Gas-related		0	None	0	0	0	0	0
77 Other Plant-related		356,945	DISTPT-D	4,684	15,568	3,779	0	0
78 Other labor-related		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
79 Total - OTHER RATE BASE ITEMS		162,461		2,132	7,086	1,720	0	0
81 IV. TOTAL RATE BASE (Excl. Working Ca		<u>7,822,780</u>		<u>102,522</u>	<u>340,584</u>	<u>82,672</u>	<u>0</u>	<u>0</u>
82 Working Capital	131	165,085	DISTO&MXGAS-C	1,909	5,971	1,443	152	0
84 V. TOTAL RATE BASE		<u>7,987,865</u>		<u>104,431</u>	<u>346,555</u>	<u>84,115</u>	<u>152</u>	<u>0</u>

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Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
49 Power Operated Equipment	396	65,712	DISTLABOR-D	4,224	907	28,990	4,483
50 Common Property	397	63,432	DISTLABOR-D	4,078	875	27,984	4,328
51 Miscellaneous Equipment	398	<u>17,964</u>	DISTLABOR-D	<u>1,155</u>	<u>248</u>	<u>7,925</u>	<u>1,226</u>
52 Subtotal - GENERAL PLANT	389-399	841,716		54,111	11,616	371,333	57,427
54 TOTAL UTILITY PLANT		12,574,686		958,924	207,039	6,791,446	1,050,150
56 II. DEPRECIATION RESERVE							
57 Intangible Plant	108	18,939	DISTPT-D_INT	791	167	4,833	748
58 Production Plant	108	0	None	0	0	0	0
59 Local Storage Plant	108	0	None	0	0	0	0
60 Transmission Plant	108	0	None	0	0	0	0
61 Mains	109	3,500,882	MainsDemand	298,961	64,760	2,155,135	333,218
62 Mains- Direct Assignment	109	0	MainsDemand	0	0	0	0
63 Services	109	0	None	0	0	0	0
64 Meters	109	0	None	0	0	0	0
65 Distr Other	109	952,065	DISTPT-DxMSM	39,777	8,370	242,945	37,594
66 General Plant	109	<u>442,480</u>	DISTLABOR-D	<u>28,446</u>	<u>6,106</u>	<u>195,205</u>	<u>30,189</u>
67 TOTAL - DEPRECIATION RESERVE	108	4,914,366		367,975	79,404	2,598,118	401,749
69 III. OTHER RATE BASE ITEMS							
70 Gas Storage Inventory		0	Gas_Deliveries	0	0	0	0
71 Materials & Supplies - 13 Mo Avg		66,438	DISTPT-D	5,133	1,109	36,436	5,634
72 Customer Deposits		0	None	0	0	0	0
73 Customer Advances for Construction		0	DISTPT-D	0	0	0	0
74 Accum Defd Inc Taxes- Gas Inventory		0	Gas_Deliveries	0	0	0	0
75 Accum Defd Inc Taxes- Plant		(260,922)	DISTPT-D	(20,161)	(4,355)	(143,097)	(22,127)
76 Other Gas-related		0	None	0	0	0	0
77 Other Plant-related		356,945	DISTPT-D	27,580	5,957	195,758	30,270
78 Other labor-related		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
79 Total - OTHER RATE BASE ITEMS		162,461		12,553	2,711	89,098	13,777
81 IV. TOTAL RATE BASE (Excl. Working Ca		<u>7,822,780</u>		<u>603,502</u>	<u>130,347</u>	<u>4,282,426</u>	<u>662,179</u>
82 Working Capital	131	165,085	DISTO&MXGAS-L	10,902	2,338	74,165	11,505
84 V. TOTAL RATE BASE		<u>7,987,865</u>		<u>614,404</u>	<u>132,685</u>	<u>4,356,591</u>	<u>673,683</u>

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DISTRIBUTION DEMAND Class Allocation

Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
86 I. OPERATION & MAINTENANCE EXPEN								
87 A. PRODUCTION EXPENSES								
88 1. Manufactured Gas Production								
89 Operations Labor	701	0	None	0	0	0	0	0
90 Operation Supv and Engineering	710	0	None	0	0	0	0	0
91 LNG Expense	717	0	None	0	0	0	0	0
92 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
93 Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
94 Maint Production Equipment	742	0	None	0	0	0	0	0
95 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
96 Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
97								
98 2. Other Gas Supply Expenses								
99 Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
100 Other Natural Gas Purchases	805	0	None	0	0	0	0	0
101 Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
102 Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
103 LNG Operating Expenses	813	0	None	0	0	0	0	0
104 Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
105								
106 B. NATURAL GAS STORAGE, TERMINAL								
107 Energy Trading & Accounting	844	0	None	0	0	0	0	0
108 Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
109								
110 C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0	0
111								
112 D. DISTRIBUTION EXPENSES								
113 Mains and Services Expenses	874	24,850	MainsDemand	0	0	0	0	2,742
114 Perf Distrib Main Locates	874	63,803	MainsDemand	0	0	0	0	7,041
115 Routine Leak Surv Mains & SVCS	874	10,626	MainsDemand	0	0	0	0	1,173
116 Meas. & Reg. Station Expense General	875	110,946	Peak	44,052	6,360	10,312	1,690	6,462
117 Meas. & Reg. Station Expense Industrial	876	0	Peak	0	0	0	0	0
118 Meas. & Reg. Station Expense Stat-City G	877	28,156	Peak	11,180	1,614	2,617	429	1,640
119 Meter & House Regulator Expenses	878	0	None	0	0	0	0	0
120 Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0	0
121 Customer Install	879	0	None	0	0	0	0	0
122 Other expenses	880	32,831	DISTOnlyPT-D	2,407	348	563	92	3,307

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	Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation				
					NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
					8	9	10	11	12
86	I. OPERATION & MAINTENANCE EXPEN								
87	A. PRODUCTION EXPENSES								
88	1. Manufactured Gas Production								
89	Operations Labor	701	0	None	0	0	0	0	0
90	Operation Supv and Engineering	710	0	None	0	0	0	0	0
91	LNG Expense	717	0	None	0	0	0	0	0
92	Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
93	Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
94	Maint Production Equipment	742	0	None	0	0	0	0	0
95	Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
96	Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
97									
98	2. Other Gas Supply Expenses								
99	Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
100	Other Natural Gas Purchases	805	0	None	0	0	0	0	0
101	Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
102	Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
103	LNG Operating Expenses	813	0	None	0	0	0	0	0
104	Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
105									
106	B. NATURAL GAS STORAGE, TERMINAL								
107	Energy Trading & Accounting	844	0	None	0	0	0	0	0
108	Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
109									
110	C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0	0
111									
112	D. DISTRIBUTION EXPENSES								
113	Mains and Services Expenses	874	24,850	MainsDemand	356	1,212	295	0	0
114	Perf Distrib Main Locates	874	63,803	MainsDemand	914	3,112	757	0	0
115	Routine Leak Surv Mains & SVCS	874	10,626	MainsDemand	152	518	126	0	0
116	Meas. & Reg. Station Expense General	875	110,946	Peak	871	2,338	557	0	0
117	Meas. & Reg. Station Expense Industrial	876	0	Peak	0	0	0	0	0
118	Meas. & Reg. Station Expense Stat-City G	877	28,156	Peak	221	593	141	0	0
119	Meter & House Regulator Expenses	878	0	None	0	0	0	0	0
120	Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0	0
121	Customer Install	879	0	None	0	0	0	0	0
122	Other expenses	880	32,831	DISTOnlyPT-D	431	1,433	348	0	0

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	Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation			
					N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
					13	14	15	16
86	I. OPERATION & MAINTENANCE EXPEN							
87	A. PRODUCTION EXPENSES							
88	1. Manufactured Gas Production							
89	Operations Labor	701	0	None	0	0	0	0
90	Operation Supv and Engineering	710	0	None	0	0	0	0
91	LNG Expense	717	0	None	0	0	0	0
92	Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0
93	Maint. of Structure & Improvements	741	0	None	0	0	0	0
94	Maint Production Equipment	742	0	None	0	0	0	0
95	Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0
96	Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0
97								
98	2. Other Gas Supply Expenses							
99	Natural Gas City Gate Purchases	804	0	None	0	0	0	0
100	Other Natural Gas Purchases	805	0	None	0	0	0	0
101	Natural Gas W/D from Storage- Gas Repor	808	0	None	0	0	0	0
102	Gas Used for Other Util Operations	812	0	None	0	0	0	0
103	LNG Operating Expenses	813	0	None	0	0	0	0
104	Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0
105								
106	B. NATURAL GAS STORAGE, TERMINAL							
107	Energy Trading & Accounting	844	0	None	0	0	0	0
108	Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0
109								
110	C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0
111								
112	D. DISTRIBUTION EXPENSES							
113	Mains and Services Expenses	874	24,850	MainsDemand	2,122	460	15,298	2,365
114	Perf Distrib Main Locates	874	63,803	MainsDemand	5,449	1,180	39,277	6,073
115	Routine Leak Surv Mains & SVCS	874	10,626	MainsDemand	907	197	6,541	1,011
116	Meas. & Reg. Station Expense General	875	110,946	Peak	4,635	975	28,311	4,381
117	Meas. & Reg. Station Expense Industrial	876	0	Peak	0	0	0	0
118	Meas. & Reg. Station Expense Stat-City G	877	28,156	Peak	1,176	248	7,185	1,112
119	Meter & House Regulator Expenses	878	0	None	0	0	0	0
120	Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0
121	Customer Install	879	0	None	0	0	0	0
122	Other expenses	880	32,831	DISTOnlyPT-D	2,539	548	18,026	2,787

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Test Year Ended Dec. 31, 2008

Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
123 Co Used Gas O&M Offset	880	3,078	DISTOnlyPT-D	226	33	53	9	310
124 Distribution Rents	881	0	DISTOnlyPT-D	0	0	0	0	0
125 Maint. Supervision & Engineering	885	9,156	DISTOnlyPT-D	671	97	157	26	922
126 Maint. of Mains	887	104,659	MainsDemand	0	0	0	0	11,550
127 PerfMaint3rdPartyDmg-UGDistGas	887	1,665	Peak	661	95	155	25	97
128 Dist Maint Compr Station Equip	888	133	Peak	53	8	12	2	8
129 Maint Of Meas. & Reg. Station Expense G	889	66,419	Peak	26,372	3,808	6,174	1,012	3,868
130 Maint Of Meas. & Reg. Station Expense In	890	70,803	Peak	28,113	4,059	6,581	1,079	4,124
131 Maint Of Meas. & Reg. Station Expense St	891	4,809	Peak	1,909	276	447	73	280
132 Maint. of Services	892	0	None	0	0	0	0	0
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0	0
134 Maintenance of Other Equipment	894	29	DISTPT-D	2	0	1	0	3
135 Blank	XXX	0	MainsDemand	0	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	<u>531,963</u>		<u>115,648</u>	<u>16,698</u>	<u>27,072</u>	<u>4,437</u>	<u>43,527</u>
137 Total - OPERATION & MAINTENANCE EX		<u>531,963</u>		<u>115,648</u>	<u>16,698</u>	<u>27,072</u>	<u>4,437</u>	<u>43,527</u>
138								
139 II. CUSTOMER ACCOUNTS EXPENSES								
140 Customer Service - Administrative	901	0	None	0	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0	0
143 Uncollectible Accounts	904	0	None	0	0	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0	0
148								
149 III. CUSTOMER SERVICE & INFORMATION								
150 Operation Supervision	907	0	None	0	0	0	0	0
151 Customer Assist- Choice	908C	0	None	0	0	0	0	0
152 Customer Assist- Other	908	0	None	0	0	0	0	0
153 Advertising & Promotion	909	0	None	0	0	0	0	0
154 Other Customer Service & Informational E	910	0	None	0	0	0	0	0
155 Operations sales Expense	911	0	None	0	0	0	0	0
156 Demonstration	912	0	None	0	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORMATION		0		0	0	0	0	0
158								
159 Total - CUSTOMER ACCOUNTS, SERVICE		0		0	0	0	0	0

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Class Cost of Service Study
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Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
123 Co Used Gas O&M Offset	880	3,078	DISTOnlyPT-D	40	134	33	0	0
124 Distribution Rents	881	0	DISTOnlyPT-D	0	0	0	0	0
125 Maint. Supervision & Engineering	885	9,156	DISTOnlyPT-D	120	400	97	0	0
126 Maint. of Mains	887	104,659	MainsDemand	1,500	5,105	1,242	0	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	1,665	Peak	13	35	8	0	0
128 Dist Maint Compr Station Equip	888	133	Peak	1	3	1	0	0
129 Maint Of Meas. & Reg. Station Expense Gi	889	66,419	Peak	522	1,400	333	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	70,803	Peak	556	1,492	355	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	4,809	Peak	38	101	24	0	0
132 Maint. of Services	892	0	None	0	0	0	0	0
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0	0
134 Maintenance of Other Equipment	894	29	DISTPT-D	0	1	0	0	0
135 Blank	XXX	0	MainsDemand	0	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	<u>531,963</u>		<u>5,737</u>	<u>17,879</u>	<u>4,317</u>	<u>0</u>	<u>0</u>
137 Total - OPERATION & MAINTENANCE EXP		<u>531,963</u>		<u>5,737</u>	<u>17,879</u>	<u>4,317</u>	<u>0</u>	<u>0</u>
138								
139 II. CUSTOMER ACCOUNTS EXPENSES								
140 Customer Service - Administrative	901	0	None	0	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0	0
143 Uncollectible Accounts	904	0	None	0	0	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0	0
148								
149 III. CUSTOMER SERVICE & INFORMATIONAL								
150 Operation Supervision	907	0	None	0	0	0	0	0
151 Customer Assist- Choice	908C	0	None	0	0	0	0	0
152 Customer Assist- Other	908	0	None	0	0	0	0	0
153 Advertising & Promotion	909	0	None	0	0	0	0	0
154 Other Customer Service & Informational Expense	910	0	None	0	0	0	0	0
155 Operations sales Expense	911	0	None	0	0	0	0	0
156 Demonstration	912	0	None	0	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORMATIONAL		0		0	0	0	0	0
158								
159 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL		0		0	0	0	0	0

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Class Cost of Service Study
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Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
123 Co Used Gas O&M Offset	880	3,078	DISTOnlyPT-D	238	51	1,690	261
124 Distribution Rents	881	0	DISTOnlyPT-D	0	0	0	0
125 Maint. Supervision & Engineering	885	9,156	DISTOnlyPT-D	708	153	5,027	777
126 Maint. of Mains	887	104,659	MainsDemand	8,937	1,936	64,428	9,962
127 PerfMaint3rdPartyDmg-UGDistGas	887	1,665	Peak	70	15	425	66
128 Dist Maint Compr Station Equip	888	133	Peak	6	1	34	5
129 Maint Of Meas. & Reg. Station Expense Gi	889	66,419	Peak	2,775	584	16,948	2,623
130 Maint Of Meas. & Reg. Station Expense In	890	70,803	Peak	2,958	622	18,067	2,796
131 Maint Of Meas. & Reg. Station Expense St	891	4,809	Peak	201	42	1,227	190
132 Maint. of Services	892	0	None	0	0	0	0
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0
134 Maintenance of Other Equipment	894	29	DISTPT-D	2	0	16	2
135 Blank	XXX	0	MainsDemand	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	<u>531,963</u>		<u>32,724</u>	<u>7,013</u>	<u>222,500</u>	<u>34,412</u>
137 Total - OPERATION & MAINTENANCE EXP		<u>531,963</u>		<u>32,724</u>	<u>7,013</u>	<u>222,500</u>	<u>34,412</u>
138							
139 II. CUSTOMER ACCOUNTS EXPENSES							
140 Customer Service - Administrative	901	0	None	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0
143 Uncollectible Accounts	904	0	None	0	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0
148							
149 III. CUSTOMER SERVICE & INFORMATIONAL							
150 Operation Supervision	907	0	None	0	0	0	0
151 Customer Assist- Choice	908C	0	None	0	0	0	0
152 Customer Assist- Other	908	0	None	0	0	0	0
153 Advertising & Promotion	909	0	None	0	0	0	0
154 Other Customer Service & Informational Expense	910	0	None	0	0	0	0
155 Operations sales Expense	911	0	None	0	0	0	0
156 Demonstration	912	0	None	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORMATIONAL		0		0	0	0	0
158							
159 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL		0		0	0	0	0

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Class Cost of Service Study
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Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
IV. ADMINISTRATIVE & GENERAL EXPE								
A. Labor-Related:								
Administrative & General Salaries	920	270,585	DISTLABOR-D	51,998	7,508	12,172	1,995	23,036
Office Supplies & Expenses	921	114,217	DISTLABOR-D	21,949	3,169	5,138	842	9,724
Transfer Expenses	922	0	DISTLABOR-D	0	0	0	0	0
Outside Services Employed	923	0	DISTLABOR-D	0	0	0	0	0
Outside Services Employed	923	0	DISTLABOR-D	0	0	0	0	0
Injuries & Damages	925	40,214	DISTLABOR-D	7,728	1,116	1,809	296	3,424
Employee Pensions and Benefits	926	118,586	DISTLABOR-D	22,789	3,290	5,335	874	10,096
Subtotal - O&M Accounts 920-923, 926		543,601		104,464	15,083	24,454	4,008	46,279
B. Plant-Related:								
Property Insurance	924	36	DISTPT-D	3	0	1	0	4
Subtotal - O&M Accounts 924		36		3	0	1	0	4
C. Other-Related:								
Regulatory Commission Expenses	928	38,124	DISTPT-D	2,821	407	660	108	3,837
Duplicate Charges Credit	929	(2,666)	DISTPT-D	(197)	(28)	(46)	(8)	(268)
PUCO Assessments	408	0	None	0	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0	0
Miscellaneous General	930	26,157	DISTLABOR-D	5,026	726	1,177	193	2,227
Rents	931	0	DISTPT-D	0	0	0	0	0
Misc. General Plant	935	17,625	DISTLABOR-D	3,387	489	793	130	1,500
Subtotal - O&M Accounts 928-935		79,240		11,037	1,594	2,584	423	7,296
Total - ADMINISTRATIVE & GENERAL EXP		622,877		115,504	16,677	27,038	4,431	53,579
TOTAL - OPERATING EXPENSES (Excl C		1,154,840		231,151	33,375	54,110	8,868	97,106
VI. DEPRECIATION EXPENSE								
Intangible Plant	403	4,344	DISTPT-D_INT	1,725	249	404	66	253
Production Plant	403	0	None	0	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0	0
Transmission Plant	403	0	None	0	0	0	0	0
Mains	404	218,636	MainsDemand	0	0	0	0	24,128

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Class Cost of Service Study
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Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
IV. ADMINISTRATIVE & GENERAL EXPE								
A. Labor-Related:								
Administrative & General Salaries	920	270,585	DISTLABOR-D	3,029	9,571	2,314	0	0
Office Supplies & Expenses	921	114,217	DISTLABOR-D	1,279	4,040	977	0	0
Transfer Expenses	922	0	DISTLABOR-D	0	0	0	0	0
Outside Services Employed	923	0	DISTLABOR-D	0	0	0	0	0
Outside Services Employed	923	0	DISTLABOR-D	0	0	0	0	0
Injuries & Damages	925	40,214	DISTLABOR-D	450	1,422	344	0	0
Employee Pensions and Benefits	926	<u>118,586</u>	DISTLABOR-D	<u>1,328</u>	<u>4,194</u>	<u>1,014</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 920-923, 926		543,601		6,086	19,227	4,648	0	0
B. Plant-Related:								
Property Insurance	924	<u>36</u>	DISTPT-D	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 924		36		0	2	0	0	0
C. Other-Related:								
Regulatory Commission Expenses	928	38,124	DISTPT-D	500	1,663	404	0	0
Duplicate Charges Credit	929	(2,666)	DISTPT-D	(35)	(116)	(28)	0	0
PUCO Assessments	408	0	None	0	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0	0
Miscellaneous General	930	26,157	DISTLABOR-D	293	925	224	0	0
Rents	931	0	DISTPT-D	0	0	0	0	0
Misc. General Plant	935	<u>17,625</u>	DISTLABOR-D	<u>197</u>	<u>623</u>	<u>151</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 928-935		79,240		955	3,095	750	0	0
Total - ADMINISTRATIVE & GENERAL EXP		622,877		7,042	22,324	5,398	0	0
TOTAL - OPERATING EXPENSES (Excl [		1,154,840		12,778	40,203	9,715	0	0
VI. DEPRECIATION EXPENSE								
Intangible Plant	403	4,344	DISTPT-D_INT	34	92	22	0	0
Production Plant	403	0	None	0	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0	0
Transmission Plant	403	0	None	0	0	0	0	0
Mains	404	218,636	MainsDemand	3,133	10,664	2,594	0	0

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Test Year Ended Dec. 31, 2008

Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
IV. ADMINISTRATIVE & GENERAL EXPE							
A. Labor-Related:							
Administrative & General Salaries	920	270,585	DISTLABOR-D	17,395	3,734	119,372	18,461
Office Supplies & Expenses	921	114,217	DISTLABOR-D	7,343	1,576	50,388	7,793
Transfer Expenses	922	0	DISTLABOR-D	0	0	0	0
Outside Services Employed	923	0	DISTLABOR-D	0	0	0	0
Outside Services Employed	923	0	DISTLABOR-D	0	0	0	0
Injuries & Damages	925	40,214	DISTLABOR-D	2,585	555	17,741	2,744
Employee Pensions and Benefits	926	118,586	DISTLABOR-D	7,623	1,637	52,315	8,091
Subtotal - O&M Accounts 920-923, 926		543,601		34,946	7,502	239,816	37,088
B. Plant-Related:							
Property Insurance	924	36	DISTPT-D	3	1	20	3
Subtotal - O&M Accounts 924		36		3	1	20	3
C. Other-Related:							
Regulatory Commission Expenses	928	38,124	DISTPT-D	2,946	636	20,909	3,233
Duplicate Charges Credit	929	(2,666)	DISTPT-D	(206)	(44)	(1,462)	(226)
PUCO Assessments	408	0	None	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0
Miscellaneous General	930	26,157	DISTLABOR-D	1,682	361	11,539	1,785
Rents	931	0	DISTPT-D	0	0	0	0
Misc. General Plant	935	17,625	DISTLABOR-D	1,133	243	7,775	1,202
Subtotal - O&M Accounts 928-935		79,240		5,554	1,196	38,761	5,994
Total - ADMINISTRATIVE & GENERAL EXP		622,877		40,504	8,699	278,597	43,085
TOTAL - OPERATING EXPENSES (Excl C		1,154,840		73,228	15,712	501,097	77,497
VI. DEPRECIATION EXPENSE							
Intangible Plant	403	4,344	DISTPT-D_INT	181	38	1,108	172
Production Plant	403	0	None	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0
Transmission Plant	403	0	None	0	0	0	0
Mains	404	218,636	MainsDemand	18,671	4,044	134,592	20,810

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DISTRIBUTION DEMAND Class Allocation

Account Description	Account Code	DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
197 Mains- Direct	404	0	None	0	0	0	0	0
198 Services	404	0	None	0	0	0	0	0
199 Meters	404	0	None	0	0	0	0	0
200 Distr Other	404	44,713	DISTPT-DxMSM	17,754	2,563	4,156	681	2,604
201 General Plant	404	48,708	DISTLABOR-D	9,360	1,351	2,191	359	4,147
202 Rent from Gas Ppty / Other Rev	404	106,442	DISTPT-D	7,877	1,137	1,844	302	10,713
203 Adjustments		0	DISTPT-D	0	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	422,843		36,715	5,301	8,595	1,409	41,845
VII. TAXES OTHER THAN INCOME TAXE								
208 Property Tax- Plant		86,967	DISTPT-D	6,436	929	1,506	247	8,753
209 Distribution Tax		0	RATEBASE	0	0	0	0	0
210 Payroll related		1,883	DISTLABOR-D	362	52	85	14	160
211 Other taxes		5,685	DISTPT-D	421	61	98	16	572
212 Property Tax- Inventory		0	Gas_Deliveries	0	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	94,535		7,218	1,042	1,690	277	9,485
B. Franchise and Revenue Taxes								
216 Gross Receipts Tax		0	None	0	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0	0
218 Subtotal- Franchise and Gross Receipts Taxes		0		0	0	0	0	0
C. Income Tax Expense								
221 State Income Tax expense		(268)	PreTax-Dist-D	5,041	578	1,105	145	(340)
222 Federal Income Tax Deferred		91,277	DISTPT-D	6,754	975	1,581	259	9,186
223 Federal Income Tax expense		(1,707)	PreTax-Dist-D	32,081	3,676	7,033	920	(2,163)
224 Subtotal- Income tax expense		89,301		43,876	5,229	9,719	1,324	6,684
225 Total- TAX EXPENSE		183,836		51,094	6,271	11,409	1,601	16,169
227 TOTAL EXPENSES		1,761,519		318,961	44,947	74,114	11,877	155,120
V. REVENUES at Present Rates								
230 Residential	480-483	996,541	Res_Rev	887,014	109,527	0	0	0
231 Comm - Indust Sales	480-483	397,202	CI_Bundled	0	0	199,674	28,204	106,023
232 Comm - Indust Transport	480-483	227,788	CI_Transport	0	0	0	0	0
233 Forfeited Discounts Gas	480-483	8,021	feited Discounts C	6,156	866	735	122	71

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Account Description	Account Code	DISTRIBUTION		DISTRIBUTION DEMAND Class Allocation				
		DEMAND Dollars	Allocation Factor Embedded	NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
197 Mains- Direct	404	0	None	0	0	0	0	0
198 Services	404	0	None	0	0	0	0	0
199 Meters	404	0	None	0	0	0	0	0
200 Distr Other	404	44,713	DISTPT-DxMSM	351	942	224	0	0
201 General Plant	404	48,708	DISTLABOR-D	545	1,723	416	0	0
202 Rent from Gas Ppty / Other Rev	404	106,442	DISTPT-D	1,397	4,642	1,127	0	0
203 Adjustments		0	DISTPT-D	0	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	422,843		5,461	18,063	4,383	0	0
VII. TAXES OTHER THAN INCOME TAXE								
208 Property Tax- Plant		86,967	DISTPT-D	1,141	3,793	921	0	0
209 Distribution Tax		0	RATEBASE	0	0	0	0	0
210 Payroll related		1,883	DISTLABOR-D	21	67	16	0	0
211 Other taxes		5,685	DISTPT-D	75	248	60	0	0
212 Property Tax- Inventory		0	Gas_Deliveries	0	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	94,535		1,237	4,108	997	0	0
B. Franchise and Revenue Taxes								
216 Gross Receipts Tax		0	None	0	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0	0
218 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
C. Income Tax Expense								
221 State Income Tax expense		(268)	PreTax-Dist-D	(41)	(359)	(90)	220	0
222 Federal Income Tax Deferred		91,277	DISTPT-D	1,198	3,981	966	0	0
223 Federal Income Tax expense		(1,707)	PreTax-Dist-D	(261)	(2,283)	(575)	1,398	0
224 Subtotal- Income tax expense		89,301		896	1,340	300	1,618	0
225 Total- TAX EXPENSE		183,836		2,133	5,447	1,298	1,618	0
227 TOTAL EXPENSES		1,761,519		20,372	63,714	15,396	1,618	0
V. REVENUES at Present Rates								
230 Residential	480-483	996,541	Res_Rev	0	0	0	0	0
231 Comm - Indust Sales	480-483	397,202	CI_Bundled	14,348	17,881	3,882	27,190	0
232 Comm - Indust Transport	480-483	227,788	CI_Transport	0	0	0	0	0
233 Forfeited Discounts Gas	480-483	8,021	feited Discounts C	11	5	1	1	0

THE EMPIRE DISTRICT GAS COMPANY

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Test Year Ended Dec. 31, 2008

DISTRIBUTION DEMAND Class Allocation

Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
197 Mains- Direct	404	0	None	0	0	0	0
198 Services	404	0	None	0	0	0	0
199 Meters	404	0	None	0	0	0	0
200 Distr Other	404	44,713	DISTPT-DxMSM	1,868	393	11,410	1,766
201 General Plant	404	48,708	DISTLABOR-D	3,131	672	21,488	3,323
202 Rent from Gas Ppty / Other Rev	404	106,442	DISTPT-D	8,225	1,776	58,376	9,026
203 Adjustments		0	DISTPT-D	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	422,843		32,076	6,924	226,974	35,097
206 VII. TAXES OTHER THAN INCOME TAXE							
208 Property Tax- Plant		86,967	DISTPT-D	6,720	1,451	47,695	7,375
209 Distribution Tax		0	RATEBASE	0	0	0	0
210 Payroll related		1,883	DISTLABOR-D	121	26	831	128
211 Other taxes		5,685	DISTPT-D	439	95	3,118	482
212 Property Tax- Inventory		0	Gas_Deliveries	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	94,535		7,280	1,572	51,644	7,986
215 B. Franchise and Revenue Taxes							
216 Gross Receipts Tax		0	None	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0
218 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0
220 C. Income Tax Expense							
221 State Income Tax expense		(268)	PreTax-Dist-D	(449)	(106)	(5,216)	(755)
222 Federal Income Tax Deferred		91,277	DISTPT-D	7,053	1,523	50,059	7,740
223 Federal Income Tax expense		(1,707)	PreTax-Dist-D	(2,860)	(677)	(33,192)	(4,804)
224 Subtotal- Income tax expense		89,301		3,743	740	11,651	2,181
225 Total- TAX EXPENSE		183,836		11,023	2,312	63,294	10,167
227 TOTAL EXPENSES		1,761,519		116,327	24,949	791,366	122,760
229 V. REVENUES at Present Rates							
230 Residential	480-483	996,541	Res_Rev	0	0	0	0
231 Comm - Indust Sales	480-483	397,202	CI_Bundled	0	0	0	0
232 Comm - Indust Transport	480-483	227,788	CI_Transport	56,726	10,998	133,093	26,971
233 Forfeited Discounts Gas	480-483	8,021	feited Discounts C	37	6	8	1

THE EMPIRE DISTRICT GAS COMPANY

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Test Year Ended Dec. 31, 2008

Account Description	Account Code	DISTRIBUTION		DISTRIBUTION DEMAND Class Allocation				
		DEMAND Dollars	Allocation Factor Embedded	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
234 Returned Check Chgs Gas	480-483	1,137	Returned Check Chgs	872	123	104	17	10
235 Reconnect Charges Gas	480-484	5,733	Reconnect Charges (	4,400	619	526	87	51
236 Tax Remuneration Gas	480-485	2,550	x Remuneration C	1,395	172	314	44	167
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0	0
240 Subtotal Gas Revenues, net		1,638,971		899,837	111,307	201,354	28,475	106,321
241								
242 Non-Operating Income	418-421	0	None	0	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0	0
245								
246 Total Revenue		1,638,971		899,837	111,307	201,354	28,475	106,321
247								
248 Total Expenses		1,761,519		318,961	44,947	74,114	11,877	155,120
249								
250 NET INCOME at Present Rates		(122,548)		580,876	66,361	127,240	16,598	(48,799)

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Test Year Ended Dec. 31, 2008

Account Description	Account Code	DISTRIBUTION		DISTRIBUTION DEMAND Class Allocation				
		DEMAND Dollars	Allocation Factor Embedded	NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
234 Returned Check Chgs Gas	480-483	1,137	Returned Check Chgs	2	1	0	0	0
235 Reconnect Charges Gas	480-484	5,733	Reconnect Charges (	8	4	1	1	0
236 Tax Remuneration Gas	480-485	2,550	x Remuneration G	23	28	6	43	0
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0	0
240 Subtotal Gas Revenues, net		1,638,971		14,390	17,919	3,889	27,234	0
242 Non-Operating Income	418-421	0	None	0	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0	0
246 Total Revenue		1,638,971		14,390	17,919	3,889	27,234	0
248 Total Expenses		1,761,519		20,372	63,714	15,396	1,618	0
250 NET INCOME at Present Rates		(122,548)		(5,981)	(45,794)	(11,507)	25,616	0

THE EMPIRE DISTRICT GAS COMPANY
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Account Description	Account Code	DISTRIBUTION DEMAND Dollars	Allocation Factor Embedded	DISTRIBUTION DEMAND Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
234 Returned Check Chgs Gas	480-483	1,137	Returned Check Chgs	5	1	1	0
235 Reconnect Charges Gas	480-484	5,733	Reconnect Charges (	26	5	6	1
236 Tax Remuneration Gas	480-485	2,550	x Remuneration G	89	17	209	42
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	Delivery_Rev	0	0	0	0
240 Subtotal Gas Revenues, net		1,638,971		56,883	11,028	133,317	27,016
241							
242 Non-Operating Income	418-421	0	None	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0
245							
246 Total Revenue		1,638,971		56,883	11,028	133,317	27,016
247							
248 Total Expenses		1,761,519		116,327	24,949	791,366	122,760
249							
250 NET INCOME at Present Rates		<u>(122,548)</u>		<u>(59,444)</u>	<u>(13,921)</u>	<u>(658,048)</u>	<u>(95,744)</u>

THE EMPIRE DISTRICT GAS COMPANY
Class Cost of Service Study
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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
I. GAS PLANT IN SERVICE								
Organization	301	234,882	TOTALPLANT	149,033	21,007	18,127	3,007	6,654
Franchises & Consents	302	22,760	Cust_Avg	17,468	2,458	2,087	347	201
Subtotal - INTANGIBLE ASSETS	301-303	257,642		166,500	23,465	20,214	3,354	6,855
B. PRODUCTION PLANT								
Production Plant	304-338	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	360-365	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0	0
D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	374	30,811	DISTOnlyPT-C	23,648	3,327	2,825	470	272
Structures and Improvements	375	81,440	DISTOnlyPT-C	62,506	8,794	7,468	1,241	720
Mains	376	31,376,294	MainsCustomer	24,080,687	3,387,864	2,877,179	478,198	277,284
Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0	0
Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0	0
Services	380	23,733,563	Service_Invest	18,217,001	2,562,914	2,176,581	361,756	209,765
Meters	381	0	None	0	0	0	0	0
House Regulators	383	0	None	0	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0	0
Other Equipment	387	4,517	DISTOnlyPT-C	3,467	488	414	69	40
Subtotal - DISTRIBUTION PLANT	374-387	55,226,625		42,387,309	5,963,386	5,064,468	841,734	488,082
F. GENERAL PLANT								
Land and Land Rights	389	14,715	DISTLABOR-C	11,294	1,589	1,349	224	130
Structures and Improvements	390	464,191	DISTLABOR-C	356,271	50,123	42,568	7,075	4,102
Office Furniture and Equipment	391	136,963	DISTLABOR-C	105,121	14,789	12,560	2,088	1,210
Office Furniture and Equipment - C	391C	258,595	DISTLABOR-C	198,474	27,923	23,714	3,941	2,285
Transportation Equipment	392	443,971	DISTLABOR-C	340,752	47,940	40,713	6,767	3,924
Stores Equipment	393	10,613	DISTLABOR-C	8,146	1,146	973	162	94
Tools & Garage Equipment	394	278,380	DISTLABOR-C	213,660	30,059	25,528	4,243	2,460
Laboratory Equipment	395	35,940	DISTLABOR-C	27,584	3,881	3,296	548	318

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
I. GAS PLANT IN SERVICE								
Organization	301	234,882	TOTALPLANT	919	2,063	485	62	0
Franchises & Consents	302	22,760	Cust_Avg	31	15	2	2	0
Subtotal - INTANGIBLE ASSETS	301-303	257,642		950	2,079	487	64	0
B. PRODUCTION PLANT								
Production Plant	304-338	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	360-365	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0	0
D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	374	30,811	DISTOnlyPT-C	42	20	3	3	0
Structures and Improvements	375	81,440	DISTOnlyPT-C	110	53	7	7	0
Mains	376	31,376,294	MainsCustomer	42,298	21,149	2,820	2,820	0
Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0	0
Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0	0
Services	380	23,733,563	Service_Invest	31,998	14,498	1,933	2,074	0
Meters	381	0	None	0	0	0	0	0
House Regulators	383	0	None	0	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0	0
Other Equipment	387	4,517	DISTOnlyPT-C	6	3	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	55,226,625		74,453	35,722	4,763	4,904	0
F. GENERAL PLANT								
Land and Land Rights	389	14,715	DISTLABOR-C	20	10	1	1	0
Structures and Improvements	390	464,191	DISTLABOR-C	626	302	40	41	0
Office Furniture and Equipment	391	136,963	DISTLABOR-C	185	89	12	12	0
Office Furniture and Equipment - C	391C	258,595	DISTLABOR-C	349	168	22	23	0
Transportation Equipment	392	443,971	DISTLABOR-C	599	289	39	40	0
Stores Equipment	393	10,613	DISTLABOR-C	14	7	1	1	0
Tools & Garage Equipment	394	278,380	DISTLABOR-C	375	181	24	25	0
Laboratory Equipment	395	35,940	DISTLABOR-C	48	23	3	3	0

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
I. GAS PLANT IN SERVICE							
Organization	301	234,882	TOTALPLANT	4,522	930	24,300	3,774
Franchises & Consents	302	22,760	Cust_Avg	104	18	23	4
Subtotal - INTANGIBLE ASSETS	301-303	257,642		4,626	949	24,323	3,778
B. PRODUCTION PLANT							
Production Plant	304-338	0	None	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0
C. STORAGE PLANT							
Storage Plant	360-365	0	None	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0
D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0
E. DISTRIBUTION PLANT							
Land and Land Rights	374	30,811	DISTOnlyPT-C	141	25	31	5
Structures and Improvements	375	81,440	DISTOnlyPT-C	371	66	82	14
Mains	376	31,376,294	MainsCustomer	143,107	25,379	31,870	5,640
Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0
Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0
Services	380	23,733,563	Service_Invest	108,260	19,199	23,437	4,147
Meters	381	0	None	0	0	0	0
House Regulators	383	0	None	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0
Other Equipment	387	4,517	DISTOnlyPT-C	21	4	5	1
Subtotal - DISTRIBUTION PLANT	374-387	55,226,625		251,900	44,672	55,425	9,808
F. GENERAL PLANT							
Land and Land Rights	389	14,715	DISTLABOR-C	67	12	15	3
Structures and Improvements	390	464,191	DISTLABOR-C	2,117	375	467	83
Office Furniture and Equipment	391	136,963	DISTLABOR-C	625	111	138	24
Office Furniture and Equipment - C	391C	258,595	DISTLABOR-C	1,179	209	260	46
Transportation Equipment	392	443,971	DISTLABOR-C	2,025	359	446	79
Stores Equipment	393	10,613	DISTLABOR-C	48	9	11	2
Tools & Garage Equipment	394	278,380	DISTLABOR-C	1,270	225	280	50
Laboratory Equipment	395	35,940	DISTLABOR-C	164	29	36	6

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
Power Operated Equipment	396	155,467	DISTLABOR-C	119,322	16,787	14,257	2,370	1,374
Common Property	397	150,073	DISTLABOR-C	115,183	16,205	13,762	2,287	1,326
Miscellaneous Equipment	398	<u>42,501</u>	DISTLABOR-C	<u>32,620</u>	<u>4,589</u>	<u>3,897</u>	<u>648</u>	<u>376</u>
Subtotal - GENERAL PLANT	389-399	1,991,409		1,528,426	215,031	182,618	30,352	17,600
TOTAL UTILITY PLANT		57,475,677		44,082,236	6,201,882	5,267,299	875,440	512,536
II. DEPRECIATION RESERVE								
Intangible Plant	108	98,197	DISTPT-C_INT	63,459	8,943	7,704	1,278	2,613
Production Plant	108	0	None	0	0	0	0	0
Local Storage Plant	108	0	None	0	0	0	0	0
Transmission Plant	108	0	None	0	0	0	0	0
Mains	109	11,555,401	MainsCustomer	8,868,542	1,247,698	1,059,620	176,113	102,120
Mains- Direct Assignment	109	0	None	0	0	0	0	0
Services	109	12,276,976	Service_Invest	9,423,350	1,325,752	1,125,909	187,130	108,508
Meters	109	0	None	0	0	0	0	0
Distr Other	109	51,057	DISTPT-CxMSM	39,187	5,513	4,682	778	451
General Plant	109	<u>1,046,860</u>	DISTLABOR-C	<u>803,475</u>	<u>113,039</u>	<u>96,000</u>	<u>15,956</u>	<u>9,252</u>
TOTAL - DEPRECIATION RESERVE	108	25,028,491		19,198,014	2,700,946	2,293,915	381,255	222,943
III. OTHER RATE BASE ITEMS								
Gas Storage Inventory		0	None	0	0	0	0	0
Materials & Supplies - 13 Mo Avg		314,051	DISTPT-C	241,039	33,911	28,800	4,787	2,776
Customer Deposits		(994,045)	Cust_Avg	(762,910)	(107,332)	(91,153)	(15,150)	(8,785)
Customer Advances for Construction		(317,323)	Service_Invest	(243,565)	(34,267)	(29,101)	(4,837)	(2,805)
Accum Defd Inc Taxes- Gas Inventory		0	DISTPT-C	0	0	0	0	0
Accum Defd Inc Taxes- Plant		(1,233,374)	DISTPT-C	(946,634)	(133,180)	(113,105)	(18,798)	(10,900)
Other Gas-related		0	DISTPT-C	0	0	0	0	0
Other Plant-related		1,687,271	DISTPT-C	1,295,008	182,192	154,728	25,716	14,912
Other labor-related		0	Cust_Avg	0	0	0	0	0
Total - OTHER RATE BASE ITEMS		(543,419)		(417,062)	(58,676)	(49,831)	(8,282)	(4,802)
IV. TOTAL RATE BASE (Excl. Working Ca		<u>31,903,767</u>		<u>24,467,159</u>	<u>3,442,261</u>	<u>2,923,553</u>	<u>485,902</u>	<u>284,790</u>
Working Capital	131	780,351	SUPPO&MXGAS-C	428,005	59,338	97,887	15,780	77,731
V. TOTAL RATE BASE		<u>32,684,119</u>		<u>24,895,164</u>	<u>3,501,599</u>	<u>3,021,440</u>	<u>501,682</u>	<u>362,521</u>

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
Power Operated Equipment	396	155,467	DISTLABOR-C	210	101	14	14	0
Common Property	397	150,073	DISTLABOR-C	202	98	13	13	0
Miscellaneous Equipment	398	42,501	DISTLABOR-C	57	28	4	4	0
Subtotal - GENERAL PLANT	389-399	1,991,409		2,685	1,297	173	177	0
TOTAL UTILITY PLANT		57,475,677		78,088	39,098	5,423	5,145	0
II. DEPRECIATION RESERVE								
Intangible Plant	108	98,197	DISTPT-C_INT	362	792	186	24	0
Production Plant	108	0	None	0	0	0	0	0
Local Storage Plant	108	0	None	0	0	0	0	0
Transmission Plant	108	0	None	0	0	0	0	0
Mains	109	11,555,401	MainsCustomer	15,578	7,789	1,039	1,039	0
Mains- Direct Assignment	109	0	None	0	0	0	0	0
Services	109	12,276,976	Service_Invest	16,552	7,499	1,000	1,073	0
Meters	109	0	None	0	0	0	0	0
Distr Other	109	51,057	DISTPT-CxMSM	69	33	4	5	0
General Plant	109	1,046,860	DISTLABOR-C	1,411	682	91	93	0
TOTAL - DEPRECIATION RESERVE	108	25,028,491		33,972	16,795	2,319	2,233	0
III. OTHER RATE BASE ITEMS								
Gas Storage Inventory		0	None	0	0	0	0	0
Materials & Supplies - 13 Mo Avg		314,051	DISTPT-C	423	203	27	28	0
Customer Deposits		(994,045)	Cust_Avg	(1,340)	(670)	(89)	(89)	0
Customer Advances for Construction		(317,323)	Service_Invest	(428)	(194)	(26)	(28)	0
Accum Defd Inc Taxes- Gas Inventory		0	DISTPT-C	0	0	0	0	0
Accum Defd Inc Taxes- Plant		(1,233,374)	DISTPT-C	(1,663)	(798)	(106)	(110)	0
Other Gas-related		0	DISTPT-C	0	0	0	0	0
Other Plant-related		1,687,271	DISTPT-C	2,275	1,091	146	150	0
Other labor-related		0	Cust_Avg	0	0	0	0	0
Total - OTHER RATE BASE ITEMS		(543,419)		(733)	(367)	(49)	(49)	0
IV. TOTAL RATE BASE (Excl. Working Ca		31,903,767		43,383	21,935	3,054	2,863	0
Working Capital	131	780,351	SUPPO&MXGAS-C	10,914	34,090	7,153	42,581	0
V. TOTAL RATE BASE		32,684,119		54,297	56,025	10,207	45,444	0

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Class Cost of Service Study
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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
49 Power Operated Equipment	396	155,467	DISTLABOR-C	709	126	156	28
50 Common Property	397	150,073	DISTLABOR-C	685	121	151	27
51 Miscellaneous Equipment	398	<u>42,501</u>	DISTLABOR-C	<u>194</u>	<u>34</u>	<u>43</u>	<u>8</u>
52 Subtotal - GENERAL PLANT	389-399	1,991,409		9,083	1,611	2,003	354
54 TOTAL UTILITY PLANT		57,475,677		265,609	47,231	81,750	13,940
56 II. DEPRECIATION RESERVE							
57 Intangible Plant	108	98,197	DISTPT-C_INT	1,763	362	9,270	1,440
58 Production Plant	108	0	None	0	0	0	0
59 Local Storage Plant	108	0	None	0	0	0	0
60 Transmission Plant	108	0	None	0	0	0	0
61 Mains	109	11,555,401	MainsCustomer	52,704	9,347	11,737	2,077
62 Mains- Direct Assignment	109	0	None	0	0	0	0
63 Services	109	12,276,976	Service_Invest	56,001	9,931	12,124	2,145
64 Meters	109	0	None	0	0	0	0
65 Distr Other	109	51,057	DISTPT-CxMSM	233	41	51	9
66 General Plant	109	<u>1,046,860</u>	DISTLABOR-C	<u>4,775</u>	<u>847</u>	<u>1,053</u>	<u>186</u>
67 TOTAL - DEPRECIATION RESERVE	108	25,028,491		115,476	20,527	34,235	5,858
69 III. OTHER RATE BASE ITEMS							
70 Gas Storage Inventory		0	None	0	0	0	0
71 Materials & Supplies - 13 Mo Avg		314,051	DISTPT-C	1,432	254	315	56
72 Customer Deposits		(994,045)	Cust_Avg	(4,534)	(804)	(1,010)	(179)
73 Customer Advances for Construction		(317,323)	Service_Invest	(1,447)	(257)	(313)	(55)
74 Accum Defd Inc Taxes- Gas Inventory		0	DISTPT-C	0	0	0	0
75 Accum Defd Inc Taxes- Plant		(1,233,374)	DISTPT-C	(5,626)	(998)	(1,238)	(219)
76 Other Gas-related		0	DISTPT-C	0	0	0	0
77 Other Plant-related		1,687,271	DISTPT-C	7,696	1,365	1,693	300
78 Other labor-related		0	Cust_Avg	0	0	0	0
79 Total - OTHER RATE BASE ITEMS		(543,419)		(2,479)	(440)	(552)	(98)
81 IV. TOTAL RATE BASE (Excl. Working Ca		<u>31,903,767</u>		<u>147,654</u>	<u>26,264</u>	<u>46,962</u>	<u>7,985</u>
82 Working Capital	131	780,351	SUPPO&MXGAS-C	1,713	332	4,014	814
84 V. TOTAL RATE BASE		<u>32,684,119</u>		<u>149,367</u>	<u>26,597</u>	<u>50,977</u>	<u>8,798</u>

THE EMPIRE DISTRICT GAS COMPANY

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Test Year Ended Dec. 31, 2008

DISTRIBUTION CUSTOMER Class Allocation

Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
86 I. OPERATION & MAINTENANCE EXPEN								
87 A. PRODUCTION EXPENSES								
88 1. Manufactured Gas Production								
89 Operations Labor	701	0	None	0	0	0	0	0
90 Operation Supv and Engineering	710	0	None	0	0	0	0	0
91 LNG Expense	717	0	None	0	0	0	0	0
92 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
93 Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
94 Maint Production Equipment	742	0	None	0	0	0	0	0
95 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
96 Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
97								
98 2. Other Gas Supply Expenses								
99 Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
100 Other Natural Gas Purchases	805	0	None	0	0	0	0	0
101 Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
102 Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
103 LNG Operating Expenses	813	0	None	0	0	0	0	0
104 Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
105								
106 B. NATURAL GAS STORAGE, TERMINAL								
107 Energy Trading & Accounting	844	0	None	0	0	0	0	0
108 Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
109								
110 C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0	0
111								
112 D. DISTRIBUTION EXPENSES								
113 Mains and Services Expenses	874	144,068	3TMAIN-SERVICE	110,575	15,557	13,212	2,196	1,273
114 Perf Distrib Main Locates	874	210,595	3TMAIN-SERVICE	161,635	22,740	19,312	3,210	1,861
115 Routine Leak Surv Mains & SVCS	874	61,602	3TMAIN-SERVICE	47,280	6,652	5,649	939	544
116 Meas. & Reg. Station Expense General	875	0	None	0	0	0	0	0
117 Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0	0
118 Meas. & Reg. Station Expense Stat-City G	877	0	None	0	0	0	0	0
119 Meter & House Regulator Expenses	878	0	None	0	0	0	0	0
120 Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0	0
121 Customer Install	879	0	None	0	0	0	0	0
122 Other expenses	880	155,194	DISTOnlyPT-C	119,113	16,758	14,232	2,365	1,372

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DISTRIBUTION CUSTOMER Class Allocation

Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
I. OPERATION & MAINTENANCE EXPEN								
A. PRODUCTION EXPENSES								
1. Manufactured Gas Production								
Operations Labor	701	0	None	0	0	0	0	0
Operation Supv and Engineering	710	0	None	0	0	0	0	0
LNG Expense	717	0	None	0	0	0	0	0
Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
Maint Production Equipment	742	0	None	0	0	0	0	0
Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
2. Other Gas Supply Expenses								
Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
Other Natural Gas Purchases	805	0	None	0	0	0	0	0
Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
LNG Operating Expenses	813	0	None	0	0	0	0	0
Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
B. NATURAL GAS STORAGE, TERMINAL								
Energy Trading & Accounting	844	0	None	0	0	0	0	0
Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0	0
D. DISTRIBUTION EXPENSES								
Mains and Services Expenses	874	144,068	STMAIN-SERVICE	194	93	12	13	0
Perf Distrib Main Locates	874	210,595	STMAIN-SERVICE	284	136	18	19	0
Routine Leak Surv Mains & SVCS	874	61,602	STMAIN-SERVICE	83	40	5	5	0
Meas. & Reg. Station Expense General	875	0	None	0	0	0	0	0
Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0	0
Meas. & Reg. Station Expense Stat-City G	877	0	None	0	0	0	0	0
Meter & House Regulator Expenses	878	0	None	0	0	0	0	0
Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0	0
Customer Install	879	0	None	0	0	0	0	0
Other expenses	880	155,194	DISTOnlyPT-C	209	100	13	14	0

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Class Cost of Service Study
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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
86 I. OPERATION & MAINTENANCE EXPEN							
87 A. PRODUCTION EXPENSES							
88 1. Manufactured Gas Production							
89 Operations Labor	701	0	None	0	0	0	0
90 Operation Supv and Engineering	710	0	None	0	0	0	0
91 LNG Expense	717	0	None	0	0	0	0
92 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0
93 Maint. of Structure & Improvements	741	0	None	0	0	0	0
94 Maint Production Equipment	742	0	None	0	0	0	0
95 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0
96 Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0
97							
98 2. Other Gas Supply Expenses							
99 Natural Gas City Gate Purchases	804	0	None	0	0	0	0
100 Other Natural Gas Purchases	805	0	None	0	0	0	0
101 Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0
102 Gas Used for Other Util Operations	812	0	None	0	0	0	0
103 LNG Operating Expenses	813	0	None	0	0	0	0
104 Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0
105							
106 B. NATURAL GAS STORAGE, TERMINAL							
107 Energy Trading & Accounting	844	0	None	0	0	0	0
108 Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0
109							
110 C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0
111							
112 D. DISTRIBUTION EXPENSES							
113 Mains and Services Expenses	874	144,068	STMAIN-SERVICE	657	117	145	26
114 Perf Distrib Main Locates	874	210,595	STMAIN-SERVICE	961	170	211	37
115 Routine Leak Surv Mains & SVCS	874	61,602	STMAIN-SERVICE	281	50	62	11
116 Meas. & Reg. Station Expense General	875	0	None	0	0	0	0
117 Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0
118 Meas. & Reg. Station Expense Stat-City G	877	0	None	0	0	0	0
119 Meter & House Regulator Expenses	878	0	None	0	0	0	0
120 Perf Connects/Discon/Recon-Gas	878	0	None	0	0	0	0
121 Customer Install	879	0	None	0	0	0	0
122 Other expenses	880	155,194	DISTOnlyPT-C	708	126	156	28

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DISTRIBUTION CUSTOMER Class Allocation

Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
123 Co Used Gas O&M Offset	880	14,550	DISTOnlyPT-C	11,167	1,571	1,334	222	129
124 Distribution Rents	881	0	DISTOnlyPT-C	0	0	0	0	0
125 Maint. Supervision & Engineering	885	43,279	DISTOnlyPT-C	33,218	4,673	3,969	660	382
126 Maint. of Mains	887	345,450	MainsCustomer	265,126	37,300	31,677	5,265	3,053
127 PerfMaint3rdPartyDmg-UGDistGas	887	5,495	MainsCustomer	4,217	593	504	84	49
128 Dist Maint Compr Station Equip	888	0	MainsCustomer	0	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense G	889	0	None	0	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0	0
132 Maint. of Services	892	134,957	Service_Invest	103,588	14,574	12,377	2,057	1,193
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0	0
134 Maintenance of Other Equipment	894	139	DISTPT-C	106	15	13	2	1
135 Blank	XXX	0	STMAIN-SERVICE	0	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	<u>1,115,328</u>		<u>856,026</u>	<u>120,433</u>	<u>102,279</u>	<u>16,999</u>	<u>9,857</u>
137 Total - OPERATION & MAINTENANCE EX		<u>1,115,328</u>		<u>856,026</u>	<u>120,433</u>	<u>102,279</u>	<u>16,999</u>	<u>9,857</u>
138								
139 II. CUSTOMER ACCOUNTS EXPENSES								
140 Customer Service - Administrative	901	0	None	0	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0	0
143 Uncollectible Accounts	904	0	Delivery_Rev	0	0	0	0	0
144 Write-Off- PIP	904P	0	Delivery_Rev	0	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0	0
148								
149 III. CUSTOMER SERVICE & INFORMATI								
150 Operation Supervision	907	0	Account908	0	0	0	0	0
151 Customer Assist- Choice	908C	0	Account908	0	0	0	0	0
152 Customer Assist- Other	908	0	Account908	0	0	0	0	0
153 Advertising & Promotion	909	0	Account908	0	0	0	0	0
154 Other Customer Service & Informational E	910	0	Account908	0	0	0	0	0
155 Operations sales Expense	911	0	Account908	0	0	0	0	0
156 Demonstration	912	0	Account908	0	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORM		0		0	0	0	0	0
158								
159 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0	0	0

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
123 Co Used Gas O&M Offset	880	14,550	DISTOnlyPT-C	20	9	1	1	0
124 Distribution Rents	881	0	DISTOnlyPT-C	0	0	0	0	0
125 Maint. Supervision & Engineering	885	43,279	DISTOnlyPT-C	58	28	4	4	0
126 Maint. of Mains	887	345,450	MainsCustomer	466	233	31	31	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	5,495	MainsCustomer	7	4	0	0	0
128 Dist Maint Compr Station Equip	888	0	MainsCustomer	0	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense G	889	0	None	0	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0	0
132 Maint. of Services	892	134,957	Service_Invest	182	82	11	12	0
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0	0
134 Maintenance of Other Equipment	894	139	DISTPT-C	0	0	0	0	0
135 Blank	XXX	0	STMAIN-SERVICE	0	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	<u>1,115,328</u>		<u>1,504</u>	<u>726</u>	<u>97</u>	<u>99</u>	<u>0</u>
137 Total - OPERATION & MAINTENANCE EX		<u>1,115,328</u>		<u>1,504</u>	<u>726</u>	<u>97</u>	<u>99</u>	<u>0</u>
138								
139 II. CUSTOMER ACCOUNTS EXPENSES								
140 Customer Service - Administrative	901	0	None	0	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0	0
143 Uncollectible Accounts	904	0	Delivery_Rev	0	0	0	0	0
144 Write-Off- PIP	904P	0	Delivery_Rev	0	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0	0
148								
149 III. CUSTOMER SERVICE & INFORMATIONAL								
150 Operation Supervision	907	0	Account908	0	0	0	0	0
151 Customer Assist- Choice	908C	0	Account908	0	0	0	0	0
152 Customer Assist- Other	908	0	Account908	0	0	0	0	0
153 Advertising & Promotion	909	0	Account908	0	0	0	0	0
154 Other Customer Service & Informational E	910	0	Account908	0	0	0	0	0
155 Operations sales Expense	911	0	Account908	0	0	0	0	0
156 Demonstration	912	0	Account908	0	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORMATIONAL		0		0	0	0	0	0
158								
159 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL		0		0	0	0	0	0

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
123 Co Used Gas O&M Offset	880	14,550	DISTOnlyPT-C	66	12	15	3
124 Distribution Rents	881	0	DISTOnlyPT-C	0	0	0	0
125 Maint. Supervision & Engineering	885	43,279	DISTOnlyPT-C	197	35	43	8
126 Maint. of Mains	887	345,450	MainsCustomer	1,576	279	351	62
127 PerfMaint3rdPartyDmg-UGDistGas	887	5,495	MainsCustomer	25	4	6	1
128 Dist Maint Compr Station Equip	888	0	MainsCustomer	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense Gr	889	0	None	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0
132 Maint. of Services	892	134,957	Service_Invest	616	109	133	24
133 Maint. of Meters & House Regulators	893	0	None	0	0	0	0
134 Maintenance of Other Equipment	894	139	DISTPT-C	1	0	0	0
135 Blank	XXX	0	STMAIN-SERVICE	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	<u>1,115,328</u>		<u>5,087</u>	<u>902</u>	<u>1,121</u>	<u>198</u>
137 Total - OPERATION & MAINTENANCE EX		<u>1,115,328</u>		<u>5,087</u>	<u>902</u>	<u>1,121</u>	<u>198</u>
138							
139 II. CUSTOMER ACCOUNTS EXPENSES							
140 Customer Service - Administrative	901	0	None	0	0	0	0
141 Meter Reading Expenses	902	0	None	0	0	0	0
142 Customer Records & Collection Expense	903	0	None	0	0	0	0
143 Uncollectible Accounts	904	0	Delivery_Rev	0	0	0	0
144 Write-Off- PIP	904P	0	Delivery_Rev	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	0	None	0	0	0	0
146 Miscellaneous Customer Accounts Expens	905A	0	None	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSE		0		0	0	0	0
148							
149 III. CUSTOMER SERVICE & INFORMATI							
150 Operation Supervision	907	0	Account908	0	0	0	0
151 Customer Assist- Choice	908C	0	Account908	0	0	0	0
152 Customer Assist- Other	908	0	Account908	0	0	0	0
153 Advertising & Promotion	909	0	Account908	0	0	0	0
154 Other Customer Service & Informational E	910	0	Account908	0	0	0	0
155 Operations sales Expense	911	0	Account908	0	0	0	0
156 Demonstration	912	0	Account908	0	0	0	0
157 Total - CUSTOMER SERVICE & INFORM		0		0	0	0	0
158							
159 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0	0

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
161 IV. ADMINISTRATIVE & GENERAL EXPE								
163 A. Labor-Related:								
164 Administrative & General Salaries	920	640,174	DISTLABOR-C	491,340	69,126	58,706	9,757	5,658
165 Office Supplies & Expenses	921	270,225	DISTLABOR-C	207,400	29,179	24,780	4,119	2,388
166 Transfer Expenses	922	0	DISTLABOR-C	0	0	0	0	0
167 Outside Services Employed	923	0	DISTLABOR-C	0	0	0	0	0
168 Outside Services Employed	923	0	DISTLABOR-C	0	0	0	0	0
169 Injuries & Damages	925	95,143	DISTLABOR-C	73,023	10,273	8,725	1,450	841
170 Employee Pensions and Benefits	926	<u>280,561</u>	DISTLABOR-C	<u>215,333</u>	<u>30,295</u>	<u>25,728</u>	<u>4,276</u>	<u>2,480</u>
171 Subtotal - O&M Accounts 920-923, 926		1,286,102		987,096	138,873	117,939	19,602	11,366
173 B. Plant-Related:								
174 Property Insurance	924	<u>170</u>	DISTPT-C	<u>130</u>	<u>18</u>	<u>16</u>	<u>3</u>	<u>2</u>
175 Subtotal - O&M Accounts 924		170		130	18	16	3	2
177 C. Other-Related:								
178 Regulatory Commission Expenses	928	180,214	DISTPT-C	138,317	19,460	16,526	2,747	1,593
179 Duplicate Charges Credit	929	(12,602)	DISTPT-C	(9,672)	(1,361)	(1,156)	(192)	(111)
180 PUCO Assessments	408	0	DISTPT-C	0	0	0	0	0
181 Customer Interest Expense	431	61,449	Cust_Avg	47,161	6,635	5,635	937	543
182 Miscellaneous General	930	123,641	DISTLABOR-C	94,896	13,351	11,338	1,884	1,093
183 Rents	931	254,375	DISTPT-C	195,237	27,468	23,327	3,877	2,248
184 Misc. General Plant	935	<u>41,698</u>	DISTLABOR-C	<u>32,004</u>	<u>4,503</u>	<u>3,824</u>	<u>636</u>	<u>369</u>
185 Subtotal - O&M Accounts 928-935		648,775		497,942	70,054	59,494	9,888	5,734
187 Total - ADMINISTRATIVE & GENERAL EX		1,935,047		1,485,169	208,945	177,449	29,493	17,101
189 TOTAL - OPERATING EXPENSES (Excl C		3,050,375		2,341,194	329,378	279,728	46,492	26,958
191 VI. DEPRECIATION EXPENSE								
192 Intangible Plant	403	22,522	DISTPT-C_INT	14,555	2,051	1,767	293	599
193 Production Plant	403	0	None	0	0	0	0	0
194 Local Storage Plant	403	0	None	0	0	0	0	0
195 Transmission Plant	403	0	None	0	0	0	0	0
196 Mains	404	721,655	MainsCustomer	553,856	77,921	66,175	10,999	6,378

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
161 IV. ADMINISTRATIVE & GENERAL EXPE								
163 A. Labor-Related:								
164 Administrative & General Salaries	920	640,174	DISTLABOR-C	863	417	56	57	0
165 Office Supplies & Expenses	921	270,225	DISTLABOR-C	364	176	23	24	0
166 Transfer Expenses	922	0	DISTLABOR-C	0	0	0	0	0
167 Outside Services Employed	923	0	DISTLABOR-C	0	0	0	0	0
168 Outside Services Employed	923	0	DISTLABOR-C	0	0	0	0	0
169 Injuries & Damages	925	95,143	DISTLABOR-C	128	62	8	8	0
170 Employee Pensions and Benefits	926	280,561	DISTLABOR-C	378	183	24	25	0
171 Subtotal - O&M Accounts 920-923, 926		1,286,102		1,734	838	112	114	0
173 B. Plant-Related:								
174 Property Insurance	924	170	DISTPT-C	0	0	0	0	0
175 Subtotal - O&M Accounts 924		170		0	0	0	0	0
177 C. Other-Related:								
178 Regulatory Commission Expenses	928	180,214	DISTPT-C	243	117	16	16	0
179 Duplicate Charges Credit	929	(12,602)	DISTPT-C	(17)	(8)	(1)	(1)	0
180 PUCO Assessments	408	0	DISTPT-C	0	0	0	0	0
181 Customer Interest Expense	431	61,449	Cust_Avg	83	41	6	6	0
182 Miscellaneous General	930	123,641	DISTLABOR-C	167	81	11	11	0
183 Rents	931	254,375	DISTPT-C	343	165	22	23	0
184 Misc. General Plant	935	41,698	DISTLABOR-C	56	27	4	4	0
185 Subtotal - O&M Accounts 928-935		648,775		875	422	56	58	0
187 Total - ADMINISTRATIVE & GENERAL EX		1,935,047		2,609	1,260	168	172	0
189 TOTAL - OPERATING EXPENSES (Excl C		3,050,375		4,112	1,986	265	271	0
191 VI. DEPRECIATION EXPENSE								
192 Intangible Plant	403	22,522	DISTPT-C_INT	83	182	43	6	0
193 Production Plant	403	0	None	0	0	0	0	0
194 Local Storage Plant	403	0	None	0	0	0	0	0
195 Transmission Plant	403	0	None	0	0	0	0	0
196 Mains	404	721,655	MainsCustomer	973	486	65	65	0

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
161 IV. ADMINISTRATIVE & GENERAL EXPE							
163 A. Labor-Related:							
164 Administrative & General Salaries	920	640,174	DISTLABOR-C	2,920	518	644	114
165 Office Supplies & Expenses	921	270,225	DISTLABOR-C	1,233	219	272	48
166 Transfer Expenses	922	0	DISTLABOR-C	0	0	0	0
167 Outside Services Employed	923	0	DISTLABOR-C	0	0	0	0
168 Outside Services Employed	923	0	DISTLABOR-C	0	0	0	0
169 Injuries & Damages	925	95,143	DISTLABOR-C	434	77	96	17
170 Employee Pensions and Benefits	926	280,561	DISTLABOR-C	1,280	227	282	50
171 Subtotal - O&M Accounts 920-923, 926		1,286,102		5,866	1,040	1,293	229
173 B. Plant-Related:							
174 Property Insurance	924	170	DISTPT-C	1	0	0	0
175 Subtotal - O&M Accounts 924		170		1	0	0	0
177 C. Other-Related:							
178 Regulatory Commission Expenses	928	180,214	DISTPT-C	822	146	181	32
179 Duplicate Charges Credit	929	(12,602)	DISTPT-C	(57)	(10)	(13)	(2)
180 PUCO Assessments	408	0	DISTPT-C	0	0	0	0
181 Customer Interest Expense	431	61,449	Cust_Avg	280	50	62	11
182 Miscellaneous General	930	123,641	DISTLABOR-C	564	100	124	22
183 Rents	931	254,375	DISTPT-C	1,160	206	255	45
184 Misc. General Plant	935	41,698	DISTLABOR-C	190	34	42	7
185 Subtotal - O&M Accounts 928-935		648,775		2,959	525	652	115
187 Total - ADMINISTRATIVE & GENERAL EXP		1,935,047		8,826	1,565	1,946	344
189 TOTAL - OPERATING EXPENSES (Excl C		3,050,375		13,913	2,467	3,067	543
191 VI. DEPRECIATION EXPENSE							
192 Intangible Plant	403	22,522	DISTPT-C_INT	404	83	2,126	330
193 Production Plant	403	0	None	0	0	0	0
194 Local Storage Plant	403	0	None	0	0	0	0
195 Transmission Plant	403	0	None	0	0	0	0
196 Mains	404	721,655	MainsCustomer	3,291	584	733	130

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
197 Mains- Direct	404	0	MainsCustomer	0	0	0	0	0
198 Services	404	683,527	Service_Invest	524,650	73,812	62,686	10,419	6,041
199 Meters	404	0	None	0	0	0	0	0
200 Distr Other	404	2,398	DISTPT-CxMSM	1,840	259	220	37	21
201 General Plant	404	115,237	DISTLABOR-C	88,446	12,443	10,568	1,756	1,018
202 Rent from Gas Ppty / Other Rev	404	503,150	DISTPT-C	386,175	54,330	46,141	7,669	4,447
203 Adjustments		0	DISTPT-C	0	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	2,048,488		1,569,522	220,816	187,556	31,172	18,504
205								
206 VII. TAXES OTHER THAN INCOME TAXE								
207								
208 Property Tax- Plant		411,093	DISTPT-C	315,521	44,390	37,699	6,266	3,633
209 Distribution Tax		0	RATEBASE	0	0	0	0	0
210 Payroll related		4,454	DISTLABOR-C	3,419	481	408	68	39
211 Other taxes		26,874	DISTPT-C	20,626	2,902	2,464	410	238
212 Property Tax- Inventory		0	None	0	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	442,421		339,565	47,773	40,572	6,743	3,910
214								
215 B. Franchise and Revenue Taxes								
216 Gross Receipts Tax		0	None	0	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0	0
218 Subtotal- Franchise and Gross Receipts T		0		0	0	0	0	0
219								
220 C. Income Tax Expense								
221 State Income Tax expense		2,917	PreTax-Dist-C	(8,146)	(1,590)	1,754	146	2,691
222 Federal Income Tax Deferred		328,736	DISTPT-C	252,310	35,497	30,146	5,010	2,905
223 Federal Income Tax expense		18,565	PreTax-Dist-C	(51,836)	(10,120)	11,160	932	17,127
224 Subtotal- Income tax expense		350,218		192,328	23,786	43,060	6,089	22,724
225 Total- TAX EXPENSE		792,640		531,894	71,559	83,631	12,832	26,634
226								
227 TOTAL EXPENSES		5,891,503		4,442,610	621,753	550,914	90,496	72,097
228								
229 V. REVENUES at Present Rates								
230 Residential	480-483	3,589,086	Res_Rev	3,194,618	394,467	0	0	0
231 Comm - Indust Sales	480-483	1,430,540	CI_Bundled	0	0	719,136	101,577	381,847
232 Comm - Indust Transport	480-483	820,389	CI_Transport	0	0	0	0	0
233 Forfeited Discounts Gas	480-483	28,887	feited Discounts C	22,170	3,119	2,649	440	255

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
197 Mains- Direct	404	0	MainsCustomer	0	0	0	0	0
198 Services	404	683,527	Service_Invest	922	418	56	60	0
199 Meters	404	0	None	0	0	0	0	0
200 Distr Other	404	2,398	DISTPT-CxMSM	3	2	0	0	0
201 General Plant	404	115,237	DISTLABOR-C	155	75	10	10	0
202 Rent from Gas Ppty / Other Rev	404	503,150	DISTPT-C	678	325	43	45	0
203 Adjustments		0	DISTPT-C	0	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	2,048,488		2,814	1,488	217	185	0
VII. TAXES OTHER THAN INCOME TAXE								
208 Property Tax- Plant		411,093	DISTPT-C	554	266	35	37	0
209 Distribution Tax		0	RATEBASE	0	0	0	0	0
210 Payroll related		4,454	DISTLABOR-C	6	3	0	0	0
211 Other taxes		26,874	DISTPT-C	36	17	2	2	0
212 Property Tax- Inventory		0	None	0	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	442,421		596	286	38	39	0
B. Franchise and Revenue Taxes								
216 Gross Receipts Tax		0	None	0	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0	0
218 Subtotal- Franchise and Gross Receipts Taxes		0		0	0	0	0	0
C. Income Tax Expense								
221 State Income Tax expense		2,917	PreTax-Dist-C	358	490	109	787	0
222 Federal Income Tax Deferred		328,736	DISTPT-C	443	213	28	29	0
223 Federal Income Tax expense		18,565	PreTax-Dist-C	2,275	3,121	693	5,011	0
224 Subtotal- Income tax expense		350,218		3,076	3,824	830	5,828	0
225 Total- TAX EXPENSE		792,640		3,672	4,110	868	5,867	0
227 TOTAL EXPENSES		5,891,503		10,599	7,584	1,349	6,324	0
V. REVENUES at Present Rates								
230 Residential	480-483	3,589,086	Res_Rev	0	0	0	0	0
231 Comm - Indust Sales	480-483	1,430,540	CI_Bundled	51,674	64,400	13,980	97,925	0
232 Comm - Indust Transport	480-483	820,389	CI_Transport	0	0	0	0	0
233 Forfeited Discounts Gas	480-483	28,887	Forfeited Discounts C	39	19	3	3	0

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
197 Mains- Direct	404	0	MainsCustomer	0	0	0	0
198 Services	404	683,527	Service_Invest	3,118	553	675	119
199 Meters	404	0	None	0	0	0	0
200 Distr Other	404	2,398	DISTPT-CxMSM	11	2	2	0
201 General Plant	404	115,237	DISTLABOR-C	526	93	116	21
202 Rent from Gas Ppty / Other Rev	404	503,150	DISTPT-C	2,295	407	505	89
203 Adjustments		0	DISTPT-C	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	2,048,488		9,645	1,722	4,157	690
205							
206 VII. TAXES OTHER THAN INCOME TAXE							
207							
208 Property Tax- Plant		411,093	DISTPT-C	1,875	333	413	73
209 Distribution Tax		0	RATEBASE	0	0	0	0
210 Payroll related		4,454	DISTLABOR-C	20	4	4	1
211 Other taxes		26,874	DISTPT-C	123	22	27	5
212 Property Tax- Inventory		0	None	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	442,421		2,018	358	444	79
214							
215 B. Franchise and Revenue Taxes							
216 Gross Receipts Tax		0	None	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0
218 Subtotal- Franchise and Gross Receipts T		0		0	0	0	0
219							
220 C. Income Tax Expense							
221 State Income Tax expense		2,917	PreTax-Dist-C	1,447	284	3,813	775
222 Federal Income Tax Deferred		328,736	DISTPT-C	1,499	266	330	58
223 Federal Income Tax expense		18,565	PreTax-Dist-C	9,206	1,806	24,261	4,929
224 Subtotal- Income tax expense		350,218		12,152	2,356	28,404	5,762
225 Total- TAX EXPENSE		792,640		14,170	2,714	28,848	5,841
226							
227 TOTAL EXPENSES		5,891,503		37,729	6,903	36,073	7,073
228							
229 V. REVENUES at Present Rates							
230 Residential	480-483	3,589,086	Res_Rev	0	0	0	0
231 Comm - Indust Sales	480-483	1,430,540	CI_Bundled	0	0	0	0
232 Comm - Indust Transport	480-483	820,389	CI_Transport	204,299	39,611	479,340	97,138
233 Forfeited Discounts Gas	480-483	28,887	feited Discounts C	132	23	29	5

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DISTRIBUTION CUSTOMER Class Allocation

Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
234 Returned Check Chgs Gas	480-483	4,094	Returned Check Chgs	3,142	442	375	62	36
235 Reconnect Charges Gas	480-484	20,647	Reconnect Charges (	15,846	2,229	1,893	315	182
236 Tax Remuneration Gas	480-485	9,183	x Remuneration G	5,023	620	1,131	160	600
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	DISTPT-C	0	0	0	0	0
240 Subtotal Gas Revenues, net		5,902,825		3,240,800	400,878	725,184	102,554	382,921
242 Non-Operating Income	418-421	0	RATEBASE	0	0	0	0	0
243 Non-Operating Income	426	0	RATEBASE	0	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0	0
246 Total Revenue		5,902,825		3,240,800	400,878	725,184	102,554	382,921
248 Total Expenses		5,891,503		4,442,610	621,753	550,914	90,496	72,097
250 NET INCOME at Present Rates		<u>11,321</u>		<u>(1,201,810)</u>	<u>(220,875)</u>	<u>174,270</u>	<u>12,059</u>	<u>310,824</u>

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
234 Returned Check Chgs Gas	480-483	4,094	Returned Check Chgs	6	3	0	0	0
235 Reconnect Charges Gas	480-484	20,647	Reconnect Charges (	28	14	2	2	0
236 Tax Remuneration Gas	480-485	9,183	x Remuneration C	81	101	22	154	0
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	DISTPT-C	0	0	0	0	0
240 Subtotal Gas Revenues, net		5,902,825		51,828	64,537	14,007	98,084	0
242 Non-Operating Income	418-421	0	RATEBASE	0	0	0	0	0
243 Non-Operating Income	426	0	RATEBASE	0	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0	0
246 Total Revenue		5,902,825		51,828	64,537	14,007	98,084	0
248 Total Expenses		5,891,503		10,599	7,584	1,349	6,324	0
250 NET INCOME at Present Rates		<u>11,321</u>		<u>41,229</u>	<u>56,953</u>	<u>12,658</u>	<u>91,760</u>	<u>0</u>

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Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor Embedded	DISTRIBUTION CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
234 Returned Check Chgs Gas	480-483	4,094	Returned Check Chgs	19	3	4	1
235 Reconnect Charges Gas	480-484	20,647	Reconnect Charges (	94	17	21	4
236 Tax Remuneration Gas	480-485	9,183	x Remuneration G	321	62	754	153
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	DISTPT-C	0	0	0	0
240 Subtotal Gas Revenues, net		5,902,825		204,865	39,717	480,148	97,301
241							
242 Non-Operating Income	418-421	0	RATEBASE	0	0	0	0
243 Non-Operating Income	426	0	RATEBASE	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0
245							
246 Total Revenue		5,902,825		204,865	39,717	480,148	97,301
247							
248 Total Expenses		5,891,503		37,729	6,903	36,073	7,073
249							
250 NET INCOME at Present Rates		<u>11,321</u>		<u>167,136</u>	<u>32,814</u>	<u>444,076</u>	<u>90,228</u>

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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
					N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
					3	4	5	6	7
12	I. GAS PLANT IN SERVICE								
13	Organization	301	0	None	0	0	0	0	0
14	Franchises & Consents	302	0	None	0	0	0	0	0
15	Subtotal - INTANGIBLE ASSETS	301-303	0		0	0	0	0	0
17	B. PRODUCTION PLANT								
18	Production Plant	304-338	0	None	0	0	0	0	0
19	Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0	0
21	C. STORAGE PLANT								
22	Storage Plant	360-365	0	None	0	0	0	0	0
23	Subtotal - STORAGE PLANT	360-366	0		0	0	0	0	0
25	D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0	0
27	E. DISTRIBUTION PLANT								
28	Land and Land Rights	374	0	None	0	0	0	0	0
29	Structures and Improvements	375	0	None	0	0	0	0	0
30	Mains	376	0	None	0	0	0	0	0
31	Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0	0
32	Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0	0
33	Services	380	0	None	0	0	0	0	0
34	Meters	381	5,233,634	Meter_Invest	3,541,221	498,207	423,108	70,322	244,659
35	House Regulators	383	3,111,493	Meter_Invest_Res	2,727,734	383,759	0	0	0
36	Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0	0
37	Other Equipment	387	0	None	0	0	0	0	0
38	Subtotal - DISTRIBUTION PLANT	374-387	8,345,128		6,268,955	881,967	423,108	70,322	244,659
40	F. GENERAL PLANT								
41	Land and Land Rights	389	19,299	ONSITELABOR-C	14,990	1,683	1,434	181	477
42	Structures and Improvements	390	608,810	ONSITELABOR-C	472,873	53,086	45,233	5,717	15,039
43	Office Furniture and Equipment	391	179,634	ONSITELABOR-C	139,525	15,663	13,346	1,687	4,437
44	Office Furniture and Equipment - C	391C	339,160	ONSITELABOR-C	263,431	29,573	25,199	3,185	8,378
45	Transportation Equipment	392	582,291	ONSITELABOR-C	452,275	50,773	43,262	5,468	14,384
46	Stores Equipment	393	13,920	ONSITELABOR-C	10,812	1,214	1,034	131	344
47	Tools & Garage Equipment	394	365,110	ONSITELABOR-C	283,587	31,836	27,127	3,429	9,019
48	Laboratory Equipment	395	47,137	ONSITELABOR-C	36,612	4,110	3,502	443	1,164

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
I. GAS PLANT IN SERVICE								
Organization	301	0	None	0	0	0	0	0
Franchises & Consents	302	0	None	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	301-303	0		0	0	0	0	0
B. PRODUCTION PLANT								
Production Plant	304-338	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	360-365	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0	0
D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	374	0	None	0	0	0	0	0
Structures and Improvements	375	0	None	0	0	0	0	0
Mains	376	0	None	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0	0
Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0	0
Services	380	0	None	0	0	0	0	0
Meters	381	5,233,634	Meter_Invest	37,321	24,127	4,825	16,863	0
House Regulators	383	3,111,493	Meter_Invest_Res	0	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0	0
Other Equipment	387	0	None	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	8,345,128		37,321	24,127	4,825	16,863	0
F. GENERAL PLANT								
Land and Land Rights	389	19,299	ONSITELABOR-C	65	26	5	15	0
Structures and Improvements	390	608,810	ONSITELABOR-C	2,050	812	157	474	0
Office Furniture and Equipment	391	179,634	ONSITELABOR-C	605	240	46	140	0
Office Furniture and Equipment - C	391C	339,160	ONSITELABOR-C	1,142	452	87	264	0
Transportation Equipment	392	582,291	ONSITELABOR-C	1,960	777	150	454	0
Stores Equipment	393	13,920	ONSITELABOR-C	47	19	4	11	0
Tools & Garage Equipment	394	365,110	ONSITELABOR-C	1,229	487	94	284	0
Laboratory Equipment	395	47,137	ONSITELABOR-C	159	63	12	37	0

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
I. GAS PLANT IN SERVICE							
Organization	301	0	None	0	0	0	0
Franchises & Consents	302	0	None	0	0	0	0
Subtotal - INTANGIBLE ASSETS	301-303	0		0	0	0	0
B. PRODUCTION PLANT							
Production Plant	304-338	0	None	0	0	0	0
Subtotal - PRODUCTION PLANT	304-338	0		0	0	0	0
C. STORAGE PLANT							
Storage Plant	360-365	0	None	0	0	0	0
Subtotal - STORAGE PLANT	360-366	0		0	0	0	0
D. TRANSMISSION PLANT	365-369	0	None	0	0	0	0
E. DISTRIBUTION PLANT							
Land and Land Rights	374	0	None	0	0	0	0
Structures and Improvements	375	0	None	0	0	0	0
Mains	376	0	None	0	0	0	0
Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0
Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0
Services	380	0	None	0	0	0	0
Meters	381	5,233,634	Meter_Invest	126,269	22,393	190,593	33,727
House Regulators	383	3,111,493	Meter_Invest_Res	0	0	0	0
Ind. Meas. & Reg. Station Equip.	385	0	None	0	0	0	0
Other Equipment	387	0	None	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	8,345,128		126,269	22,393	190,593	33,727
F. GENERAL PLANT							
Land and Land Rights	389	19,299	ONSITELABOR-C	159	28	202	36
Structures and Improvements	390	608,810	ONSITELABOR-C	5,016	871	6,357	1,125
Office Furniture and Equipment	391	179,634	ONSITELABOR-C	1,480	257	1,876	332
Office Furniture and Equipment - C	391C	339,160	ONSITELABOR-C	2,794	485	3,542	627
Transportation Equipment	392	582,291	ONSITELABOR-C	4,797	833	6,080	1,076
Stores Equipment	393	13,920	ONSITELABOR-C	115	20	145	26
Tools & Garage Equipment	394	365,110	ONSITELABOR-C	3,008	522	3,812	675
Laboratory Equipment	395	47,137	ONSITELABOR-C	388	67	492	87

THE EMPIRE DISTRICT GAS COMPANY
Class Cost of Service Study
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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
Power Operated Equipment	396	203,903	ONSITELABOR-C	158,375	17,779	15,149	1,915	5,037
Common Property	397	196,829	ONSITELABOR-C	152,880	17,163	14,624	1,848	4,862
Miscellaneous Equipment	398	<u>55,742</u>	ONSITELABOR-C	<u>43,296</u>	<u>4,860</u>	<u>4,141</u>	<u>523</u>	<u>1,377</u>
Subtotal - GENERAL PLANT	389-399	2,611,834		2,028,655	227,741	194,051	24,527	64,519
TOTAL UTILITY PLANT		10,956,962		8,297,610	1,109,708	617,159	94,850	309,178
II. DEPRECIATION RESERVE								
Intangible Plant	108	0	ONSITEPT-C_INT	0	0	0	0	0
Production Plant	108	0	None	0	0	0	0	0
Local Storage Plant	108	0	None	0	0	0	0	0
Transmission Plant	108	0	None	0	0	0	0	0
Mains	109	0	None	0	0	0	0	0
Mains- Direct Assignment	109	0	None	0	0	0	0	0
Services	109	0	None	0	0	0	0	0
Meters	109	3,137,874	Meter_Invest	2,123,172	298,705	253,678	42,162	146,687
Distr Other	109	0	ONSITE-CxMSM	0	0	0	0	0
General Plant	109	<u>1,373,009</u>	ONSITELABOR-C	<u>1,066,439</u>	<u>119,721</u>	<u>102,010</u>	<u>12,894</u>	<u>33,917</u>
TOTAL - DEPRECIATION RESERVE	108	4,510,883		3,189,611	418,425	355,688	55,056	180,604
III. OTHER RATE BASE ITEMS								
Gas Storage Inventory		0	None	0	0	0	0	0
Materials & Supplies - 13 Mo Avg		47,455	ONSITEPT-C	35,649	5,015	2,406	400	1,391
Customer Deposits		0	ONSITEPT-C	0	0	0	0	0
Customer Advances for Construction		0	ONSITEPT-C	0	0	0	0	0
Accum Defd Inc Taxes- Gas Inventory		0	ONSITEPT-C	0	0	0	0	0
Accum Defd Inc Taxes- Plant		(186,371)	ONSITEPT-C	(140,004)	(19,697)	(9,449)	(1,571)	(5,464)
Other Gas-related		0	None	0	0	0	0	0
Other Plant-related		254,958	ONSITEPT-C	191,528	26,946	12,927	2,148	7,475
Other labor-related		<u>0</u>	ONSITELABOR-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS		116,042		87,172	12,264	5,883	978	3,402
IV. TOTAL RATE BASE (Excl. Working Ca		<u>6,562,121</u>		<u>5,195,171</u>	<u>703,546</u>	<u>267,354</u>	<u>40,771</u>	<u>131,976</u>
Working Capital	131	1,468,800	NSITEO&MXGAS	1,115,591	129,270	108,870	14,241	36,965
V. TOTAL RATE BASE		<u>8,030,921</u>		<u>6,310,763</u>	<u>832,816</u>	<u>376,224</u>	<u>55,012</u>	<u>168,940</u>

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ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
49 Power Operated Equipment	396	203,903	ONSITELABOR-C	686	272	53	159	0
50 Common Property	397	196,829	ONSITELABOR-C	663	263	51	153	0
51 Miscellaneous Equipment	398	<u>55,742</u>	ONSITELABOR-C	<u>188</u>	<u>74</u>	<u>14</u>	<u>43</u>	<u>0</u>
52 Subtotal - GENERAL PLANT	389-399	2,611,834		8,793	3,484	673	2,035	0
54 TOTAL UTILITY PLANT		10,956,962		46,114	27,610	5,499	18,899	0
56 II. DEPRECIATION RESERVE								
57 Intangible Plant	108	0	ONSITEPT-C_INT	0	0	0	0	0
58 Production Plant	108	0	None	0	0	0	0	0
59 Local Storage Plant	108	0	None	0	0	0	0	0
60 Transmission Plant	108	0	None	0	0	0	0	0
61 Mains	109	0	None	0	0	0	0	0
62 Mains- Direct Assignment	109	0	None	0	0	0	0	0
63 Services	109	0	None	0	0	0	0	0
64 Meters	109	3,137,874	Meter_Invest	22,376	14,465	2,893	10,111	0
65 Distr Other	109	0	ONSITE-CxMSM	0	0	0	0	0
66 General Plant	109	<u>1,373,009</u>	ONSITELABOR-C	<u>4,622</u>	<u>1,831</u>	<u>354</u>	<u>1,070</u>	<u>0</u>
67 TOTAL - DEPRECIATION RESERVE	108	4,510,883		26,998	16,297	3,247	11,180	0
69 III. OTHER RATE BASE ITEMS								
70 Gas Storage Inventory		0	None	0	0	0	0	0
71 Materials & Supplies - 13 Mo Avg		47,455	ONSITEPT-C	212	137	27	96	0
72 Customer Deposits		0	ONSITEPT-C	0	0	0	0	0
73 Customer Advances for Construction		0	ONSITEPT-C	0	0	0	0	0
74 Accum Defd Inc Taxes- Gas Inventory		0	ONSITEPT-C	0	0	0	0	0
75 Accum Defd Inc Taxes- Plant		(186,371)	ONSITEPT-C	(833)	(539)	(108)	(377)	0
76 Other Gas-related		0	None	0	0	0	0	0
77 Other Plant-related		254,958	ONSITEPT-C	1,140	737	147	515	0
78 Other labor-related		<u>0</u>	ONSITELABOR-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
79 Total - OTHER RATE BASE ITEMS		116,042		519	335	67	234	0
81 IV. TOTAL RATE BASE (Excl. Working Ca		<u>6,562,121</u>		<u>19,634</u>	<u>11,649</u>	<u>2,319</u>	<u>7,953</u>	<u>0</u>
82 Working Capital	131	1,468,800	NSITEO&MXGAS	5,016	5,964	1,002	3,212	0
84 V. TOTAL RATE BASE		<u>8,030,921</u>		<u>24,651</u>	<u>17,613</u>	<u>3,321</u>	<u>11,165</u>	<u>0</u>

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
49 Power Operated Equipment	396	203,903	ONSITELABOR-C	1,680	292	2,129	377
50 Common Property	397	196,829	ONSITELABOR-C	1,622	282	2,055	364
51 Miscellaneous Equipment	398	<u>55,742</u>	ONSITELABOR-C	<u>459</u>	<u>80</u>	<u>582</u>	<u>103</u>
52 Subtotal - GENERAL PLANT	389-399	2,611,834		21,519	3,737	27,273	4,828
54 TOTAL UTILITY PLANT		10,956,962		147,788	26,130	217,865	38,555
56 II. DEPRECIATION RESERVE							
57 Intangible Plant	108	0	ONSITEPT-C_INT	0	0	0	0
58 Production Plant	108	0	None	0	0	0	0
59 Local Storage Plant	108	0	None	0	0	0	0
60 Transmission Plant	108	0	None	0	0	0	0
61 Mains	109	0	None	0	0	0	0
62 Mains- Direct Assignment	109	0	None	0	0	0	0
63 Services	109	0	None	0	0	0	0
64 Meters	109	3,137,874	Meter_Invest	75,706	13,426	114,272	20,221
65 Distr Other	109	0	ONSITE-CxMSM	0	0	0	0
66 General Plant	109	<u>1,373,009</u>	ONSITELABOR-C	<u>11,312</u>	<u>1,965</u>	<u>14,337</u>	<u>2,538</u>
67 TOTAL - DEPRECIATION RESERVE	108	4,510,883		87,018	15,390	128,609	22,759
69 III. OTHER RATE BASE ITEMS							
70 Gas Storage Inventory		0	None	0	0	0	0
71 Materials & Supplies - 13 Mo Avg		47,455	ONSITEPT-C	718	127	1,084	192
72 Customer Deposits		0	ONSITEPT-C	0	0	0	0
73 Customer Advances for Construction		0	ONSITEPT-C	0	0	0	0
74 Accum Defd Inc Taxes- Gas Inventory		0	ONSITEPT-C	0	0	0	0
75 Accum Defd Inc Taxes- Plant		(186,371)	ONSITEPT-C	(2,820)	(500)	(4,256)	(753)
76 Other Gas-related		0	None	0	0	0	0
77 Other Plant-related		254,958	ONSITEPT-C	3,858	684	5,823	1,030
78 Other labor-related		0	ONSITELABOR-C	0	0	0	0
79 Total - OTHER RATE BASE ITEMS		116,042		1,756	311	2,650	469
81 IV. TOTAL RATE BASE (Excl. Working Ca		<u>6,562,121</u>		<u>62,526</u>	<u>11,051</u>	<u>91,907</u>	<u>16,265</u>
82 Working Capital	131	1,468,800	NSITEO&MXGAS	14,042	2,524	27,070	5,033
84 V. TOTAL RATE BASE		<u>8,030,921</u>		<u>76,567</u>	<u>13,575</u>	<u>118,977</u>	<u>21,298</u>

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
86 I. OPERATION & MAINTENANCE EXPEN								
87 A. PRODUCTION EXPENSES								
88 1. Manufactured Gas Production								
89 Operations Labor	701	0	None	0	0	0	0	0
90 Operation Supv and Engineering	710	0	None	0	0	0	0	0
91 LNG Expense	717	0	None	0	0	0	0	0
92 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
93 Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
94 Maint Production Equipment	742	0	None	0	0	0	0	0
95 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
96 Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
97								
98 2. Other Gas Supply Expenses								
99 Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
100 Other Natural Gas Purchases	805	0	None	0	0	0	0	0
101 Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
102 Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
103 LNG Operating Expenses	813	0	None	0	0	0	0	0
104 Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
105								
106 B. NATURAL GAS STORAGE, TERMINAL								
107 Energy Trading & Accounting	844	0	None	0	0	0	0	0
108 Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
109								
110 C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0	0
111								
112 D. DISTRIBUTION EXPENSES								
113 Mains and Services Expenses	874	0	ONSITEDistPT-C	0	0	0	0	0
114 Perf Distrib Main Locates	874	0	None	0	0	0	0	0
115 Routine Leak Surv Mains & SVCS	874	0	None	0	0	0	0	0
116 Meas. & Reg. Station Expense General	875	0	None	0	0	0	0	0
117 Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0	0
118 Meas. & Reg. Station Expense Stat-City G.	877	0	None	0	0	0	0	0
119 Meter & House Regulator Expenses	878	229,717	Meter_Invest	155,433	21,867	18,571	3,087	10,739
120 Perf Connects/Discon/Recon-Gas	878	521,299	Write-offs	443,265	31,976	30,444	1,066	12,882
121 Customer Install	879	294,993	Onsi-C_Acct879	224,103	31,529	26,776	4,450	3,575
122 Other expenses	880	23,451	ONSITEDistPT-C	17,617	2,478	1,189	198	688

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Test Year Ended Dec. 31, 2008

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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
					NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
					8	9	10	11	12
86	I. OPERATION & MAINTENANCE EXPEN								
87	A. PRODUCTION EXPENSES								
88	1. Manufactured Gas Production								
89	Operations Labor	701	0	None	0	0	0	0	0
90	Operation Supv and Engineering	710	0	None	0	0	0	0	0
91	LNG Expense	717	0	None	0	0	0	0	0
92	Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
93	Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
94	Maint Production Equipment	742	0	None	0	0	0	0	0
95	Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
96	Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
97									
98	2. Other Gas Supply Expenses								
99	Natural Gas City Gate Purchases	804	0	None	0	0	0	0	0
100	Other Natural Gas Purchases	805	0	None	0	0	0	0	0
101	Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0	0
102	Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
103	LNG Operating Expenses	813	0	None	0	0	0	0	0
104	Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
105									
106	B. NATURAL GAS STORAGE, TERMINAL								
107	Energy Trading & Accounting	844	0	None	0	0	0	0	0
108	Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0	0
109									
110	C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0	0
111									
112	D. DISTRIBUTION EXPENSES								
113	Mains and Services Expenses	874	0	ONSITEDistPT-C	0	0	0	0	0
114	Perf Distrib Main Locates	874	0	None	0	0	0	0	0
115	Routine Leak Surv Mains & SVCS	874	0	None	0	0	0	0	0
116	Meas. & Reg. Station Expense General	875	0	None	0	0	0	0	0
117	Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0	0
118	Meas. & Reg. Station Expense Stat-City G.	877	0	None	0	0	0	0	0
119	Meter & House Regulator Expenses	878	229,717	Meter_Invest	1,638	1,059	212	740	0
120	Perf Connects/Discon/Recon-Gas	878	521,299	Write-offs	1,457	0	0	0	0
121	Customer Install	879	294,993	Onsi-C_Acct879	545	282	45	106	0
122	Other expenses	880	23,451	ONSITEDistPT-C	105	68	14	47	0

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
86 I. OPERATION & MAINTENANCE EXPEN							
87 A. PRODUCTION EXPENSES							
88 1. Manufactured Gas Production							
89 Operations Labor	701	0	None	0	0	0	0
90 Operation Supv and Engineering	710	0	None	0	0	0	0
91 LNG Expense	717	0	None	0	0	0	0
92 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0
93 Maint. of Structure & Improvements	741	0	None	0	0	0	0
94 Maint Production Equipment	742	0	None	0	0	0	0
95 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0
96 Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0
97							
98 2. Other Gas Supply Expenses							
99 Natural Gas City Gate Purchases	804	0	None	0	0	0	0
100 Other Natural Gas Purchases	805	0	None	0	0	0	0
101 Natural Gas W/D from Storage- Gas Repoi	808	0	None	0	0	0	0
102 Gas Used for Other Util Operations	812	0	None	0	0	0	0
103 LNG Operating Expenses	813	0	None	0	0	0	0
104 Subtotal - PRODUCTION EXPENSES	710-813	0		0	0	0	0
105							
106 B. NATURAL GAS STORAGE, TERMINAL							
107 Energy Trading & Accounting	844	0	None	0	0	0	0
108 Subtotal - NATURAL GAS STORAGE	840-850	0		0	0	0	0
109							
110 C. TRANSMISSION EXPENSES	851-870	0	None	0	0	0	0
111							
112 D. DISTRIBUTION EXPENSES							
113 Mains and Services Expenses	874	0	ONSITEDistPT-C	0	0	0	0
114 Perf Distrib Main Locates	874	0	None	0	0	0	0
115 Routine Leak Surv Mains & SVCS	874	0	None	0	0	0	0
116 Meas. & Reg. Station Expense General	875	0	None	0	0	0	0
117 Meas. & Reg. Station Expense Industrial	876	0	None	0	0	0	0
118 Meas. & Reg. Station Expense Stat-City G.	877	0	None	0	0	0	0
119 Meter & House Regulator Expenses	878	229,717	Meter_Invest	5,542	983	8,366	1,480
120 Perf Connects/Discon/Recon-Gas	878	521,299	Write-offs	209	0	0	0
121 Customer Install	879	294,993	Onsi-C_Acct879	1,845	327	1,196	212
122 Other expenses	880	23,451	ONSITEDistPT-C	355	63	536	95

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7			ONSITE	ONSITE CUSTOMER Class Allocation					
8	Account	Account	CUSTOMER	Allocation					
9	Description	Code	Dollars	Factor	N&S- Res-RS	NW- Res-RS	N&S- Sm	NW- Sm	N&S- Sm Vol
10				Embedded			Comm-SCF	Comm-SCF	Firm-SVF
11					3	4	5	6	7
123	Co Used Gas O&M Offset	880	2,199	ONSITEDistPT-C	1,652	232	111	19	64
124	Distribution Rents	881	0	ONSITEDistPT-C	0	0	0	0	0
125	Maint. Supervision & Engineering	885	6,540	ONSITEDistPT-C	4,913	691	332	55	192
126	Maint. of Mains	887	0	None	0	0	0	0	0
127	PerfMaint3rdPartyDmg-UGDistGas	887	0	None	0	0	0	0	0
128	Dist Maint Compr Station Equip	888	0	None	0	0	0	0	0
129	Maint Of Meas. & Reg. Station Expense G	889	0	None	0	0	0	0	0
130	Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0	0
131	Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0	0
132	Maint. of Services	892	0	None	0	0	0	0	0
133	Maint. of Meters & House Regulators	893	45,986	ONSITEPT-C	34,545	4,860	2,332	388	1,348
134	Maintenance of Other Equipment	894	21	ONSITEPT-C	16	2	1	0	1
135	Blank	XXX	0	ONSITEPT-C	0	0	0	0	0
136	Subtotal - DISTRIBUTION EXPENSES	870-894	1,124,204		881,543	93,636	79,756	9,262	29,488
137	Total - OPERATION & MAINTENANCE EX		1,124,204		881,543	93,636	79,756	9,262	29,488
138									
139	II. CUSTOMER ACCOUNTS EXPENSES								
140	Customer Service - Administrative	901	73,353	Account903	57,332	7,716	5,698	939	538
141	Meter Reading Expenses	902	667,900	MetersRead	463,945	85,528	62,123	12,549	10,777
142	Customer Records & Collection Expense	903	915,988	Account903	715,930	96,351	71,153	11,719	6,723
143	Uncollectible Accounts	904	1,365,508	Write-offs	1,161,104	83,759	79,746	2,794	33,743
144	Write-Off- PIP	904P	0	None	0	0	0	0	0
145	Miscellaneous Customer Accounts Expens	905	51,806	Account903	40,491	5,449	4,024	663	380
146	Miscellaneous Customer Accounts Expens	905A	0	Account903	0	0	0	0	0
147	Total - CUSTOMER ACCOUNTS EXPENSES		3,074,555		2,438,802	278,804	222,744	28,663	52,161
148									
149	III. CUSTOMER SERVICE & INFORMATIONAL								
150	Operation Supervision	907	20,484	Bills_All	15,721	2,212	1,878	312	181
151	Customer Assist- Choice	908C	0	Account908	0	0	0	0	0
152	Customer Assist- Other	908	240,043	Account908	172,662	24,291	1,784	296	172
153	Advertising & Promotion	909	20,444	RATEBASE	12,946	1,811	1,650	272	736
154	Other Customer Service & Informational E	910	0	Bills_All	0	0	0	0	0
155	Operations sales Expense	911	13,870	RATEBASE	8,783	1,228	1,119	185	499
156	Demonstration	912	16,439	RATEBASE	10,410	1,456	1,327	219	592
157	Total - CUSTOMER SERVICE & INFORMATIONAL		311,281		220,522	30,998	7,758	1,284	2,180
158									
159	Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL		3,385,836		2,659,324	309,802	230,502	29,947	54,340

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
123 Co Used Gas O&M Offset	880	2,199	ONSITEDistPT-C	10	6	1	4	0
124 Distribution Rents	881	0	ONSITEDistPT-C	0	0	0	0	0
125 Maint. Supervision & Engineering	885	6,540	ONSITEDistPT-C	29	19	4	13	0
126 Maint. of Mains	887	0	None	0	0	0	0	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	0	None	0	0	0	0	0
128 Dist Maint Compr Station Equip	888	0	None	0	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense G	889	0	None	0	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0	0
132 Maint. of Services	892	0	None	0	0	0	0	0
133 Maint. of Meters & House Regulators	893	45,986	ONSITEPT-C	206	133	27	93	0
134 Maintenance of Other Equipment	894	21	ONSITEPT-C	0	0	0	0	0
135 Blank	XXX	0	ONSITEPT-C	0	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	<u>1,124,204</u>		<u>3,990</u>	<u>1,567</u>	<u>302</u>	<u>1,004</u>	<u>0</u>
137 Total - OPERATION & MAINTENANCE EXP		<u>1,124,204</u>		<u>3,990</u>	<u>1,567</u>	<u>302</u>	<u>1,004</u>	<u>0</u>
138								
139 II. CUSTOMER ACCOUNTS EXPENSES								
140 Customer Service - Administrative	901	73,353	Account903	82	244	33	33	0
141 Meter Reading Expenses	902	667,900	MetersRead	1,742	892	198	216	0
142 Customer Records & Collection Expense	903	915,988	Account903	1,020	3,049	407	407	0
143 Uncollectible Accounts	904	1,365,508	Write-offs	3,816	0	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	51,806	Account903	58	172	23	23	0
146 Miscellaneous Customer Accounts Expens	905A	0	Account903	0	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSE		3,074,555		6,718	4,358	660	678	0
148								
149 III. CUSTOMER SERVICE & INFORMATI								
150 Operation Supervision	907	20,484	Bills_All	28	14	2	2	0
151 Customer Assist- Choice	908C	0	Account908	0	0	0	0	0
152 Customer Assist- Other	908	240,043	Account908	26	13,389	1,785	1,785	0
153 Advertising & Promotion	909	20,444	RATEBASE	104	251	57	108	0
154 Other Customer Service & Informational E	910	0	Bills_All	0	0	0	0	0
155 Operations sales Expense	911	13,870	RATEBASE	70	170	39	73	0
156 Demonstration	912	16,439	RATEBASE	83	202	46	87	0
157 Total - CUSTOMER SERVICE & INFORM		311,281		311	14,027	1,930	2,055	0
158								
159 Total - CUSTOMER ACCOUNTS, SERVIC		3,385,836		7,029	18,385	2,589	2,733	0

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
123 Co Used Gas O&M Offset	880	2,199	ONSITEDistPT-C	33	6	50	9
124 Distribution Rents	881	0	ONSITEDistPT-C	0	0	0	0
125 Maint. Supervision & Engineering	885	6,540	ONSITEDistPT-C	99	18	149	26
126 Maint. of Mains	887	0	None	0	0	0	0
127 PerfMaint3rdPartyDmg-UGDistGas	887	0	None	0	0	0	0
128 Dist Maint Compr Station Equip	888	0	None	0	0	0	0
129 Maint Of Meas. & Reg. Station Expense G	889	0	None	0	0	0	0
130 Maint Of Meas. & Reg. Station Expense In	890	0	None	0	0	0	0
131 Maint Of Meas. & Reg. Station Expense St	891	0	None	0	0	0	0
132 Maint. of Services	892	0	None	0	0	0	0
133 Maint. of Meters & House Regulators	893	45,986	ONSITEPT-C	696	123	1,050	186
134 Maintenance of Other Equipment	894	21	ONSITEPT-C	0	0	0	0
135 Blank	XXX	0	ONSITEPT-C	0	0	0	0
136 Subtotal - DISTRIBUTION EXPENSES	870-894	<u>1,124,204</u>		<u>8,780</u>	<u>1,520</u>	<u>11,347</u>	<u>2,008</u>
137 Total - OPERATION & MAINTENANCE EX		<u>1,124,204</u>		<u>8,780</u>	<u>1,520</u>	<u>11,347</u>	<u>2,008</u>
138							
139 II. CUSTOMER ACCOUNTS EXPENSES							
140 Customer Service - Administrative	901	73,353	Account903	274	49	348	68
141 Meter Reading Expenses	902	667,900	MetersRead	11,029	1,956	14,398	2,548
142 Customer Records & Collection Expense	903	915,988	Account903	3,421	607	4,349	854
143 Uncollectible Accounts	904	1,365,508	Write-offs	547	0	0	0
144 Write-Off- PIP	904P	0	None	0	0	0	0
145 Miscellaneous Customer Accounts Expens	905	51,806	Account903	193	34	246	48
146 Miscellaneous Customer Accounts Expens	905A	0	Account903	0	0	0	0
147 Total - CUSTOMER ACCOUNTS EXPENSES		3,074,555		15,464	2,645	19,341	3,518
148							
149 III. CUSTOMER SERVICE & INFORMATI							
150 Operation Supervision	907	20,484	Bills_All	93	17	21	4
151 Customer Assist- Choice	908C	0	Account908	0	0	0	0
152 Customer Assist- Other	908	240,043	Account908	89	16	20,177	3,570
153 Advertising & Promotion	909	20,444	RATEBASE	334	69	1,823	283
154 Other Customer Service & Informational E	910	0	Bills_All	0	0	0	0
155 Operations sales Expense	911	13,870	RATEBASE	226	47	1,237	192
156 Demonstration	912	16,439	RATEBASE	268	55	1,466	228
157 Total - CUSTOMER SERVICE & INFORM		311,281		1,011	203	24,724	4,278
158							
159 Total - CUSTOMER ACCOUNTS, SERVICE		3,385,836		16,475	2,848	44,065	7,796

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
IV. ADMINISTRATIVE & GENERAL EXPE								
A. Labor-Related:								
Administrative & General Salaries	920	839,621	ONSITELABOR-C	652,147	73,211	62,381	7,885	20,741
Office Supplies & Expenses	921	354,414	ONSITELABOR-C	275,279	30,903	26,332	3,328	8,755
Transfer Expenses	922	0	ONSITELABOR-C	0	0	0	0	0
Outside Services Employed	923	205,815	ONSITELABOR-C	159,860	17,946	15,291	1,933	5,084
Outside Services Employed	923	0	ONSITELABOR-C	0	0	0	0	0
Injuries & Damages	925	124,784	ONSITELABOR-C	96,922	10,881	9,271	1,172	3,082
Employee Pensions and Benefits	926	367,970	ONSITELABOR-C	285,808	32,085	27,339	3,456	9,090
Subtotal - O&M Accounts 920-923, 926		1,892,604		1,470,016	165,027	140,614	17,773	46,752
B. Plant-Related:								
Property Insurance	924	26	ONSITEPT-C	19	3	1	0	1
Subtotal - O&M Accounts 924		26		19	3	1	0	1
C. Other-Related:								
Regulatory Commission Expenses	928	27,232	ONSITEPT-C	20,457	2,878	1,381	229	798
Duplicate Charges Credit	929	(1,904)	ONSITEPT-C	(1,430)	(201)	(97)	(16)	(56)
PUCO Assessments	408	0	None	0	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0	0
Miscellaneous General	930	18,683	ONSITEPT-C	14,035	1,975	947	157	548
Rents	931	31,726	ONSITEPT-C	23,833	3,353	1,609	267	930
Misc. General Plant	935	54,689	ONSITEPT-C	41,083	5,780	2,773	461	1,603
Subtotal - O&M Accounts 928-935		130,425		97,977	13,784	6,613	1,099	3,824
Total - ADMINISTRATIVE & GENERAL EXP		2,023,055		1,568,013	178,814	147,228	18,873	50,577
TOTAL - OPERATING EXPENSES (Excl I		6,533,095		5,108,880	582,253	457,486	58,082	134,405
VI. DEPRECIATION EXPENSE								
Intangible Plant	403	0	ONSITEPT-C_INT	0	0	0	0	0
Production Plant	403	0	None	0	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0	0
Transmission Plant	403	0	None	0	0	0	0	0
Mains	404	0	None	0	0	0	0	0

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
IV. ADMINISTRATIVE & GENERAL EXPE								
A. Labor-Related:								
Administrative & General Salaries	920	839,621	ONSITELABOR-C	2,827	1,120	216	654	0
Office Supplies & Expenses	921	354,414	ONSITELABOR-C	1,193	473	91	276	0
Transfer Expenses	922	0	ONSITELABOR-C	0	0	0	0	0
Outside Services Employed	923	205,815	ONSITELABOR-C	693	275	53	160	0
Outside Services Employed	923	0	ONSITELABOR-C	0	0	0	0	0
Injuries & Damages	925	124,784	ONSITELABOR-C	420	166	32	97	0
Employee Pensions and Benefits	926	<u>367,970</u>	ONSITELABOR-C	<u>1,239</u>	<u>491</u>	<u>95</u>	<u>287</u>	<u>0</u>
Subtotal - O&M Accounts 920-923, 926		1,892,604		6,371	2,524	488	1,475	0
B. Plant-Related:								
Property Insurance	924	<u>26</u>	ONSITEPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 924		26		0	0	0	0	0
C. Other-Related:								
Regulatory Commission Expenses	928	27,232	ONSITEPT-C	122	79	16	55	0
Duplicate Charges Credit	929	(1,904)	ONSITEPT-C	(9)	(6)	(1)	(4)	0
PUCO Assessments	408	0	None	0	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0	0
Miscellaneous General	930	18,683	ONSITEPT-C	84	54	11	38	0
Rents	931	31,726	ONSITEPT-C	142	92	18	64	0
Misc. General Plant	935	<u>54,689</u>	ONSITEPT-C	<u>245</u>	<u>158</u>	<u>32</u>	<u>111</u>	<u>0</u>
Subtotal - O&M Accounts 928-935		130,425		583	377	75	264	0
Total - ADMINISTRATIVE & GENERAL EX		2,023,055		6,955	2,902	563	1,738	0
TOTAL - OPERATING EXPENSES (Excl C		6,533,095		17,974	22,854	3,455	5,476	0
VI. DEPRECIATION EXPENSE								
Intangible Plant	403	0	ONSITEPT-C_INT	0	0	0	0	0
Production Plant	403	0	None	0	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0	0
Transmission Plant	403	0	None	0	0	0	0	0
Mains	404	0	None	0	0	0	0	0

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
IV. ADMINISTRATIVE & GENERAL EXPE							
A. Labor-Related:							
Administrative & General Salaries	920	839,621	ONSITELABOR-C	6,918	1,201	8,767	1,552
Office Supplies & Expenses	921	354,414	ONSITELABOR-C	2,920	507	3,701	655
Transfer Expenses	922	0	ONSITELABOR-C	0	0	0	0
Outside Services Employed	923	205,815	ONSITELABOR-C	1,696	294	2,149	380
Outside Services Employed	923	0	ONSITELABOR-C	0	0	0	0
Injuries & Damages	925	124,784	ONSITELABOR-C	1,028	179	1,303	231
Employee Pensions and Benefits	926	<u>367,970</u>	ONSITELABOR-C	<u>3,032</u>	<u>527</u>	<u>3,842</u>	<u>680</u>
Subtotal - O&M Accounts 920-923, 926		1,892,604		15,593	2,708	19,763	3,499
B. Plant-Related:							
Property Insurance	924	<u>26</u>	ONSITEPT-C	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
Subtotal - O&M Accounts 924		26		0	0	1	0
C. Other-Related:							
Regulatory Commission Expenses	928	27,232	ONSITEPT-C	412	73	622	110
Duplicate Charges Credit	929	(1,904)	ONSITEPT-C	(29)	(5)	(43)	(8)
PUCO Assessments	408	0	None	0	0	0	0
Customer Interest Expense	431	0	None	0	0	0	0
Miscellaneous General	930	18,683	ONSITEPT-C	283	50	427	76
Rents	931	31,726	ONSITEPT-C	480	85	725	128
Misc. General Plant	935	<u>54,689</u>	ONSITEPT-C	<u>827</u>	<u>147</u>	<u>1,249</u>	<u>221</u>
Subtotal - O&M Accounts 928-935		130,425		1,973	350	2,979	527
Total - ADMINISTRATIVE & GENERAL EX		2,023,055		17,567	3,058	22,742	4,026
TOTAL - OPERATING EXPENSES (Excl I		6,533,095		42,821	7,426	78,154	13,829
VI. DEPRECIATION EXPENSE							
Intangible Plant	403	0	ONSITEPT-C_INT	0	0	0	0
Production Plant	403	0	None	0	0	0	0
Local Storage Plant	403	0	None	0	0	0	0
Transmission Plant	403	0	None	0	0	0	0
Mains	404	0	None	0	0	0	0

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
197 Mains- Direct	404	0	None	0	0	0	0	0
198 Services	404	0	None	0	0	0	0	0
199 Meters	404	230,211	Meter_Invest	155,767	21,915	18,611	3,093	10,762
200 Distr Other	404	0	ONSITE-CxMSM	0	0	0	0	0
201 General Plant	404	151,140	ONSITELABOR-C	117,393	13,179	11,229	1,419	3,734
202 Rent from Gas Ppty / Other Rev	404	76,029	ONSITEPT-C	57,114	8,035	3,855	641	2,229
203 Adjustments		0	ONSITEPT-C	0	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	457,380		330,274	43,129	33,695	5,153	16,724
206 VII. TAXES OTHER THAN INCOME TAXE								
208 Property Tax- Plant		62,119	ONSITEPT-C	46,665	6,565	3,150	523	1,821
209 Distribution Tax		0	RATEBASE	0	0	0	0	0
210 Payroll related		5,842	ONSITELABOR-C	4,538	509	434	55	144
211 Other taxes		4,061	ONSITEPT-C	3,051	429	206	34	119
212 Property Tax- Inventory		0	None	0	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	72,022		54,253	7,504	3,789	613	2,085
215 B. Franchise and Revenue Taxes								
216 Gross Receipts Tax		0	NSITE-C_Rev_GF	0	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0	0
218 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
220 C. Income Tax Expense								
221 State Income Tax expense		21,166	PreTax-OnSi-C	(1,418)	201	5,608	843	3,834
222 Federal Income Tax Deferred		52,385	ONSITEPT-C	39,352	5,536	2,656	441	1,536
223 Federal Income Tax expense		134,695	PreTax-OnSi-C	(9,025)	1,278	35,685	5,362	24,396
224 Subtotal- Income tax expense		208,246		28,909	7,015	43,948	6,646	29,765
225 Total- TAX EXPENSE		280,268		83,161	14,519	47,738	7,259	31,850
227 TOTAL EXPENSES		7,270,742		5,522,315	639,900	538,919	70,494	182,979
229 V. REVENUES at Present Rates								
230 Residential	480-483	5,889,127	Res_Rev	5,241,867	647,259	0	0	0
231 Comm - Indust Sales	480-483	2,347,291	CI_Bundled	0	0	1,179,989	166,673	626,551
232 Comm - Indust Transport	480-483	1,346,129	CI_Transport	0	0	0	0	0
233 Forfeited Discounts Gas	480-483	47,398	feited Discounts C	36,377	5,118	4,346	722	419

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
				8	9	10	11	12
197 Mains- Direct	404	0	None	0	0	0	0	0
198 Services	404	0	None	0	0	0	0	0
199 Meters	404	230,211	Meter_Invest	1,642	1,061	212	742	0
200 Distr Other	404	0	ONSITE-CxMSM	0	0	0	0	0
201 General Plant	404	151,140	ONSITELABOR-C	509	202	39	118	0
202 Rent from Gas Ppty / Other Rev	404	76,029	ONSITEPT-C	340	220	44	154	0
203 Adjustments		0	ONSITEPT-C	0	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	457,380		2,490	1,483	295	1,013	0
VII. TAXES OTHER THAN INCOME TAXE								
208 Property Tax- Plant		62,119	ONSITEPT-C	278	180	36	126	0
209 Distribution Tax		0	RATEBASE	0	0	0	0	0
210 Payroll related		5,842	ONSITELABOR-C	20	8	2	5	0
211 Other taxes		4,061	ONSITEPT-C	18	12	2	8	0
212 Property Tax- Inventory		0	None	0	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	72,022		316	199	40	138	0
B. Franchise and Revenue Taxes								
216 Gross Receipts Tax		0	NSITE-C_Rev_GF	0	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0	0
218 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
C. Income Tax Expense								
221 State Income Tax expense		21,166	PreTax-OnSi-C	519	657	155	1,245	0
222 Federal Income Tax Deferred		52,385	ONSITEPT-C	234	151	30	106	0
223 Federal Income Tax expense		134,695	PreTax-OnSi-C	3,300	4,178	986	7,924	0
224 Subtotal- Income tax expense		208,246		4,053	4,986	1,171	9,275	0
225 Total- TAX EXPENSE		280,268		4,368	5,185	1,210	9,413	0
227 TOTAL EXPENSES		7,270,742		24,832	29,521	4,961	15,902	0
V. REVENUES at Present Rates								
230 Residential	480-483	5,889,127	Res_Rev	0	0	0	0	0
231 Comm - Indust Sales	480-483	2,347,291	CI_Bundled	84,789	105,670	22,939	160,680	0
232 Comm - Indust Transport	480-483	1,346,129	CI_Transport	0	0	0	0	0
233 Forfeited Discounts Gas	480-483	47,398	feited Discounts C	64	32	4	4	0

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation			
				N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
				13	14	15	16
197 Mains- Direct	404	0	None	0	0	0	0
198 Services	404	0	None	0	0	0	0
199 Meters	404	230,211	Meter_Invest	5,554	985	8,384	1,484
200 Distr Other	404	0	ONSITE-CxMSM	0	0	0	0
201 General Plant	404	151,140	ONSITELABOR-C	1,245	216	1,578	279
202 Rent from Gas Ppty / Other Rev	404	76,029	ONSITEPT-C	1,150	204	1,736	307
203 Adjustments		0	ONSITEPT-C	0	0	0	0
204 Total - DEPRECIATION EXPENSE	403	457,380		7,950	1,405	11,698	2,070
206 VII. TAXES OTHER THAN INCOME TAXE							
208 Property Tax- Plant		62,119	ONSITEPT-C	940	167	1,419	251
209 Distribution Tax		0	RATEBASE	0	0	0	0
210 Payroll related		5,842	ONSITELABOR-C	48	8	61	11
211 Other taxes		4,061	ONSITEPT-C	61	11	93	16
212 Property Tax- Inventory		0	None	0	0	0	0
213 Subtotal- Taxes Other Than Income Taxes	408	72,022		1,049	186	1,572	278
215 B. Franchise and Revenue Taxes							
216 Gross Receipts Tax		0	NSITE-C_Rev_GF	0	0	0	0
217 GRT- Uncoll Rider		0	None	0	0	0	0
218 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0
220 C. Income Tax Expense							
221 State Income Tax expense		21,166	PreTax-OnSi-C	2,294	453	5,620	1,158
222 Federal Income Tax Deferred		52,385	ONSITEPT-C	793	141	1,196	212
223 Federal Income Tax expense		134,695	PreTax-OnSi-C	14,600	2,883	35,761	7,367
224 Subtotal- Income tax expense		208,246		17,687	3,477	42,577	8,737
225 Total- TAX EXPENSE		280,268		18,737	3,663	44,149	9,015
227 TOTAL EXPENSES		7,270,742		69,507	12,495	134,002	24,915
229 V. REVENUES at Present Rates							
230 Residential	480-483	5,889,127	Res_Rev	0	0	0	0
231 Comm - Indust Sales	480-483	2,347,291	CI_Bundled	0	0	0	0
232 Comm - Indust Transport	480-483	1,346,129	CI_Transport	335,223	64,995	786,522	159,389
233 Forfeited Discounts Gas	480-483	47,398	feited Discounts C	216	38	48	9

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
				N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
				3	4	5	6	7
234 Returned Check Chgs Gas	480-483	6,717	Returned Check Chgs	5,155	725	616	102	59
235 Reconnect Charges Gas	480-484	33,879	Reconnect Charges (	26,001	3,658	3,107	516	299
236 Tax Remuneration Gas	480-485	15,068	x Remuneration C	8,243	1,018	1,856	262	985
237 Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238 Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239 Rent from Gas Ppty / Other Rev	495	0	ONSITEPT-C	0	0	0	0	0
240 Subtotal Gas Revenues, net		9,685,610		5,317,644	657,778	1,189,913	168,276	628,314
242 Non-Operating Income	418-421	0	None	0	0	0	0	0
243 Non-Operating Income	426	0	None	0	0	0	0	0
244 Total Non-Oper Income		0		0	0	0	0	0
246 Total Revenue		9,685,610		5,317,644	657,778	1,189,913	168,276	628,314
248 Total Expenses		7,270,742		5,522,315	639,900	538,919	70,494	182,979
250 NET INCOME at Present Rates		<u>2,414,867</u>		<u>(204,671)</u>	<u>17,878</u>	<u>650,994</u>	<u>97,782</u>	<u>445,334</u>

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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation				
					NW- Sm Vol Firm-SVF	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI
11					8	9	10	11	12
234	Returned Check Chgs Gas	480-483	6,717	Returned Check Chgs	9	5	1	1	0
235	Reconnect Charges Gas	480-484	33,879	Reconnect Charges (	46	23	3	3	0
236	Tax Remuneration Gas	480-485	15,068	x Remuneration C	133	166	36	253	0
237	Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0	0
238	Gas Revenue	480-483	0	Gas_Rev	0	0	0	0	0
239	Rent from Gas Ppty / Other Rev	495	0	ONSITEPT-C	0	0	0	0	0
240	Subtotal Gas Revenues, net		9,685,610		85,041	105,895	22,983	160,941	0
241									
242	Non-Operating Income	418-421	0	None	0	0	0	0	0
243	Non-Operating Income	426	0	None	0	0	0	0	0
244	Total Non-Oper Income		0		0	0	0	0	0
245									
246	Total Revenue		9,685,610		85,041	105,895	22,983	160,941	0
247									
248	Total Expenses		7,270,742		24,832	29,521	4,961	15,902	0
249									
250	NET INCOME at Present Rates		<u>2,414,867</u>		<u>60,209</u>	<u>76,374</u>	<u>18,022</u>	<u>145,039</u>	<u>0</u>

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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor Embedded	ONSITE CUSTOMER Class Allocation			
					N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
					13	14	15	16
234	Returned Check Chgs Gas	480-483	6,717	Returned Check Chgs	31	5	7	1
235	Reconnect Charges Gas	480-484	33,879	Reconnect Charges (	155	27	34	6
236	Tax Remuneration Gas	480-485	15,068	x Remuneration G	527	102	1,237	251
237	Misc Revenue	480-485	0	Delivery_Rev	0	0	0	0
238	Gas Revenue	480-483	0	Gas_Rev	0	0	0	0
239	Rent from Gas Ppty / Other Rev	495	0	ONSITEPT-C	0	0	0	0
240	Subtotal Gas Revenues, net		9,685,610		336,152	65,169	787,848	159,655
241								
242	Non-Operating Income	418-421	0	None	0	0	0	0
243	Non-Operating Income	426	0	None	0	0	0	0
244	Total Non-Oper Income		0		0	0	0	0
245								
246	Total Revenue		9,685,610		336,152	65,169	787,848	159,655
247								
248	Total Expenses		7,270,742		69,507	12,495	134,002	24,915
249								
250	NET INCOME at Present Rates		<u>2,414,867</u>		<u>266,644</u>	<u>52,674</u>	<u>653,846</u>	<u>134,740</u>