



# Schedule 5.2 - Cost of Service Model Data

April 15, 2024

**Liberty Utilities (Gas New Brunswick) LP  
 Class Cost of Service Study - Summary of Results**

Line No.	Description	System Total	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>Rate Base</b>								
1	Plant in Service	\$ 418,955,641	\$ 135,357,605	\$ 137,128,057	\$ 77,894,165	\$ 27,999,216	\$ 40,371,114	\$ 205,485
2	Accumulated Reserve	(138,975,860)	(47,234,958)	(46,056,547)	(25,095,181)	(8,956,011)	(11,562,395)	(70,769)
3	Other Rate Base Items	3,008,697	818,042	903,926	623,657	230,827	430,972	1,275
4	<b>Total Rate Base</b>	<b>\$ 282,988,478</b>	<b>\$ 88,940,689</b>	<b>\$ 91,975,436</b>	<b>\$ 53,422,640</b>	<b>\$ 19,274,032</b>	<b>\$ 29,239,691</b>	<b>\$ 135,991</b>
<b>Revenue at Current Rates</b>								
5	Base Revenues at 2024 Rates	\$ 46,624,888	\$ 8,485,171	\$ 15,132,175	\$ 13,135,765	\$ 3,947,888	\$ 5,854,648	\$ 69,241
6	Misc. Revenues	4,119,929	788,643	1,358,299	1,131,313	341,023	494,915	5,737
8	<b>Total Revenues</b>	<b>\$ 50,744,817</b>	<b>\$ 9,273,813</b>	<b>\$ 16,490,474</b>	<b>\$ 14,267,078</b>	<b>\$ 4,288,910</b>	<b>\$ 6,349,564</b>	<b>\$ 74,978</b>
<b>Expenses at Current Rates</b>								
9	Operation and Maintenance	8,132,155	2,198,918	2,454,898	1,694,970	625,122	1,154,713	3,532
10	Administrative and General	6,521,784	1,785,376	1,947,696	1,342,566	499,125	944,346	2,675
11	Depreciation Expense	14,909,113	4,867,552	5,303,621	2,566,788	905,232	1,257,179	8,741
12	Taxes Other Than Income	1,249,875	393,394	406,558	235,703	85,012	128,607	601
13	Income Taxes	4,421,897	65,305	1,407,223	1,800,991	485,523	650,945	11,912
14	Interest on Customer Deposits	-	-	-	-	-	-	-
15	<b>Total Expenses - Current</b>	<b>\$ 35,234,825</b>	<b>\$ 9,310,545</b>	<b>\$ 11,519,995</b>	<b>\$ 7,641,018</b>	<b>\$ 2,600,014</b>	<b>\$ 4,135,790</b>	<b>\$ 27,462</b>
16	<b>Operating Income Applicable to Ratebase</b>	<b>\$ 15,509,992</b>	<b>\$ (36,732)</b>	<b>\$ 4,970,478</b>	<b>\$ 6,626,060</b>	<b>\$ 1,688,897</b>	<b>\$ 2,213,773</b>	<b>\$ 47,516</b>
17	<b>Current Rate of Return</b>	<b>5.48%</b>	<b>-0.04%</b>	<b>5.40%</b>	<b>12.40%</b>	<b>8.76%</b>	<b>7.57%</b>	<b>34.94%</b>
<b>Revenue Requirement at Equal Rates of Return</b>								
18	Required Return	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
19	Required Operating Income	17,639,379	5,543,895	5,733,059	3,329,967	1,201,399	1,822,583	8,477
20	Operating Income (Deficiency)/Surplus	(2,129,387)	(5,580,627)	(762,581)	3,296,093	487,498	391,190	39,040
<b>Expenses at Required Return</b>								
21	Operation and Maintenance	8,132,155	2,198,918	2,454,898	1,694,970	625,122	1,154,713	3,532
22	Administrative and General	6,521,784	1,785,376	1,947,696	1,342,566	499,125	944,346	2,675
23	Depreciation Expense	14,909,113	4,867,552	5,303,621	2,566,788	905,232	1,257,179	8,741
24	Taxes Other Than Income	1,249,875	393,394	406,558	235,703	85,012	128,607	601
25	Income Taxes	4,421,897	1,389,762	1,437,182	834,767	301,171	456,891	2,125
26	Interest on Customer Deposits	-	-	-	-	-	-	-
27	<b>Total Expenses - Required</b>	<b>\$ 35,234,825</b>	<b>\$ 10,635,003</b>	<b>\$ 11,549,955</b>	<b>\$ 6,674,794</b>	<b>\$ 2,415,661</b>	<b>\$ 3,941,737</b>	<b>\$ 17,675</b>
28	<b>Revenue Requirement at Equal Rates of Return</b>	<b>\$ 52,874,204</b>	<b>\$ 16,178,898</b>	<b>\$ 17,283,014</b>	<b>\$ 10,004,761</b>	<b>\$ 3,617,060</b>	<b>\$ 5,764,320</b>	<b>\$ 26,152</b>
29	Misc. Revenues	4,119,929	788,643	1,358,299	1,131,313	341,023	494,915	5,737
30	<b>Rate Revenue Requirement at Equal Rates of Return</b>	<b>\$ 48,754,276</b>	<b>\$ 15,390,256</b>	<b>\$ 15,924,714</b>	<b>\$ 8,873,448</b>	<b>\$ 3,276,037</b>	<b>\$ 5,269,405</b>	<b>\$ 20,415</b>
31	<b>Revenue (Deficiency) / Surplus</b>	<b>\$ (2,129,387)</b>	<b>\$ (6,905,085)</b>	<b>\$ (792,540)</b>	<b>\$ 4,262,317</b>	<b>\$ 671,850</b>	<b>\$ 585,244</b>	<b>\$ 48,826</b>
32	<b>Increase at Equal Rates of Return (%)</b>	<b>4.20%</b>	<b>74.46%</b>	<b>4.81%</b>	<b>-29.88%</b>	<b>-15.66%</b>	<b>-9.22%</b>	<b>-65.12%</b>

**Liberty Utilities (Gas New Brunswick) LP  
 Class Cost of Service Study - Summary of Results**

	System Total	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
		(C)	(D)	(E)	(F)	(G)	(H)
<b>Revenue Requirement at Proposed Rates</b>							
33 Proposed Revenue Increase / (Decrease)	2,129,387	297,238	643,071	558,270	247,900	382,908	-
34 Rate Revenue as Proposed	48,754,276	8,782,409	15,775,245	13,694,035	4,195,788	6,237,557	69,241
35 Misc. Revenues	4,119,929	788,643	1,358,299	1,131,313	341,023	494,915	5,737
37 <u>Total Revenues as Proposed</u>	<u>\$ 52,874,204</u>	<u>\$ 9,571,051</u>	<u>\$ 17,133,544</u>	<u>\$ 14,825,348</u>	<u>\$ 4,536,811</u>	<u>\$ 6,732,472</u>	<u>\$ 74,978</u>
38 Expenses (excluding Income Taxes)	\$ 30,812,928	\$ 9,245,241	\$ 10,112,773	\$ 5,840,027	\$ 2,114,491	\$ 3,484,846	\$ 15,550
39 Interest Expense		-	-	-	-	-	-
40 <u>Taxable Income</u>	<u>22,061,277</u>	<u>325,811</u>	<u>7,020,771</u>	<u>8,985,321</u>	<u>2,422,320</u>	<u>3,247,626</u>	<u>59,428</u>
41 <u>Income Taxes</u>	<u>4,421,897</u>	<u>65,305</u>	<u>1,407,223</u>	<u>1,800,991</u>	<u>485,523</u>	<u>650,945</u>	<u>11,912</u>
42 <u>Operating Income as Proposed</u>	<u>\$ 17,639,379</u>	<u>\$ 260,506</u>	<u>\$ 5,613,549</u>	<u>\$ 7,184,330</u>	<u>\$ 1,936,797</u>	<u>\$ 2,596,681</u>	<u>\$ 47,516</u>
43 <u>Return at Proposed Rates</u>	<u>6.23%</u>	<u>0.29%</u>	<u>6.10%</u>	<u>13.45%</u>	<u>10.05%</u>	<u>8.88%</u>	<u>34.94%</u>
44 <u>Proposed Increase (\$)</u>	<u>\$ 2,129,387</u>	<u>\$ 297,238</u>	<u>\$ 643,071</u>	<u>\$ 558,270</u>	<u>\$ 247,900</u>	<u>\$ 382,908</u>	<u>\$ -</u>
45 <u>Proposed Increase (%)</u>	<u>4.20%</u>	<u>3.21%</u>	<u>3.90%</u>	<u>3.91%</u>	<u>5.78%</u>	<u>6.03%</u>	<u>0.00%</u>
46 <u>Current Relative Rate of Return</u>	<u>100.00%</u>	<u>-0.75%</u>	<u>98.60%</u>	<u>226.30%</u>	<u>159.88%</u>	<u>138.14%</u>	<u>637.52%</u>
47 <u>Proposed Relative Rate of Return</u>	<u>100.00%</u>	<u>4.70%</u>	<u>97.92%</u>	<u>215.75%</u>	<u>161.21%</u>	<u>142.47%</u>	<u>560.56%</u>
48 <u>Current Revenue to Cost Ratio</u>	<u>0.96</u>	<u>0.57</u>	<u>0.95</u>	<u>1.43</u>	<u>1.19</u>	<u>1.10</u>	<u>2.87</u>
49 <u>Current Parity Ratio</u>	<u>1.00</u>	<u>0.60</u>	<u>0.99</u>	<u>1.49</u>	<u>1.24</u>	<u>1.15</u>	<u>2.99</u>
50 <u>Proposed Revenue to Cost Ratio</u>	<u>1.00</u>	<u>0.59</u>	<u>0.99</u>	<u>1.48</u>	<u>1.25</u>	<u>1.17</u>	<u>2.87</u>
51 <u>Proposed Parity Ratio</u>	<u>1.00</u>	<u>0.59</u>	<u>0.99</u>	<u>1.48</u>	<u>1.25</u>	<u>1.17</u>	<u>2.87</u>

**Liberty Utilities (Gas New Brunswick) LP  
 Class Cost of Service Study  
 Functional Rate Base**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		System Total	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
<b>Distribution</b>								
1	Demand	\$ 116,665,508	\$ -	\$ 31,039,969	\$ 41,420,583	\$ 16,385,387	\$ 27,819,569	\$ -
2	Customer	\$ 163,864,949	\$ 87,316,872	\$ 60,229,137	\$ 11,906,478	\$ 2,867,060	\$ 1,411,930	\$ 133,472
3	Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	<i>Sub-total</i>	\$ 280,530,457	\$ 87,316,872	\$ 91,269,106	\$ 53,327,061	\$ 19,252,448	\$ 29,231,499	\$ 133,472
<b>Supply</b>								
5	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	<i>Sub-total</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Onsite &amp; Metering</b>								
9	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer	\$ 2,458,022	\$ 1,623,817	\$ 706,330	\$ 95,579	\$ 21,584	\$ 8,193	\$ 2,519
11	Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	<i>Sub-total</i>	\$ 2,458,022	\$ 1,623,817	\$ 706,330	\$ 95,579	\$ 21,584	\$ 8,193	\$ 2,519
<b>TOTAL</b>								
13	Demand	\$ 116,665,508	\$ -	\$ 31,039,969	\$ 41,420,583	\$ 16,385,387	\$ 27,819,569	\$ -
14	Customer	\$ 166,322,970	\$ 88,940,689	\$ 60,935,467	\$ 12,002,057	\$ 2,888,644	\$ 1,420,122	\$ 135,991
15	Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	<b>TOTAL RATE BASE</b>	\$ 282,988,478	\$ 88,940,689	\$ 91,975,436	\$ 53,422,640	\$ 19,274,032	\$ 29,239,691	\$ 135,991

**Liberty Utilities (Gas New Brunswick) LP  
 Class Cost of Service Study  
 Functional Revenue Requirement**

		System Total	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>Distribution</b>								
1	Demand	\$ 22,176,249	\$ -	\$ 5,837,462	\$ 7,789,669	\$ 3,081,481	\$ 5,467,636	\$ -
2	Customer	\$ 28,836,185	\$ 15,032,136	\$ 10,904,095	\$ 2,100,502	\$ 506,047	\$ 269,241	\$ 24,164
3	Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	<i>Sub-total</i>	\$ 51,012,434	\$ 15,032,136	\$ 16,741,557	\$ 9,890,171	\$ 3,587,528	\$ 5,736,877	\$ 24,164
<b>Supply</b>								
5	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	<i>Sub-total</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Onsite &amp; Metering</b>								
9	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer	\$ 1,861,770	\$ 1,146,762	\$ 541,456	\$ 114,589	\$ 29,532	\$ 27,443	\$ 1,988
11	Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	<i>Sub-total</i>	\$ 1,861,770	\$ 1,146,762	\$ 541,456	\$ 114,589	\$ 29,532	\$ 27,443	\$ 1,988
<b>TOTAL</b>								
13	Demand	\$ 22,176,249	\$ -	\$ 5,837,462	\$ 7,789,669	\$ 3,081,481	\$ 5,467,636	\$ -
14	Customer	\$ 30,697,955	\$ 16,178,898	\$ 11,445,551	\$ 2,215,091	\$ 535,579	\$ 296,684	\$ 26,152
15	Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	<b>Total Revenue Requirement</b>	\$ 52,874,204	\$ 16,178,898	\$ 17,283,014	\$ 10,004,761	\$ 3,617,060	\$ 5,764,320	\$ 26,152

**Liberty Utilities (Gas New Brunswick) LP  
 Class Cost of Service Study  
 Unit Costs**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		System Total	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
<b>Distribution</b>								
1	Demand (\$/GJ)	\$ 670.9578	\$ -	\$ 741.3105	\$ 741.3105	\$ 741.3105	\$ 520.1160	\$ -
2	Customer (\$/Bill)	\$ 191.57	\$ 148.79	\$ 251.71	\$ 399.64	\$ 714.76	\$ 2,243.67	\$ 251.71
3	Volume (\$/GJ)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Supply</b>								
4	Demand (\$/GJ)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer (\$/Bill)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Volume (\$/GJ)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Onsite &amp; Metering</b>								
7	Demand (\$/GJ)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Customer (\$/Bill)	\$ 12.37	\$ 11.35	\$ 12.50	\$ 21.80	\$ 41.71	\$ 228.69	\$ 20.70
9	Volume (\$/GJ)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>								
10	Demand (\$/GJ)	\$ 670.9578	\$ -	\$ 741.3105	\$ 741.3105	\$ 741.3105	\$ 520.1160	\$ -
11	Customer (\$/Bill)	\$ 203.94	\$ 160.14	\$ 264.21	\$ 421.44	\$ 756.47	\$ 2,472.37	\$ 272.41
12	Volume (\$/GJ)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	<b>Demand (GJ)</b>	<b>33,052</b>	<b>0</b>	<b>7,875</b>	<b>10,508</b>	<b>4,157</b>	<b>10,512</b>	<b>0</b>
14	<b>Customers</b>	<b>12,544</b>	<b>8,419</b>	<b>3,610</b>	<b>438</b>	<b>59</b>	<b>10</b>	<b>8</b>
15	<b>Volume (GJ)</b>	<b>6,005,207</b>	<b>581,699</b>	<b>1,301,090</b>	<b>1,730,542</b>	<b>632,339</b>	<b>1,748,080</b>	<b>11,457</b>













**Class Cost of Service Study - Account Detail**

Line No.	Account Description	Amount	Alloc. Factor	Small General - Residential 1				Mid General 2				Large General 3			
				DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL
<b>RATE BASE</b>															
<b>Plant-in Service</b>															
<b>Intangible Plant</b>															
	Franchises & Consents	-	DIST_PT	-	-	-	-	-	-	-	-	-	-	-	-
	Other Intangible Plant	-	DIST_PT	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Production Plant</b>															
	Production Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage Plant</b>															
	Storage Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission Plant</b>															
	Transmission Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution Plant</b>															
	Land and Land Rights	594,948	DISTOnlyPT	-	194,102	-	194,102	62,767	133,060	-	195,827	83,758	26,096	-	109,854
	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Services	88,680,527	Service Invest	-	46,268,487	-	46,268,487	-	31,187,242	-	31,187,242	-	8,185,029	-	8,185,029
	Regulators and Meter Installations	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Mains-PL	88,934,027	MainsDemand	-	38,348,552	-	38,348,552	11,124,467	16,443,553	-	27,568,020	14,844,793	1,995,090	-	16,839,883
	Mains-ST	57,467,509	Peak	-	-	-	-	13,691,575	-	-	13,691,575	18,270,413	-	-	18,270,413
	Compressor Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Meas. & Reg. Stat. Equip. - General	20,464,320	Peak	-	-	-	-	4,875,603	-	-	4,875,603	6,506,139	-	-	6,506,139
	Meters	25,890,507	Meter Invest	-	7,201,745	-	7,201,745	-	15,312,341	-	15,312,341	-	2,164,432	-	2,164,432
	Other Distribution Equipment	-	DISTOnlyPT	-	-	-	-	-	-	-	-	-	-	-	-
	Development O&M	114,952,357	DISTOnlyPT	-	37,503,206	-	37,503,206	12,127,496	25,709,003	-	37,836,499	16,183,262	5,042,108	-	21,225,370
	<b>Sub-total</b>	<b>396,984,196</b>		-	<b>129,516,092</b>	-	<b>129,516,092</b>	<b>41,881,909</b>	<b>88,785,199</b>	-	<b>130,667,107</b>	<b>55,888,365</b>	<b>17,412,755</b>	-	<b>73,301,120</b>
<b>General Plant</b>															
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	552,082	LABOR	-	146,781	-	146,781	74,522	87,824	-	162,346	99,444	15,967	-	115,411
	Office Furniture and Equipment	435,367	LABOR	-	115,750	-	115,750	58,767	69,257	-	128,025	78,420	12,591	-	91,012
	Transportation Equipment	3,178,259	LABOR	-	844,999	-	844,999	429,011	505,592	-	934,603	572,484	91,919	-	664,403
	Heavy Work Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Tools & Work Equipment	3,797,263	LABOR	-	1,009,572	-	1,009,572	512,566	604,062	-	1,116,628	683,962	109,621	-	793,603
	Equipment on Customers' Premises	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Communication Structures & Equip	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Computer Hardware & Software	14,008,475	LABOR	-	3,724,411	-	3,724,411	1,890,905	2,228,443	-	4,119,349	2,523,276	405,141	-	2,928,417
	Other General Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>21,971,445</b>		-	<b>5,841,513</b>	-	<b>5,841,513</b>	<b>2,965,770</b>	<b>3,495,179</b>	-	<b>6,460,949</b>	<b>3,957,605</b>	<b>635,440</b>	-	<b>4,593,045</b>
<b>Other</b>															
	-	-		-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL PLANT-IN-SERVICE</b>	<b>418,955,641</b>		-	<b>135,357,605</b>	-	<b>135,357,605</b>	<b>44,847,679</b>	<b>92,280,378</b>	-	<b>137,128,057</b>	<b>59,845,970</b>	<b>18,048,195</b>	-	<b>77,894,165</b>

**Class Cost of Service Study - Account Detail**

Line No.	Account Description	Amount	Alloc. Factor	Contract General <sup>4</sup>				Industrial Contract General <sup>5</sup>				OPS <sup>6</sup>				
				DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL	
<b>RATE BASE</b>																
<b>Plant-in Service</b>																
<b>Intangible Plant</b>																
	Franchises & Consents	-	DIST_PT	-	-	-	-	-	-	-	-	-	-	-		
	Other Intangible Plant	-	DIST_PT	-	-	-	-	-	-	-	-	-	-	-		
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-		
<b>Production Plant</b>																
	Production Plant	-	0	-	-	-	-	-	-	-	-	-	-	-		
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-		
<b>Storage Plant</b>																
	Storage Plant	-	0	-	-	-	-	-	-	-	-	-	-	-		
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-		
<b>Transmission Plant</b>																
	Transmission Plant	-	0	-	-	-	-	-	-	-	-	-	-	-		
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-		
<b>Distribution Plant</b>																
	Land and Land Rights	594,948	DISTOnlyPT	33,134	6,257	-	39,390	52,399	3,081	-	55,480	-	295	-	295	
	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-		
	Services	88,680,527	Service Invest	-	2,146,741	-	2,146,741	-	823,915	-	823,915	-	69,113	-	69,113	
	Regulators and Meter Installations	-	0	-	-	-	-	-	-	-	-	-	-	-		
	Mains-PT	88,934,027	MainsDemand	5,872,387	268,745	-	6,141,132	-	-	-	-	-	36,440	-	36,440	
	Mains-ST	57,467,509	Peak	7,227,513	-	-	7,227,513	18,278,007	-	-	18,278,007	-	-	-	-	
	Compressor Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-		
	Meas. & Reg. Stat. Equip. - General	20,464,320	Peak	2,573,735	-	-	2,573,735	6,508,843	-	-	6,508,843	-	-	-	-	
	Meters	25,890,507	Meter Invest	-	544,315	-	544,315	-	633,741	-	633,741	-	33,933	-	33,933	
	Other Distribution Equipment	-	DISTOnlyPT	-	-	-	-	-	-	-	-	-	-	-		
	Development O&M	114,952,357	DISTOnlyPT	6,401,866	1,208,925	-	7,610,791	10,124,142	595,377	-	10,719,518	-	56,973	-	56,973	
	-	-		-	-	-	-	-	-	-	-	-	-	-		
	-	-		-	-	-	-	-	-	-	-	-	-	-		
	<b>Sub-total</b>	<b>396,984,196</b>		<b>22,108,634</b>	<b>4,174,984</b>	-	<b>26,283,618</b>	<b>34,963,391</b>	<b>2,056,115</b>	-	<b>37,019,505</b>	-	<b>196,754</b>	-	<b>196,754</b>	
<b>General Plant</b>																
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-		
	Structures and Improvements	552,082	LABOR	39,338	3,770	-	43,108	82,576	1,641	-	84,217	-	219	-	219	
	Office Furniture and Equipment	435,367	LABOR	31,022	2,973	-	33,995	65,119	1,294	-	66,413	-	173	-	173	
	Transportation Equipment	3,178,259	LABOR	226,466	21,702	-	248,168	475,377	9,446	-	484,824	-	1,263	-	1,263	
	Heavy Work Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-		
	Tools & Work Equipment	3,797,263	LABOR	270,573	25,929	-	296,502	567,963	11,286	-	579,249	-	1,509	-	1,509	
	Equipment on Customers' Premises	-	0	-	-	-	-	-	-	-	-	-	-	-		
	Communication Structures & Equip	-	0	-	-	-	-	-	-	-	-	-	-	-		
	Computer Hardware & Software	14,008,475	LABOR	998,172	95,653	-	1,093,825	2,095,270	41,636	-	2,136,907	-	5,567	-	5,567	
	Other General Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-		
	<b>Sub-total</b>	<b>21,971,445</b>		<b>1,565,572</b>	<b>150,027</b>	-	<b>1,715,598</b>	<b>3,286,305</b>	<b>65,304</b>	-	<b>3,351,609</b>	-	<b>8,731</b>	-	<b>8,731</b>	
<b>Other</b>																
	-	-		-	-	-	-	-	-	-	-	-	-	-		
	-	-		-	-	-	-	-	-	-	-	-	-	-		
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-		
<b>TOTAL PLANT-IN-SERVICE</b>				<b>418,955,641</b>	<b>23,674,206</b>	<b>4,325,010</b>	<b>-</b>	<b>27,999,216</b>	<b>38,249,696</b>	<b>2,121,419</b>	<b>-</b>	<b>40,371,114</b>	<b>-</b>	<b>205,485</b>	<b>-</b>	<b>205,485</b>

**Class Cost of Service Study - Account Detail**

Line No.	Account Description	Amount	Alloc. Factor	Small General - Residential				Mid General				Large General			
				DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL
<b>Accumulated Reserve for Depreciation</b>															
<b>Intangible Plant</b>															
-	Intangible Plant	-	DIST_PT	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Production Plant</b>															
-	Production Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage and Processing Plant</b>															
-	Local Storage Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission Plant</b>															
-	Transmission Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution Plant</b>															
-	Land and Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Services	(24,253,240)	Service_Invest	-	(12,653,970)	-	(12,653,970)	-	(8,529,400)	-	(8,529,400)	-	(2,238,524)	-	(2,238,524)
-	Regulators and Meter Installations	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Mains-FL	(29,779,079)	MainsDemand	-	(12,840,805)	-	(12,840,805)	(3,724,968)	(5,506,035)	-	(9,231,003)	(4,970,699)	(668,045)	-	(5,638,744)
-	Mains-ST	(16,521,182)	Peak	-	-	-	-	(3,936,155)	-	-	(3,936,155)	(5,252,513)	-	-	(5,252,513)
-	Compressor Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Meas. & Reg. Stat. Equip. - General	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Meters	(7,502,435)	Meter_Invest	-	(2,086,889)	-	(2,086,889)	-	(4,437,141)	-	(4,437,141)	-	(627,199)	-	(627,199)
-	Other Distribution Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Development O&M	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>	(135,302,032)	-	(46,258,203)	-	(46,258,203)	(13,700,597)	(31,275,620)	-	(44,976,216)	(18,282,451)	(6,044,730)	-	(24,327,181)	
<b>General Plant</b>															
-	General Plant	(3,673,828)	LABOR	-	(976,755)	-	(976,755)	(495,904)	(584,426)	-	(1,080,330)	(661,748)	(106,251)	-	(767,999)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>	(3,673,828)	-	(976,755)	-	(976,755)	(495,904)	(584,426)	-	(1,080,330)	(661,748)	(106,251)	-	(767,999)	
<b>Other</b>															
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DEPRECIATION ACCRUAL</b>															
		(138,975,860)	-	(47,234,958)	-	(47,234,958)	(14,196,501)	(31,860,046)	-	(46,056,547)	(18,944,199)	(6,150,982)	-	(25,095,181)	
<b>NET PLANT</b>															
		279,979,782	-	88,122,647	-	88,122,647	30,651,178	60,420,332	-	91,071,510	40,901,771	11,897,213	-	52,798,984	
<b>Other Rate Base Items</b>															
<b>Additions &amp; Deductions</b>															
-	Gas Storage Inventory	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	CWIP	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Customer Deposits	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Franchise fee	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred development costs	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred carrying costs	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred equity offering costs	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Working Capital	3,008,697	0	-	818,042	-	818,042	388,790	515,135	-	903,926	518,812	104,844	-	623,657
-	Term deposit	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferral account	-	0	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>	3,008,697	-	818,042	-	818,042	388,790	515,135	-	903,926	518,812	104,844	-	623,657	
<b>TOTAL OTHER RATE BASE ITEMS</b>															
		3,008,697	-	818,042	-	818,042	388,790	515,135	-	903,926	518,812	104,844	-	623,657	
<b>TOTAL RATE BASE</b>															
		282,988,478	-	88,940,689	-	88,940,689	31,039,969	60,935,467	-	91,975,436	41,420,583	12,002,057	-	53,422,640	



**Class Cost of Service Study - Account Detail**

Line No.	Account Description	Small General - Residential				Mid General				Large General					
		Amount	Alloc. Factor	DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expenses</b>															
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Production - Maintenance Expenses</b>															
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Production</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Natural Gas Purchased</b>															
	Natural Gas Purchases	124,029	DIST_PT	0	-	40,464	40,464	13,085	27,739	-	40,824	17,461	5,440	-	22,901
	Gas Supply Operation	-		-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>124,029</b>				<b>40,464</b>	<b>40,464</b>	<b>13,085</b>	<b>27,739</b>		<b>40,824</b>	<b>17,461</b>	<b>5,440</b>		<b>22,901</b>
<b>Other Gas Supply Expenses</b>															
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Natural Gas Storage, Terminating &amp; Processing Expenses</b>															
	Storage Operation & Maintenance	-		0	-	-	-	-	-	-	-	-	-	-	-
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Oth. Storage &amp; LNG</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission Expenses</b>															
	Transmission Expenses	-		0	-	-	-	-	-	-	-	-	-	-	-
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Transmission</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution Expenses</b>															
	Supervision	2,514,282	DIST_PT	-	820,285	-	820,285	265,257	562,317	-	827,575	353,967	110,283	-	464,250
	Load Dispatching	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Meter and Regulator Work	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Service Work	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Mains and Services	495,600	MAIN_SERVICE	-	178,390	-	178,390	52,317	100,415	-	152,732	69,813	21,462	-	91,275
	Compressor Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Measuring and Regulation	2,020,143	Peak	-	-	-	-	481,297	-	-	481,297	642,256	-	-	642,256
	Other Distribution Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	General Maintenance	1,138,481	DIST_PT	-	371,429	-	371,429	120,110	254,620	-	374,730	160,278	49,937	-	210,215
	<i>Sub-total</i>	<b>6,168,506</b>			<b>1,370,104</b>		<b>1,370,104</b>	<b>918,981</b>	<b>917,353</b>		<b>1,836,334</b>	<b>1,226,314</b>	<b>181,681</b>		<b>1,407,995</b>
	<b>Total Distribution</b>	<b>6,168,506</b>			<b>1,370,104</b>		<b>1,370,104</b>	<b>918,981</b>	<b>917,353</b>		<b>1,836,334</b>	<b>1,226,314</b>	<b>181,681</b>		<b>1,407,995</b>
<b>Customer Accounts Expenses</b>															
	Supervision	91,387	DIST_PT	-	29,815	-	29,815	9,641	20,439	-	30,080	12,866	4,008	-	16,874
	Advertising - Natural Gas Promotion	916,513	DIST_PT	-	299,012	-	299,012	96,692	204,977	-	301,670	129,029	40,201	-	169,229
	Demonstration and Selling Exp	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Revenue from Merchandising	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Expense of Merchandising	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>1,007,899</b>			<b>328,827</b>		<b>328,827</b>	<b>106,334</b>	<b>225,416</b>		<b>331,749</b>	<b>141,894</b>	<b>44,209</b>		<b>186,104</b>
<b>Customer Service &amp; Informational Expenses</b>															
	Operation Supervision	588,801	Blts_ All	-	395,179	-	395,179	-	169,449	-	169,449	-	20,559	-	20,559
	Customers' Contracts and Orders	-	Blts_ All	-	-	-	-	-	-	-	-	-	-	-	-
	Meter Reading	-	MetersRead	-	-	-	-	-	-	-	-	-	-	-	-
	Customers' Billing and Accounting	44,350	Billing	-	28,207	-	28,207	-	12,095	-	12,095	-	1,468	-	1,468
	Credit and Collection	-	MetersRead	-	-	-	-	-	-	-	-	-	-	-	-
	Uncollectable Accounts	198,569	Write_offs	-	36,137	-	36,137	-	64,446	-	64,446	-	55,943	-	55,943
	Other Customer Accounting	-	Blts_ All	-	-	-	-	-	-	-	-	-	-	-	-
	<i>Sub-total</i>	<b>831,721</b>			<b>459,523</b>		<b>459,523</b>		<b>245,990</b>		<b>245,990</b>		<b>77,970</b>		<b>77,970</b>
<b>Sales Expenses</b>															
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	-		-	-	-	-	-	-	-	-	-	-	-	-
<b>Administrative and General Expenses</b>															
	Administrative & General	2,624,258	LABOR	-	697,707	-	697,707	354,230	417,462	-	771,693	472,694	75,897	-	548,591
	Special Services	2,089,435	LABOR	-	555,515	-	555,515	282,038	332,384	-	614,422	376,359	60,429	-	436,788
	Insurance	899,064	PLANT	0	290,473	-	290,473	96,242	198,030	-	294,272	128,427	38,731	-	167,158
	Injuries & Damages	-		-	-	-	-	-	-	-	-	-	-	-	-
	Employee Pensions and Benefits	1,467,608	LABOR	-	390,191	-	390,191	198,102	233,464	-	431,567	264,353	42,445	-	306,798
	Other Admin & Gen Expenses	5,661,087	LABOR	-	1,505,104	-	1,505,104	764,150	900,556	-	1,664,706	1,019,703	163,725	-	1,183,428
	Admin & Gen Expenses Transferred	(6,219,669)	LABOR	-	(1,653,613)	-	(1,653,613)	(839,549)	(989,414)	-	(1,828,963)	(1,120,317)	(179,880)	-	(1,300,197)
	<i>Sub-total</i>	<b>6,521,784</b>			<b>1,785,376</b>		<b>1,785,376</b>	<b>855,213</b>	<b>1,092,483</b>		<b>1,947,696</b>	<b>1,141,219</b>	<b>201,346</b>		<b>1,342,566</b>
	<b>TOTAL O &amp; M EXPENSES</b>	<b>14,653,939</b>			<b>3,984,295</b>		<b>3,984,295</b>	<b>1,893,613</b>	<b>2,508,981</b>		<b>4,402,594</b>	<b>2,526,889</b>	<b>510,647</b>		<b>3,037,536</b>



**Class Cost of Service Study - Account Detail**

Line No.	Account Description	Amount	Alloc. Factor	Contract General <sup>4</sup>				Industrial Contract General <sup>5</sup>				OPS <sup>6</sup>			
				DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expenses</b>															
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	
<b>Production - Maintenance Expenses</b>															
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	
	<b>Total Production</b>	-		-	-	-	-	-	-	-	-	-	-	-	
<b>Natural Gas Purchased</b>															
	Natural Gas Purchases	-	0	-	-	-	-	-	-	-	-	-	-	-	
	Gas Supply Operation	124,029	DIST_PT	6,907	1,304	-	8,212	10,924	642	-	11,566	-	61	61	
	<i>Sub-total</i>	124,029		6,907	1,304	-	8,212	10,924	642	-	11,566	-	61	61	
<b>Other Gas Supply Expenses</b>															
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	
<b>Natural Gas Storage, Terminating &amp; Processing Expenses</b>															
	Storage Operation & Maintenance	-	0	-	-	-	-	-	-	-	-	-	-	-	
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	
	<b>Total Oth. Storage &amp; LNG</b>	-		-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission Expenses</b>															
	Transmission Expenses	-	0	-	-	-	-	-	-	-	-	-	-	-	
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	
	<b>Total Transmission</b>	-		-	-	-	-	-	-	-	-	-	-	-	
<b>Distribution Expenses</b>															
	Supervision	2,514,282	DIST_PT	140,024	26,442	-	166,466	221,439	13,022	-	234,461	-	1,246	1,246	
	Load Dispatching	-	0	-	-	-	-	-	-	-	-	-	-	-	
	Meter and Regulator Work	-	0	-	-	-	-	-	-	-	-	-	-	-	
	Service Work	-	0	-	-	-	-	-	-	-	-	-	-	-	
	Mains and Services	495,600	MAIN_SERVICE	27,617	5,092	-	32,710	38,534	1,737	-	40,271	-	223	223	
	Compressor Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Measuring and Regulation	2,020,143	Peak	254,067	-	-	254,067	642,523	-	-	642,523	-	-	-	
	Other Distribution Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	
	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	
	General Maintenance	1,138,481	DIST_PT	63,404	11,973	-	75,377	100,269	5,897	-	106,165	-	564	564	
	<i>Sub-total</i>	6,168,506		485,112	43,508	-	528,620	1,002,764	20,656	-	1,023,420	-	2,033	2,033	
	<b>Total Distribution</b>	6,168,506		485,112	43,508	-	528,620	1,002,764	20,656	-	1,023,420	-	2,033	2,033	
<b>Customer Accounts Expenses</b>															
	Supervision	91,387	DIST_PT	5,089	961	-	6,051	8,049	473	-	8,522	-	45	45	
	Advertising - Natural Gas Promotion	916,513	DIST_PT	51,042	9,639	-	60,681	80,720	4,747	-	85,466	-	454	454	
	Demonstration and Selling Exp	-	0	-	-	-	-	-	-	-	-	-	-	-	
	Revenue from Merchandising	-	0	-	-	-	-	-	-	-	-	-	-	-	
	Expense of Merchandising	-	0	-	-	-	-	-	-	-	-	-	-	-	
	<i>Sub-total</i>	1,007,899		56,131	10,600	-	66,731	88,768	5,220	-	93,988	-	500	500	
<b>Customer Service &amp; Informational Expenses</b>															
	Operation Supervision	588,801	Bills_All	-	2,769	-	2,769	-	469	-	469	-	376	376	
	Customers' Contracts and Orders	-	Bills_All	-	-	-	-	-	-	-	-	-	-	-	
	Meter Reading	-	MetersRead	-	-	-	-	-	-	-	-	-	-	-	
	Customers' Billing and Accounting	44,350	Billing	-	1,977	-	1,977	-	335	-	335	-	268	268	
	Credit and Collection	-	MetersRead	-	-	-	-	-	-	-	-	-	-	-	
	Uncollectable Accounts	198,569	Write_offs	-	16,814	-	16,814	-	24,934	-	24,934	-	295	295	
	Other Customer Accounting	-	Bills_All	-	-	-	-	-	-	-	-	-	-	-	
	<i>Sub-total</i>	831,721		-	21,560	-	21,560	-	25,739	-	25,739	-	938	938	
<b>Sales Expenses</b>															
	<i>Sub-total</i>	-		-	-	-	-	-	-	-	-	-	-	-	
<b>Administrative and General Expenses</b>															
	Administrative & General	2,624,258	LABOR	186,991	17,919	-	204,910	392,515	7,800	-	400,314	-	1,043	1,043	
	Special Services	2,089,435	LABOR	148,882	14,267	-	163,150	312,520	6,210	-	318,730	-	830	830	
	Insurance	899,064	PLANT	50,804	9,281	-	60,085	82,083	4,552	-	86,635	-	441	441	
	Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Employee Pensions and Benefits	1,467,608	LABOR	104,574	10,021	-	114,595	219,513	4,362	-	223,875	-	583	583	
	Other Admin & Gen Expenses	5,661,087	LABOR	403,380	38,655	-	442,035	846,738	16,826	-	863,564	-	2,250	2,250	
	Admin & Gen Expenses Transferred	(6,219,669)	LABOR	(443,181)	(42,469)	-	(485,651)	(930,286)	(18,486)	-	(948,772)	-	(2,472)	(2,472)	
	<i>Sub-total</i>	6,521,784		451,450	47,675	-	499,125	923,082	21,264	-	944,346	-	2,675	2,675	
	<b>TOTAL O &amp; M EXPENSES</b>	14,653,939		999,601	124,646	-	1,124,247	2,025,538	73,522	-	2,099,060	-	6,208	6,208	

**Class Cost of Service Study - Account Detail**

Line No.	Account Description	Amount	Alloc. Factor	Small General - Residential			Mid General			Large General					
				DEM	CUS	VOL	DEM	CUS	VOL	DEM	CUS	VOL			
	<b>Labor Expense</b>														
	<b>Production Expenses</b>														
	Gas Supply Operation	90,000	DIST_PT	-	29,362	-	29,362	9,495	20,128	-	29,623	12,670	3,948	-	16,618
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>90,000</b>			<b>29,362</b>		<b>29,362</b>	<b>9,495</b>	<b>20,128</b>		<b>29,623</b>	<b>12,670</b>	<b>3,948</b>		<b>16,618</b>
	<b>Production - Maintenance Expenses</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	<b>Total Production Labor</b>	<b>90,000</b>			<b>29,362</b>		<b>29,362</b>	<b>9,495</b>	<b>20,128</b>		<b>29,623</b>	<b>12,670</b>	<b>3,948</b>		<b>16,618</b>
	<b>Storage Expenses</b>														
	Storage Expenses	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	<b>Oth. Stor. &amp; LNG - Maintenance Expenses</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	<b>Total Storage</b>														
	<b>Transmission Expenses</b>														
	Transmission Expenses	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	<b>Transmission - Maintenance Expenses</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	<b>Total Transmission Labor</b>														
	<b>Distribution Expenses</b>														
	Supervision	1,870,000	DIST_PT	-	610,087	-	610,087	197,285	418,224	-	615,509	263,263	82,023	-	345,286
	Load Dispatching	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Meter and Regulator Work	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Service Work	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Mains and Services	330,000	MAIN SERVICE	-	118,782	-	118,782	34,836	66,862	-	101,698	46,486	14,290	-	60,776
	Compressor Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Measuring and Regulation	1,530,000	Peak	-	-	-	-	364,521	-	-	364,521	486,427	-	-	486,427
	Other Distribution Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	General Maintenance	-	DIST_PT	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>3,730,000</b>			<b>728,870</b>		<b>728,870</b>	<b>596,642</b>	<b>485,086</b>		<b>1,081,729</b>	<b>796,176</b>	<b>96,314</b>		<b>892,489</b>
	<b>Distribution - Maintenance Expenses</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	<b>Total Distribution Labor</b>	<b>3,730,000</b>			<b>728,870</b>		<b>728,870</b>	<b>596,642</b>	<b>485,086</b>		<b>1,081,729</b>	<b>796,176</b>	<b>96,314</b>		<b>892,489</b>
	<b>Customer Account Expenses</b>														
	Supervision	70,000	DIST_PT	-	22,837	-	22,837	7,385	15,655	-	23,040	9,855	3,070	-	12,925
	Advertising - Natural Gas Promotion	390,000	DIST_PT	-	127,237	-	127,237	41,145	87,223	-	128,368	54,905	17,106	-	72,012
	Demonstration and Selling Exp	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Revenue from Merchandising	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Expense of Merchandising	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Advertising - Other	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	Cust Avg	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>460,000</b>			<b>150,075</b>		<b>150,075</b>	<b>48,530</b>	<b>102,879</b>		<b>151,409</b>	<b>64,760</b>	<b>20,177</b>		<b>84,937</b>
	<b>Customer Service &amp; Information Expenses</b>														
	Operation Supervision	530,000	Bills All	-	355,713	-	355,713	-	152,527	-	152,527	-	18,506	-	18,506
	Customers' Contracts and Orders	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Meter Reading	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Customers' Billing and Accounting	40,000	Billing	-	25,441	-	25,441	-	10,909	-	10,909	-	1,324	-	1,324
	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>570,000</b>			<b>381,154</b>		<b>381,154</b>		<b>163,436</b>		<b>163,436</b>		<b>19,830</b>		<b>19,830</b>
	<b>Sales Expenses</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Sales Expense Labor</b>														
	<b>Administrative and General Expenses</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Administrative &amp; General Labor</b>														
	<b>TOTAL O &amp; M LABOR EXP.</b>	<b>4,850,000</b>			<b>1,289,462</b>		<b>1,289,462</b>	<b>654,667</b>	<b>771,529</b>		<b>1,426,197</b>	<b>873,606</b>	<b>140,268</b>		<b>1,013,874</b>

**Class Cost of Service Study - Account Detail**

Line No.	Account Description	Amount	Alloc. Factor	Contract General <sup>4</sup>				Industrial Contract General <sup>5</sup>				OPS <sup>6</sup>			
				DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL
<b>Labor Expense</b>															
<b>Production Expenses</b>															
	Gas Supply Operation	90,000	DIST_PT	5,012	947	-	5,959	7,927	466	-	8,393	-	45	-	45
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>90,000</b>		<b>5,012</b>	<b>947</b>	<b>-</b>	<b>5,959</b>	<b>7,927</b>	<b>466</b>	<b>-</b>	<b>8,393</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>
<b>Production - Maintenance Expenses</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Production Labor</b>	<b>90,000</b>		<b>5,012</b>	<b>947</b>	<b>-</b>	<b>5,959</b>	<b>7,927</b>	<b>466</b>	<b>-</b>	<b>8,393</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>
<b>Storage Expenses</b>															
	Storage Expenses	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Oth. Stor. &amp; LNG - Maintenance Expenses</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Storage</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transmission Expenses</b>															
	Transmission Expenses	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transmission - Maintenance Expenses</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Transmission Labor</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution Expenses</b>															
	Supervision	1,870,000	DIST_PT	104,143	19,666	-	123,809	164,696	9,685	-	174,381	-	927	-	927
	Load Dispatching	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Meter and Regulator Work	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Service Work	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Mains and Services	330,000	MAIN SERVICE	18,389	3,391	-	21,780	25,658	1,157	-	26,815	-	148	-	148
	Compressor Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Measuring and Regulation	1,530,000	Peak	192,423	-	-	192,423	486,629	-	-	486,629	-	-	-	-
	Other Distribution Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	General Maintenance	-	DIST_PT	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>3,730,000</b>		<b>314,956</b>	<b>23,057</b>	<b>-</b>	<b>338,013</b>	<b>676,983</b>	<b>10,842</b>	<b>-</b>	<b>687,824</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>1,075</b>
<b>Distribution - Maintenance Expenses</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Distribution Labor</b>	<b>3,730,000</b>		<b>314,956</b>	<b>23,057</b>	<b>-</b>	<b>338,013</b>	<b>676,983</b>	<b>10,842</b>	<b>-</b>	<b>687,824</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>1,075</b>
<b>Customer Account Expenses</b>															
	Supervision	70,000	DIST_PT	3,898	736	-	4,635	6,165	363	-	6,528	-	35	-	35
	Advertising - Natural Gas Promotion	390,000	DIST_PT	21,720	4,102	-	25,821	34,348	2,020	-	36,368	-	193	-	193
	Demonstration and Selling Exp	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Revenue from Merchandising	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Expense of Merchandising	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Advertising - Other	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	Cust Avq	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Customer Account Labor</b>	<b>460,000</b>		<b>25,618</b>	<b>4,838</b>	<b>-</b>	<b>30,456</b>	<b>40,513</b>	<b>2,382</b>	<b>-</b>	<b>42,896</b>	<b>-</b>	<b>228</b>	<b>-</b>	<b>228</b>
<b>Customer Service &amp; Information Expenses</b>															
	Operation Supervision	530,000	Bills All	-	2,493	-	2,493	-	423	-	423	-	338	-	338
	Customers' Contracts and Orders	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Meter Reading	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Customers' Billing and Accounting	40,000	Billing	-	1,783	-	1,783	-	302	-	302	-	242	-	242
	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Customer Service &amp; Information Labor</b>	<b>570,000</b>		<b>-</b>	<b>4,276</b>	<b>-</b>	<b>4,276</b>	<b>-</b>	<b>725</b>	<b>-</b>	<b>725</b>	<b>-</b>	<b>580</b>	<b>-</b>	<b>580</b>
<b>Sales Expenses</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Sales Expense Labor</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative and General Expenses</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Administrative &amp; General Labor</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL O &amp; M LABOR EXP.</b>	<b>4,850,000</b>		<b>345,566</b>	<b>33,117</b>	<b>-</b>	<b>378,703</b>	<b>725,422</b>	<b>14,415</b>	<b>-</b>	<b>739,838</b>	<b>-</b>	<b>1,927</b>	<b>-</b>	<b>1,927</b>

Class Cost of Service Study - Account Detail

Line No.	Account Description	Amount	Alloc. Factor	Small General - Residential			Mid General			Large General					
				DEM	CUS	VOL	DEM	CUS	VOL	DEM	CUS	VOL			
	<b>Depr. &amp; Amort. Expense</b>														
	Intangible Plant														
	Intangible Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	Production Plant														
	Production Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Struct. & Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Other Power Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	LP Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	Storage Plant														
	Local Storage Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Structs and Imprvmt-LNG	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Gas Holders	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Other Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	Transmission Plant														
	Transmission Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	Distribution Plant														
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Services	1,540,574	Service_Invest	-	803,784	-	803,784	-	541,790	-	541,790	-	142,192	-	142,192
	Regulators and Meter Installations	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Mains-PL	1,537,598	MainsDemand	-	663,016	-	663,016	192,333	284,296	-	476,629	256,655	34,494	-	291,148
	Mains-ST	860,344	Peak	-	-	-	-	204,976	-	-	204,976	273,526	-	-	273,526
	Compressor Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Mess. & Reg. Stat. Equip. - General	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Meters	1,974,119	Meter Invest	-	549,124	-	549,124	-	1,167,547	-	1,167,547	-	165,035	-	165,035
	Other Distribution Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Development O&M	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred O&M	2,793,342	DIST_PT	-	911,328	-	911,328	294,898	624,729	-	919,427	393,253	122,523	-	515,776
	<b>Sub-total</b>	<b>9,281,991</b>			<b>3,115,176</b>		<b>3,115,176</b>	<b>752,777</b>	<b>2,747,187</b>		<b>3,499,964</b>	<b>1,004,526</b>	<b>489,509</b>		<b>1,494,035</b>
	General Plant														
	General Plant	1,147,497	LABOR	-	305,083	-	305,083	154,893	182,542	-	337,434	206,693	33,187	-	239,880
	Amort Ltg-Term Elect/Gas Plant	4,479,625	PLANT	-	1,447,293	-	1,447,293	479,528	986,695	-	1,466,223	639,895	192,978	-	832,873
	Deferral account	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>5,627,123</b>			<b>1,752,376</b>		<b>1,752,376</b>	<b>634,420</b>	<b>1,169,237</b>		<b>1,803,657</b>	<b>846,588</b>	<b>226,165</b>		<b>1,072,752</b>
	<b>TOTAL DEPR. &amp; AMORT. EXPENSES</b>	<b>14,909,113</b>			<b>4,867,552</b>		<b>4,867,552</b>	<b>1,387,197</b>	<b>3,916,424</b>		<b>5,303,621</b>	<b>1,851,114</b>	<b>715,674</b>		<b>2,566,788</b>
	Other Income/Expense Adj.														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>														
	<b>TOTAL OTHER INCOME/EXPENSE ADJ.</b>														
	Taxes Other Than Income Taxes														
	Property Tax- Plant	1,249,875	PropertyTax	-	393,394	-	393,394	136,832	269,726	-	406,558	182,592	53,111	-	235,703
	Distribution Tax	-	PLANT	-	-	-	-	-	-	-	-	-	-	-	-
	Payroll related	-	LABOR	-	-	-	-	-	-	-	-	-	-	-	-
	Other taxes	-	PLANT	-	-	-	-	-	-	-	-	-	-	-	-
	Property Tax- Gas	-	PropertyTax	-	-	-	-	-	-	-	-	-	-	-	-
	Gross Receipts Tax	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	GRT- Uncoil Rider	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>1,249,875</b>			<b>393,394</b>		<b>393,394</b>	<b>136,832</b>	<b>269,726</b>		<b>406,558</b>	<b>182,592</b>	<b>53,111</b>		<b>235,703</b>
	<b>TOTAL TAXES OTHER THAN INCOME TAX</b>	<b>1,249,875</b>			<b>393,394</b>		<b>393,394</b>	<b>136,832</b>	<b>269,726</b>		<b>406,558</b>	<b>182,592</b>	<b>53,111</b>		<b>235,703</b>
	Income Taxes														
	Gross Receipts Tax	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	GRT Uncoil Rider	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	State Income Tax Expense	4,421,897	Pre Tax	-	1,389,762	-	1,389,762	485,022	952,160	-	1,437,182	647,226	187,541	-	834,767
	Federal Income Tax Expense	-	0	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>4,421,897</b>			<b>1,389,762</b>		<b>1,389,762</b>	<b>485,022</b>	<b>952,160</b>		<b>1,437,182</b>	<b>647,226</b>	<b>187,541</b>		<b>834,767</b>
	Operating Revenues														
	Retail Revenue	48,754,276	Delivery Rev	-	-	-	8,872,694	-	-	-	15,823,270	-	-	-	13,735,684
	Other Sales	255,243	Delivery Rev	-	-	-	46,451	-	-	-	82,940	-	-	-	71,910
	Late Payment Penalties	216,849	Penalty Charge	-	-	-	68,087	-	-	-	91,222	-	-	-	38,580
	Revenue from Service Work	-	Delivery_Rev	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Revenue	-	Delivery_Rev	-	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous Operating Revenue	-	Delivery_Rev	-	-	-	-	-	-	-	-	-	-	-	-
	Other Revenue	-	Delivery_Rev	-	-	-	-	-	-	-	-	-	-	-	-
	Rent from Gas Ppty / Other Rev	70,997	DIST_PT	-	23,163	-	23,163	7,490	15,878	-	23,369	9,995	3,114	-	13,109
	SEUF and Other Revenue	3,576,839	Delivery Rev	-	-	-	650,942	-	-	-	1,160,868	-	-	-	1,007,713
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>52,874,204</b>			<b>23,163</b>		<b>9,661,336</b>	<b>7,490</b>	<b>15,878</b>		<b>17,181,569</b>	<b>9,995</b>	<b>3,114</b>		<b>14,866,997</b>
	<b>TOTAL</b>	<b>52,874,204</b>			<b>23,163</b>		<b>9,661,336</b>	<b>7,490</b>	<b>15,878</b>		<b>17,181,569</b>	<b>9,995</b>	<b>3,114</b>		<b>14,866,997</b>

**Class Cost of Service Study - Account Detail**

Line No.	Account Description	Amount	Alloc. Factor	Contract General <sup>4</sup>				Industrial Contract General <sup>5</sup>				OPS <sup>6</sup>									
				DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL	DEM	CUS	VOL	TOTAL						
<b>Depr. &amp; Amort. Expense</b>														-	-	-	-	-	-	-	-
	Intangible Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Production Plant</b>														-	-	-	-	-	-	-	-
	Production Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Struct. & Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Other Power Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	LP Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Storage Plant</b>														-	-	-	-	-	-	-	-
	Local Storage Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Structs and Imprvmt-LNG	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Gas Holders	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Other Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Transmission Plant</b>														-	-	-	-	-	-	-	-
	Transmission Plant	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Distribution Plant</b>														-	-	-	-	-	-	-	-
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Structures and Improvements	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Services	1,540,574	Service_Invest	-	37,294	-	37,294	-	14,313	-	14,313	-	1,201	-	1,201	-	1,201				
	Regulators and Meter Installations	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Mains-PL	1,537,598	MainsDemand	101,529	4,646	-	106,175	-	-	-	-	-	630	-	630	-	630				
	Mains-ST	860,344	Peak	108,203	-	-	108,203	273,639	-	-	273,639	-	-	-	-	-	-				
	Compressor Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Mess. & Reg. Stat. Equip. - General	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Meters	1,974,119	Meter Invest	-	41,503	-	41,503	-	48,322	-	48,322	-	2,587	-	2,587	-	2,587				
	Other Distribution Equipment	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Development O&M	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Deferred O&M	2,793,342	DIST_PT	155,565	29,377	-	184,942	246,017	14,468	-	260,484	-	1,384	-	1,384	-	1,384				
	<b>Sub-total</b>	<b>9,281,991</b>	-	<b>397,376</b>	<b>116,878</b>	-	<b>516,254</b>	<b>570,387</b>	<b>80,086</b>	-	<b>650,473</b>	-	<b>6,088</b>	-	<b>6,088</b>	-	<b>6,088</b>				
<b>General Plant</b>														-	-	-	-	-	-	-	-
	General Plant	1,147,497	LABOR	81,765	7,835	-	89,600	171,633	3,411	-	175,044	-	456	-	456	-	456				
	Amort Ltd-Term Elect/Gas Plant	4,479,625	PLANT	253,133	46,245	-	299,378	408,980	22,683	-	431,663	-	2,197	-	2,197	-	2,197				
	Deferral account	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	<b>5,627,123</b>	-	<b>334,898</b>	<b>54,080</b>	-	<b>388,978</b>	<b>580,613</b>	<b>26,094</b>	-	<b>606,706</b>	-	<b>2,653</b>	-	<b>2,653</b>	-	<b>2,653</b>				
	<b>TOTAL DEPR. &amp; AMORT. EXPENSES</b>	<b>14,909,113</b>	-	<b>732,274</b>	<b>172,958</b>	-	<b>905,232</b>	<b>1,151,000</b>	<b>106,180</b>	-	<b>1,257,179</b>	-	<b>8,741</b>	-	<b>8,741</b>	-	<b>8,741</b>				
<b>Other Income/Expense Adj.</b>														-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>TOTAL OTHER INCOME/EXPENSE ADJ.</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Taxes Other Than Income Taxes</b>														-	-	-	-	-	-	-	-
	Property Tax- Plant	1,249,875	PropertyTax	72,231	12,781	-	85,012	122,335	6,272	-	128,607	-	601	-	601	-	601				
	- PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Distribution Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	- LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Payroll related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	- PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Property Tax- Gas	-	PropertyTax	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Gross Receipts Tax	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	GRT- Uncoll Rider	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	<b>1,249,875</b>	-	<b>72,231</b>	<b>12,781</b>	-	<b>85,012</b>	<b>122,335</b>	<b>6,272</b>	-	<b>128,607</b>	-	<b>601</b>	-	<b>601</b>	-	<b>601</b>				
	<b>TOTAL TAXES OTHER THAN INCOME TAX</b>	<b>1,249,875</b>	-	<b>72,231</b>	<b>12,781</b>	-	<b>85,012</b>	<b>122,335</b>	<b>6,272</b>	-	<b>128,607</b>	-	<b>601</b>	-	<b>601</b>	-	<b>601</b>				
<b>Income Taxes</b>														-	-	-	-	-	-	-	-
	Gross Receipts Tax	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	GRT Uncoll Rider	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	State Income Tax Expense	4,421,897	Pre Tax	256,033	45,137	-	301,171	434,701	22,190	-	456,891	-	2,125	-	2,125	-	2,125				
	Federal Income Tax Expense	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>TOTAL</b>	<b>4,421,897</b>	-	<b>256,033</b>	<b>45,137</b>	-	<b>301,171</b>	<b>434,701</b>	<b>22,190</b>	-	<b>456,891</b>	-	<b>2,125</b>	-	<b>2,125</b>	-	<b>2,125</b>				
<b>Operating Revenues</b>														-	-	-	-	-	-	-	-
	Retail Revenue	48,754,276	Delivery Rev	-	-	-	4,128,190	-	-	-	6,122,034	-	-	-	72,404	-	72,404				
	Other Sales	255,243	Delivery Rev	-	-	-	21,612	-	-	-	32,051	-	-	-	379	-	379				
	Late Payment Penalties	216,849	Penalty Charge	-	-	-	11,846	-	-	-	7,103	-	-	-	11	-	11				
	Revenue from Service Work	-	Delivery_Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Transportation Revenue	-	Delivery_Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Miscellaneous Operating Revenue	-	Delivery_Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Other Revenue	-	Delivery_Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Rent from Gas Ppty / Other Rev	70,997	DIST_PT	3,954	747	-	4,701	6,253	368	-	6,621	-	35	-	35	-	35				
	SEUF and Other Revenue	3,576,839	Delivery Rev	-	-	-	302,863	-	-	-	449,141	-	-	-	5,312	-	5,312				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	<b>52,874,204</b>	-	<b>3,954</b>	<b>747</b>	-	<b>4,469,213</b>	<b>6,253</b>	<b>368</b>	-	<b>6,616,949</b>	-	<b>35</b>	-	<b>78,140</b>	-	<b>78,140</b>				
	<b>TOTAL</b>	<b>52,874,204</b>	-	<b>3,954</b>	<b>747</b>	-	<b>4,469,213</b>	<b>6,253</b>	<b>368</b>	-	<b>6,616,949</b>	-	<b>35</b>	-	<b>78,140</b>	-	<b>78,140</b>				

**Class Cost of Service Study - External Allocation Factors**

Name		Description	Total	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
<b>DEMAND ALLOCATORS</b>									
Peak	Design Day	DEM	100.00%	0.00%	23.82%	31.79%	12.58%	31.81%	0.00%
	Rate Year 2024		33,052	-	7,875	10,508	4,157	10,512	-
MainsDemand	MainsDemand	DEM	100.00%	0.00%	34.94%	46.62%	18.44%	0.00%	0.00%
	Rate Year 2024		22,539	-	7,875	10,508	4,157		-
<b>CUSTOMER ALLOCATORS</b>									
Bills_All	Number of Bills	CUS	100.00%	67.12%	28.78%	3.49%	0.47%	0.08%	0.06%
	Rate Year 2024		150,528	101,028	43,320	5,256	708	120	96
MetersRead	Meters Read	CUS	100.00%	64.75%	27.76%	5.05%	1.36%	0.77%	0.31%
	Rate Year 2024		13,003	8,419	3,610	657	177	100	40
Meter_Invest	Weighted Meter Cost	CUS	100.00%	27.82%	59.14%	8.36%	2.10%	2.45%	0.13%
	Rate Year 2024		11,580,946	3,221,375	6,849,282	968,161	243,475	283,475	15,178
Service_Invest	Weighted Service Cost	CUS	100.00%	52.17%	35.17%	9.23%	2.42%	0.93%	0.08%
	Rate Year 2024		-	-	-	-	-	-	-
MainsCustomer	MainsCustomer	CUS	100.00%	67.17%	28.80%	3.49%	0.47%	0.00%	0.06%
	Rate Year 2024		12,534	8,419	3,610	438	59		8
Write_offs	Write-Offs	CUS		18.20%	32.46%	28.17%	8.47%	12.56%	0.15%
	Rate Year 2024		198,569	36,137	64,446	55,943	16,814	24,934	295
Billing	Billing	CUS		63.60%	27.27%	3.31%	4.46%	0.76%	0.60%
	Rate Year 2024		508,868	323,650	138,779	16,838	22,681	3,844	3,075
<b>REVENUE ALLOCATORS</b>									
Delivery_Rev	Delivery Revenue	REV	100.00%	18.20%	32.46%	28.17%	8.47%	12.56%	0.15%
	Rate Year 2024		46,624,888	8,485,171	15,132,175	13,135,765	3,947,888	5,854,648	69,241
Penalty_Charge	Penalty Charge	REV	100.00%	31.40%	42.07%	17.79%	5.46%	3.28%	0.00%
	Rate Year 2024		216,849	68,087	91,222	38,580	11,846	7,103	11

**Class Cost of Service Study - Internal Allocation Factors**

Line No.	Name (A)	Description (B)	1 2 3 4 5 6						
			System Total (C)	Small General - Residential (D)	Mid General (E)	Large General (F)	Contract General (G)	Industrial Contract General (H)	OPS (I)
1	DIST_PT	Distribution Plant	396,984,196	129,516,092	130,667,107	73,301,120	26,283,618	37,019,505	196,754
2			100.00%	32.62%	32.91%	18.46%	6.62%	9.33%	0.05%
3	DISTOnlyPT	Distribution Plant (473-478)	281,436,890	91,818,784	92,634,782	51,965,895	18,633,436	26,244,507	139,486
4			100.00%	32.62%	32.91%	18.46%	6.62%	9.33%	0.05%
5	LABOR	O&M Labour	4,850,000	1,289,462	1,426,197	1,013,874	378,703	739,838	1,927
6			100.00%	26.59%	29.41%	20.90%	7.81%	15.25%	0.04%
7	O_MXGAS	O&M ex. gas nomination services	14,653,939	3,984,295	4,402,594	3,037,536	1,124,247	2,099,060	6,208
8			100.00%	27.19%	30.04%	20.73%	7.67%	14.32%	0.04%
9	PLANT	Plant in Service	418,955,641	135,357,605	137,128,057	77,894,165	27,999,216	40,371,114	205,485
10			100.00%	32.31%	32.73%	18.59%	6.68%	9.64%	0.05%
11	MAIN_SERVICE	Mains & Services Plant	235,082,063	84,617,039	72,446,838	43,295,325	15,515,386	19,101,923	105,553
12			100.00%	35.99%	30.82%	18.42%	6.60%	8.13%	0.04%
19	Pre_Tax	Rate Base	282,988,478	88,940,689	91,975,436	53,422,640	19,274,032	29,239,691	135,991
20			100.00%	31.43%	32.50%	18.88%	6.81%	10.33%	0.05%
21	PropertyTax	Property Tax	279,979,782	88,122,647	91,071,510	52,798,984	19,043,205	28,808,719	134,716
22			100.00%	31.47%	32.53%	18.86%	6.80%	10.29%	0.05%

### Class Cost of Service Study - Summary of Results / Revenue Allocation

Delivery Revenues By Class (Excludes Gas Costs)					Comparison to ACOS Target				Revenue to ACOS Ratio		Rate of Return ("ROR")	
Rate Class	Current 2024 Rates	Proposed	Variance \$	Variance %	Proposed	ACOS Target	Variance \$	Variance %	Present	Proposed	Present	Proposed
SGS	\$8,485,171	\$8,782,409	\$297,238	3.50%	\$8,782,409	\$15,390,256	(\$6,607,847)	-42.94%	0.57	0.59	-0.04%	0.29%
MGS	\$15,132,175	\$15,775,245	\$643,071	4.25%	\$15,775,245	\$15,924,714	(\$149,469)	-0.94%	0.95	0.99	5.40%	6.10%
LGS	\$13,135,765	\$13,694,035	\$558,270	4.25%	\$13,694,035	\$8,873,448	\$4,820,587	54.33%	1.43	1.48	12.40%	13.45%
CGS	\$3,947,888	\$4,195,788	\$247,900	6.28%	\$4,195,788	\$3,276,037	\$919,751	28.08%	1.19	1.25	8.76%	10.05%
ICGS	\$5,854,648	\$6,237,557	\$382,908	6.54%	\$6,237,557	\$5,269,405	\$968,152	18.37%	1.10	1.17	7.57%	8.88%
OPS	\$69,241	\$69,241	\$0	0.00%	\$69,241	\$20,415	\$48,826	239.17%	2.87	2.87	34.94%	34.94%
Subtotal	\$46,624,888	\$48,754,276	\$2,129,387	4.57%	\$48,754,276	\$48,754,276	(\$0)	0.00%				
Other Rev	\$4,119,929	\$4,119,929	\$0	0.00%	\$4,119,929	\$4,119,929	\$0					
<b>Total</b>	<b>\$50,744,817</b>	<b>\$52,874,204</b>	<b>\$2,129,387</b>	<b>4.20%</b>	<b>\$52,874,204</b>	<b>\$52,874,204</b>	<b>(\$0)</b>	<b>0.00%</b>	0.96	1.00	5.48%	6.23%