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David A. Heintz
Vice President

Mr. Heintz is a Vice President who has over 30 years of experience working with regulated rates and tariffs at both the federal and state levels. He also provides clients with analyses of natural gas projects, markets, and issues. Mr. Heintz's areas of expertise include cost of service, allocation and rate design, tariff terms and conditions, rate case preparation, and regulatory issues.

A. REPRESENTATIVE PROJECT EXPERIENCE

Regulatory Analysis, Ratemaking, Cost of Service

- Cash Working Capital witness for Ameren Illinois Company in its 2009, 2011, 2012 and 2013 Illinois rate filings.
- Assisted a customer group served by Dominion Cove Point LNG in a FERC rate proceeding, Docket No. RP11-2136.
- Prepared a cost of service study for Virginia Natural Gas, Case No. PUE-2011-00142.
- Assisted a customer group served by Tennessee Gas Pipeline Company in a FERC rate proceeding, Docket No. RP11-1566.
- Filed testimony on the proper design of Kern River Gas Transmission Period Two rates in Docket RP04-274-023 on behalf of a Kern River shipper.
- Prepared a cost of service study for Atlanta Gas Light Company, Docket No. 31647-U.
- Project manager for preparation of Granite State Gas Transmission FERC rate filing, Docket No. RP10-896. Witness on issues of billing determinants, revenues, cost allocation and rate design.
- Prepared gas cost of service and rate re-redesign for Northern Indiana Public Service Company.
- Assisted a customer group served by Southern Natural Gas Company in a FERC rate proceeding, Docket No. RP09-427. Assisted this same group in Southern's 2013 settlement extension.
- Assisted ISO-NE in the evaluation of de-list bids and new capacity offers for the first two Forward Capacity Auctions conducted by ISO-NE.
- Prepared a cost of service study and rate design proposals for National Grid Rhode Island (Gas).
- Prepared cost of service studies for New England Gas Company in three Massachusetts rate filings.
- Assist New England Gas in the preparation of periodic filings before the Massachusetts Department of Public Utilities including Gas Cost and Local Distribution Adjustment filings.
- Prepared cost of service studies for Connecticut Natural Gas Corporation and Southern Connecticut Gas Company in their Phase 2 rate design proceeding before the Connecticut Department of Public Utility Control.
- Prepared a cost of service study and rate design proposals for Northwest Natural Gas Company (WA) which included the phase out a commercial rate class.
- Principal author of report on several rate related studies for New Brunswick Power Distribution and Customer Service Corporation.

- Prepared a cost of service study for Puget Sound Energy and assisted in the development of a revenue decoupling mechanism.
- Prepared cost of service studies for Peoples Gas Light and Coke Company and North Shore Gas Company. Assisted in the development of a revenue decoupling mechanism for these companies.
- Performed a cost of service study for Arkansas Oklahoma Gas Corporation. Provided testimony on cost of service and rate design.
- Participated in the development of the revenue requirements for the gas and electric operating companies of a major mid-west utility.
- Participated in a review of the cost of service and rate design methodologies for the natural gas transmission affiliate of a Canadian Crown Corporation.
- Performed an electric cost of service and rate review for the City of Vero Beach, Florida.
- Performed a cost of service study for Chesapeake Utility Corporation, Delaware Division, and provided testimony on rate design issues.
- Performed cost of service and rate design studies integrating the rates and tariffs of Providence Gas Company and Valley Gas Company. Provide testimony on cost of service and proposed new rate designs for the integrated company.
- Performed cost of service study for an investor owned Canadian electric utility.
- Reviewed and provided support for the deferred purchased gas balances of a Louisiana local distribution company.
- Provided support and cost of service analysis for a Pennsylvania electric utility in a FERC complaint case.
- Assisted a Canadian marketing company in its intervention in Northern Border Pipeline Company FERC rate proceeding. Filed testimony on various cost-of-service and rate design issues.
- Assisted an Indiana local distribution company in the preparation of a general rate case and unbundling filing. Assisted in the development of the proposed unbundled services and tariffs.
- Assisted a New Jersey local distribution company with its initial filing under New Jersey's Electric Discount and Energy Competition Act.
- Assisted a major Southwest utility in the preparation of a cost of service and rate design study for filing with the regulatory commission.
- Reviewed and evaluated an electric cost-of-service and unbundling model for the Ontario Energy Board. This model is to be used by the municipal electric utilities in their filings to the Board.
- Assisted a group of Midwest local distribution companies served by Northern Natural Gas Company in a FERC rate proceeding. Filed testimony on various cost-of-service and rate design issues.
- Reviewed the rate harmonization proposal of a major Canadian gas utility for potential shortcomings alternative approaches.
- Responsible for the development, defense, implementation and administration of the Boston Gas Company's rates in rate cases and CGA filings. Prepared annual sales, revenue, margin and gas cost forecasts for budgeting and financial reporting. Directed the company's load research project. Represented the company in regulatory proceedings.
- Responsible for all aspects of United Gas Pipeline Company's rate department, including cost-of-service allocation and rate design, certificates and analysis of other pipeline FERC filings. Represented the company and supported its positions through testimony and negotiations with regulatory agencies, customers and intervenors.

- Responsible for the development of cost-of-service, allocation and rate design studies and filings for Consolidated Natural Gas Company. Analyzed supplier rate and certificate filings. Represented the company and supported its position in negotiations with regulatory agencies, customers and intervenors.
- Responsible for the development and support of FERC staff's position on allocation and rate design issues in pipeline rate and certificate filings.

Valuation and Appraisal

Assisted in the preparation of a report to the FERC on appraised value and insurance recommendations in a certificate proceeding.

Market Analysis

Assisted the Province of New Brunswick in the preparation of its Stage I document for the establishment of natural gas distribution within the Province.

Expert Witness Testimony Presentation

- Federal Energy Regulatory Commission
- Arkansas Public Service Commission
- Connecticut Department of Public Utility Control
- Delaware Public Service Commission
- Georgia Public Service Commission
- Illinois Commerce Commission
- Massachusetts Department of Public Utilities
- New York State Public Service Commission
- New Jersey Board of Public Utilities
- Pennsylvania Public Utility Commission
- State of Rhode Island and Providence Plantations Public Utility Commission
- Washington Utilities and Transportation Commission

A. PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2006 – Present)

Vice President

Assistant Vice President

Navigant Consulting (1998 – 2006)

Senior Engagement Manager

Boston Gas Company (1993 – 1998)

Director, Rates and Revenue Analysis

United Gas Pipeline Company (1992 – 1993)

Director, Rates and Regulatory Affairs

Consolidated Natural Gas Company (1985 – 1992)

Manager, Regulatory Projects

Federal Regulatory Energy Commission (1979 – 1985)
Industry Economist, Allocation and Rate Design Branch

A. EDUCATION

M.B.A., Katz Graduate School of Business, University of Pittsburgh, 1989
B.S., Economics, Behrend College, Pennsylvania State University, 1978

**FUNCTIONAL COST STUDY
SUMMARY OF RESULTS**

Line No.	Description	System Total	Delivery Costs	Direct Gas Costs	LPG & LNG	Misc	Production Costs
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Rate Base							
1	Plant in Service	\$ 365,570,860	\$ 353,407,725	\$ -	\$ 12,156,252	\$ 6,883	\$ 12,163,135
2	Accumulated Reserve	(129,344,216)	(119,911,270)	-	(9,429,957)	(2,990)	(9,432,946)
3	Other Rate Base Items	(63,318,353)	(61,218,102)	-	(2,160,406)	60,154	(2,100,251)
4	Total Rate Base	\$ 172,908,291	\$ 172,278,353	\$ -	\$ 565,890	\$ 64,048	\$ 629,938
Revenues at Current Rates							
5	Sales Revenue	\$ 54,831,021	\$ 54,831,021	\$ -	\$ -	\$ -	\$ -
6	Miscellaneous Revenues	423,636	416,796	-	4,509	2,331	6,840
7	Total Revenues	\$ 55,254,657	\$ 55,247,817	\$ -	\$ 4,509	\$ 2,331	\$ 6,840
Expenses at Current Rates							
8	Operations & Maintenance Expenses	\$ 30,718,154	\$ 29,929,478	\$ -	\$ 246,577	\$ 542,099	\$ 788,676
9	Depreciation Expense	10,004,160	9,558,593	-	437,956	7,611	445,567
10	Taxes Other Than Income Taxes	8,389,995	8,058,959	-	330,229	807	331,036
11	Total Expenses - Current	\$ 49,112,309	\$ 47,547,030	\$ -	\$ 1,014,762	\$ 550,517	\$ 1,565,279
12	Interest Expense	\$ 3,446,927	\$ 3,434,369	\$ -	\$ 11,281	\$ 1,277	\$ 12,558
13	Tax Additions/Deductions to Oper. Inc.	-	-	-	-	-	-
14	State Taxable Income	2,695,421	4,266,418	-	(1,021,534)	(549,463)	(1,570,997)
15	State Income Tax	\$ 229,111	\$ 362,646	\$ -	\$ (86,830)	\$ (46,704)	\$ (133,535)
16	Federal Taxable Income	2,466,310	3,903,772	-	(934,703)	(502,759)	(1,437,462)
17	Federal Income Tax	\$ 838,546	\$ 1,327,283	\$ -	\$ (317,799)	\$ (170,938)	\$ (488,737)
18	Total Income Taxes	\$ 1,067,656	\$ 1,689,928	\$ -	\$ (404,630)	\$ (217,642)	\$ (622,272)
19	Current Operating Income	\$ 5,074,692	\$ 6,010,859	\$ -	\$ (605,623)	\$ (330,544)	\$ (936,167)
20	Return at Current Rates	2.93%	3.49%	0.00%	-107.02%	-516.09%	-148.61%
21	Index Rate of Return	1.00	1.19	-	(36.46)	(175.84)	(50.64)
Revenue Requirement at Equal Rates of Return							
22	Required Return	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%
23	Required Operating Income	\$ 13,192,903	\$ 13,144,838	\$ -	\$ 43,177	\$ 4,887	\$ 48,064
24	Operating Income (Deficiency)/Surplus	\$ (8,118,211)	\$ (7,133,980)	\$ -	\$ (648,801)	\$ (335,431)	\$ (984,231)
Expenses at Required Return							
25	Operations & Maintenance Expenses	\$ 30,718,154	\$ 29,929,478	\$ -	\$ 246,577	\$ 542,099	\$ 788,676
26	Depreciation Expense	10,004,160	9,558,593	-	437,956	7,611	445,567
27	Taxes Other than Income	8,389,995	8,058,959	-	330,229	807	331,036
28	Interest on Customer Deposits	-	-	-	-	-	-
29	Total Expenses Required	\$ 49,112,309	\$ 47,547,030	\$ -	\$ 1,014,762	\$ 550,517	\$ 1,565,279
30	Income Taxes	\$ 6,392,418	\$ 6,369,129	\$ -	\$ 20,921	\$ 2,368	\$ 23,289
31	Total Revenue Requirement at Equal Return	\$ 68,697,629	\$ 67,060,997	\$ -	\$ 1,078,860	\$ 557,772	\$ 1,636,632
32	Revenue (Deficiency)/Surplus	\$ (13,442,972)	\$ (11,813,180)	\$ -	\$ (1,074,351)	\$ (555,441)	\$ (1,629,792)

**FUNCTIONAL COST STUDY
INDIRECT COSTS**

Docket No. DG 14-180
Attachment DAH-2
Page 2 of 3

Line No.	Description (A)	LPG & LNG Costs (B)	Misc. Production Costs (C)	Bad Debts Excl. LPG & LNG (D)	Gas Cost Working Capital (E)	Total Indirect Costs (F)
Summary of Results at Present Rates						
Rate Base						
1	Gas Plant in Service	\$ 12,156,252	\$ 6,883	\$ -	\$ -	\$ 12,163,135
2	Accumulated Reserve	(9,429,957)	(2,990)	-	-	(9,432,946)
3	Net Utility Plant in Service	<u>\$ 2,726,296</u>	<u>\$ 3,894</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,730,189</u>
Other Rate Base Items:						
4	Materials & Supplies	\$ 318,605	\$ 165	\$ -	\$ -	\$ 318,770
5	Working Capital	52,819	61,299	-	-	114,118
6	Prepayments	68,245	35	-	-	68,280
7	Accumulated Deferred Income Taxes	(2,600,076)	(1,344)	-	-	(2,601,420)
8	Total Rate Base	<u>\$ 565,890</u>	<u>\$ 64,048</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 629,938</u>
Revenues						
9	Total Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
10	Other Operating Revenues	4,509	2,331	-	-	6,840
11	Total Operating Revenues	<u>\$ 4,509</u>	<u>\$ 2,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,840</u>
Expenses						
12	Purchased Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -
13	Other O&M excl. Uncollectible	221,583	529,177	-	-	750,760
14	Uncollectible Expense	24,994	-	12,922	-	37,916
15	Depreciation Expense	437,956	7,611	-	-	445,567
16	Other Taxes	330,229	807	-	-	331,036
17	Interest Expense	11,281	1,277	-	-	12,558
18	Tax Adds/Deducts	-	-	-	-	-
19	State Taxable Income	(1,021,534)	(536,541)	(12,922)	-	(1,570,997)
20	State Income Tax	(86,830)	(45,606)	(1,098)	-	(133,535)
21	Federal Taxable Income	(934,703)	(490,935)	(11,824)	-	(1,437,462)
22	Federal Income Tax	(317,799)	(166,918)	(4,020)	-	(488,737)
23	Income Taxes	<u>(404,630)</u>	<u>(212,524)</u>	<u>(5,118)</u>	<u>-</u>	<u>(622,272)</u>
24	Total Operating Expenses	<u>\$ 610,132</u>	<u>\$ 325,071</u>	<u>\$ 7,804</u>	<u>\$ -</u>	<u>\$ 943,007</u>
25	Operating Income	<u>\$ (605,623)</u>	<u>\$ (322,740)</u>	<u>\$ (7,804)</u>	<u>\$ -</u>	<u>\$ (936,167)</u>
26	Rate of Return	-107.02%	-503.90%	0.00%	0.00%	-148.61%
27	Index Rate of Return	1.00	4.71	-	-	1.39
28	Net Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FUNCTIONAL COST STUDY
INDIRECT COSTS**

Docket No. DG 14-180
Attachment DAH-2
Page 3 of 3

Line No.	Description (A)	LPG & LNG Costs (B)	Misc. Production Costs (C)	Bad Debts Excl. LPG & LNG (D)	Gas Cost Working Capital (E)	Total Indirect Costs (F)
Summary of Results at Claimed Rates						
Rate Base						
1	Gas Plant in Service	\$ 12,156,252	\$ 6,883	\$ -	\$ -	\$ 12,163,135
2	Accumulated Reserve	(9,429,957)	(2,990)	-	-	(9,432,946)
3	Net Utility Plant in Service	<u>\$ 2,726,296</u>	<u>\$ 3,894</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,730,189</u>
Other Rate Base Items:						
4	Materials & Supplies	\$ 318,605	\$ 165	\$ -	\$ -	\$ 318,770
5	Working Capital	\$ 52,819	\$ 61,299	\$ -	\$ -	\$ 114,118
5	Prepayments	68,245	35	-	-	68,280
6	Accumulated Deferred Income Taxes	(2,600,076)	(1,344)	-	-	(2,601,420)
7	Total Rate Base	<u>\$ 565,890</u>	<u>\$ 64,048</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 629,938</u>
8	Required Rate of Return	7.63%	7.63%	7.63%	7.63%	7.63%
9	Required Operating Income	\$ 43,177	\$ 4,887	\$ -	\$ -	\$ 48,064
Expenses						
10	Purchased Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -
11	Other O&M excl. Uncollectible	221,583	529,177	-	-	750,760
12	Uncollectible Expense	24,994	-	12,922	-	37,916
13	Depreciation Expense	437,956	7,611	-	-	445,567
14	Other Taxes	330,229	807	-	-	331,036
15	Total Expenses Required	<u>\$ 1,014,762</u>	<u>\$ 537,595</u>	<u>\$ 12,922</u>	<u>\$ -</u>	<u>\$ 1,565,279</u>
16	Income Taxes	20,921	2,368	-	-	23,289
17	Total Rev. Req. at Required Return	<u>\$ 1,078,860</u>	<u>\$ 544,850</u>	<u>\$ 12,922</u>	<u>\$ -</u>	<u>\$ 1,636,632</u>
Revenues						
18	Total Sales Revenue	\$ 1,074,351	\$ 542,519	\$ 12,922	\$ -	\$ 1,629,792
19	Other Operating Revenues	4,509	2,331	-	-	6,840
20	Total Operating Revenues	<u>\$ 1,078,860</u>	<u>\$ 544,850</u>	<u>\$ 12,922</u>	<u>\$ -</u>	<u>\$ 1,636,632</u>

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No.	Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
RATE BASE											
Plant in Service											
Intangible Plant											
	Misc. Intangible Plant	988,504	LABOR	553,235	352,591	-	905,825	-	-	-	-
	Sub-total	988,504		553,235	352,591	-	905,825	-	-	-	-
Production Plant											
	Production Plant	12,975,923	DPROD	1,699,846	-	-	1,699,846	-	-	-	-
	Sub-total	12,975,923		1,699,846	-	-	1,699,846	-	-	-	-
Distribution Plant											
	Land & Land Rights	197,764	DIST	197,764	-	-	197,764	-	-	-	-
	M&R Stations	623,659	DIST	623,659	-	-	623,659	-	-	-	-
	Mains	191,731,093	DIST	191,731,093	-	-	191,731,093	-	-	-	-
	Compressor Station Equipment	4,879,926	DIST	4,879,926	-	-	4,879,926	-	-	-	-
	Services	119,707,935	CUST	-	119,707,935	-	119,707,935	-	-	-	-
	Meters & Meter Installations	24,273,748	CUST	-	24,273,748	-	24,273,748	-	-	-	-
	Other Equipment	575,186	DIST	575,186	-	-	575,186	-	-	-	-
	Sub-total	341,989,311		198,007,628	143,981,683	-	341,989,311	-	-	-	-
General Plant											
	Land & Land Rights	16,721	LABOR	9,358	5,964	-	15,322	-	-	-	-
	Structures & Improvements	5,656,221	LABOR	3,165,609	2,017,524	-	5,183,133	-	-	-	-
	Office Furniture & Equipment	1,648,101	LABOR	922,390	587,863	-	1,510,253	-	-	-	-
	Transportation Equipment	319,569	LABOR	178,853	113,987	-	292,840	-	-	-	-
	Stores Equipment	94,839	LABOR	53,078	33,828	-	86,907	-	-	-	-
	Tools, Shop & Garage Equip.	762,337	LABOR	426,656	271,919	-	698,575	-	-	-	-
	Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
	Power Operated Equip.	584,513	LABOR	327,134	208,491	-	535,624	-	-	-	-
	Communication Equip.	353,696	LABOR	197,953	126,160	-	324,113	-	-	-	-
	Miscellaneous Equip.	181,125	LABOR	101,370	64,606	-	165,976	-	-	-	-
	Sub-total	9,617,122		5,382,401	3,430,342	-	8,812,742	-	-	-	-
	TOTAL PLANT-IN-SERVICE	365,570,860		205,643,109	147,764,615	-	353,407,725	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
RATE BASE											
Plant in Service											
	Intangible Plant										
	Misc. Intangible Plant	988,504	LABOR	80,796	-	1,241	82,037	-	-	642	642
	Sub-total	988,504		80,796	-	1,241	82,037	-	-	642	642
	Production Plant										
	Production Plant	12,975,923	DPROD	11,276,077	-	-	11,276,077	-	-	-	-
	Sub-total	12,975,923		11,276,077	-	-	11,276,077	-	-	-	-
	Distribution Plant										
	Land & Land Rights	197,764	DIST	-	-	-	-	-	-	-	-
	M&R Stations	623,659	DIST	-	-	-	-	-	-	-	-
	Mains	191,731,093	DIST	-	-	-	-	-	-	-	-
	Compressor Station Equipment	4,879,926	DIST	-	-	-	-	-	-	-	-
	Services	119,707,935	CUST	-	-	-	-	-	-	-	-
	Meters & Meter Installations	24,273,748	CUST	-	-	-	-	-	-	-	-
	Other Equipment	575,186	DIST	-	-	-	-	-	-	-	-
	Sub-total	341,989,311		-	-	-	-	-	-	-	-
	General Plant										
	Land & Land Rights	16,721	LABOR	1,367	-	21	1,388	-	-	11	11
	Structures & Improvements	5,656,221	LABOR	462,317	-	7,100	469,417	-	-	3,671	3,671
	Office Furniture & Equipment	1,648,101	LABOR	134,709	-	2,069	136,778	-	-	1,070	1,070
	Transportation Equipment	319,569	LABOR	26,120	-	401	26,521	-	-	207	207
	Stores Equipment	94,839	LABOR	7,752	-	119	7,871	-	-	62	62
	Tools, Shop & Garage Equip.	762,337	LABOR	62,310	-	957	63,267	-	-	495	495
	Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
	Power Operated Equip.	584,513	LABOR	47,776	-	734	48,510	-	-	379	379
	Communication Equip.	353,696	LABOR	28,910	-	444	29,354	-	-	230	230
	Miscellaneous Equip.	181,125	LABOR	14,804	-	227	15,032	-	-	118	118
	Sub-total	9,617,122		786,065	-	12,073	798,138	-	-	6,242	6,242
	TOTAL PLANT-IN-SERVICE	365,570,860		12,142,939	-	13,313	12,156,252	-	-	6,883	6,883

No.	Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Accumulated Reserve for Depreciation											
	Intangible Plant										
	Misc. Intangible Plant	(274,199)	LABOR	(153,461)	(97,804)	-	(251,265)	-	-	-	-
	Sub-total	(274,199)		(153,461)	(97,804)	-	(251,265)	-	-	-	-
	Production Plant										
	Production Plant	(10,469,580)	DPROD	(1,371,515)	-	-	(1,371,515)	-	-	-	-
	Sub-total	(10,469,580)		(1,371,515)	-	-	(1,371,515)	-	-	-	-
	Distribution Plant										
	Land & Land Rights	-	0	-	-	-	-	-	-	-	-
	M&R Stations	(432,320)	DIST	(432,320)	-	-	(432,320)	-	-	-	-
	Mains	(52,258,657)	DIST	(52,258,657)	-	-	(52,258,657)	-	-	-	-
	Compressor Station Equipment	(1,509,730)	DIST	(1,509,730)	-	-	(1,509,730)	-	-	-	-
	Services	(48,833,550)	CUST	-	(48,833,550)	-	(48,833,550)	-	-	-	-
	Meters & Meter Installations	(12,526,095)	CUST	-	(12,526,095)	-	(12,526,095)	-	-	-	-
	Other Equipment	(294,335)	DIST	(294,335)	-	-	(294,335)	-	-	-	-
	Sub-total	(115,854,687)		(54,495,042)	(61,359,645)	-	(115,854,687)	-	-	-	-
	General Plant										
	Land & Land Rights	-	0	-	-	-	-	-	-	-	-
	Structures & Improvements	(2,262,282)	LABOR	(1,266,128)	(806,936)	-	(2,073,064)	-	-	-	-
	Office Furniture & Equipment	(785,789)	LABOR	(439,781)	(280,284)	-	(720,065)	-	-	-	-
	Transportation Equipment	(155,090)	LABOR	(86,799)	(55,319)	-	(142,118)	-	-	-	-
	Stores Equipment	(27,814)	LABOR	(15,567)	(9,921)	-	(25,488)	-	-	-	-
	Tools, Shop & Garage Equip.	(481,478)	LABOR	(269,468)	(171,739)	-	(441,207)	-	-	-	-
	Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
	Power Operated Equip.	(68,807)	LABOR	(38,509)	(24,543)	-	(63,052)	-	-	-	-
	Communication Equip.	(305,677)	LABOR	(171,078)	(109,032)	-	(280,110)	-	-	-	-
	Miscellaneous Equip.	(292,592)	LABOR	(163,755)	(104,365)	-	(268,119)	-	-	-	-
	Reduction of Depr. Allowance	1,633,779	PLANT	919,043	660,377	-	1,579,421	-	-	-	-
	Sub-total	(2,745,750)		(1,532,041)	(901,762)	-	(2,433,803)	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	(129,344,216)		(57,552,059)	(62,359,211)	-	(119,911,270)	-	-	-	-
	NET PLANT	236,226,644		148,091,050	85,405,404	-	233,496,455	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Accumulated Reserve for Depreciation											
	Intangible Plant										
	Misc. Intangible Plant	(274,199)	LABOR	(22,412)	-	(344)	(22,756)	-	-	(178)	(178)
	Sub-total	(274,199)		(22,412)	-	(344)	(22,756)	-	-	(178)	(178)
	Production Plant										
	Production Plant	(10,469,580)	DPROD	(9,098,065)	-	-	(9,098,065)	-	-	-	-
	Sub-total	(10,469,580)		(9,098,065)	-	-	(9,098,065)	-	-	-	-
	Distribution Plant										
	Land & Land Rights	-	0	-	-	-	-	-	-	-	-
	M&R Stations	(432,320)	DIST	-	-	-	-	-	-	-	-
	Mains	(52,258,657)	DIST	-	-	-	-	-	-	-	-
	Compressor Station Equipment	(1,509,730)	DIST	-	-	-	-	-	-	-	-
	Services	(48,833,550)	CUST	-	-	-	-	-	-	-	-
	Meters & Meter Installations	(12,526,095)	CUST	-	-	-	-	-	-	-	-
	Other Equipment	(294,335)	DIST	-	-	-	-	-	-	-	-
	Sub-total	(115,854,687)		-	-	-	-	-	-	-	-
	General Plant										
	Land & Land Rights	-	0	-	-	-	-	-	-	-	-
	Structures & Improvements	(2,262,282)	LABOR	(184,910)	-	(2,840)	(187,750)	-	-	(1,468)	(1,468)
	Office Furniture & Equipment	(785,789)	LABOR	(64,227)	-	(986)	(65,214)	-	-	(510)	(510)
	Transportation Equipment	(155,090)	LABOR	(12,676)	-	(195)	(12,871)	-	-	(101)	(101)
	Stores Equipment	(27,814)	LABOR	(2,273)	-	(35)	(2,308)	-	-	(18)	(18)
	Tools, Shop & Garage Equip.	(481,478)	LABOR	(39,354)	-	(604)	(39,959)	-	-	(312)	(312)
	Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
	Power Operated Equip.	(68,807)	LABOR	(5,624)	-	(86)	(5,710)	-	-	(45)	(45)
	Communication Equip.	(305,677)	LABOR	(24,985)	-	(384)	(25,369)	-	-	(198)	(198)
	Miscellaneous Equip.	(292,592)	LABOR	(23,915)	-	(367)	(24,283)	-	-	(190)	(190)
	Reduction of Depr. Allowance	1,633,779	PLANT	54,268	-	59	54,328	-	-	31	31
	Sub-total	(2,745,750)		(303,697)	-	(5,438)	(309,135)	-	-	(2,812)	(2,812)
	TOTAL DEPRECIATION ACCRUAL	(129,344,216)		(9,424,174)	-	(5,782)	(9,429,957)	-	-	(2,990)	(2,990)
	NET PLANT	236,226,644		2,718,765	-	7,531	2,726,296	-	-	3,894	3,894

No.	Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Rate Base Adjustments											
Additions											
	Gas Materials and Supplies	9,620,327	PDGPLT	5,411,758	3,889,798	-	9,301,557	-	-	-	-
	Cash Working Capital (Other)	4,326,552	OMEXPX	2,540,039	1,620,926	51,469	4,212,434	-	-	-	-
	Prepayments	2,060,672	PDGPLT	1,159,198	833,194	-	1,992,392	-	-	-	-
	Sub-total	16,007,551		9,110,995	6,343,919	51,469	15,506,383	-	-	-	-
Deductions											
	Customer Deposits	(816,315)	CUST	-	(816,315)	-	(816,315)	-	-	-	-
	Accum. Deferred Income Taxes	(78,509,589)	PDGPLT	(44,164,292)	(31,743,877)	-	(75,908,169)	-	-	-	-
	Sub-total	(79,325,904)		(44,164,292)	(32,560,192)	-	(76,724,484)	-	-	-	-
	TOTAL RATE BASE ADJ.	(63,318,353)		(35,053,297)	(26,216,273)	51,469	(61,218,102)	-	-	-	-
	TOTAL RATE BASE	172,908,291		113,037,753	59,189,131	51,469	172,278,353	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Rate Base Adjustments											
Additions											
	Gas Materials and Supplies	9,620,327	PDGPLT	318,287	-	319	318,605	-	-	165	165
	Cash Working Capital (Other)	4,326,552	OMEXPX	277,954	-	(225,135)	52,819	-	-	61,299	61,299
	Prepayments	2,060,672	PDGPLT	68,177	-	68	68,245	-	-	35	35
	Sub-total	16,007,551		664,418	-	(224,748)	439,670	-	-	61,499	61,499
Deductions											
	Customer Deposits	(816,315)	CUST	-	-	-	-	-	-	-	-
	Accum. Deferred Income Taxes	(78,509,589)	PDGPLT	(2,597,476)	-	(2,600)	(2,600,076)	-	-	(1,344)	(1,344)
	Sub-total	(79,325,904)		(2,597,476)	-	(2,600)	(2,600,076)	-	-	(1,344)	(1,344)
	TOTAL RATE BASE ADJ.	(63,318,353)		(1,933,058)	-	(227,348)	(2,160,406)	-	-	60,154	60,154
	TOTAL RATE BASE	172,908,291		785,707	-	(219,817)	565,890	-	-	64,048	64,048

No.	Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
EXPENSES											
O & M Expenses											
Production (LPG LNG) - Operation											
	Supervision	544,190	DPROD	71,289	-	-	71,289	-	-	-	-
	LPG - Materials	109,483	DPROD	14,342	-	-	14,342	-	-	-	-
	Misc. Prod. Exp.	18,778	DPROD	2,460	-	-	2,460	-	-	-	-
	Operation Labor & Expenses	481,093	DPROD	63,023	-	-	63,023	-	-	-	-
	Other	8,296	DPROD	1,087	-	-	1,087	-	-	-	-
	Indirect Expenses	(1,993,598)	INDIRECT	-	-	-	-	-	-	-	-
	Sub-total	(831,758)		152,201	-	-	152,201	-	-	-	-
Production (LPG LNG) - Maintenance											
	Maint. of Prod. Equip	9,143	DPROD	1,198	-	-	1,198	-	-	-	-
	Sub-total	9,143		1,198	-	-	1,198	-	-	-	-
	Total Production	(822,615)		153,399	-	-	153,399	-	-	-	-
Distribution Operation Expenses											
	Operation Supervision & Engineering	791,915	DISTOPX	700,384	91,531	-	791,915	-	-	-	-
	Distribution Load Dispatch	257,291	DIST	257,291	-	-	257,291	-	-	-	-
	Mains & Services Expenses	6,439,187	DIST	6,439,187	-	-	6,439,187	-	-	-	-
	M&R Station Expenses - General	95,649	DIST	95,649	-	-	95,649	-	-	-	-
	M&R Station Expenses - Industrial	8,430	DIST	8,430	-	-	8,430	-	-	-	-
	Meter & House Regulator Expenses	962,024	CUST	-	962,024	-	962,024	-	-	-	-
	Customer Installation Expenses	4,000	CUST	-	4,000	-	4,000	-	-	-	-
	Other Expenses	577,145	DIST	577,145	-	-	577,145	-	-	-	-
	Rents	14,185	DIST	14,185	-	-	14,185	-	-	-	-
	Sub-total	9,149,826		8,092,271	1,057,555	-	9,149,826	-	-	-	-
Distribution Maintenance Expenses											
	Maint. Supervision & Engineering	2,474	DISTMNX	1,430	1,044	-	2,474	-	-	-	-
	Maint. of Structures & Improv.	112,658	DIST	112,658	-	-	112,658	-	-	-	-
	Maint. of Mains	886,992	DIST	886,992	-	-	886,992	-	-	-	-
	Maint. of M&R Station Equip. - General	41,352	DIST	41,352	-	-	41,352	-	-	-	-
	Maint. of Services	659,713	CUST	-	659,713	-	659,713	-	-	-	-
	Maint. of Meters & House Regulators	159,639	CUST	-	159,639	-	159,639	-	-	-	-
	Maint. of Other Equip.	82,145	DIST	82,145	-	-	82,145	-	-	-	-
	Sub-total	1,944,973		1,124,577	820,396	-	1,944,973	-	-	-	-
	Total Distribution	11,094,799		9,216,848	1,877,951	-	11,094,799	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
EXPENSES											
O & M Expenses											
Production (LPG LNG) - Operation											
	Supervision	544,190	DPROD	472,901	-	-	472,901	-	-	-	-
	LPG - Materials	109,483	DPROD	95,141	-	-	95,141	-	-	-	-
	Misc. Prod. Exp.	18,778	DPROD	16,318	-	-	16,318	-	-	-	-
	Operation Labor & Expenses	481,093	DPROD	418,070	-	-	418,070	-	-	-	-
	Other	8,296	DPROD	7,209	-	-	7,209	-	-	-	-
	Indirect Expenses	(1,993,598)	INDIRECT	-	-	(1,980,428)	(1,980,428)	-	-	(13,170)	(13,170)
	Sub-total	(831,758)		1,009,639	-	(1,980,428)	(970,789)	-	-	(13,170)	(13,170)
Production (LPG LNG) - Maintenance											
	Maint. of Prod. Equip	9,143	DPROD	7,945	-	-	7,945	-	-	-	-
	Sub-total	9,143		7,945	-	-	7,945	-	-	-	-
	Total Production	(822,615)		1,017,584	-	(1,980,428)	(962,844)	-	-	(13,170)	(13,170)
Distribution Operation Expenses											
	Operation Supervision & Engineering	791,915	DISTOPX	-	-	-	-	-	-	-	-
	Distribution Load Dispatch	257,291	DIST	-	-	-	-	-	-	-	-
	Mains & Services Expenses	6,439,187	DIST	-	-	-	-	-	-	-	-
	M&R Station Expenses - General	95,649	DIST	-	-	-	-	-	-	-	-
	M&R Station Expenses - Industrial	8,430	DIST	-	-	-	-	-	-	-	-
	Meter & House Regulator Expenses	962,024	CUST	-	-	-	-	-	-	-	-
	Customer Installation Expenses	4,000	CUST	-	-	-	-	-	-	-	-
	Other Expenses	577,145	DIST	-	-	-	-	-	-	-	-
	Rents	14,185	DIST	-	-	-	-	-	-	-	-
	Sub-total	9,149,826		-	-	-	-	-	-	-	-
Distribution Maintenance Expenses											
	Maint. Supervision & Engineering	2,474	DISTMNX	-	-	-	-	-	-	-	-
	Maint. of Structures & Improv.	112,658	DIST	-	-	-	-	-	-	-	-
	Maint. of Mains	886,992	DIST	-	-	-	-	-	-	-	-
	Maint. of M&R Station Equip. - General	41,352	DIST	-	-	-	-	-	-	-	-
	Maint. of Services	659,713	CUST	-	-	-	-	-	-	-	-
	Maint. of Meters & House Regulators	159,639	CUST	-	-	-	-	-	-	-	-
	Maint. of Other Equip.	82,145	DIST	-	-	-	-	-	-	-	-
	Sub-total	1,944,973		-	-	-	-	-	-	-	-
	Total Distribution	11,094,799		-	-	-	-	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Customer Account											
	Supervision	1,189,689	CACCTX	-	1,167,437	-	1,167,437	-	-	-	-
	Meter Reading	588,737	CUST	-	588,737	-	588,737	-	-	-	-
	Customer Records & Collection	1,110,004	CUST	-	1,110,004	-	1,110,004	-	-	-	-
	Uncollectable Accounts - Delivery	1,553,606	PREV_DEL	-	-	1,553,606	1,553,606	-	-	-	-
	Uncollectable Accounts - Production	37,916	PREV_PROD	-	-	-	-	-	-	-	-
	Misc. Customer Accounts	290,468	CUST	-	290,468	-	290,468	-	-	-	-
	Sub-total	4,770,420		-	3,156,646	1,553,606	4,710,252	-	-	-	-
Customer Service & Information Expenses											
	Customer Assistance Expense	(30,367)	CUST	-	(30,367)	-	(30,367)	-	-	-	-
	Misc Customer Assistance Expense	243,816	CUST	-	243,816	-	243,816	-	-	-	-
	Sub-total	213,449		-	213,449	-	213,449	-	-	-	-
Sales Expenses											
	Demonstrating & Selling Expenses	396,547	CUST	-	396,547	-	396,547	-	-	-	-
	Sub-total	396,547		-	396,547	-	396,547	-	-	-	-
Administrative and General Expenses											
	Administrative & General Salaries	3,028,968	LABOR	1,695,218	1,080,406	-	2,775,624	-	-	-	-
	A&G Salaries - Gas Acquisition	336,225	GASSPLY	-	-	-	-	-	-	-	-
	Office Supplies	1,106,843	LABOR	619,465	394,801	-	1,014,266	-	-	-	-
	Office Supplies - Gas Acquisition	33,373	GASSPLY	-	-	-	-	-	-	-	-
	A&G Transferred	(2,019,121)	AGxTRANSFER	(1,057,234)	(673,803)	(59,640)	(1,790,677)	-	-	-	-
	Outside Services	4,918,685	LABOR	2,752,833	1,754,451	-	4,507,284	-	-	-	-
	Outside Serv. - Gas Acquisition	214,146	GASSPLY	-	-	-	-	-	-	-	-
	Property Insurance	113,051	LABOR	63,271	40,324	-	103,595	-	-	-	-
	Injuries & Damages	563,428	LABOR	315,333	200,970	-	516,303	-	-	-	-
	Employee Pension & Benefits	5,987,246	LABOR	3,350,873	2,135,597	-	5,486,471	-	-	-	-
	Regulatory Commission - Delivery	504,641	PREV_DEL	-	-	504,641	504,641	-	-	-	-
	Regulatory Commission - Production	12,316	REG_COMM	-	-	-	-	-	-	-	-
	Misc. General Expenses	109,699	LABOR	61,395	39,129	-	100,524	-	-	-	-
	Office Rent	156,054	LABOR	87,339	55,663	-	143,002	-	-	-	-
	Sub-total	15,065,554		7,888,493	5,027,539	445,001	13,361,033	-	-	-	-
	TOTAL O & M EXPENSES	30,718,154		17,258,740	10,672,131	1,998,607	29,929,478	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Customer Account											
	Supervision	1,189,689	CACCTX	-	-	14,669	14,669	-	-	7,584	7,584
	Meter Reading	588,737	CUST	-	-	-	-	-	-	-	-
	Customer Records & Collection	1,110,004	CUST	-	-	-	-	-	-	-	-
	Uncollectable Accounts - Delivery	1,553,606	PREV_DEL	-	-	-	-	-	-	-	-
	Uncollectable Accounts - Production	37,916	PREV_PROD	-	-	24,994	24,994	-	-	12,922	12,922
	Misc. Customer Accounts	290,468	CUST	-	-	-	-	-	-	-	-
	Sub-total	4,770,420		-	-	39,663	39,663	-	-	20,506	20,506
Customer Service & Information Expenses											
	Customer Assistance Expense	(30,367)	CUST	-	-	-	-	-	-	-	-
	Misc Customer Assistance Expense	243,816	CUST	-	-	-	-	-	-	-	-
	Sub-total	213,449		-	-	-	-	-	-	-	-
Sales Expenses											
	Demonstrating & Selling Expenses	396,547	CUST	-	-	-	-	-	-	-	-
	Sub-total	396,547		-	-	-	-	-	-	-	-
Administrative and General Expenses											
	Administrative & General Salaries	3,028,968	LABOR	247,576	-	3,802	251,378	-	-	1,966	1,966
	A&G Salaries - Gas Acquisition	336,225	GASSPLY	-	-	-	-	-	-	336,225	336,225
	Office Supplies	1,106,843	LABOR	90,469	-	1,389	91,858	-	-	718	718
	Office Supplies - Gas Acquisition	33,373	GASSPLY	-	-	-	-	-	-	33,373	33,373
	A&G Transferred	(2,019,121)	AGxTRANSFER	(154,402)	-	(2,371)	(156,774)	-	-	(71,670)	(71,670)
	Outside Services	4,918,685	LABOR	402,034	-	6,175	408,208	-	-	3,192	3,192
	Outside Serv. - Gas Acquisition	214,146	GASSPLY	-	-	-	-	-	-	214,146	214,146
	Property Insurance	113,051	LABOR	9,240	-	142	9,382	-	-	73	73
	Injuries & Damages	563,428	LABOR	46,052	-	707	46,760	-	-	366	366
	Employee Pension & Benefits	5,987,246	LABOR	489,374	-	7,516	496,890	-	-	3,886	3,886
	Regulatory Commission - Delivery	504,641	PREV_DEL	-	-	-	-	-	-	-	-
	Regulatory Commission - Production	12,316	REG_COMM	-	-	-	-	-	-	12,316	12,316
	Misc. General Expenses	109,699	LABOR	8,966	-	138	9,104	-	-	71	71
	Office Rent	156,054	LABOR	12,755	-	196	12,951	-	-	101	101
	Sub-total	15,065,554		1,152,064	-	17,694	1,169,758	-	-	534,763	534,763
	TOTAL O & M EXPENSES	30,718,154		2,169,649	-	(1,923,072)	246,577	-	-	542,099	542,099

No.	Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Labor Expense											
Production - Operation											
	Supervision	543,250	DPROD	71,166	-	-	71,166	-	-	-	-
	LPG - Materials	109,480	DPROD	14,342	-	-	14,342	-	-	-	-
	Misc. Prod. Exp.	964	DPROD	126	-	-	126	-	-	-	-
	Operation Labor & Expenses	443,214	DPROD	58,061	-	-	58,061	-	-	-	-
	Other	2,168	DPROD	284	-	-	284	-	-	-	-
	Sub-total	1,099,076		143,979	-	-	143,979	-	-	-	-
Production - Maintenance											
	Maint. of Prod. Equip	-	DPROD	-	-	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-	-	-
	Total Production	1,099,076		143,979	-	-	143,979	-	-	-	-
Distribution Operation Expenses											
	Operation Supervision & Engineering	776,255	DISTOPX	686,534	89,721	-	776,255	-	-	-	-
	Distribution Load Dispatch	218,850	DIST	218,850	-	-	218,850	-	-	-	-
	Mains & Services Expenses	4,512,934	DIST	4,512,934	-	-	4,512,934	-	-	-	-
	M&R Station Expenses - General	84,149	DIST	84,149	-	-	84,149	-	-	-	-
	M&R Station Expenses - Industrial	8,430	DIST	8,430	-	-	8,430	-	-	-	-
	Meter & House Regulator Expenses	926,757	CUST	-	926,757	-	926,757	-	-	-	-
	Customer Installation Expenses	-	CUST	-	-	-	-	-	-	-	-
	Other Expenses	275,307	DIST	275,307	-	-	275,307	-	-	-	-
	Rents	-	DIST	-	-	-	-	-	-	-	-
	Sub-total	6,802,682		5,786,204	1,016,478	-	6,802,682	-	-	-	-
Distribution Maintenance Expenses											
	Maint. Supervision & Engineering	2,474	DISTMNX	1,430	1,044	-	2,474	-	-	-	-
	Maint. of Structures & Improv.	111,492	DIST	111,492	-	-	111,492	-	-	-	-
	Maint. of Mains	370,043	DIST	370,043	-	-	370,043	-	-	-	-
	Maint. of M&R Station Equip. - General	44,512	DIST	44,512	-	-	44,512	-	-	-	-
	Maint. of Services	572,281	CUST	-	572,281	-	572,281	-	-	-	-
	Maint. of Meters & House Regulators	145,895	CUST	-	145,895	-	145,895	-	-	-	-
	Maint. of Other Equip.	82,145	DIST	82,145	-	-	82,145	-	-	-	-
	Sub-total	1,328,842		609,622	719,220	-	1,328,842	-	-	-	-
	Total Distribution	8,131,524		6,395,826	1,735,698	-	8,131,524	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Labor Expense											
	Production - Operation										
	Supervision	543,250	DPROD	472,084	-	-	472,084	-	-	-	-
	LPG - Materials	109,480	DPROD	95,138	-	-	95,138	-	-	-	-
	Misc. Prod. Exp.	964	DPROD	838	-	-	838	-	-	-	-
	Operation Labor & Expenses	443,214	DPROD	385,153	-	-	385,153	-	-	-	-
	Other	2,168	DPROD	1,884	-	-	1,884	-	-	-	-
	Sub-total	1,099,076		955,097	-	-	955,097	-	-	-	-
	Production - Maintenance										
	Maint. of Prod. Equip	-	DPROD	-	-	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-	-	-
	Total Production	1,099,076		955,097	-	-	955,097	-	-	-	-
	Distribution Operation Expenses										
	Operation Supervision & Engineering	776,255	DISTOPX	-	-	-	-	-	-	-	-
	Distribution Load Dispatch	218,850	DIST	-	-	-	-	-	-	-	-
	Mains & Services Expenses	4,512,934	DIST	-	-	-	-	-	-	-	-
	M&R Station Expenses - General	84,149	DIST	-	-	-	-	-	-	-	-
	M&R Station Expenses - Industrial	8,430	DIST	-	-	-	-	-	-	-	-
	Meter & House Regulator Expenses	926,757	CUST	-	-	-	-	-	-	-	-
	Customer Installation Expenses	-	CUST	-	-	-	-	-	-	-	-
	Other Expenses	275,307	DIST	-	-	-	-	-	-	-	-
	Rents	-	DIST	-	-	-	-	-	-	-	-
	Sub-total	6,802,682		-	-	-	-	-	-	-	-
	Distribution Maintenance Expenses										
	Maint. Supervision & Engineering	2,474	DISTMNX	-	-	-	-	-	-	-	-
	Maint. of Structures & Improv.	111,492	DIST	-	-	-	-	-	-	-	-
	Maint. of Mains	370,043	DIST	-	-	-	-	-	-	-	-
	Maint. of M&R Station Equip. - General	44,512	DIST	-	-	-	-	-	-	-	-
	Maint. of Services	572,281	CUST	-	-	-	-	-	-	-	-
	Maint. of Meters & House Regulators	145,895	CUST	-	-	-	-	-	-	-	-
	Maint. of Other Equip.	82,145	DIST	-	-	-	-	-	-	-	-
	Sub-total	1,328,842		-	-	-	-	-	-	-	-
	Total Distribution	8,131,524		-	-	-	-	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Customer Account											
	Supervision	1,189,689	CACCTX	-	1,167,437	-	1,167,437	-	-	-	-
	Meter Reading	309,912	CUST	-	309,912	-	309,912	-	-	-	-
	Customer Records & Collection	691,984	CUST	-	691,984	-	691,984	-	-	-	-
	Uncollectable Accounts	-	0	-	-	-	-	-	-	-	-
	Misc. Customer Accounts	-	CUST	-	-	-	-	-	-	-	-
	Sub-total	2,191,585		-	2,169,333	-	2,169,333	-	-	-	-
Customer Service & Information Expenses											
	Customer Assistance Expense	(4,026)	CUST	-	(4,026)	-	(4,026)	-	-	-	-
	Misc Customer Assistance Expense	8,808	CUST	-	8,808	-	8,808	-	-	-	-
	Sub-total	4,782		-	4,782	-	4,782	-	-	-	-
Sales Expenses											
	Demostrating & Selling Expenses	258,173	CUST	-	258,173	-	258,173	-	-	-	-
	Sub-total	258,173		-	258,173	-	258,173	-	-	-	-
	TOTAL O & M LABOR EXP.	11,685,140		6,539,805	4,167,985	-	10,707,791	-	-	-	-
Depreciation Expense											
Intangible Plant											
	Misc. Intangible Plant	409,200	LABOR	229,016	145,958	-	374,974	-	-	-	-
	Sub-total	409,200		229,016	145,958	-	374,974	-	-	-	-
Production Plant											
	Production Plant	432,098	DPROD	56,605	-	-	56,605	-	-	-	-
	Sub-total	432,098		56,605	-	-	56,605	-	-	-	-
Other											
	Depr Amort of Reserve Surplus	(933,588)	PLANT	(525,168)	(377,359)	-	(902,526)	-	-	-	-
	Regulatory Debits	197,701	AGEXP	103,518	65,975	5,840	175,333	-	-	-	-
	Sub-total	(735,887)		(421,649)	(311,384)	5,840	(727,193)	-	-	-	-
Distribution Plant											
	Land & Land Rights	-	0	-	-	-	-	-	-	-	-
	M&R Stations	20,768	DIST	20,768	-	-	20,768	-	-	-	-
	Mains	3,681,237	DIST	3,681,237	-	-	3,681,237	-	-	-	-
	Compressor Station Equipment	162,502	DIST	162,502	-	-	162,502	-	-	-	-
	Services	4,788,317	CUST	-	4,788,317	-	4,788,317	-	-	-	-
	Meters & Installations	694,229	CUST	-	694,229	-	694,229	-	-	-	-
	Other Equipment	19,154	DIST	19,154	-	-	19,154	-	-	-	-
	Sub-total	9,366,207		3,883,661	5,482,546	-	9,366,207	-	-	-	-
General Plant Plant											
	Land & Land Rights	-	0	-	-	-	-	-	-	-	-
	Structures & Improvements	188,352	LABOR	105,415	67,183	-	172,598	-	-	-	-
	Office Furniture & Equipment	87,020	LABOR	48,702	31,039	-	79,742	-	-	-	-
	Transportation Equipment	61,337	LABOR	34,328	21,878	-	56,207	-	-	-	-
	Stores Equipment	3,158	LABOR	1,767	1,126	-	2,894	-	-	-	-
	Tools, Shop & Garage Equip.	40,099	LABOR	22,442	14,303	-	36,745	-	-	-	-
	Laboratory Equip.	-	0	-	-	-	-	-	-	-	-
	Power Operated Equip.	116,903	LABOR	65,427	41,698	-	107,125	-	-	-	-
	Communication Equip.	23,592	LABOR	13,204	8,415	-	21,619	-	-	-	-
	Miscellaneous Equip.	12,081	LABOR	6,761	4,309	-	11,071	-	-	-	-
	Sub-total	532,542		298,047	189,953	-	488,000	-	-	-	-
	TOTAL DEPRECIATION EXPENSES	10,004,160		4,045,680	5,507,073	5,840	9,558,593	-	-	-	-
Interest and Other Expenses											
	Interest Expense	3,446,927	RTBASE	2,253,408	1,179,935	1,026	3,434,369	-	-	-	-
	Sub-total	3,446,927		2,253,408	1,179,935	1,026	3,434,369	-	-	-	-
	TOTAL INTEREST AND OTHER EXPENSE	3,446,927		2,253,408	1,179,935	1,026	3,434,369	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Customer Account											
	Supervision	1,189,689	CACCTX	-	-	14,669	14,669	-	-	7,584	7,584
	Meter Reading	309,912	CUST	-	-	-	-	-	-	-	-
	Customer Records & Collection	691,984	CUST	-	-	-	-	-	-	-	-
	Uncollectable Accounts	-		-	-	-	-	-	-	-	-
	Misc. Customer Accounts	-	CUST	-	-	-	-	-	-	-	-
	Sub-total	2,191,585		-	-	14,669	14,669	-	-	7,584	7,584
Customer Service & Information Expenses											
	Customer Assistance Expense	(4,026)	CUST	-	-	-	-	-	-	-	-
	Misc Customer Assistance Expense	8,808	CUST	-	-	-	-	-	-	-	-
	Sub-total	4,782		-	-	-	-	-	-	-	-
Sales Expenses											
	Demonstrating & Selling Expenses	258,173	CUST	-	-	-	-	-	-	-	-
	Sub-total	258,173		-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	11,685,140		955,097	-	14,669	969,766	-	-	7,584	7,584
Depreciation Expense											
Intangible Plant											
	Misc. Intangible Plant	409,200	LABOR	33,446	-	514	33,960	-	-	266	266
	Sub-total	409,200		33,446	-	514	33,960	-	-	266	266
Production Plant											
	Production Plant	432,098	DPROD	375,493	-	-	375,493	-	-	-	-
	Sub-total	432,098		375,493	-	-	375,493	-	-	-	-
Other											
	Depr Amort of Reserve Surplus	(933,588)	PLANT	(31,010)	-	(34)	(31,044)	-	-	(18)	(18)
	Regulatory Debits	197,701	AGEXP	15,118	-	232	15,350	-	-	7,018	7,018
	Sub-total	(735,887)		(15,892)	-	198	(15,694)	-	-	7,000	7,000
Distribution Plant											
	Land & Land Rights	-		-	-	-	-	-	-	-	-
	M&R Stations	20,768	DIST	-	-	-	-	-	-	-	-
	Mains	3,681,237	DIST	-	-	-	-	-	-	-	-
	Compressor Station Equipment	162,502	DIST	-	-	-	-	-	-	-	-
	Services	4,788,317	CUST	-	-	-	-	-	-	-	-
	Meters & Installations	694,229	CUST	-	-	-	-	-	-	-	-
	Other Equipment	19,154	DIST	-	-	-	-	-	-	-	-
	Sub-total	9,366,207		-	-	-	-	-	-	-	-
General Plant Plant											
	Land & Land Rights	-		-	-	-	-	-	-	-	-
	Structures & Improvements	188,352	LABOR	15,395	-	236	15,632	-	-	122	122
	Office Furniture & Equipment	87,020	LABOR	7,113	-	109	7,222	-	-	56	56
	Transportation Equipment	61,337	LABOR	5,013	-	77	5,090	-	-	40	40
	Stores Equipment	3,158	LABOR	258	-	4	262	-	-	2	2
	Tools, Shop & Garage Equip.	40,099	LABOR	3,278	-	50	3,328	-	-	26	26
	Laboratory Equip.	-		-	-	-	-	-	-	-	-
	Power Operated Equip.	116,903	LABOR	9,555	-	147	9,702	-	-	76	76
	Communication Equip.	23,592	LABOR	1,928	-	30	1,958	-	-	15	15
	Miscellaneous Equip.	12,081	LABOR	987	-	15	1,003	-	-	8	8
	Sub-total	532,542		43,528	-	669	44,196	-	-	346	346
	TOTAL DEPRECIATION EXPENSES	10,004,160		436,575	-	1,380	437,956	-	-	7,611	7,611
Interest and Other Expenses											
	Interest Expense	3,446,927	RTBASE	15,663	-	(4,382)	11,281	-	-	1,277	1,277
	Sub-total	3,446,927		15,663	-	(4,382)	11,281	-	-	1,277	1,277
	TOTAL INTEREST AND OTHER EXPENSE	3,446,927		15,663	-	(4,382)	11,281	-	-	1,277	1,277

No.	Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Taxes Other Than Income Taxes											
	Payroll	1,030,153	LABOR	576,544	367,446	-	943,991	-	-	-	-
	Property	7,359,842	PLANT	4,140,102	2,974,866	-	7,114,968	-	-	-	-
	Sub-total	8,389,995		4,716,647	3,342,312	-	8,058,959	-	-	-	-
	TOTAL TAXES OTHER THAN INCOME TA	8,389,995		4,716,647	3,342,312	-	8,058,959	-	-	-	-
Operating Revenues											
	Sales Revenue	54,831,021	CUR_REV	-	-	54,831,021	54,831,021	-	-	-	-
	Late Payment Charges - Delivery	280,262	PREV_DEL	-	-	280,262	280,262	-	-	-	-
	Late Payment Charges - Production	6,840	PREV_PROD	-	-	-	-	-	-	-	-
	Reconnect Fees	134,780	CUST	-	134,780	-	134,780	-	-	-	-
	Other Revenue	1,754	OTH_REV	-	-	1,754	1,754	-	-	-	-
	Sub-total	55,254,657		-	134,780	55,113,037	55,247,817	-	-	-	-
	TOTAL	55,254,657		-	134,780	55,113,037	55,247,817	-	-	-	-

No.	Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Taxes Other Than Income Taxes											
	Payroll	1,030,153	LABOR	84,201	-	1,293	85,494	-	-	669	669
	Property	7,359,842	PLANT	244,467	-	268	244,735	-	-	139	139
	Sub-total	8,389,995		328,668	-	1,561	330,229	-	-	807	807
	TOTAL TAXES OTHER THAN INCOME TAX	8,389,995		328,668	-	1,561	330,229	-	-	807	807
Operating Revenues											
	Sales Revenue	54,831,021	CUR_REV	-	-	-	-	-	-	-	-
	Late Payment Charges - Delivery	280,262	PREV_DEL	-	-	-	-	-	-	-	-
	Late Payment Charges - Production	6,840	PREV_PROD	-	-	4,509	4,509	-	-	2,331	2,331
	Reconnect Fees	134,780	CUST	-	-	-	-	-	-	-	-
	Other Revenue	1,754	OTH_REV	-	-	-	-	-	-	-	-
	Sub-total	55,254,657		-	-	4,509	4,509	-	-	2,331	2,331
	TOTAL	55,254,657		-	-	4,509	4,509	-	-	2,331	2,331

Name	Description		Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
DEMAND ALLOCATORS							
LPG_LNG	Production Test Yr with K&N	DEM	1	0.00%	0.00%	100.00%	0.00%
				1		1	
DIST	Distribution Test Yr with K&N	DEM	1	100.00%	0.00%	0.00%	0.00%
				1			
DPROD	Delivery & Production Test Yr with K&N	DEM	1	13.10%	0.00%	86.90%	0.00%
				0.131		0.869	
CUSTOMER ALLOCATORS							
CUST	Distribution Customer Test Yr with K&N	CUS	1	100.00%	0.00%	0.00%	0.00%
				1			
COMMODITY ALLOCATORS							
PROPANE	Propane Commodity Test Yr with K&N	COM	1	0.00%	0.00%	100.00%	0.00%
						1	
LNG	LNG Commodity Test Yr with K&N	COM	1	0.00%	0.00%	100.00%	0.00%
						1	
GASCOST	Allocated Gas Costs Test Yr with K&N	COM	1	0.00%	100.00%	0.00%	0.00%
					1		
GASSPLY	Gas Supply Test Yr with K&N	COM	1	0.00%	0.00%	0.00%	100.00%
							1
CUR_REV	Revenues at Current Rates Test Yr with K&N	COM	54,831,021	100.00%	0.00%	0.00%	0.00%
				54,831,021	-	-	-
PROP_REV	Proposed Revenues Test Yr with K&N	COM	68,697,629	97.62%	0.00%	1.57%	0.81%
				67,060,997		1,078,860	557,772
PREV_DEL	Proposed Revenues Delivery Test Yr with K&N	COM	1	100.00%	0.00%	0.00%	0.00%
				1			
PREV_PROD	Proposed Production Revenue Test Yr with K&N	COM	1,636,632	0.00%	0.00%	65.92%	34.08%
						1,078,860	557,772
INDIRECT	Settlement Indirect Expenses Test Yr with K&N	COM	(1,993,598)	0.00%	0.00%	99.34%	0.66%
						(1,980,428)	(13,170)
REG_COMM	Production Regulatory Comm. Exp Test Yr with K&N	COM	1	0.00%	0.00%	0.00%	100.00%
							1
OTH_REV	Other Revenue Test Yr with K&N	COM	1	100.00%	0.00%	0.00%	0.00%
				1			

Allocator		Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
Name	Description					
PLANT	Total Plant in Service Percent	365,570,860 100.00%	353,407,725 96.67%	- 0.00%	12,156,252 3.33%	6,883 0.00%
OMEXPX	TOI and O&M Exp. excl. gas costs & uncollectible Percent	37,407,144 100.00%	36,420,489 97.36%	- 0.00%	456,671 1.22%	529,984 1.42%
PRODOEXP	Production Operations Expenses Percent	1,052,357 100.00%	137,859 13.10%	- 0.00%	914,498 86.90%	- 0.00%
PRODMNTX	Production Maintenance Expenses Percent	9,143 100.00%	1,198 13.10%	- 0.00%	7,945 86.90%	- 0.00%
DISTOPX	Distribution Operations Expense Percent	8,357,911 100.00%	8,357,911 100.00%	- 0.00%	- 0.00%	- 0.00%
DISTMNX	Distribution Maintenance Expense Percent	1,942,499 100.00%	1,942,499 100.00%	- 0.00%	- 0.00%	- 0.00%
CACCTX	Customer Accounting Expenses Percent	2,027,125 100.00%	1,989,209 98.13%	- 0.00%	24,994 1.23%	12,922 0.64%
LABOR	Labor expense excluding A&G Percent	11,685,140 100.00%	10,707,791 91.64%	- 0.00%	969,766 8.30%	7,584 0.06%
GENPLT	General Plant Percent	9,617,122 100.00%	8,812,742 91.64%	- 0.00%	798,138 8.30%	6,242 0.06%
AGxTRANSFER	A&G Expenses excluding transfer Percent	17,084,675 100.00%	15,151,710 88.69%	- 0.00%	1,326,532 7.76%	606,433 3.55%
AGEXP	Total A&G Expense Percent	15,065,554 100.00%	13,361,033 88.69%	- 0.00%	1,169,758 7.76%	534,763 3.55%
DISTRPLT	Distribution Plant Percent	341,989,311 100.00%	341,989,311 100.00%	- 0.00%	- 0.00%	- 0.00%
RTBASE	Rate Base Percent	172,908,291 100.00%	172,278,353 99.64%	- 0.00%	565,890 0.33%	64,048 0.04%
PDGPLT	Production, Distribution & General Plant Percent	364,582,356 100.00%	352,501,899 96.69%	- 0.00%	12,074,215 3.31%	6,242 0.00%