

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
PUBLIC UTILITIES COMMISSION

NEW ENGLAND GAS COMPANY  
DOCKET NO. 3690

SUPPLEMENTAL TESTIMONY

OF

PETER C. CZEKANSKI

September 1, 2005

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Peter C. Czekanski. My business address is 100 Weybosset Street,  
3 Providence, RI 02903.

4 **Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY IN THIS DOCKET ?**

5 A. Yes. I previously submitted prefiled testimony in this docket on August 1, 2005.

6 **Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY?**

7 A. The purpose of this supplemental testimony is to provide a proposed Distribution  
8 Adjustment Charge ("DAC"). Specifically this testimony will (1) describe updates to  
9 various DAC components that were included in the August 1, 2005 filing on a  
10 preliminary basis, (2) incorporate the Earnings Sharing calculation for the fiscal year  
11 ending June 30, 2005, and (3) show the calculation of the proposed DAC.

12 **Q. ARE YOU SPONSORING ANY ATTACHMENTS TO YOUR TESTIMONY?**

13 A. Yes. I am sponsoring the following Attachments:

14	Updated PCC-1	Summary of Distribution Adjustment Charges
15	Updated PCC-2	System Pressure
16	Updated PCC-6	DAC Reconciliation
17	PCC-7	Earnings Sharing
18	PCC-8	Typical Customer Bill Impacts Calculation

19

1 **Q. WHAT CHANGED WITH THE SYSTEM PRESSURE CALCULATION?**

2 A. The Liquefied Natural Gas (“LNG”) commodity related costs used in the August 1,  
3 2005 system pressure calculation were based on preliminary cost estimates. These  
4 costs are now being updated to correspond with the LNG costs included in the  
5 Company’s September 1, 2005 Gas Cost Recovery (“GCR”) filing. Whereas the  
6 preliminary LNG commodity related costs allocated to the DAC were \$1,9455,575,  
7 the final projected costs are \$2,020,394. The Updated Attachment PCC-2 shows the  
8 calculation of a System Pressure Factor of \$0.0056 per therm.

9 **Q. WHAT HAS BEEN REVISED ON THE ATTACHMENT PCC-6?**

10 A. Attachment PCC-6 shows the reconciliation of actual costs and revenues with the  
11 previous projections. Whereas actual throughput for the month of July 2005 is now  
12 available, Attachment PCC-6 has been updated accordingly on pages 4 through 6. In  
13 addition, the interest rate has been updated to reflect the recent changes in the prime  
14 interest rate. The net result of these updates does not change the net reconciliation  
15 component reflected in the proposed DAC.

16 **Q. HAS THE COMPANY PERFORMED THE EARNINGS SHARING**  
17 **CALCULATION FOR INCLUSION IN THIS TESTIMONY?**

18 A. Yes. As required under the provisions of the Commission approved settlement  
19 agreement in Docket No. 3401, an earnings sharing calculation for the fiscal year  
20 ending June 30, 2005 is included in this docket in the testimony of Mr. Robert J.

1 Riccitelli. That calculation shows that \$112,282 of FY2005 earnings are available for  
2 distribution to customers through the DAC, partially offset by a \$7,480 adjustment  
3 associated with the Commission's final decision on the FY2004 earnings calculation.  
4 A summary of that calculation is provided on Attachment PCC-7.

5 **Q. WHAT IS THE PROPOSED DAC CHARGE INCORPORATING THESE**  
6 **VARIOUS UPDATES?**

7 A. The proposed DAC is a charge of (\$0.0030) per therm for firm service customers.  
8 These rates represent a net decrease of \$0.0049 per therm from the currently effective  
9 DAC rate. Updated Attachment PCC-1 provides a summary of the various  
10 components that underlie the proposed DAC rate.

11 **Q. WHAT IS THE IMPACT OF THE PROPOSED DAC ON CUSTOMERS?**

12 A. The overall impact of the proposed DAC on typical customer bills is a decrease of  
13 approximately five dollars (\$5) or three-tenths of a percent for residential heating  
14 customers. A summary of typical customer bill impacts at various levels of  
15 consumption and for the various rate classes is shown on Attachment PCC-8.

16 **Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY?**

17 A. Yes.



**Summary of Distribution Adjustment Charge**  
(\$ Per Therm)

Line No.	Description	reference	Factor
1	System Pressure	Updated Attach. PCC2	\$0.0056
2	Demand Side Management (DSM)	PCC Testimony	\$0.0000
3	Low Income Assistance Programs (LIAP)	PCC Testimony	\$0.0000
4	Environmental Response Cost (ERC)	Attach. PCC-3	(\$0.0019)
5	On-System Margin Credits (MC)	Attach. PCC-4	(\$0.0033)
6	Weather Normalization (WN)	Attach. PCC-5	(\$0.0045)
7	Earnings Sharing Mechanism (ESM)	Attach. PCC-7	(\$0.0003)
8	Reconciliation Factor (R)	Attach. PCC-6	\$0.0014
9	Subtotal	sum ( [1]:[8] )	(\$0.0030)
10	Uncollectible Percentage	Dkt 3401	2.10%
11	DAC adjusted for uncollectible	[9] / (1 - [10] )	<b>(\$0.0030) per therm</b>



### Calculation of System Pressure Factor

	LNG Commodity Related Costs			Total
	Withdrawal Commodity (GCR Docket)	Inventory Costs (GCR Docket)	Demand from GCR (GCR Docket)	
Nov-05	\$129,650	\$73,250	\$283,425	\$486,325
Dec-05	\$440,304	\$73,992	\$270,241	\$784,537
Jan-06	\$2,702,099	\$73,048	\$268,567	\$3,043,714
Feb-06	\$909,417	\$51,118	\$266,279	\$1,226,814
Mar-06	\$391,207	\$53,653	\$263,300	\$708,160
Apr-06	\$197,242	\$56,272	\$236,183	\$489,697
May-06	\$204,656	\$58,802	\$237,425	\$500,883
Jun-06	\$198,814	\$66,460	\$283,425	\$548,699
Jul-06	\$205,733	\$68,319	\$283,425	\$557,477
Aug-06	\$206,132	\$71,175	\$246,625	\$523,932
Sep-06	\$200,090	\$76,841	\$237,425	\$514,356
Oct-06	\$207,076	\$79,656	\$237,425	\$524,157
<b>Total</b>	<b>\$5,992,420</b>	<b>\$802,586</b>	<b>\$3,113,745</b>	<b>\$9,908,751</b>
System Balancing Factor (Dkt 3401)	0.2039	0.2039	0.2039	
GCR Costs allocated to DAC	\$1,221,854	\$163,647	\$634,893	\$2,020,394
Firm Thru-put				<b>35,764,006 dth</b>
System Pressure Factor				\$0.0565 per dth
System Pressure Factor				<b>\$0.0056 per Therm</b>





**Distribution Adjustment Charge Reconciliation Factor**  
(\$ per Therm)

Line No.	Description	reference	Ending Balance
1	DSM Factor - Base Rates	PCC-6, page 2	(\$15,855)
2	LIAP Factor - Base Rates	PCC-6, page 2	(\$99,243)
3	Environmental - Base Rates	PCC-6, page 3	(\$65,967)
4	System Pressure	PCC-6, page 4	\$178,452
5	Environmental - DAC	PCC-6, page 4	\$11,670
6	On-System Margin Credits	PCC-6, page 5	\$14,088
7	Weather Normalization	PCC-6, page 5	\$176,201
8	Earnings Sharing Mechanism	PCC-6, page 5	\$206,820
9	Previous Reconciliation Factor	PCC-6, page 6	\$87,411
10	Total	sum ( [1]:[9] )	\$493,577
11	Firm Thru-put	Nov 2005 - Oct 2006	35,764,006 dth
12	Reconciliation Factor	[10] / [11]	\$0.0138 per dth
13	Reconciliation Factor	[12] / 10	<b>\$0.0014 per therm</b>

**Distribution Adjustment Charge Reconciliation Factor**

**Base Rate / Fiscal Year Reconciling Components**

	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	12-mth end Jun 05
source	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	
DKI 3401	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087	\$0.0087
DKI 3401	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519	\$0.0519
DKI 3401	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379	\$0.0379

RI Firm through-put (dth)	1,101,670	1,001,147	1,051,301	1,352,071	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	36,340,913
---------------------------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	------------

**DSM Recon. Adjustment - Base Rates**

														Target Collection	\$300,000
DSM Recon. Acct Beg. Bal.	\$0													(\$12,681)	(\$12,900)
Fcst Firm Thru-put	1,062,847	1,043,395	1,126,112	1,528,945	2,471,545	3,858,840	5,353,921	5,771,059	5,148,808	3,616,705	2,211,777	1,346,413	34,540,366	2,211,777	1,346,413
Fcst DSM Collections	\$9,247	\$9,078	\$9,797	\$13,302	\$21,502	\$33,572	\$46,579	\$60,208	\$44,795	\$31,465	\$19,242	\$11,714	\$300,501	\$19,242	\$11,714
Actual Firm Thru-put	1,101,670	1,001,147	1,051,301	1,352,071	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	36,287,433	2,231,974	1,623,158
Actual DSM Collections	\$9,585	\$8,710	\$9,146	\$11,763	\$24,365	\$33,255	\$49,461	\$62,616	\$47,215	\$36,045	\$19,418	\$14,121	\$315,700	\$19,418	\$14,121
Collection Variance	(\$338)	\$368	\$651	\$1,539	(\$2,863)	\$317	(\$2,882)	(\$2,408)	(\$2,420)	(\$4,580)	(\$176)	(\$2,407)	(\$15,199)	(\$176)	(\$2,407)
Ending Balance	(\$338)	\$30	\$680	\$2,220	(\$640)	(\$321)	(\$3,204)	(\$5,617)	(\$8,049)	(\$12,649)	(\$12,857)	(\$15,307)	(\$15,307)	(\$12,857)	(\$15,307)
Average Balance	(\$169)	\$355	\$355	\$1,451	\$792	(\$479)	(\$1,763)	(\$4,413)	(\$6,839)	(\$10,359)	(\$12,769)	(\$14,104)	(\$14,104)	(\$12,769)	(\$14,104)
Bk America Rate less 200 Basis Points	2.25%	2.42%	2.49%	2.75%	2.93%	3.15%	3.25%	3.49%	3.56%	3.75%	3.98%	4.00%	4.00%	3.98%	4.00%
Interest Applied	(\$0)	(\$0)	\$1	\$3	\$2	(\$1)	(\$5)	(\$12)	(\$21)	(\$32)	(\$43)	(\$46)	(\$155)	(\$43)	(\$46)
DSM End Balance	(\$338)	\$29	\$681	\$2,223	(\$638)	(\$322)	(\$3,209)	(\$5,629)	(\$8,069)	(\$12,681)	(\$15,354)	(\$15,354)	(\$15,354)	(\$12,900)	(\$15,354)
Under/(over) Recovery	(\$338)	\$368	\$652	\$1,542	(\$2,861)	\$316	(\$2,887)	(\$2,420)	(\$2,441)	(\$4,612)	(\$219)	(\$2,453)	(\$2,453)	(\$219)	(\$2,453)

**LIAP Recon. Adjustment - Base Rates**

															Target Collection	\$1,785,000
LIAP Recon. Acct Beg. Bal.	\$0														(\$75,653)	(\$76,958)
Fcst Firm Thru-put	1,062,847	1,043,395	1,126,112	1,528,945	2,471,545	3,858,840	5,353,921	5,771,059	5,148,808	3,616,705	2,211,777	1,346,413	34,540,366	2,211,777	1,346,413	
Fcst LIAP Collections	\$55,162	\$54,152	\$58,445	\$79,352	\$128,273	\$200,274	\$277,869	\$299,518	\$267,223	\$187,707	\$114,791	\$69,879	\$1,792,645	\$114,791	\$69,879	
Actual Firm Thru-put	1,101,670	1,001,147	1,051,301	1,352,071	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	36,287,433	2,231,974	1,623,158	
Actual LIAP Collections	\$57,177	\$51,960	\$54,563	\$70,173	\$145,348	\$198,381	\$295,062	\$313,884	\$281,661	\$215,029	\$115,839	\$84,242	\$1,883,319	\$115,839	\$84,242	
Collection Variance	(\$2,015)	\$2,192	\$3,882	\$9,179	(\$17,075)	\$1,893	(\$14,438)	(\$14,366)	(\$14,438)	(\$27,322)	(\$1,048)	(\$14,363)	(\$90,674)	(\$1,048)	(\$14,363)	
Ending Balance	(\$2,015)	\$175	\$4,055	\$13,239	(\$3,816)	(\$1,912)	(\$19,113)	(\$33,506)	(\$48,016)	(\$75,462)	(\$76,701)	(\$91,321)	(\$91,321)	(\$76,701)	(\$91,321)	
Average Balance	(\$1,008)	\$921	\$2,114	\$8,649	\$4,721	(\$2,858)	(\$10,516)	(\$26,325)	(\$40,797)	(\$61,801)	(\$76,177)	(\$84,140)	(\$84,140)	(\$76,177)	(\$84,140)	
Bk America Prime Rate less 200 Basis Points	2.25%	2.42%	2.49%	2.75%	2.93%	3.15%	3.25%	3.49%	3.56%	3.75%	3.98%	4.00%	4.00%	3.98%	4.00%	
Interest Applied	(\$2)	(\$2)	\$4	\$20	\$11	(\$8)	(\$29)	(\$70)	(\$124)	(\$190)	(\$257)	(\$257)	(\$924)	(\$257)	(\$257)	
LIAP End Balance	(\$2,017)	\$173	\$4,060	\$13,259	(\$3,805)	(\$1,920)	(\$19,142)	(\$33,578)	(\$48,140)	(\$76,958)	(\$91,598)	(\$91,598)	(\$91,598)	(\$76,958)	(\$91,598)	
Under/(over) Recovery	(\$2,017)	\$2,190	\$3,886	\$9,199	(\$17,064)	\$1,885	(\$17,222)	(\$14,436)	(\$14,562)	(\$27,512)	(\$1,305)	(\$14,640)	(\$14,640)	(\$1,305)	(\$14,640)	

**Distribution Adjustment Charge Reconciliation Factor**

**Base Rate / Fiscal Year Reconciling Components**

source	Base Rate / Fiscal Year Reconciling Components												12-mth end
	Jul-04 31 (actual)	Aug-04 31 (actual)	Sep-04 30 (actual)	Oct-04 31 (actual)	Nov-04 30 (actual)	Dec-04 31 (actual)	Jan-05 31 (actual)	Feb-05 28 (actual)	Mar-05 31 (actual)	Apr-05 30 (actual)	May-05 31 (actual)	Jun-05 30 (actual)	Jun 05
Environmental Recon. Acct Beg. Bal.	\$0	(\$1,472)	\$128	\$2,967	\$8,685	(\$2,775)	(\$1,398)	(\$13,974)	(\$24,517)	(\$35,150)	(\$55,241)	(\$56,195)	\$1,310,000
Fst Firm Thru-put	1,062,847	1,043,395	1,126,112	1,528,945	2,471,545	3,858,840	5,353,921	5,771,059	5,148,808	3,616,705	2,211,777	1,346,413	34,540,366
Fst Environmental Collections	\$40,282	\$39,545	\$42,680	\$57,947	\$93,672	\$146,250	\$202,914	\$218,723	\$195,140	\$137,073	\$83,826	\$51,029	\$1,309,081
Actual Firm Thru-put	1,101,670	1,001,147	1,051,301	1,352,071	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	36,287,433
Actual Environmental Collections	\$41,753	\$37,943	\$39,844	\$51,244	\$106,140	\$144,868	\$215,469	\$229,214	\$205,683	\$157,025	\$84,592	\$61,518	\$1,375,293
Ending Environmental Balance	(\$1,471)	\$130	\$2,964	\$9,670	(\$2,783)	(\$1,393)	(\$13,953)	(\$24,465)	(\$35,060)	(\$55,102)	(\$56,007)	(\$66,684)	(\$66,212)
Average Balance	(\$736)	(\$671)	\$1,546	\$6,319	\$3,451	(\$2,084)	(\$7,676)	(\$19,220)	(\$29,788)	(\$45,126)	(\$55,624)	(\$61,440)	
Bk America Prime Rate less 200 Basis Points	2.25%	2.42%	2.49%	2.75%	2.93%	3.15%	3.25%	3.49%	3.58%	3.75%	3.98%	4.00%	
Interest Applied	(\$1)	(\$1)	\$3	\$15	\$8	(\$6)	(\$21)	(\$51)	(\$91)	(\$139)	(\$188)	(\$202)	(\$674)
Environmental End Balance	(\$1,472)	\$128	\$2,967	\$9,685	(\$2,775)	(\$1,398)	(\$13,974)	(\$24,517)	(\$35,150)	(\$55,241)	(\$56,195)	(\$66,886)	(\$65,967)
Under/(over) Recovery	(\$1,472)	\$1,601	\$2,839	\$6,718	(\$12,460)	\$1,376	(\$12,576)	(\$10,542)	(\$10,634)	(\$20,091)	(\$954)	(\$10,691)	

**Distribution Adjustment Charge Reconciliation Factor**

**Non-Base Rate / Gas Year Reconciling Components**

Source	Non-Base Rate / Gas Year Reconciling Components												12-mth end Oct 05	
	Nov-04 30 (actual)	Dec-04 31 (actual)	Jan-05 31 (actual)	Feb-05 28 (actual)	Mar-05 31 (actual)	Apr-05 30 (actual)	May-05 31 (actual)	Jun-05 30 (actual)	Jul-05 31 (actual)	Aug-05 31 (forecast)	Sep-05 30 (forecast)	Oct-05 31 (forecast)		
DAC FACTORS: \$/dth														
System Pressure	\$0.0528	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560	\$0.0560
DSM - DAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Environmental - DAC	(\$0.0195)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)	(\$0.0200)
On-System Margin Credits	(\$0.0099)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)	(\$0.0070)
Weather Normalization	(\$0.0682)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)	(\$0.0150)
Earnings Sharing Mechanism	(\$0.0802)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)	(\$0.0110)
Reconciliation Factor	\$0.0132	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150	\$0.0150
RI Firm through-put (dth)	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	1,095,336	1,078,005	997,326	1,517,965	36,469,876	

**System Pressure Recon Adjust.**

System Pressure Acct Beg. Balance	\$0																		
Actual Costs	\$101,792	\$290,865	\$318,371	\$338,680	\$303,311	\$232,016	\$124,991	\$90,897	\$61,339	\$60,368	\$55,850	\$85,006	\$2,033,350						
Actual Collections	\$147,868	\$30,680	\$551,896	\$340,888	\$212,386	\$75,815	\$39,510	\$45,940	\$83,560	\$121,173	\$163,071	\$177,836							
Ending Balance	(\$23,038)	(\$7,729)	\$291,278	\$446,794	\$277,485	\$144,772	\$57,886	\$42,823	\$64,820	\$102,484	\$142,307	\$170,702							
Average Monthly Balance	2.93%	3.15%	3.25%	3.49%	3.58%	3.75%	3.98%	4.00%	4.25%	4.25%	4.25%	4.25%							
Bk America Rate less 200 Basis Points	(\$55)	(\$21)	\$804	\$1,196	\$944	\$446	\$196	\$141	\$234	\$370	\$497	\$616	\$5,268						
Interest Applied																			
Sys Pressure End Balance	(\$46,132)	\$30,659	\$552,700	\$342,084	\$213,729	\$76,261	\$39,706	\$46,081	\$83,794	\$121,543	\$163,568	\$178,452							
Under/(over) Recovery	(\$46,132)	\$76,791	\$522,041	(\$210,616)	(\$128,355)	(\$137,469)	(\$36,555)	\$6,375	\$37,713	\$42,025	\$14,884								

**Environmental Recon. Adjust - DAC**

Environmental Acct Beg. Balance	(\$707,538)	(\$654,706)	(\$579,908)	(\$467,648)	(\$347,780)	(\$240,133)	(\$157,882)	(\$113,701)	(\$81,558)	(\$59,907)	(\$38,524)	(\$18,677)	(\$8,650)
Actual Firm Thru-put	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	1,095,336	1,078,005	997,326	1,517,965	36,469,876
Actual Environmental Collections	(\$54,470)	(\$76,448)	(\$113,704)	(\$120,957)	(\$108,340)	(\$82,863)	(\$44,639)	(\$32,463)	(\$21,907)	(\$21,560)	(\$19,947)	(\$30,359)	(\$727,857)
Ending Environmental Balance	(\$653,068)	(\$578,258)	(\$466,204)	(\$346,600)	(\$239,241)	(\$157,270)	(\$113,243)	(\$81,238)	(\$59,652)	(\$38,347)	(\$18,577)	(\$11,682)	
Average Monthly Balance	(\$680,303)	(\$616,482)	(\$523,056)	(\$407,169)	(\$293,510)	(\$198,701)	(\$135,563)	(\$97,470)	(\$70,605)	(\$49,127)	(\$28,551)	(\$3,497)	
Bk America Rate less 200 Basis Points	2.93%	3.15%	3.25%	3.49%	3.58%	3.75%	3.98%	4.00%	4.25%	4.25%	4.25%	4.25%	
Interest Applied	(\$1,638)	(\$1,649)	(\$1,444)	(\$1,090)	(\$892)	(\$612)	(\$456)	(\$320)	(\$255)	(\$177)	(\$100)	(\$13)	
On-system Credit End Balance	(\$654,706)	(\$579,908)	(\$467,648)	(\$347,780)	(\$240,133)	(\$157,882)	(\$113,701)	(\$81,558)	(\$59,907)	(\$38,524)	(\$18,677)	(\$11,670)	
Under/(over) Recovery	\$52,832	(\$74,798)	(\$112,260)	(\$119,867)	(\$107,847)	(\$82,251)	(\$44,181)	(\$32,143)	(\$21,652)	(\$19,847)	(\$18,677)	(\$30,347)	

Non-Base Rate / Gas Year Reconciling Components

source	Non-Base Rate / Gas Year Reconciling Components												12-mth end Oct 05
	Nov-04 30 (actual)	Dec-04 31 (actual)	Jan-05 31 (actual)	Feb-05 28 (actual)	Mar-05 31 (actual)	Apr-05 30 (actual)	May-05 31 (actual)	Jun-05 30 (actual)	Jul-05 31 (actual)	Aug-05 31 (forecast)	Sep-05 30 (forecast)	Oct-05 31 (forecast)	
<b>On-system Credits Recon. Adjust. - DAC</b>													
On-system Credit Acct Beg. Balance													
Actual Firm Thru-put	(\$246,514)	(\$219,489)	(\$193,284)	(\$153,966)	(\$111,987)	(\$74,280)	(\$45,463)	(\$29,966)	(\$18,684)	(\$11,070)	(\$3,550)	(\$3,431)	\$3,431
Classified's	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	1,095,336	1,078,005	997,326	1,517,965	36,469,876
Calculation	(\$27,585)	(\$26,757)	(\$39,796)	(\$42,335)	(\$37,989)	(\$29,002)	(\$15,624)	(\$11,362)	(\$7,667)	(\$7,546)	(\$6,981)	(\$10,626)	(\$263,271)
Actual On-system Collections	(\$218,929)	(\$192,733)	(\$153,488)	(\$111,631)	(\$73,898)	(\$45,278)	(\$29,839)	(\$18,604)	(\$11,017)	(\$3,524)	(\$3,431)	\$14,056	
Ending On-system Balance	(\$232,721)	(\$206,111)	(\$173,386)	(\$132,799)	(\$92,992)	(\$59,779)	(\$37,651)	(\$24,285)	(\$14,850)	(\$7,297)	(\$60)	\$8,744	
Average Monthly Balance	2.93%	3.15%	3.25%	3.49%	3.58%	3.75%	3.98%	4.00%	4.25%	4.25%	4.25%	4.25%	
Bk America Rate less 200 Basis Points	(\$560)	(\$551)	(\$479)	(\$356)	(\$283)	(\$184)	(\$127)	(\$80)	(\$54)	(\$26)	(\$0)	\$32	(\$2,669)
Interest Applied	(\$219,489)	(\$193,284)	(\$153,966)	(\$111,987)	(\$74,280)	(\$45,463)	(\$29,966)	(\$18,684)	(\$11,070)	(\$3,550)	(\$3,431)	\$14,088	
On-system Credit End Balance	\$27,025	\$26,205	\$39,318	\$41,980	\$37,706	\$28,818	\$15,497	\$11,282	\$7,614	\$7,520	\$6,981	\$10,657	
Under/(over) Recovery													
<b>Weather Normalization - DAC</b>													
WNA Acct Beg. Balance													
Actual Firm Thru-put	(\$522,000)	(\$329,367)	(\$272,836)	(\$188,193)	(\$97,858)	(\$16,627)	\$45,565	\$79,255	\$103,903	\$120,738	\$137,373	\$152,839	36,469,876
Classified's	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	1,095,336	1,078,005	997,326	1,517,965	(\$698,697)
Calculation	(\$193,657)	(\$57,336)	(\$85,276)	(\$90,718)	(\$81,405)	(\$62,147)	(\$33,480)	(\$24,347)	(\$16,430)	(\$16,170)	(\$14,960)	(\$22,769)	
Actual WNA Collections	(\$328,343)	(\$272,031)	(\$187,558)	(\$97,475)	(\$16,453)	\$45,521	\$79,045	\$103,603	\$120,333	\$136,908	\$152,333	\$175,609	
Ending WNA Balance	(\$425,172)	(\$300,699)	(\$230,197)	(\$142,834)	(\$57,155)	\$14,447	\$62,305	\$91,429	\$112,118	\$128,823	\$144,853	\$164,224	
Average Monthly Balance	2.93%	3.15%	3.25%	3.49%	3.58%	3.75%	3.98%	4.00%	4.25%	4.25%	4.25%	4.25%	
Bk America Rate less 200 Basis Points	(\$1,024)	(\$804)	(\$635)	(\$382)	(\$174)	\$45	\$211	\$301	\$405	\$465	\$506	\$593	(\$496)
Interest Applied	(\$329,367)	(\$272,836)	(\$188,193)	(\$97,858)	(\$16,627)	\$45,565	\$79,255	\$103,903	\$120,738	\$137,373	\$152,839	\$176,201	
Weather Normalization End Balance	\$192,633	\$56,531	\$84,643	\$90,336	\$81,231	\$62,192	\$33,690	\$24,648	\$16,835	\$16,635	\$15,466	\$23,362	
Under/(over) Recovery													
<b>Earnings Sharings Mechanism - DAC</b>													
ESM Acct Beg. Balance													
Actual Firm Thru-put	(\$390,545)	(\$166,612)	(\$124,955)	(\$62,677)	\$3,771	\$63,570	\$109,411	\$134,374	\$152,700	\$165,321	\$177,797	\$189,408	36,469,876
Classified's	2,800,535	3,822,379	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	1,095,336	1,078,005	997,326	1,517,965	(\$594,966)
Calculation	(\$224,603)	(\$42,046)	(\$62,537)	(\$66,527)	(\$59,997)	(\$45,575)	(\$24,552)	(\$17,855)	(\$12,049)	(\$11,858)	(\$10,971)	(\$16,698)	
Actual ESM Collections	(\$165,942)	(\$124,566)	(\$62,418)	\$3,850	\$63,468	\$108,145	\$133,962	\$152,229	\$164,748	\$177,179	\$188,768	\$206,106	
Ending ESM Balance	(\$278,244)	(\$145,589)	(\$93,687)	(\$29,414)	\$33,519	\$86,357	\$121,687	\$143,301	\$158,724	\$171,250	\$183,283	\$197,757	
Average Monthly Balance	2.93%	3.15%	3.25%	3.49%	3.58%	3.75%	3.98%	4.00%	4.25%	4.25%	4.25%	4.25%	
Bk America Rate less 200 Basis Points	(\$670)	(\$390)	(\$259)	(\$79)	\$102	\$266	\$411	\$471	\$573	\$618	\$640	\$714	\$2,399
Interest Applied	(\$166,612)	(\$124,955)	(\$84,643)	(\$45,575)	\$33,519	\$86,357	\$121,687	\$143,301	\$158,724	\$171,250	\$183,283	\$197,757	
Earnings Sharing End Balance	\$223,933	\$41,657	\$62,279	\$66,448	\$59,799	\$45,841	\$24,963	\$18,326	\$12,822	\$12,476	\$11,611	\$17,411	
Under/(over) Recovery													

**Distribution Adjustment Charge Reconciliation Factor**

		Non-Base Rate / Gas Year Reconciling Components												12-mth end
		Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05		
		31	31	28	31	30	31	30	31	31	30	31		
source	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(forecast)	(forecast)	(forecast)		
Pricing	\$619,389	\$528,019	\$444,081	\$354,430	\$273,979	\$212,581	\$179,763	\$155,967	\$140,070	\$124,376	\$109,825	\$109,825		
Classified's	2,800,535	5,685,194	6,047,865	5,426,990	4,143,149	2,231,974	1,623,158	1,095,336	1,078,005	997,326	1,517,965	1,517,965	36,468,876	
Actual Firm Thru-put	\$36,967	\$85,278	\$90,718	\$81,405	\$62,147	\$33,480	\$24,347	\$16,430	\$16,170	\$14,960	\$22,769	\$22,769	\$542,007	
Actual Recon Collections	\$582,422	\$442,741	\$353,363	\$273,025	\$211,832	\$179,101	\$155,416	\$139,537	\$123,900	\$109,417	\$87,055	\$87,055		
Ending Recon Balance	\$600,906	\$485,380	\$398,722	\$313,728	\$242,906	\$195,841	\$167,589	\$147,752	\$131,985	\$116,896	\$98,440	\$98,440		
Average Monthly Balance	2.93%	3.25%	3.49%	3.68%	3.75%	3.98%	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%		
Bk America Rate less 200 Basis Points	\$1,447	\$1,340	\$1,067	\$854	\$749	\$662	\$551	\$533	\$476	\$408	\$355	\$355	\$10,029	
Interest Applied	\$583,869	\$444,081	\$354,430	\$273,979	\$212,581	\$179,763	\$155,967	\$140,070	\$124,376	\$109,825	\$87,411	\$87,411		
Earnings Sharing End Balance														
Under/(over) Recovery		(\$83,938)	(\$89,650)	(\$80,451)	(\$61,399)	(\$32,818)	(\$23,796)	(\$15,897)	(\$15,694)	(\$14,552)	(\$22,414)	(\$22,414)		

**Reconciliation Factor - DAC**

Recon Factor Acct Beg. Balance	
Actual Firm Thru-put	
Actual Recon Collections	
Ending Recon Balance	
Average Monthly Balance	
Bk America Rate less 200 Basis Points	
Interest Applied	
Earnings Sharing End Balance	
Under/(over) Recovery	

**Non-Base Rate / Gas Year Reconciling Components**

October 31, 2004 Ending Deferred Balances

	Forecast (1)	Actual	Variance
System Pressure	\$542,857	\$573,564	(\$30,707)
Environmental - DAC	\$9,024	\$25,523	(\$16,499)
On-System Margin Credits	\$3,893	(\$2,496)	\$6,389
Weather Normalization	\$49,355	(\$12,672)	\$62,027
Earnings Sharing Mechanism	\$60,459	(\$14,698)	\$75,157
Previous Reconciliation Factor	(\$2,845)	\$2,890	(\$5,735)
	\$662,743	\$572,110	\$90,633

Notes:

(1) based on corrected PCC-7 pages 4 and 5 - used to establish reconciliation component of November 2004 DAC factor



Non-Base Rate / Gas Year Reconciling Components

F:\pritchard\DKI 3690 - DAC1

source	Jul-04 31 (actual)	Aug-04 31 (actual)	Sep-04 30 (actual)	Oct-04 31 (actual)
<b>System Pressure Recon Adjust.</b>				
System Pressure Acct Beg. Balance	\$395,656	\$439,825	\$498,584	\$550,794
Actual Costs	\$98,015	\$107,453	\$103,282	\$88,521
Actual Collections	\$54,643	\$49,657	\$52,145	\$67,063
Ending Balance	\$439,028	\$497,621	\$549,722	\$572,252
Average Monthly Balance	\$417,342	\$468,723	\$524,153	\$561,523
Bk America Rate less 200 Basis Points	2.25%	2.42%	2.49%	2.75%
Interest Applied	\$798	\$963	\$1,073	\$1,312
Sys Pressure End Balance	\$439,825	\$498,584	\$550,794	\$573,564
Under/(over) Recovery	\$44,169	\$58,759	\$52,210	\$22,769

Environmental Recon. Adjust - DAC

Environmental Acct Beg. Balance	(\$85,290)	(\$64,612)	(\$45,803)	(\$26,007)
Actual Firm Thru-put	1,101,670	1,001,147	1,051,301	1,352,071
Actual Environmental Collections	(\$20,822)	(\$18,922)	(\$19,870)	(\$25,554)
Ending Environmental Balance	(\$64,468)	(\$45,690)	(\$25,934)	(\$453)
Average Monthly Balance	(\$74,879)	(\$55,151)	(\$35,868)	(\$13,230)
Bk America Rate less 200 Basis Points	2.25%	2.42%	2.49%	2.75%
Interest Applied	(\$143)	(\$113)	(\$73)	(\$31)
On-system Credit End Balance	(\$64,612)	(\$45,803)	(\$26,007)	(\$484)
Under/(over) Recovery	\$20,678	\$18,808	\$19,796	\$25,523

On-system Credits Recon. Adjust. - DAC

On-system Credit Acct Beg. Balance	(\$59,464)	(\$45,573)	(\$32,939)	(\$19,641)
Actual Firm Thru-put	1,101,670	1,001,147	1,051,301	1,352,071
Actual On-system Collections	(\$13,991)	(\$12,715)	(\$13,352)	(\$17,171)
Ending On-system Balance	(\$45,473)	(\$32,858)	(\$19,588)	(\$2,470)
Average Monthly Balance	(\$52,468)	(\$39,216)	(\$26,263)	(\$11,056)
Bk America Rate less 200 Basis Points	2.25%	2.42%	2.49%	2.75%
Interest Applied	(\$100)	(\$81)	(\$54)	(\$26)
On-system Credit End Balance	(\$45,573)	(\$32,939)	(\$19,641)	(\$2,496)
Under/(over) Recovery	\$13,891	\$12,634	\$13,298	\$17,145

F:\p\recon\Dkt.3690 - DAC1

Non-Base Rate / Gas Year Reconciling Components

source	Jul-04		Aug-04		Sep-04		Oct-04	
	31	(actual)	31	(actual)	30	(actual)	31	(actual)
<b>Weather Normalization - DAC</b>								
WNA Acct Beg. Balance	(\$565,853)		(\$430,969)		(\$308,286)		(\$179,159)	
Actual Firm Thru-put	1,101,670		1,001,147		1,051,301		1,352,071	
Actual WNA Collections	(\$135,836)		(\$123,441)		(\$129,625)		(\$166,710)	
Ending WNA Balance	(\$430,017)		(\$307,527)		(\$178,661)		(\$12,449)	
Average Monthly Balance	(\$497,935)		(\$369,248)		(\$243,473)		(\$95,804)	
Bk America Rate less 200 Basis Points	2.25%		2.42%		2.49%		2.75%	
Interest Applied	(\$952)		(\$759)		(\$498)		(\$224)	
Weather Normalization End Balance	(\$430,969)		(\$308,286)		(\$179,159)		(\$12,672)	
Under/(over) Recovery	\$134,884		\$122,682		\$129,127		\$166,487	

Earnings Sharings Mechanism - DAC

ESM Acct Beg. Balance	(\$684,981)		(\$521,543)		(\$372,890)		(\$216,428)	
Actual Firm Thru-put	1,101,670		1,001,147		1,051,301		1,352,071	
Actual ESM Collections	(\$164,589)		(\$149,571)		(\$157,064)		(\$201,999)	
Ending ESM Balance	(\$520,392)		(\$371,972)		(\$215,826)		(\$14,429)	
Average Monthly Balance	(\$602,686)		(\$446,758)		(\$294,358)		(\$115,428)	
Bk America Rate less 200 Basis Points	2.25%		2.42%		2.49%		2.75%	
Interest Applied	(\$1,152)		(\$918)		(\$602)		(\$270)	
Earnings Sharing End Balance	(\$521,543)		(\$372,890)		(\$216,428)		(\$14,698)	
Under/(over) Recovery	\$163,438		\$148,653		\$156,462		\$201,730	

Reconciliation Factor - DAC

Recon Factor Acct Beg. Balance	\$54,021		\$41,553		\$30,214		\$18,279	
Actual Firm Thru-put	1,101,670		1,001,147		1,051,301		1,352,071	
Actual Recon Collections	\$12,559		\$11,413		\$11,985		\$15,414	
Ending Recon Balance	\$41,462		\$30,140		\$18,229		\$2,865	
Average Monthly Balance	\$47,741		\$35,847		\$24,221		\$10,572	
Bk America Rate less 200 Basis Points	2.25%		2.42%		2.49%		2.75%	
Interest Applied	\$91		\$74		\$50		\$25	
Earnings Sharing End Balance	\$41,553		\$30,214		\$18,279		\$2,890	
Under/(over) Recovery	(\$12,468)		(\$11,339)		(\$11,935)		(\$15,389)	



---

### Fiscal Year 2005 Earnings Sharing Calculation

Line No.	Reference	Calculation
1	FY05 Earnings Credited to DAC RJR - Attachment 1	\$112,282
2	FY04 Incremental Earnings Credited to DAC RJR - 6 Compliance	-\$7,480
3	Total Earnings Credited to DAC (1) + (2)	\$104,802
4	Firm Thru-put Docket 3436	35,764,006 dth
5	Earnings Sharing Factor (3) / (4)	\$0.0029 per dth
6	Earnings Sharing Factor (5) / 10	<b>\$0.0003 per therm</b>



**Bill Impact Analysis with Various Levels of Consumption:**  
Current Distribution, Current GCR and Current DAC Rates vs. 2005-2006 Proposed DAC

**Residential Heating:**

Consumption (Therms)	Nov - Oct	Proposed November-05	Current Rates	Difference	% Chg	Base Rates	GCR	DAC	Difference due to:	
									Base Rates	GCR
776		\$1,120	\$1,124	(\$4)	-0.3%	\$0	\$0	(\$4)		
828		\$1,186	\$1,190	(\$4)	-0.3%	\$0	\$0	(\$4)		
880		\$1,251	\$1,255	(\$4)	-0.3%	\$0	\$0	(\$4)		
932		\$1,316	\$1,321	(\$5)	-0.3%	\$0	\$0	(\$5)		
983		\$1,381	\$1,386	(\$5)	-0.3%	\$0	\$0	(\$5)		
<b>Typical</b>		<b>\$1,446</b>	<b>\$1,451</b>	<b>(\$5)</b>	<b>-0.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5)</b>		
1,087		\$1,511	\$1,516	(\$5)	-0.4%	\$0	\$0	(\$5)		
1,139		\$1,575	\$1,581	(\$6)	-0.4%	\$0	\$0	(\$6)		
1,190		\$1,639	\$1,645	(\$6)	-0.4%	\$0	\$0	(\$6)		
1,242		\$1,703	\$1,709	(\$6)	-0.4%	\$0	\$0	(\$6)		
1,294		\$1,767	\$1,773	(\$6)	-0.4%	\$0	\$0	(\$6)		

**Residential Non-Heating:**

Consumption (Therms)	Nov - Oct	Proposed November-05	Current Rates	Difference	% Chg	Base Rates	GCR	DAC	Difference due to:	
									Base Rates	GCR
115		\$247	\$248	(\$1)	-0.2%	\$0	\$0	(\$1)		
122		\$258	\$258	(\$1)	-0.2%	\$0	\$0	(\$1)		
130		\$268	\$269	(\$1)	-0.2%	\$0	\$0	(\$1)		
138		\$279	\$279	(\$1)	-0.3%	\$0	\$0	(\$1)		
145		\$289	\$290	(\$1)	-0.3%	\$0	\$0	(\$1)		
<b>Typical</b>		<b>\$300</b>	<b>\$300</b>	<b>(\$1)</b>	<b>-0.2%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1)</b>		
161		\$310	\$311	(\$1)	-0.2%	\$0	\$0	(\$1)		
168		\$321	\$321	(\$1)	-0.3%	\$0	\$0	(\$1)		
176		\$331	\$332	(\$1)	-0.3%	\$0	\$0	(\$1)		
184		\$342	\$342	(\$1)	-0.3%	\$0	\$0	(\$1)		
191		\$352	\$353	(\$1)	-0.3%	\$0	\$0	(\$1)		

**Bill Impact Analysis with Various Levels of Consumption:**  
Current Distribution, Current GCR and Current DAC Rates vs. 2005-2006 Proposed DAC

**C & I Small:**

Consumption (Therms)	Nov - Oct	Proposed November-05	Current Rates	Difference	% Chg	Base Rates	Difference due to:		
							GCR	Base Rates	DAC
932		\$1,559	\$1,564	(\$5)	-0.3%	\$0	\$0	(\$5)	
994		\$1,636	\$1,641	(\$5)	-0.3%	\$0	\$0	(\$5)	
1,056		\$1,714	\$1,719	(\$5)	-0.3%	\$0	\$0	(\$5)	
1,118		\$1,790	\$1,796	(\$6)	-0.3%	\$0	\$0	(\$6)	
1,180		\$1,867	\$1,873	(\$6)	-0.3%	\$0	\$0	(\$6)	
<b>1,242</b>		<b>\$1,943</b>	<b>\$1,949</b>	<b>(\$6)</b>	<b>-0.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6)</b>	
1,304		\$2,019	\$2,025	(\$6)	-0.3%	\$0	\$0	(\$6)	
1,366		\$2,094	\$2,101	(\$7)	-0.3%	\$0	\$0	(\$7)	
1,428		\$2,169	\$2,176	(\$7)	-0.3%	\$0	\$0	(\$7)	
1,490		\$2,245	\$2,252	(\$7)	-0.3%	\$0	\$0	(\$7)	
1,553		\$2,320	\$2,328	(\$8)	-0.3%	\$0	\$0	(\$8)	

**C & I Medium:**

Consumption (Therms)	Nov - Oct	Proposed November-05	Current Rates	Difference	% Chg	Base Rates	Difference due to:		
							GCR	Base Rates	DAC
7,761		\$9,635	\$9,673	(\$38)	-0.4%	\$0	\$0	(\$38)	
8,278		\$10,241	\$10,282	(\$41)	-0.4%	\$0	\$0	(\$41)	
8,796		\$10,848	\$10,891	(\$43)	-0.4%	\$0	\$0	(\$43)	
9,313		\$11,454	\$11,499	(\$46)	-0.4%	\$0	\$0	(\$46)	
9,831		\$12,060	\$12,108	(\$48)	-0.4%	\$0	\$0	(\$48)	
<b>10,348</b>		<b>\$12,666</b>	<b>\$12,717</b>	<b>(\$51)</b>	<b>-0.4%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$51)</b>	
10,865		\$13,273	\$13,326	(\$53)	-0.4%	\$0	\$0	(\$53)	
11,383		\$13,879	\$13,935	(\$56)	-0.4%	\$0	\$0	(\$56)	
11,900		\$14,485	\$14,544	(\$58)	-0.4%	\$0	\$0	(\$58)	
12,418		\$15,092	\$15,153	(\$61)	-0.4%	\$0	\$0	(\$61)	
12,935		\$15,698	\$15,761	(\$63)	-0.4%	\$0	\$0	(\$63)	

**Bill Impact Analysis with Various Levels of Consumption:**  
Current Distribution, Current GCR and Current DAC Rates vs. 2005-2006 Proposed DAC

**C & I LLLF Large:**

Consumption (Therms)	Nov - Oct	Proposed November-05	Current Rates	Difference	% Chg	Base Rates	Difference due to:	
							GCR	DAC
50,456		\$60,649	\$60,897	(\$247)	-0.4%	\$0	\$0	(\$247)
53,819		\$64,621	\$64,884	(\$264)	-0.4%	\$0	\$0	(\$264)
57,183		\$68,592	\$68,872	(\$280)	-0.4%	\$0	\$0	(\$280)
60,547		\$72,563	\$72,860	(\$297)	-0.4%	\$0	\$0	(\$297)
63,910		\$76,534	\$76,848	(\$313)	-0.4%	\$0	\$0	(\$313)
<b>Typical</b>		<b>\$80,506</b>	<b>\$80,835</b>	<b>(\$330)</b>	<b>-0.4%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$330)</b>
70,638		\$84,477	\$84,823	(\$346)	-0.4%	\$0	\$0	(\$346)
74,001		\$88,448	\$88,811	(\$363)	-0.4%	\$0	\$0	(\$363)
77,365		\$92,420	\$92,799	(\$379)	-0.4%	\$0	\$0	(\$379)
80,729		\$96,391	\$96,786	(\$396)	-0.4%	\$0	\$0	(\$396)
84,093		\$100,362	\$100,774	(\$412)	-0.4%	\$0	\$0	(\$412)

**C & I HLF Large:**

Consumption (Therms)	Nov - Oct	Proposed November-05	Current Rates	Difference	% Chg	Base Rates	Difference due to:	
							GCR	DAC
50,456		\$55,892	\$56,139	(\$247)	-0.4%	\$0	\$0	(\$247)
53,820		\$59,546	\$59,810	(\$264)	-0.4%	\$0	\$0	(\$264)
57,184		\$63,200	\$63,481	(\$280)	-0.4%	\$0	\$0	(\$280)
60,548		\$66,855	\$67,151	(\$297)	-0.4%	\$0	\$0	(\$297)
63,911		\$70,509	\$70,822	(\$313)	-0.4%	\$0	\$0	(\$313)
<b>Typical</b>		<b>\$74,163</b>	<b>\$74,493</b>	<b>(\$330)</b>	<b>-0.4%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$330)</b>
70,639		\$77,817	\$78,163	(\$346)	-0.4%	\$0	\$0	(\$346)
74,003		\$81,471	\$81,834	(\$363)	-0.4%	\$0	\$0	(\$363)
77,366		\$85,125	\$85,504	(\$379)	-0.4%	\$0	\$0	(\$379)
80,730		\$88,779	\$89,175	(\$396)	-0.4%	\$0	\$0	(\$396)
84,094		\$92,434	\$92,846	(\$412)	-0.4%	\$0	\$0	(\$412)



**Bill Impact Analysis with Various Levels of Consumption:**  
**Current Distribution, Current GCR and Current DAC Rates vs. 2005-2006 Proposed DAC**

**C & I LLF Extra-Large:**

Consumption (Therms)	Nov - Oct	Proposed November-05	Current Rates	Difference	% Chg	Difference due to:		
						Base Rates	GCR	DAC
213,468		\$230,843	\$231,889	(\$1,046)	-0.5%	\$0	\$0	(\$1,046)
227,699		\$245,992	\$247,108	(\$1,116)	-0.5%	\$0	\$0	(\$1,116)
241,930		\$261,142	\$262,327	(\$1,185)	-0.5%	\$0	\$0	(\$1,185)
256,162		\$276,291	\$277,547	(\$1,255)	-0.5%	\$0	\$0	(\$1,255)
270,393		\$291,441	\$292,766	(\$1,325)	-0.5%	\$0	\$0	(\$1,325)
<b>Typical</b>		<b>\$306,590</b>	<b>\$307,985</b>	<b>(\$1,395)</b>	<b>-0.5%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,395)</b>
298,855		\$321,740	\$323,204	(\$1,464)	-0.5%	\$0	\$0	(\$1,464)
313,086		\$336,890	\$338,424	(\$1,534)	-0.5%	\$0	\$0	(\$1,534)
327,318		\$352,039	\$353,643	(\$1,604)	-0.5%	\$0	\$0	(\$1,604)
341,549		\$367,189	\$368,862	(\$1,674)	-0.5%	\$0	\$0	(\$1,674)
355,780		\$382,338	\$384,081	(\$1,743)	-0.5%	\$0	\$0	(\$1,743)

**C & I HLF Extra-Large:**

Consumption (Therms)	Nov - Oct	Proposed November-05	Current Rates	Difference	% Chg	Difference due to:		
						Base Rates	GCR	DAC
205,969		\$208,036	\$209,045	(\$1,009)	-0.5%	\$0	\$0	(\$1,009)
219,700		\$221,665	\$222,741	(\$1,077)	-0.5%	\$0	\$0	(\$1,077)
233,431		\$235,294	\$236,438	(\$1,144)	-0.5%	\$0	\$0	(\$1,144)
247,163		\$248,923	\$250,134	(\$1,211)	-0.5%	\$0	\$0	(\$1,211)
260,894		\$262,552	\$263,830	(\$1,278)	-0.5%	\$0	\$0	(\$1,278)
<b>Typical</b>		<b>\$276,181</b>	<b>\$277,527</b>	<b>(\$1,346)</b>	<b>-0.5%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,346)</b>
288,356		\$289,810	\$291,223	(\$1,413)	-0.5%	\$0	\$0	(\$1,413)
302,088		\$303,439	\$304,919	(\$1,480)	-0.5%	\$0	\$0	(\$1,480)
315,819		\$317,068	\$318,616	(\$1,548)	-0.5%	\$0	\$0	(\$1,548)
329,550		\$330,697	\$332,312	(\$1,615)	-0.5%	\$0	\$0	(\$1,615)
343,281		\$344,326	\$346,008	(\$1,682)	-0.5%	\$0	\$0	(\$1,682)