

National Grid RI Gas
Docket No. _____
Class Cost of Service Study - Summary

Line No.	Description (A)	System Total (B)	Residential Non-Heating (C)	Residential Heating (D)	Small Commercial General (E)	Medium Commercial General (F)	Large Low Load Factor (G)	Large High Load Factor (H)	Extra Large Low Load Factor (I)	Extra Large High Load Factor (J)
1	Rate Base									
2	Plant in Service	\$ 589,766,961	\$ 37,366,814	\$ 380,860,181	\$ 49,428,367	\$ 65,719,919	\$ 28,340,872	\$ 8,639,773	\$ 5,536,177	\$ 13,676,659
3	Accumulated Reserve	(284,401,644)	(22,018,244)	(191,330,238)	(22,802,003)	(26,218,616)	(10,424,533)	(3,078,690)	(2,909,241)	(6,620,079)
4	Other Rate Base Items	(20,125,855)	(967,631)	(10,253,864)	(3,816,663)	(3,124,760)	(1,103,774)	(428,442)	(135,644)	(175,077)
5	Total Rate Base	\$ 285,241,462	\$ 14,380,939	\$ 179,276,079	\$ 23,381,700	\$ 35,684,543	\$ 16,817,565	\$ 5,332,641	\$ 2,491,293	\$ 7,881,703
6	Revenue at Current Rates									
7	Sales Revenue	\$ 113,908,542	\$ 5,133,293	\$ 82,183,208	\$ 10,513,902	\$ 11,494,239	\$ 3,289,152	\$ 845,392	\$ 162,535	\$ 286,821
8	Transport Revenue	11,698,171				3,156,002	3,441,781	987,289	946,247	3,186,852
9	Other Revenues	4,242,480	54,405	1,695,759	420,430	894,022	416,392	111,758	215,743	433,971
10	Total Revenues	\$ 129,849,193	\$ 5,187,698	\$ 83,878,967	\$ 10,934,332	\$ 15,544,263	\$ 7,147,325	\$ 1,924,439	\$ 1,324,525	\$ 3,907,644
11	Expenses at Current Rates									
12	Purchased Gas Expense	\$ 83,291,079	\$ 5,178,467	\$ 53,877,278	\$ 7,735,024	\$ 7,887,174	\$ 3,182,933	\$ 1,080,927	\$ 1,084,231	\$ 3,285,045
13	Other Operation and Maintenance	21,609,815	1,378,932	13,937,809	1,739,959	2,350,617	1,026,183	327,225	225,016	624,074
14	Depreciation Expense	10,021,018	618,559	6,395,283	892,310	1,125,299	479,690	150,790	101,459	257,626
15	Taxes Other Than Income	1,188,487	(902,940)	845,310	(137,129)	984,115	626,903	60,780	(65,919)	(202,634)
16	Income Taxes	116,110,369	6,273,019	75,055,680	10,320,165	12,327,205	5,315,709	1,599,723	1,344,787	3,964,112
17	Total Expenses - Current	\$ 13,738,794	\$ (1,085,320)	\$ 8,623,287	\$ 704,168	\$ 3,217,058	\$ 1,831,616	\$ 324,716	\$ (20,262)	\$ (56,468)
18	Operating Income - Current	4,62%	-7.55%	4.92%	3.01%	9.02%	10.89%	6.09%	-0.81%	-0.72%
19	Revenue Requirement at Equal Rates of Return									
20	Required Return	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%
21	Required Operating Income	26,441,864	1,333,113	16,618,893	2,167,484	3,307,957	1,558,525	494,336	230,943	730,634
22	Operating Income (Deficiency)/Surplus	(12,703,089)	(2,418,434)	(7,795,605)	(1,463,316)	(90,899)	273,091	(169,620)	(251,204)	(787,102)
23	Expenses at Required Return									
24	Purchased Gas Expense	\$ 83,783,967	\$ 5,202,606	\$ 54,303,974	\$ 7,759,646	\$ 7,898,091	\$ 3,182,933	\$ 1,084,192	\$ 1,084,231	\$ 3,288,294
25	Other Operation and Maintenance	21,609,815	1,378,932	13,937,809	1,739,959	2,350,617	1,026,183	327,225	225,016	624,074
26	Depreciation Expense	10,021,018	618,559	6,395,283	892,310	1,125,299	479,690	150,790	101,459	257,626
27	Taxes Other Than Income	8,028,612	399,294	5,042,944	650,811	1,013,061	479,854	152,114	69,345	221,190
28	Income Taxes	123,443,412	7,589,390	79,680,010	11,042,726	12,387,068	5,168,660	1,694,322	1,480,051	4,391,185
29	Total Expenses - Required	\$ 149,885,296	\$ 8,932,503	\$ 96,298,902	\$ 13,210,210	\$ 15,695,025	\$ 6,727,185	\$ 2,186,658	\$ 1,710,994	\$ 5,121,819
30	Revenue Requirement at Equal Rates of Return									
31	Revenue (Deficiency) / Surplus	\$ (20,036,103)	\$ (3,744,805)	\$ (12,419,935)	\$ (2,275,878)	\$ (150,763)	\$ 420,140	\$ (264,219)	\$ (386,468)	\$ (1,214,175)
32	Revenue Requirement at Proposed Rates									
33	Proposed Revenue Increase	\$ 20,036,103	\$ 1,107,327	\$ 12,727,473	\$ 2,152,065	\$ 1,825,097	\$ 844,121	\$ 282,144	\$ 258,864	\$ 839,012
34	Rate Schedule Revenue as Proposed	145,642,816	6,240,620	94,910,681	12,665,967	16,475,338	7,575,054	2,094,825	1,367,646	4,312,685
35	Other Revenues	4,242,480	54,405	1,695,759	420,430	894,022	416,392	111,758	215,743	433,971
36	Total Revenue as Proposed	\$ 149,885,296	\$ 6,295,025	\$ 96,606,440	\$ 13,086,397	\$ 17,369,360	\$ 7,991,446	\$ 2,206,582	\$ 1,583,390	\$ 4,746,655
37	Expenses (excluding Income Taxes)	\$ 115,414,800	\$ 7,200,097	\$ 74,637,066	\$ 10,391,916	\$ 11,374,007	\$ 4,688,806	\$ 1,542,208	\$ 1,410,706	\$ 4,169,994
38	Interest Expense	10,782,127	543,599	6,776,636	883,828	1,348,876	635,515	201,574	94,171	297,928
39	Taxable Income	23,688,369	(1,448,671)	15,192,736	1,810,653	4,646,477	2,667,125	462,601	78,513	278,733
40	Income Taxes	8,028,613	(523,824)	5,150,582	607,476	1,599,078	922,345	158,388	24,684	89,883
41	Operating Income as Proposed	\$ 26,441,864	\$ (381,248)	\$ 16,818,792	\$ 2,087,005	\$ 4,396,275	\$ 2,380,294	\$ 505,987	\$ 148,000	\$ 486,778
42	Return at Proposed Rates	9.27%	-2.65%	9.38%	8.93%	12.32%	14.16%	9.49%	5.94%	6.18%

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Class Cost of Service - Functional Rate Base

	System Total	Residential Non-Heating	Residential Heating	Small Commercial General	Medium Commercial General	Large Low Load Factor	Large High Load Factor	Extra Large Low Load Factor	Extra Large High Load Factor
Propane									
Demand	\$ (1,650,208)	\$ (16,783)	\$ (636,358)	\$ (115,186)	\$ (230,717)	\$ (133,848)	\$ (9,134)	\$ (167,870)	\$ (138,312)
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (1,650,208)	\$ (16,783)	\$ (636,358)	\$ (115,186)	\$ (230,717)	\$ (133,848)	\$ (9,134)	\$ (167,870)	\$ (138,312)
LNG									
Demand	\$ 2,647,389	\$ 30,134	\$ 1,341,749	\$ 184,790	\$ 370,134	\$ 214,729	\$ 14,654	\$ 269,310	\$ 221,891
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 2,647,389	\$ 30,134	\$ 1,341,749	\$ 184,790	\$ 370,134	\$ 214,729	\$ 14,654	\$ 269,310	\$ 221,891
Distribution									
Demand	\$ 178,191,065	\$ 2,766,346	\$ 102,511,799	\$ 13,848,143	\$ 29,229,558	\$ 15,347,972	\$ 4,985,127	\$ 2,157,159	\$ 7,333,962
Customer	\$ 105,298,661	\$ 11,591,281	\$ 75,882,056	\$ 9,413,471	\$ 6,205,255	\$ 1,328,153	\$ 310,353	\$ 207,449	\$ 360,643
Commodity	\$ 754,554	\$ 11,961	\$ 376,833	\$ 49,483	\$ 110,313	\$ 55,560	\$ 21,641	\$ 25,245	\$ 103,518
Sub-total	\$ 284,244,281	\$ 14,369,589	\$ 178,770,688	\$ 23,312,056	\$ 35,545,126	\$ 16,731,684	\$ 5,327,122	\$ 2,389,853	\$ 7,798,124
TOTAL									
Demand	\$ 179,188,247	\$ 2,777,696	\$ 103,017,190	\$ 13,918,747	\$ 29,368,975	\$ 15,428,853	\$ 5,000,647	\$ 2,258,598	\$ 7,417,541
Customer	\$ 105,298,661	\$ 11,591,281	\$ 75,882,056	\$ 9,413,471	\$ 6,205,255	\$ 1,328,153	\$ 310,353	\$ 207,449	\$ 360,643
Commodity	\$ 754,554	\$ 11,961	\$ 376,833	\$ 49,483	\$ 110,313	\$ 55,560	\$ 21,641	\$ 25,245	\$ 103,518
TOTAL RATE BASE	\$ 285,241,462	\$ 14,380,939	\$ 179,276,079	\$ 23,381,700	\$ 35,684,543	\$ 16,812,655	\$ 5,332,641	\$ 2,491,293	\$ 7,881,703

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Class Cost of Service - Functional Revenue Requirement

	System Total	Residential Non-Heating	Residential Heating	Small Commercial General	Medium Commercial General	Large Low Load Factor	Large High Load Factor	Extra Large Low Load Factor	Extra Large High Load Factor
Propane									
Demand	\$ 250,692	\$ 2,853	\$ 127,055	\$ 17,498	\$ 35,049	\$ 20,334	\$ 1,388	\$ 25,502	\$ 21,012
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 250,692	\$ 2,853	\$ 127,055	\$ 17,498	\$ 35,049	\$ 20,334	\$ 1,388	\$ 25,502	\$ 21,012
LNG									
Demand	\$ 2,396,287	\$ 27,276	\$ 1,214,485	\$ 167,263	\$ 335,027	\$ 194,362	\$ 13,264	\$ 243,766	\$ 200,845
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 2,396,287	\$ 27,276	\$ 1,214,485	\$ 167,263	\$ 335,027	\$ 194,362	\$ 13,264	\$ 243,766	\$ 200,845
Distribution									
Demand	\$ 63,673,957	\$ 961,180	\$ 35,595,796	\$ 4,808,726	\$ 10,150,953	\$ 5,329,340	\$ 1,735,654	\$ 1,156,428	\$ 3,935,879
Customer	\$ 76,909,271	\$ 7,793,212	\$ 55,774,915	\$ 7,749,505	\$ 4,251,249	\$ 727,160	\$ 271,679	\$ 104,468	\$ 237,083
Commodity	\$ 6,655,090	\$ 147,982	\$ 3,586,651	\$ 467,217	\$ 922,747	\$ 455,989	\$ 166,673	\$ 180,830	\$ 727,001
Sub-total	\$ 147,238,317	\$ 8,902,374	\$ 94,957,362	\$ 13,025,449	\$ 15,324,949	\$ 6,512,489	\$ 2,174,006	\$ 1,441,726	\$ 4,899,962
TOTAL									
Demand	\$ 66,320,935	\$ 991,309	\$ 36,937,337	\$ 4,993,487	\$ 10,521,029	\$ 5,544,035	\$ 1,750,306	\$ 1,425,896	\$ 4,157,735
Customer	\$ 76,909,271	\$ 7,793,212	\$ 55,774,915	\$ 7,749,505	\$ 4,251,249	\$ 727,160	\$ 271,679	\$ 104,468	\$ 237,083
Commodity	\$ 6,655,090	\$ 147,982	\$ 3,586,651	\$ 467,217	\$ 922,747	\$ 455,989	\$ 166,673	\$ 180,830	\$ 727,001
Total Revenue Requirement	\$ 149,885,296	\$ 8,932,503	\$ 96,298,902	\$ 13,210,210	\$ 15,695,025	\$ 6,727,185	\$ 2,188,658	\$ 1,710,994	\$ 5,121,819

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Class Cost of Service - Unit Costs

	System Total	Residential Non-Heating	Residential Heating	Small Commercial General	Medium Commercial General	Large Low Load Factor	Large High Load Factor	Extra Large Low Load Factor	Extra Large High Load Factor
Propane									
Demand	\$ 0.0070	\$ 0.0050	\$ 0.0071	\$ 0.0074	\$ 0.0066	\$ 0.0077	\$ 0.0073	\$ 0.0211	\$ 0.0042
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG									
Demand	\$ 0.0664	\$ 0.0477	\$ 0.0674	\$ 0.0707	\$ 0.0635	\$ 0.0732	\$ 0.0128	\$ 0.2020	\$ 0.0406
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution									
Demand	\$ 1.7655	\$ 1.6812	\$ 1.9762	\$ 2.0331	\$ 1.9252	\$ 2.0068	\$ 1.6779	\$ 0.9584	\$ 0.7955
Customer	\$ 25.6403	\$ 21.5113	\$ 23.7199	\$ 34.7404	\$ 78.4262	\$ 137.4074	\$ 138.8951	\$ 229.0955	\$ 266.9651
Commodity	\$ 0.1845	\$ 0.2588	\$ 0.1991	\$ 0.1975	\$ 0.1750	\$ 0.1717	\$ 0.1611	\$ 0.1499	\$ 0.1469
TOTAL									
Demand	\$ 1.8389	\$ 1.7339	\$ 2.0507	\$ 2.1112	\$ 1.9854	\$ 2.0876	\$ 1.6921	\$ 1.1815	\$ 0.8403
Customer	\$ 25.6403	\$ 21.5113	\$ 23.7199	\$ 34.7404	\$ 78.4262	\$ 137.4074	\$ 138.8951	\$ 229.0955	\$ 266.9651
Commodity	\$ 0.1845	\$ 0.2588	\$ 0.1991	\$ 0.1975	\$ 0.1750	\$ 0.1717	\$ 0.1611	\$ 0.1499	\$ 0.1469
Total Throughput (dth)	36,066,236	571,736	18,011,881	2,365,191	5,272,745	2,655,646	1,034,400	1,206,657	4,947,980
All Customers	249,962	30,190	195,950	18,589	4,517	441	163	38	74
Total Throughput (dth)	36,066,236	571,736	18,011,881	2,365,191	5,272,745	2,655,646	1,034,400	1,206,657	4,947,980

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating			Residential Heating			
				DEM	CUS	COM	DEM	CUS	COM	TOTAL
RATE BASE										
Plant-in Service										
	Intangible Plant									
	Permits and Consents	197,044	TOTHRU							
	Miscellaneous Intangible Plant	29,089,144	CUST		3,124					
	Sub-total	29,286,188			3,124					98,406
	Manufactured Gas Production									
	Land and Land Rights	196,998	DESIGN WINTER	2,242			99,842			
	Struct. & Improvements	1,240,035	DESIGN WINTER	14,115			628,474			
	Other Power Equipment	44,551	DESIGN WINTER	507			22,594			
	LP Equipment - Dist	1,186,889	DESIGN WINTER	13,511			601,589			
	Other Equipment	53,082	DESIGN WINTER	604			28,903			
	Sub-total	2,721,655		30,979			1,379,399			
	Storage Plant									
	Land and Land Rights	236,939	DESIGN WINTER	2,697			120,085			
	Structs and Improvment-LNG	2,913,195	DESIGN WINTER	33,159			1,476,464			
	Gas Holders	4,081,046	DESIGN WINTER	46,452			2,068,354			
	Other Equipment	6,611,734	DESIGN WINTER	75,258			3,350,956			
	Sub-total	13,842,914		157,567			7,016,860			
	Distribution Plant									
	Land & Land Rights	635,965	DPLT	5,097	34,240		189,769			
	Structures & Improvements	8,682,529	DPLT	69,429	465,402		2,571,596			
	Mains 4" & Below	174,364,500	LH RSUM	2,809,221			104,560,141			
	Mains Greater Than 4"	30,046,165	RSUM	1,126,125			41,594,145			
	Meter Factor Equip. - General	3,984,182	RSUM	3,942			124,182			
	Mess & Rtg. Sta. Equip. - General	7,048,841	RSUM	55,550			2,054,811			
	Services	161,458,669	SERVICES	98,279			3,635,376			
	Making Prop. Res. Serv.	1,714,400	RES 912		18,980,751		123,194,129			
	Making Prop. C&I. Serv.	1,594,260	CUS 912		50,424		1,663,976			
	Meters	42,981,341	METERS		4,420,772		26,976,066			
	Metering Prop. C&I. Meters	250,000	RES 912		7,353		242,647			
	Meter Installations	80,000	CUS 912							
	House Regulators	37,886,450	METERS		3,895,746		23,778,397			
	Industrial Meter Equip.	469,616	METERS		48,302		284,442			
	Other Equipment	917,155	METERS	4,428			385,802			
	Other Equipment	385,649	CUST		46,579		163,776			
	Sub-total	520,833,528		4,174,257	28,041,366		180,226,679			334,838,270
	General Plant									
	Land & Land Rights	285,357	RSDPLANT	2,317	14,890		86,556			
	Structures & Improvements	2,194,272	RSDPLANT	17,733	113,975		662,547			
	Office Furniture & Equipment	10,788,005	LABOR	59,767	636,214	8,700	2,240,317			
	Transportation Equipment	509,694	RSDPLANT	4,138	26,596		154,603			
	Stores Equipment	57,199	RSDPLANT	464	3,449		17,550			
	Tools, Shop & Garage Equipment	2,894,324	RSDPLANT	23,242	146,965		89,451			
	Laboratory Equipment	28,000	RSDPLANT	2,165	17,701		8,655			
	Printing Equipment	89,254	RSDPLANT	806	5,179		30,106			
	Communication Equipment	3,221,484	RSDPLANT	26,153	169,087		977,161			
	Miscellaneous Equipment	2,750,009	RSDPLANT	22,850	145,592		955,682			
	Sub-total	23,094,666		159,696	1,277,853	8,700	6,970,277			14,724,784
	TOTAL PLANT-IN-SERVICE	589,788,951		4,522,399	32,832,592	11,823	211,510,542			380,860,181

Line No.	Account Description	Amount	Small Commercial General			Medium Commercial General		
			DEM	CUS	COM	DEM	CUS	COM
RATE BASE								
Plant-in Service								
	Intangible Plant	197,044						
	Facilities and Consents	29,095,144			12,922			28,807
	Miscellaneous Intangible Plant	29,288,188		2,163,288	12,922		525,691	525,691
	Sub-total			2,163,288	12,922		525,691	28,807
	Manufactured Gas Production							
	Land and Land Rights	166,988	13,751			27,542		27,542
	Struct. & Improvements	1,240,035	86,555			173,370		173,370
	Other Power Equipment	44,561	3,110			6,230		6,230
	LP Equipment - Dist	1,186,989	82,853			165,954		165,954
	Other Equipment	53,082	3,705			7,421		7,421
	Sub-total	2,727,665	189,974			380,976		380,976
	Storage Plant							
	Land and Land Rights	236,939	16,539			33,127		33,127
	Structs and Improvmt-LNG	2,913,195	203,343			407,296		407,296
	Gas Holders	4,081,046	284,860			570,574		570,574
	Other Equipment	6,611,734	461,504			924,392		924,392
	Sub-total	13,842,914	966,246			1,935,389		1,935,389
	Distribution Plant							
	Land & Land Rights	635,985	25,503			53,634		73,655
	Structures & Improvements	8,692,629	347,391			731,251		1,003,289
	Mains 4" & Below	171,894,500	14,067,806			20,682,042		20,682,042
	Manholes, Vaults, etc.	80,246,656	5,916,307			11,687,046		11,687,046
	Meters	246,656	16,307			36,353		36,353
	Meters & Reg. Sta. Equip. - General	3,984,192	277,669			586,153		586,153
	Meters & Reg. Sta. Equip. - Gate	7,048,841	491,109			1,037,024		1,037,024
	Services	161,458,869	11,687,011			6,557,579		6,557,579
	Making Prog. Res. Serv.	1,714,400						
	Making Prog. C&I. Serv.	1,594,260						
	Meters	42,981,341	5,059,692			373,655		373,655
	Making Prog. Res. Meters	250,000				4,704,672		4,704,672
	Making Prog. C&I. Meters	80,000				18,750		18,750
	Meter Installations	37,896,460	4,458,930			4,146,993		4,146,993
	House Regulators	469,916	55,282			31,603		31,603
	House Regulators Installation	917,555	72,362			67,284		67,284
	Meters & Reg. Sta. Equip.	317,555	22,125			46,719		46,719
	Other Equip. - Premises	385,649	26,680			6,969		6,969
	Other Equipment	483,584	19,793			41,781		41,781
	Sub-total	520,833,528	20,866,141			44,088,075		16,232,499
	General Plant							
	Land & Land Rights	285,357	11,704			23,969		33,260
	Structures & Improvements	2,184,272	89,592			188,611		284,588
	Office Furniture & Equipment	10,788,006	303,065			637,378		1,095,702
	Transportation Equipment	599,694	21,989		35,989	44,012	80,231	59,407
	Stores Equipment	57,199	2,846			5,939		32,686
	Tools, Shop & Garage Equipment	2,654,324	172,872			86,172		34,391
	Laboratory Equipment	112,003	12,003			25,479		34,391
	Testing Equipment	99,254	4,071			8,571		11,569
	Communication Equipment	3,221,456	138,348			278,173		375,481
	Miscellaneous Equipment	2,750,009	114,437			234,255		325,190
	Sub-total	23,084,666	807,435		35,989	1,689,186	80,231	2,528,940
	TOTAL PLANT-IN-SERVICE	589,786,961	22,849,797		48,911	48,103,168	17,307,712	65,718,919

Line No.	Account Description	Amount	Alloc. Factor	Large Low Load Factor			Large High Load Factor			TOTAL	
				DEM	CUS	COM	DEM	CUS	COM		
RATE BASE											
Plant-in Service											
	Intangible Plant										
	Permits and Consents	167,044	TOTHRU	-	-	14,509	-	-	-	-	5,651
	Miscellaneous Intangible Plant	29,089,144	CUST	-	51,321	-	-	-	-	18,968	18,968
	Sub-total	29,256,188			51,321	14,509				18,968	5,651
	Manufactured Gas Production										
	Land and Land Rights	196,998	DESIGN WINTER	15,978	-	-	-	-	1,090	-	-
	Struct. & Improvements	1,240,035	DESIGN WINTER	106,579	-	-	-	-	6,864	-	-
	Other Power Equipment	44,561	DESIGN WINTER	3,614	-	-	-	-	247	-	-
	LP Equipment - Dist	1,186,889	DESIGN WINTER	96,276	-	-	-	-	6,570	-	-
	Other Equipment	53,092	DESIGN WINTER	4,305	-	-	-	-	294	-	-
	Sub-total	2,727,665		220,753					15,065		15,065
	Storage Plant										
	Land and Land Rights	236,639	DESIGN WINTER	19,218	-	-	-	-	1,311	-	-
	Struct. & Improvements-LNG	2,913,185	DESIGN WINTER	236,288	-	-	-	-	16,125	-	-
	Gas Holders	4,081,046	DESIGN WINTER	331,012	-	-	-	-	22,589	-	-
	Other Equipment	6,611,734	DESIGN WINTER	536,276	-	-	-	-	36,597	-	-
	Sub-total	13,842,614		1,122,794					76,622		76,622
	Distribution Plant										
	Land & Land Rights	635,965	DPLT	28,264	3,322	-	-	-	9,204	1,037	-
	Structures & Improvements	6,692,629	DPLT	385,001	45,345	-	-	-	125,367	14,130	-
	Mains 4" & Below	171,364,500	LTA RSUM	15,590,220	-	-	-	-	5,072,199	-	-
	Mains Greater Than 4"	80,642,118	RSUM	6,227,132	-	-	-	-	2,030,349	-	-
	Compressor Sta.Equip.	246,655	RSUM	19,935	-	-	-	-	732	-	-
	Misc. & Reg. Sta.Equip.-General	7,048,842	RSUM	307,857	-	-	-	-	100,321	-	-
	Misc. & Reg. Sta. Equip. - Gate Services	161,458,869	RSUM	544,307	-	-	-	-	177,468	-	-
	Making Prog. Res. Serv.	1,714,400	RES 912	-	640,169	-	-	-	236,623	-	-
	Making Prog. C&I. Serv.	1,594,260	CUS 912	-	-	-	-	-	-	-	-
	Meters	42,981,341	METERS	-	1,063,740	-	-	-	312,852	-	-
	Making Prog. Res. Meters	260,000	RES 912	-	-	-	-	-	-	-	-
	Making Prog. C&I. Meters	80,000	CUS 912	-	-	-	-	-	-	-	-
	Meter Installations	37,886,450	METERS	-	937,647	-	-	-	275,866	-	-
	House Regulators	489,616	METERS	-	11,622	-	-	-	3,419	-	-
	House Regulators Installation	614,703	METERS	-	15,213	-	-	-	4,476	-	-
	Industrial M&R Sta.Equip.	317,555	RSUM	24,521	-	-	-	-	7,986	-	-
	Other Prop.on Cust. Premises	483,594	CUST	-	680	-	-	-	251	-	-
	Other Equipment	21,936	DPLT	2,578	-	-	-	-	805	-	-
	Sub-total	520,833,528		23,147,348	2,720,239				849,550		8,386,948
	General Plant										
	Land & Land Rights	285,357	PSDPLANT	13,005	1,444	-	-	-	4,051	451	-
	Structures & Improvements	2,184,272	PSDPLANT	98,544	11,056	-	-	-	31,009	3,453	-
	Office Furniture & Equipment	10,788,006	LABOR	337,054	63,807	40,409	-	-	103,206	23,565	15,740
	Transportation Equipment	509,694	PSDPLANT	23,228	2,580	-	-	-	7,296	806	-
	Stores Equipment	57,199	PSDPLANT	2,607	290	-	-	-	812	90	-
	Tools, Shop & Garage Equipment	2,854,324	PSDPLANT	130,060	14,448	-	-	-	40,321	4,572	-
	Laboratory Equipment	285,924	PSDPLANT	13,447	1,484	-	-	-	4,165	465	-
	Power Oriented Equipment	18,447	PSDPLANT	1,492	162	-	-	-	1,489	157	-
	Power Oriented Equipment	3,281,486	PSDPLANT	148,813	16,307	-	-	-	45,733	5,093	-
	Miscellaneous Equipment	2,790,009	PSDPLANT	127,149	14,123	-	-	-	39,608	4,411	-
	Sub-total	23,084,666		897,451	126,051	40,409			277,774	43,004	15,740
	TOTAL PLANT-IN-SERVICE	589,766,951		25,386,347	2,897,607	54,918			7,900,859	911,523	21,391
											8,839,773

Line No.	Account Description	Extra Large Low Load Factor				Extra Large High Load Factor					
		Amount	Alloc. Factor	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
RATE BASE											
Plant-in Service											
	Intangible Plant										
	Franchise and Consents	197,044	TOTHRU	-	-	6,592	-	-	-	-	27,033
	Miscellaneous Intangible Plant	29,089,144	CUST	-	4,422	-	4,422	-	-	8,612	-
	Sub-total	29,286,188				6,592	4,422			27,033	35,644
	Manufactured Gas Production										
	Land and Land Rights	196,998	DESIGN WINTER	20,040	-	-	-	16,511	-	-	16,511
	Struct. & Improvements	1,240,035	DESIGN WINTER	125,144	-	-	-	103,934	-	-	103,934
	Other Power Equipment	44,581	DESIGN WINTER	4,533	-	-	-	3,735	-	-	3,735
	LP Equipment - Dist	1,163,893	DESIGN WINTER	120,776	-	-	-	94,449	-	-	94,449
	Other Equipment	53,682	DESIGN WINTER	4,400	-	-	-	4,449	-	-	4,449
	Sub-total	2,727,665		276,665				228,117			228,117
	Storage Plant										
	Land and Land Rights	236,839	DESIGN WINTER	24,103	-	-	-	19,659	-	-	19,659
	Structs and Improvmt-LNG	2,913,195	DESIGN WINTER	296,349	-	-	-	244,170	-	-	244,170
	Gas Holders	4,081,046	DESIGN WINTER	415,150	-	-	-	342,053	-	-	342,053
	Other Equipment	6,611,734	DESIGN WINTER	672,588	-	-	-	554,163	-	-	554,163
	Sub-total	13,842,914		1,408,191				1,160,245			1,160,245
	Distribution Plant										
	Land & Land Rights	635,965	DPLT	3,939	460	-	-	13,415	765	-	14,210
	Structures & Improvements	8,082,829	DPLT	53,652	6,261	-	-	182,732	10,831	-	193,563
	Mains R. & Below	171,665	RSUM	-	-	-	-	-	-	-	-
	Cen. Gas Equip. 4"	80,642,118	RSUM	2,767,234	-	-	-	9,419,834	-	-	9,419,834
	Comp. Gas Equip.	248,656	YOL	8,319	-	-	-	34,113	-	-	34,113
	Meas & Reg Sta Equip.-General	3,984,182	RSUM	136,718	-	-	-	465,395	-	-	465,395
	Meas & Reg Sta Equip. - Gate	7,048,841	RSUM	241,881	-	-	-	823,378	-	-	823,378
	Services	161,458,869	SERVICES	-	55,164	-	-	-	107,424	-	107,424
	Mixing Prog. Res. Serv.	1,714,400	RES 912	-	-	-	-	-	-	-	-
	Mixing Prog. C&I. Serv.	1,594,260	CUS 912	-	-	-	-	-	-	-	-
	Meters	42,981,341	METERS	-	164,753	-	-	278,694	-	-	278,694
	Mixing Prog. Res. Meters	250,000	RES 912	-	-	-	-	-	-	-	-
	Mixing Prog. C&I. Meters	80,000	CUS 912	-	-	-	-	-	-	-	-
	Meter Installations	37,866,450	METERS	-	145,224	-	-	245,656	-	-	245,656
	House Regulators	493,913	METERS	-	2,800	-	-	11,137	-	-	11,137
	House Regulators Installation	6,913,503	METERS	-	2,356	-	-	3,986	-	-	3,986
	Industrial Equip.	317,555	RSUM	10,897	-	-	-	37,094	-	-	37,094
	Other Prog on Cust. Premises	385,649	CUST	-	59	-	-	114	-	-	114
	Other Equipment	493,564	DPLT	3,057	357	-	-	10,412	617	-	11,029
	Sub-total	620,833,628		3,225,697	376,433			10,986,372	651,163		11,637,535
	General Plant										
	Land & Land Rights	285,357	PSDPLANT	2,608	200	-	-	6,571	346	-	6,817
	Structures & Improvements	2,184,272	PSDPLANT	19,960	1,530	-	-	50,298	2,647	-	52,844
	Office Furniture & Equipment	10,788,008	LABOR	89,685	8,950	18,361	-	222,872	19,100	75,289	317,261
	Transportation Equipment	569,694	PSDPLANT	4,658	397	-	-	11,137	68	-	11,205
	Stores Equipment	87,493	PSDPLANT	703	59	-	-	2,317	69	-	2,386
	Tools, Shop & Garage Equipment	285,124	PSDPLANT	2,083	1,989	-	-	65,727	3,459	-	69,186
	Power Transformers	295,064	PSDPLANT	2,696	207	-	-	6,794	358	-	7,152
	Power Cables	99,264	PSDPLANT	907	70	-	-	2,286	120	-	2,406
	Communication Equipment	3,221,468	PSDPLANT	29,438	2,257	-	-	74,182	3,903	-	78,085
	Miscellaneous Equipment	2,790,009	PSDPLANT	25,495	1,954	-	-	64,246	3,381	-	67,627
	Sub-total	23,094,666		202,653	17,663	18,361		506,029	34,000	75,289	615,318
	TOTAL PLANT-IN-SERVICE	589,766,961		5,112,805	398,419	24,963		12,890,762	693,775	102,322	13,676,659

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating				Residential Heating				
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	
Accumulated Reserve for Depreciation												
	Intangible Plant											
	Misc Intangible Assets	(17,665,579)	CUST	-	(2,133,677)	-	(2,133,677)	-	(13,846,579)	-	(13,846,579)	-
	Sub-total	(17,665,579)			(2,133,677)		(2,133,677)		(13,846,579)		(13,846,579)	
	Production Plant											
	Land and Land Rights	(3,304,168)	DESIGN WINTER	(37,610)	-	-	(37,610)	(1,674,617)	-	-	(1,674,617)	-
	Struct. & Improvements	(101,639)	DESIGN WINTER	(1,159)	-	-	(1,159)	(51,614)	-	-	(51,614)	-
	Other Power Equipment	(776,381)	DESIGN WINTER	(6,839)	-	-	(6,839)	(383,366)	-	-	(383,366)	-
	LP Equipment	(163,610)	DESIGN WINTER	(1,416)	-	-	(1,416)	(74,161)	-	-	(74,161)	-
	Sub-total	(4,245,808)		(46,824)			(46,824)	(2,178,138)			(2,178,138)	
	Storage and Processing Plant											
	Land and Land Rights	(2,071,014)	DESIGN WINTER	(23,573)	-	-	(23,573)	(1,049,630)	-	-	(1,049,630)	-
	Structs and Improvmt-LNG	(5,134,467)	DESIGN WINTER	(58,443)	-	-	(58,443)	(2,602,248)	-	-	(2,602,248)	-
	Gas Holders	(3,434,131)	DESIGN WINTER	(39,089)	-	-	(39,089)	(1,740,485)	-	-	(1,740,485)	-
	Other Equipment	(10,639,612)	DESIGN WINTER	(121,105)	-	-	(121,105)	(5,392,363)	-	-	(5,392,363)	-
	Sub-total	(20,279,224)		(214,210)			(214,210)	(10,782,726)			(10,782,726)	
	Distribution Plant											
	Structures & Improvements	(5,691,585)	DPLT	(45,616)	(306,432)	-	(352,047)	(1,669,572)	(1,969,487)	-	(3,638,059)	-
	Mains P & Below	(31,228,022)	L74 RSUM	(849,031)	-	-	(849,031)	(31,465,316)	-	-	(31,465,316)	-
	Mains Greater than P	(24,959,821)	RSUM	(140,661)	-	-	(140,661)	(12,817,041)	-	-	(12,817,041)	-
	Substation Equip	(639,395)	VOUM	(10,064)	-	-	(10,064)	(317,044)	-	-	(317,044)	-
	Misc & Rpt Sta Equip-General	(2,802,216)	RSUM	(39,070)	-	-	(39,070)	(1,445,218)	-	-	(1,445,218)	-
	Misc & Rpt Sta Equip - Gate	(2,692,294)	RSUM	(37,398)	-	-	(37,398)	(1,363,369)	-	-	(1,363,369)	-
	Services	(118,942,270)	SERVICES	-	(13,982,593)	-	(13,982,593)	(90,753,697)	(90,753,697)	-	(181,507,394)	-
	Meter Installations	(18,658,341)	METERS	-	(1,919,072)	-	(1,919,072)	(11,710,399)	(11,710,399)	-	(23,420,491)	-
	House Regulator Installations	(12,300,570)	METERS	-	(1,265,154)	-	(1,265,154)	(7,720,117)	(7,720,117)	-	(15,440,271)	-
	Industrial M&R Sta Equip	(448,620)	METERS	-	(46,142)	-	(46,142)	(281,564)	(281,564)	-	(563,128)	-
	Other Prop on Cust. Premises	(397,339)	METERS	-	(37,782)	-	(37,782)	(230,550)	(230,550)	-	(461,131)	-
	Industrial M&R Sta Equip	(241,736)	RSUM	(3,370)	-	-	(3,370)	(124,673)	-	-	(124,673)	-
	Other Prop on Cust. Premises	(292,834)	CUST	-	(35,388)	-	(35,388)	(229,557)	(229,557)	-	(459,114)	-
	Other Equipment	(322,398)	DPLT	(2,583)	(17,383)	-	(19,966)	(95,679)	(111,530)	-	(207,209)	-
	Sub-total	(239,602,716)		(1,327,766)	(17,609,895)		(19,937,661)	(49,129,630)	(173,006,302)		(192,935,962)	
	General Plant											
	Structures & Improvements	(1,186,638)	PSDPLANT	(6,635)	(61,929)	-	(68,564)	(359,999)	(398,028)	-	(758,027)	-
	Office Furniture & Equipment	(8,258,451)	LABOR	(46,753)	(487,036)	(6,660)	(534,449)	(1,715,011)	(3,335,055)	(209,808)	(5,258,874)	-
	Transportation Equipment	(558,267)	PSDPLANT	(4,532)	(29,130)	-	(33,662)	(169,337)	(187,225)	-	(356,562)	-
	Stores Equipment	(42,714)	PSDPLANT	(347)	(2,239)	-	(2,586)	(12,956)	(14,325)	-	(17,281)	-
	Tools, Shop & Garage Equipment	(1,052,989)	PSDPLANT	(6,549)	(64,945)	-	(71,494)	(319,399)	(353,140)	-	(672,539)	-
	Laboratory equipment	(129,182)	PSDPLANT	(1,049)	(7,789)	-	(8,838)	(39,184)	(43,324)	-	(82,508)	-
	Power Operated Equipment	(101,087)	PSDPLANT	(821)	(5,275)	-	(6,096)	(33,905)	(36,965)	-	(64,570)	-
	Communication Equipment	(2,023,699)	PSDPLANT	(16,429)	(105,586)	-	(122,015)	(673,841)	(678,685)	-	(1,352,526)	-
	Miscellaneous Equipment	(874,175)	PSDPLANT	(7,097)	(46,614)	-	(53,711)	(265,160)	(293,171)	-	(558,331)	-
	Retirement Work in Progress	2,031,629	PSDPLANT	16,494	105,010	(6,660)	122,504	616,246	881,345	-	1,297,591	-
	Sub-total	(12,795,792)		(77,716)	(692,469)		(770,185)	(2,909,307)	(4,655,915)		(209,808)	
	TOTAL DEPRECIATION ACCRUAL	(284,401,844)		(1,575,527)	(20,436,057)		(22,011,584)	(69,609,438)	(131,510,993)		(209,808)	
	NET PLANT	305,367,317		2,946,872	12,396,534	5,163	15,348,570	109,367,724	79,959,549	182,670	189,529,943	
	Other Rate Base Items											
	Additions & Deductions											
	CWIP	6,981,531	DPLT	71,983	483,560	-	555,543	2,666,206	3,107,923	-	5,774,130	-
	Materials & Supplies	2,226,550	PSDPLANT	18,076	116,181	-	134,257	746,715	746,715	-	1,422,087	-
	Working Capital	11,144,585	O M	55,429	617,414	6,770	679,613	2,064,422	5,021,605	213,275	7,299,301	-
	Prepayments	46,402	O M	231	2,571	28	2,830	8,599	20,908	888	30,392	-
	Deferred Debits - Reg. Assets	1,440,000	PSDPLANT	11,690	75,139	-	86,829	436,780	482,931	-	919,721	-
	Deferred Income Taxes	(8,952,354)	PSDPLANT	(72,879)	(467,193)	-	(540,072)	(2,715,464)	(3,002,341)	-	(5,717,804)	-
	CRIC-Homeless	(30,332,743)	PSDPLANT	(248,280)	(1,839,288)	-	(2,087,568)	(10,174,189)	(10,174,189)	-	(18,352,311)	-
	Customer Deposits	(840,000)	CUST DEP	(6,819)	(43,831)	-	(50,650)	(254,794)	(281,710)	-	(536,504)	-
	Injury and Damage Reserve	(20,125,855)	PSDPLANT	(169,176)	(605,253)	6,798	(658,631)	(6,350,534)	(4,117,493)	214,163	(10,233,864)	-
	Sub-total	(20,125,855)		(169,176)	(605,253)	6,798	(658,631)	(6,350,534)	(4,117,493)	214,163	(10,233,864)	
	TOTAL OTHER RATE BASE ITEMS	(20,125,855)		(169,176)	(605,253)	6,798	(658,631)	(6,350,534)	(4,117,493)	214,163	(10,233,864)	
	TOTAL RATE BASE	285,241,462		2,777,696	11,991,281	11,961	14,380,939	103,017,190	75,882,059	376,833	179,276,079	

Line No.	Account Description	Amount	Alloc. Factor	Small Commercial General				Medium Commercial General					
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL		
Accumulated Reserve for Depreciation													
	Intangible Plant												
	Misc Intangible Assets												
	Sub-totals	(17,665,879)	CUST	-	(1,313,768)	-	(1,313,768)	-	(319,253)	-	(319,253)	-	(319,253)
	Production Plant												
	Land and Land Rights												
	Struct. & Improvements	(3,304,168)	DESIGN WINTER	(230,633)	-	-	(230,633)	(461,958)	-	-	(461,958)	-	(461,958)
	Other Power Equipment	(101,839)	DESIGN WINTER	(7,108)	-	-	(7,108)	(14,236)	-	-	(14,236)	-	(14,236)
	LP Equipment	(176,581)	DESIGN WINTER	(94,205)	-	-	(94,205)	(108,574)	-	-	(108,574)	-	(108,574)
	Other Equipment	(1,000,000)	DESIGN WINTER	(60,000)	-	-	(60,000)	(60,000)	-	-	(60,000)	-	(60,000)
	Sub-totals	(4,482,668)		(298,966)	-	-	(298,966)	(660,668)	-	-	(660,668)	-	(660,668)
	Storage and Processing Plant												
	Land and Land Rights												
	Structs and Improvmt-LNG	(2,071,014)	DESIGN WINTER	(144,558)	-	-	(144,558)	(289,550)	-	-	(289,550)	-	(289,550)
	Gas Holders	(5,134,467)	DESIGN WINTER	(358,390)	-	-	(358,390)	(717,854)	-	-	(717,854)	-	(717,854)
	Other Equipment	(3,434,131)	DESIGN WINTER	(239,705)	-	-	(239,705)	(480,128)	-	-	(480,128)	-	(480,128)
	Sub-totals	(10,639,612)		(742,653)	-	-	(742,653)	(1,487,532)	-	-	(1,487,532)	-	(1,487,532)
	Distribution Plant												
	Structures & Improvements	(5,691,585)	DPLT	(223,240)	(252,201)	-	(475,441)	(461,787)	(177,366)	-	(639,153)	-	(639,153)
	Mains 4" & Below	(31,928,082)	PH RSUM	(4,254,717)	-	-	(4,254,717)	(8,509,204)	-	-	(8,509,204)	-	(8,509,204)
	Compressors, Reg. & Valves	(2,000,000)	RSUM	(1,000,000)	-	-	(1,000,000)	(2,000,000)	-	-	(2,000,000)	-	(2,000,000)
	Control Equip. - General	(634,835)	RSUM	(41,632)	-	-	(41,632)	(83,264)	-	-	(83,264)	-	(83,264)
	Mas & Rep Sta Equip. - General	(2,802,216)	RSUM	(195,237)	-	-	(195,237)	(390,474)	-	-	(390,474)	-	(390,474)
	Mas & Rep Sta Equip. - Gate	(2,892,294)	RSUM	(186,881)	-	-	(186,881)	(373,762)	-	-	(373,762)	-	(373,762)
	Services	(118,942,270)	SERVICES	(8,609,497)	-	-	(8,609,497)	(17,218,994)	-	-	(17,218,994)	-	(17,218,994)
	Meters	(18,568,341)	METERS	(2,196,429)	-	-	(2,196,429)	(4,392,858)	-	-	(4,392,858)	-	(4,392,858)
	Meter Installations	(12,300,570)	METERS	(1,448,003)	-	-	(1,448,003)	(2,896,006)	-	-	(2,896,006)	-	(2,896,006)
	House Regulators	(448,620)	METERS	(52,811)	-	-	(52,811)	(105,622)	-	-	(105,622)	-	(105,622)
	House Regulator Installations	(367,338)	METERS	(43,243)	-	-	(43,243)	(86,486)	-	-	(86,486)	-	(86,486)
	Industrial M&R Sta. Equip.	(241,736)	RSUM	(16,842)	-	-	(16,842)	(33,684)	-	-	(33,684)	-	(33,684)
	Other Prop. on Cust. Premises	(292,894)	CUST	(21,777)	-	-	(21,777)	(43,554)	-	-	(43,554)	-	(43,554)
	Other Equipment	(322,368)	DPLT	(12,925)	(14,282)	-	(27,207)	(54,414)	-	-	(54,414)	-	(54,414)
	Sub-totals	(239,992,776)		(6,635,759)	(12,636,242)	-	(19,272,001)	(38,544,001)	(14,071,739)	-	(52,615,740)	-	(52,615,740)
	General Plant												
	Structures & Improvements	(1,166,838)	PSDPLANT	(48,680)	(50,969)	-	(99,649)	(102,483)	(35,848)	-	(138,332)	-	(138,332)
	Office Furniture & Equipment	(8,258,451)	LABOR	(232,003)	(81,451)	(27,551)	(340,955)	(467,928)	(289,438)	(61,419)	(757,366)	-	(757,366)
	Transportation Equipment	(558,267)	PSDPLANT	(22,898)	(23,975)	-	(46,873)	(48,205)	(16,863)	-	(65,068)	-	(65,068)
	Stores Equipment	(42,714)	PSDPLANT	(1,752)	(1,834)	-	(3,586)	(3,688)	(1,290)	-	(4,978)	-	(4,978)
	Tools, Shop & Garage Equipment	(1,052,989)	PSDPLANT	(43,190)	(45,221)	-	(88,411)	(90,925)	(31,806)	-	(122,731)	-	(122,731)
	Laboratory equipment	(129,182)	PSDPLANT	(5,299)	(5,548)	-	(10,847)	(11,155)	(3,902)	-	(15,057)	-	(15,057)
	Power Operated Equipment	(101,097)	PSDPLANT	(4,147)	(4,342)	-	(8,489)	(8,730)	(3,054)	-	(11,784)	-	(11,784)
	Communication Equipment	(2,023,698)	PSDPLANT	(63,008)	(66,908)	-	(129,916)	(133,816)	(46,912)	-	(180,728)	-	(180,728)
	Miscellaneous Equipment	(674,175)	PSDPLANT	(35,858)	(37,542)	-	(73,399)	(75,484)	(26,405)	-	(101,899)	-	(101,899)
	Retirement Work in Progress	2,031,629	PSDPLANT	83,331	87,249	-	170,580	(175,430)	61,367	-	236,797	-	236,797
	Sub-totals	(12,195,762)		(393,900)	(750,597)	(27,597)	(1,172,094)	(1,217,972)	(408,366)	(61,419)	(1,687,757)	-	(1,687,757)
	TOTAL DEPRECIATION ACCRUAL	(284,401,644)		(8,071,892)	(14,702,561)	(27,551)	(22,802,003)	(45,938,037)	(8,228,160)	(61,419)	(54,166,616)	-	(54,166,616)
	NET PLANT	305,367,317		14,777,905	11,827,098	21,381	26,626,363	31,175,131	8,278,552	47,820	39,591,303	-	39,591,303
Other Rate Base Items													
	Additions & Deductions												
	CWIP	8,981,531	DPLT	397,982	-	-	397,982	795,964	-	-	795,964	-	795,964
	Materials & Supplies	2,228,550	PSDPLANT	91,328	95,620	-	186,948	192,261	67,255	-	259,516	-	259,516
	Working Capital	11,144,595	O M	279,089	671,686	28,006	979,781	588,107	333,257	62,433	983,797	-	983,797
	Prepayments	46,402	O M	1,162	2,797	117	4,075	2,449	1,388	260	4,096	-	4,096
	Deferred Debits - Rep. Assets	1,440,000	PSDPLANT	59,064	61,841	-	120,905	124,343	43,498	-	167,839	-	167,839
	Deferred Income Taxes	(6,982,354)	PSDPLANT	(367,197)	(394,462)	-	(761,659)	(773,030)	(270,412)	-	(1,043,442)	-	(1,043,442)
	CHC	(99,473)	DPLT	(3,969)	(4,408)	-	(8,377)	(8,400)	(3,100)	-	(11,500)	-	(11,500)
	Road Right-of-Way	(39,375,331)	PSDPLANT	(1,244,341)	(1,315,793)	-	(2,560,134)	(2,619,610)	(894,381)	-	(3,513,991)	-	(3,513,991)
	Construction Deposits	(7,735,793)	CUST DEP	(1,195,793)	-	-	(1,195,793)	(1,195,793)	-	-	(1,195,793)	-	(1,195,793)
	Inventory and Damage Reserve	(840,000)	PSDPLANT	(34,554)	(36,074)	-	(70,628)	(72,533)	(25,373)	-	(97,906)	-	(97,906)
	Sub-totals	(20,125,855)		(659,159)	(2,413,627)	28,122	(2,444,663)	(2,473,298)	(62,693)	-	(2,535,991)	-	(2,535,991)
	TOTAL OTHER RATE BASE ITEMS	(20,125,855)		(659,159)	(2,413,627)	28,122	(2,444,663)	(2,473,298)	(62,693)	-	(2,535,991)	-	(2,535,991)
	TOTAL RATE BASE	285,241,462		13,918,747	9,413,471	49,483	23,381,700	29,368,975	6,205,255	110,313	35,694,543	-	35,694,543

Line No.	Account Description	Amount	Large Low Load Factor			Large High Load Factor			TOTAL
			DEM	CUS	COM	DEM	CUS	COM	
Accumulated Reserve for Depreciation									
	Intangible Plant								
	Misc Intangible Assets	(17,665,879)	(31,167)	(31,167)	-	-	(11,520)	(11,520)	
	Sub-total	(17,665,879)	(31,167)	(31,167)	-	-	(11,520)	(11,520)	
	Production Plant								
	Land and Land Rights								
	Struct & Improvements	(3,304,168)	(268,000)	-	-	(18,289)	-	(18,289)	
	Power Equipment	(1,581,200)	(1,581,200)	-	-	(658,167)	-	(658,167)	
	LEP	(176,881)	(62,988)	-	-	(4,298)	-	(4,298)	
	Other Equipment	(115,067)	(6,333)	-	-	(637)	-	(637)	
	Sub-total	(4,237,655)	(248,587)	-	-	(23,788)	-	(23,788)	
	Storage and Processing Plant								
	Land and Land Rights								
	Structs and Improvmt-LNG	(2,071,014)	(167,979)	-	-	(11,463)	-	(11,463)	
	Gas Holders	(5,134,467)	(416,455)	-	-	(28,420)	-	(28,420)	
	Other Equipment	(3,434,131)	(278,541)	-	-	(19,008)	-	(19,008)	
	Sub-total	(10,639,612)	(862,976)	-	-	(58,892)	-	(58,892)	
	Distribution Plant								
	Structures & Improvements	(5,691,565)	(352,950)	(25,726)	-	(82,367)	(8,284)	(91,651)	
	Mains Greater Than 4"	(51,828,882)	(4,715,161)	-	-	(1,534,054)	-	(1,534,054)	
	Compressor Sta Equip.	(24,389,668)	(1,893,356)	-	-	(614,127)	-	(614,127)	
	Mix & Reg Sta Equip.-General	(634,835)	(46,744)	-	-	(18,207)	-	(18,207)	
	Mix & Reg Sta Equip. - Gate	(2,692,216)	(216,385)	-	-	(70,559)	-	(70,559)	
	Meters	(118,942,270)	(207,125)	(471,609)	-	(67,540)	(174,314)	(843,484)	
	Meter Installations	(18,658,341)	(461,773)	-	-	(135,853)	-	(135,853)	
	House Regulators	(12,300,570)	(304,425)	-	-	(89,562)	-	(89,562)	
	Industrial Mkr Sta Equip.	(448,620)	(11,103)	-	-	(3,265)	-	(3,265)	
	Other Prop on Cust. Premises	(367,339)	(9,091)	-	-	(2,675)	-	(2,675)	
	Other Equipment	(251,736)	(16,667)	-	-	(6,087)	-	(6,087)	
	Sub-total	(252,834)	(14,324)	(1,877)	-	(52,011)	(161)	(52,532)	
	General Plant	(239,662,716)	(7,354,719)	(1,289,928)	-	(2,397,695)	(415,670)	(8,057,012)	
	Structures & Improvements	(1,186,838)	(54,088)	(6,008)	-	(60,096)	(1,876)	(61,972)	
	Office Furniture & Equipment	(8,258,461)	(258,022)	(48,846)	(30,934)	(79,006)	(18,040)	(100,095)	
	Transportation Equipment	(558,267)	(25,442)	(2,268)	-	(7,925)	(883)	(8,808)	
	Stores Equipment	(42,714)	(1,947)	(216)	-	(606)	(68)	(674)	
	Tools, Shop & Garage Equipment	(1,052,889)	(47,988)	(5,300)	-	(14,949)	(1,685)	(16,634)	
	Laboratory Equipment	(129,182)	(5,897)	(654)	-	(1,834)	(204)	(2,038)	
	Power Operated Equipment	(101,097)	(4,607)	(512)	-	(1,435)	(160)	(1,595)	
	Communication Equipment	(2,023,898)	(92,226)	(10,244)	-	(28,729)	(3,199)	(31,928)	
	Miscellaneous Equipment	(874,175)	(35,533)	(4,423)	-	(14,401)	(1,362)	(15,763)	
	Retirement Work in Progress	(2,358,626)	(4,423)	-	-	(2,841)	-	(2,841)	
	Sub-total	(12,195,922)	(437,459)	(65,776)	(30,934)	(134,902)	(24,264)	(171,215)	
	TOTAL DEPRECIATION ACCRUAL	(284,401,644)	(9,003,729)	(1,389,871)	(30,934)	(10,424,533)	(451,454)	(3,078,690)	
	NET PLANT	305,357,317	16,384,618	1,607,736	23,984	17,916,339	460,089	5,761,083	
	Other Rate Base Items								
	Additions & Deductions								
	CWIP	8,981,531	395,165	46,909	-	446,074	14,650	144,629	
	Materials & Supplies	2,226,550	101,471	11,270	-	31,609	3,520	35,129	
	Working Capital	11,144,865	309,938	51,099	31,445	97,672	26,216	136,134	
	Prepayments	46,402	213	131	-	407	108	567	
	Deferred Income Taxes	1,440,000	65,625	7,289	-	20,443	2,276	22,719	
	Other	(6,962,354)	(4,423)	(45,000)	-	(14,401)	(1,362)	(15,763)	
	Sub-total	(30,337,143)	(1,362,577)	(153,563)	-	(430,679)	(47,559)	(478,638)	
	Customer Deposits	(3,735,753)	(92,714)	(1,232)	-	(132,884)	-	(132,884)	
	Injury and Damage Reserve	(840,000)	(36,281)	(4,252)	-	(42,533)	-	(42,533)	
	Sub-total	(20,126,655)	(655,766)	(179,584)	31,576	(291,026)	(149,715)	(428,442)	
	TOTAL OTHER RATE BASE ITEMS	(20,126,655)	(655,766)	(179,584)	31,576	(291,026)	(149,715)	(428,442)	
	TOTAL RATE BASE	285,241,462	15,428,853	1,328,153	55,560	16,812,585	310,353	5,332,641	

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor			Extra Large High Load Factor			
				DEM	CUS	COM	DEM	CUS	COM	TOTAL
Accumulated Reserve for Depreciation										
	Intangible Plant									
	Misc Intangible Assets	(17,665,879)	CUST		(2,686)			(5,230)		(5,230)
	Sub-total	(17,665,879)			(2,686)			(5,230)		(5,230)
	Production Plant									
	Land and Land Rights	(3,304,189)	DESIGN WINTER							
	Struct. & Improvements	(101,830)	DESIGN WINTER	(336,121)			(276,939)			(276,939)
	Other Power Equipment	(776,981)	DESIGN WINTER	(78,989)			(65,089)			(65,089)
	LP Equipment	(115,067)	DESIGN WINTER	(11,705)			(9,944)			(9,944)
	Sub-total	(4,297,067)		(437,705)			(366,269)			(366,269)
	Storage and Processing Plant									
	Land and Land Rights	(2,071,014)	DESIGN WINTER							
	Structs and Improvmt-LNG	(5,134,467)	DESIGN WINTER	(522,311)			(430,346)			(430,346)
	Gas Holders	(3,434,131)	DESIGN WINTER	(349,342)			(287,832)			(287,832)
	Other Equipment	(10,639,612)		(1,082,330)			(891,780)			(891,780)
	Sub-total									
	Distribution Plant									
	Structures & Improvements	(5,691,585)	DPLT	(35,250)	(4,114)		(39,363)	(120,057)	(7,116)	(127,173)
	Mains 4" & Below	(51,626,062)	L41 RSUM							
	Conductors	(24,848,851)	RSUM	(836,932)			(2,848,668)			(2,848,668)
	Coils	(21,239)		(21,239)			(87,084)			(87,084)
	Misc. Equip.	(634,835)	VOL	(96,158)			(327,328)			(327,328)
	Misc. & Reg. Sta. Equip. - General	(2,802,216)	RSUM	(96,158)			(313,320)			(313,320)
	Misc. & Reg. Sta. Equip. - Gate	(82,043)		(82,043)						
	Meters	(118,942,270)	SERVICES	(40,638)			(40,638)	(79,136)		(79,136)
	Meter Installations	(18,658,341)	METERS	(71,520)			(120,982)			(120,982)
	House Regulators	(446,620)	METERS	(47,150)			(79,758)			(79,758)
	House Regulator Installations	(387,339)	METERS	(1,720)			(2,909)			(2,909)
	Industrial M&R Sta. Equip.	(241,796)	RSUM	(1,408)			(2,382)			(2,382)
	Other Prop on Cust. Premises	(292,894)	CUST	(45)			(87)			(87)
	Other Equipment	(322,369)	DPLT	(1,986)			(6,799)			(6,799)
	Sub-total	(239,602,716)		(166,629)			(379,782)	(292,772)		(4,024,974)
	General Plant									
	Structures & Improvements	(1,186,838)	PSDPLANT	(831)			(11,677)	(27,329)	(1,438)	(28,768)
	Office Furniture & Equipment	(8,258,451)	LABOR	(66,656)	(14,056)		(170,613)	(242,870)	(57,636)	(282,503)
	Transportation Equipment	(556,267)	PSDPLANT	(391)			(5,493)	(12,565)	(676)	(13,532)
	Stores Equipment	(42,714)	PSDPLANT	(30)			(884)	(52)		(1,035)
	Tools, Shop & Garage Equipment	(1,052,989)	PSDPLANT	(6,622)	(738)		(10,360)	(24,247)	(1,276)	(25,523)
	Laboratory equipment	(128,182)	PSDPLANT	(90)			(2,975)	(157)		(3,131)
	Power Operated Equipment	(101,087)	PSDPLANT	(924)	(71)		(895)	(2,328)	(122)	(2,450)
	Communication Equipment	(2,023,699)	PSDPLANT	(16,493)	(1,418)		(18,910)	(46,000)	(2,452)	(48,052)
	Miscellaneous Equipment	(874,175)	PSDPLANT	(7,988)	(612)		(18,601)	(20,330)	(1,059)	(21,189)
	Retirement Work in Progress	2,051,623	PSDPLANT	1,423			40,783	2,462		48,244
	Sub-total	(12,755,762)		(104,659)	(14,056)		(291,279)	(67,639)	(67,639)	(336,307)
	TOTAL DEPRECIATION ACCRUAL	(284,401,644)		(179,121)	(14,056)		(5,245,060)	(317,394)	(57,636)	(5,820,079)
	NET PLANT	305,397,317		2,395,740	219,298	10,898	7,635,713	376,381	44,687	8,056,780
	Other Rate Base Items									
	Additions & Deductions									
	Materials & Supplies	8,981,531	DPLT	55,626	6,491		62,117	11,229		200,684
	Working Capital	2,226,550	PSDPLANT	20,346	1,560		51,271	2,698		53,969
	Prepayments	11,144,585	O M	139,468	7,243	14,288	432,313	22,566	59,598	513,467
	Deferred Income Taxes	46,402	O M	581	30	59	1,800	84	244	2,136
	ChC	1,440,000	PSDPLANT	13,159	1,009		14,167	1,748		34,904
	Child Homeless	(89,473)	DPLT	(81,807)	(6,271)		(206,147)	(10,848)		(216,995)
	Child Homeless	(30,353)	PSDPLANT	(616)	(72)		(2,068)	(124)		(2,223)
	Child Homeless	(1,735,753)	CUST DEP	(277,223)	(21,263)		(698,382)	(38,320)		(735,325)
	Injury and Damage Reserve	(840,000)	PSDPLANT	(7,676)	(588)		(19,343)	(1,018)		(20,361)
	Sub-total	(20,125,855)		(136,142)	(11,849)	14,347	(218,172)	(15,737)	58,832	(175,077)
	TOTAL OTHER RATE BASE ITEMS	(20,125,855)		(136,142)	(11,849)	14,347	(218,172)	(15,737)	58,832	(175,077)
	TOTAL RATE BASE	285,241,462		2,259,598	207,449	25,245	7,417,541	360,643	103,518	7,881,703

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating			Residential Heating						
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL		
EXPENSES													
O & M Expenses													
Production - Operation Expenses													
	LPG Expenses	186,749	DESIGN WINTER	2,126	-	-	-	-	94,648	-	-	94,648	
	Misc. Production Expenses	6,370	DESIGN WINTER	73	-	-	-	-	3,228	-	-	3,228	
	Maint. Struct. & Improv.	59,617	DESIGN WINTER	679	-	-	-	-	30,215	-	-	30,215	
	Maint. of Prod. Equip.	12,216	DESIGN WINTER	139	-	-	-	-	6,191	-	-	6,191	
	Rents	2,656	DESIGN WINTER	30	-	-	-	-	1,346	-	-	1,346	
	Sub-total	267,609		3,046	-	-	-	-	135,629	-	-	135,629	
	Total Production	267,609		3,046	-	-	-	-	135,629	-	-	135,629	
Oth. Stor. & LNG - Operation Expenses													
	Operation Superv. & Eng.	289,890	DESIGN WINTER	3,413	-	-	-	-	151,990	-	-	151,990	
	LNG Processing Term. L. & E	15,430	DESIGN WINTER	176	-	-	-	-	7,820	-	-	7,820	
	LNG Term. & Procs. Exp. - Fuel	3,597	DESIGN WINTER	41	-	-	-	-	1,818	-	-	1,818	
	LNG Term. & Procs. Exp. - Power	3,220	DESIGN WINTER	37	-	-	-	-	1,632	-	-	1,632	
	LNG Term. & Procs. Exp. - Rent	4,975	DESIGN WINTER	57	-	-	-	-	2,521	-	-	2,521	
	Oth. Stor. & LNG - Maintenance Expenses	327,102		3,723	-	-	-	-	165,782	-	-	165,782	
Oth. Stor. & LNG - Maintenance Expenses													
	LNG Maintenance	48,019	DESIGN WINTER	558	-	-	-	-	24,844	-	-	24,844	
	Sub-total	49,079		558	-	-	-	-	24,844	-	-	24,844	
	Total Oth. Storage & LNG	376,121		4,281	-	-	-	-	180,625	-	-	180,625	
Distribution - Operation Expenses													
	Oper. Superv. & Eng.	1,114,361	DOPEXP	4,467	64,082	3,137	-	-	165,371	398,527	-	98,828	662,727
	Distribution Lead Dispatching	945,367	TOTHRU	-	-	14,986	-	-	14,986	-	-	472,127	472,127
	Compressor Sta./Fuel & Power	126,753	TOTHRU	-	-	2,009	-	-	2,009	-	-	63,302	63,302
	Mains and Service Exp.	1,343,049	MANSERV	12,676	61,328	-	-	-	74,004	489,802	-	871,956	871,956
	Mess. & Reg. Sta. - Gen.	616,854	RSUM	8,601	-	-	-	-	318,137	-	-	318,137	318,137
	Mess. & Reg. Sta. - Industrial	209,801	RSUM	2,925	-	-	-	-	108,203	-	-	108,203	108,203
	Meters & House Regulators	2,759,974	MTRHR	282,196	-	-	-	-	282,196	1,734,462	-	1,734,462	1,734,462
	Customer Installation Expenses	35,569	METERS	9,679	3,656	-	-	-	22,911	865,526	214,141	1,436,995	1,436,995
	Other Expenses	2,414,956	DOPEXP	8,979	138,652	6,797	-	-	155,328	-	-	22,311	155,328
	Sub-total	9,566,304		38,248	650,114	26,930	-	-	616,392	3,421,183	848,398	5,689,220	
Distribution - Maintenance Expenses													
	Maint. Superv. & Eng.	679,056	DMANEX	6,798	21,323	-	-	-	28,122	135,671	-	387,128	387,128
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-	-	-
	Maint. of Mains	11,477,774	RSUM	160,029	-	-	-	-	160,029	5,919,558	-	5,919,558	5,919,558
	Maint. of Compressor Station Equip.	4,573	VOL	72	-	-	-	-	72	2,284	-	2,284	2,284
	Maint. of Mess. & Reg. - Gen.	262,465	RSUM	3,659	-	-	-	-	195,364	-	-	135,364	135,364
	Maint. of Mess. & Reg. - Industrial	6,167	RSUM	86	-	-	-	-	3,181	-	-	3,181	3,181
	Maint. of Mess. & Reg. - City Gate	247,572	RSUM	3,451	-	-	-	-	127,652	-	-	127,652	127,652
	Maint. of Services	2,804,254	SERVICES	3,451	328,682	-	-	-	3,451	2,138,863	-	2,138,863	2,138,863
	Maint. of Meter & Reg.	1,972,985	MTRHR	724	192,272	-	-	-	185,098	1,188,022	-	1,188,022	1,188,022
	Maint. of Other Equip.	72,965	DMANEX	724	2,272	-	-	-	14,458	14,458	-	41,255	41,255
	Sub-total	17,462,125		174,821	546,339	-	-	-	723,160	3,468,819	-	9,955,712	
	Total Distribution	27,028,429		213,169	1,098,453	26,930	-	-	1,338,552	7,885,832	848,398	15,644,332	
Customer Account Expenses													
	Supervision	278,308	CUST	-	33,614	-	-	-	33,614	218,170	-	218,170	218,170
	Meter Reading Expenses	1,300,810	CUST	157,111	-	-	-	-	157,111	1,019,727	-	1,019,727	1,019,727
	Customer Records and Collection	8,457,640	CUS 903	837,044	-	-	-	-	837,044	6,841,125	-	6,841,125	6,841,125
	Uncollectible Accounts	3,101,634	UNCOLLECTIBLE	-	151,888	-	-	-	151,888	2,685,103	-	2,685,103	2,685,103
	Uncollectible Increase	482,888	UNCOLLECTIBLE	-	24,138	-	-	-	24,138	428,985	-	428,985	428,985
	Misc. Customer Accounts Exp.	164,645	CUST	251,021	-	-	-	-	251,021	1,188,022	-	1,188,022	1,188,022
	Sub-total	13,685,301		1,232,071	-	-	-	-	1,232,071	11,374,274	-	11,374,274	
Customer Service & Information Expenses													
	Supervision	437,464	CUST	-	52,837	-	-	-	52,837	342,935	-	342,935	342,935
	Customer Asst. Exp.	737,139	CUS 908	10,185	-	-	-	-	10,185	66,104	-	66,104	66,104
	Info. & Instr. Advertising Exp.	98,724	CUST	11,924	-	-	-	-	11,924	77,391	-	77,391	77,391
	Misc. Cust. Service & Info. Exp.	73,623	CUST	8,892	-	-	-	-	8,892	57,714	-	57,714	57,714
	Sub-total	1,346,850		83,837	-	-	-	-	83,837	644,145	-	644,145	
Sales Expenses													
	Dem. & Selling Exp. - Read.	1,124,500	RES 912	-	33,074	-	-	-	33,074	1,091,426	-	1,091,426	1,091,426
	Dem. & Selling Exp. - C&I	252,500	CI 912	-	-	-	-	-	-	-	-	-	-
	Misc. Sales Expenses	74,502	CUST	-	8,612	-	-	-	8,612	55,895	-	55,895	55,895
	Sub-total	1,446,302		41,686	-	-	-	-	41,686	1,147,321	-	1,147,321	

Line No.	Account Description	Amount	Small Commercial General				Medium Commercial General			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
EXPENSES										
O & M Expenses										
Production - Operation Expenses										
	LPG Expenses	186,749	13,035	-	-	13,035	26,110	-	-	26,110
	Misc. Production Expenses	6,370	445	-	-	445	891	-	-	891
	Maint. Struc. & Improv.	59,617	4,161	-	-	4,161	8,335	-	-	8,335
	Maint. of Prod. Equip.	12,216	853	-	-	853	1,708	-	-	1,708
	Rents	2,656	185	-	-	185	371	-	-	371
	Sub-total	267,608	18,679	-	-	18,679	37,414	-	-	37,414
	Total Production	267,608	18,679	-	-	18,679	37,414	-	-	37,414
Oth. Stor. & LNG - Operation Expenses										
	Oth. Stor. & LNG - Operation Expenses	269,660	20,933	-	-	20,933	41,928	-	-	41,928
	LNG Processing Term. & E	15,430	1,077	-	-	1,077	2,157	-	-	2,157
	LNG Term. & Proc. Exp - Fuel	3,587	250	-	-	250	502	-	-	502
	LNG Term. & Proc. Exp - Power	3,220	225	-	-	225	450	-	-	450
	LNG Term. & Proc. Exp - Rent	4,975	347	-	-	347	696	-	-	696
	Oth. Stor. & LNG - Maintenance Expenses	327,102	22,832	-	-	22,832	45,732	-	-	45,732
Oth. Stor. & LNG - Maintenance Expenses										
	Oth. Stor. & LNG - Maintenance Expenses	49,019	3,422	-	-	3,422	6,853	-	-	6,853
	LNG Maintenance	49,019	3,422	-	-	3,422	6,853	-	-	6,853
	Sub-total	376,121	26,254	-	-	26,254	52,586	-	-	52,586
	Total Oth. Storage & LNG	376,121	26,254	-	-	26,254	52,586	-	-	52,586
Distribution - Operation Expenses										
	Othr. Superv. & Eng.	1,114,361	22,340	68,680	12,977	103,997	47,164	60,400	28,931	136,494
	Distribution Load Dispatching	945,367	-	61,966	61,966	123,932	-	-	138,209	138,209
	Compressor Sta. Fuel & Power	1,267,753	8,312	-	8,312	13,624	133,904	22,336	18,531	18,531
	Mains and Service Exp.	1,343,049	41,595	-	-	41,595	83,190	-	-	83,190
	Meas. & Reg. Sta. - Gen.	616,854	42,978	-	-	42,978	85,956	-	-	85,956
	Meas. & Reg. Sta. - Industrial	209,801	14,617	-	-	14,617	29,234	-	-	29,234
	Meters & House Regulators	2,759,974	326,312	-	-	326,312	652,624	301,007	-	301,007
	Customer Installation Expenses	35,549	-	4,185	-	4,185	-	3,891	-	3,891
	Other Expenses	2,414,596	48,407	146,815	28,119	223,342	102,194	130,375	62,667	295,756
	Rents	8,566,304	191,781	589,586	111,406	892,773	404,878	518,510	248,368	1,171,746
	Sub-total	17,462,125	873,533	1,235,067	249,518	1,378,118	612,553	818,263	399,311	1,211,124
Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	679,056	33,969	17,415	-	51,384	71,731	13,084	-	84,815
	Maint. of Structures	-	-	-	-	-	-	-	-	-
	Maint. of Mains	11,477,774	799,682	-	-	799,682	1,688,607	-	-	1,688,607
	Maint. of Compressor Station Equip.	4,573	300	-	-	300	669	-	-	669
	Maint. of Meas. & Reg. - Gen.	262,465	18,287	-	-	18,287	38,614	-	-	38,614
	Maint. of Meas. & Reg. - Industrial	6,167	430	-	-	430	907	-	-	907
	Maint. of Meas. & Reg. - City Gate	247,512	17,245	-	-	17,245	36,414	-	-	36,414
	Maint. of Services	2,804,284	293,683	-	-	293,683	587,366	113,864	-	587,366
	Maint. of Meter & Reg.	1,875,816	225,578	-	-	225,578	451,156	208,085	-	451,156
	Maint. of Other Equip.	72,365	3,620	1,856	-	5,476	7,644	1,394	-	9,038
	Sub-total	17,462,125	873,533	1,235,067	249,518	1,378,118	612,553	818,263	399,311	1,211,124
	Total Distribution	27,029,429	1,065,313	1,037,418	111,406	2,214,137	1,225,106	1,636,573	647,679	2,871,358
Customer Account Expenses										
	Supervision	278,308	-	20,697	-	20,697	-	5,030	-	5,030
	Meter Reading Expenses	1,300,810	-	96,738	-	96,738	-	23,508	-	23,508
	Customer Records and Collection	8,457,640	-	596,283	-	596,283	-	163,345	-	163,345
	Uncollectible Accounts	3,101,684	-	154,942	-	154,942	-	68,700	-	68,700
	Uncollectible Increase	492,889	-	24,522	-	24,522	-	10,111	-	10,111
	Misc. Customer Accounts Exp.	254,021	-	8,429	-	8,429	-	2,329	-	2,329
	Sub-total	13,885,351	-	866,585	-	866,585	-	275,730	-	275,730
Customer Service & Information Expenses										
	Supervision	437,464	-	32,533	-	32,533	-	7,906	-	7,906
	Customer Asst. Exp.	737,139	-	515,712	-	515,712	-	125,290	-	125,290
	Inform. & Instr. Advertising Exp.	98,724	-	7,342	-	7,342	-	1,784	-	1,784
	Misc. Cust. Service & Infor. Exp.	73,623	-	5,475	-	5,475	-	1,330	-	1,330
	Sub-total	1,346,950	-	861,062	-	861,062	-	136,310	-	136,310
Sales Expenses										
	Dem. & Selling Exp. - Resid.	1,124,500	-	167,462	-	167,462	-	57,386	-	57,386
	Dem. & Selling Exp. - C&I	252,500	-	141,302	-	141,302	-	1,289	-	1,289
	Misc. Sales Expenses	44,102	-	192,765	-	192,765	-	58,675	-	58,675
	Sub-total	1,446,302	-	192,765	-	192,765	-	58,675	-	58,675

Line No.	Account Description	Amount	Large Low Load Factor			Large High Load Factor			TOTAL
			DEM	CUS	COM	DEM	CUS	COM	
EXPENSES									
O & M Expenses									
Production - Operation Expenses									
	LPG Expenses	186,749	DESIGN WINTER	15,147	-	-	1,034	-	1,034
	Misc. Production Expenses	6,370	DESIGN WINTER	517	-	-	35	-	35
	Maint. Struc. & Improv.	59,617	DESIGN WINTER	4,836	-	-	330	-	330
	Rents	2,656	DESIGN WINTER	215	-	-	15	-	15
	Sub-total	267,609	DESIGN WINTER	21,706	-	-	1,481	-	1,481
	Total Production	267,609	DESIGN WINTER	21,706	-	-	1,481	-	1,481
Oth. Stor. & LNG - Operation Expenses									
	Operation Superv. & Eng.	299,890	DESIGN WINTER	24,324	-	-	1,660	-	1,660
	LNG Term. & Procs. Exp. - Fuel	15,430	DESIGN WINTER	1,252	-	-	85	-	85
	LNG Term. & Procs. Exp. - Power	3,587	DESIGN WINTER	291	-	-	20	-	20
	LNG Term. & Procs. Exp. - Rent	3,220	DESIGN WINTER	261	-	-	18	-	18
	Oth. Stor. & LNG - Maintenance Expenses	4,975	DESIGN WINTER	404	-	-	28	-	28
	Sub-total	327,102	DESIGN WINTER	26,531	-	-	1,811	-	1,811
Oth. Stor. & LNG - Maintenance Expenses									
	LNG Maintenance	48,019	DESIGN WINTER	3,976	-	-	271	-	271
	Sub-total	48,019	DESIGN WINTER	3,976	-	-	271	-	271
	Total Oth. Storage & LNG	376,121	DESIGN WINTER	30,507	-	-	2,082	-	2,082
Distribution - Operation Expenses									
	Oper. Superv. & Eng.	1,114,381	DOPEXP	24,759	13,055	14,571	8,067	3,870	17,612
	Distribution Load Dispatching	946,367	TOHRU	-	-	69,610	-	-	27,114
	Compressor Sta. Fuel & Power	126,753	TOHRU	-	-	9,333	-	-	3,635
	Mains and Service Exp.	1,343,049	MAINSERV	70,306	2,063	72,369	22,889	763	23,651
	Meas. & Rpt. Sta. - Gen.	618,954	RSUM	47,633	-	-	15,532	-	15,532
	Meas. & Rpt. Sta. - Industrial	209,901	RSUM	16,201	-	-	5,283	-	5,283
	Meters & House Regulators	2,759,974	MTRHR	67,781	-	-	19,944	-	19,944
	Customer Installation Expenses	35,559	DOPEXP	53,646	-	31,573	6,781	269	19,256
	Other Expenses	2,414,386	DOPEXP	28,200	-	-	17,479	6,385	12,298
	Sub-total	9,566,304	DOPEXP	212,547	112,080	125,087	69,249	33,220	48,722
	Total Distribution	27,028,429	DOPEXP	1,800,708	172,670	125,087	384,970	51,922	48,722
Distribution - Maintenance Expenses									
	Maint. Superv. & Eng.	679,056	DMNEXP	37,649	2,356	-	12,278	727	13,005
	Maint. of Structures	-	DPLT	-	-	-	-	-	-
	Maint. of Mains	11,477,774	RSUM	886,306	-	-	289,008	-	289,008
	Maint. of Compressor Station Equip.	4,573	VOL	337	-	-	131	-	131
	Maint. of Meas. & Reg. - Gen.	262,465	RSUM	20,267	-	-	6,609	-	6,609
	Maint. of Meas. & Reg. - Industrial	5,167	RSUM	476	-	-	155	-	155
	Maint. of Services	247,512	RSUM	19,113	-	-	6,232	-	6,232
	Maint. of Meter Reg.	1,892,569	MTRHES	11,119	-	-	4,110	-	4,110
	Maint. of Other Equip.	72,385	DMNEXP	46,884	-	-	13,787	-	13,787
	Sub-total	17,462,125	DMNEXP	968,161	251	4,253	1,308	78	1,386
	Total Distribution	27,028,429	DMNEXP	1,800,708	172,670	125,087	384,970	51,922	48,722
Customer Account Expenses									
	Supervision	276,308	CUST	481	-	-	181	-	181
	Meter Reading Expenses	1,300,810	CUST	2,285	-	-	848	-	848
	Customer Records and Collection	8,457,640	CUS 903	9,382	-	-	20,870	-	20,870
	Uncollectible Accounts	3,101,654	UNCOLLECTIBLE	-	-	-	29,386	-	29,386
	Uncollectible Increase	29,021	CUST	413	-	-	3,285	-	3,285
	Misc. Customer Accounts Exp.	13,865,391	CUST	12,591	-	-	153	-	153
	Sub-total	13,865,391	CUST	12,591	-	-	45,866	-	45,866
Customer Service & Information Expenses									
	Supervision	437,464	CUST	772	-	-	285	-	285
	Customer Asst. Exp.	737,139	CUS 903	12,226	-	-	4,519	-	4,519
	Inf. & Instr. Advertising Exp.	98,724	CUST	174	-	-	64	-	64
	Misc. Cust. Service & Inf. Exp.	73,623	CUST	130	-	-	48	-	48
	Sub-total	1,346,950	CUST	13,302	-	-	4,917	-	4,917
Sales Expenses									
	Dem. & Selling Exp. - Resid.	1,124,500	RES 912	-	-	-	-	-	-
	Meter Selling Exp. - C&I	259,500	CUS 912	4,591	-	-	1,530	-	1,530
	Misc. Sales Expenses	1,144,302	CUST	126	-	-	46	-	46
	Sub-total	1,444,302	CUST	4,717	-	-	1,577	-	1,577

Line No.	Account Description	Amount	Extra Large Low Load Factor				Extra Large High Load Factor						
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL			
EXPENSES													
O & M Expenses													
Production - Operation Expenses													
	LPG Expenses	186,749	DESIGN WINTER			18,997			18,997	15,652			15,652
	Misc. Production Expenses	6,370	DESIGN WINTER			648			648	534			534
	Maint.Struc.& Improv.	58,917	DESIGN WINTER			6,065			6,065	4,997			4,997
	Maint.of Prod. Equip.	12,216	DESIGN WINTER			1,243			1,243	1,024			1,024
	Rents	2,858	DESIGN WINTER			270			270	223			223
	Sub-total	267,609	DESIGN WINTER			27,223			27,223	22,400			22,400
	Total Production	267,609				27,223			27,223	22,400			22,400
Oth. Stor. & LNG - Operation Expenses													
	Operation Superv. & Eng.	298,890	DESIGN WINTER			30,507			30,507	25,135			25,135
	LNG Processing Term. L & E	15,430	DESIGN WINTER			1,570			1,570	1,293			1,293
	LNG Term. & Procs.Exp - Fuel	3,387	DESIGN WINTER			365			365	301			301
	LNG Term. & Procs. Exp - Power	3,220	DESIGN WINTER			328			328	270			270
	LNG Term. & Procs. Exp - Rent	4,975	DESIGN WINTER			506			506	417			417
	Oth. Stor. & LNG - Maintenance Expenses	327,102				33,275			33,275	27,416			27,416
Oth. Stor. & LNG - Maintenance Expenses													
	LNG Maintenance	48,019	DESIGN WINTER			4,987			4,987	4,109			4,109
	Sub-total	49,019				4,987			4,987	4,109			4,109
	Total Oth. Storage & LNG	376,121				38,261			38,261	31,525			31,525
Distribution - Operation Expenses													
	Oper. Superv. & Eng.	1,114,361	DOPEXP			6,892	1,986	6,621	15,489	23,428	3,385	27,149	53,960
	Distribution Load Dispatching	946,367	DOHRU			-	-	31,629	31,629	-	-	129,696	129,696
	Compressor Sta.Fuel & Power	128,763	TOHRU			4,241		4,241	4,241	-	-	17,389	17,389
	Mains and Service Exp.	1,343,049	MAINSERV			8,917	178		9,095	30,355	348		30,701
	Meas. & Reg. Sta. - Gen.	616,854	RSUM			21,167			21,167	72,055			72,055
	Meas. & Reg. Sta. - Industrial	209,801	RSUM			7,199			7,199	24,507			24,507
	Meters & House Regulators	2,758,974	METERS			-	10,500		10,500	11,761			11,761
	Customer Installation Expenses	1,458,458	DOPEXP			14,912	4,325	14,346	33,582	50,760	7,334	58,826	116,920
	Other Expenses	2,414,586	DOPEXP			-	-	-	-	-	-	-	-
	Rent	9,566,304	DOPEXP			59,077	17,154	56,836	133,048	201,103	29,056	233,060	463,220
	Sub-total	17,462,125				173,048	56,836	133,048	173,048	201,103	29,056	233,060	463,220
Distribution - Maintenance Expenses													
	Maint. Superv. & Eng.	679,056	DMNEXP			16,731	334		17,065	56,957	575		57,532
	Maint. of Structures	11,477,774	RSUM			393,860			393,860	1,340,723			1,340,723
	Maint. of Mains	4,573	VOL			153			153	627			627
	Maint. of Compressor Station Equip.	262,465	RSUM			9,006			9,006	30,659			30,659
	Maint. of Meas. & Reg. - Gen.	6,167	RSUM			212			212	720			720
	Maint. of Meas. & Reg. - Industrial	24,747	RSUM			8,493			8,493	28,512			28,512
	Maint. of Meter & Reg.	1,907,859	MTRHR			958			958	1,866			1,866
	Maint. of Meter & Reg.	72,385	DMNEXP			1,763	36		1,819	6,070	61		6,131
	Maint. of Other Equip.	17,462,125	DMNEXP			430,238	8,536		438,824	1,464,669	14,780		1,479,449
	Sub-total	17,462,125				430,238	8,536		438,824	1,464,669	14,780		1,479,449
	Total Distribution	27,028,429				489,315	25,720	56,836	571,872	1,665,771	43,838	233,060	1,942,667
Customer Account Expenses													
	Supervision	278,308	CUST			42			42		82		82
	Meter Reading Expenses	1,300,810	CUST			198			198	365			365
	Customer Records and Collection	847,840	CUS 903			895			895	18,098			18,098
	Uncollectible Accounts	3,167	UNCOLLECTIBLE			-			-	28,473			28,473
	Misc.Customer Accounts Exp.	189,288	UNCOLLECTIBLE			-			-	3,249			3,249
	Sub-total	234,021	CUST			36			36	69			69
	Total Customer Accounts Exp.	13,865,307				1,171			1,171	42,914			42,914
Customer Service & Information Expenses													
	Supervision	437,464	CUST			67			67	130			130
	Customer Asst. Exp.	737,139	CUS 908			1,053			1,053	2,051			2,051
	Inf. & Instr. Advertising Exp.	98,724	CUST			15			15	29			29
	Misc. Cust.Service & Infor. Exp.	73,623	CUST			11			11	22			22
	Sub-total	1,346,950				1,146			1,146	2,237			2,237
Sales Expenses													
	Denn & Sealing Exp. - Resid.	1,124,500	RES 912			-			-	765			765
	Print & Stationery - C&I	250,500	CUST			-			-	11			11
	Misc. Sales Expenses	1,468,302	CUST			-			-	768			768
	Sub-total	2,843,302				-			-	786			786

Residential Non-Heating

Residential Heating

Line No.	Account Description	Amount	Alloc. Factor	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
	Administrative and General Expenses										
	Admin. & Gen. Salaries	4,480,837	LABOR	24,824	264,284	3,613	292,892	930,524	1,808,520	113,837	2,853,881
	Office Supplies and Exp.	7,605,970	LABOR	42,138	448,556	6,134	496,828	1,579,512	3,071,560	193,232	4,844,304
	Admin Exp Transf. - Cr	94,083	O M	468	5,737	57	5,737	17,428	42,383	1,800	61,621
	Outside Services Employed	2,176,389	O M	10,825	120,573	1,322	132,720	403,158	980,657	41,650	1,425,463
	Property Insurance	(7,281)	PSDPLANT	(59)	(380)	-	(439)	(2,208)	(2,442)	-	(4,680)
	Injuries and Damages	2,082,286	PSDPLANT	16,548	108,358	-	124,906	178,263	689,581	-	877,844
	Employee Pensions and Benefits	1,788,558	PSDPLANT	97,370	1,035,365	14,173	1,146,908	3,648,863	7,097,919	448,511	11,893,993
	Depreciation	11,693,269	TOTREV	59,404	69,404	-	128,808	3,648,863	7,097,919	1,111,154	11,893,993
	Miscellaneous Exp.	2,681,168	O M	13,335	148,537	1,629	163,501	496,659	1,208,089	51,310	1,756,057
	Research & Development	48,938	O M	248	2,767	30	3,045	9,251	22,501	956	32,708
	Rents	956,492	O M	4,757	52,990	581	58,328	177,180	430,983	18,304	626,468
	Maint. of General Pll.	101,572	GENRL PLANT	702	5,623	38	6,363	26,389	37,314	1,205	64,789
	Sub-total	39,451,256		211,157	2,190,994	96,992	2,499,133	7,905,902	15,381,785	1,979,960	25,267,646
	TOTAL O & M EXPENSES	83,783,987		431,653	4,647,040	123,912	5,202,605	16,118,088	35,357,527	2,828,358	54,303,974
	Labor Expense										
	Production - Operation Expenses										
	LPG Expenses	1,776	DESIGN WINTER	20	-	-	20	800	-	-	800
	Maint.Struc.& Improv.	3,087	DESIGN WINTER	35	-	-	35	1,500	-	-	1,500
	Maint.of Prod. Equip.	1,141	DESIGN WINTER	11	-	-	11	502	-	-	502
	Rents	224	DESIGN WINTER	3	-	-	3	113	-	-	113
	Sub-total	6,048		69	-	-	69	3,065	-	-	3,065
	Total Production Labor	6,048		69	-	-	69	3,065	-	-	3,065
	Oth. Stor. & LNG - Operation Expenses										
	Oth. Stor. Oper. Supr.& Eng.	260,775	DESIGN WINTER	2,988	-	-	2,988	132,166	-	-	132,166
	LNG Oper. Supr. & Eng.	452,906	DESIGN WINTER	5,155	-	-	5,155	229,542	-	-	229,542
	Sub-total	713,681		8,123	-	-	8,123	361,707	-	-	361,707
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maint.	79,861	DESIGN WINTER	829	-	-	829	36,922	-	-	36,922
	Sub-total	79,861		829	-	-	829	36,922	-	-	36,922
	Total Oth. Storage & LNG Labor	793,542		8,953	-	-	8,953	398,630	-	-	398,630
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	553,475	DOPEXP	2,219	31,828	1,558	35,605	82,136	197,938	48,086	328,159
	Distribution Load Dispatching	886,411	TOHRU	-	14,210	-	14,210	-	-	447,678	447,678
	Mains and Service Exp.	1,058,189	MAINSERV	10,082	48,777	-	58,859	373,496	320,010	-	693,507
	Meas. & Reg. Sta. - Gen.	581,884	RSUM	8,113	-	-	8,113	300,101	-	-	300,101
	Meas. & Reg. Sta. - Industrial	197,841	RSUM	2,758	-	-	2,758	102,035	-	-	102,035
	Meters & House Regulators	2,180,141	RSUM	224,235	-	-	224,235	1,368,305	-	-	1,368,305
	Customer Installation Expenses	34,172	METERS	8,812	13,513	-	22,325	44,442	-	-	66,767
	Other Expenses	2,180,226	DOPEXP	8,812	126,257	6,188	141,257	326,724	785,165	194,956	1,307,345
	Sub-total	7,776,384		31,984	434,797	21,957	488,707	1,163,997	2,683,887	691,719	4,569,577
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	491,815	DMNEXP	4,924	15,444	-	20,368	182,121	98,261	-	280,383
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	6,394,706	MAIN	98,815	-	-	99,815	3,697,835	-	-	3,697,835
	Maint. of Compressor Station Equip.	-	VOL	-	-	-	-	-	-	-	-
	Maint. of Meas. & Reg. - Gen.	144,915	RSUM	2,016	-	-	2,016	74,584	-	-	74,584
	Maint. of Meas. & Reg. - Industrial	199,950	RSUM	2,774	-	-	2,774	102,807	-	-	102,807
	Maint. of Services	1,956,527	SERVICES	-	228,867	-	228,867	1,492,076	-	-	1,492,076
	Maint. of Meter & Reg.	1,597,363	METERS	-	160,139	-	160,139	974,388	-	-	974,388
	Maint. of Other Equip.	10,773,756	DMNEXP	308	406,477	-	406,785	11,001	6,152	-	17,153
	Sub-total	18,484,140		141,821	841,244	21,957	1,005,021	4,068,549	5,267,789	691,719	11,212,048

Line No.	Account Description	Amount	Extra Large Low Load Factor			Extra Large High Load Factor			TOTAL
			DEM	CUS	COM	DEM	CUS	COM	
	Administrative and General Expenses								
	Admin. & Gen. Salaries	4,480,837	37,251	3,717	7,695	62,571	7,933	31,272	131,775
	Office Supplies and Exp.	7,993,163	63,422	6,310	12,645	162,103	13,465	53,082	223,682
	On-Track - Other	50,000	1,359	61	121	3,185	191	485	4,335
	Outside Services - Employed	2,176,598	27,236	1,414	2,760	84,425	4,407	11,441	100,274
	Property Insurance	(17,281)	(67)	(5)	-	(168)	(9)	-	(176)
	Injuries and Damages	2,038,256	18,626	1,428	-	46,936	2,470	49,408	49,408
	Employee Pensions and Benefits	17,575,525	146,113	14,581	29,913	363,097	31,117	122,660	516,873
	Regulatory Commission Exp.	1,698,259	-	14,981	-	14,991	-	46,968	46,968
	Misc. General Expenses	2,681,166	33,553	1,743	3,437	104,006	5,429	14,095	123,530
	Research & Development	49,938	625	64	64	721	101	263	2,301
	Rents	955,482	11,970	622	1,226	37,104	1,937	5,028	44,089
	Maint. of General Plt.	101,572	889	77	81	2,227	150	331	2,707
	Sub-total	39,457,266	340,607	29,391	73,195	892,918	67,191	285,632	1,245,741
	TOTAL O & M EXPENSES	83,783,967	895,405	58,794	130,031	2,512,643	155,958	518,693	3,288,284
	Labor Expense								
	Production - Operation Expenses								
	LPG Expenses	1,776	181	-	-	149	-	-	149
	Maint. Struc. & Improv.	3,057	311	-	-	256	-	-	256
	Maint. of Prod. Equip.	991	101	-	-	83	-	-	83
	Rents	224	23	-	-	19	-	-	19
	Sub-total	6,048	615	-	-	507	-	-	507
	Total Production Labor	6,048	615	-	-	507	-	-	507
	Oth. Stor. & LNG - Operation Expenses								
	Oth. Stor. Oper. Supr. & Eng.	260,775	26,528	-	-	21,657	-	-	21,657
	LNG Oper. Supr. & Eng.	452,905	46,073	-	-	37,960	-	-	37,960
	Sub-total	713,680	72,600	-	-	59,617	-	-	59,617
	Oth. Stor. & LNG - Maintenance Expenses								
	LNG Maint.	72,851	7,411	-	-	6,106	-	-	6,106
	Sub-total	72,851	7,411	-	-	6,106	-	-	6,106
	Total Oth. Storage & LNG Labor	786,532	80,011	-	-	65,923	-	-	65,923
	Distribution - Operation Expenses								
	Oper. Superv. & Eng.	553,475	3,418	991	3,288	11,635	1,691	13,484	26,600
	Distribution Load Dispatching	886,411	-	-	29,991	-	-	122,980	122,980
	Mains and Service Exp.	1,068,189	7,092	141	-	24,143	275	-	24,418
	Meas. & Reg. Sta. - Gen.	581,894	19,967	-	-	57,970	-	-	57,970
	Meas. & Reg. Sta. - Industrial	187,841	6,189	-	-	23,110	-	-	29,300
	Meters & House. Resources	2,187,941	8,357	8,357	-	8,357	-	-	14,136
	Meters & House. Resources	34,172	-	131	-	-	222	-	222
	Other Expenses	2,198,272	13,576	3,937	13,061	46,212	6,677	53,556	106,445
	Sub-total	7,710,384	50,842	13,558	46,340	173,070	22,991	190,020	366,081
	Distribution - Maintenance Expenses								
	Maint. Superv. & Eng.	491,815	12,118	242	-	41,252	416	-	41,668
	Maint. of Structures	-	-	-	-	-	-	-	-
	Maint. of Mains	6,394,706	70,219	-	-	239,030	-	-	239,030
	Maint. of Compressor Station Equip.	144,615	4,952	-	-	16,893	-	-	18,893
	Maint. of Meas. & Reg. - Gen.	198,850	6,827	-	-	23,239	-	-	23,239
	Maint. of Meas. & Reg. - Industrial	1,955,527	6,827	-	-	6,668	-	-	13,301
	Maint. of Meter & Reg.	1,557,353	759	5,970	-	5,970	1,301	-	10,098
	Maint. of Other Equip.	30,759	94,885	15	-	774	26	-	2,609
	Sub-total	10,773,756	94,885	6,895	-	101,779	11,841	-	334,838
	Total Distribution Labor	18,484,140	145,727	20,453	46,340	496,066	34,832	190,020	720,918

Line No.	Account Description	Residential Non-Heating					Residential Heating							
		Amount	Alloc. Factor	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL			
	Customer Account Expenses													
	Supervision	286,228	CUST			34,570				224,379				224,379
	Meter Reading Expenses	1,516,662	CUST			183,184				1,188,953				1,188,953
	Customer Records and Collection	4,389,101	CUS 903			455,168				3,720,071				3,720,071
	Misc. Customer Accounts Exp.	686,133	CUST			40,198				280,705				280,705
	Total Customer Account Labor	6,861,744				683,061				5,284,707				5,284,707
	Customer Service & Information Expenses													
	Supervision	409,199	CUST			49,423				320,778				320,778
	Customer Asst. Exp.	892,600	CUS 909			12,336				80,063				80,063
	Misc. Cust.Service & Infor. Exp.	51,258	CUST			6,191				40,182				40,182
	Total Customer Service & Information Labor	1,353,057				67,949				441,024				441,024
	Sales Expenses													
	Misc. Cust.Service & Infor. Exp.	28,640	CUST			3,459				22,462				22,462
	Total Sales Expense Labor	28,640				3,459				22,462				22,462
	TOTAL O & M LABOR EXP.	27,227,361				1,605,773				10,995,372				17,341,326
	Depr. & Amort. Expense													
	Intangible Plant													
	Y2K & CIS Legacy Sys. Amort.	240,000	CUST			28,987				188,140				188,140
	Environmental Cost Amort.	1,300,000	TOTHRU			20,608				648,235				648,235
	Miscellaneous Intangible Plant	1,851,045	CUST			223,568				1,451,065				1,451,065
	Sub-total	3,391,045				252,555				1,639,205				2,288,440
	Production Plant													
	Struct. & Improvements	41,913	DESIGN WINTER	477		477				21,242				21,242
	Other Power Equipment	1,508	DESIGN WINTER	17		17				763				763
	LP Equipment	43,766	DESIGN WINTER	498		498				22,181				22,181
	Other Equipment	1,794	DESIGN WINTER	20		20				909				909
	Sub-total	89,973				1,013				45,096				45,096
	Storage Plant													
	Structs and Improvmt-LNG	87,715	DESIGN WINTER	988		988				44,456				44,456
	Gas Holders	137,939	DESIGN WINTER	1,570		1,570				69,910				69,910
	Other Equipment	223,477	DESIGN WINTER	2,544		2,544				113,263				113,263
	Sub-total	449,131				5,112				227,629				227,629
	Distribution Plant													
	Structures & Improvements	287,759	DPLT			16,031				88,391				191,426
	Mains	8,029,364	MAIN	125,331		125,331				4,643,101				4,643,101
	Compressor Sta.Equip.	8,405	VOL	133		133				4,198				4,198
	Mesa & Reg Sta.Equip.-General	131,910	RSUM	1,635		1,635				67,877				67,877
	Mesa & Reg Sta. Equip. - Gate	234,278	RSUM	3,265		3,265				120,827				120,827
	Services	5,247,278	RSUM	607,076		607,076				3,946,069				3,946,069
	Meter Installations	1,359,384	METERS	139,818		139,818				853,187				853,187
	House Regulators	1,254,044	METERS	128,983		128,983				787,087				787,087
	House Regulators Installation	15,673	METERS	1,633		1,633				9,962				9,962
	Industrial M&R Sta.Equip.	20,777	METERS	2,137		2,137				13,040				13,040
	Other Prop on Cust. Premises	10,733	RSUM	150		150				5,535				5,535
	Other Equipment	13,121	CUST	134		134				10,286				10,286
	Sub-total	16,563,778				899,062				4,934,891				10,663,299
	General Plant													
	Structures & Improvements	428,673	PSDPLANT	3,480		3,480				130,039				130,039
	Office Furniture & Equipment	359,245	PSDPLANT	2,145		2,145				10,365				10,365
	Tools, Shop & Garage Equipment	17,228	PSDPLANT	899		899				5,223				5,223
	Power Equipment	1,933	PSDPLANT	16		16				648				648
	Stores Equipment	91,828	PSDPLANT	746		746				5,537				5,537
	Tools, Shop & Garage Equipment	9,632	PSDPLANT	80		80				2,992				2,992
	Laboratory Equipment	3,355	PSDPLANT	27		27				1,018				1,018
	Power Operated Equipment	110,405	PSDPLANT	896		896				33,489				33,489
	Communication Equipment	1,176,882	PSDPLANT	9,067		9,067				31,655				31,655
	Miscellaneous Equipment	21,609,815	PSDPLANT	148,427		148,427				338,760				338,760
	Sub-total	21,609,815				1,208,897				5,546,385				13,937,909
	TOTAL DEPR. & AMORT. EXPENSES									7,742,190				646,235

Line No.	Account Description	Amount	Small Commercial General				Medium Commercial General							
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL				
	Customer Account Expenses													
	Supervision	286,228		21,286									5,173	5,173
	Meter Reading Expenses	1,516,692		112,792									27,409	27,409
	Customer Records and Collection	4,599,101		307,939									88,824	88,824
	Misc. Customer Accounts Exp.	166,793		12,400									3,013	3,013
	Total Customer Account Labor	6,568,744		454,416									124,419	124,419
	Customer Service & Information Expenses													
	Customer Service	409,199		30,431									7,395	7,395
	Customer Asst. Exp.	892,800		624,614									151,747	151,747
	Misc. Cust. Service & Infor. Exp.	51,258		3,812									926	926
	Total Customer Service & Information Labor	1,353,257		658,857									160,068	160,068
	Sales Expenses													
	Misc. Cust. Service & Infor. Exp.	26,640		2,130									518	518
	Total Sales Expense Labor	26,640		2,130									518	518
	TOTAL O & M LABOR EXP.	27,227,361	764,693	1,917,025	90,832	2,772,750	1,608,648	954,252	202,492	2,765,392				
	Depr. & Amort. Expense													
	Intangible Plant													
	YK & CUS Leasing Sys. Amort.	240,000		17,848									4,337	4,337
	Environmental Cost Amort.	1,300,000		85,253									180,055	180,055
	Miscellaneous Intangible Plant	1,851,045		137,658									33,452	33,452
	Sub-total	3,391,045		155,506	85,253	240,759		37,789	150,055	227,844				
	Production Plant													
	Struct. & Improvements	41,913	2,926							5,860				5,860
	Other Power Equipment	1,506								105				211
	LP Equipment	43,766	3,055							6,119				6,119
	Other Equipment	1,794								125				251
	Sub-total	68,979	6,211							12,440				12,440
	Storage Plant													
	Struct. & Improvmt-LNG	137,715	6,123							6,123				6,123
	Gas Holdcs.	937,959	9,628							19,285				19,285
	Other Equipment	223,477	15,589							31,245				31,245
	Sub-total	449,131	31,350							62,793				62,793
	Distribution Plant													
	Structures & Improvements	297,759	11,941							25,205				34,485
	Mains	8,025,364	627,240							1,323,947				1,323,947
	Compressor Sta.Equip.	8,405	551							1,229				1,229
	Meas & Reg Sta.Equip.-General	131,610	9,170							19,392				19,392
	Meas & Reg Sta. Equip. - Gate	234,278	16,323							34,467				34,467
	Services	5,171,737												
	Meters	1,356,094		374,350						210,046				210,046
	House Regulators	1,556,094		149,624						149,624				149,624
	House Regulators Installation	15,873		14,652						137,286				137,286
	House Regulators	15,873		1,869						1,737				1,737
	Industrial M&R Sta.Equip.	20,777		2,446						2,274				2,274
	Other Prop.on Cust. Premises	10,733	748							1,579				1,579
	Other Equipment	13,121		976						237				237
	Sub-total	16,663,778	666,641	701,223						1,407,202				1,917,361
	General Plant													
	Structures & Improvements	428,673	17,993							35,992				49,964
	Office Furniture & Equipment	355,239	14,735							37,016				41,871
	Transportation Equipment	17,228	707							1,465				2,008
	Store Equipment	91,820	3,769							7,920				10,703
	Shop Equipment	9,832	403							2,774				3,491
	Power Equipment	3,355	138							849				1,146
	Power Operated Equipment	110,405	4,528							290				391
	Communication Equipment	94,398	3,871							9,533				12,868
	Miscellaneous Equipment	1,116,882	45,811							7,925				11,001
	Sub-total	1,116,882	45,811	47,965						96,442				130,178
	TOTAL DEPR. & AMORT. EXPENSES	21,609,815	750,012	804,694	85,253	1,739,959	1,578,877	591,664	190,055	2,350,617				

Line No.	Account Description	Amount	Large Low Load Factor			Large High Load Factor			TOTAL
			DEM	CUS	COM	DEM	CUS	COM	
	Customer Account Expenses								
	Supervision	286,228		505			187		187
	Meter Reading Expenses	1,516,692		2,676			989		989
	Customer Records and Collection	4,599,101		5,102			11,349		11,349
	Misc. Customer Accounts Exp.	186,733		294			109		109
	Total Customer Account Labor	6,588,744		8,377			12,653		12,653
	Customer Service & Information Expenses								
	Supervision	409,199		722			267		267
	Customer Asst. Exp.	892,800		14,808			5,473		5,473
	Misc. Cust. Service & Infor. Exp.	51,258		90			33		33
	Total Customer Service & Information Labor	1,353,257		15,620			5,774		5,774
	Sales Expenses								
	Misc. Cust. Service & Infor. Exp.	28,640		51			19		19
	Total Sales Expense Labor	28,640		51			19		19
	TOTAL O & M LABOR EXP.	27,227,361	860,676	161,040	101,986	260,477	59,475	39,725	355,677
	Depr. & Amort. Expense								
	Intangible Plant								
	YK & CIS Legacy Sys. Amort.	240,000							
	Environmental Cost Amort.	1,300,000		423			157		157
	Miscellaneous Intangible Plant	1,851,045		3,266	85,722		1,207	37,285	37,285
	Sub-total	3,391,045		3,689	85,722		1,364	37,285	36,648
	Production Plant								
	Struct. & Improvements	41,813	3,400			232			232
	Other Power Equipment	1,506	122			8			8
	LP Equipment	43,766	3,550			242			242
	Other Equipment	1,794	146			10			10
	Sub-total	86,979	7,217			493			493
	Storage Plant								
	Struct. and Improvmt-LNG	87,715	7,115			486			486
	Gas Holders	137,939	11,188			764			764
	Other Equipment	223,477	18,126			1,237			1,237
	Sub-total	449,131	36,429			2,486			2,486
	Distribution Plant								
	Structures & Improvements	297,759	13,233			4,309			4,309
	Mains	8,029,364	695,138			226,306			226,306
	Compressor Sta. Equip.	8,405	619			241			241
	Meas & Reg Sta. Equip.-General	131,610	10,163			3,314			3,314
	Meas & Reg Sta. Equip. - Gate	234,278	16,091			5,869			5,869
	Services	1,359,594	20,506			7,579			7,579
	Meter Installations	1,254,944	33,643			9,898			9,898
	House Regulators	15,873	31,036			8,131			8,131
	House Regulators Installation	20,777	383			116			116
	Industrial M&R Sta. Equip.	10,733	514			151			151
	Other Prop. on Cust. Premises	13,121	829			270			270
	Other Equipment	16,693	741			241			241
	Sub-total	16,563,778	738,814			240,591			267,977
	General Plant								
	Structures & Improvements	428,673	18,536			6,088			6,088
	Office Furniture & Equipment	389,239	16,372			5,100			5,100
	Transportation Equipment	17,228	786			272			272
	Tools, Shop & Garage Equipment	91,823	90			37			37
	Laboratory Equipment	9,832	485			145			145
	Power Operated Equipment	3,355	48			15			15
	Communication Equipment	110,405	153			48			48
	Miscellaneous Equipment	94,388	5,031			1,742			1,742
	Sub-total	1,176,882	44,302			14,340			1,489
	TOTAL DEPR. & AMORT. EXPENSES	21,609,815	833,380			259,415			37,285

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor				Extra Large High Load Factor										
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL							
	Customer Account Expenses																	
	Supervision	286,228	CUST	-	44	-	44	-	-	-	85	-	-	-	-	-	-	85
	Meter Reading Expenses	1,516,682	CUST	-	231	-	231	-	-	-	449	-	-	-	-	-	-	449
	Customer Records and Collection	4,599,101	CUS 903	-	487	-	487	-	-	-	10,161	-	-	-	-	-	-	10,161
	Misc Customer Accounts Exp.	166,733	CUST	-	25	-	25	-	-	-	49	-	-	-	-	-	-	49
	Total Customer Account Labor	6,568,744			786		786				10,744							10,744
	Customer Service & Information Expenses																	
	Supervision	409,169	CUST	-	62	-	62	-	-	-	121	-	-	-	-	-	-	121
	Misc. Cust. Serv. & Infor. Exp.	892,800	CUS 908	-	1,275	-	1,275	-	-	-	2,484	-	-	-	-	-	-	2,484
	Misc. Cust. Serv. & Infor. Exp.	51,258	CUST	-	8	-	8	-	-	-	15	-	-	-	-	-	-	15
	Total Customer Service & Information Labor	1,353,227			1,345		1,345				2,620							2,620
	Sales Expenses																	
	Misc. Cust. Service & Infor. Exp.	28,640	CUST	-	4	-	4	-	-	-	8	-	-	-	-	-	-	8
	Total Sales Expense Labor	28,640			4		4				8							8
	TOTAL O & M LABOR EXP.	27,227,361		226,353	22,988	46,340	295,281	562,496	48,205	190,020	800,721							
	Depr. & Amort. Expense																	
	Intangible Plant																	
	ZK & OIS Lesley Sys. Amort.	240,000	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Equipment Cost Amort.	1,300,000	TOTHRU	-	36	-	36	-	-	-	71	-	-	-	-	-	-	71
	Miscellaneous Intangible Plant	1,851,045	CUST	-	281	-	281	-	-	-	548	-	-	-	-	-	-	548
	Sub-total	3,391,045			318		43,812				619							178,969
	Production Plant																	
	Struct. & Improvements	41,913	DESIGN WINTER	4,284	-	-	4,284	-	-	-	-	-	-	-	-	-	-	-
	Other Power Equipment	1,506	DESIGN WINTER	153	-	-	153	-	-	-	-	-	-	-	-	-	-	-
	LP Equipment	43,766	DESIGN WINTER	4,452	-	-	4,452	-	-	-	-	-	-	-	-	-	-	-
	Other Equipment	1,794	DESIGN WINTER	182	-	-	182	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	89,979			9,062		9,062				7,459							7,459
	Storage Plant																	
	Structs and Improvmt.LNG	87,715	DESIGN WINTER	8,923	-	-	8,923	-	-	-	-	-	-	-	-	-	-	-
	Other Equipment	137,939	DESIGN WINTER	14,032	-	-	14,032	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	223,477			22,734		22,734				18,731							18,731
	Distribution Plant																	
	Structures & Improvements	287,759	DPLT	1,844	215	-	2,059	-	-	-	-	-	-	-	-	-	-	-
	Mains	8,029,364	MAIN	88,169	-	-	88,169	-	-	-	-	-	-	-	-	-	-	-
	Compressor Sta.Equip.	8,405	VOL	281	-	-	281	-	-	-	-	-	-	-	-	-	-	-
	Meas & Reg Sta.Equip.-General	131,510	RSUM	4,516	-	-	4,516	-	-	-	-	-	-	-	-	-	-	-
	Meas & Reg Sta. Equip. - Gate	234,278	RSUM	5,039	-	-	5,039	-	-	-	-	-	-	-	-	-	-	-
	Services	5,171,737	SERVICES	-	1,767	-	1,767	-	-	-	-	-	-	-	-	-	-	-
	Meters	1,299,374	METERS	-	5,071	-	5,071	-	-	-	-	-	-	-	-	-	-	-
	House Regulators	1,258,844	METERS	-	4,807	-	4,807	-	-	-	-	-	-	-	-	-	-	-
	Meter Installations	15,673	METERS	-	61	-	61	-	-	-	-	-	-	-	-	-	-	-
	House Regulators	20,777	RSUM	368	-	-	368	-	-	-	-	-	-	-	-	-	-	-
	House Regulators Installation	10,733	RSUM	103	-	-	103	-	-	-	-	-	-	-	-	-	-	-
	Industrial M&R Sta.Equip.	13,121	CUST	2	-	-	2	-	-	-	-	-	-	-	-	-	-	-
	Other Prem on Cust. Premises	16,683	DPLT	103	12	-	115	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	16,563,778		103,321	12,154		115,476	351,811	21,021	373	372,932							
	General Plant																	
	Structures & Improvements	428,673	PSDPLANT	3,917	300	-	4,217	-	-	-	-	-	-	-	-	-	-	-
	Office Furniture & Equipment	389,239	PSDPLANT	3,283	252	-	3,535	-	-	-	-	-	-	-	-	-	-	-
	Transportation Equipment	17,228	PSDPLANT	157	12	-	169	-	-	-	-	-	-	-	-	-	-	-
	Stores Equipment	1,833	PSDPLANT	89	64	-	153	-	-	-	-	-	-	-	-	-	-	-
	Tools, Shop & Garage Equipment	9,829	PSDPLANT	898	64	-	962	-	-	-	-	-	-	-	-	-	-	-
	Lighting Equipment	3,365	PSDPLANT	31	2	-	33	-	-	-	-	-	-	-	-	-	-	-
	Power Outaged Equipment	110,405	PSDPLANT	1,009	77	-	1,086	-	-	-	-	-	-	-	-	-	-	-
	Communication Equipment	94,388	PSDPLANT	863	66	-	929	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous Equipment	1,116,882	PSDPLANT	10,206	782	-	10,988	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	21,609,815		166,267	13,255	43,484	225,016	422,732	22,994	176,349	824,074							

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating			Residential Heating				
				DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Taxes Other Than Income Taxes											
	Federal Unemployment	31,116	LABOR	172	1,835	25	2,033	6,462	12,566	791	19,818
	Company FICA	2,674,061	LABOR	14,815	157,701	2,158	174,672	555,315	1,079,880	67,935	1,703,131
	Slate Unemployment	143,768	LABOR	796	8,479	116	9,391	28,868	58,058	3,652	91,597
	Mun Op Property	7,133,760	PSDFLANT	57,915	372,239	-	430,153	2,163,857	2,392,441	-	4,556,297
	Municipal Property Tax	38,313	PSDFLANT	311	1,899	-	2,310	11,621	12,849	-	24,470
	Sub-tota/	10,021,018		74,009	542,252	2,297	616,559	2,767,171	3,555,794	72,378	6,395,283
	TOTAL TAXES OTHER THAN INCOME TAX	10,021,018		74,009	542,252	2,297	616,559	2,767,171	3,555,794	72,378	6,395,283
Deductions from Operating Income											
	AFUDC Reimbursement	683,164	LABOR	3,785	40,289	551	44,625	141,871	275,888	17,356	435,113
	AFUDC Equity Income	66,312	RTBASE	646	2,695	3	3,343	23,949	17,641	88	41,678
	TOTAL	749,476		4,431	42,984	564	47,968	165,820	293,527	17,444	476,790
	Additions/Deductions Net	749,476		4,431	42,984	564	47,968	165,820	293,527	17,444	476,790
Operating Revenues											
	Sales Margin	113,908,542	DELREV	-	-	5,133,293	5,133,293	-	-	82,183,208	82,183,208
	Transport Margin	11,688,171	TRANSREV	-	-	-	-	-	-	-	-
	Manchester Street	247,712	RSUM	3,454	-	-	3,454	127,755	-	-	127,755
	Marketers	228,266	TRAN CUST	-	-	-	-	-	-	-	-
	Rent from Gas Property	302,523	PSDFLANT	2,456	15,786	-	18,242	91,763	101,457	-	193,220
	Test Year AFUDC	229,136	RTBASE	2,231	9,311	10	11,552	82,754	60,956	303	144,013
	Interest On Cust. Arrears	704,318	NR REV	-	-	-	-	-	-	-	-
	Displacement Revenue	930,525	DESIGN WINTER	10,592	-	-	10,592	471,608	-	-	471,608
	Non-Firm	1,600,000	TOTHRU	-	-	25,364	25,364	-	-	799,058	799,058
	Sub-tota/	129,849,193		48,733	25,097	5,168,666	5,202,496	773,861	162,413	82,982,569	83,918,863
	TOTAL	129,849,193		48,733	25,097	5,168,666	5,202,496	773,861	162,413	82,982,569	83,918,863

Line No.	Account Description	Amount	Small Commercial General			Medium Commercial General			TOTAL
			DEM	CUS	COM	DEM	CUS	COM	
Taxes Other Than Income Taxes									
	Federal Unemployment	31,116	874	2,191	104	1,898	1,091	231	3,160
	Company FICA	2,674,061	75,122	188,275	8,921	157,989	93,719	19,887	271,585
	State Unemployment	143,768	4,039	10,122	480	8,494	5,039	1,059	14,002
	Min Op Property	7,138,760	292,634	309,394	-	613,468	213,167	-	854,465
	Municipal Property Tax	10,021,018	374,210	609,895	9,504	787,625	316,466	21,189	1,125,299
	Sub-total		374,210	508,595	9,504	787,625	316,466	21,189	1,125,299
	TOTAL TAXES OTHER THAN INCOME TAX	10,021,018	374,210	508,595	9,504	787,625	316,466	21,189	1,125,299
Deductions from Operating Income									
	Medicare Reimbursement	693,164	19,192	48,100	2,279	40,363	23,943	5,081	69,387
	AFUDC Equity Income	66,312	3,236	2,188	12	6,828	1,443	28	8,296
	TOTAL	749,476	22,428	50,289	2,291	47,190	25,386	5,106	77,683
	Additions/Deductions Net	749,476	22,428	50,289	2,291	47,190	25,386	5,106	77,683
Operating Revenues									
	Sales Margin	113,906,542	-	-	10,513,902	-	-	11,494,239	11,494,239
	Transport Margin	11,698,171	-	-	-	-	-	3,156,002	3,156,002
	Manchester Street	247,712	17,259	-	17,259	36,443	-	-	36,443
	Marketers	228,286	-	-	-	-	153,126	-	153,126
	Rent from Gas Property	302,523	12,409	12,992	-	25,400	26,123	9,138	35,281
	Test Year AFUDC	229,136	11,181	7,562	40	18,783	23,592	4,985	89
	Interest On Cust. Arrears	704,318	64,951	-	193,395	-	-	-	289,460
	Replacement Revenue	1,800,000	105,800	-	104,927	130,097	-	-	260,924
	Sub-total	129,849,193	105,800	20,554	10,812,263	10,839,617	167,249	15,153,723	15,637,227
	TOTAL	129,849,193	105,800	20,554	10,812,263	10,839,617	167,249	15,153,723	15,637,227

Line No.	Account Description	Amount	Large Low Load Factor			Large High Load Factor			TOTAL
			DEM	CUS	COM	DEM	CUS	COM	
Taxes Other Than Income Taxes									
	Federal Unemployment	31,116	972	184	117	1,273	288	68	411
	Company FICA	2,674,061	83,547	15,816	10,016	109,379	25,582	5,841	35,325
	State Unemployment	143,768	4,482	850	539	5,881	1,375	314	1,899
	Mun Op Property	7,133,760	325,108	38,110	-	361,218	101,273	11,277	112,551
	Municipal Property Tax	38,313	1,746	194	-	1,940	544	61	604
	<i>Sub-totals</i>	<i>10,021,018</i>	<i>415,864</i>	<i>52,154</i>	<i>10,671</i>	<i>479,690</i>	<i>129,072</i>	<i>17,561</i>	<i>150,790</i>
	TOTAL TAXES OTHER THAN INCOME TAX	10,021,018	415,864	52,154	10,671	479,690	129,072	17,561	150,790
Deductions from Operating Income									
	AFUDC Reimbursement	683,164	21,344	4,041	2,559	27,944	6,536	1,482	9,025
	AFUDC Equity Income	66,312	3,587	309	113	3,908	1,163	72	1,240
	TOTAL	749,476	24,931	4,348	2,572	31,853	7,698	1,564	10,264
	Additions/Deductions Net	749,476	24,931	4,348	2,572	31,853	7,698	1,564	10,264
Operating Revenues									
	Sales Margin	113,908,542	-	-	3,288,152	3,288,152	-	-	845,392
	Transport Margin	11,698,171	-	-	3,441,781	3,441,781	-	-	967,289
	Manchester Street	247,712	19,128	-	-	19,128	6,237	-	6,237
	Marketers	228,266	-	42,124	-	42,124	-	15,180	15,180
	Rent from Gas Property	302,523	13,787	1,631	-	15,318	4,285	478	4,773
	Test Year AFUDC	228,136	12,394	1,067	45	13,506	4,017	249	4,284
	Interest On Cust. Arrears	704,318	-	-	123,810	123,810	-	-	33,343
	Displacement Revenue	930,525	75,475	-	-	75,475	5,151	-	5,151
	Non-Firm	1,600,000	-	-	117,812	117,812	-	-	45,889
	<i>Sub-totals</i>	<i>129,648,193</i>	<i>120,764</i>	<i>44,722</i>	<i>6,972,600</i>	<i>7,138,106</i>	<i>19,700</i>	<i>15,907</i>	<i>1,891,930</i>
	TOTAL	129,648,193	120,764	44,722	6,972,600	7,138,106	19,700	15,907	1,891,930

1,927,537

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor			Extra Large High Load Factor			TOTAL
				DEM	CUS	COM	DEM	CUS	COM	
Taxes Other Than Income Taxes										
	Federal Unemployment	31,116	LABOR	259	28	53	643	55	217	915
	Company FICA	2,674,061	LABOR	22,231	2,218	4,551	55,244	4,734	18,662	78,641
	State Unemployment	143,768	LABOR	1,195	119	245	2,970	255	1,003	4,228
	Mun Op Property	7,133,760	PSDPLANT	65,188	4,997	-	164,270	8,644	-	172,914
	Municipal Property Tax	38,313	PSDPLANT	350	27	-	882	46	-	929
	Sub-total	10,021,018		89,223	7,387	4,849	224,009	13,734	19,893	287,626
	TOTAL TAXES OTHER THAN INCOME TAX	10,021,018		89,223	7,387	4,849	224,009	13,734	19,893	287,626
Deductions from Operating Income										
	Medicare Reimbursement	683,164	LABOR	5,676	567	1,163	14,114	1,210	4,768	20,081
	FDIC Equity Income	65,912	RTBASE	478	48	-	5,724	52	-	6,254
	TOTAL	749,076		6,205	615	1,169	15,838	1,263	4,792	21,923
	Additions/Deductions Net	749,076		6,205	615	1,169	15,838	1,263	4,792	21,923
Operating Revenues										
	Sales Margin	113,908,542	DELREV	-	-	162,535	-	-	298,921	286,621
	Transco Inclin	11,698,711	TRANSREV	-	-	946,247	-	-	3,166,852	3,166,852
	Manchester Street	247,712	RSUM	8,500	-	8,500	28,935	-	-	28,935
	Marketers	228,266	TRAN CUST	-	5,882	-	6,966	367	-	7,333
	Rent from Gas Property	302,523	PSDPLANT	2,764	212	2,976	6,966	367	-	7,333
	Test Year AFUDC	229,136	RTBASE	1,814	167	20	2,001	290	83	6,331
	Interest On Cust. Arrears	704,318	NR REV	-	-	20,385	-	-	-	63,895
	Displacement Revenue	930,525	DESIGN WINTER	94,659	-	94,659	77,992	-	-	77,992
	Non-Firm	1,600,000	TOTHRU	-	-	53,531	-	-	219,506	219,506
	Sub-total	129,649,193		107,738	6,261	1,482,728	119,852	12,610	3,757,168	3,869,620
	TOTAL	129,649,193		107,738	6,261	1,482,728	119,852	12,610	3,757,168	3,869,620

Acct. No.	Account Description	Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
RATE BASE									
Plant-in Service									
Intangible Plant									
302	Franchise and Consents	197,044	197,044	F_DISTR	COM			TOTHRU	
303	Miscellaneous Intangible Plant	29,089,144	29,089,144	F_DISTR	CUS		CUST		
	Sub-total	29,286,188	29,286,188						
Manufactured Gas Production									
304	Land and Land Rights	196,998	196,998	F_PRODU	DEM	DESIGN WINTER			
305	Struct. & Improvements	1,240,035	1,240,035	F_PRODU	DEM	DESIGN WINTER			
307	Other Power Equipment	44,561	44,561	F_PRODU	DEM	DESIGN WINTER			
311	LP Equipment - Dist	1,186,989	1,186,989	F_PRODU	DEM	DESIGN WINTER			
320	Other Equipment	53,082	53,082	F_PRODU	DEM	DESIGN WINTER			
	Sub-total	2,721,665	2,721,665						
Storage Plant									
360	Land and Land Rights	236,939	236,939	F_STORG	DEM	DESIGN WINTER			
361	Structs and Imprvmt-LNG	2,913,195	2,913,195	F_STORG	DEM	DESIGN WINTER			
362	Gas Holders	4,081,046	4,081,046	F_STORG	DEM	DESIGN WINTER			
363	Other Equipment	6,611,734	6,611,734	F_STORG	DEM	DESIGN WINTER			
	Sub-total	13,842,914	13,842,914						
Distribution Plant									
374	Land & Land Rights	635,965	635,965						DPLT
375	Structures & Improvements	8,662,829	8,662,829						DPLT
376	Mains 4" & Below	171,364,500	171,364,500	F_DISTR	DEM	LT4 RSUM			
376	Mains Greater Than 4"	80,642,118	80,642,118	F_DISTR	DEM	RSUM			
377	Compressor Sta.Equip.	248,656	248,656	F_DISTR	DEM	VOL			
378	Meas & Reg Sta.Equip.-General	3,984,192	3,984,192	F_DISTR	DEM	RSUM			
379	Meas & Reg Sta. Equip. - Gate	7,048,841	7,048,841	F_DISTR	DEM	RSUM			
380	Services	161,458,869	161,458,869	F_DISTR	CUS		SERVICES		
380	Mkting Prog. Res. Serv.	1,714,400	1,714,400	F_DISTR	CUS		RES_912		
380	Mkting Prog. C&I. Serv.	1,594,260	1,594,260	F_DISTR	CUS		CUS_912		
381	Meters	42,981,341	42,981,341	F_DISTR	CUS		METERS		
381	Mkting Prog. Res. Meters	250,000	250,000	F_DISTR	CUS		RES_912		
381	Mkting Prog. C&I. Meters	80,000	80,000	F_DISTR	CUS		CUS_912		
382	Meter Installations	37,886,450	37,886,450	F_DISTR	CUS		METERS		
383	House Regulators	469,616	469,616	F_DISTR	CUS		METERS		
384	House Regulators Installation	614,703	614,703	F_DISTR	CUS		METERS		
385	Industrial M&R Sta.Equip.	317,555	317,555	F_DISTR	DEM	RSUM			
386	Other Prop.on Cust. Premises	385,649	385,649	F_DISTR	CUS		CUST		
387	Other Equipment	493,584	493,584						DPLT
	Sub-total	520,833,528	520,833,528						
General Plant									
389	Land & Land Rights	285,357	285,357						PSDPLANT
390	Structures & Improvements	2,184,272	2,184,272						PSDPLANT
391	Office Furniture & Equipment	10,788,006	10,788,006						LABOR
392	Transportation Equipment	509,694	509,694						PSDPLANT
393	Stores Equipment	57,199	57,199						PSDPLANT
394	Tools, Shop & Garage Equipment	2,854,324	2,854,324						PSDPLANT
395	Laboratory Equipment	295,064	295,064						PSDPLANT
396	Power Operated Equipment	99,254	99,254						PSDPLANT
397	Communication Equipment	3,221,486	3,221,486						PSDPLANT
398	Miscellaneous Equipment	2,790,009	2,790,009						PSDPLANT
	Sub-total	23,084,666	23,084,666						
	TOTAL PLANT-IN-SERVICE	589,768,961	589,768,961						
Accumulated Reserve for Depreciation									
Intangible Plant									
303	Misc. Intangible Assets	(17,665,879)	(17,665,879)	F_DISTR	CUS		CUST		
	Sub-total	(17,665,879)	(17,665,879)						
Production Plant									
304	Land and Land Rights								
305	Struct. & Improvements	(3,304,168)	(3,304,168)	F_PRODU	DEM	DESIGN WINTER			
307	Other Power Equipment	(101,839)	(101,839)	F_PRODU	DEM	DESIGN WINTER			
311	LP Equipment	(776,581)	(776,581)	F_PRODU	DEM	DESIGN WINTER			
320	Other Equipment	(115,067)	(115,067)	F_PRODU	DEM	DESIGN WINTER			
	Sub-total	(4,297,655)	(4,297,655)						
Storage and Processing Plant									
360	Land and Land Rights								
361	Structs and Imprvmt-LNG	(2,071,014)	(2,071,014)	F_STORG	DEM	DESIGN WINTER			
362	Gas Holders	(5,134,467)	(5,134,467)	F_STORG	DEM	DESIGN WINTER			
363	Other Equipment	(3,434,131)	(3,434,131)	F_STORG	DEM	DESIGN WINTER			
	Sub-total	(10,639,612)	(10,639,612)						
Distribution Plant									
375	Structures & Improvements	(5,691,585)	(5,691,585)						DPLT
376	Mains 4" & Below	(51,828,082)	(51,828,082)	F_DISTR	DEM	LT4 RSUM			
376	Mains Greater Than 4"	(24,389,686)	(24,389,686)	F_DISTR	DEM	RSUM			
377	Compressor Sta.Equip.	(634,835)	(634,835)	F_DISTR	DEM	VOL			
378	Meas & Reg Sta.Equip.-General	(2,802,216)	(2,802,216)	F_DISTR	DEM	RSUM			
379	Meas & Reg Sta. Equip. - Gate	(2,682,294)	(2,682,294)	F_DISTR	DEM	RSUM			
380	Services	(118,942,270)	(118,942,270)	F_DISTR	CUS		SERVICES		
381	Meters	(18,658,341)	(18,658,341)	F_DISTR	CUS		METERS		
382	Meter Installations	(12,300,570)	(12,300,570)	F_DISTR	CUS		METERS		
383	House Regulators	(448,620)	(448,620)	F_DISTR	CUS		METERS		
384	House Regulator Installations	(367,339)	(367,339)	F_DISTR	CUS		METERS		
385	Industrial M&R Sta.Equip.	(241,736)	(241,736)	F_DISTR	DEM	RSUM			
386	Other Prop.on Cust. Premises	(292,834)	(292,834)	F_DISTR	CUS		CUST		
387	Other Equipment	(322,308)	(322,308)						DPLT
	Sub-total	(239,602,716)	(239,602,716)						

Acct. No.	Account Description	Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
General Plant									
390	Structures & Improvements	(1,186,838)	(1,186,838)						PSDPLANT
391	Office Furniture & Equipment	(8,258,451)	(8,258,451)						LABOR
392	Transportation Equipment	(558,267)	(558,267)						PSDPLANT
393	Stores Equipment	(42,714)	(42,714)						PSDPLANT
394	Tools, Shop & Garage Equipment	(1,052,989)	(1,052,989)						PSDPLANT
395	Laboratory equipment	(129,182)	(129,182)						PSDPLANT
396	Power Operated Equipment	(101,097)	(101,097)						PSDPLANT
397	Communication Equipment	(2,023,698)	(2,023,698)						PSDPLANT
398	Miscellaneous Equipment	(874,175)	(874,175)						PSDPLANT
	Retirement Work in Progress	2,031,628	2,031,628						PSDPLANT
	Sub-total	(12,195,782)	(12,195,782)						
	TOTAL DEPRECIATION ACCRUAL	(284,401,644)	(284,401,644)						
	NET PLANT	305,367,317	305,367,317						

Other Rate Base Items

Additions & Deductions									
	CWIP	8,981,531	8,981,531						DPLT
150	Materials & Supplies	2,226,550	2,226,550						PSDPLANT
131	Working Capital	11,144,585	11,144,585						O M
165	Prepayments	46,402	46,402						O M
186	Deferred Debits - Reg. Assets	1,440,000	1,440,000						PSDPLANT
282	Deferred Income Taxes	(8,952,354)	(8,952,354)						PSDPLANT
	CIAC	(96,473)	(96,473)						DPLT
	Hold Harmless	(30,337,343)	(30,337,343)						PSDPLANT
235	Customer Deposits	(3,735,753)	(3,735,753)	F_DISTR	CUS		CUST_DEP		
228.2	Injury and Damage Reserve	(840,000)	(840,000)						PSDPLANT
	Sub-total	(20,125,855)	(20,125,855)						
	TOTAL OTHER RATE BASE ITEMS	(20,125,855)	(20,125,855)						
	TOTAL RATE BASE	285,241,462	285,241,462						

EXPENSES

O & M Expenses

Production - Operation Expenses									
717	LPG Expenses	186,749	186,749	F_PRODU	DEM	DESIGN_WINTER			
723	Misc. Production Expenses	6,370	6,370	F_PRODU	DEM	DESIGN_WINTER			
741	Maint. Struc. & Improv.	59,617	59,617	F_PRODU	DEM	DESIGN_WINTER			
742	Maint. of Prod. Equip.	12,216	12,216	F_PRODU	DEM	DESIGN_WINTER			
780	Rents	2,656	2,656	F_PRODU	DEM	DESIGN_WINTER			
	Sub-total	267,608	267,608						
	Total Production	267,608	267,608						
Oth. Stor. & LNG - Operation Expenses									
840	Operation Superv. & Eng.	299,890	299,890	F_STORG	DEM	DESIGN_WINTER			
844.2	LNG Processing Term. L & E	15,430	15,430	F_STORG	DEM	DESIGN_WINTER			
845.1	LNG Term. & Procs. Exp. - Fuel	3,587	3,587	F_STORG	DEM	DESIGN_WINTER			
845.2	LNG Term. & Procs. Exp. - Power	3,220	3,220	F_STORG	DEM	DESIGN_WINTER			
845.3	LNG Term. & Procs. Exp. - Rent	4,975	4,975	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	327,102	327,102						
	Total Oth. Storage & LNG	376,121	376,121						
Oth. Stor. & LNG - Maintenance Expenses									
847	LNG Maintenance	49,019	49,019	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	49,019	49,019						
	Total Oth. Storage & LNG	376,121	376,121						
Distribution - Operation Expenses									
870	Oper. Superv. & Eng.	1,114,361	1,114,361	F_DISTR	COM			TOTHRU	DOEXP
871	Distribution Load Dispatching	945,367	945,367	F_DISTR	COM			TOTHRU	
873	Compressor Sta Fuel & Power	126,753	126,753	F_DISTR	COM				
874	Mains and Service Exp.	1,343,049	1,343,049	F_DISTR	DEM	RSUM			MAINSERV
875	Meas. & Reg. Sta. - Gen.	616,854	616,854	F_DISTR	DEM	RSUM			
876	Meas. & Reg. Sta. - Industrial	209,801	209,801	F_DISTR	DEM	RSUM			
878	Meters & House Regulators	2,759,974	2,759,974	F_DISTR	CUS			METERS	MTRHR
879	Customer Installation Expenses	35,549	35,549	F_DISTR	CUS			METERS	
880	Other Expenses	2,414,596	2,414,596						DOEXP
881	Rents	-	-						DOEXP
	Sub-total	9,566,304	9,566,304						
Distribution - Maintenance Expenses									
885	Maint. Superv. & Eng.	679,056	679,056						DMNEXP
886	Maint. of Structures	-	-						DPLT
887	Maint. of Mains	11,477,774	11,477,774	F_DISTR	DEM	RSUM			
888	Maint. of Compressor Station Equip.	4,573	4,573	F_DISTR	DEM	VOL			
889	Maint. of Meas. & Reg. - Gen.	262,465	262,465	F_DISTR	DEM	RSUM			
890	Maint. of Meas. & Reg. - Industrial	6,167	6,167	F_DISTR	DEM	RSUM			
891	Maint. of Meas. & Reg. - City Gate	247,512	247,512	F_DISTR	DEM	RSUM			
892	Maint. of Services	2,804,254	2,804,254	F_DISTR	CUS			SERVICES	
893	Maint. of Meter & Reg.	1,907,959	1,907,959	F_DISTR	CUS				MTRHR
894	Maint. of Other Equip.	72,365	72,365						DMNEXP
	Sub-total	17,462,125	17,462,125						
	Total Distribution	27,028,429	27,028,429						

Acct. No.	Account Description	Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
Customer Account Expenses									
901	Supervision	278,308	278,308	F DISTR	CUS		CUST		
902	Meter Reading Expenses	1,300,810	1,300,810	F DISTR	CUS		CUST		
903	Customer Records and Collection	8,457,640	8,457,640	F DISTR	CUS		CUS_903		
904	Uncollectible Accounts	3,101,634	3,101,634	F DISTR	CUS		UNCOLLECTIBLE		
904	Uncollectible Increase	492,888	492,888	F DISTR	CUS		UNCOLLECTIBLE		
905	Misc. Customer Accounts Exp.	234,021	234,021	F DISTR	CUS		CUST		
	Sub-total	13,865,301	13,372,413						
Customer Service & Information Expenses									
907	Supervision	437,464	437,464	F DISTR	CUS		CUST		
908	Customer Asst. Exp.	737,139	737,139	F DISTR	CUS		CUS_908		
909	Infor. & Instrl. Advertising Exp.	98,724	98,724	F DISTR	CUS		CUST		
910	Misc. Cust. Service & Infor. Exp.	73,623	73,623	F DISTR	CUS		CUST		
	Sub-total	1,346,950	1,346,950						
Sales Expenses									
912	Dem. & Selling Exp. - Resid.	1,124,500	1,124,500	F DISTR	CUS		RES_912		
912	Dem. & Selling Exp. - C&I	252,500	252,500	F DISTR	CUS		CI_912		
916	Misc. Sales Expenses	71,302	71,302	F DISTR	CUS		CUST		
	Sub-total	1,448,302	1,448,302						
Administrative and General Expenses									
920	Admin. & Gen. Salaries	4,480,837	4,480,837						LABOR
921	Office Supplies and Exp.	7,605,970	7,605,970						LABOR
922	Admin. Exp. Transf. - Cr.	94,083	94,083						O_M
923	Outside Services Employed	2,176,399	2,176,399						O_M
924	Property Insurance	(7,281)	(7,281)						PSDPLANT
925	Injuries and Damages	2,038,296	2,038,296						PSDPLANT
926	Employee Pensions and Benefits	17,575,525	17,575,525						LABOR
928	Regulatory Commission Exp.	1,698,259	1,698,259	F DISTR	COM			TOTREV	
930.2	Misc. General Expenses	2,681,166	2,681,166						O_M
#####	Research & Development	49,938	49,938						O_M
931	Rents	956,492	956,492						O_M
935	Maint. of General Plt.	101,572	101,572						GENRL PLANT
	Sub-total	39,451,256	39,451,256						
	TOTAL O & M EXPENSES	83,783,967	83,291,079						
Labor Expense									
Production - Operation Expenses									
717	LPG Expenses	1,776	1,776	F PRODU	DEM	DESIGN_WINTER			
741	Maint. Struc. & Improv.	3,057	3,057	F PRODU	DEM	DESIGN_WINTER			
742	Maint. of Prod. Equip.	991	991	F PRODU	DEM	DESIGN_WINTER			
760	Rents	224	224	F PRODU	DEM	DESIGN_WINTER			
	Sub-total	6,048	6,048						
	Total Production Labor	6,048	6,048						
Oth. Stor. & LNG - Operation Expenses									
840	Oth. Stor. Oper. Supr. & Eng.	260,775	260,775	F STORG	DEM	DESIGN_WINTER			
844	LNG Oper. Supr. & Eng.	452,906	452,906	F STORG	DEM	DESIGN_WINTER			
	Sub-total	713,681	713,681						
Oth. Stor. & LNG - Maintenance Expenses									
847	LNG Maint.	72,851	72,851	F STORG	DEM	DESIGN_WINTER			
	Sub-total	72,851	72,851						
	Total Oth. Storage & LNG Labor	786,532	786,532						
Distribution - Operation Expenses									
870	Oper. Superv. & Eng.	553,475	553,475						DOPEXP
871	Distribution Load Dispatching	896,411	896,411	F DISTR	COM			TOTHRU	
874	Mains and Service Exp.	1,068,189	1,068,189						MAINSERV
875	Meas. & Reg. Sta. - Gen.	581,884	581,884	F DISTR	DEM	RSUM			
876	Meas. & Reg. Sta. - Industrial	197,841	197,841	F DISTR	DEM	RSUM			
878	Meters & House Regulators	2,180,141	2,180,141	F DISTR	CUS		METERS		
879	Customer Installation Expenses	34,172	34,172	F DISTR	CUS		METERS		
880	Other Expenses	2,198,272	2,198,272						DOPEXP
	Sub-total	7,710,384	7,710,384						
Distribution - Maintenance Expenses									
885	Maint. Superv. & Eng.	491,815	491,815						DMNEXP
886	Maint. of Structures								DPLT
887	Maint. of Mains	6,394,706	6,394,706						MAIN
888	Maint. of Compressor Station Equip.								
889	Maint. of Meas. & Reg. - Gen.	144,615	144,615	F DISTR	DEM	VOL			
890	Maint. of Meas. & Reg. - Industrial			F DISTR	DEM	RSUM			
891	Maint. of Meas. & Reg. - City Gate	198,950	198,950	F DISTR	DEM	RSUM			
892	Maint. of Services	1,955,527	1,955,527	F DISTR	CUS		SERVICES		
893	Maint. of Meter & Reg.	1,557,353	1,557,353	F DISTR	CUS		METERS		
894	Maint. of Other Equip.	30,790	30,790	F DISTR	CUS				DMNEXP
	Sub-total	10,773,756	10,773,756						
	Total Distribution Labor	18,484,140	18,484,140						

National Grid RI Gas
Class Cost of Service Study
Account Inputs

Acct. No.	Account Description	Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
Customer Account Expenses									
901	Supervision	286,228	286,228	F DISTR	CUS		CUST		
902	Meter Reading Expenses	1,516,682	1,516,682	F DISTR	CUS		CUST		
903	Customer Records and Collection	4,599,101	4,599,101	F DISTR	CUS		CUS_903		
905	Misc. Customer Accounts Exp.	166,733	166,733	F DISTR	CUS		CUST		
	Total Customer Account Labor	6,568,744	6,568,744						
Customer Service & Information Expenses									
907	Supervision	409,199	409,199	F DISTR	CUS		CUST		
908	Customer Asst. Exp.	892,800	892,800	F DISTR	CUS		CUS_908		
910	Misc. Cust. Service & Infor. Exp.	51,258	51,258	F DISTR	CUS		CUST		
	Total Customer Service & Informatk	1,353,257	1,353,257						
Sales Expenses									
916	Misc. Cust. Service & Infor. Exp.	28,640	28,640	F DISTR	CUS		CUST		
	Total Sales Expense Labor	28,640	28,640						
	TOTAL O & M LABOR EXP.	27,227,361	27,227,361						
Depr. & Amort. Expense									
Intangible Plant									
	Y2K & CIS Legacy Sys. Amort.	240,000	240,000	F DISTR	CUS		CUST		
	Environmental Cost Amort.	1,300,000	1,300,000	F DISTR	COM			TOTHRU	
303	Miscellaneous Intangible Plant	1,851,045	1,851,045	F DISTR	CUS		CUST		
	Sub-total	3,391,045	3,391,045						
Production Plant									
305	Struct. & Improvements	41,913	41,913	F PRODU	DEM	DESIGN_WINTER			
307	Other Power Equipment	1,506	1,506	F PRODU	DEM	DESIGN_WINTER			
311	LP Equipment	43,766	43,766	F PRODU	DEM	DESIGN_WINTER			
320	Other Equipment	1,794	1,794	F PRODU	DEM	DESIGN_WINTER			
	Sub-total	88,979	88,979						
Storage Plant									
361	Structs and Imprvmnt-LNG	87,715	87,715	F STORG	DEM	DESIGN_WINTER			
362	Gas Holders	137,939	137,939	F STORG	DEM	DESIGN_WINTER			
363	Other Equipment	223,477	223,477	F STORG	DEM	DESIGN_WINTER			
	Sub-total	449,131	449,131						
Distribution Plant									
375	Structures & Improvements	297,759	297,759						DPLT
376	Mains	8,029,364	8,029,364						MAIN
377	Compressor Sta Equip.	8,405	8,405	F DISTR	DEM	YOL			
378	Meas & Reg Sta. Equip. - General	131,610	131,610	F DISTR	DEM	RSUM			
379	Meas & Reg Sta. Equip. - Gate	234,278	234,278	F DISTR	DEM	RSUM			
380	Services	5,171,737	5,171,737	F DISTR	CUS		SERVICES		
381	Meters	1,359,394	1,359,394	F DISTR	CUS		METERS		
382	Meter Installations	1,254,044	1,254,044	F DISTR	CUS		METERS		
383	House Regulators	15,873	15,873	F DISTR	CUS		METERS		
384	House Regulators Installation	20,777	20,777	F DISTR	CUS		METERS		
385	Industrial M&R Sta. Equip.	10,733	10,733	F DISTR	DEM	RSUM			
386	Other Prop. on Cust. Premises	13,121	13,121	F DISTR	CUS		CUST		
387	Other Equipment	16,683	16,683						DPLT
	Sub-total	16,563,778	16,563,778						
General Plant									
390	Structures & Improvements	428,673	428,673						PSDPLANT
391	Office Furniture & Equipment	359,239	359,239						PSDPLANT
392	Transportation Equipment	17,228	17,228						PSDPLANT
393	Stores Equipment	1,933	1,933						PSDPLANT
394	Tools, Shop & Garage Equipment	91,829	91,829						PSDPLANT
395	Laboratory Equipment	9,832	9,832						PSDPLANT
396	Power Operated Equipment	3,355	3,355						PSDPLANT
397	Communication Equipment	110,405	110,405						PSDPLANT
398	Miscellaneous Equipment	94,388	94,388						PSDPLANT
	Sub-total	1,116,882	1,116,882						
	TOTAL DEPR. & AMORT. EXPENSE	21,609,815	21,609,815						

Acct. No.	Account Description	Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
Taxes Other Than Income Taxes									
408.1	Federal Unemployment	31,116	31,116						LABOR
408.11	Company FICA	2,674,061	2,674,061						LABOR
408.13	State Unemployment	143,768	143,768						LABOR
408.14	Mun Op Property	7,133,760	7,133,760						PSDPLANT
408.195	Municipal Property Tax	38,313	38,313						PSDPLANT
	<i>Sub-total</i>	<i>10,021,018</i>	<i>10,021,018</i>						
	TOTAL TAXES OTHER THAN INCO	10,021,018	10,021,018						
Deductions from Operating Income									
	Medicare Reimbursement	683,164	683,164						LABOR
	AFUDC Equity Income	66,312	66,312						RTBASE
	TOTAL	749,476	749,476						
	Net Additions/Deductions to Oper. Inc.	749,476	749,476						
Operating Revenues									
	Sales Margin	113,908,542	113,908,542	F_DISTR	COM				DELREV
	Transport Margin	11,698,171	11,698,171	F_DISTR	COM				TRANSREV
	Manchester Street	247,712	247,712	F_DISTR	DEM	RSUM			
	Marketers	228,266	228,266	F_DISTR	CUS		TRAN_CUST		
	Rent from Gas Property	302,523	302,523						PSDPLANT
	Test Year AFUDC	229,136	229,136						RTBASE
	Interest On Cust. Arrears	704,318	704,318	F_DISTR	COM				NR_REV
	Displacement Revenue	930,525	930,525	F_DISTR	DEM	DESIGN_WINTER			
	Non-Firm	1,600,000	1,600,000	F_DISTR	COM				TOTHRU
	<i>Sub-Firm</i>	<i>129,849,193</i>	<i>129,849,193</i>						
	TOTAL	129,849,193	129,849,193						

National Grid RI Gas
Class Cost of Service Study
External Allocation Factors

Name	Description	RNH	RH	SCG	MCG	LLL	LLH	XLL	XLH
CUSTOMER ALLOCATORS									
CUST	All Customers								
	Current	12.08%	78.39%	7.44%	1.81%	0.18%	0.07%	0.02%	0.03%
	Proposed	30,190	195,950	18,589	4,517	441	163	38	74
		249,962	1,959,962	18,589	4,517	441	163	38	74
SALE_CUSTS	Firm Sales Customers								
	Current	12.14%	76.77%	7.47%	1.49%	0.09%	0.03%	0.00%	0.00%
	Proposed	30,190	195,950	18,589	3,710	219	83	7	11
		248,759	1,959,962	18,589	3,710	219	83	7	11
UNCOLLECTIBLE	Uncollectible Accounts								
	Current	4.90%	86.57%	5.00%	2.21%	0.00%	0.66%	0.00%	0.66%
	Proposed	443,189	7,834,262	452,070	200,445	-	59,953	-	59,645
		9,049,563	7,834,262	452,070	200,445	-	59,953	-	59,645
METERS	Meter Cost								
	Current	10.29%	62.76%	11.77%	10.95%	2.47%	0.73%	0.38%	0.65%
	Proposed	2,962,700	18,078,738	3,390,889	3,152,963	712,894	209,733	110,414	186,774
		28,805,104	18,078,738	3,390,889	3,152,963	712,894	209,733	110,414	186,774
SERVICES	Weighted Customers								
	Current	11.76%	76.30%	7.24%	4.06%	0.40%	0.15%	0.03%	0.07%
	Proposed	30,190	195,950	18,589	10,430	1,018	376	88	171
		266,813	1,959,962	18,589	10,430	1,018	376	88	171
TRAN_CUST	Transport Customers								
	Current	0.00%	0.00%	0.00%	67.08%	19.45%	6.65%	2.58%	5.24%
	Proposed	1,203	-	-	807	222	80	31	63
		1,203	-	-	807	222	80	31	63
CUS_903	Account 903 Composite Allocator								
	Current	9.90%	80.89%	6.70%	1.93%	0.11%	0.26%	0.01%	0.22%
	Proposed	847,839	6,929,353	573,596	165,452	9,503	21,139	907	18,927
		8,566,716	6,929,353	573,596	165,452	9,503	21,139	907	18,927
CUS_908	Account 908 Composite Allocator								
	Current	1.38%	8.97%	89.96%	17.00%	1.66%	0.61%	0.14%	0.28%
	Proposed	13,335	86,552	675,232	164,044	16,008	5,917	1,379	2,685
		965,152	86,552	675,232	164,044	16,008	5,917	1,379	2,685

National Grid RI Gas
Class Cost of Service Study
External Allocation Factors

Name	Description	RNH	RH	SCG	MCG	LLL	LLH	XLL	XLH
TOTHRU	Total Throughput (dth)								
	Current	1.59%	43.94%	6.56%	14.62%	7.36%	2.87%	3.35%	13.72%
SALES	Sales (dth)								
	Current	571,736	18,011,881	2,365,191	5,272,745	2,655,646	1,034,400	1,206,657	4,947,980
DELREV	Sales (dth)								
	Current	571,736	18,011,881	2,365,191	4,082,993	1,290,082	483,166	133,086	272,903
TRANSREV	Transportation Service Revenues								
	Current	5,133,293	82,183,208	10,513,902	11,484,239	3,289,152	845,392	162,535	286,821
TOTREV	Total Service Revenues								
	Current	11,688,171	113,908,542	14,650,241	14,650,241	6,730,933	1,812,681	1,087,782	3,473,673
NR_REV	Non-Residential Revenue								
	Current	0.00%	0.00%	0.00%	26.98%	29.42%	8.27%	8.09%	27.24%
COM	Commodity Allocators								
	Proposed	11,688,171	113,908,542	14,650,241	14,650,241	6,730,933	1,812,681	1,087,782	3,473,673
TOTREV	Total Service Revenues								
	Proposed	125,606,713	1,256,067,130	167,486,212	167,486,212	75,833,613	20,513,902	12,108,782	38,290,212
NR_REV	Non-Residential Revenue								
	Proposed	0.00%	0.00%	0.00%	38.29%	17.58%	4.73%	2.90%	9.07%
COM	Commodity Allocators								
	Proposed	38,290,212	382,902,120	51,418,881	51,418,881	23,108,782	6,473,673	3,473,673	10,873,673

National Grid RI Gas
Class Cost of Service Study
Internal Allocation Factors

Line Ref.	4	5	6	7	8	9	10	11	12	13
Name	F_PRODUCION DESIGN WINTER	F_STORAGE DESIGN WINTER	F_DIST LT4 RSUM	F_DIST RSUM	F_DIST VOL WINTER	F_DIST DESIGN WINTER	F_DIST CUST CES	F_DIST SERVI	F_DIST RES 912	F_DIST CUS 912
Total	537,389,107									
PSDFPLANT	2,721,665 0.51%	13,842,914 2.58%	174,648,122 32.50%	93,755,335 17.45%	253,421 0.05%	0.00%	393,039 0.07%	164,552,663 30.62%	2,002,041 0.37%	1,708,342 0.32%
O M	267,608 0.50%	376,121 0.85%	875,004 1.67%	14,254,861 32.15%	4,779 0.01%	0.00%	2,484,252 5.63%	3754,776 8.47%	1,169,611 2.64%	19,775 0.04%
DPLT	0.00%	0.00%	171,364,500 33.53%	91,992,706 18.00%	248,656 0.05%	0.00%	385,649 0.09%	161,458,869 31.59%	1,964,400 0.38%	1,674,260 0.33%
DOPEXP	0.00%	0.00%	552,220 9.15%	1,066,523 18.00%	0.00%	0.00%	0.00%	520,299 8.62%	21,285 0.35%	10,181 0.17%
MAINSERV	0.00%	0.00%	171,364,500 41.12%	80,642,118 19.35%	0.00%	0.00%	0.00%	181,458,869 38.74%	1,714,400 0.41%	1,594,260 0.30%
LABOR	6,048 0.02%	766,532 2.89%	5,039,301 18.51%	4,246,598 15.60%	143 0.00%	0.00%	2,458,741 9.03%	2,694,190 9.90%	14,435 0.05%	8,835 0.03%
DMNEXP	0.00%	0.00%	0.00%	11,963,918 71.77%	4,573 0.03%	0.00%	0.00%	2,804,254 16.76%	10,895 0.07%	3,486 0.02%
MTRHR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	250,000 0.57%	60,000 0.18%
GENRL PLANT	64,673 0.28%	628,391 2.72%	5,992,940 25.96%	3,627,862 16.58%	5,855 0.03%	0.00%	983,194 4.26%	4,832,759 20.93%	51,530 0.22%	42,545 0.18%
MAIN	0.00%	0.00%	171,364,500 68.00%	80,642,118 32.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RTBASE	(1,650,208) -0.59%	2,647,389 0.99%	115,337,447 40.44%	63,245,671 22.17%	(392,052) -0.14%	0.00%	12,363,137 4.33%	39,109,251 13.71%	2,204,955 0.77%	1,632,316 0.57%

Line Ref. 24 25 26

Name	Description	Total	F_DISTR_DELREV	F_DISTR_TRANSREV	F_DISTR_NR_REV
PSDPLANT	Production, Storage & Distribution Plant	537,398,107	0.00%	0.00%	0.00%
O_M	Operating and Maintenance Expenses (excl. A&G)	44,332,711	0.00%	0.00%	0.00%
DPLT	Distribution Plant (excl. Land, S&I, Other)	511,041,150	0.00%	0.00%	0.00%
DOPEXP	Distribution Operating Expenses	6,037,347	0.00%	0.00%	0.00%
MAINSERV	Mains & Services Plant	416,774,147	0.00%	0.00%	0.00%
LABOR	Labor	27,227,361	0.00%	0.00%	0.00%
DMINEXP	Distribution Maintenance Expenses	16,710,704	0.00%	0.00%	0.00%
MTRHR	Meter & House Regulator Plant	43,760,957	0.00%	0.00%	0.00%
GENRL_PLANT	General Plant	23,084,866	0.00%	0.00%	0.00%
MAIN	Mains Plant	252,006,618	0.00%	0.00%	0.00%
RTBASE	Rate Base	285,241,462	0.00%	0.00%	0.00%

National Grid Rhode Island
Calculation of RSUM Allocation Factor

la. Normalized Sales (dth) Cycle Billed

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	35,498	525,123	62,855	168,003	48,641	37,560	7,129	21,950	906,278
Nov-08	46,372	1,142,336	131,132	303,712	107,608	45,684	9,609	23,535	1,809,987
Dec-08	56,667	2,161,773	282,121	527,866	204,231	57,868	25,000	25,812	3,341,377
Jan-09	64,564	2,914,739	396,526	697,099	263,573	64,326	28,358	25,393	4,454,578
Feb-09	60,105	3,070,986	444,457	746,935	284,275	58,457	24,785	30,895	4,720,908
Mar-09	57,950	2,808,634	401,070	682,533	259,921	63,156	23,039	27,803	4,334,306
Apr-09	55,372	2,148,904	280,876	518,741	173,684	56,738	12,629	28,174	3,275,117
May-09	49,800	1,211,919	135,298	319,856	104,847	45,402	8,129	24,648	1,899,899
Jun-09	44,033	734,882	81,371	215,223	51,940	41,935	3,095	19,695	1,192,174
Jul-09	36,650	469,333	51,712	144,500	28,906	33,117	1,226	19,364	784,808
Aug-09	30,092	378,980	46,472	129,588	22,279	27,045	1,810	23,978	660,245
Sep-09	34,613	444,060	51,801	149,177	27,881	38,869	2,309	18,696	767,406

IIa. Normalized Sales per Billing Day

Month	Billing Days	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	30.62	1,159	17,150	2,036	5,487	1,569	1,227	233	717	29,599
Nov-08	30.05	1,543	38,018	4,364	10,108	3,561	1,520	320	783	60,237
Dec-08	33.43	1,696	64,668	8,440	15,791	6,109	1,731	748	772	99,956
Jan-09	30.71	2,102	94,698	12,910	22,686	8,561	2,094	923	827	145,033
Feb-09	29.62	2,029	103,663	15,006	25,218	9,598	1,974	837	1,043	159,388
Mar-09	29.43	1,969	95,446	13,629	23,533	8,832	2,146	783	945	147,282
Apr-09	30.29	1,828	70,954	9,274	17,128	5,735	1,873	417	930	108,141
May-09	29.86	1,668	40,591	4,532	10,713	3,512	1,521	272	826	63,633
Jun-09	32.24	1,366	22,795	2,524	6,676	1,611	1,301	96	611	36,980
Jul-09	30.05	1,220	15,620	1,721	4,809	962	1,102	41	644	26,119
Aug-09	30.65	982	12,365	1,516	4,228	727	882	59	782	21,541
Sep-09	32.24	1,074	13,774	1,607	4,627	865	1,206	72	580	23,804

Calculation of RSUM Allocation Factor

IIc. Combined Normalized Sales per Billing Day

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total	Rank
Oct-08	1,159	17,150	2,036	6,504	3,076	2,089	2,014	12,552	0	46,581
Nov-08	1,543	38,018	4,364	12,194	7,264	2,973	3,374	13,452	0	83,182
Dec-08	1,696	64,668	8,440	19,138	11,593	3,194	5,239	14,021	0	127,989
Jan-09	2,102	94,898	12,910	25,654	14,534	3,498	6,439	16,341	0	175,377
Feb-09	2,029	103,663	15,006	28,803	15,752	6,693	6,693	16,448	0	192,236
Mar-09	1,969	95,446	13,629	26,234	14,133	3,755	5,753	15,220	0	176,138
Apr-09	1,828	70,954	9,274	18,979	9,064	3,205	3,755	14,449	0	131,509
May-09	1,668	40,591	4,532	11,749	4,924	2,690	2,103	12,448	0	80,704
Jun-09	1,366	22,795	2,524	7,631	2,511	2,598	1,174	11,860	0	52,481
Jul-09	1,220	15,620	1,721	5,506	1,545	2,067	961	11,806	0	40,445
Aug-09	982	12,365	1,516	4,907	1,286	1,874	1,026	12,308	0	36,266
Sep-09	1,074	13,774	1,607	5,521	1,667	2,315	1,107	12,889	0	39,953

III. Percentage of Sales per Billing Day by Month

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	2.49%	36.82%	4.37%	13.96%	6.60%	4.49%	4.32%	26.95%	100.00%
Nov-08	1.86%	45.70%	5.25%	14.66%	8.73%	3.57%	4.06%	16.17%	100.00%
Dec-08	1.32%	50.53%	6.59%	14.95%	9.06%	2.50%	4.09%	10.96%	100.00%
Jan-09	1.20%	54.11%	7.36%	14.63%	8.29%	1.99%	3.67%	8.75%	100.00%
Feb-09	1.06%	53.94%	7.81%	14.98%	8.19%	1.88%	3.59%	8.56%	100.00%
Mar-09	1.12%	54.19%	7.74%	14.89%	8.02%	2.13%	3.27%	8.64%	100.00%
Apr-09	1.39%	53.95%	7.05%	14.43%	6.89%	2.44%	2.86%	10.99%	100.00%
May-09	2.07%	50.30%	5.61%	14.56%	6.10%	3.33%	2.61%	15.42%	100.00%
Jun-09	2.60%	43.44%	4.81%	14.54%	4.79%	4.95%	2.24%	22.64%	100.00%
Jul-09	3.02%	38.62%	4.28%	13.61%	3.62%	5.11%	2.36%	29.19%	100.00%
Aug-09	2.71%	34.09%	4.18%	13.53%	3.55%	5.17%	2.83%	33.94%	100.00%
Sep-09	2.69%	34.48%	4.02%	13.82%	4.17%	5.79%	2.77%	32.26%	100.00%

Calculation of RSUM Allocation Factor

IV. Sort

Month	Sales/ Billing Day	% of Topline	Increment	Feb-09	Mar-09	Jan-09	Apr-09	Dec-08	Nov-08	May-09	Jun-09	Oct-08	Jul-09	Sep-09	Aug-09
Feb-09	192,236	100.00%	8.37%	8.37%											
Mar-09	176,138	91.63%	0.40%	0.20%	0.20%										
Jan-09	175,377	91.23%	22.82%	7.61%	0.46%	7.61%									
Apr-09	131,509	68.41%	1.83%	0.46%	0.46%	0.46%	0.46%								
Dec-08	127,989	66.58%	23.31%	4.66%	4.66%	4.66%	4.66%	4.66%							
Nov-08	83,182	43.27%	1.29%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%						
May-09	80,704	41.98%	14.68%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%					
Jun-09	52,481	27.30%	3.07%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%				
Oct-08	46,581	24.23%	3.19%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%			
Jul-09	40,445	21.04%	0.26%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%		
Sep-09	39,953	20.78%	1.92%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	
Aug-09	36,266	18.87%	18.87%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%
Total			100.00%	26.12%	17.75%	17.55%	9.94%	9.48%	4.82%	4.61%	2.51%	2.13%	1.77%	1.75%	1.57%

V. RSUM

Month	Total %	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Feb-09	26.12%	0.29%	14.09%	2.04%	3.91%	2.14%	0.49%	0.94%	2.23%	26.12%
Mar-09	17.75%	0.20%	9.62%	1.37%	2.64%	1.42%	0.38%	0.58%	1.53%	17.75%
Jan-09	17.55%	0.21%	9.50%	1.29%	2.57%	1.45%	0.35%	0.64%	1.54%	17.55%
Apr-09	9.94%	0.14%	5.36%	0.70%	1.43%	0.69%	0.24%	0.28%	1.09%	9.94%
Dec-08	9.48%	0.13%	4.79%	0.63%	1.42%	0.86%	0.24%	0.39%	1.04%	9.48%
Nov-08	4.82%	0.09%	2.20%	0.25%	0.71%	0.42%	0.17%	0.20%	0.78%	4.82%
May-09	4.61%	0.10%	2.32%	0.26%	0.67%	0.28%	0.15%	0.12%	0.71%	4.61%
Jun-09	2.51%	0.07%	1.09%	0.12%	0.37%	0.12%	0.12%	0.06%	0.57%	2.51%
Oct-08	2.13%	0.05%	0.78%	0.09%	0.30%	0.14%	0.10%	0.09%	0.57%	2.13%
Jul-09	1.77%	0.05%	0.68%	0.08%	0.24%	0.07%	0.09%	0.04%	0.52%	1.77%
Sep-09	1.75%	0.05%	0.60%	0.07%	0.24%	0.07%	0.10%	0.05%	0.56%	1.75%
Aug-09	1.57%	0.04%	0.54%	0.07%	0.21%	0.06%	0.06%	0.04%	0.53%	1.57%
Total	100.00%	1.39%	51.57%	6.97%	14.71%	7.72%	2.52%	3.43%	11.68%	100.00%

National Grid Rhode Island

Calculation of RSUM Allocation Factor

la. Normalized Sales (dth) Cycle Billed

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	35,498	525,123	62,355	168,003	48,641	37,580	0	0	877,199
Nov-08	46,372	1,142,336	131,132	303,712	107,608	45,684	0	0	1,776,843
Dec-08	56,687	2,161,773	282,121	527,866	204,231	57,868	0	0	3,290,566
Jan-09	64,564	2,914,739	396,526	697,099	263,573	64,326	0	0	4,400,827
Feb-09	60,105	3,070,998	444,457	746,935	284,275	58,457	0	0	4,665,228
Mar-09	57,950	2,808,834	401,070	692,533	259,921	63,156	0	0	4,283,464
Apr-09	55,372	2,148,904	280,876	518,741	173,684	56,738	0	0	3,234,315
May-09	49,800	1,211,919	135,298	319,856	104,847	45,402	0	0	1,867,122
Jun-09	44,033	734,882	81,371	215,223	51,940	41,935	0	0	1,169,384
Jul-09	36,650	469,333	51,712	144,500	28,906	33,117	0	0	764,219
Aug-09	30,092	378,980	46,472	129,588	22,279	27,045	0	0	634,457
Sep-09	34,613	444,060	51,801	149,177	27,881	38,869	0	0	746,401

IIa. Normalized Sales per Billing Day

Month	Billing Days	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	30.62	1,159	17,150	2,036	5,487	1,589	1,227	0	0	28,649
Nov-08	30.05	1,543	38,018	4,364	10,108	3,581	1,520	0	0	59,134
Dec-08	33.43	1,696	64,668	8,440	15,791	6,109	1,731	0	0	98,436
Jan-09	30.71	2,102	94,898	12,910	22,696	8,581	2,094	0	0	143,283
Feb-09	29.62	2,029	103,683	15,006	25,218	9,598	1,974	0	0	157,508
Mar-09	29.43	1,969	95,446	13,629	23,533	8,832	2,146	0	0	145,555
Apr-09	30.29	1,828	70,954	9,274	17,128	5,735	1,873	0	0	106,793
May-09	29.86	1,668	40,591	4,532	10,713	3,512	1,521	0	0	62,555
Jun-09	32.24	1,366	22,795	2,524	6,676	1,611	1,301	0	0	36,273
Jul-09	30.05	1,220	15,820	1,721	4,809	962	1,102	0	0	25,434
Aug-09	30.65	982	12,365	1,516	4,228	727	882	0	0	20,700
Sep-09	32.24	1,074	13,774	1,607	4,627	865	1,206	0	0	23,153

Calculation of RSUM Allocation Factor

lb. Normalized Sales (dth) Monthly Billed

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	0	0	0	31,520	46,119	26,727	0	0	104,365
Nov-08	0	0	0	62,593	110,476	43,592	0	0	216,660
Dec-08	0	0	0	103,742	169,977	45,360	0	0	319,080
Jan-09	0	0	0	91,696	184,530	43,504	0	0	319,730
Feb-09	0	0	0	100,390	172,315	46,133	0	0	318,838
Mar-09	0	0	0	83,737	164,311	49,882	0	0	297,929
Apr-09	0	0	0	55,538	99,864	39,937	0	0	195,339
May-09	0	0	0	32,113	43,799	36,236	0	0	112,149
Jun-09	0	0	0	28,661	27,007	38,929	0	0	94,597
Jul-09	0	0	0	21,618	18,071	29,900	0	0	69,589
Aug-09	0	0	0	21,065	17,338	30,746	0	0	69,148
Sep-09	0	0	0	26,819	24,063	33,276	0	0	84,149

lib. Normalized Sales per Billing Day

Month	Billing Days	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	31.00	0	0	0	1,017	1,488	862	0	0	3,367
Nov-08	30.00	0	0	0	2,086	3,683	1,453	0	0	7,222
Dec-08	31.00	0	0	0	3,347	5,463	1,463	0	0	10,293
Jan-09	31.00	0	0	0	2,958	5,953	1,403	0	0	10,314
Feb-09	28.00	0	0	0	3,585	6,154	1,648	0	0	11,387
Mar-09	31.00	0	0	0	2,701	5,300	1,609	0	0	9,611
Apr-09	30.00	0	0	0	1,851	3,329	1,331	0	0	6,511
May-09	31.00	0	0	0	1,036	1,413	1,169	0	0	3,618
Jun-09	30.00	0	0	0	955	900	1,298	0	0	3,153
Jul-09	31.00	0	0	0	697	583	965	0	0	2,245
Aug-09	31.00	0	0	0	680	569	992	0	0	2,231
Sep-09	30.00	0	0	0	894	802	1,109	0	0	2,805

Calculation of RSUM Allocation Factor

IIc. Combined Normalized Sales per Billing Day

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total	Rank
Oct-08	1,159	17,150	2,036	6,504	3,076	2,089	0	0	32,015	9
Nov-08	1,543	38,018	4,364	12,194	7,264	2,973	0	0	66,356	6
Dec-08	1,696	64,668	8,440	19,138	11,593	3,194	0	0	108,729	5
Jan-09	2,102	94,898	12,910	25,654	14,534	3,498	0	0	153,597	3
Feb-09	2,029	103,683	15,006	28,803	15,752	3,621	0	0	168,895	1
Mar-09	1,969	95,446	13,629	26,234	14,133	3,755	0	0	155,165	2
Apr-09	1,828	70,954	9,274	18,979	9,064	3,205	0	0	113,305	4
May-09	1,668	40,591	4,532	11,749	4,924	2,690	0	0	66,153	7
Jun-09	1,366	22,795	2,524	7,631	2,511	2,598	0	0	39,427	8
Jul-09	1,220	15,620	1,721	5,506	1,545	2,067	0	0	27,678	10
Aug-09	982	12,365	1,516	4,907	1,286	1,874	0	0	22,931	12
Sep-09	1,074	13,774	1,607	5,521	1,667	2,315	0	0	25,958	11

III. Percentage of Sales per Billing Day by Month

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	3.62%	53.57%	6.36%	20.31%	9.61%	6.53%	0.00%	0.00%	100.00%
Nov-08	2.33%	57.23%	6.58%	18.36%	10.95%	4.48%	0.00%	0.00%	100.00%
Dec-08	1.56%	59.48%	7.76%	17.60%	10.66%	2.94%	0.00%	0.00%	100.00%
Jan-09	1.37%	61.78%	8.41%	16.70%	9.46%	2.28%	0.00%	0.00%	100.00%
Feb-09	1.20%	61.39%	8.88%	17.05%	9.33%	2.14%	0.00%	0.00%	100.00%
Mar-09	1.27%	61.51%	8.78%	16.91%	9.11%	2.42%	0.00%	0.00%	100.00%
Apr-09	1.61%	62.62%	8.19%	16.75%	8.00%	2.83%	0.00%	0.00%	100.00%
May-09	2.52%	61.36%	6.85%	17.76%	7.44%	4.07%	0.00%	0.00%	100.00%
Jun-09	3.46%	57.82%	6.40%	19.36%	6.37%	6.59%	0.00%	0.00%	100.00%
Jul-09	4.41%	56.43%	6.22%	19.89%	5.56%	7.47%	0.00%	0.00%	100.00%
Aug-09	4.28%	53.92%	6.61%	21.40%	5.61%	8.17%	0.00%	0.00%	100.00%
Sep-09	4.14%	53.06%	6.19%	21.27%	6.42%	8.92%	0.00%	0.00%	100.00%

Calculation of RSUM Allocation Factor

IV. Sort

Month	Sales/ Billing Day	% of Topline	Increment	Feb-09	Mar-09	Jan-09	Apr-09	Dec-08	Nov-08	May-09	Jun-09	Oct-08	Jul-09	Sep-09	Aug-09
Feb-09	168,885	100.00%	8.13%	8.13%											
Mar-09	155,165	91.87%	0.93%	0.46%	0.46%										
Jan-09	153,597	90.84%	23.86%	7.95%	7.95%	7.95%									
Apr-09	113,305	67.09%	2.71%	0.68%	0.68%	0.68%	0.68%								
Dec-08	108,729	64.38%	25.09%	5.02%	5.02%	5.02%	5.02%	5.02%							
Nov-08	66,356	39.29%	0.12%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%						
May-09	65,153	39.17%	15.82%	2.26%	2.26%	2.26%	2.26%	2.26%	2.26%	2.26%					
Jun-09	39,427	23.34%	4.39%	0.55%	0.55%	0.55%	0.55%	0.55%	0.55%	0.55%	0.55%				
Oct-08	32,015	18.96%	2.57%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%			
Jul-09	27,678	16.39%	1.02%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%		
Sep-09	25,958	15.37%	1.79%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	
Aug-09	22,931	13.58%	13.58%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%
Total			100.00%	26.75%	18.62%	18.16%	10.21%	9.53%	4.51%	4.49%	2.23%	1.68%	1.40%	1.29%	1.13%

V. RSUM

Month	Total %	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Feb-09	26.75%	0.32%	16.42%	2.38%	4.56%	2.49%	0.57%	0.00%	0.00%	26.75%
Mar-09	18.62%	0.24%	11.45%	1.64%	3.15%	1.70%	0.45%	0.00%	0.00%	18.62%
Jan-09	18.16%	0.25%	11.22%	1.53%	3.03%	1.72%	0.41%	0.00%	0.00%	18.16%
Apr-09	10.21%	0.16%	6.39%	0.84%	1.71%	0.82%	0.29%	0.00%	0.00%	10.21%
Dec-08	9.53%	0.15%	5.67%	0.74%	1.68%	1.02%	0.28%	0.00%	0.00%	9.53%
Nov-08	4.51%	0.10%	2.58%	0.30%	0.83%	0.49%	0.20%	0.00%	0.00%	4.51%
May-09	4.49%	0.11%	2.76%	0.31%	0.80%	0.33%	0.18%	0.00%	0.00%	4.49%
Jun-09	2.23%	0.08%	1.29%	0.14%	0.43%	0.14%	0.15%	0.00%	0.00%	2.23%
Oct-08	1.68%	0.06%	0.90%	0.11%	0.34%	0.16%	0.11%	0.00%	0.00%	1.68%
Jul-09	1.40%	0.06%	0.79%	0.09%	0.28%	0.08%	0.10%	0.00%	0.00%	1.40%
Sep-09	1.29%	0.05%	0.69%	0.08%	0.28%	0.08%	0.12%	0.00%	0.00%	1.29%
Aug-09	1.13%	0.05%	0.61%	0.07%	0.24%	0.06%	0.09%	0.00%	0.00%	1.13%
Total	100.00%	1.64%	60.77%	8.21%	17.32%	9.10%	2.96%	0.00%	0.00%	100.00%

National Grid Rhode Island

Volumes

Normal Volumes	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Total	Peak	Off Peak
SALES (dth)															
Residential Non-Heating	35,498	46,372	56,687	64,564	60,105	57,950	55,372	49,800	44,033	36,650	30,092	34,613	571,735	285,678	286,057
Residential Heating	525,123	1,142,336	2,161,773	2,914,739	3,070,998	2,808,834	2,148,904	1,211,919	734,882	469,333	378,980	444,060	18,011,881	12,098,681	5,913,200
Small C&I	62,355	131,132	282,121	396,526	444,457	401,070	280,876	135,298	81,371	51,712	46,472	51,801	2,365,191	1,655,306	709,886
Medium C&I	146,083	268,394	472,365	619,681	671,008	618,530	460,648	279,414	185,397	122,539	111,145	127,788	4,082,993	2,649,979	1,433,013
Large LLF	40,125	91,605	169,793	209,138	232,216	215,097	140,996	38,956	38,956	25,178	18,855	23,437	1,290,082	917,849	372,233
Large HLF	32,166	39,231	48,942	54,171	50,012	52,677	48,279	38,190	35,790	28,262	22,706	24,033	483,166	245,033	238,133
Extra Large LLF	6,172	7,874	22,393	24,636	22,118	21,583	11,875	8,039	12,875	1,219	1,803	2,303	133,086	98,603	34,482
Extra Large HLF	20,614	22,991	23,480	23,745	28,677	25,765	26,264	23,255	18,702	18,472	23,167	17,762	272,903	124,667	148,235
Total Sales	868,135	1,749,934	3,237,563	4,307,201	4,579,592	4,201,508	3,173,214	1,830,600	1,142,202	753,365	633,220	734,503	27,211,037	18,075,797	9,135,240

FT-2 TRANSPORTATION

FT-2 Medium	21,920	35,318	55,521	77,418	75,928	74,002	58,082	40,443	29,827	21,960	18,443	21,389	530,260	318,186	212,075
FT-2 Large LLF	8,515	16,003	34,439	54,435	52,059	44,823	32,688	20,161	12,984	3,728	3,424	4,444	287,704	201,759	85,945
FT-2 Large HLF	5,414	6,453	8,926	10,155	8,445	10,479	8,460	7,213	6,145	4,855	4,340	6,129	44,458	42,555	42,555
FT-2 Extra Large LLF	957	1,735	2,607	3,722	2,667	1,456	753	90	24	6	6	7	14,031	12,187	1,844
FT-2 Extra Large HLF	1,336	544	2,322	1,648	2,218	2,038	1,910	1,393	993	893	811	934	17,040	8,770	8,270
Total Transportation	38,143	60,053	103,814	147,377	141,316	132,799	101,904	69,299	49,972	31,443	27,024	32,903	936,048	585,360	350,688

Sales & FT-2 THROUGHPUT

Residential Non-Heating	35,498	46,372	56,687	64,564	60,105	57,950	55,372	49,800	44,033	36,650	30,092	34,613	571,735	285,678	286,057
Residential Heating	525,123	1,142,336	2,161,773	2,914,739	3,070,998	2,808,834	2,148,904	1,211,919	734,882	469,333	378,980	444,060	18,011,881	12,098,681	5,913,200
Small C&I	62,355	131,132	282,121	396,526	444,457	401,070	280,876	135,298	81,371	51,712	46,472	51,801	2,365,191	1,655,306	709,886
Medium C&I	168,003	303,712	527,886	697,099	746,935	692,533	518,741	319,856	215,223	144,500	129,588	149,177	4,613,253	2,968,165	1,645,088
Large LLF	48,641	107,608	204,231	263,573	284,275	259,921	173,684	104,847	51,940	28,906	22,279	27,681	1,577,785	1,119,607	458,178
Large HLF	37,980	45,684	57,868	64,326	58,457	63,156	56,738	45,402	41,935	33,117	27,045	38,869	570,179	289,491	280,688
Extra Large LLF	7,129	9,609	25,000	28,358	24,765	23,039	12,829	8,129	3,095	1,226	1,810	2,309	147,117	110,790	36,326
Extra Large HLF	21,950	23,535	25,812	25,393	30,895	27,803	28,174	24,648	19,695	19,364	23,978	18,696	289,943	133,438	156,505
Total Throughput	906,278	1,809,987	3,341,377	4,454,578	4,720,908	4,334,306	3,275,117	1,889,899	1,192,174	784,808	660,245	767,406	28,147,085	18,661,157	9,485,928

FT-1 TRANSPORTATION

FT-1 Medium	31,520	62,593	103,742	91,696	100,390	83,737	55,538	32,113	28,661	21,618	21,065	26,819	659,492	442,159	217,333
FT-1 Large LLF	46,119	110,476	169,977	184,530	172,315	164,311	99,864	43,799	27,007	18,071	17,338	24,053	1,077,861	801,609	276,251
FT-1 Large HLF	26,727	43,592	45,360	43,504	46,133	49,882	39,937	36,236	36,929	29,900	30,746	33,276	464,221	228,470	235,751
FT-1 Extra Large LLF	55,225	91,632	139,238	170,985	169,585	154,078	100,128	56,768	32,333	28,528	29,989	31,050	1,059,540	725,518	334,022
FT-1 Extra Large HLF	366,874	380,058	410,726	449,955	431,337	442,530	405,570	360,300	338,079	346,006	357,328	369,273	4,658,037	2,114,606	2,543,431
Total Transportation	528,465	688,350	869,044	940,670	919,760	894,538	701,037	529,217	465,009	444,124	456,466	484,472	7,919,150	4,312,361	3,606,789

Total THROUGHPUT

Residential Non-Heating	35,498	46,372	56,687	64,564	60,105	57,950	55,372	49,800	44,033	36,650	30,092	34,613	571,735	285,678	286,057
Residential Heating	525,123	1,142,336	2,161,773	2,914,739	3,070,998	2,808,834	2,148,904	1,211,919	734,882	469,333	378,980	444,060	18,011,881	12,098,681	5,913,200
Small C&I	62,355	131,132	282,121	396,526	444,457	401,070	280,876	135,298	81,371	51,712	46,472	51,801	2,365,191	1,655,306	709,886
Medium C&I	199,523	366,305	631,629	788,795	847,326	776,269	574,278	351,970	243,885	166,117	150,652	175,996	5,272,745	3,410,324	1,862,421
Large LLF	94,760	218,084	374,209	448,103	456,590	424,232	273,548	148,646	78,946	46,977	39,617	51,935	2,655,646	1,921,216	734,429
Large HLF	64,307	89,276	103,228	107,830	104,590	113,038	96,575	61,639	80,864	63,018	57,791	72,145	1,034,400	517,961	516,439
Extra Large LLF	62,354	101,241	164,238	199,344	194,370	177,116	112,756	64,897	35,429	29,754	31,799	33,359	1,206,657	836,308	370,348
Extra Large HLF	388,824	403,593	436,538	475,348	462,232	470,334	433,744	384,949	357,774	365,370	381,306	387,969	4,947,980	2,248,044	2,699,936
Total Throughput	1,432,743	2,498,337	4,210,421	5,395,248	5,640,668	5,228,844	3,976,154	2,429,116	1,657,183	1,228,932	1,116,710	1,251,878	36,066,235	22,973,518	13,092,717

National Grid Rhode Island

Number of Customers by month

	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	12 month average
Residential non-heat	31,027	31,008	30,977	30,584	30,315	30,120	29,837	29,818	29,715	29,631	29,567	29,585	30,190
Residential heat	192,609	195,078	196,855	197,813	198,363	198,542	197,716	196,361	195,287	194,462	193,883	194,447	195,950
C & I small	18,084	18,500	18,765	18,879	18,950	18,967	18,813	18,657	18,481	18,343	18,286	18,334	18,599
C & I medium sales	3,628	3,689	3,715	3,722	3,746	3,751	3,736	3,719	3,714	3,702	3,691	3,710	3,710
C & I medium FT-1	392	392	392	392	392	392	392	392	392	392	392	392	392
C & I medium FT-2	415	415	415	415	415	415	415	415	415	415	415	415	415
LLF large sales	219	219	219	219	219	219	219	219	219	219	219	219	219
LLF large FT-1	170	170	170	170	170	170	170	170	170	170	170	170	170
LLF large FT-2	52	52	52	52	52	52	52	52	52	52	52	52	52
LLF XL sales	7	7	7	7	7	7	7	7	7	7	7	7	7
LLF XL FT-1	30	30	30	30	30	30	30	30	30	30	30	30	30
LLF XL FT-2	1	1	1	1	1	1	1	1	1	1	1	1	1
HLF large sales	83	83	83	83	83	83	83	83	83	83	83	83	83
HLF large FT-1	63	63	63	63	63	63	63	63	63	63	63	63	63
HLF large FT-2	17	17	17	17	17	17	17	17	17	17	17	17	17
HLF XL sales	11	11	11	11	11	11	11	11	11	11	11	11	11
HLF XL FT-1	61	61	61	61	61	61	61	61	61	61	61	61	61
HLF XL FT-2	2	2	2	2	2	2	2	2	2	2	2	2	2
Total customers	246,871	248,798	251,835	252,621	252,897	252,903	251,725	250,078	248,730	247,861	246,930	247,599	249,862

National Grid Rhode Island

Number of Customers

Rate Class	Average Number of Customers
Residential non-heat	30,190
Residential heat	195,950
C & I small	18,589
C & I medium sales	3,710
C & I medium FT-1	392
C & I medium FT-2	415
LLF large sales	219
LLF large FT-1	170
LLF large FT-2	52
LLF XL sales	7
LLF XL FT-1	30
LLF XL FT-2	1
HLF large sales	83
HLF large FT-1	63
HLF large FT-2	17
HLF XL sales	11
HLF XL FT-1	61
HLF XL FT-2	2
Total customers	249,962

Grouped Rate Class	Total Number of Customers	Sales Customers	Number of Firm Transport Customers
Residential Non-Heating	30,190	30,190	0
Residential Heating	195,950	195,950	0
Small Commercial General	18,589	18,589	0
Medium Commercial General	4,517	3,710	807
Large Low Load Factor	441	219	222
Large High Load Factor	163	83	80
Extra Large Low Load Factor	38	7	31
Extra Large High Load Factor	74	11	63
Total customers	249,962	248,759	1,203

Grouped Rate Class

National Grid Rhode Island

Weighted Customer Service Allocator

Rate Class	Number of Customers	Weight Factor*	Weighted Allocation of Customer Service Expenses	Allocation Percentage
Residential Non-Heating	30,190	1	30,190	11.8%
Residential Heating	195,950	1	195,950	76.3%
Small Commercial General	18,589	1	18,589	7.2%
Medium Commerical General	4,517	2.31	10,430	4.1%
Large Low Load Factor	441	2.31	1,018	0.4%
Large High Load Factor	163	2.31	376	0.1%
Extra Large Low Load Factor	38	2.31	88	0.0%
Extra Large High Load Factor	74	2.31	171	0.1%
Total customers	249,962		256,813	

* Weight factor is based on the following basis: customer service expense of \$2,410 for residential and small C&I customers and \$5,565 for all other customers.

National Grid Rhode Island

Winter Design Allocator

Rate Class	Number of Customers			Base Load (dth)			Heat Load (dth)			
	November	December	January	February	March	November	December	January	February	March
Residential non-heat	31,008	30,977	30,584	30,315	30,120	34,262	32,273	33,946	32,736	32,525
Residential heat	195,078	196,855	197,813	198,363	198,542	407,906	384,221	404,146	389,735	387,229
C & I small	18,500	18,765	18,879	18,950	18,967	48,351	45,544	47,906	46,198	45,900
C & I medium sales	3,689	3,715	3,722	3,746	3,751	112,611	106,072	111,573	107,695	106,903
C & I medium FT-1	392	392	392	392	392	12,655	20,397	21,455	20,690	20,557
C & I medium FT-2	415	415	415	415	415	19,942	18,784	19,758	19,053	18,931
LLF large sales	219	219	219	219	219	19,988	18,809	19,784	19,078	18,956
LLF large FT-1	170	170	170	170	170	20,253	19,077	20,066	19,351	19,228
LLF large FT-2	52	52	52	52	52	3,679	3,465	3,645	3,515	3,493
LLF XL sales	7	7	7	7	7	729	687	722	696	692
LLF XL FT-1	30	30	30	30	30	15,407	14,512	15,265	14,720	14,626
LLF XL FT-2	1	1	1	1	1	4	4	4	4	4
HLF large sales	83	83	83	83	83	25,236	23,771	25,004	24,112	23,957
HLF large FT-1	63	63	63	63	63	32,547	30,657	32,247	31,097	30,897
HLF large FT-2	17	17	17	17	17	4,389	4,134	4,348	4,193	4,166

Rate Class	Winter Design (dth)			Total
	November	December	January	
Residential non-heat	46,291	53,227	74,569	174,087
Residential heat	1,219,184	2,059,597	3,504,035	6,782,816
C & I small	133,736	269,236	476,353	879,325
C & I medium	370,180	583,483	917,940	1,871,603
LLF Large	207,714	344,249	533,674	1,085,637
HLF Large	89,795	96,504	118,585	304,884
LLF XL	71,449	116,389	160,364	348,202
HLF XL	403,593	436,538	475,348	1,315,479
Total	2,541,943	3,959,222	6,260,857	12,762,022

National Grid RI
Heat Use per Customer/DD, Two Year Average of Winter Months

	November	December	January	February	March
Residential non-heat	0.001	0.001	0.001	0.001	0.001
Residential heat	0.009	0.011	0.013	0.013	0.014
C & I small	0.017	0.016	0.019	0.020	0.021
C & I medium sales	0.097	0.120	0.138	0.143	0.149
C & I medium FT-1	0.183	0.224	0.164	0.223	0.194
C & I medium FT-2	0.098	0.104	0.140	0.129	0.141
LLF large sales	0.761	0.874	0.896	0.939	0.981
LLF large FT-1	0.942	0.982	0.923	1.016	1.088
LLF large FT-2	0.591	0.789	1.032	0.909	0.883
LLF XL sales	2.894	3.449	2.931	2.834	3.246
LLF XL FT-1	3.272	3.523	3.184	3.637	3.942
LLF XL FT-2	2.347	3.601	3.756	3.115	3.552
HLF large sales	0.358	0.324	0.336	0.281	0.352
HLF large FT-1	0.457	0.309	0.237	0.371	0.445
HLF large FT-2	0.106	0.217	0.263	0.168	0.318

Base Use
per cust/day

Heat Use per cust/DD

	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06
Residential non-heat	0.0356	0.0007	0.0009	0.0010	0.0008	0.0009	0.0013	0.0018	0.0027	0.0103	-	0.0038
Residential heat	0.0675	0.0039	0.0088	0.0134	0.0122	0.0127	0.0144	0.0117	0.0110	0.0186	-	0.0075
C & I small	0.0843	0.0091	0.0107	0.0205	0.0190	0.0198	0.0203	0.0137	0.0133	0.0216	-	0.0028
C & I medium sales	0.9847	0.0617	0.0952	0.1410	0.1382	0.1414	0.1504	0.1287	0.1153	0.1015	-	0.0639
C & I medium FT-1	1.7820	0.6046	0.1953	0.1680	0.1711	0.1556	0.1585	0.1860	0.4141	-	-	0.3228
C & I medium FT-2	1.5501	0.0409	0.0861	0.1420	0.1223	0.1246	0.1351	0.1156	0.0893	0.3016	-	0.3328
LLF large sales	2.9412	0.7613	0.7889	0.8584	0.9536	0.9900	0.7832	0.8016	0.7398	0.9114	-	1.7363
LLF large FT-1	3.8430	0.5142	1.0349	1.0300	0.9601	1.0120	0.9746	1.0196	0.8831	-	-	1.0040
LLF large FT-2	2.8223	1.0774	0.8178	1.0486	1.0305	0.8937	0.8848	0.8571	1.0439	0.6859	-	0.8542
LLF XL sales	3.3588	1.5895	2.9671	2.8554	2.7675	3.4142	2.7991	2.2154	1.5077	-	-	4.1691
LLF XL FT-1	16.5863	3.0613	3.4225	3.5990	3.4522	3.3204	3.5360	2.8200	1.9709	-	4.5514	2.7909
LLF XL FT-2	0.1281	0.0392	2.2898	4.1727	4.6638	3.2148	4.4724	3.2805	4.2790	-	-	0.3333
HLF large sales	9.8062	0.3772	0.3217	0.3217	0.2687	0.3988	0.5251	0.4833	0.8061	1.7011	-	10.0445
HLF large FT-1	16.6653	0.0272	0.5922	0.2920	0.4177	0.4985	0.3131	0.5620	2.1062	-	3.1667	2.0907
HLF large FT-2	8.3278	-	0.0471	0.1726	0.0820	0.1820	0.2080	0.0553	-	-	-	2.2121
Residential non-heat	0.0008	0.0009	0.0009	0.0012	0.0010	0.0011	0.0011	0.0018	0.0022	0.0094	-	0.0018
Residential heat	0.0053	0.0084	0.0105	0.0126	0.0134	0.0144	0.0127	0.0125	0.0083	0.0205	-	0.0065
C & I small	0.0078	0.0094	0.0144	0.0172	0.0212	0.0223	0.0180	0.0150	0.0076	0.0016	-	0.0007
C & I medium sales	0.0653	0.0966	0.1133	0.1344	0.1483	0.1568	0.1324	0.1311	0.1029	0.0934	-	0.0391
C & I medium FT-1	0.0508	0.1711	0.2143	0.1599	0.2293	0.2329	0.2029	0.0240	0.2717	-	0.1116	0.2087
C & I medium FT-2	0.0647	0.1089	0.0998	0.1382	0.1356	0.1575	0.1439	0.1472	0.1544	0.2418	-	0.0712
LLF large sales	0.5831	0.7340	0.9351	0.9243	0.9712	0.9320	0.9320	0.8256	0.2617	1.1565	-	0.0596
LLF large FT-1	0.5167	0.8498	1.0443	0.8160	1.0725	1.1643	1.1076	0.4107	1.8081	-	-	0.4002
LLF large FT-2	0.5426	0.3651	0.6772	1.0159	0.7884	0.6727	0.8879	0.9627	1.3291	-	4.1518	1.4572
LLF XL sales	2.3572	2.8212	3.2182	3.0072	2.9007	3.0773	2.3909	1.6820	1.3169	2.0699	-	10.0081
LLF XL FT-1	1.3111	3.1223	3.6082	2.7685	3.8226	4.5634	3.5062	0.8223	2.3611	-	-	1.6482
LLF XL FT-2	-	2.4040	3.0287	2.8280	3.0156	3.1089	2.1022	2.3896	0.6667	1.0885	0.3580	-
HLF large sales	0.5854	0.3950	0.2706	0.3499	0.2942	0.3049	0.3085	0.3323	0.4591	2.2893	-	4.7648
HLF large FT-1	-	0.3211	0.3625	0.1827	0.3243	0.3906	0.5789	0.6885	5.8879	-	7.8451	-
HLF large FT-2	0.2408	0.1655	0.3246	0.3529	0.2546	0.4541	0.3174	0.4885	0.6942	2.4541	-	1.3137

National Grid - RI Gas
Normal Billing Degree Days
Calendar 2007

Month	# Days	Billing Avg DDays	Calendar
Jan-07 Design	31	1,205	1,237
Feb-07 Design	30	1,201	1,151
Mar-07 Design	29	1,110	893
Apr-07 Design	30	663	476
May-07 Design	30	363	208
Jun-07 Design	32	136	38
Jul-07 Design	30	13	1
Aug-07 Design	31	0	1
Sep-07 Design	32	19	92
Oct-07 Design	29	182	345
Nov-07 Design	31	458	625
Dec-07 Design	29	758	1,119
Total	364	6,110	6,186
Nov-Mar Avg Days	30		

National Grid Rhode Island

Account 903 Composite Allocator

Line No.	Cost Center (A)	Description (B)	Total (C)	Allocation Basis (D)	Residential Non-Heating (E)	Residential Heating (F)	Small Commercial General (H)	Medium Commercial General (I)	Large Low Load Factor (J)	Large High Load Factor (K)	Extra Large Low Load Factor (L)	Extra Large High Load Factor (M)
1	AG0990	Credit & Collections \$	2,640,525	Net Writeoffs	129,366	2,286,813	131,959	58,510	(1,033)	17,500	-	17,410
2	AG1000	Customer Billing	1,305,306	Number of Bills	157,654	1,023,251	97,072	23,589	2,303	851	198	386
3	AG1001	Mailing - Customer Service	2,096,664	Number of Bills	253,234	1,643,610	155,924	37,890	3,699	1,367	319	621
4	AG1010	Respond to Customer Calls/Inquiry	2,507,566	Number of Customers	302,863	1,965,723	186,481	45,316	4,424	1,635	381	742
5	AG1013	Call Center-Rent-Elim	54,411	Number of Customers	6,572	42,654	4,046	983	96	35	8	16
6	GO5080	Non Payment Collection	(37,756)	Net Writeoffs	(1,850)	(32,699)	(1,887)	(837)	15	(250)	-	(249)
7		Total 903 Allocator	\$ 8,566,716 100%		\$ 847,839 9.9%	\$ 6,929,353 80.9%	\$ 573,596 6.7%	\$ 165,452 1.9%	\$ 9,503 0.1%	\$ 21,139 0.2%	\$ 907 0.0%	\$ 18,927 0.2%
8		No. of Customers	249,962		30,190	195,950	18,589	4,517	441	163	38	74
9		Percent	100.00%		12.08%	78.39%	7.44%	1.81%	0.18%	0.07%	0.02%	0.03%
10		No. of Bills	2,999,548		362,284	2,351,396	223,069	54,207	5,292	1,956	456	888
11		Percent	100.00%		12.08%	78.39%	7.44%	1.81%	0.18%	0.07%	0.02%	0.03%
12		Net Writeoffs	9,046,023		443,189	7,834,262	452,070	200,445	(3,540)	59,953	-	59,645
13		Percent	100.00%		4.90%	86.60%	5.00%	2.22%	-0.04%	0.66%	0.00%	0.66%

National Grid RI
Customer Deposits

<i>Deposit</i>	<i>Cust</i>	<i>Prem</i>	<i>Service</i>	<i>Rate</i>	<i>Description</i>
\$	800.00			1012 Total	Residential Non-Heating
\$	4,904.62			1247 Total	Residential Heating
\$	1,915,762.69			2107 Total	Commercial Small
\$	62,989.00			2221 Total	Commercial Medium FT-2
\$	6,750.00			2231 Total	Commercial Medium TSS
\$	1,461,507.13			2237 Total	Commercial Medium
\$	2,300.00			2321 Total	Commercial Large High Load FT - 2
\$	104,109.03			2367 Total	Commercial Large High Load
\$	11,450.00			3321 Total	Commercial Large Low Load FT - 2
\$	57,724.00			3367 Total	Commercial Large Low Load
\$	52,121.59			22EN Total	Commercial Medium FT - 1
\$	26,475.00			23EN Total	Commercial Large High Load FT - 1
\$	5,320.00			24EN Total	Commercial Extra Large High Load FT - 1
\$	15,360.00			33EN Total	Commercial Large Low Load FT - 1
\$	8,179.72			34EN Total	Commercial Large Low Load FT - 1
\$	3,735,752.78	Total customer deposits		Grand Total	

ALLOCATION SUMMARY

Residential Non-Heating	\$	800
Residential Heating	\$	4,905
Small Commercial General	\$	1,915,763
Medium Commerical Gener.	\$	1,583,368
Large Low Load Factor	\$	92,714
Large High Load Factor	\$	132,884
Extra Large Low Load Fact	\$	-
Extra Large High Load Fact	\$	5,320
TOTAL	\$	3,735,753

National Grid Rhode Island

Account 908 Composite Allocator

Line No.	Description (A)	Total (B)	Allocation Basis (C)	Residential Heating (D)	Residential Heating (E)	Small Commercial General (F)	Medium Commercial General (H)	Large Low Load Factor (I)	Large High Load Factor (J)	Extra Large Low Load Factor (K)	Extra Large High Load Factor (L)
1	Community Relations	\$ 17,675	Number of customers	\$ 2,135	\$ 13,856	\$ 1,314	\$ 319	\$ 31	\$ 12	\$ 3	\$ 5
2	Customer Communications - Mandatory	\$ 8,042	Number of customers	\$ 971	\$ 6,304	\$ 598	\$ 145	\$ 14	\$ 5	\$ 1	\$ 2
3	Customer Communications - Non-Mandatory	\$ 13,872	Number of customers	\$ 1,676	\$ 10,875	\$ 1,032	\$ 251	\$ 24	\$ 9	\$ 2	\$ 4
4	Commercial & Industrial Customers	\$ 860,350	Non-residential	\$ -	\$ -	\$ 671,350	\$ 163,142	\$ 15,927	\$ 5,887	\$ 1,372	\$ 2,673
5	Demand Side Management	\$ 22,026	Residential	\$ 2,941	\$ 19,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Provide Load Research & Analysis	\$ 30,625	Residential	\$ 4,089	\$ 26,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Retail Access Services	\$ 12,562	Transport customers	\$ 1,525	\$ 9,895	\$ 939	\$ 187	\$ 11	\$ 4	\$ 0	\$ 1
8	Total	\$ 965,152		\$ 13,335	\$ 86,552	\$ 675,232	\$ 164,044	\$ 16,008	\$ 5,917	\$ 1,379	\$ 2,685
9	908 Allocator	100%		1.4%	9.0%	70.0%	17.0%	1.7%	0.6%	0.1%	0.3%
10	No. of Customers	249,962		30,190	195,950	18,589	4,517	441	163	38	74
11	Percent	100.00%		12.08%	78.39%	7.44%	1.81%	0.18%	0.07%	0.02%	0.03%
12	No. of Non-Residential Customers	23,822		-	-	18,589	4,517	441	163	38	74
13	Percent	100.00%		0.00%	0.00%	78.03%	18.96%	1.85%	0.68%	0.16%	0.31%
14	No. of Residential Customers	226,140		30,190	195,950	-	-	-	-	-	-
15	Percent	100.00%		13.35%	86.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	No. of Transport Customers	248,759		30,190	195,950	18,589	3,710	219	83	7	11
17	Percent	100.00%		12.14%	78.77%	7.47%	1.49%	0.09%	0.03%	0.00%	0.00%

National Grid Rhode Island

Net Writeoffs Allocator

Rate Class		Writeoffs		Cash Recoveries		Net Writeoffs	Allocation
ExLarge High Load	\$	59,645	\$	-	\$	59,645	1%
ExLarge Low Load	\$	-	\$	-	\$	-	0%
Large High Load	\$	59,953	\$	-	\$	59,953	1%
Large Low Load	\$	(1,073)	\$	(2,467)	\$	(3,540)	0%
Medium C/I	\$	323,112	\$	(122,667)	\$	200,445	2%
Residential Heating	\$	10,010,960	\$	(2,176,698)	\$	7,834,262	87%
Residential Non-Heating	\$	547,134	\$	(103,945)	\$	443,189	5%
Small C/I	\$	657,253	\$	(205,183)	\$	452,070	5%
TOTAL	\$	11,656,983	\$	(2,610,960)	\$	9,046,023	100%

Note: re-classified to same rate codes used in meters analysis

National Grid RI
Writeoffs

Rate Class		Amount
ExLarge High Load	\$	46,539
ExLarge High Load	\$	13,106
Large High Load	\$	59,953
Large Low Load	\$	(4,743)
Large Low Load	\$	3,669
Medium C/I	\$	324,560
Medium C/I	\$	846
Medium C/I	\$	(2,294)
NonGas	\$	173,376
Other	\$	(2)
Other	\$	10
Residential Heating	\$	10,010,960
Residential Non-Heating	\$	547,134
Small C/I	\$	657,253

**National Grid RI
Cash Recoveries**

Rate Class		Amount
Large Low Load	\$	(2,467.04)
Medium C/I	\$	(122,399.70)
Medium C/I	\$	(148.79)
Medium C/I	\$	(118.32)
NonGas	\$	(64,415.49)
Other	\$	(35.00)
Residential Heating	\$	(2,176,698.08)
Residential Non-Heating	\$	(103,944.96)
Small C/I	\$	(205,182.95)
	\$	(2,675,410.33)

National Grid RI Gas
Meter Allocator

Line No.	Rate Class (A)	Meter Costs (B)	ERT Costs (C)	Total (D)	Percentage (E)
1	Residential Non-Heating	\$ 1,715,422.18	\$ 1,247,278	\$ 2,962,700	10.20%
2	Residential Heating	\$ 10,650,900.34	7,427,837	18,078,738	62.25%
3	Small C/I	\$ 2,650,278.05	740,611	3,390,889	11.68%
4	Medium C/I	\$ 2,916,513.11	236,449	3,152,963	10.86%
5	Large Low Load	\$ 705,384.66	7,509	712,894	2.45%
6	Large High Load	\$ 205,978.69	3,755	209,733	0.72%
7	ExLarge Low Load	\$ 110,243.27	171	110,414	0.38%
8	ExLarge High Load	\$ 186,688.69	85	186,774	0.64%
9	Non-Firm	\$ 235,381.55	0	235,382	0.81%
10	NGV	\$ 1,815.91	0	1,816	0.01%
11	Total	\$ 19,378,606	\$ 9,663,695	\$ 29,042,302	100.00%

**National Grid RI Gas
Total Meter Replacement Costs by Rate Class Summary**

Cumberland

Sum of Total Cost	
Tariff General Description	Total
ExLarge High Load	19981.18
ExLarge Low Load	9158.13
Large High Load	32792.29
Large Low Load	166017.46
Medium C/I	423280.4
Non-Firm #2	9604.32
Non-Firm #4	2042.63
Non-Firm #6	24964.82
Non-Firm Transport	28154.4
Other	25000
Residential Heating	2827360.42
Residential Non-Heating	450097.95
Small C/I	397897.06
Grand Total	4416351.06

Providence

Sum of Total Cost	
Tariff General Description	Total
Default Sales Rate	6554.82
ExLarge High Load	166707.51
ExLarge Low Load	101085.14
Large High Load	173186.4
Large Low Load	539367.2
Medium C/I	2493232.71
Natural Gas Vehicle	1815.91
Non-Firm #2	2924.31
Non-Firm #4	13807.28
Non-Firm #6	73139.42
Non-Firm Transport	80744.37
Other	7730.21
Residential Heating	7823539.92
Residential Non-Heating	1265324.23
Small C/I	2252380.99
Grand Total	15001540.42

General Rate Class	Total
Residential Non-Heating	1,715,422
Residential Heating	10,650,900
Small C/I	2,650,278
Medium C/I	2,916,513
Large Low Load	705,385
Large High Load	205,979
ExLarge Low Load	110,243
ExLarge High Load	186,689
Non-Firm #2	12,529
Non-Firm #4	15,850
Non-Firm #6	98,104
Non-Firm Transport	108,899
Natural Gas Vehicle	1,816
Default Sales Rate	6,555
Other	32,730
	\$ 19,417,891

National Grid RI Gas
ERT Costs

Rate	Desc	Tariff Description	Active meters	Installed ERTs
1012	Residential Non-Heating	Residential Non-Heating	31,938	24,285
1247	Residential Heating	Residential Heating	194,179	144,623
2107	C&I Small	Small C/I	18,456	14,420
2221	FT2 Medium	Medium C/I	446	290
2231	TSS Medium	Medium C/I	15	6
2237	C&I Medium	Medium C/I	3,586	2,446
22EN	TB:Energy Charge	Medium C/I	392	29
2321	FT2 Large High	Large High Load	17	8
2367	C&I High Load - Large	Large High Load	86	36
23EN	TB: Energy Charge	Large High Load	62	0
2421	FT2 Exlarge High	ExLarge High Load	2	0
2496	C&I High Load - Extra Large	ExLarge High Load	11	0
24EN	TB:FT-1-Energy Charge	ExLarge High Load	62	1
3321	FT2 Large Low	Large Low Load	81	27
3331	TSS Large Low Load	Large Low Load	2	0
3367	C&I Low Load - Large	Large Low Load	197	54
33EN	TB:Energy Charge	Large Low Load	174	7
3421	FT2 Exlarge Low	ExLarge Low Load	1	1
3496	C&I Low Load - Extra Large	ExLarge Low Load	7	1
34EN	TB:FT-1-Energy Charge	ExLarge Low Load	27	0
50EN	Pawtucket Power	Pawtucket Power Special	1	0
58EN	TB:FT-1-Extra Large High	Default Sales Rate	2	1
67EN	TB:NFT-Energy Charge	Non-Firm Transport	8	0
70EN	NGV	Natural Gas Vehicle	35	0
80EN	TB:DF Propane - Energy Charge	Non-Firm Propane	1	0
81EN	TB:DF#2 Oil-Energy Charge	Non-Firm #2	6	0
82EN	TB:DF#4 Oil-Energy Charge	Non-Firm #4	7	0
83EN	TB:DF#6 Oil-Energy Charge	Non-Firm #6	22	0
ASSO	Associated Service	#N/A	205	126
			<u>250,028</u>	<u>186,361</u>

Sum of Installed ERTs		ERT	Total
Tariff Description	Total	Unit Cost	ERT Cost
Default Sales Rate	1	\$85.33	\$85
ExLarge High Load	1	\$85.33	\$85
ExLarge Low Load	2	\$85.33	\$171
Large High Load	44	\$85.33	\$3,755
Large Low Load	88	\$85.33	\$7,509
Medium C/I	2,771	\$85.33	\$236,449
Natural Gas Vehicle	0		
Non-Firm #2	0		
Non-Firm #4	0		
Non-Firm #6	0		
Non-Firm Propane	0		
Non-Firm Transport	0		
Pawtucket Power Special Contract	0		
Residential Heating	144,623	\$51.36	\$7,427,837
Residential Non-Heating	24,285	\$51.36	\$1,247,278
Small C/I	14,420	\$51.36	\$740,611
#N/A	126	\$85.33	\$10,752
Grand Total	186,361		\$9,674,532

ERT Cost from Docket 3401.