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May 24, 2022

THE PUBLIC UTILITIES BOARD OF MANITOBA  
400-330 Portage Avenue  
Winnipeg, Manitoba  
R3C 0C4

ATTENTION: Dr. D. Christle, Board Secretary and Executive Director

Dear Dr. Christle:

**RE: CENTRA GAS MANITOBA INC. (“Centra”) Response to IGU Motion for Disclosure, Access to Confidential information and Compel Response to Information Requests**

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Centra is in receipt of the motion material filed on May 19, 2022 by the Industrial Gas Users (“IGU”) which seeks an order from the Public Utilities Board (“Board” or “PUB”) to compel Centra to provide responses to Information Request (“IR”) IGU/CENTRA I-1; provide to IGU any relief awarded to the Consumers Association of Canada (Manitoba) Inc. (“CAC”) as a result of that Intervener’s motion; provide similar and relevant information; provide access to information ruled confidential, and grant an extension of time for IGU to file its evidence. Pursuant to the PUB’s direction of May 20th, below is Centra’s response to this motion. In accordance with Rule 22 (5) of the PUB Rules of Practice and Procedure (“Rules”), Centra relies upon the attached affidavit of Marnie Van Hussen<sup>1</sup> (Attachment 1) and Centra’s response to IGU/CENTRA I-1 (Attachment 2).

Moving Party

Centra notes that the motion was brought by IGU and paragraph 1 of the motion seeks relief only related to IGU. However, paragraphs 47-54 and 56-58 refer to Koch Fertilizer Canada, ULC (“Koch”), IR KOCH/CENTRA I-1 (b) and providing confidential information and IR responses to “Koch advisors”. Centra appreciates that Koch and IGU are represented by the same legal counsel and that Koch is a member of IGU. However, these two parties applied for and were awarded independent intervener status. Koch and IGU are two separate parties to this Cost of Service Methodology Review (“COSMR”) proceeding. Centra submits that Koch

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<sup>1</sup> Given the timing of this response with the statutory holiday and current remote work arrangements the attached affidavit is signed but unsworn. A sworn, original copy of the affidavit can be provided upon request.

has not properly brought a motion before the PUB in accordance with Rule 22, and as such should not be awarded any relief through this IGU motion. However, in recognition that this Board may waive non-compliance with the Rules and to avoid further delays, Centra's comments below generally apply as if this motion was brought on behalf of Koch.

### Summary

Centra submits that IGU's motion be dismissed in its entirety. IGU has failed to meet its onus to establish a need to access the information ruled to be confidential in Order 80/21, or compel Centra to provide a response to IGU/CENTRA I-1. IGU's request for two versions of Centra's electronic cost of service model is outside the scope of this COSMR proceeding and cannot be produced with reasonable effort. Creation and production of an electronic cost of service model fundamentally changes the scope and process for this proceeding, and would require substantial changes to the timetable and procedural steps.

### Background

On June 15, 2021, Centra filed with the PUB its Cost of Service Methodology Review submission ("COSMR Submission") in response to a direction of the Board in Order 152/19. Together with its COSMR Submission, Centra brought a motion pursuant to Rule 13 of PUB Rules of Practice and Procedure ("Rules") to have portions of its Submission accepted in confidence with the Board. The information Centra sought to be confidential is limited.

IGU did not object to or challenge Centra's motion for confidential treatment of the limited, redacted information. It was open to this Intervener at that time to seek to have the PUB order accept the documents in confidence but order conditions on access, as set out in Rule 13(3)(b). By Order 80/21, the PUB accepted it was in the public interest to accept portions of the COSMR Submission in confidence. The PUB further stated:

*To the extent access to confidential information is sought by approved Interveners, Interveners need to first communicate with Centra to resolve the disclosure issues. If disclosure issues are unable to be resolved by communication with Centra, the Board will adjudicate any requests for access by Interveners to confidential information. That said, the Board notes that the information redacted by Centra may not be required for Interveners to participate fully in the proceeding, and that as such, Intervener access to this information may not be necessary.<sup>2</sup>*

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<sup>2</sup> Order 80/21 at page 8.

IGU did not seek to review this PUB finding.

Following submissions by the parties, the PUB issued its second Procedural Order, Order 36/22, establishing the issues in scope for this proceeding and a timetable for the procedural steps.

#### Position on Motion – Access to Confidential Information

Centra submits that as the moving party, IGU bears the onus of establishing that it has a *bona fide* need to access the confidential information for a purpose related to the COSMR proceeding. This analysis must be informed by both the issues in scope established by the PUB in Order 36/22 and its other comments on the nature of this proceeding. Centra repeats and relies upon its submissions filed May 20, 2022 in response to CAC's motion.

Although IGU seeks as relief access to the information ruled by the PUB as confidential in Order 80/21, its motion and supporting evidence relate solely to the need for a response to IGU/CENTRA I-1. No basis is provided to support why IGU requires the confidential information to fully participate in this COSMR proceeding. In fact, Mr. Bowman's evidence suggests that confidential data is not needed to perform his analysis.<sup>3</sup> As such, Centra submits that IGU has failed to meet its onus of establishing any need to access confidential information.

#### Position on Motion – Compel Responses to IGU/CENTRA I-1

IGU seeks to compel a response to IR IGU/CENTRA I-1 which requested an active and fully linked Excel model of the Cost of Service study under both the approved methodology and the proposed methodology or alternatively:

- a) The active and fully linked Excel models populated with the input data for Test Year 2013/14 consistent with the compliance filing dated July 31, 2013; or
- b) A copy of the two active Excel Cost of Service models (existing and proposed) populated with the data approved in the 2019/20 GRA compliance filing, with the exception of data inputs which are confidential (replace the confidential figures with a dummy value).

Centra's initial response to IGU/CENTRA I-1 filed on May 16, 2022 is attached.

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<sup>3</sup> Affidavit of Patrick Bowman dated May 19, 2022 at page 2.

The Cost of Service Study Model is a proprietary, electronic, spreadsheet-based document which is utilized to create the Cost of Service Study described in Centra's COSMR Submission. The electronic model is comprised of over 30 working tabs including input schedules, linked cells and formulas between tabs, and macros to perform various calculations throughout the Model.<sup>4</sup>

### *Submissions*

Rule 14(1) of the Board's Rules provides that IRs are to be directed to a party for the purpose of a satisfactory understanding of the matters to be considered and must be relevant to the proceeding. In this regard, Centra submits the PUB should consider the relevance, significance, and reasonableness of the IR. The relevance of the IRs must be assessed against the issues identified by the PUB in Order 36/22. In Order 36/22, the PUB provided specific direction that "Information Requests are to be limited to the in-scope issues and seek to clarify matters that will assist the Board in its understanding of the issues, avoid duplication, and focus on the best practices for Centra's circumstances in Manitoba."

Pursuant to Rule 16, a party who is unable or unwilling to provide a full and adequate response to an IR (referred to as an "interrogatory" in the Rule) shall file and serve a response:

- a) Where the party contends that the interrogatory is not relevant, setting out specific reasons in support of that contention;
- b) Where the party contends that the information necessary to provide an answer is not available or cannot be provided with reasonable effort, setting out the reasons for the unavailability of such information, as well as any alternative available information in support of the response that the party considers would be of assistance to the party making the information requests;
- c) Where the party contends that the information sought is of a confidential nature, setting out the reasons why it is considered confidential and any harm that would be caused by making it public; or
- d) Otherwise explaining why such a response cannot be given.

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<sup>4</sup> Affidavit of Marnie Van Hussen at paragraph 3.

The party making the IR bears the onus of satisfying the Board that the IR falls within the scope of the Rules, and is of sufficient probative value to justify a response.<sup>5</sup> Centra submits IGU has not met that onus.

Centra notes that it provided a response to IGU/CENTRA I-1 (c). The Corporation has assumed for the purposes of this reply that IGU's motion relates to the refusal to provide responses to IGU/CENTRA I-1 (a) and (b), as there is no contention in IGU's motion that the response to IGU/CENTRA I-1 (c) was inadequate.

*Rule 16 (a) – Relevance*

IGU relies heavily upon principles from discovery within civil litigation to support its position that the relevance of an IR should be broadly interpreted. Centra submits that comparisons to civil litigation, which is rooted in concerns of fairness between adversarial parties, is of limited assistance or guidance to this particular regulatory process. The PUB has clearly distinguished its processes from that of civil litigation:

Within its jurisdiction, the Board is not required to rely solely upon public filings, and may refer to confidential documentary filings or in camera testimony, to make determinations and to carry out its mandate. Procedural fairness is not denied to Interveners, who participate in the regulatory process to assist the Board to come to a determination; Interveners are granted status by the Board to participate, but are not thereby given rights equivalent of litigants in a court process, by way of comparison.<sup>6</sup>

Centra submits that the PUB should be guided by its own Rules and jurisprudence, rather than reliance on civil litigation principles which serve an entirely different purpose. Similarly, comparisons made to opinions provided by lawyers or experts for land valuation purposes are merely antidotal and should be disregarded as having no probative value in determining this motion. IRs are to be “relevant to the proceeding” and “for the purpose of a satisfactory understanding of the matters to be considered”.<sup>7</sup> IRs are not to be a fishing expedition.

It is important to recall that this proceeding is to review cost of service methodology, not establish just and reasonable rates. A cost of service study is one tool that may be used by

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<sup>5</sup> Order 124/18 at page 17.

<sup>6</sup> Order 95/10 at page 27 (emphasis added); also see Order 95/11 at page 15.

<sup>7</sup> Rule 14(1) of the PUB Rules.

the PUB in determining rate design and the specific rates for each customer class.<sup>8</sup> The purpose of this proceeding is not to yield just and reasonable rates, with the limited exception of interim measures. As discussed further below, in Centra's view an electronic version of the cost of service model is not required to consider the interim measures.

Centra's understanding, consistent with PUB direction, is that the purpose of this COSMR proceeding is a conceptual review of cost of service methodologies to determine what methodologies are best suited to Manitoba's specific circumstances. The PUB has consistently held that parties in this proceeding are to focus their participation upon the "appropriateness of Atrium's and Centra's COSS recommendations or provide alternative methodologies".<sup>9</sup> The PUB expected that efficiencies would be gained with Centra's retention of an independent expert, specifically that there is "no need for Interveners' additional comprehensive reviews of the existing COSS methodology (or model)".<sup>10</sup> This COSMR proceeding does not involve an analysis or performance of "quantitative mathematical calculations and cost allocation" to comprehensively review and audit the cost of service model.

IGU's position appears to be wholly inconsistent with the purpose of this proceeding and the PUB's expectations of Intervener participation in three primary ways.

Firstly, IGU appears to be preoccupied with validating the formulas and calculations within the electronic cost of service model, rather than the appropriateness of the methodologies themselves. IGU seeks to "assess whether Centra's view of the calculations is consistent" with its own.<sup>11</sup> It appears from Mr. Bowman's evidence that he desires to conduct the exact type of audit the PUB rejected in Order 36/22. Mr. Bowman describes his proposed use of an electronic model as querying hundreds of formulas and seeking out "values that seem to be outside the expected parameters".<sup>12</sup> The nature of Mr. Bowman's querying is consistent with an audit rather than an analysis focused upon the appropriateness of methodologies.

Secondly, IGU seeks to "ensure that based on the facts and how the model is developed that the chosen method really does reflect the PUB's choice on what it hoped to achieve from a cost causation perspective."<sup>13</sup> Centra submits this concern is premature and not within the scope of the approved issues. Any issues related to the implementation of the PUB's "chosen

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<sup>8</sup> Order 36/22 at page 3.

<sup>9</sup> Order 36/22 at page 15; also see Order 49/20 at page 8 and Order 130/20 at page 12.

<sup>10</sup> Order 36/22 at page 15.

<sup>11</sup> IGU Motion at paragraph 54.

<sup>12</sup> Affidavit of Patrick Bowman dated May 19, 2022 at page 5.

<sup>13</sup> IGU Motion at paragraph 46 (emphasis added).

method” arising from this COSMR proceeding should be addressed following the issuance of the PUB’s final order in this proceeding, and only after Centra has completed the necessary work to implement the PUB’s “chosen method”.

Thirdly, IGU seeks to “screen the various methods for materiality... Methodology reviews that are efficient are necessarily focused only on those methods that are material to the final rates.”<sup>14</sup> Centra submits this comment demonstrates a desire to review the cost of service model to determine which methods may have a material impact upon rates. This is consistent with the comment in IGU/CENTRA I-1 Preamble that the Intervener requires a method to follow the “attendant implications” of the proposed methodology. The PUB rejected submissions from Interveners who argued that the COSMR must consider rate impacts, instead ruling that customer class rate impacts are out of scope.<sup>15</sup>

In summary, Centra submits that IGU’s request for an electronic copy of cost of service model is not necessary or relevant for a satisfactory understanding of the matters identified by the PUB for determination in this COSMR proceeding. IGU’s purported need for the model falls outside of the scope of the issues identified by the PUB for this proceeding and accordingly should be rejected by the PUB.

*Rule 16(b) – Information cannot be provided with Reasonable Effort*

In the event that the PUB determines the scope of this proceeding was to include a review of mathematical calculations, consideration of rate impacts or implementation of any approved changes to the methodologies, Centra submits that this motion should still be denied. The alternative approaches outlined in IGU/CENTRA I-1 (a) and (b) (referred to as Options #3 and #4 in Mr. Bowman’s evidence) do not currently exist. Centra does not possess versions of its models containing artificial information or historical information.

As set out in Centra’s response to IGU/CENTRA I-1 (a) and the attached affidavit, creating two fully linked cost of service models reflecting existing methodology and the proposed methodology would involve an unreasonable effort considering the limited probative value. Mr. Bowman acknowledges that he does not have any personal experience with Centra’s model and that repopulating the model with historical data “may or may not be difficult”<sup>16</sup> and as such, his opinion on the work effort involved should be given no weight.

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<sup>14</sup> Affidavit of Patrick Bowman dated May 19, 2022 at page 4.

<sup>15</sup> Order 36/22 at page 13.

<sup>16</sup> Affidavit of Patrick Bowman dated May 19, 2022 at page 6.

IGU is incorrect in its assertion that the “live model used by Centra is a solution which does not take any effort.”<sup>17</sup> To develop two versions of a cost of service model in a form that can be used by Interveners would take a significant and extensive work effort.<sup>18</sup> This work effort would not resolve the concerns related to the confidentiality of the information within the model, discussed below.

IGU’s proposal for Centra to replace all confidential data inputs with historical information or “dummy” values cannot be performed with reasonable effort. Contrary to Mr. Bowman’s assertion that there are no more than 10-20 initial confidential inputs,<sup>19</sup> there are over 300 individual cells within the cost of service model that pertain to confidential information inputs.<sup>20</sup> After replacement of the confidential data, Centra would be required to review the results. The review of the cost of service study in this instance would be complicated by the need to ensure that the model using artificial values produces similar results to the illustrative results filed in Appendix 4. A model utilizing historical or “dummy” values is only of benefit if it produces substantially similar results to the illustrative results contained with the COSMR Submission.

*Rule 16(c) – Information Requested is Confidential*

The cost of service model requested in IGU/CENTRA I-1 contains confidential information, including information related to customer specific information and information related to upstream and commodity costs. The PUB has accepted that this type of information should be held in confidence and public disclosure would result in harm to Centra and its customers in Order 80/21. IGU does not appear to challenge this position.

IGU submits that it should be permitted access to confidential information upon execution of confidentiality agreements. Access to confidential information upon execution of non-disclosure agreements and other mechanisms is not an entitlement of parties in a regulatory proceeding. In each case, only if a *bona fide* need to access the information is established by the moving party, the PUB can then consider whether the access conditions can appropriately mitigate the risks of disclosure.<sup>21</sup> Centra submits in this case, confidentiality agreements do not sufficiently mitigate the risk, particularly where is little to no benefit to be gained from disclosure. Notwithstanding the execution of non-disclosure agreements, Centra has experienced inadvertent disclosures. These types of inadvertent disclosures represent a

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<sup>17</sup> IGU Motion at paragraph 38.

<sup>18</sup> Affidavit of Marnie Van Hussen at paragraphs 9-11.

<sup>19</sup> Affidavit of Patrick Bowman dated May 19, 2022 at page 6.

<sup>20</sup> Affidavit of Marnie Van Hussen at paragraph 13.

<sup>21</sup> Order 26/17 at page 21.



material risk to Centra and its customers, and highlight that the best ways to protect the collective interest of Centra and its customers is to limit access to confidential information where provision of that information is not necessary for a party's full participation in the proceeding, as is the case in this proceeding.

Centra submits that the alternative proposed to utilize "dummy values" would likely still provide confidential information, including the relative relationship between the load of certain classes to Centra's total load.

### Other Comments

#### *Reliance on Proceedings in Other Jurisdictions*

IGU and Mr. Bowman attempt to lend support to their position by referring generally to proceedings in other Canadian jurisdictions. No evidence or analysis was provided as to the scope of issues, the purpose of those other proceedings or efforts taken to prepare a publicly available model. As such, the comparisons are of limited or no relevance to the particular purpose clearly identified by the PUB for this proceeding.

Centra notes that of the comparisons to other jurisdictions provided, none are similarly situated to Centra. Electric utilities and Alberta natural gas distribution utilities do not procure natural gas commodity, storage or transportation services like Centra. The PUB's finding in Order 80/21 that limited information within the COSMR Submission should be confidential was directly tied to the utility's position as a captive shipper on the TCPL Mainline. For this reason alone, Centra cautions against drawing any conclusions to the comparisons to other utilities referenced in Mr. Bowman's affidavit.

#### *IGU Comments Related to the Scope of Atrium's Review*

IGU appears to criticize Atrium's work by noting "Atrium was not asked to focus on Centra's evidence in this Application and was not asked to focus on the appropriateness of Centra's COSS recommendations."<sup>22</sup> Respectfully, that submission is not aligned with the PUB's direction or any reasonable review of the COSMR Submission. The scope of Atrium's work was directly aligned with the PUB's guidance in Order 49/20, that is to:

*"assist in addressing the specific cost allocation concerns raised in the 2019/20 General Rate Application with respect to an appropriate cost of service study methodology. The Board expects that the independent expert will be in a*

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<sup>22</sup> IGU Motion at paragraph 16.

*position to provide a variety of alternative cost of service study methodology options, each alternative supported by reasons".<sup>23</sup>*

Atrium was not asked to review the appropriateness of Centra's recommendations because each of Centra's proposals was developed in direct response to the findings in Atrium's report. IGU appears to suggest there should be a circular analysis in which Atrium provides recommendations, Centra responds to those recommendations, and Atrium provides further responses. In any event, IGU had a fair opportunity to seek any additional information from Atrium on Centra's evidence or its proposals through the IR process.

#### *Assessing the Near-Term Rate Impact Measures for the Special Contract and Power Station Classes*

IGU states that it is unable to assess the near-term rate impact measures set out in Centra's COSMR Submission without having access to the information ruled to be confidential and the electronic cost of service models sought in IGU/CENTRA I-1, specifically the models containing the actual current data, not the information proposed in IGU/CENTRA I-1 (a) and (b).<sup>24</sup>

Centra submits IGU has failed to meet its onus to demonstrate that it has a *bona fide* need to access confidential information or electronic models are required to address the near-term rate impact measures. No specific rationale was provided as to why the confidential information and electronic cost of service models are required to assess first, the need for an interim rate change in light of the illustrative results; and second, the appropriateness of the interim approaches outlined in the COSMR Submission. Centra notes that IGU states it requires the "information on the impact to the Special Contract class." Illustrative and indicative results have been provided in the COSMR Submission and through IR responses, including illustrative rates specific to Koch.<sup>25</sup>

#### Timing of this Motion

Centra submits that IGU has not acted in a responsible manner and the delay in bringing forward this motion undermines the credibility of this Intervener's position. IGU had an obligation to advise the PUB that its expert witness believes he cannot provide an opinion or develop meaningful IRs without an electronic cost of service model as early as possible in this

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<sup>23</sup> Order 49/20 at page 8.

<sup>24</sup> At paragraph 58 of the IGU Motion, IGU states that it requires "the best available information as opposed to in a vacuum (redacted Koch information) and on non-factually based data or fictional data."

<sup>25</sup> See for example, KOCH/CENTRA I-3 which provides rates for the Special Contract Class utilizing different methodologies.

process. It has failed to raise this issue or bring forward a motion for adjudication until very late in this process, three business days before its Pre-Filed Evidence was to be filed.

IGU received a copy of the PUB's Minimum Filing Requirements for this proceeding on or around December 24, 2020. It was evident from that correspondence that the PUB did not, and has not, required Centra to provide any version of its cost of service model.

Centra filed its COSMR Submission on June 15, 2021, again it was apparent that an electronic model was not filed as part of the Submission. IGU did not indicate in its intervener application of August 4, 2021, its submissions of August 19, 2021, or the submissions of March 14, 2022, that its experts would be unable to develop "any fully-informed opinion"<sup>26</sup> without an electronic model as now alleged. In Mr. Bowman's opinion, provision of an electronic model was a pre-requirement to identifying issues and developing IRs.<sup>27</sup>

If access to an electronic model was vital to the creation of IRs or the development of InterGroup's evidence as alleged, it ought to have been raised at any point prior to the filing of this motion on May 19, 2022, particularly prior to the filing of IGU's IRs.<sup>28</sup> The excessive delay of raising this matter undermines the credibility of the claim that an electronic model is now necessary to the provision of expert evidence.

Furthermore, Centra advised IGU counsel on April 29, 2022 and again on May 12, 2022 that it would not provide a response to IGU/CENTRA I-1. Early action could have avoided unnecessarily lengthening this proceeding. Unfortunately, IGU's delay in bringing forward this issue has already, and continues to have the potential, to negatively and unfairly impact the schedule set out in Order 36/22. Centra submits that the PUB should discourage this irresponsible conduct by denying this motion and order IGU be barred from seeking reimbursement of any costs related to this motion at this early juncture such to prevent any confusion when cost submissions for this proceeding are submitted to the PUB by IGU.

#### Submissions as to Amended Timetable

Further to the email correspondence from the PUB Associate Secretary of May 20<sup>th</sup> indicating that the PUB will amend the Proceeding Schedule, Centra offers the following comments.

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<sup>26</sup> Affidavit of Patrick Bowman filed May 19, 2022 at page 7.

<sup>27</sup> Affidavit of Patrick Bowman filed May 19, 2022 at page 4, 5 and 7.

<sup>28</sup> Centra notes that IGU counsel and expert participated in the 2016 Manitoba Hydro Electric Cost of Service Methodology Review. In that proceeding, creation and provision of a rudimentary working model was a significant procedural issue, which was first raised at the stage of Minimum Filing Requirements and was not resolved for several months. In light of that experience, it is difficult to understand the delay in bringing forward these issues.

Centra submits that both IGU and CAC motions should be dismissed. Interveners should be required to file Pre-Filed Evidence as soon as possible following the PUB's order on the motions but no later than five business days following the order. In accordance with the original timetable, IRs on Intervener Evidence should be filed within one week of filing of Intervener Evidence. Intervener IR responses should be filed within seven days, with any rebuttal evidence to be five days later as originally contemplated.

Centra continues to be of the view that this COSMR proceeding can occur entirely without the need for an oral hearing. For efficient exchange of final submissions, Centra recommends that Intervener written final submission be filed within two weeks of Centra's rebuttal evidence, with Centra's final submission following one week after.

As the PUB is aware, Centra and Manitoba Hydro staff anticipate being fully engaged in a general rate application to be filed in November 2022. Preparatory work for that application is expected to require substantial resources, such that ongoing participation in this COSMR proceeding beyond August 2022, the date that was specifically set forth by the PUB's procedural order and planned around, will be extremely challenging, if not impossible. Centra appreciates that the PUB and others have similar competing priorities. In order to enable the parties to devote the appropriate resources and attention to the COSMR proceeding, Centra urges the PUB to maintain the original timetable and scope of proceeding to the extent possible.

In the event that IGU is successful in this motion and the nature and purpose of this proceeding changes from that which was originally intended by the PUB, Centra requests the opportunity to provide further submissions on the procedural steps and schedule. Centra's submissions to date on scope, process and schedule were premised on the understanding that an electronic cost of service model was not required. Centra will require adequate opportunity to assess impacts of any PUB order, which may necessarily include a new retainer with Atrium or another independent consultant, in the event Atrium is not available for any additional scope, consideration of other procedural steps, and further revisions to the timetable.

### Conclusion

Centra submits that IGU has not established that IGU/CENTRA I-1 is relevant and necessary for the satisfactory understanding of the matters to be considered in this proceeding. Furthermore, IGU has failed to meet its onus in establishing a *bona fide* need for the very limited amount of confidential information contained in the COSMR Submission to fully participate in this proceeding. The confidential information within the COSMR Submission is

not required at all for interveners to perform an assessment of how each methodology can be utilized by Centra. IGU's delay in bring forward this motion supports dismissal of this motion. Granting of any part of IGU's motion at this very late juncture would be procedurally unfair and prejudicial to Centra, and would inevitably result in a significant delay to the PUB's determination of the COSMR Submission.

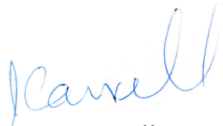
As such, Centra requests the PUB deny all relief sought by IGU and order that IGU be barred from seeking a reimbursement of any of its costs related to its motion.

Should you have any questions with respect to this submission, please contact the writer at 204-360-5580.

Yours truly,

**MANITOBA HYDRO LEGAL SERVICES**

Per:



Jessica Carvell  
Barrister & Solicitor

IN THE MATTER OF: The Public Utilities Board Act, CCSM c. P280

AND IN THE MATTER OF: Centra Gas Manitoba Inc. Cost of Service Study  
Methodology Review Application

I, Marnie Van Hussen, of the Town of Balmoral, in the Province of Manitoba, AFFIRM AND SAY THAT:

1. I am employed by Manitoba Hydro as the Rate Analysis & Design Department Manager. I am responsible for the preparation of cost of service studies including the functionalization, classification and allocation of costs and the development of cost allocators and allocation methods in support of electric and natural gas rate applications to the Public Utilities Board ("PUB"). One of my responsibilities is the oversight and management of the Centra Gas Manitoba Inc. ("Centra") Cost of Service Study Methodology Review ("COSMR"), and as such I have personal knowledge of the facts and matters hereinafter deposed to, except where they are stated to be based upon information and belief, and, where so stated, I believe them to be true.
2. I am a Certified Professional Accountant, (CPA, CMA) with a Bachelor of Commerce Degree from the University of Manitoba. I have been employed with Manitoba Hydro since 2004 and specifically within the Rates & Regulatory Division since 2007 where I have focused on cost of service and rate design matters. In addition, to having oversight and management of Centra's Cost of Service Study Methodology Review, I was also a key contributor in Manitoba Hydro's 2015 Cost of Service Review.

Cost of Service Study Model Description

3. The Cost of Service Study Model ("Model") is a proprietary, electronic, spreadsheet-based document comprised of over 30 working tabs including input schedules, linked cells and formulas between tabs, and macros to perform various calculations throughout the Model. The Model creates the Cost of Service Study described in section 2 of Centra's Cost of Service Methodology Submission.
4. The primary inputs to the Model include the gas volume forecast which is comprised of forecast consumption volumes by customer class by month, and by supply arrangement (e.g. System Supply, Fixed Rate Offering, Western Transportation Service, etc.). Notably, the gas cost forecast and customer consumption values are commercially sensitive information ("CSI"). In addition, the input schedule includes information related to peak day and customer counts which is also CSI. Lastly, the input schedules include the breakdown of components that comprise Rate Base (e.g. Gas Plant in Service by asset type), the various accounting costs (Operating &

Administrative costs, Depreciation expense, Finance expense, etc.), as well as projected gas costs, the latter of which are CSI.

5. In addition to CSI input data, the Model contains metadata, including working notes and references made by the staff responsible for operating the Model. Centra views this data as confidential.
6. To develop the illustrative impacts of the proposed cost allocation methodology included in the COSMR submission, Centra developed new allocators that allowed for the direct assignment of transmission assets to the Power Station and Special Contract class, modified the allocator used for Amortization of Customer Contributions to remove the Ex-Franchise Adjustment, developed a new Winter Season Demand in Excess of Summer Season Demand allocator for storage and related pipeline capacity, and changed the allocation of Demand-related Transmission and Distribution costs from using a Peak and Average allocator to use a Peak Day allocator<sup>1</sup>. These changes have been reflected in IGU/CENTRA I-2 (b) Attachment 1. The new allocators simply replaced existing allocators within the Model.
7. In my opinion, there is a distinction between Centra's Cost of Service Methodology and the Excel Model used to derive the allocated costs by customer class. It is my understanding that the PUB in Orders 49/20 and 130/20 wished to determine the most appropriate cost allocation methodology for Centra's circumstances and in Order 36/22 the PUB directed Interveners to "focus their submissions on the appropriateness of Atrium's and Centra's COSS recommendations or provide alternative methodologies appropriate for Centra's specific circumstances in Manitoba." The Cost of Service model is the technical tool that allows for the implementation of Centra's methodology but the links and formulas in Centra's Model give no guidance as to whether or not a certain methodological approach is superior to another or are appropriate for Centra's circumstances.

#### IGU Proposals to Alter the Cost of Service Study Model

8. IGU has requested within its Information Request IGU/CENTRA I-1 and within the motion filed May 19, 2022, that two active and fully linked Excel models of the Cost of Service Study be provided, utilizing the current approved methodology and the proposed methodology. Alternatively, IGU seeks active and fully linked models utilizing data which is either stale-dated (from the 2013/14 General Rate Application) or inaccurate but reasonably representative. In

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<sup>1</sup> The Peak Day allocated used in the illustrative results is the same as that used for the "Peak" portion of the Peak Average allocator.

total IGU's expert within the motion material has suggested 4 options for Centra to provide a fully functioning model containing:

1. Up-to-date data on utility costs and loads;
  2. The data on costs and loads provided at the previous (2019/20) GRA;
  3. Data on costs and loads provided at stale dated GRAs; and
  4. Data on costs and loads that is largely hypothetical but reasonable representative of the Centra figures in question.
9. As set out above, in addition to CSI, Centra's Model contains significant metadata, and legacy information, which is not appropriate or necessary to be provided to third parties. Prior to being able to make a model publicly available (even if it just for the current proceeding and under terms of confidentiality agreements from interveners) a significant undertaking would be required to clean up the existing working model.
10. It is my belief that in jurisdictions where electronic models are filed in regular practice, distinct models are prepared for that purpose. This requires planning and time to develop and is not something that can be turned around in relatively short order. This was also my direct experience in Manitoba Hydro's 2016 Electric Cost of Service review, which required Manitoba Hydro to develop a specific rudimentary model for public filing. The existing model utilized by Manitoba Hydro to allocate costs was revised and altered for use by third parties in that proceeding. Development of a model for use by third parties required significant and lengthy work by both Manitoba Hydro staff and PUB's retained expert.
11. I am not aware of any instance of Centra filing an electronic cost of service model with the PUB. Similarly, to my knowledge, the 2016 Electric Cost of Service Review and the resulting compliance filing, were the only instances in which an electronic cost of service model was filed by Manitoba Hydro. As a result, contrary to Mr. Bowman's assertion, the provision of an electronic model is not "very little work and well within the range of tasks considered routine."<sup>2</sup>
12. With respect to option 1, for the purposes of this COSMR Submission, Centra has utilized approved Revenue Requirement data from the 2019/20 Test Year. Centra has not loaded the Model utilizing more recent data. IGU's request essentially amounts to performance of a new cost allocation study that does not reflect PUB approved revenue requirement. I do not believe that there are any benefits to undertaking that work which is not feasible within the schedule contemplated for this review and does not alleviate CSI concerns. Furthermore, providing

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<sup>2</sup> Affidavit of Patrick Bowman dated May 19, 2022 at page 6.



Models containing different information than utilized throughout the COSMR Submission has the potential to create confusion.

13. Mr. Bowman's assertion that there are "no more than 10-20 initial inputs (and certainly less than 100)" that contain CSI is incorrect. There are more confidential inputs beyond the Cost of Gas or annual usage of certain large customers. All usage by all customer classes is confidential. Centra's Model contains monthly usage by customer class, monthly billing determinants, as well as all Cost of Gas items. These values are in excess of 300 cells.
14. Given the volume of CSI data, as it pertains to option 4, in my opinion, it would take significant work effort for Centra staff to modify existing CSI related inputs and create a hypothetical scenario as proposed by IGU. IGU's request is that "the dummy value is fictional but within the general order of magnitude of the variable in questions (+/- 50% of the actual value)" as well as that "in each case the model shows the derivation of cost of service tied back to cost forecasts and to load / billing determinant forecasts which are built from primary input data". This is not a simple undertaking and essentially amounts to coming up with a new gas cost and volume forecasts. In addition to that required to develop the new forecasts, time would also be required to:
  - Ensure all CSI related inputs have been specifically identified and changed;
  - Review and discuss all changes in terms of the potential impact on the determination of the various allocation %'s throughout the Model
  - Review and scrutinize all results/impacts for "directional" reasonableness to ensure the directional impacts are correct and appropriate; and

This is in addition to the time that would be required to remove company specific notes / comments that are not required to run the Model and not intended for public review noted above.

15. Furthermore, in order to reasonably demonstrate meaningful directional impacts, the hypothetical model will effectively be disclosing confidential information, such as the relative relationship of certain classes load to Centra's total load. In my opinion, it is not possible to utilize dummy values producing substantially similar results without providing indications of CSI.

In addition to requiring time to prepare, in my opinion a hypothetical model containing either stale dated information or dummy values is likely to have limited (if any) value. Changing in excess of 300 cells containing inputs within a range of +/-50% will surely impact how costs are allocated between classes and could lead to interveners focusing on items that impact their clients in the hypothetical scenario that would not occur in regular course. Similarly, inclusion of 2013/14 data will necessarily impact cost allocations between classes, particularly given the

significant changes in costs within the Transmission rate base which drove the concerns about cost allocation raised in the 2019/20 General Rate Application.

16. I am advised by Jessica Carvell, legal counsel to Manitoba Hydro, and do verily believe that Manitoba Hydro counsel advised legal counsel to IGU on April 28, 2022 and May 12, 2022 that Centra would not provide a response to IGU/CENTRA I-1.

17. I make this affidavit bona fide in support of Centra's response to the motion filed May 19, 2022.

AFFIRMED before me at the City of  
Winnipeg, in the Province of  
Manitoba, this 24<sup>th</sup> day of  
May, 2022.

)  
)   
) MARNIE VAN HUSEN

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**REFERENCE:**

Centra Appendix 4 – Cost-of-Service Study Model

**PREAMBLE TO IR (IF ANY):**

IGU requires a method to follow the quantitative mathematical calculations and cost allocation that Centra proposes to apply, and the attendant implications as compared to the previous Centra COSS methodology. Recognizing the focus on methodology rather than results, IGU seeks information that is illustrative rather than precise.

**QUESTION:**

Please provide an active and fully linked Excel model of the Cost-of-Service study under both (i) the existing approved methodology, and (ii) the proposed methodology. IGU understands that populating this model with actual current data would require confidential information, which Centra has indicated it is not prepared to provide. As a result, IGU offers two alternative approaches for populating the model:

- a) Provide the active and fully linked Excel models populated with the input data for Test Year 2013/14 consistent with the compliance filing dated July 31, 2013. This Test Year data was treated in an entirely non-confidential manner in the 2013-14 GRA, and all underlying data requested was disclosed publicly. As a result, it is hoped this model version can be completed without the need for confidential data
- b) Alternatively, provide a copy of the two active Excel Cost of Service models (existing and proposed) populated with the data approved in the 2019/20 GRA compliance filing, with the exception of data inputs which are confidential. For all such confidential data inputs, please replace the confidential figures with a “dummy” value that is fictional, but within the general order of magnitude of the variable in question (e.g., use any selected fictional value that is within +/- 50% of the actual value). Please ensure both models are populated with the same data.

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In each case, please ensure the model shows the derivation of cost of service tied back to cost forecasts and to load/billing determinant forecasts which are built from primary input data.

- c) Please update IGU-Centra I-13(a-d) Attachment 1 from the 2019/20 GRA for each of the existing approved method and the proposed method.

**RESPONSE:**

Response to parts a) and b):

In accordance with the Public Utilities Board Rules of Practice and Procedure, Centra is unable and unwilling to provide a response to these Information Requests. Centra relies upon Rule 16(a) through (d). Centra submits that an electronic model of the cost of service study is not relevant or required to participate in this proceeding. In Order 36/22 the PUB found that there is no need for Interveners' additional comprehensive reviews of the existing COSS methodology and model. Focus should instead be upon the appropriate methodologies for Centra's specific circumstances. Centra submits IGU's request is inconsistent with the PUB's direction and will not contribute to the matters at issue, which is the appropriateness of the methodologies proposed by Atrium and Centra. It is apparent from the Preamble, IGU seeks to audit the existing cost of service study model through an analysis of the "quantitative mathematical calculations". It also appears that IGU is focusing upon "attendant implications" or customer class rate impacts, which the PUB expressly ruled out of scope for this proceeding in Order 36/22.

Pursuant to Rule 16(b), Centra further submits that the information requested in parts (a) and (b) cannot be provided with reasonable effort. Creation of two fully linked Excel models, reflecting both the existing methodology and the proposed methodology repopulated with historical information involves an extensive work effort. The alternative suggestion of replacing confidential information with artificial or "dummy" values equally requires substantial work effort to ensure that both the confidential information is protected and that the model continues to produce substantially similar results.



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Furthermore, the information requested in both part (a) and (b) require the production of confidential information, including information related to customer specific information and information related to upstream and commodity costs.

c) Please see Attachment 1 to this response.

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	Acct. Code	Total \$	SGS %	LGS %	HVE%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b>PRODUCTION - ENERGY: CURRENT METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
<b>F. GENERAL PLANT</b>														
Land	480	2,415									90.69%	8.67%	0.60%	0.04%
Structures & Improvements	482	153,021									90.69%	8.67%	0.60%	0.04%
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-12									90.69%	8.67%	0.60%	0.04%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	155,424									90.69%	8.67%	0.60%	0.04%
Sub-total Plant-in-Service		155,424									90.69%	8.67%	0.60%	0.04%
<b>G. ADDITIONS TO UTILITY PLANT</b>														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>155,424</b>									<b>90.69%</b>	<b>8.67%</b>	<b>0.60%</b>	<b>0.04%</b>
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-125,870									90.69%	8.67%	0.60%	0.04%
Retirement Work in Progress		0												
Sub-total		-125,870									90.69%	8.67%	0.60%	0.04%
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-125,870</b>									<b>90.69%</b>	<b>8.67%</b>	<b>0.60%</b>	<b>0.04%</b>
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		3,554,039									90.69%	8.67%	0.60%	0.04%
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		50,548									90.69%	8.67%	0.60%	0.04%
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>3,604,587</b>									<b>90.69%</b>	<b>8.67%</b>	<b>0.60%</b>	<b>0.04%</b>
<b>TOTAL RATE BASE</b>		<b><u>3,634,142</u></b>									<b><u>90.69%</u></b>	<b><u>8.67%</u></b>	<b><u>0.60%</u></b>	<b><u>0.04%</u></b>

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	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>PIPELINE - DEMAND: CURRENT METHODOLOGY</b>														
F. GENERAL PLANT														
Land	480	2,338	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Structures & Improvements	482	148,147	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-11	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	150,473	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Sub-total Plant-in-Service		150,473	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>150,473</b>	<b>49.90%</b>	<b>38.15%</b>	<b>10.65%</b>	<b>0.02%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.12%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-121,860	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Retirement Work in Progress		0												
Sub-total		-121,860	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-121,860</b>	<b>49.90%</b>	<b>38.15%</b>	<b>10.65%</b>	<b>0.02%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.12%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		1,076,139	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		48,938	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>1,125,077</b>	<b>49.90%</b>	<b>38.15%</b>	<b>10.65%</b>	<b>0.02%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.12%</b>				
<b>TOTAL RATE BASE</b>		<b><u>1,153,690</u></b>	<b><u>49.90%</u></b>	<b><u>38.15%</u></b>	<b><u>10.65%</u></b>	<b><u>0.02%</u></b>	<b><u>0.16%</u></b>	<b><u>0.00%</u></b>	<b><u>0.00%</u></b>	<b><u>1.12%</u></b>				

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	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>PIPELINE - ENERGY: CURRENT METHODOLOGY</b>														
F. GENERAL PLANT														
Land	480	27	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Structures & Improvements	482	1,721	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	0												
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Sub-total Plant-in-Service		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>1,748</b>	<b>46.60%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Retirement Work in Progress		0												
Sub-total		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-1,416</b>	<b>46.60%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		12,502	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		569	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>13,071</b>	<b>46.60%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				
<b>TOTAL RATE BASE</b>		<b>13,403</b>	<b>46.60%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				



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	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>STORAGE - DEMAND: CURRENT METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	2,106	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Structures & Improvements	482	133,498	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-10	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	135,595	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Sub-total Plant-in-Service		135,595	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>135,595</b>	<b>49.90%</b>	<b>38.15%</b>	<b>10.65%</b>	<b>0.02%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.12%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-109,811	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Retirement Work in Progress		0												
Sub-total		-109,811	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-109,811</b>	<b>49.90%</b>	<b>38.15%</b>	<b>10.65%</b>	<b>0.02%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.12%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		628,998	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		44,099	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>673,097</b>	<b>49.90%</b>	<b>38.15%</b>	<b>10.65%</b>	<b>0.02%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.12%</b>				
<b>TOTAL RATE BASE</b>		<b>698,880</b>	<b>49.90%</b>	<b>38.15%</b>	<b>10.65%</b>	<b>0.02%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.12%</b>				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b>STORAGE - ENERGY: CURRENT METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	191	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Structures & Improvements	482	12,114	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-1	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Sub-total Plant-in-Service		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>12,304</b>	<b>48.87%</b>	<b>37.34%</b>	<b>11.12%</b>	<b>0.01%</b>	<b>0.21%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.46%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Retirement Work in Progress		0												
Sub-total		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-9,965</b>	<b>48.87%</b>	<b>37.34%</b>	<b>11.12%</b>	<b>0.01%</b>	<b>0.21%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.46%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		42,871	49.62%	37.48%	10.48%	0.01%	0.18%	0.00%	0.00%	2.23%				
Security Deposits		0												
Gas in Storage		33,138,755	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Investment in DSM		0												
Investment in Regulatory Costs		4,002	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>33,185,628</b>	<b>46.61%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				
<b>TOTAL RATE BASE</b>		<b>33,187,967</b>	<b>46.61%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				

	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>TRANSMISSION - DEMAND: CURRENT METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
<b>A. INTANGIBLE PLANT</b>														
Franchises & Consents	401	4,444	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Other Intangible Plant	402	2,703,046	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Sub-total	401-402	2,707,490	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
<b>B. PRODUCTION PLANT (Reserved)</b>														
Sub-total	420-424	0												
<b>C. LOCAL STORAGE PLANT</b>														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
<b>D. TRANSMISSION PLANT</b>														
Land	460	1,027,343	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Structures & Improvements	461	76,420	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Structures & Improvements - M&R	463	1,363,403	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Mains	465	155,008,042	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Measuring & Reg. Equipment	467	14,466,096	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Other Transmission Equipment	469													
Sub-total	460-469	171,941,305	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
<b>E. DISTRIBUTION PLANT</b>														
Land	470	0												
Computer Equipment - Hardware	471	0												
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	0												
Telemetry Equipment	477.1	0												
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	0												
<b>F. GENERAL PLANT</b>														
Land	480	12,683	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%				
Structures & Improvements	482	803,765	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-61	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	42,760	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Tools & Work Equipment	486	43	17	13	4	0	2	6	0	0				
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	58,973	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Sub-total	480-490	918,163	37.15%	28.45%	9.99%	0.01%	7.84%	14.36%	1.30%	0.90%				
Sub-total Plant-in-Service		175,566,958	38.98%	29.84%	9.17%	0.01%	5.61%	14.74%	0.71%	0.94%				

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	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>G. ADDITIONS TO UTILITY PLANT</b>														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>175,566,958</b>	<b>38.98%</b>	<b>29.84%</b>	<b>9.17%</b>	<b>0.01%</b>	<b>5.61%</b>	<b>14.74%</b>	<b>0.71%</b>	<b>0.94%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		-1,017,822	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		-41,198,626	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
Distribution Plant		0												
General Plant		-715,134	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
Retirement Work in Progress		0												
Sub-total		-42,931,581	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-42,931,581</b>	<b>38.96%</b>	<b>29.83%</b>	<b>9.18%</b>	<b>0.01%</b>	<b>5.64%</b>	<b>14.73%</b>	<b>0.72%</b>	<b>0.94%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		-47,617,231	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Cash Working Capital		812,867	44.98%	29.10%	8.90%	0.01%	6.66%	10.52%	-0.74%	0.55%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		265,510	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%				
Investment in Site Restoration		319,148	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
<b>Total Other Rate Base</b>		<b>-46,219,707</b>	<b>38.89%</b>	<b>29.87%</b>	<b>9.16%</b>	<b>0.01%</b>	<b>5.57%</b>	<b>14.81%</b>	<b>0.73%</b>	<b>0.95%</b>				
<b>TOTAL RATE BASE</b>		<b>86,415,670</b>	<b>39.03%</b>	<b>29.84%</b>	<b>9.16%</b>	<b>0.01%</b>	<b>5.62%</b>	<b>14.70%</b>	<b>0.70%</b>	<b>0.94%</b>				

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	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b>TRANSMISSION - CUSTOMER: CURRENT METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	8	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Structures & Improvements	482	486	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	0												
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	36	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total	480-490	529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total Plant-in-Service		529	203	146	47	0	39	15	29	51				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>529</b>	<b>38.40%</b>	<b>27.50%</b>	<b>8.80%</b>	<b>0.00%</b>	<b>7.30%</b>	<b>2.80%</b>	<b>5.50%</b>	<b>9.70%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		-9	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		-380	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Distribution Plant		0												
General Plant		-7	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Retirement Work in Progress		0												
Sub-total		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-396</b>	<b>38.40%</b>	<b>27.50%</b>	<b>8.80%</b>	<b>0.00%</b>	<b>7.30%</b>	<b>2.80%</b>	<b>5.50%</b>	<b>9.70%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		1,253,630	57.28%	37.62%	3.21%	0.00%	1.23%	0.10%	0.20%	0.36%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		53,559,521	58.00%	38.00%	3.00%	0.00%	1.00%	0.00%	0.00%	0.00%				
Investment in Regulatory Costs		160	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Investment in Site Restoration		193	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
<b>Total Other Rate Base</b>		<b>54,813,504</b>	<b>57.98%</b>	<b>37.99%</b>	<b>3.00%</b>	<b>0.00%</b>	<b>1.01%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				
<b>TOTAL RATE BASE</b>		<b>54,813,637</b>	<b>57.98%</b>	<b>37.99%</b>	<b>3.00%</b>	<b>0.00%</b>	<b>1.01%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b>DISTRIBUTION - DEMAND: CURRENT METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
<b>A. INTANGIBLE PLANT</b>														
Franchises & Consents	401	5,635	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Other Intangible Plant	402	<u>3,427,420</u>	<u>48.60%</u>	<u>37.17%</u>	<u>11.29%</u>	<u>0.00%</u>	<u>1.84%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>1.10%</u>				
Sub-total	401-402	3,433,055	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
<b>B. PRODUCTION PLANT</b>														
(Reserved)	-	<u>0</u>												
Sub-total	420-424	0												
<b>C. LOCAL STORAGE PLANT</b>														
Land	440	0												
Structures & Improvements	442	<u>0</u>												
Sub-total	440-449	0												
<b>D. TRANSMISSION PLANT</b>														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	<u>0</u>												
Sub-total	460-469	0												
<b>E. DISTRIBUTION PLANT</b>														
Land	470	554,146	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Computer Equipment - Hardware	471	370,771	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Structures & Improvements	472	1,377,038	49.53%	37.87%	11.49%	0.00%	0.00%	0.00%	0.00%	1.11%				
Structures & Improvements: M & R	472.1	5,596,871	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%				
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	154,587,108	49.53%	37.87%	11.49%	0.00%	0.00%	0.00%	0.00%	1.11%				
Measuring & Reg. Equipment	477	50,169,633	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%				
Telemetry Equipment	477.1	5,363,336	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%				
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	<u>0</u>												
Sub-total	470-479	218,018,903	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
<b>F. GENERAL PLANT</b>														
Land	480	21,323	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%				
Structures & Improvements	482	1,351,376	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-103	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	47,171	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Tools & Work Equipment	486	48	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				

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	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	66,368	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Sub-total	480-490	1,486,184	47.67%	36.46%	11.08%	0.01%	3.69%	0.00%	0.00%	1.08%				
Sub-total Plant-in-Service		222,938,142	48.60%	37.16%	11.29%	0.00%	1.85%	0.00%	0.00%	1.10%				
<b>G. ADDITIONS TO UTILITY PLANT</b>														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>222,938,142</b>	<b>48.60%</b>	<b>37.16%</b>	<b>11.29%</b>	<b>0.00%</b>	<b>1.85%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.10%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		-1,315,745	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		-81,268,080	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
General Plant		-1,337,890	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
Retirement Work in Progress		0												
Sub-total		-83,921,716	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-83,921,716</b>	<b>48.42%</b>	<b>37.03%</b>	<b>11.25%</b>	<b>0.01%</b>	<b>2.20%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.09%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		-9,555,777	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Cash Working Capital		1,310,623	47.85%	36.59%	11.12%	0.01%	3.34%	0.00%	0.00%	1.09%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		446,404	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%				
Investment in Site Restoration		359,166	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
<b>Total Other Rate Base</b>		<b>-7,439,584</b>	<b>48.80%</b>	<b>37.32%</b>	<b>11.33%</b>	<b>0.00%</b>	<b>1.45%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.10%</b>				
<b>TOTAL RATE BASE</b>		<b>131,576,843</b>	<b>48.70%</b>	<b>37.24%</b>	<b>11.31%</b>	<b>0.00%</b>	<b>1.65%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.10%</b>				





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	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
Sub-total		0												
<b>Total Utility Plant</b>		<b>79,622,859</b>	<b>97.07%</b>	<b>2.89%</b>	<b>0.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>				<b>0.01%</b>
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		-434,349	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		-26,827,904	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
General Plant		-441,659	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Retirement Work in Progress		0												
Sub-total		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-27,703,912</b>	<b>97.07%</b>	<b>2.89%</b>	<b>0.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		586,618	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		236,049	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Investment in Site Restoration		189,919	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
<b>Total Other Rate Base</b>		<b>1,012,586</b>	<b>97.07%</b>	<b>2.89%</b>	<b>0.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				
<b>TOTAL RATE BASE</b>		<b><u>52,931,533</u></b>	<b><u>97.07%</u></b>	<b><u>2.89%</u></b>	<b><u>0.04%</u></b>	<b><u>0.00%</u></b>	<b><u>0.00%</u></b>	<b><u>0.00%</u></b>	<b><u>0.00%</u></b>	<b><u>0.01%</u></b>				

<u>ONSITE - CUSTOMER: CURRENT METHODOLOGY</u>	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVFE%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>I. GAS PLANT IN SERVICE</b>														
<b>A. INTANGIBLE PLANT</b>														
Franchises & Consents	401	10,298	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Other Intangible Plant	402	<u>6,263,645</u>	<u>83.25%</u>	<u>15.27%</u>	<u>0.73%</u>	<u>0.00%</u>	<u>0.07%</u>	<u>0.08%</u>	<u>0.45%</u>	<u>0.15%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Sub-total	401-402	6,273,943	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
<b>B. PRODUCTION PLANT</b>														
(Reserved)	-	<u>0</u>												
Sub-total	420-424	0												
<b>C. LOCAL STORAGE PLANT</b>														
Land	440	0												
Structures & Improvements	442	<u>0</u>												
Sub-total	440-449	0												
<b>D. TRANSMISSION PLANT</b>														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	<u>0</u>												
Sub-total	460-469	0												
<b>E. DISTRIBUTION PLANT</b>														
Land	470	1,012,707	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Computer Equipment - Hardware	471	677,588	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	284,239,631	90.88%	8.67%	0.34%	0.00%	0.04%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%
Regulators	474	56,621,401	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	2,113,687	0.00%	0.00%	0.00%	0.52%	0.00%	14.82%	84.66%	0.00%	0.00%	0.00%	0.00%	0.00%
Telemetry Equipment	477.1	0												
Meters	478	46,179,936	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
AMR/ERT Modules	479	7,586,806	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Distribution Equipment	-	<u>0</u>												
Sub-total	470-479	398,431,757	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
<b>F. GENERAL PLANT</b>														
Land	480	83,634	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Structures & Improvements	482	5,300,325	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-403	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	78,409	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Tools & Work Equipment	486	80	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	<u>136,739</u>	<u>83.25%</u>	<u>15.27%</u>	<u>0.73%</u>	<u>0.00%</u>	<u>0.07%</u>	<u>0.08%</u>	<u>0.45%</u>	<u>0.15%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Sub-total	480-490	5,598,783	85.76%	10.83%	2.60%	0.00%	0.22%	0.02%	0.06%	0.46%	0.00%	0.00%	0.00%	0.03%
Sub-total Plant-in-Service		410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%
<b>G. ADDITIONS TO UTILITY PLANT</b>														

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Acct. Code	Total \$	SGS %	LGS %	HVFF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
Construction Work in Progress	0												
Other Additions	0												
Sub-total	0												
<b>Total Utility Plant</b>	<b>410,304,483</b>	<b>83.28%</b>	<b>15.21%</b>	<b>0.75%</b>	<b>0.00%</b>	<b>0.07%</b>	<b>0.08%</b>	<b>0.45%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>II. ACCUMULATED DEPRECIATION</b>													
Intangible Plant	-2,358,574	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
Production Plant	0												
Local Storage Plant	0												
Transmission Plant	0												
Distribution Plant	-126,097,174	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
General Plant	-4,458,124	85.81%	10.76%	2.63%	0.00%	0.22%	0.02%	0.06%	0.47%	0.00%	0.00%	0.00%	0.03%
Retirement Work in Progress	0												
Sub-total	-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
Plant Held For Future Use	0												
<b>Total Accumulated Depreciation</b>	<b>-132,913,872</b>	<b>85.34%</b>	<b>13.09%</b>	<b>0.68%</b>	<b>0.00%</b>	<b>0.07%</b>	<b>0.10%</b>	<b>0.58%</b>	<b>0.14%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>III. OTHER RATE BASE</b>													
Contributions in Aid of Construction	-4,440,204	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Cash Working Capital	4,240,718	82.05%	14.65%	2.45%	0.00%	0.21%	0.04%	0.14%	0.44%	0.00%	0.00%	0.00%	0.03%
Security Deposits	-900,000	86.03%	11.44%	1.95%	0.02%	0.16%	0.02%	0.04%	0.35%	0.00%	0.00%	0.00%	0.00%
Gas in Storage	0												
Investment in DSM	0												
Investment in Regulatory Costs	1,750,872	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Investment in Site Restoration	739,994	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
<b>Total Other Rate Base</b>	<b>1,391,380</b>	<b>81.07%</b>	<b>10.06%</b>	<b>7.63%</b>	<b>0.00%</b>	<b>0.62%</b>	<b>-0.09%</b>	<b>-0.74%</b>	<b>1.32%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.12%</b>
<b>TOTAL RATE BASE</b>	<b>278,781,991</b>	<b>82.29%</b>	<b>16.19%</b>	<b>0.82%</b>	<b>0.00%</b>	<b>0.08%</b>	<b>0.07%</b>	<b>0.37%</b>	<b>0.17%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

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	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b>PRODUCTION - ENERGY:PROPOSED METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	2,415									90.69%	8.67%	0.60%	0.04%
Structures & Improvements	482	153,021									90.69%	8.67%	0.60%	0.04%
Leasehold Improvements	482.1	0									0.00%	0.00%	0.00%	0.00%
Office Furniture & Equipment	483	0									0.00%	0.00%	0.00%	0.00%
Target Adjustments	483.1	0									0.00%	0.00%	0.00%	0.00%
Computer Equipment: Software	483.2	0									0.00%	0.00%	0.00%	0.00%
Computer System Development	483.3	0									0.00%	0.00%	0.00%	0.00%
Transportation Equipment	484	-12									90.69%	8.67%	0.60%	0.04%
Vehicle Conversion Kits	484.1	0									0.00%	0.00%	0.00%	0.00%
Heavy Work Equipment	485	0									0.00%	0.00%	0.00%	0.00%
Tools & Work Equipment	486	0									0.00%	0.00%	0.00%	0.00%
Rental Equipment: Conv. Bur.	487	0									0.00%	0.00%	0.00%	0.00%
Deferred Ineligible Overhead	488	0									0.00%	0.00%	0.00%	0.00%
Property, Plant & Equipment Gas Inventory	489	0									0.00%	0.00%	0.00%	0.00%
Sub-total	480-490	155,424									90.69%	8.67%	0.60%	0.04%
Sub-total Plant-in-Service		155,424									90.69%	8.67%	0.60%	0.04%
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>155,424</b>									<b>90.69%</b>	<b>8.67%</b>	<b>0.60%</b>	<b>0.04%</b>
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-125,870									90.69%	8.67%	0.60%	0.04%
Retirement Work in Progress		0												
Sub-total		-125,870									90.69%	8.67%	0.60%	0.04%
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-125,870</b>									<b>90.69%</b>	<b>8.67%</b>	<b>0.60%</b>	<b>0.04%</b>
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		3,554,039									90.69%	8.67%	0.60%	0.04%
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		50,548									90.69%	8.67%	0.60%	0.04%
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>3,604,587</b>									<b>90.69%</b>	<b>8.67%</b>	<b>0.60%</b>	<b>0.04%</b>
<b>TOTAL RATE BASE</b>		<b>3,634,142</b>									<b>90.69%</b>	<b>8.67%</b>	<b>0.60%</b>	<b>0.04%</b>

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<u>PIPELINE - DEMAND:PROPOSED METHODOLOGY</u>	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	2,338	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Structures & Improvements	482	148,147	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-11	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	150,473	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Sub-total Plant-in-Service		150,473	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>150,473</b>	<b>51.63%</b>	<b>38.77%</b>	<b>9.30%</b>	<b>0.02%</b>	<b>0.10%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.18%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-121,860	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Retirement Work in Progress		0												
Sub-total		-121,860	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-121,860</b>	<b>51.63%</b>	<b>38.77%</b>	<b>9.30%</b>	<b>0.02%</b>	<b>0.10%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.18%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		1,076,139	51.70%	38.82%	9.31%	0.02%	0.10%	0.00%	0.00%	0.05%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		48,938	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>1,125,077</b>	<b>51.70%</b>	<b>38.82%</b>	<b>9.31%</b>	<b>0.02%</b>	<b>0.10%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.05%</b>				
<b>TOTAL RATE BASE</b>		<b>1,153,690</b>	<b>51.70%</b>	<b>38.82%</b>	<b>9.31%</b>	<b>0.02%</b>	<b>0.10%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.06%</b>				

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<u>PIPELINE - ENERGY:PROPOSED METHODOLOGY</u>	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	27	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Structures & Improvements	482	1,721	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	0												
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Sub-total Plant-in-Service		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>1,748</b>	<b>46.60%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Retirement Work in Progress		0												
Sub-total		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-1,416</b>	<b>46.60%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		12,502	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		569	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>13,071</b>	<b>46.60%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				
<b>TOTAL RATE BASE</b>		<b>13,403</b>	<b>46.60%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				

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<u>STORAGE - ENERGY:PROPOSED METHODOLOGY</u>	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	191	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Structures & Improvements	482	12,114	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-1	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Sub-total Plant-in-Service		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>12,304</b>	<b>48.87%</b>	<b>37.34%</b>	<b>11.12%</b>	<b>0.01%</b>	<b>0.21%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.46%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Retirement Work in Progress		0												
Sub-total		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-9,965</b>	<b>48.87%</b>	<b>37.34%</b>	<b>11.12%</b>	<b>0.01%</b>	<b>0.21%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.46%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		42,871	49.62%	37.48%	10.48%	0.01%	0.18%	0.00%	0.00%	2.23%				
Security Deposits		0												
Gas in Storage		33,138,755	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Investment in DSM		0												
Investment in Regulatory Costs		4,002	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>33,185,628</b>	<b>46.61%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				
<b>TOTAL RATE BASE</b>		<b>33,187,967</b>	<b>46.61%</b>	<b>36.90%</b>	<b>13.05%</b>	<b>0.02%</b>	<b>0.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.13%</b>				

	<u>Acct. Codi</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>STORAGE - DEMAND:PROPOSED METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	2,106	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	0.00%	1.55%			
Structures & Improvements	482	133,498	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	0.00%	1.55%			
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-10	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	0.00%	1.55%			
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	135,595	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	0.00%	1.55%			
Sub-total Plant-in-Service		135,595	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	0.00%	1.55%			
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>135,595</b>	<b>51.93%</b>	<b>37.93%</b>	<b>8.49%</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.55%</b>			
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-109,811	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	0.00%	1.55%			
Retirement Work in Progress		0												
Sub-total		-109,811	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	0.00%	1.55%			
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-109,811</b>	<b>51.93%</b>	<b>37.93%</b>	<b>8.49%</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.55%</b>			
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		628,998	51.96%	37.93%	8.47%	0.00%	0.10%	0.00%	0.00%	0.00%	1.54%			
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		44,099	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	0.00%	1.55%			
Investment in Site Restoration		0												
<b>Total Other Rate Base</b>		<b>673,097</b>	<b>51.96%</b>	<b>37.93%</b>	<b>8.47%</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.54%</b>			
<b>TOTAL RATE BASE</b>		<b>698,880</b>	<b>51.96%</b>	<b>37.93%</b>	<b>8.47%</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.54%</b>			



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	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b>TRANSMISSION - ENERGY:PROPOSED METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
F. GENERAL PLANT														
Land	480	8	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Structures & Improvements	482	486	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Leasehold Improvements	482.1													
Office Furniture & Equipment	483													
Target Adjustments	483.1													
Computer Equipment: Software	483.2													
Computer System Development	483.3													
Transportation Equipment	484													
Vehicle Conversion Kits	484.1													
Heavy Work Equipment	485													
Tools & Work Equipment	486													
Rental Equipment: Conv. Bur.	487													
Deferred Ineligible Overhead	488													
Property, Plant & Equipment Gas Inventory	489	36	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total	480-490	529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total Plant-in-Service		529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress														
Other Additions														
Sub-total														
<b>Total Utility Plant</b>		<b>529</b>	<b>38.40%</b>	<b>27.50%</b>	<b>8.80%</b>	<b>0.00%</b>	<b>7.30%</b>	<b>2.80%</b>	<b>5.50%</b>	<b>9.70%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		-9	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Production Plant														
Local Storage Plant														
Transmission Plant		-380	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Distribution Plant														
General Plant		-7	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Retirement Work in Progress														
Sub-total		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Plant Held For Future Use														
<b>Total Accumulated Depreciation</b>		<b>-396</b>	<b>38.40%</b>	<b>27.50%</b>	<b>8.80%</b>	<b>0.00%</b>	<b>7.30%</b>	<b>2.80%</b>	<b>5.50%</b>	<b>9.70%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction														
Cash Working Capital		1,253,630	57.28%	37.62%	3.21%	0.00%	1.23%	0.10%	0.20%	0.36%				
Security Deposits														
Gas in Storage														
Investment in DSM		53,559,521	58.00%	38.00%	3.00%	0.00%	1.00%	0.00%	0.00%	0.00%				
Investment in Regulatory Costs		160	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Investment in Site Restoration		193	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
<b>Total Other Rate Base</b>		<b>54,813,504</b>	<b>57.98%</b>	<b>37.99%</b>	<b>3.00%</b>	<b>0.00%</b>	<b>1.01%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				
<b>TOTAL RATE BASE</b>		<b>54,813,637</b>	<b>57.98%</b>	<b>37.99%</b>	<b>3.00%</b>	<b>0.00%</b>	<b>1.01%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b><u>TRANSMISSION - DEMAND:PROPOSED METHODOLOGY</u></b>														
<b>I. GAS PLANT IN SERVICE</b>														
<b>A. INTANGIBLE PLANT</b>														
Franchises & Consents	401	4,444	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Other Intangible Plant	402	<u>2,703,046</u>	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Sub-total	401-402	2,707,490	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
<b>B. PRODUCTION PLANT</b>														
(Reserved)	-	0												
Sub-total	420-424	0												
<b>C. LOCAL STORAGE PLANT</b>														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
<b>D. TRANSMISSION PLANT</b>														
Land	460	1,027,343	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Structures & Improvements	461	76,420	47.71%	35.83%	9.16%	0.02%	4.39%	0.00%	0.73%	2.17%				
Structures & Improvements - M&R	463	1,363,403	0.26%	0.19%	0.05%	0.00%	0.02%	61.25%	38.22%	0.01%				
Mains	465	155,008,042	44.53%	33.44%	8.55%	0.02%	4.09%	2.45%	4.91%	2.02%				
Measuring & Reg. Equipment	467	14,466,096	47.71%	35.83%	9.16%	0.02%	4.39%	0.00%	0.73%	2.17%				
Other Transmission Equipment	469	0												
Sub-total	460-469	171,941,305	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
<b>E. DISTRIBUTION PLANT</b>														
Land	470	0												
Computer Equipment - Hardware	471	0												
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	0												
Telemetry Equipment	477.1	0												
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	0												
<b>F. GENERAL PLANT</b>														
Land	480	12,683	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%				
Structures & Improvements	482	803,765	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-61	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	42,760	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Tools & Work Equipment	486	43	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	<u>58,973</u>	<u>44.44%</u>	<u>33.38%</u>	<u>8.54%</u>	<u>0.02%</u>	<u>4.09%</u>	<u>2.71%</u>	<u>4.82%</u>	<u>2.02%</u>				
Sub-total	480-490	918,163	40.91%	30.72%	9.11%	0.01%	6.27%	9.07%	2.05%	1.86%				

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	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF %</u>	<u>CO-OP %</u>	<u>ML %</u>	<u>SC %</u>	<u>PS %</u>	<u>INT %</u>	<u>PG %</u>	<u>FSP %</u>	<u>ISP %</u>	<u>FPO %</u>
Sub-total Plant-in-Service		175,566,958	44.43%	33.36%	8.54%	0.02%	4.10%	2.74%	4.80%	2.02%				
<b>G. ADDITIONS TO UTILITY PLANT</b>														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>175,566,958</b>	<b>44.43%</b>	<b>33.36%</b>	<b>8.54%</b>	<b>0.02%</b>	<b>4.10%</b>	<b>2.74%</b>	<b>4.80%</b>	<b>2.02%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		-1,017,822	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		-41,198,626	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
Distribution Plant		0												
General Plant		-715,134	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
Retirement Work in Progress		0												
Sub-total		-42,931,581	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-42,931,581</b>	<b>44.08%</b>	<b>33.10%</b>	<b>8.49%</b>	<b>0.02%</b>	<b>4.10%</b>	<b>3.23%</b>	<b>5.00%</b>	<b>2.00%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		-47,617,231	45.68%	34.30%	8.77%	0.02%	4.20%	0.00%	4.95%	2.07%				
Cash Working Capital		812,867	41.89%	31.45%	8.94%	0.02%	5.64%	7.43%	2.73%	1.90%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		265,510	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%				
Investment in Site Restoration		319,148	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
<b>Total Other Rate Base</b>		<b>-46,219,707</b>	<b>45.79%</b>	<b>34.38%</b>	<b>8.77%</b>	<b>0.02%</b>	<b>4.16%</b>	<b>-0.21%</b>	<b>5.01%</b>	<b>2.08%</b>				
<b>TOTAL RATE BASE</b>		<b><u>86,415,670</u></b>	<b><u>43.87%</u></b>	<b><u>32.94%</u></b>	<b><u>8.44%</u></b>	<b><u>0.02%</u></b>	<b><u>4.06%</u></b>	<b><u>4.08%</u></b>	<b><u>4.59%</u></b>	<b><u>1.99%</u></b>				

	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b><u>DISTRIBUTION - DEMAND:PROPOSED METHODOLOGY</u></b>														
<b>I. GAS PLANT IN SERVICE</b>														
A. INTANGIBLE PLANT														
Franchises & Consents	401	5,635	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Other Intangible Plant	402	3,427,420	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Sub-total	401-402	3,433,055	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
B. PRODUCTION PLANT														
(Reserved)	-	0												
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	0												
Sub-total	460-469	0												
E. DISTRIBUTION PLANT														
Land	470	554,146	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Computer Equipment - Hardware	471	370,771	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Structures & Improvements	472	1,377,038	50.29%	37.77%	9.66%	0.00%	0.00%	0.00%	0.00%	2.28%				
Structures & Improvements: M & R	472.1	5,596,871	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%				
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	154,587,108	50.29%	37.77%	9.66%	0.00%	0.00%	0.00%	0.00%	2.28%				
Measuring & Reg. Equipment	477	50,169,633	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%				
Telemetry Equipment	477.1	5,363,336	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%				
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	218,018,903	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
F. GENERAL PLANT														
Land	480	21,323	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%				
Structures & Improvements	482	1,351,376	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-103	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	47,171	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Tools & Work Equipment	486	48	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	66,368	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Sub-total	480-490	1,486,184	49.03%	36.82%	9.42%	0.01%	2.50%	0.00%	0.00%	2.23%				

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Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
Sub-total Plant-in-Service	222,938,142	49.66%	37.29%	9.54%	0.00%	1.25%	0.00%	0.00%	2.25%				
G. ADDITIONS TO UTILITY PLANT													
Construction Work in Progress	0												
Other Additions	0												
Sub-total	0												
<b>Total Utility Plant</b>	<b>222,938,142</b>	<b>49.66%</b>	<b>37.29%</b>	<b>9.54%</b>	<b>0.00%</b>	<b>1.25%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.25%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>													
Intangible Plant	-1,315,745	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
Production Plant	0												
Local Storage Plant	0												
Transmission Plant	0												
Distribution Plant	-81,268,080	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
General Plant	-1,337,890	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
Retirement Work in Progress	0												
Sub-total	-83,921,716	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
Plant Held For Future Use	0												
<b>Total Accumulated Depreciation</b>	<b>-83,921,716</b>	<b>49.54%</b>	<b>37.20%</b>	<b>9.51%</b>	<b>0.01%</b>	<b>1.49%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.25%</b>				
<b>III. OTHER RATE BASE</b>													
Contributions in Aid of Construction	-9,555,777	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Cash Working Capital	1,310,623	49.15%	36.91%	9.44%	0.01%	2.26%	0.00%	0.00%	2.23%				
Security Deposits	0												
Gas in Storage	0												
Investment in DSM	0												
Investment in Regulatory Costs	446,404	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%				
Investment in Site Restoration	359,166	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
<b>Total Other Rate Base</b>	<b>-7,439,584</b>	<b>49.80%</b>	<b>37.39%</b>	<b>9.56%</b>	<b>0.00%</b>	<b>0.98%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.26%</b>				
<b>TOTAL RATE BASE</b>	<b><u>131,576,843</u></b>	<b><u>49.73%</u></b>	<b><u>37.34%</u></b>	<b><u>9.55%</u></b>	<b><u>0.00%</u></b>	<b><u>1.12%</u></b>	<b><u>0.00%</u></b>	<b><u>0.00%</u></b>	<b><u>2.26%</u></b>				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b>DISTRIBUTION - CUSTOMER-PROPOSED METHODOLOGY</b>														
<b>I. GAS PLANT IN SERVICE</b>														
<b>A. INTANGIBLE PLANT</b>														
Franchises & Consents	401	2,006	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Other Intangible Plant	402	<u>1,220,289</u>	<u>97.07%</u>	<u>2.89%</u>	<u>0.04%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>				<u>0.01%</u>
Sub-total	401-402	1,222,296	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
<b>B. PRODUCTION PLANT</b>														
(Reserved)	-	0												
Sub-total	420-424	0												
<b>C. LOCAL STORAGE PLANT</b>														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
<b>D. TRANSMISSION PLANT</b>														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	0												
Sub-total	460-469	0												
<b>E. DISTRIBUTION PLANT</b>														
Land	470	197,297	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Computer Equipment - Hardware	471	132,008	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	77,293,554	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Measuring & Reg. Equipment	477	0												
Telemetry Equipment	477.1	0												
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	77,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
<b>F. GENERAL PLANT</b>														
Land	480	11,275	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Structures & Improvements	482	714,578	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-54	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	16,795	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Tools & Work Equipment	486	17	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	<u>35,094</u>	<u>97.07%</u>	<u>2.89%</u>	<u>0.04%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>				<u>0.01%</u>

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	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
Sub-total	480-490	777,704	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Sub-total Plant-in-Service		79,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
<b>G. ADDITIONS TO UTILITY PLANT</b>														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
<b>Total Utility Plant</b>		<b>79,622,859</b>	<b>97.07%</b>	<b>2.89%</b>	<b>0.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				
<b>II. ACCUMULATED DEPRECIATION</b>														
Intangible Plant		-434,349	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		-26,827,904	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
General Plant		-441,659	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Retirement Work in Progress		0												
Sub-total		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Plant Held For Future Use		0												
<b>Total Accumulated Depreciation</b>		<b>-27,703,912</b>	<b>97.07%</b>	<b>2.89%</b>	<b>0.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				
<b>III. OTHER RATE BASE</b>														
Contributions in Aid of Construction		0												
Cash Working Capital		586,618	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		236,049	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Investment in Site Restoration		189,919	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
<b>Total Other Rate Base</b>		<b>1,012,586</b>	<b>97.07%</b>	<b>2.89%</b>	<b>0.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				
<b>TOTAL RATE BASE</b>		<b>52,931,533</b>	<b>97.07%</b>	<b>2.89%</b>	<b>0.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				

<u>ONSITE - CUSTOMER:PROPOSED METHODOLOGY</u>	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<b>I. GAS PLANT IN SERVICE</b>														
A. INTANGIBLE PLANT														
Franchises & Consents	401	10,298	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Other Intangible Plant	402	6,263,645	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	401-402	6,273,943	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
B. PRODUCTION PLANT														
(Reserved)	-	0												
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	0												
Sub-total	460-469	0												
E. DISTRIBUTION PLANT														
Land	470	1,012,707	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Computer Equipment - Hardware	471	677,588	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	284,239,631	90.88%	8.67%	0.34%	0.00%	0.04%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%
Regulators	474	56,621,401	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	2,113,687	0.00%	0.00%	0.00%	0.52%	0.00%	14.82%	84.66%	0.00%	0.00%	0.00%	0.00%	0.00%
Telemetry Equipment	477.1	0												
Meters	478	46,179,936	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
AMR/ERT Modules	479	7,586,806	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Distribution Equipment	-	0												
Sub-total	470-479	398,431,757	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
F. GENERAL PLANT														
Land	480	83,634	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Structures & Improvements	482	5,300,325	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-403	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	78,409	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Tools & Work Equipment	486	80	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	136,739	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	480-490	5,598,783	85.76%	10.83%	2.60%	0.00%	0.22%	0.02%	0.06%	0.46%	0.00%	0.00%	0.00%	0.03%
Sub-total Plant-in-Service		410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%



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Acct. Code	Total \$	SGS %	LGS %	HVP%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<b>G. ADDITIONS TO UTILITY PLANT</b>													
Construction Work in Progress	0												
Other Additions	0												
Sub-total	0												
<b>Total Utility Plant</b>	<b>410,304,483</b>	<b>83.28%</b>	<b>15.21%</b>	<b>0.75%</b>	<b>0.00%</b>	<b>0.07%</b>	<b>0.08%</b>	<b>0.45%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>II. ACCUMULATED DEPRECIATION</b>													
Intangible Plant	-2,358,574	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
Production Plant	0												
Local Storage Plant	0												
Transmission Plant	0												
Distribution Plant	-126,097,174	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
General Plant	-4,458,124	85.81%	10.76%	2.63%	0.00%	0.22%	0.02%	0.06%	0.47%	0.00%	0.00%	0.00%	0.03%
Retirement Work in Progress	0												
Sub-total	-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
Plant Held For Future Use	0												
<b>Total Accumulated Depreciation</b>	<b>-132,913,872</b>	<b>85.34%</b>	<b>13.09%</b>	<b>0.68%</b>	<b>0.00%</b>	<b>0.07%</b>	<b>0.10%</b>	<b>0.58%</b>	<b>0.14%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>III. OTHER RATE BASE</b>													
Contributions in Aid of Construction	-4,440,204	83.31%	15.28%	0.73%	0.00%	0.07%	0.00%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Cash Working Capital	4,240,718	82.05%	14.65%	2.45%	0.00%	0.21%	0.04%	0.14%	0.44%	0.00%	0.00%	0.00%	0.03%
Security Deposits	-900,000	86.03%	11.44%	1.95%	0.02%	0.16%	0.02%	0.04%	0.35%	0.00%	0.00%	0.00%	0.00%
Gas in Storage	0												
Investment in DSM	0												
Investment in Regulatory Costs	1,750,872	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Investment in Site Restoration	739,994	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
<b>Total Other Rate Base</b>	<b>1,391,380</b>	<b>80.86%</b>	<b>10.02%</b>	<b>7.62%</b>	<b>0.00%</b>	<b>0.62%</b>	<b>0.17%</b>	<b>-0.75%</b>	<b>1.32%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.12%</b>
<b>TOTAL RATE BASE</b>	<b>278,781,991</b>	<b>82.29%</b>	<b>16.19%</b>	<b>0.82%</b>	<b>0.00%</b>	<b>0.08%</b>	<b>0.07%</b>	<b>0.37%</b>	<b>0.17%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>