

**Before the
North Carolina Utilities Commission**

Docket No. G-9, Sub 837

GENERAL RATE CASE

**Supplemental Direct Testimony and Exhibits
of
Kally Couzens**

**On Behalf Of
Piedmont Natural Gas Company, Inc.**

1 **Q. Please state your name and business address.**

2 A. My name is Kally Couzens. My business address is 525 South Tryon Street,
3 Charlotte, North Carolina.

4 **Q. By whom and in what capacity are you employed?**

5 A. I am the Director of Gas Rates & Regulatory Strategy for Piedmont Natural
6 Gas Company, Inc. (“Piedmont” or the “Company”).

7 **Q. Are you the same Kally Couzens that previously filed Direct Testimony**
8 **in this docket on April 1, 2024?**

9 A. Yes.

10 **Q. What is the purpose of your Supplemental Direct Testimony in this**
11 **proceeding?**

12 A. The purpose of my Supplemental Direct Testimony is to provide revised
13 supplemental exhibits from my pre-filed Direct Testimony based on the
14 corrected depreciation study provided in the Supplemental Direct Testimony
15 of Dane A. Watson and supplemental exhibits attached to the Supplemental
16 Direct Testimony of Brad Evans.

17 **Q. What exhibits support your Supplemental Direct Testimony?**

18 A. The following supplemental exhibits are part of my Supplemental Direct
19 Testimony and are attached hereto and replace the previously filed
20 corresponding exhibits set forth in my pre-filed Direct Testimony:

- 21 • Supplemental Exhibit_(KAC-1)_CORRECTED DEPR STUDY
- 22 Allocated Cost of Service Study

23 Schedule 1 – Class Cost of Service Study by Rate Schedule

- 1 Schedule 2 – Class Cost of Service by Function
- 2 Schedule 3 – Class Allocation Factors by Rate Schedule
- 3 Schedule 4 – Class Allocation Factors by Function
- 4 Schedule 6 – Summary Rates of Return by Rate Schedule
- 5 • Supplemental Exhibit_(KAC-2)_CORRECTED DEPR STUDY
- 6 Comparison of Revenues
- 7 Schedule 1 – Comparison of End of Period Revenues to Proposed
- 8 Revenues
- 9 Schedule 2 – Comparison of End of Period Revenues to Proposed
- 10 Revenues by Revenue Component Change
- 11 • Supplemental Exhibit_(KAC-3)_CORRECTED DEPR STUDY Margin
- 12 Allocation by Tariff Rate Schedule
- 13 • Supplemental Exhibit_(KAC-4)_CORRECTED DEPR STUDY
- 14 Computation of Proposed Revenue by Rate Schedule
- 15 • Supplemental Exhibit_(KAC-5)_CORRECTED DEPR STUDY
- 16 Computation of Proposed Revenue by Rate Schedule and Rate Element
- 17 • Supplemental Exhibit_(KAC-9)_CORRECTED DEPR STUDY Proposed
- 18 Factors for the Margin Decoupling Tracker Mechanism
- 19 • Supplemental Exhibit_(KAC-10)_CORRECTED DEPR STUDY Proposed
- 20 Revenue Rates
- 21 **Q. Were these exhibits prepared by you and/or prepared under your direct**
- 22 **supervision?**

1 A. Yes.

2 **Q. Does this conclude your Supplemental Direct Testimony?**

3 A. Yes.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**SUPPLEMENTAL EXHIBITS OF
KALLY COUZENS REFLECTING
CORRECTED DEPRECIATION STUDY**

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**SUPPLEMENTAL EXHIBIT_(KAC-1)_CORRECTED DEPR STUDY
SCHEDULE 1**

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	SUMMARY					
2						
3	PER BOOKS RATE BASE					
4						
5	UTILITY NET PLANT					
6	INTANGIBLE PLANT	Page 16 Line 2	44,674,657	22,206,213	7,659,934	681,890
7	OTHER STORAGE PLANT	Page 22 Line 6	385,133,325	223,548,765	132,107,786	16,957,334
8	TRANSMISSION PLANT	Page 25 Line 12	3,452,981,175	1,102,570,470	562,240,151	56,501,271
9	DISTRIBUTION PLANT	Page 34 Line 18	2,426,279,378	1,787,692,767	379,748,423	22,157,911
10	GENERAL PLANT	Page 46 Line 42	248,771,935	123,655,845	42,654,532	3,797,122
11	TOTAL UTILITY NET PLANT IN SERVICE PER BOOKS	Page 46 Line 49	6,557,840,471	3,259,674,060	1,124,410,826	100,095,528
12						
13	OTHER RATE BASE ADDITIONS	Page 52 Line 5	365,002,593	231,641,002	65,187,057	5,463,362
14	OTHER RATE BASE DEDUCTIONS	Page 55 Line 31	(1,045,190,449)	(520,260,617)	(179,128,052)	(15,928,890)
15						
16	TOTAL NET RATE BASE PER BOOKS	Page 55 Line 38	5,877,652,615	2,971,054,445	1,010,469,831	89,630,000
17						
18						
19						
20	PRO FORMA RATE BASE					
21						
22	UTILITY NET PLANT					
23	INTANGIBLE PLANT	Page 58 Line 52	116,746,639	57,138,796	19,938,789	1,778,765
24	OTHER STORAGE PLANT	Page 67 Line 6	377,267,834	218,983,279	129,409,779	16,611,018
25	TRANSMISSION PLANT	Page 70 Line 12	3,825,992,280	1,221,676,543	622,976,602	62,604,867
26	DISTRIBUTION PLANT	Page 79 Line 18	2,500,730,745	1,840,445,575	392,567,972	22,927,067
27	GENERAL PLANT	Page 88 Line 42	275,131,574	134,656,441	46,988,851	4,191,937
28	TOTAL PRO FORMA UTILITY NET PLANT IN SERVICE	Page 88 Line 49	7,095,869,073	3,472,900,635	1,211,881,992	108,113,655
29						
30	OTHER RATE BASE ADDITIONS	Page 94 Line 4	399,031,929	261,142,236	69,329,353	5,556,316
31	OTHER RATE BASE DEDUCTIONS	Page 97 Line 31	(1,074,188,025)	(526,486,836)	(183,378,772)	(16,342,290)
32						
33	TOTAL NET PRO FORMA RATE BASE	Page 97 Line 38	6,420,712,977	3,207,556,036	1,097,832,573	97,327,681
34						
35						
36						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	SUMMARY					
2						
3	PER BOOKS RATE BASE					
4						
5	UTILITY NET PLANT					
6	INTANGIBLE PLANT	Page 16 Line 2	444,429	2,605,486	28,101	328,931
7	OTHER STORAGE PLANT	Page 22 Line 6	12,519,440	-	-	-
8	TRANSMISSION PLANT	Page 25 Line 12	34,401,283	251,767,661	-	-
9	DISTRIBUTION PLANT	Page 34 Line 18	15,398,299	113,579,913	3,940,450	46,123,544
10	GENERAL PLANT	Page 46 Line 42	2,474,811	14,508,715	156,484	1,831,662
11	TOTAL UTILITY NET PLANT IN SERVICE PER BOOKS	Page 46 Line 49	65,238,262	382,461,775	4,125,035	48,284,138
12						
13	OTHER RATE BASE ADDITIONS	Page 52 Line 5	3,759,924	11,523,795	173,043	1,940,197
14	OTHER RATE BASE DEDUCTIONS	Page 55 Line 31	(10,382,011)	(60,851,800)	(657,366)	(7,693,028)
15						
16	TOTAL NET RATE BASE PER BOOKS	Page 55 Line 38	58,616,175	333,133,770	3,640,712	42,531,307
17						
18						
19						
20	PRO FORMA RATE BASE					
21						
22	UTILITY NET PLANT					
23	INTANGIBLE PLANT	Page 58 Line 52	1,154,812	6,903,682	71,008	830,881
24	OTHER STORAGE PLANT	Page 67 Line 6	12,263,758	-	-	-
25	TRANSMISSION PLANT	Page 70 Line 12	38,117,510	278,965,067	-	-
26	DISTRIBUTION PLANT	Page 79 Line 18	15,932,109	117,467,584	4,077,502	47,711,961
27	GENERAL PLANT	Page 88 Line 42	2,721,494	16,269,597	167,341	1,958,099
28	TOTAL PRO FORMA UTILITY NET PLANT IN SERVICE	Page 88 Line 49	70,189,683	419,605,930	4,315,850	50,500,941
29						
30	OTHER RATE BASE ADDITIONS	Page 94 Line 4	3,821,500	11,857,317	192,762	2,155,296
31	OTHER RATE BASE DEDUCTIONS	Page 97 Line 31	(10,610,007)	(63,413,871)	(653,318)	(7,643,127)
32						
33	TOTAL NET PRO FORMA RATE BASE	Page 97 Line 38	63,401,176	368,049,377	3,855,294	45,013,109
34						
35						
36						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	SUMMARY					
2						
3	PER BOOKS RATE BASE					
4						
5	UTILITY NET PLANT					
6	INTANGIBLE PLANT	Page 16 Line 2	-	283,733	1,291,429	9,144,510
7	OTHER STORAGE PLANT	Page 22 Line 6	-	-	-	-
8	TRANSMISSION PLANT	Page 25 Line 12	-	25,981,823	137,354,167	1,282,164,349
9	DISTRIBUTION PLANT	Page 34 Line 18	-	13,803,948	43,733,176	100,946
10	GENERAL PLANT	Page 46 Line 42	-	1,579,976	7,191,356	50,921,432
11	TOTAL UTILITY NET PLANT IN SERVICE PER BOOKS	Page 46 Line 49	-	41,649,481	189,570,129	1,342,331,237
12						
13	OTHER RATE BASE ADDITIONS	Page 52 Line 5	-	1,265,072	5,489,637	38,559,504
14	OTHER RATE BASE DEDUCTIONS	Page 55 Line 31	-	(6,626,936)	(30,156,849)	(213,504,901)
15						
16	TOTAL NET RATE BASE PER BOOKS	Page 55 Line 38	-	36,287,617	164,902,917	1,167,385,840
17						
18						
19						
20	PRO FORMA RATE BASE					
21						
22	UTILITY NET PLANT					
23	INTANGIBLE PLANT	Page 58 Line 52	-	749,925	3,437,857	24,742,125
24	OTHER STORAGE PLANT	Page 67 Line 6	-	-	-	-
25	TRANSMISSION PLANT	Page 70 Line 12	-	28,788,531	152,191,963	1,420,671,197
26	DISTRIBUTION PLANT	Page 79 Line 18	-	14,274,665	45,221,342	104,967
27	GENERAL PLANT	Page 88 Line 42	-	1,767,314	8,101,843	58,308,658
28	TOTAL PRO FORMA UTILITY NET PLANT IN SERVICE	Page 88 Line 49	-	45,580,435	208,953,004	1,503,826,948
29						
30	OTHER RATE BASE ADDITIONS	Page 94 Line 4	-	1,306,990	5,580,077	38,090,081
31	OTHER RATE BASE DEDUCTIONS	Page 97 Line 31	-	(6,888,730)	(31,573,547)	(227,197,528)
32						
33	TOTAL NET PRO FORMA RATE BASE	Page 97 Line 38	-	39,998,695	182,959,534	1,314,719,502
34						
35						
36						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	PER BOOKS UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 106 Line 24	6,605,015	2,627,852	1,565,997	203,963
5	TRANSMISSION EXPENSES	Page 115 Line 14	12,904,960	4,120,679	2,101,282	211,164
6	DISTRIBUTION EXPENSES	Page 121 Line 43	65,676,202	52,504,618	9,599,702	339,182
7	CUSTOMER ACCOUNTS EXPENSES	Page 124 Line 37	25,070,695	22,759,248	2,278,335	12,532
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 127 Line 18	2,987,664	2,712,202	271,514	1,495
9	SALES EXPENSES	Page 130 Line 6	3,435,294	3,118,561	312,194	1,719
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 136 Line 13	99,645,432	75,099,710	14,269,707	671,880
11	TOTAL O&M PER BOOKS	Page 136 Line 20	216,325,263	162,942,870	30,398,732	1,441,936
12						
13	DEPRECIATION EXPENSE	Page 139 Line 42	183,945,405	101,039,939	31,048,139	2,493,503
14						
15	TAXES					
16	General Taxes	Page 142 Line 14	32,511,873	17,718,087	5,402,989	444,523
17	State Income Taxes	Page 142 Line 21	12,904,811	6,523,165	2,218,560	196,789
18	Federal Income Taxes	Page 142 Line 28	39,305,754	19,868,397	6,757,337	599,385
19	Amortization of Investment Tax Credits	Page 142 Line 35	(26,953)	(13,624)	(4,634)	(411)
20	TOTAL TAXES	Page 142 Line 42	84,695,486	44,096,025	14,374,252	1,240,286
21						
22	PURCHASED GAS COSTS	Page 145 Line 2	282,241,299	132,766,443	87,151,980	13,163,785
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 145 Line 6	(1,121,945,269)	(611,909,221)	(281,917,147)	(37,344,974)
26	NGV and Gas Light Revenue	Page 145 Line 13	(1,617,697)	(817,718)	(278,110)	(24,669)
27	TOTAL OPERATING REVENUE	Page 145 Line 15	(1,123,562,966)	(612,726,939)	(282,195,257)	(37,369,642)
28						
29	OTHER GAS REVENUE	Page 145 Line 23	(5,800,447)	(2,932,028)	(997,197)	(88,453)
30						
31	TOTAL REVENUE	Page 145 Line 25	(1,129,363,413)	(615,658,968)	(283,192,454)	(37,458,095)
32						
33	UTILITY INCOME PER BOOKS	Page 145 Line 31	362,155,961	174,813,691	120,219,351	19,118,586
34						
35	Less Interest on Customer Deposits	Page 145 Line 38	(853,412)	(424,201)	(146,326)	(13,026)
36						
37	UTILITY NET OPERATING INCOME PER BOOKS	Page 145 Line 41	361,302,549	174,389,489	120,073,025	19,105,559
38						
39	RETURN ON RATE BASE PER BOOKS	Page 145 Line 44	6.15%	5.87%	11.88%	21.32%
40						
41	INDEX RATE OF RETURN		1.00	0.95	1.93	3.47
42						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	PER BOOKS UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 106 Line 24	154,052	160,049	10,467	125,963
5	TRANSMISSION EXPENSES	Page 115 Line 14	128,569	940,941	-	-
6	DISTRIBUTION EXPENSES	Page 121 Line 43	222,179	1,484,169	56,538	617,392
7	CUSTOMER ACCOUNTS EXPENSES	Page 124 Line 37	3,602	8,448	1,000	6,447
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 127 Line 18	429	1,007	119	768
9	SALES EXPENSES	Page 130 Line 6	494	1,157	137	883
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 136 Line 13	444,926	2,144,270	59,752	645,818
11	TOTAL O&M PER BOOKS	Page 136 Line 20	954,252	4,740,040	128,013	1,397,271
12						
13	DEPRECIATION EXPENSE	Page 139 Line 42	1,621,195	8,784,660	87,045	986,795
14						
15	TAXES					
16	General Taxes	Page 142 Line 14	290,150	1,672,749	20,272	234,027
17	State Income Taxes	Page 142 Line 21	128,696	731,419	7,993	93,381
18	Federal Income Taxes	Page 142 Line 28	391,985	2,227,773	24,347	284,421
19	Amortization of Investment Tax Credits	Page 142 Line 35	(269)	(1,528)	(17)	(195)
20	TOTAL TAXES	Page 142 Line 42	810,563	4,630,413	52,596	611,633
21						
22	PURCHASED GAS COSTS	Page 145 Line 2	13,822,431	12,876,431	7,328,812	7,638,578
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 145 Line 6	(18,987,632)	(30,314,055)	(9,698,013)	(20,893,630)
26	NGV and Gas Light Revenue	Page 145 Line 13	(16,133)	(91,688)	(1,002)	(11,706)
27	TOTAL OPERATING REVENUE	Page 145 Line 15	(19,003,764)	(30,405,743)	(9,699,015)	(20,905,336)
28						
29	OTHER GAS REVENUE	Page 145 Line 23	(57,846)	(328,758)	(3,593)	(41,973)
30						
31	TOTAL REVENUE	Page 145 Line 25	(19,061,611)	(30,734,501)	(9,702,608)	(20,947,308)
32						
33	UTILITY INCOME PER BOOKS	Page 145 Line 31	1,853,171	(297,044)	2,106,142	10,313,030
34						
35	Less Interest on Customer Deposits	Page 145 Line 38	(8,490)	(49,772)	(537)	(6,284)
36						
37	UTILITY NET OPERATING INCOME PER BOOKS	Page 145 Line 41	1,844,681	(346,816)	2,105,605	10,306,747
38						
39	RETURN ON RATE BASE PER BOOKS	Page 145 Line 44	3.15%	-0.10%	57.83%	24.23%
40						
41	INDEX RATE OF RETURN		0.51	(0.02)	9.41	3.94
42						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	PER BOOKS UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 106 Line 24	-	22,709	39,187	1,694,777
5	TRANSMISSION EXPENSES	Page 115 Line 14	-	97,103	513,339	4,791,883
6	DISTRIBUTION EXPENSES	Page 121 Line 43	-	174,758	548,342	129,321
7	CUSTOMER ACCOUNTS EXPENSES	Page 124 Line 37	-	484	93	507
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 127 Line 18	-	58	11	60
9	SALES EXPENSES	Page 130 Line 6	-	66	13	69
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 136 Line 13	-	242,976	894,823	5,171,571
11	TOTAL O&M PER BOOKS	Page 136 Line 20	-	538,154	1,995,807	11,788,189
12						
13	DEPRECIATION EXPENSE	Page 139 Line 42	-	946,311	4,385,869	32,551,949
14						
15	TAXES					
16	General Taxes	Page 142 Line 14	-	182,736	818,877	5,727,462
17	State Income Taxes	Page 142 Line 21	-	79,672	362,056	2,563,080
18	Federal Income Taxes	Page 142 Line 28	-	242,667	1,102,759	7,806,685
19	Amortization of Investment Tax Credits	Page 142 Line 35	-	(166)	(756)	(5,353)
20	TOTAL TAXES	Page 142 Line 42	-	504,909	2,282,936	16,091,873
21						
22	PURCHASED GAS COSTS	Page 145 Line 2	-	66,372	2,227,259	5,199,207
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 145 Line 6	(100,255)	(7,523,445)	(8,906,537)	(94,350,361)
26	NGV and Gas Light Revenue	Page 145 Line 13	-	(9,987)	(45,386)	(321,298)
27	TOTAL OPERATING REVENUE	Page 145 Line 15	(100,255)	(7,533,433)	(8,951,923)	(94,671,659)
28						
29	OTHER GAS REVENUE	Page 145 Line 23	-	(35,811)	(162,737)	(1,152,052)
30						
31	TOTAL REVENUE	Page 145 Line 25	(100,255)	(7,569,244)	(9,114,660)	(95,823,710)
32						
33	UTILITY INCOME PER BOOKS	Page 145 Line 31	100,255	5,513,497	(1,777,211)	30,192,493
34						
35	Less Interest on Customer Deposits	Page 145 Line 38	-	(5,420)	(24,670)	(174,686)
36						
37	UTILITY NET OPERATING INCOME PER BOOKS	Page 145 Line 41	100,255	5,508,077	(1,801,881)	30,017,807
38						
39	RETURN ON RATE BASE PER BOOKS	Page 145 Line 44	0.00%	15.18%	-1.09%	2.57%
40						
41	INDEX RATE OF RETURN		-	2.47	(0.18)	0.42
42						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	PRO FORMA UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 154 Line 24	6,698,679	2,665,751	1,588,576	206,903
5	TRANSMISSION EXPENSES	Page 163 Line 19	8,313,296	2,654,516	1,353,633	136,031
6	DISTRIBUTION EXPENSES	Page 169 Line 49	69,426,393	55,524,652	10,050,380	354,371
7	CUSTOMER ACCOUNTS EXPENSES	Page 172 Line 38	36,334,391	32,984,434	3,301,963	18,170
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 175 Line 18	3,032,710	2,753,095	275,608	1,518
9	SALES EXPENSES	Page 175 Line 50	3,490,280	3,168,477	317,191	1,747
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 184 Line 7	107,788,427	81,237,183	15,438,141	726,643
11	TOTAL O&M PRO FORMA	Page 184 Line 14	235,084,176	180,988,107	32,325,492	1,445,382
12						
13	DEPRECIATION EXPENSE	Page 187 Line 36	236,154,295	127,527,891	39,731,130	3,209,816
14						
15	TAXES					
16	General Taxes	Page 190 Line 6	39,570,018	21,038,588	6,583,650	549,143
17	State Income Taxes	Page 190 Line 13	5,968,307	2,981,550	1,020,479	90,470
18	Federal Income Taxes	Page 190 Line 20	50,661,336	25,308,572	8,662,226	767,944
19	Amortization of Investment Tax Credits	Page 190 Line 27	(26,953)	(13,465)	(4,609)	(409)
20	TOTAL TAXES	Page 190 Line 34	96,172,708	49,315,246	16,261,747	1,407,149
21						
22	PURCHASED GAS COSTS	Page 190 Line 45	371,393,448	174,696,349	114,699,052	17,326,083
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 193 Line 3	(1,268,846,047)	(692,028,940)	(318,829,685)	(42,234,700)
26	NGV and Gas Light Revenue	Page 193 Line 9	(1,617,697)	(808,143)	(276,599)	(24,522)
27	TOTAL OPERATING REVENUE	Page 193 Line 11	(1,270,463,743)	(692,837,083)	(319,106,284)	(42,259,222)
28						
29	OTHER GAS REVENUE	Page 193 Line 19	(3,993,171)	(1,994,844)	(682,764)	(60,530)
30						
31	TOTAL REVENUE	Page 193 Line 21	(1,274,456,914)	(694,831,927)	(319,789,048)	(42,319,752)
32						
33	UTILITY INCOME PRO FORMA	Page 193 Line 27	335,652,287	162,304,334	116,771,629	18,931,322
34						
35	Less Interest on Customer Deposits	Page 193 Line 34	(853,412)	(417,682)	(145,752)	(13,003)
36						
37	UTILITY NET OPERATING INCOME PRO FORMA	Page 193 Line 37	334,798,875	161,886,653	116,625,877	18,918,319
38						
39	RETURN ON RATE BASE PRO FORMA	Page 193 Line 40	5.21%	5.05%	10.62%	19.44%
40						
41	INDEX RATE OF RETURN		1.00	0.97	2.04	3.73
42						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	PRO FORMA UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 154 Line 24	156,270	162,228	10,610	127,687
5	TRANSMISSION EXPENSES	Page 163 Line 19	82,824	606,148	-	-
6	DISTRIBUTION EXPENSES	Page 169 Line 49	231,397	1,526,365	56,967	620,775
7	CUSTOMER ACCOUNTS EXPENSES	Page 172 Line 38	5,220	12,243	1,450	9,343
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 175 Line 18	436	1,022	121	780
9	SALES EXPENSES	Page 175 Line 50	501	1,176	139	897
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 184 Line 7	481,166	2,318,266	64,605	698,148
11	TOTAL O&M PRO FORMA	Page 184 Line 14	957,813	4,627,448	133,892	1,457,630
12						
13	DEPRECIATION EXPENSE	Page 187 Line 36	2,078,329	11,556,315	108,486	1,229,547
14						
15	TAXES					
16	General Taxes	Page 190 Line 6	357,068	2,101,850	24,011	277,569
17	State Income Taxes	Page 190 Line 13	58,934	342,116	3,584	41,841
18	Federal Income Taxes	Page 190 Line 20	500,254	2,904,019	30,419	355,167
19	Amortization of Investment Tax Credits	Page 190 Line 27	(266)	(1,545)	(16)	(189)
20	TOTAL TAXES	Page 190 Line 34	915,990	5,346,441	57,998	674,388
21						
22	PURCHASED GAS COSTS	Page 190 Line 45	18,193,808	16,942,510	9,647,215	10,053,989
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 193 Line 3	(21,473,758)	(34,283,196)	(10,967,813)	(23,629,316)
26	NGV and Gas Light Revenue	Page 193 Line 9	(15,974)	(92,730)	(971)	(11,341)
27	TOTAL OPERATING REVENUE	Page 193 Line 11	(21,489,732)	(34,375,926)	(10,968,784)	(23,640,657)
28						
29	OTHER GAS REVENUE	Page 193 Line 19	(39,430)	(228,897)	(2,398)	(27,995)
30						
31	TOTAL REVENUE	Page 193 Line 21	(21,529,162)	(34,604,823)	(10,971,182)	(23,668,652)
32						
33	UTILITY INCOME PRO FORMA	Page 193 Line 27	(616,778)	(3,867,891)	1,023,591	10,253,098
34						
35	Less Interest on Customer Deposits	Page 193 Line 34	(8,442)	(50,466)	(519)	(6,074)
36						
37	UTILITY NET OPERATING INCOME PRO FORMA	Page 193 Line 37	(625,219)	(3,918,357)	1,023,072	10,247,024
38						
39	RETURN ON RATE BASE PRO FORMA	Page 193 Line 40	-0.99%	-1.06%	26.54%	22.76%
40						
41	INDEX RATE OF RETURN		(0.19)	(0.20)	5.09	4.37
42						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	PRO FORMA UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 154 Line 24	-	23,018	39,717	1,717,918
5	TRANSMISSION EXPENSES	Page 163 Line 19	-	62,553	330,690	3,086,901
6	DISTRIBUTION EXPENSES	Page 169 Line 49	-	179,037	569,356	313,094
7	CUSTOMER ACCOUNTS EXPENSES	Page 172 Line 38	-	701	134	735
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 175 Line 18	-	59	11	61
9	SALES EXPENSES	Page 175 Line 50	-	67	13	71
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 184 Line 7	-	262,670	967,411	5,594,195
11	TOTAL O&M PRO FORMA	Page 184 Line 14	-	528,105	1,907,332	10,712,975
12						
13	DEPRECIATION EXPENSE	Page 187 Line 36	-	1,242,079	5,797,918	43,672,785
14						
15	TAXES					
16	General Taxes	Page 190 Line 6	-	228,954	1,035,689	7,373,494
17	State Income Taxes	Page 190 Line 13	-	37,180	170,068	1,222,084
18	Federal Income Taxes	Page 190 Line 20	-	315,602	1,443,605	10,373,528
19	Amortization of Investment Tax Credits	Page 190 Line 27	-	(168)	(768)	(5,519)
20	TOTAL TAXES	Page 190 Line 34	-	581,568	2,648,594	18,963,587
21						
22	PURCHASED GAS COSTS	Page 190 Line 45	-	86,555	2,928,238	6,819,650
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 193 Line 3	(113,382)	(8,508,520)	(10,072,705)	(106,704,031)
26	NGV and Gas Light Revenue	Page 193 Line 9	-	(10,078)	(46,097)	(331,243)
27	TOTAL OPERATING REVENUE	Page 193 Line 11	(113,382)	(8,518,598)	(10,118,802)	(107,035,274)
28						
29	OTHER GAS REVENUE	Page 193 Line 19	-	(24,876)	(113,786)	(817,650)
30						
31	TOTAL REVENUE	Page 193 Line 21	(113,382)	(8,543,474)	(10,232,588)	(107,852,925)
32						
33	UTILITY INCOME PRO FORMA	Page 193 Line 27	113,382	6,105,167	(3,049,493)	27,683,927
34						
35	Less Interest on Customer Deposits	Page 193 Line 34	-	(5,482)	(25,131)	(180,864)
36						
37	UTILITY NET OPERATING INCOME PRO FORMA	Page 193 Line 37	113,382	6,099,685	(3,074,624)	27,503,064
38						
39	RETURN ON RATE BASE PRO FORMA	Page 193 Line 40	0.00%	15.25%	-1.68%	2.09%
40						
41	INDEX RATE OF RETURN		-	2.92	(0.32)	0.40
42						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES		6,698,679	2,665,751	1,588,576	206,903
5	TRANSMISSION EXPENSES		8,313,296	2,654,516	1,353,633	136,031
6	DISTRIBUTION EXPENSES		69,426,393	55,524,652	10,050,380	354,371
7	CUSTOMER ACCOUNTS EXPENSES		37,184,839	33,707,314	3,416,773	30,926
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		3,032,710	2,753,095	275,608	1,518
9	SALES EXPENSES		3,490,280	3,168,477	317,191	1,747
10	ADMINISTRATIVE AND GENERAL EXPENSES		108,011,696	81,405,455	15,470,119	728,148
11	TOTAL O&M AT PROPOSED RATES	Page 196 Line 30	236,157,892	181,879,259	32,472,280	1,459,644
12						
13	DEPRECIATION EXPENSE	Page 196 Line 37	236,154,295	127,527,891	39,731,130	3,209,816
14						
15	TAXES					
16	General Taxes		39,570,018	21,038,588	6,583,650	549,143
17	State Income Taxes		10,341,964	5,166,471	1,768,300	156,768
18	Federal Income Taxes		90,563,670	45,242,335	15,484,845	1,372,800
19	Amortization of Investment Tax Credits		(26,953)	(13,465)	(4,609)	(409)
20	TOTAL TAXES	Page 199 Line 20	140,448,699	71,433,930	23,832,187	2,078,302
21						
22	PURCHASED GAS COSTS	Page 199 Line 32	328,149,841	162,414,066	108,028,297	16,542,405
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue Pro Forma	Page 199 Line 36	(1,268,846,047)	(692,028,940)	(318,829,685)	(42,234,700)
26	Proposed Revenue Increase	Page 199 Line 44	(195,765,691)	(120,505,997)	(55,753,426)	(6,841,607)
27	Gas Demand Cost Adjustment	Page 199 Line 45	43,550,812	12,369,537	6,718,145	789,245
28	NGV and Gas Light Revenue	Page 199 Line 42	(1,617,697)	(808,143)	(276,599)	(24,522)
29	TOTAL OPERATING REVENUE	Page 199 Line 47	(1,422,678,622)	(800,973,543)	(368,141,565)	(48,311,584)
30						
31	OTHER GAS REVENUE	Page 202 Line 7	(3,993,171)	(1,994,844)	(682,764)	(60,530)
32						
33	TOTAL REVENUE	Page 202 Line 9	(1,426,671,792)	(802,968,387)	(368,824,329)	(48,372,114)
34						
35	UTILITY INCOME AT PROPOSED RATES	Page 202 Line 15	485,761,065	259,713,241	164,760,436	25,081,947
36						
37	Less Interest on Customer Deposits	Page 202 Line 22	(853,412)	(417,682)	(145,752)	(13,003)
38						
39	UTILITY NET OPERATING INCOME AT PROPOSED RATES	Page 202 Line 25	484,907,653	259,295,559	164,614,685	25,068,944
40						
41	RETURN ON PRO FORMA RATE BASE AT PROPOSED RATES	Page 202 Line 28	7.55%	8.08%	14.99%	25.76%
42						
43	INDEX RATE OF RETURN		1.00	1.07	1.99	3.41
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES		156,270	162,228	10,610	127,687
5	TRANSMISSION EXPENSES		82,824	606,148	-	-
6	DISTRIBUTION EXPENSES		231,397	1,526,365	56,967	620,775
7	CUSTOMER ACCOUNTS EXPENSES		5,220	12,243	1,450	9,343
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		436	1,022	121	780
9	SALES EXPENSES		501	1,176	139	897
10	ADMINISTRATIVE AND GENERAL EXPENSES		482,162	2,323,068	64,739	699,594
11	TOTAL O&M AT PROPOSED RATES	Page 196 Line 30	958,810	4,632,250	134,026	1,459,076
12						
13	DEPRECIATION EXPENSE	Page 196 Line 37	2,078,329	11,556,315	108,486	1,229,547
14						
15	TAXES					
16	General Taxes		357,068	2,101,850	24,011	277,569
17	State Income Taxes		102,121	592,824	6,210	72,503
18	Federal Income Taxes		894,269	5,191,309	54,379	634,907
19	Amortization of Investment Tax Credits		(266)	(1,545)	(16)	(189)
20	TOTAL TAXES	Page 199 Line 20	1,353,192	7,884,438	84,584	984,790
21						
22	PURCHASED GAS COSTS	Page 199 Line 32	14,173,628	5,258,137	8,401,821	3,497,044
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue Pro Forma	Page 199 Line 36	(21,473,758)	(34,283,196)	(10,967,813)	(23,629,316)
26	Proposed Revenue Increase	Page 199 Line 44	(1,538,646)	(8,294,877)	(406,641)	(2,537,941)
27	Gas Demand Cost Adjustment	Page 199 Line 45	4,048,739	11,767,380	1,254,242	6,603,525
28	NGV and Gas Light Revenue	Page 199 Line 42	(15,974)	(92,730)	(971)	(11,341)
29	TOTAL OPERATING REVENUE	Page 199 Line 47	(18,979,639)	(30,903,423)	(10,121,183)	(19,575,072)
30						
31	OTHER GAS REVENUE	Page 202 Line 7	(39,430)	(228,897)	(2,398)	(27,995)
32						
33	TOTAL REVENUE	Page 202 Line 9	(19,019,069)	(31,132,320)	(10,123,581)	(19,603,067)
34						
35	UTILITY INCOME AT PROPOSED RATES	Page 202 Line 15	455,110	1,801,180	1,394,665	12,432,610
36						
37	Less Interest on Customer Deposits	Page 202 Line 22	(8,442)	(50,466)	(519)	(6,074)
38						
39	UTILITY NET OPERATING INCOME AT PROPOSED RATES	Page 202 Line 25	446,668	1,750,715	1,394,146	12,426,536
40						
41	RETURN ON PRO FORMA RATE BASE AT PROPOSED RATES	Page 202 Line 28	0.70%	0.48%	36.16%	27.61%
42						
43	INDEX RATE OF RETURN		0.09	0.06	4.79	3.66
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES		-	23,018	39,717	1,717,918
5	TRANSMISSION EXPENSES		-	62,553	330,690	3,086,901
6	DISTRIBUTION EXPENSES		-	179,037	569,356	313,094
7	CUSTOMER ACCOUNTS EXPENSES		-	701	134	735
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		-	59	11	61
9	SALES EXPENSES		-	67	13	71
10	ADMINISTRATIVE AND GENERAL EXPENSES		-	263,215	969,415	5,605,783
11	TOTAL O&M AT PROPOSED RATES	Page 196 Line 30	-	528,649	1,909,336	10,724,562
12						
13	DEPRECIATION EXPENSE	Page 196 Line 37	-	1,242,079	5,797,918	43,672,785
14						
15	TAXES					
16	General Taxes		-	228,954	1,035,689	7,373,494
17	State Income Taxes		-	64,427	294,696	2,117,644
18	Federal Income Taxes		-	564,179	2,580,630	18,544,019
19	Amortization of Investment Tax Credits		-	(168)	(768)	(5,519)
20	TOTAL TAXES	Page 199 Line 20	-	857,391	3,910,247	28,029,638
21						
22	PURCHASED GAS COSTS	Page 199 Line 32	-	86,555	2,928,238	6,819,650
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue Pro Forma	Page 199 Line 36	(113,382)	(8,508,520)	(10,072,705)	(106,704,031)
26	Proposed Revenue Increase	Page 199 Line 44	113,443	-	-	-
27	Gas Demand Cost Adjustment	Page 199 Line 45	-	-	-	-
28	NGV and Gas Light Revenue	Page 199 Line 42	-	(10,078)	(46,097)	(331,243)
29	TOTAL OPERATING REVENUE	Page 199 Line 47	61	(8,518,598)	(10,118,802)	(107,035,274)
30						
31	OTHER GAS REVENUE	Page 202 Line 7	-	(24,876)	(113,786)	(817,650)
32						
33	TOTAL REVENUE	Page 202 Line 9	61	(8,543,474)	(10,232,588)	(107,852,925)
34						
35	UTILITY INCOME AT PROPOSED RATES	Page 202 Line 15	(61)	5,828,799	(4,313,151)	18,606,289
36						
37	Less Interest on Customer Deposits	Page 202 Line 22	-	(5,482)	(25,131)	(180,864)
38						
39	UTILITY NET OPERATING INCOME AT PROPOSED RATES	Page 202 Line 25	(61)	5,823,317	(4,338,281)	18,425,426
40						
41	RETURN ON PRO FORMA RATE BASE AT PROPOSED RATES	Page 202 Line 28	0.00%	14.56%	-2.37%	1.40%
42						
43	INDEX RATE OF RETURN		-	1.93	(0.31)	0.19
44						
45						
46						
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	DETAILED CLASSIFICATION					
2						
3	PER BOOKS RATE BASE					
4	NET PLANT					
5						
6	INTANGIBLE PLANT					
7	Organization	20100				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Franchises and Consents	20200				
14	Storage-Demand	UTILPLT	-	-	-	-
15	Transmission-Demand	UTILPLT	-	-	-	-
16	Distribution-Demand	UTILPLT	-	-	-	-
17	Distribution-Customer	UTILPLT	-	-	-	-
18						
19	Miscellaneous Intangible Plant	20300				
20	Storage-Demand	UTILPLT	1,440,166	715,856	246,931	21,982
21	Transmission-Demand	UTILPLT	12,912,067	6,418,138	2,213,908	197,083
22	Distribution-Demand	UTILPLT	2,793,804	1,388,703	479,027	42,643
23	Distribution-Customer	UTILPLT	6,279,017	3,121,080	1,076,603	95,840
24						
25	Customer Contracts	20301				
26	Storage-Demand	UTILPLT	-	-	-	-
27	Transmission-Demand	UTILPLT	-	-	-	-
28	Distribution-Demand	UTILPLT	-	-	-	-
29	Distribution-Customer	UTILPLT	-	-	-	-
30						
31	Miscellaneous Intangible Plant - 3 year	20303				
32	Storage-Demand	UTILPLT	71,070	35,326	12,186	1,085
33	Transmission-Demand	UTILPLT	637,191	316,726	109,253	9,726
34	Distribution-Demand	UTILPLT	137,870	68,530	23,639	2,104
35	Distribution-Customer	UTILPLT	309,860	154,021	53,129	4,730
36						
37	10 Year Software	20310				
38	Storage-Demand	UTILPLT	1,235,350	614,049	211,814	18,856
39	Transmission-Demand	UTILPLT	11,075,750	5,505,369	1,899,052	169,054
40	Distribution-Demand	UTILPLT	2,396,478	1,191,205	410,901	36,579
41	Distribution-Customer	UTILPLT	5,386,033	2,677,209	923,491	82,210
42						
43	Miscellaneous Intangible Plant - 15 year	20315				
44	Storage-Demand	UTILPLT	-	-	-	-
45	Transmission-Demand	UTILPLT	-	-	-	-
46	Distribution-Demand	UTILPLT	-	-	-	-
47	Distribution-Customer	UTILPLT	-	-	-	-
48						
49	TOTAL INTANGIBLE PLANT					
50	Storage-Demand		2,746,586	1,365,232	470,931	41,922
51	Transmission-Demand		24,625,008	12,240,232	4,222,213	375,863
52	Distribution-Demand		5,328,152	2,648,438	913,567	81,326

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	DETAILED CLASSIFICATION					
2						
3	PER BOOKS RATE BASE					
4	NET PLANT					
5						
6	INTANGIBLE PLANT					
7	Organization	20100				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Franchises and Consents	20200				
14	Storage-Demand	UTILPLT	-	-	-	-
15	Transmission-Demand	UTILPLT	-	-	-	-
16	Distribution-Demand	UTILPLT	-	-	-	-
17	Distribution-Customer	UTILPLT	-	-	-	-
18						
19	Miscellaneous Intangible Plant	20300				
20	Storage-Demand	UTILPLT	14,327	83,992	906	10,604
21	Transmission-Demand	UTILPLT	128,451	753,049	8,122	95,069
22	Distribution-Demand	UTILPLT	27,793	162,938	1,757	20,570
23	Distribution-Customer	UTILPLT	62,464	366,201	3,950	46,231
24						
25	Customer Contracts	20301				
26	Storage-Demand	UTILPLT	-	-	-	-
27	Transmission-Demand	UTILPLT	-	-	-	-
28	Distribution-Demand	UTILPLT	-	-	-	-
29	Distribution-Customer	UTILPLT	-	-	-	-
30						
31	Miscellaneous Intangible Plant - 3 year	20303				
32	Storage-Demand	UTILPLT	707	4,145	45	523
33	Transmission-Demand	UTILPLT	6,339	37,162	401	4,692
34	Distribution-Demand	UTILPLT	1,372	8,041	87	1,015
35	Distribution-Customer	UTILPLT	3,083	18,071	195	2,281
36						
37	10 Year Software	20310				
38	Storage-Demand	UTILPLT	12,289	72,047	777	9,096
39	Transmission-Demand	UTILPLT	110,183	645,953	6,967	81,549
40	Distribution-Demand	UTILPLT	23,840	139,766	1,507	17,645
41	Distribution-Customer	UTILPLT	53,581	314,121	3,388	39,656
42						
43	Miscellaneous Intangible Plant - 15 year	20315				
44	Storage-Demand	UTILPLT	-	-	-	-
45	Transmission-Demand	UTILPLT	-	-	-	-
46	Distribution-Demand	UTILPLT	-	-	-	-
47	Distribution-Customer	UTILPLT	-	-	-	-
48						
49	TOTAL INTANGIBLE PLANT					
50	Storage-Demand		27,323	160,185	1,728	20,223
51	Transmission-Demand		244,972	1,436,164	15,490	181,309
52	Distribution-Demand		53,005	310,745	3,352	39,230

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts	
1	DETAILED CLASSIFICATION						
2							
3	PER BOOKS RATE BASE						
4	NET PLANT						
5							
6	INTANGIBLE PLANT						
7	Organization	20100					
8	Storage-Demand		UTILPLT	-	-	-	
9	Transmission-Demand		UTILPLT	-	-	-	
10	Distribution-Demand		UTILPLT	-	-	-	
11	Distribution-Customer		UTILPLT	-	-	-	
12							
13	Franchises and Consents	20200					
14	Storage-Demand		UTILPLT	-	-	-	
15	Transmission-Demand		UTILPLT	-	-	-	
16	Distribution-Demand		UTILPLT	-	-	-	
17	Distribution-Customer		UTILPLT	-	-	-	
18							
19	Miscellaneous Intangible Plant	20300					
20	Storage-Demand		UTILPLT	-	9,147	41,632	294,789
21	Transmission-Demand		UTILPLT	-	82,006	373,255	2,642,987
22	Distribution-Demand		UTILPLT	-	17,744	80,762	571,867
23	Distribution-Customer		UTILPLT	-	39,879	181,510	1,285,260
24							
25	Customer Contracts	20301					
26	Storage-Demand		UTILPLT	-	-	-	
27	Transmission-Demand		UTILPLT	-	-	-	
28	Distribution-Demand		UTILPLT	-	-	-	
29	Distribution-Customer		UTILPLT	-	-	-	
30							
31	Miscellaneous Intangible Plant - 3 year	20303					
32	Storage-Demand		UTILPLT	-	451	2,054	14,547
33	Transmission-Demand		UTILPLT	-	4,047	18,420	130,427
34	Distribution-Demand		UTILPLT	-	876	3,985	28,221
35	Distribution-Customer		UTILPLT	-	1,968	8,957	63,426
36							
37	10 Year Software	20310					
38	Storage-Demand		UTILPLT	-	7,846	35,711	252,865
39	Transmission-Demand		UTILPLT	-	70,343	320,171	2,267,109
40	Distribution-Demand		UTILPLT	-	15,220	69,276	490,538
41	Distribution-Customer		UTILPLT	-	34,207	155,696	1,102,474
42							
43	Miscellaneous Intangible Plant - 15 year	20315					
44	Storage-Demand		UTILPLT	-	-	-	
45	Transmission-Demand		UTILPLT	-	-	-	
46	Distribution-Demand		UTILPLT	-	-	-	
47	Distribution-Customer		UTILPLT	-	-	-	
48							
49	TOTAL INTANGIBLE PLANT						
50	Storage-Demand			-	17,444	79,397	562,202
51	Transmission-Demand			-	156,396	711,846	5,040,523
52	Distribution-Demand			-	33,840	154,023	1,090,626

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Distribution-Customer		11,974,911	5,952,310	2,053,223	182,779
2	TOTAL		44,674,657	22,206,213	7,659,934	681,890
3						
4	OTHER STORAGE PLANT					
5	Non-depr Land & Land Rights	20400				
6	Storage-Demand	WINTHRU	5,664	3,288	1,943	249
7	Transmission-Demand		-			
8	Distribution-Demand		-			
9	Distribution-Customer		-			
10						
11	Non-depr Land & Land Rights	26000				
12	Storage-Demand	WINTHRU	6,041,593	3,506,813	2,072,377	266,010
13	Transmission-Demand		-			
14	Distribution-Demand		-			
15	Distribution-Customer		-			
16						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Distribution-Customer		119,128	698,393	7,533	88,169
2	TOTAL		444,429	2,605,486	28,101	328,931
3						
4	OTHER STORAGE PLANT					
5	Non-depr Land & Land Rights	20400				
6	Storage-Demand	WINTHRU	184	-	-	-
7	Transmission-Demand					
8	Distribution-Demand					
9	Distribution-Customer					
10						
11	Non-depr Land & Land Rights	26000				
12	Storage-Demand	WINTHRU	196,393	-	-	-
13	Transmission-Demand					
14	Distribution-Demand					
15	Distribution-Customer					
16						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Distribution-Customer		-	76,054	346,164	2,451,159
2	TOTAL		-	283,733	1,291,429	9,144,510
3						
4	OTHER STORAGE PLANT					
5	Non-depr Land & Land Rights	20400				
6	Storage-Demand		WINTHRU	-	-	-
7	Transmission-Demand					
8	Distribution-Demand					
9	Distribution-Customer					
10						
11	Non-depr Land & Land Rights	26000				
12	Storage-Demand		WINTHRU	-	-	-
13	Transmission-Demand					
14	Distribution-Demand					
15	Distribution-Customer					
16						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	S&I					
2	26100					
3	Storage-Demand	WINTHRU	132,302,741	76,794,482	45,382,264	5,825,260
4	Transmission-Demand		-			
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7	Gas Holders					
8	26200					
9	Storage-Demand	WINTHRU	84,212,473	48,880,720	28,886,421	3,707,856
10	Transmission-Demand		-			
11	Distribution-Demand		-			
12	Distribution-Customer		-			
13	Purification Equipment					
14	26300					
15	Storage-Demand	WINTHRU	50,928,149	29,560,996	17,469,288	2,242,355
16	Transmission-Demand		-			
17	Distribution-Demand		-			
18	Distribution-Customer		-			
19	Liquefaction Equipment					
20	26310					
21	Storage-Demand	WINTHRU	54,174,297	31,445,207	18,582,776	2,385,282
22	Transmission-Demand		-			
23	Distribution-Demand		-			
24	Distribution-Customer		-			
25	Vaporizing Equipment					
26	26320					
27	Storage-Demand	WINTHRU	33,360,204	19,363,768	11,443,161	1,468,842
28	Transmission-Demand		-			
29	Distribution-Demand		-			
30	Distribution-Customer		-			
31	Compressor Equipment					
32	26330					
33	Storage-Demand	WINTHRU	16,236,092	9,424,161	5,569,277	714,871
34	Transmission-Demand		-			
35	Distribution-Demand		-			
36	Distribution-Customer		-			
37	M&R Equipment					
38	26340					
39	Storage-Demand	WINTHRU	731,448	424,565	250,900	32,205
40	Transmission-Demand		-			
41	Distribution-Demand		-			
42	Distribution-Customer		-			
43	Other Equipment					
44	26350					
45	Storage-Demand	WINTHRU	7,140,665	4,144,764	2,449,379	314,402
46	Transmission-Demand		-			
47	Distribution-Demand		-			
48	Distribution-Customer		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	S&I					
2	Storage-Demand	WINTHRU	4,300,735	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Gas Holders					
8	Storage-Demand	WINTHRU	2,737,475	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Purification Equipment					
14	Storage-Demand	WINTHRU	1,655,510	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Liquefaction Equipment					
20	Storage-Demand	WINTHRU	1,761,031	-	-	-
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Vaporizing Equipment					
26	Storage-Demand	WINTHRU	1,084,432	-	-	-
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor Equipment					
32	Storage-Demand	WINTHRU	527,783	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	M&R Equipment					
38	Storage-Demand	WINTHRU	23,777	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Other Equipment					
44	Storage-Demand	WINTHRU	232,120	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	S&I	26100				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Gas Holders	26200				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Purification Equipment	26300				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Liquefaction Equipment	26310				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Vaporizing Equipment	26320				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor Equipment	26330				
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	M&R Equipment	26340				
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Other Equipment	26350				
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		385,133,325	223,548,765	132,107,786	16,957,334
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		385,133,325	223,548,765	132,107,786	16,957,334
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand		-			
11	Transmission-Demand	DESDMD	74,324,293	23,732,470	12,102,036	1,216,171
12	Distribution-Demand		-			
13	Distribution-Customer		-			
14						
15	Land Rights	26520				
16	Storage-Demand		-			
17	Transmission-Demand	DESDMD	119,599,241	38,189,201	19,474,040	1,957,007
18	Distribution-Demand		-			
19	Distribution-Customer		-			
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand		-			
23	Transmission-Demand	DESDMD	52,356,982	16,718,094	8,525,154	856,719
24	Distribution-Demand		-			
25	Distribution-Customer		-			
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand		-			
29	Transmission-Demand	DESDMD	31,678,382	10,115,215	5,158,110	518,355
30	Distribution-Demand		-			
31	Distribution-Customer		-			
32						
33	Mains	26700				
34	Storage-Demand		-			
35	Transmission-Demand	DESDMD	2,773,221,103	885,516,468	451,556,546	45,378,329
36	Distribution-Demand		-			
37	Distribution-Customer		-			
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand		-			
41	Transmission-Demand	DESDMD	7,348,187	2,346,348	1,196,487	120,239
42	Distribution-Demand		-			
43	Distribution-Customer		-			
44						
45	Compressor Station Equip	26800				
46	Storage-Demand		-			
47	Transmission-Demand	DESDMD	95,275,157	30,422,284	15,513,412	1,558,991
48	Distribution-Demand		-			
49	Distribution-Customer		-			
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		12,519,440	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		12,519,440	-	-	-
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand					
11	Transmission-Demand	DESDMD	740,476	5,419,217	-	-
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Land Rights	26520				
16	Storage-Demand					
17	Transmission-Demand	DESDMD	1,191,541	8,720,355	-	-
18	Distribution-Demand					
19	Distribution-Customer					
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand					
23	Transmission-Demand	DESDMD	521,621	3,817,511	-	-
24	Distribution-Demand					
25	Distribution-Customer					
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand					
29	Transmission-Demand	DESDMD	315,605	2,309,770	-	-
30	Distribution-Demand					
31	Distribution-Customer					
32						
33	Mains	26700				
34	Storage-Demand					
35	Transmission-Demand	DESDMD	27,628,985	202,204,227	-	-
36	Distribution-Demand					
37	Distribution-Customer					
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand					
41	Transmission-Demand	DESDMD	73,208	535,779	-	-
42	Distribution-Demand					
43	Distribution-Customer					
44						
45	Compressor Station Equip	26800				
46	Storage-Demand					
47	Transmission-Demand	DESDMD	949,205	6,946,810	-	-
48	Distribution-Demand					
49	Distribution-Customer					
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		-	-	-	-
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand					
11	Transmission-Demand	DESDMD	-	559,250	2,956,504	27,598,169
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Land Rights	26520				
16	Storage-Demand					
17	Transmission-Demand	DESDMD	-	899,920	4,757,470	44,409,707
18	Distribution-Demand					
19	Distribution-Customer					
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand					
23	Transmission-Demand	DESDMD	-	393,958	2,082,679	19,441,246
24	Distribution-Demand					
25	Distribution-Customer					
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand					
29	Transmission-Demand	DESDMD	-	238,363	1,260,116	11,762,848
30	Distribution-Demand					
31	Distribution-Customer					
32						
33	Mains	26700				
34	Storage-Demand					
35	Transmission-Demand	DESDMD	-	20,866,995	110,314,379	1,029,755,174
36	Distribution-Demand					
37	Distribution-Customer					
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand					
41	Transmission-Demand	DESDMD	-	55,291	292,299	2,728,536
42	Distribution-Demand					
43	Distribution-Customer					
44						
45	Compressor Station Equip	26800				
46	Storage-Demand					
47	Transmission-Demand	DESDMD	-	716,894	3,789,896	35,377,665
48	Distribution-Demand					
49	Distribution-Customer					
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	System Meas & Reg Station					
2	Storage-Demand		-			
3	Transmission-Demand	DESDMD	299,177,830	95,530,391	48,714,366	4,895,459
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		3,452,981,175	1,102,570,470	562,240,151	56,501,271
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		3,452,981,175	1,102,570,470	562,240,151	56,501,271
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights	27400				
16	Storage-Demand		-			
17	Transmission-Demand		-			
18	Distribution-Demand	PKAVGDAYDIST	1,261,608	541,554	295,088	33,899
19	Distribution-Customer	MSMPLTCUST	2,835,438	2,491,903	333,063	3,132
20						
21	Land Rights	27401				
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand	PKAVGDAYDIST	4,637,745	1,990,784	1,084,762	124,615
25	Distribution-Customer	MSMPLTCUST	10,423,234	9,160,381	1,224,360	11,514
26						
27	S&I	27500				
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand	PKAVGDAYDIST	209,376	89,876	48,973	5,626
31	Distribution-Customer	MSMPLTCUST	470,568	413,556	55,275	520
32						
33	Mains	27600				
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand	PKAVGDAYDIST	443,025,541	190,171,748	103,623,041	11,904,024
37	Distribution-Customer	BILL	910,964,498	826,973,700	82,787,077	455,971
38						
39	M&R Station Equipment	27800				
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand	PKAVGDAYDIST	122,975,899	52,788,247	28,763,887	3,304,342
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment	27900				
46	Storage-Demand		-			
47	Transmission-Demand		-			
48	Distribution-Demand	PKAVGDAYDIST	175,009,691	75,124,109	40,934,517	4,702,482
49	Distribution-Customer		-	-	-	-
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	System Meas & Reg Station					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	2,980,642	21,813,992	-	-
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		34,401,283	251,767,661	-	-
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		34,401,283	251,767,661	-	-
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights	27400				
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand	PKAVGDAYDIST	24,421	188,083	6,263	75,373
19	Distribution-Customer	MSMPLTCUST	1,361	3,193	327	2,101
20						
21	Land Rights	27401				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand	PKAVGDAYDIST	89,774	691,405	23,024	277,076
25	Distribution-Customer	MSMPLTCUST	5,002	11,738	1,201	7,724
26						
27	S&I	27500				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand	PKAVGDAYDIST	4,053	31,214	1,039	12,509
31	Distribution-Customer	MSMPLTCUST	226	530	54	349
32						
33	Mains	27600				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	PKAVGDAYDIST	8,575,721	66,047,175	2,199,380	26,467,953
37	Distribution-Customer	BILL	130,875	306,936	36,342	234,244
38						
39	M&R Station Equipment	27800				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	PKAVGDAYDIST	2,380,466	18,333,504	610,508	7,347,026
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment	27900				
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	PKAVGDAYDIST	3,387,693	26,090,811	868,827	10,455,714
49	Distribution-Customer		-	-	-	-
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	System Meas & Reg Station					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	-	2,251,152	11,900,824	111,091,005
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		-	25,981,823	137,354,167	1,282,164,349
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		-	25,981,823	137,354,167	1,282,164,349
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights	27400				
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand	PKAVGDAYDIST	-	23,115	73,811	-
19	Distribution-Customer	MSMPLTCUST	-	170	33	155
20						
21	Land Rights	27401				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand	PKAVGDAYDIST	-	84,972	271,334	-
25	Distribution-Customer	MSMPLTCUST	-	626	120	569
26						
27	S&I	27500				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand	PKAVGDAYDIST	-	3,836	12,250	-
31	Distribution-Customer	MSMPLTCUST	-	28	5	26
32						
33	Mains	27600				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	PKAVGDAYDIST	-	8,117,027	25,919,473	-
37	Distribution-Customer	BILL	-	17,574	3,365	18,415
38						
39	M&R Station Equipment	27800				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	PKAVGDAYDIST	-	2,253,140	7,194,778	-
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment	27900				
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	PKAVGDAYDIST	-	3,206,493	10,239,046	-
49	Distribution-Customer		-	-	-	-
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Services					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	SVCUNIT	562,738,409	486,591,988	73,957,021	691,127
6						
7	Meters					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer	METAVG	13,136,677	9,684,780	3,196,335	63,087
12						
13	Meters - Residential					
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	METAVG	60,960,674	44,942,165	14,832,575	292,757
18						
19	Meters - Meter Accessories					
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	METAVG	(0)	(0)	(0)	(0)
24						
25	Meters - Meter Acc, ERTs					
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer	METAVG	7,511,120	5,537,439	1,827,559	36,071
30						
31	Gas AMI Meters					
32	Storage-Demand		-			
33	Transmission-Demand		-			
34	Distribution-Demand		-			
35	Distribution-Customer	METAVG	666,679	491,497	162,212	3,202
36						
37	Meter Installations					
38	Storage-Demand		-			
39	Transmission-Demand		-			
40	Distribution-Demand		-			
41	Distribution-Customer	METAVG	61,043,711	45,003,383	14,852,779	293,156
42						
43	House Regulators					
44	Storage-Demand		-			
45	Transmission-Demand		-			
46	Distribution-Demand		-			
47	Distribution-Customer	METAVG	7,701,166	5,677,546	1,873,800	36,984
48						
49	House Regulator Installatio					
50	Storage-Demand		-			
51	Transmission-Demand		-			
52	Distribution-Demand		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Services					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	SVCUNIT	301,726	707,626	53,481	344,712
6						
7	Meters					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	34,053	79,961	9,593	61,572
12						
13	Meters - Residential					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	METAVG	158,025	371,057	44,518	285,726
18						
19	Meters - Meter Accessories					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	(0)	(0)	(0)	(0)
24						
25	Meters - Meter Acc, ERTs					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	19,471	45,719	5,485	35,205
30						
31	Gas AMI Meters					
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		-	-	-	-
35	Distribution-Customer	METAVG	1,728	4,058	487	3,125
36						
37	Meter Installations					
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand		-	-	-	-
41	Distribution-Customer	METAVG	158,240	371,562	44,579	286,115
42						
43	House Regulators					
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand		-	-	-	-
47	Distribution-Customer	METAVG	19,963	46,876	5,624	36,096
48						
49	House Regulator Installatio					
50	Storage-Demand					
51	Transmission-Demand					
52	Distribution-Demand		-	-	-	-

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Services	28000				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		SVCUNIT	40,515	7,758	42,454
6						
7	Meters	28100				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		METAVG	3,860	739	2,695
12						
13	Meters - Residential	28101				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		METAVG	17,913	3,430	12,508
18						
19	Meters - Meter Accessories	28104				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		METAVG	(0)	(0)	(0)
24						
25	Meters - Meter Acc, ERTs	28105				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer		METAVG	2,207	423	1,541
30						
31	Gas AMI Meters	28106				
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		-	-	-	-
35	Distribution-Customer		METAVG	196	38	137
36						
37	Meter Installations	28200				
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand		-	-	-	-
41	Distribution-Customer		METAVG	17,938	3,435	12,525
42						
43	House Regulators	28300				
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand		-	-	-	-
47	Distribution-Customer		METAVG	2,263	433	1,580
48						
49	House Regulator Installatio	28400				
50	Storage-Demand					
51	Transmission-Demand					
52	Distribution-Demand		-	-	-	-

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Distribution-Customer	METAVG	872,024	642,884	212,176	4,188
2						
3	Industrial M&R Station Equip		28500			
4	Storage-Demand		-			
5	Transmission-Demand		-			
6	Distribution-Demand		-			
7	Distribution-Customer	METAVG	39,760,689	29,312,856	9,674,325	190,946
8						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Distribution-Customer	METAVG	2,260	5,308	637	4,087
2						
3	Industrial M&R Station Equip		28500			
4	Storage-Demand					
5	Transmission-Demand					
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer	METAVG	103,069	242,016	29,036	186,360
8						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Distribution-Customer	METAVG	-	256	49	179
2						
3	Industrial M&R Station Equip	28500				
4	Storage-Demand					
5	Transmission-Demand					
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer	METAVG	-	11,684	2,237	8,158
8						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Other Property on Customer Premises					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	MSMPLTCUST	51,393	45,166	6,037	57
6						
7	Other Equipment		28700			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	PKAVGDAYDIST	7,156	3,072	1,674	192
11	Distribution-Customer	MSMPLTCUST	16,083	14,134	1,889	18
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		747,127,015	320,709,389	174,751,941	20,075,181
17	Distribution-Customer		1,679,152,362	1,466,983,378	204,996,482	2,082,730
18	TOTAL		2,426,279,378	1,787,692,767	379,748,423	22,157,911
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights		28900			
22	Storage-Demand	UTILPLT	943,661	469,061	161,800	14,404
23	Transmission-Demand	UTILPLT	8,460,560	4,205,449	1,450,651	129,137
24	Distribution-Demand	UTILPLT	1,830,625	909,940	313,880	27,942
25	Distribution-Customer	UTILPLT	4,114,291	2,045,070	705,438	62,798
26						
27	S&I		29000			
28	Storage-Demand	UTILPLT	7,640,455	3,797,803	1,310,035	116,620
29	Transmission-Demand	UTILPLT	68,501,852	34,049,880	11,745,354	1,045,576
30	Distribution-Demand	UTILPLT	14,821,854	7,367,426	2,541,361	226,233
31	Distribution-Customer	UTILPLT	33,311,808	16,558,137	5,711,656	508,454
32						
33	Leasehold Improvements		29001			
34	Storage-Demand	UTILPLT	129,544	64,392	22,212	1,977
35	Transmission-Demand	UTILPLT	1,161,452	577,317	199,143	17,728
36	Distribution-Demand	UTILPLT	251,305	124,915	43,089	3,836
37	Distribution-Customer	UTILPLT	564,803	280,744	96,841	8,621
38						
39	Compressed Natural Gas		29002			
40	Storage-Demand	UTILPLT	1,012,215	503,137	173,555	15,450
41	Transmission-Demand	UTILPLT	9,075,194	4,510,962	1,556,036	138,519
42	Distribution-Demand	UTILPLT	1,963,614	976,044	336,682	29,972
43	Distribution-Customer	UTILPLT	4,413,182	2,193,639	756,686	67,360
44						
45	Office Furniture and Equipm		29100			
46	Storage-Demand	UTILPLT	429,037	213,260	73,563	6,549
47	Transmission-Demand	UTILPLT	3,846,612	1,912,016	659,542	58,713
48	Distribution-Demand	UTILPLT	832,297	413,706	142,706	12,704
49	Distribution-Customer	UTILPLT	1,870,571	929,796	320,729	28,551
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Other Property on Customer Premises					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	MSMPLTCUST	25	58	6	38
6						
7	Other Equipment					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	PKAVGDAYDIST	139	1,067	36	428
11	Distribution-Customer	MSMPLTCUST	8	18	2	12
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		14,462,266	111,383,259	3,709,077	44,636,078
17	Distribution-Customer		936,033	2,196,654	231,373	1,487,466
18	TOTAL		15,398,299	113,579,913	3,940,450	46,123,544
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights					
22	Storage-Demand	UTILPLT	9,388	55,036	594	6,948
23	Transmission-Demand	UTILPLT	84,167	493,431	5,322	62,294
24	Distribution-Demand	UTILPLT	18,211	106,765	1,152	13,479
25	Distribution-Customer	UTILPLT	40,929	239,951	2,588	30,293
26						
27	S&I					
28	Storage-Demand	UTILPLT	76,008	445,602	4,806	56,255
29	Transmission-Demand	UTILPLT	681,464	3,995,120	43,089	504,367
30	Distribution-Demand	UTILPLT	147,449	864,431	9,323	109,131
31	Distribution-Customer	UTILPLT	331,390	1,942,790	20,954	245,269
32						
33	Leasehold Improvements					
34	Storage-Demand	UTILPLT	1,289	7,555	81	954
35	Transmission-Demand	UTILPLT	11,554	67,737	731	8,552
36	Distribution-Demand	UTILPLT	2,500	14,656	158	1,850
37	Distribution-Customer	UTILPLT	5,619	32,940	355	4,159
38						
39	Compressed Natural Gas					
40	Storage-Demand	UTILPLT	10,070	59,034	637	7,453
41	Transmission-Demand	UTILPLT	90,281	529,278	5,709	66,819
42	Distribution-Demand	UTILPLT	19,534	114,521	1,235	14,458
43	Distribution-Customer	UTILPLT	43,903	257,383	2,776	32,493
44						
45	Office Furniture and Equipm					
46	Storage-Demand	UTILPLT	4,268	25,022	270	3,159
47	Transmission-Demand	UTILPLT	38,267	224,340	2,420	28,322
48	Distribution-Demand	UTILPLT	8,280	48,541	524	6,128
49	Distribution-Customer	UTILPLT	18,609	109,094	1,177	13,773
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Other Property on Customer Premises	28600				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	MSMPLTCUST	-	3	1	3
6						
7	Other Equipment	28700				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	PKAVGDAYDIST	-	131	419	-
11	Distribution-Customer	MSMPLTCUST	-	1	0	1
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	13,688,714	43,711,110	-
17	Distribution-Customer		-	115,234	22,066	100,946
18	TOTAL		-	13,803,948	43,733,176	100,946
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights	28900				
22	Storage-Demand	UTILPLT	-	5,993	27,279	193,159
23	Transmission-Demand	UTILPLT	-	53,734	244,573	1,731,802
24	Distribution-Demand	UTILPLT	-	11,626	52,919	374,713
25	Distribution-Customer	UTILPLT	-	26,130	118,934	842,159
26						
27	S&I	29000				
28	Storage-Demand	UTILPLT	-	48,525	220,866	1,563,934
29	Transmission-Demand	UTILPLT	-	435,062	1,980,212	14,021,728
30	Distribution-Demand	UTILPLT	-	94,135	428,462	3,033,904
31	Distribution-Customer	UTILPLT	-	211,567	962,959	6,818,635
32						
33	Leasehold Improvements	29001				
34	Storage-Demand	UTILPLT	-	823	3,745	26,517
35	Transmission-Demand	UTILPLT	-	7,377	33,575	237,739
36	Distribution-Demand	UTILPLT	-	1,596	7,265	51,440
37	Distribution-Customer	UTILPLT	-	3,587	16,327	115,610
38						
39	Compressed Natural Gas	29002				
40	Storage-Demand	UTILPLT	-	6,429	29,261	207,192
41	Transmission-Demand	UTILPLT	-	57,637	262,341	1,857,613
42	Distribution-Demand	UTILPLT	-	12,471	56,763	401,935
43	Distribution-Customer	UTILPLT	-	28,029	127,574	903,340
44						
45	Office Furniture and Equipm	29100				
46	Storage-Demand	UTILPLT	-	2,725	12,402	87,820
47	Transmission-Demand	UTILPLT	-	24,430	111,196	787,368
48	Distribution-Demand	UTILPLT	-	5,286	24,060	170,364
49	Distribution-Customer	UTILPLT	-	11,880	54,073	382,890
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Electronic Data Processing					
	29101					
2	Storage-Demand	UTILPLT	117,390	58,351	20,128	1,792
3	Transmission-Demand	UTILPLT	1,052,482	523,152	180,459	16,065
4	Distribution-Demand	UTILPLT	227,727	113,195	39,046	3,476
5	Distribution-Customer	UTILPLT	511,812	254,404	87,755	7,812
6						
7	PC Equipment (Computer Processing Hardware)					
	29102					
8	Storage-Demand	UTILPLT	132,712	65,966	22,755	2,026
9	Transmission-Demand	UTILPLT	1,189,849	591,432	204,012	18,161
10	Distribution-Demand	UTILPLT	257,449	127,969	44,142	3,930
11	Distribution-Customer	UTILPLT	578,612	287,608	99,209	8,832
12						
13	Customer Information System					
	29103					
14	Storage-Demand	UTILPLT	(424,615)	(211,061)	(72,805)	(6,481)
15	Transmission-Demand	UTILPLT	(3,806,958)	(1,892,306)	(652,743)	(58,107)
16	Distribution-Demand	UTILPLT	(823,718)	(409,441)	(141,235)	(12,573)
17	Distribution-Customer	UTILPLT	(1,851,288)	(920,211)	(317,423)	(28,257)
18						
19	Client Service Applications					
	29104					
20	Storage-Demand	UTILPLT	334,243	166,141	57,310	5,102
21	Transmission-Demand	UTILPLT	2,996,719	1,489,565	513,819	45,740
22	Distribution-Demand	UTILPLT	648,405	322,299	111,176	9,897
23	Distribution-Customer	UTILPLT	1,457,277	724,361	249,865	22,243
24						
25	SaaS - 3 yr Contract					
	29105					
26	Storage-Demand	UTILPLT	(273)	(136)	(47)	(4)
27	Transmission-Demand	UTILPLT	(2,447)	(1,216)	(420)	(37)
28	Distribution-Demand	UTILPLT	(529)	(263)	(91)	(8)
29	Distribution-Customer	UTILPLT	(1,190)	(591)	(204)	(18)
30						
31	Transportation Equipment					
	29200					
32	Storage-Demand	UTILPLT	-	-	-	-
33	Transmission-Demand	UTILPLT	-	-	-	-
34	Distribution-Demand	UTILPLT	-	-	-	-
35	Distribution-Customer	UTILPLT	-	-	-	-
36						
37	Trans Equip - Leased Buyout					
	29204					
38	Storage-Demand	UTILPLT	0	0	0	0
39	Transmission-Demand	UTILPLT	1	1	0	0
40	Distribution-Demand	UTILPLT	0	0	0	0
41	Distribution-Customer	UTILPLT	1	0	0	0
42						
43	Passenger Cars & Station Wagons					
	29210					
44	Storage-Demand	UTILPLT	(4,995)	(2,483)	(856)	(76)
45	Transmission-Demand	UTILPLT	(44,786)	(22,261)	(7,679)	(684)
46	Distribution-Demand	UTILPLT	(9,690)	(4,817)	(1,662)	(148)
47	Distribution-Customer	UTILPLT	(21,779)	(10,826)	(3,734)	(332)
48						
49	Trucks 1/2 & 3/4 Ton					
	29211					
50	Storage-Demand	UTILPLT	(19,282)	(9,585)	(3,306)	(294)
51	Transmission-Demand	UTILPLT	(172,879)	(85,932)	(29,642)	(2,639)
52	Distribution-Demand	UTILPLT	(37,406)	(18,593)	(6,414)	(571)

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Electronic Data Processing					
2	Storage-Demand	29101				
3	Transmission-Demand	UTILPLT	1,168	6,846	74	864
4	Distribution-Demand	UTILPLT	10,470	61,382	662	7,749
5	Distribution-Customer	UTILPLT	2,265	13,281	143	1,677
6			5,092	29,850	322	3,768
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT	1,320	7,740	83	977
9	Transmission-Demand	UTILPLT	11,837	69,394	748	8,761
10	Distribution-Demand	UTILPLT	2,561	15,015	162	1,896
11	Distribution-Customer	UTILPLT	5,756	33,745	364	4,260
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT	(4,224)	(24,764)	(267)	(3,126)
15	Transmission-Demand	UTILPLT	(37,872)	(222,027)	(2,395)	(28,030)
16	Distribution-Demand	UTILPLT	(8,194)	(48,040)	(518)	(6,065)
17	Distribution-Customer	UTILPLT	(18,417)	(107,970)	(1,165)	(13,631)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT	3,325	19,494	210	2,461
21	Transmission-Demand	UTILPLT	29,812	174,773	1,885	22,064
22	Distribution-Demand	UTILPLT	6,450	37,816	408	4,774
23	Distribution-Customer	UTILPLT	14,497	84,990	917	10,730
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT	(3)	(16)	(0)	(2)
27	Transmission-Demand	UTILPLT	(24)	(143)	(2)	(18)
28	Distribution-Demand	UTILPLT	(5)	(31)	(0)	(4)
29	Distribution-Customer	UTILPLT	(12)	(69)	(1)	(9)
30						
31	Transportation Equipment	29200				
32	Storage-Demand	UTILPLT	-	-	-	-
33	Transmission-Demand	UTILPLT	-	-	-	-
34	Distribution-Demand	UTILPLT	-	-	-	-
35	Distribution-Customer	UTILPLT	-	-	-	-
36						
37	Trans Equip - Leased Buyout	29204				
38	Storage-Demand	UTILPLT	0	0	0	0
39	Transmission-Demand	UTILPLT	0	0	0	0
40	Distribution-Demand	UTILPLT	0	0	0	0
41	Distribution-Customer	UTILPLT	0	0	0	0
42						
43	Passenger Cars & Station Wagons	29210				
44	Storage-Demand	UTILPLT	(50)	(291)	(3)	(37)
45	Transmission-Demand	UTILPLT	(446)	(2,612)	(28)	(330)
46	Distribution-Demand	UTILPLT	(96)	(565)	(6)	(71)
47	Distribution-Customer	UTILPLT	(217)	(1,270)	(14)	(160)
48						
49	Trucks 1/2 & 3/4 Ton	29211				
50	Storage-Demand	UTILPLT	(192)	(1,125)	(12)	(142)
51	Transmission-Demand	UTILPLT	(1,720)	(10,083)	(109)	(1,273)
52	Distribution-Demand	UTILPLT	(372)	(2,182)	(24)	(275)

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Electronic Data Processing	29101				
2	Storage-Demand	UTILPLT	-	746	3,393	24,029
3	Transmission-Demand	UTILPLT	-	6,684	30,425	215,434
4	Distribution-Demand	UTILPLT	-	1,446	6,583	46,614
5	Distribution-Customer	UTILPLT	-	3,251	14,795	104,763
6						
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT	-	843	3,836	27,165
9	Transmission-Demand	UTILPLT	-	7,557	34,395	243,552
10	Distribution-Demand	UTILPLT	-	1,635	7,442	52,698
11	Distribution-Customer	UTILPLT	-	3,675	16,726	118,437
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT	-	(2,697)	(12,275)	(86,915)
15	Transmission-Demand	UTILPLT	-	(24,178)	(110,049)	(779,251)
16	Distribution-Demand	UTILPLT	-	(5,232)	(23,812)	(168,608)
17	Distribution-Customer	UTILPLT	-	(11,758)	(53,516)	(378,942)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT	-	2,123	9,662	68,417
21	Transmission-Demand	UTILPLT	-	19,032	86,627	613,402
22	Distribution-Demand	UTILPLT	-	4,118	18,744	132,723
23	Distribution-Customer	UTILPLT	-	9,255	42,126	298,292
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT	-	(2)	(8)	(56)
27	Transmission-Demand	UTILPLT	-	(16)	(71)	(501)
28	Distribution-Demand	UTILPLT	-	(3)	(15)	(108)
29	Distribution-Customer	UTILPLT	-	(8)	(34)	(244)
30						
31	Transportation Equipment	29200				
32	Storage-Demand	UTILPLT	-	-	-	-
33	Transmission-Demand	UTILPLT	-	-	-	-
34	Distribution-Demand	UTILPLT	-	-	-	-
35	Distribution-Customer	UTILPLT	-	-	-	-
36						
37	Trans Equip - Leased Buyout	29204				
38	Storage-Demand	UTILPLT	-	0	0	0
39	Transmission-Demand	UTILPLT	-	0	0	0
40	Distribution-Demand	UTILPLT	-	0	0	0
41	Distribution-Customer	UTILPLT	-	0	0	0
42						
43	Passenger Cars & Station Wagons	29210				
44	Storage-Demand	UTILPLT	-	(32)	(144)	(1,022)
45	Transmission-Demand	UTILPLT	-	(284)	(1,295)	(9,167)
46	Distribution-Demand	UTILPLT	-	(62)	(280)	(1,984)
47	Distribution-Customer	UTILPLT	-	(138)	(630)	(4,458)
48						
49	Trucks 1/2 & 3/4 Ton	29211				
50	Storage-Demand	UTILPLT	-	(122)	(557)	(3,947)
51	Transmission-Demand	UTILPLT	-	(1,098)	(4,997)	(35,387)
52	Distribution-Demand	UTILPLT	-	(238)	(1,081)	(7,657)

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Distribution-Customer	UTILPLT	(84,069)	(41,788)	(14,415)	(1,283)
2						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Distribution-Customer	UTILPLT	(836)	(4,903)	(53)	(619)
2						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Distribution-Customer	UTILPLT	-	(534)	(2,430)	(17,208)
2						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT	(48)	(24)	(8)	(1)
4	Distribution-Demand	UTILPLT	(434)	(216)	(74)	(7)
5	Distribution-Customer	UTILPLT	(94)	(47)	(16)	(1)
6			(211)	(105)	(36)	(3)
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT	(40)	(20)	(7)	(1)
9	Transmission-Demand	UTILPLT	(361)	(180)	(62)	(6)
10	Distribution-Demand	UTILPLT	(78)	(39)	(13)	(1)
11	Distribution-Customer	UTILPLT	(176)	(87)	(30)	(3)
12						
13	Transportation - 3 Year Meter	29240				
14	Storage-Demand	UTILPLT	(1,862)	(925)	(319)	(28)
15	Transmission-Demand	UTILPLT	(16,691)	(8,296)	(2,862)	(255)
16	Distribution-Demand	UTILPLT	(3,611)	(1,795)	(619)	(55)
17	Distribution-Customer	UTILPLT	(8,116)	(4,034)	(1,392)	(124)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT	54,805	27,242	9,397	837
21	Transmission-Demand	UTILPLT	491,361	244,239	84,249	7,500
22	Distribution-Demand	UTILPLT	106,317	52,846	18,229	1,623
23	Distribution-Customer	UTILPLT	238,944	118,771	40,970	3,647
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT	1,179,593	586,334	202,253	18,005
27	Transmission-Demand	UTILPLT	10,575,847	5,256,884	1,813,339	161,424
28	Distribution-Demand	UTILPLT	2,288,313	1,137,440	392,355	34,928
29	Distribution-Customer	UTILPLT	5,142,935	2,556,374	881,810	78,499
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT	768,859	382,173	131,829	11,735
33	Transmission-Demand	UTILPLT	6,893,346	3,426,442	1,181,936	105,216
34	Distribution-Demand	UTILPLT	1,491,524	741,385	255,737	22,766
35	Distribution-Customer	UTILPLT	3,352,170	1,666,246	574,764	51,166
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT	9,015	4,481	1,546	138
39	Transmission-Demand	UTILPLT	80,829	40,177	13,859	1,234
40	Distribution-Demand	UTILPLT	17,489	8,693	2,999	267
41	Distribution-Customer	UTILPLT	39,306	19,538	6,739	600
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT	728	362	125	11
45	Transmission-Demand	UTILPLT	6,526	3,244	1,119	100
46	Distribution-Demand	UTILPLT	1,412	702	242	22
47	Distribution-Customer	UTILPLT	3,173	1,577	544	48
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT	(0)	(3)	(0)	(0)
4	Distribution-Demand	UTILPLT	(4)	(25)	(0)	(3)
5	Distribution-Customer	UTILPLT	(1)	(5)	(0)	(1)
6			(2)	(12)	(0)	(2)
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT	(0)	(2)	(0)	(0)
9	Transmission-Demand	UTILPLT	(4)	(21)	(0)	(3)
10	Distribution-Demand	UTILPLT	(1)	(5)	(0)	(1)
11	Distribution-Customer	UTILPLT	(2)	(10)	(0)	(1)
12						
13	Transportation - 3 Year Meter	29240				
14	Storage-Demand	UTILPLT	(19)	(109)	(1)	(14)
15	Transmission-Demand	UTILPLT	(166)	(973)	(10)	(123)
16	Distribution-Demand	UTILPLT	(36)	(211)	(2)	(27)
17	Distribution-Customer	UTILPLT	(81)	(473)	(5)	(60)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT	545	3,196	34	404
21	Transmission-Demand	UTILPLT	4,888	28,657	309	3,618
22	Distribution-Demand	UTILPLT	1,058	6,201	67	783
23	Distribution-Customer	UTILPLT	2,377	13,936	150	1,759
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT	11,735	68,795	742	8,685
27	Transmission-Demand	UTILPLT	105,210	616,798	6,652	77,868
28	Distribution-Demand	UTILPLT	22,764	133,457	1,439	16,848
29	Distribution-Customer	UTILPLT	51,162	299,943	3,235	37,866
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT	7,649	44,841	484	5,661
33	Transmission-Demand	UTILPLT	68,576	402,029	4,336	50,754
34	Distribution-Demand	UTILPLT	14,838	86,988	938	10,982
35	Distribution-Customer	UTILPLT	33,348	195,503	2,109	24,681
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT	90	526	6	66
39	Transmission-Demand	UTILPLT	804	4,714	51	595
40	Distribution-Demand	UTILPLT	174	1,020	11	129
41	Distribution-Customer	UTILPLT	391	2,292	25	289
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT	7	42	0	5
45	Transmission-Demand	UTILPLT	65	381	4	48
46	Distribution-Demand	UTILPLT	14	82	1	10
47	Distribution-Customer	UTILPLT	32	185	2	23
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT	-	(0)	(1)	(10)
4	Distribution-Demand	UTILPLT	-	(3)	(13)	(89)
5	Distribution-Customer	UTILPLT	-	(1)	(3)	(19)
6			-	(1)	(6)	(43)
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT	-	(0)	(1)	(8)
9	Transmission-Demand	UTILPLT	-	(2)	(10)	(74)
10	Distribution-Demand	UTILPLT	-	(0)	(2)	(16)
11	Distribution-Customer	UTILPLT	-	(1)	(5)	(36)
12						
13	Transportation - 3 Year Meter	29240				
14	Storage-Demand	UTILPLT	-	(12)	(54)	(381)
15	Transmission-Demand	UTILPLT	-	(106)	(482)	(3,416)
16	Distribution-Demand	UTILPLT	-	(23)	(104)	(739)
17	Distribution-Customer	UTILPLT	-	(52)	(235)	(1,661)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT	-	348	1,584	11,218
21	Transmission-Demand	UTILPLT	-	3,121	14,204	100,577
22	Distribution-Demand	UTILPLT	-	675	3,073	21,762
23	Distribution-Customer	UTILPLT	-	1,518	6,907	48,910
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT	-	7,492	34,099	241,452
27	Transmission-Demand	UTILPLT	-	67,168	305,721	2,164,783
28	Distribution-Demand	UTILPLT	-	14,533	66,149	468,398
29	Distribution-Customer	UTILPLT	-	32,663	148,669	1,052,714
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT	-	4,883	22,226	157,379
33	Transmission-Demand	UTILPLT	-	43,780	199,269	1,411,007
34	Distribution-Demand	UTILPLT	-	9,473	43,116	305,302
35	Distribution-Customer	UTILPLT	-	21,290	96,903	686,160
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT	-	57	261	1,845
39	Transmission-Demand	UTILPLT	-	513	2,337	16,545
40	Distribution-Demand	UTILPLT	-	111	506	3,580
41	Distribution-Customer	UTILPLT	-	250	1,136	8,046
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT	-	5	21	149
45	Transmission-Demand	UTILPLT	-	41	189	1,336
46	Distribution-Demand	UTILPLT	-	9	41	289
47	Distribution-Customer	UTILPLT	-	20	92	650
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT	1,323,988	658,108	227,011	20,209
4	Distribution-Demand	UTILPLT	11,870,447	5,900,385	2,035,311	181,184
5	Distribution-Customer	UTILPLT	2,568,428	1,276,676	440,384	39,203
6			5,772,487	2,869,302	989,753	88,108
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT	21,392	10,633	3,668	327
15	Transmission-Demand	UTILPLT	191,791	95,333	32,885	2,927
16	Distribution-Demand	UTILPLT	41,498	20,627	7,115	633
17	Distribution-Customer	UTILPLT	93,266	46,359	15,991	1,424
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT	390,678	194,192	66,986	5,963
21	Transmission-Demand	UTILPLT	3,502,693	1,741,066	600,573	53,463
22	Distribution-Demand	UTILPLT	757,883	376,717	129,947	11,568
23	Distribution-Customer	UTILPLT	1,703,327	846,664	292,053	25,999
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT	1,092,298	542,943	187,286	16,672
27	Transmission-Demand	UTILPLT	9,793,196	4,867,856	1,679,145	149,478
28	Distribution-Demand	UTILPLT	2,118,969	1,053,266	363,319	32,343
29	Distribution-Customer	UTILPLT	4,762,339	2,367,193	816,553	72,690
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT	164,936	81,984	28,280	2,518
33	Transmission-Demand	UTILPLT	1,478,766	735,043	253,550	22,571
34	Distribution-Demand	UTILPLT	319,963	159,042	54,861	4,884
35	Distribution-Customer	UTILPLT	719,110	357,445	123,299	10,976
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		15,294,435	7,602,330	2,622,390	233,446
39	Transmission-Demand		137,124,968	68,160,035	23,511,500	2,093,002
40	Distribution-Demand		29,669,947	14,747,895	5,087,221	452,866
41	Distribution-Customer		66,682,586	33,145,586	11,433,422	1,017,807
42	TOTAL		248,771,935	123,655,845	42,654,532	3,797,122
43						
44	TOTAL PLANT IN SERVICE PER BOOKS					
45	Storage-Demand		403,174,346	232,516,327	135,201,106	17,232,702
46	Transmission-Demand		3,614,731,151	1,182,970,737	589,973,864	58,970,136
47	Distribution-Demand		782,125,114	338,105,722	180,752,729	20,609,373
48	Distribution-Customer		1,757,809,859	1,506,081,274	218,483,127	3,283,316
49	TOTAL		6,557,840,471	3,259,674,060	1,124,410,826	100,095,528

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT	13,171	77,217	833	9,748
4	Distribution-Demand	UTILPLT	118,089	692,301	7,467	87,400
5	Distribution-Customer	UTILPLT	25,551	149,794	1,616	18,911
6			57,425	336,659	3,631	42,502
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT	213	1,248	13	158
15	Transmission-Demand	UTILPLT	1,908	11,185	121	1,412
16	Distribution-Demand	UTILPLT	413	2,420	26	306
17	Distribution-Customer	UTILPLT	928	5,439	59	687
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT	3,887	22,785	246	2,876
21	Transmission-Demand	UTILPLT	34,845	204,282	2,203	25,790
22	Distribution-Demand	UTILPLT	7,540	44,201	477	5,580
23	Distribution-Customer	UTILPLT	16,945	99,340	1,071	12,541
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT	10,866	63,704	687	8,042
27	Transmission-Demand	UTILPLT	97,424	571,152	6,160	72,106
28	Distribution-Demand	UTILPLT	21,080	123,581	1,333	15,602
29	Distribution-Customer	UTILPLT	47,376	277,746	2,996	35,064
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT	1,641	9,619	104	1,214
33	Transmission-Demand	UTILPLT	14,711	86,244	930	10,888
34	Distribution-Demand	UTILPLT	3,183	18,661	201	2,356
35	Distribution-Customer	UTILPLT	7,154	41,939	452	5,295
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		152,151	891,992	9,621	112,610
39	Transmission-Demand		1,364,135	7,997,313	86,255	1,009,626
40	Distribution-Demand		295,160	1,730,391	18,663	218,454
41	Distribution-Customer		663,366	3,889,018	41,945	490,972
42	TOTAL		2,474,811	14,508,715	156,484	1,831,662
43						
44	TOTAL PLANT IN SERVICE PER BOOKS					
45	Storage-Demand		12,698,914	1,052,177	11,348	132,833
46	Transmission-Demand		36,010,390	261,201,138	101,745	1,190,935
47	Distribution-Demand		14,810,431	113,424,395	3,731,092	44,893,762
48	Distribution-Customer		1,718,527	6,784,065	280,850	2,066,607
49	TOTAL		65,238,262	382,461,775	4,125,035	48,284,138

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Tools, Shop & Garage Equip	29400				
2	Storage-Demand	UTILPLT	-	8,409	38,273	271,009
3	Transmission-Demand	UTILPLT	-	75,390	343,144	2,429,776
4	Distribution-Demand	UTILPLT	-	16,312	74,247	525,735
5	Distribution-Customer	UTILPLT	-	36,662	166,868	1,181,577
6						
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT	-	136	618	4,379
15	Transmission-Demand	UTILPLT	-	1,218	5,544	39,258
16	Distribution-Demand	UTILPLT	-	264	1,200	8,494
17	Distribution-Customer	UTILPLT	-	592	2,696	19,091
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT	-	2,481	11,293	79,968
21	Transmission-Demand	UTILPLT	-	22,246	101,254	716,970
22	Distribution-Demand	UTILPLT	-	4,813	21,908	155,132
23	Distribution-Customer	UTILPLT	-	10,818	49,239	348,656
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT	-	6,937	31,576	223,584
27	Transmission-Demand	UTILPLT	-	62,198	283,096	2,004,581
28	Distribution-Demand	UTILPLT	-	13,458	61,254	433,734
29	Distribution-Customer	UTILPLT	-	30,246	137,667	974,809
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT	-	1,048	4,768	33,761
33	Transmission-Demand	UTILPLT	-	9,392	42,747	302,691
34	Distribution-Demand	UTILPLT	-	2,032	9,249	65,494
35	Distribution-Customer	UTILPLT	-	4,567	20,788	147,196
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		-	97,137	442,123	3,130,637
39	Transmission-Demand		-	870,895	3,963,930	28,068,278
40	Distribution-Demand		-	188,437	857,682	6,073,178
41	Distribution-Customer		-	423,508	1,927,622	13,649,340
42	TOTAL		-	1,579,976	7,191,356	50,921,432
43						
44	TOTAL PLANT IN SERVICE PER BOOKS					
45	Storage-Demand		-	114,580	521,519	3,692,839
46	Transmission-Demand		-	27,009,114	142,029,942	1,315,273,150
47	Distribution-Demand		-	13,910,991	44,722,815	7,163,804
48	Distribution-Customer		-	614,796	2,295,852	16,201,445
49	TOTAL		-	41,649,481	189,570,129	1,342,331,237

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2						
3	OTHER RATE BASE ADDITIONS PER BOOKS					
4	Stored Natural Gas	STOREDGAS				
5	Storage-Demand		-	-	-	-
6	Transmission-Demand		-	-	-	-
7	Distribution-Demand	WINTHRU	58,042,681	33,690,592	19,909,703	2,555,606
8	Distribution-Customer		-	-	-	-
9						
10	Pension/OPEB	OPEB				
11	Storage-Demand	OPERLAB	7,510,950	5,660,773	1,075,604	50,644
12	Transmission-Demand	OPERLAB	13,187,403	9,938,942	1,888,500	88,919
13	Distribution-Demand	OPERLAB	11,337,257	8,544,543	1,623,550	76,444
14	Distribution-Customer	OPERLAB	95,062,614	71,645,780	13,613,425	640,979
15						
16	Cash Working Capital	CWC				
17	Storage-Demand	OMPB	3,012,238	2,268,911	423,290	20,078
18	Transmission-Demand	OMPB	5,604,159	4,221,225	787,515	37,355
19	Distribution-Demand	OMPB	4,736,705	3,567,833	665,617	31,573
20	Distribution-Customer	OMPB	38,803,360	29,227,890	5,452,775	258,647
21						
22	Materials and Supplies	MATL				
23	Storage-Demand	UTILPLT	744,577	370,103	127,666	11,365
24	Transmission-Demand	UTILPLT	6,675,734	3,318,274	1,144,624	101,895
25	Distribution-Demand	UTILPLT	1,444,439	717,980	247,664	22,047
26	Distribution-Customer	UTILPLT	3,246,347	1,613,646	556,620	49,550
27						
28	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
29	Storage-Demand	DESDMD	-	-	-	-
30	Transmission-Demand	DESDMD	68,231,621	21,787,020	11,109,981	1,116,477
31	Distribution-Demand	DESDMD	-	-	-	-
32	Distribution-Customer	DESDMD	-	-	-	-
33						
34	Deferred Pipeline Integrity Costs - Distribution	REGASSET-2				
35	Storage-Demand	MAINPLT	-	-	-	-
36	Transmission-Demand	MAINPLT	-	-	-	-
37	Distribution-Demand	MAINPLT	10,568,893	7,939,572	1,455,069	96,479
38	Distribution-Customer	MAINPLT	21,732,124	16,325,623	2,991,963	198,383
39						
40	Deferred Customer Connect	REGASSET-3				
41	Storage-Demand	MSMPLTCUST	533,954	469,262	62,721	590
42	Transmission-Demand	MSMPLTCUST	4,787,262	4,207,249	562,333	5,288
43	Distribution-Demand	MSMPLTCUST	1,035,828	910,329	121,673	1,144
44	Distribution-Customer	MSMPLTCUST	2,328,001	2,045,946	273,457	2,572
45						
46	Other	OTHER_ADD				
47	Storage-Demand	UTILPLT	-	-	-	-
48	Transmission-Demand	UTILPLT	-	-	-	-
49	Distribution-Demand	UTILPLT	6,376,447	3,169,509	1,093,308	97,327
50	Distribution-Customer	UTILPLT	-	-	-	-
51						
52	TOTAL OTHER RATE BASE ADDITIONS PER BOOKS					

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2						
3	OTHER RATE BASE ADDITIONS PER BOOKS					
4	Stored Natural Gas	STOREDGAS				
5	Storage-Demand		-	-	-	-
6	Transmission-Demand		-	-	-	-
7	Distribution-Demand	WINTHRU	1,886,780	-	-	-
8	Distribution-Customer		-	-	-	-
9						
10	Pension/OPEB	OPEB				
11	Storage-Demand	OPERLAB	33,537	161,628	4,504	48,680
12	Transmission-Demand	OPERLAB	58,883	283,780	7,908	85,470
13	Distribution-Demand	OPERLAB	50,622	243,966	6,798	73,479
14	Distribution-Customer	OPERLAB	424,463	2,045,653	57,004	616,116
15						
16	Cash Working Capital	CWC				
17	Storage-Demand	OMPB	13,288	66,003	1,783	19,456
18	Transmission-Demand	OMPB	24,721	122,796	3,316	36,198
19	Distribution-Demand	OMPB	20,895	103,789	2,803	30,595
20	Distribution-Customer	OMPB	171,169	850,245	22,962	250,636
21						
22	Materials and Supplies	MATL				
23	Storage-Demand	UTILPLT	7,407	43,425	468	5,482
24	Transmission-Demand	UTILPLT	66,411	389,338	4,199	49,152
25	Distribution-Demand	UTILPLT	14,369	84,242	909	10,635
26	Distribution-Customer	UTILPLT	32,295	189,331	2,042	23,902
27						
28	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
29	Storage-Demand	DESDMD	-	-	-	-
30	Transmission-Demand	DESDMD	679,776	4,974,981	-	-
31	Distribution-Demand	DESDMD	-	-	-	-
32	Distribution-Customer	DESDMD	-	-	-	-
33						
34	Deferred Pipeline Integrity Costs - Distribution	REGASSET-2				
35	Storage-Demand	MAINPLT	-	-	-	-
36	Transmission-Demand	MAINPLT	-	-	-	-
37	Distribution-Demand	MAINPLT	67,961	517,943	17,451	208,430
38	Distribution-Customer	MAINPLT	139,745	1,065,012	35,884	428,582
39						
40	Deferred Customer Connect	REGASSET-3				
41	Storage-Demand	MSMPLTCUST	256	601	62	396
42	Transmission-Demand	MSMPLTCUST	2,297	5,391	552	3,547
43	Distribution-Demand	MSMPLTCUST	497	1,166	119	768
44	Distribution-Customer	MSMPLTCUST	1,117	2,622	268	1,725
45						
46	Other	OTHER_ADD				
47	Storage-Demand	UTILPLT	-	-	-	-
48	Transmission-Demand	UTILPLT	-	-	-	-
49	Distribution-Demand	UTILPLT	63,434	371,883	4,011	46,949
50	Distribution-Customer	UTILPLT	-	-	-	-
51						
52	TOTAL OTHER RATE BASE ADDITIONS PER BOOKS					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2						
3	OTHER RATE BASE ADDITIONS PER BOOKS					
4	Stored Natural Gas	STOREDGAS				
5	Storage-Demand		-	-	-	-
6	Transmission-Demand		-	-	-	-
7	Distribution-Demand	WINTHRU	-	-	-	-
8	Distribution-Customer		-	-	-	-
9						
10	Pension/OPEB	OPEB				
11	Storage-Demand	OPERLAB	-	18,315	67,449	389,816
12	Transmission-Demand	OPERLAB	-	32,156	118,424	684,423
13	Distribution-Demand	OPERLAB	-	27,645	101,809	588,401
14	Distribution-Customer	OPERLAB	-	231,802	853,669	4,933,724
15						
16	Cash Working Capital	CWC				
17	Storage-Demand	OMPBB	-	7,494	27,791	164,146
18	Transmission-Demand	OMPBB	-	13,941	51,704	305,387
19	Distribution-Demand	OMPBB	-	11,784	43,701	258,117
20	Distribution-Customer	OMPBB	-	96,531	357,998	2,114,507
21						
22	Materials and Supplies	MATL				
23	Storage-Demand	UTILPLT	-	4,729	21,524	152,408
24	Transmission-Demand	UTILPLT	-	42,398	192,978	1,366,464
25	Distribution-Demand	UTILPLT	-	9,174	41,755	295,664
26	Distribution-Customer	UTILPLT	-	20,618	93,844	664,499
27						
28	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
29	Storage-Demand	DESDMD	-	-	-	-
30	Transmission-Demand	DESDMD	-	513,406	2,714,147	25,335,832
31	Distribution-Demand	DESDMD	-	-	-	-
32	Distribution-Customer	DESDMD	-	-	-	-
33						
34	Deferred Pipeline Integrity Costs - Distribution	REGASSET-2				
35	Storage-Demand	MAINPLT	-	-	-	-
36	Transmission-Demand	MAINPLT	-	-	-	-
37	Distribution-Demand	MAINPLT	-	63,497	202,347	144
38	Distribution-Customer	MAINPLT	-	130,564	416,073	296
39						
40	Deferred Customer Connect	REGASSET-3				
41	Storage-Demand	MSMPLTCUST	-	32	6	29
42	Transmission-Demand	MSMPLTCUST	-	287	55	261
43	Distribution-Demand	MSMPLTCUST	-	62	12	57
44	Distribution-Customer	MSMPLTCUST	-	140	27	127
45						
46	Other	OTHER_ADD				
47	Storage-Demand	UTILPLT	-	-	-	-
48	Transmission-Demand	UTILPLT	-	-	-	-
49	Distribution-Demand	UTILPLT	-	40,497	184,327	1,305,203
50	Distribution-Customer	UTILPLT	-	-	-	-
51						
52	TOTAL OTHER RATE BASE ADDITIONS PER BOOKS					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Storage-Demand		11,801,720	8,769,049	1,689,280	82,677
2	Transmission-Demand		98,486,178	43,472,711	15,492,953	1,349,934
3	Distribution-Demand		93,542,250	58,540,358	25,116,584	2,880,620
4	Distribution-Customer		161,172,445	120,858,884	22,888,240	1,150,132
5	TOTAL		365,002,593	231,641,002	65,187,057	5,463,362
6						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales	Large GS	Interruptible Sales	Interruptible
			Rate 103	Transport Rate 113	Rate 104	Transportation Rate 114
1	Storage-Demand		54,488	271,657	6,816	74,014
2	Transmission-Demand		832,089	5,776,286	15,975	174,367
3	Distribution-Demand		2,104,558	1,322,989	32,092	370,855
4	Distribution-Customer		768,789	4,152,863	118,160	1,320,961
5	TOTAL		3,759,924	11,523,795	173,043	1,940,197
6						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Storage-Demand		-	30,569	116,770	706,399
2	Transmission-Demand		-	602,190	3,077,307	27,692,367
3	Distribution-Demand		-	152,658	573,950	2,447,584
4	Distribution-Customer		-	479,654	1,721,610	7,713,153
5	TOTAL		-	1,265,072	5,489,637	38,559,504
6						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OTHER RATE BASE DEDUCTIONS PER BOOKS					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB	(168,793)	(127,214)	(24,172)	(1,138)
4	Transmission-Demand	OPERLAB	(296,359)	(223,356)	(42,440)	(1,998)
5	Distribution-Demand	OPERLAB	(254,781)	(192,020)	(36,486)	(1,718)
6	Distribution-Customer	OPERLAB	(2,136,329)	(1,610,086)	(305,933)	(14,405)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT	(947,059)	(470,750)	(162,383)	(14,455)
10	Transmission-Demand	UTILPLT	(8,491,144)	(4,220,651)	(1,455,895)	(129,604)
11	Distribution-Demand	UTILPLT	(1,837,242)	(913,229)	(315,014)	(28,043)
12	Distribution-Customer	UTILPLT	(4,129,164)	(2,052,463)	(707,988)	(63,025)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT	(61,724,483)	(30,681,086)	(10,583,304)	(942,129)
16	Transmission-Demand	UTILPLT	(553,409,581)	(275,080,585)	(94,887,820)	(8,446,947)
17	Distribution-Demand	UTILPLT	(119,742,109)	(59,519,623)	(20,531,028)	(1,827,679)
18	Distribution-Customer	UTILPLT	(269,117,889)	(133,769,109)	(46,143,057)	(4,107,671)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT	(1,410,051)	(700,887)	(241,768)	(21,522)
22	Transmission-Demand	UTILPLT	(12,642,240)	(6,284,016)	(2,167,643)	(192,964)
23	Distribution-Demand	UTILPLT	(2,735,422)	(1,359,683)	(469,016)	(41,752)
24	Distribution-Customer	UTILPLT	(6,147,803)	(3,055,858)	(1,054,105)	(93,837)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PER BOOKS					
27	Storage-Demand		(64,250,386)	(31,979,937)	(11,011,627)	(979,245)
28	Transmission-Demand		(574,839,325)	(285,808,610)	(98,553,798)	(8,771,514)
29	Distribution-Demand		(124,569,554)	(61,984,555)	(21,351,545)	(1,899,192)
30	Distribution-Customer		(281,531,185)	(140,487,516)	(48,211,082)	(4,278,938)
31	TOTAL		(1,045,190,449)	(520,260,617)	(179,128,052)	(15,928,890)
32						
33	TOTAL NET RATE BASE PER BOOKS					
34	Storage-Demand		350,725,680	209,305,439	125,878,760	16,336,134
35	Transmission-Demand		3,138,378,005	940,634,838	506,913,019	51,548,555
36	Distribution-Demand		751,097,810	334,661,526	184,517,768	21,590,801
37	Distribution-Customer		1,637,451,119	1,486,452,642	193,160,284	154,509
38	TOTAL		5,877,652,615	2,971,054,445	1,010,469,831	89,630,000
39						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OTHER RATE BASE DEDUCTIONS PER BOOKS					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB	(754)	(3,632)	(101)	(1,094)
4	Transmission-Demand	OPERLAB	(1,323)	(6,377)	(178)	(1,921)
5	Distribution-Demand	OPERLAB	(1,138)	(5,483)	(153)	(1,651)
6	Distribution-Customer	OPERLAB	(9,539)	(45,972)	(1,281)	(13,846)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT	(9,421)	(55,234)	(596)	(6,973)
10	Transmission-Demand	UTILPLT	(84,471)	(495,215)	(5,341)	(62,519)
11	Distribution-Demand	UTILPLT	(18,277)	(107,150)	(1,156)	(13,527)
12	Distribution-Customer	UTILPLT	(41,077)	(240,818)	(2,597)	(30,402)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT	(614,042)	(3,599,855)	(38,826)	(454,466)
16	Transmission-Demand	UTILPLT	(5,505,381)	(32,275,594)	(348,108)	(4,074,653)
17	Distribution-Demand	UTILPLT	(1,191,208)	(6,983,521)	(75,321)	(881,639)
18	Distribution-Customer	UTILPLT	(2,677,215)	(15,695,318)	(169,282)	(1,981,466)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT	(14,027)	(82,236)	(887)	(10,382)
22	Transmission-Demand	UTILPLT	(125,766)	(737,313)	(7,952)	(93,083)
23	Distribution-Demand	UTILPLT	(27,212)	(159,533)	(1,721)	(20,140)
24	Distribution-Customer	UTILPLT	(61,159)	(358,548)	(3,867)	(45,265)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PER BOOKS					
27	Storage-Demand		(638,245)	(3,740,957)	(40,410)	(472,915)
28	Transmission-Demand		(5,716,941)	(33,514,498)	(361,579)	(4,232,175)
29	Distribution-Demand		(1,237,835)	(7,255,688)	(78,350)	(916,958)
30	Distribution-Customer		(2,788,990)	(16,340,657)	(177,027)	(2,070,979)
31	TOTAL		(10,382,011)	(60,851,800)	(657,366)	(7,693,028)
32						
33	TOTAL NET RATE BASE PER BOOKS					
34	Storage-Demand		12,115,158	(2,417,123)	(22,246)	(266,068)
35	Transmission-Demand		31,125,538	233,462,925	(243,860)	(2,866,873)
36	Distribution-Demand		15,677,154	107,491,697	3,684,834	44,347,659
37	Distribution-Customer		(301,674)	(5,403,729)	221,984	1,316,589
38	TOTAL		58,616,175	333,133,770	3,640,712	42,531,307
39						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OTHER RATE BASE DEDUCTIONS PER BOOKS					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB	-	(412)	(1,516)	(8,760)
4	Transmission-Demand	OPERLAB	-	(723)	(2,661)	(15,381)
5	Distribution-Demand	OPERLAB	-	(621)	(2,288)	(13,223)
6	Distribution-Customer	OPERLAB	-	(5,209)	(19,184)	(110,875)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT	-	(6,015)	(27,377)	(193,855)
10	Transmission-Demand	UTILPLT	-	(53,928)	(245,457)	(1,738,063)
11	Distribution-Demand	UTILPLT	-	(11,669)	(53,110)	(376,067)
12	Distribution-Customer	UTILPLT	-	(26,225)	(119,364)	(845,204)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT	-	(392,019)	(1,784,296)	(12,634,460)
16	Transmission-Demand	UTILPLT	-	(3,514,761)	(15,997,647)	(113,278,085)
17	Distribution-Demand	UTILPLT	-	(760,494)	(3,461,436)	(24,510,159)
18	Distribution-Customer	UTILPLT	-	(1,709,195)	(7,779,506)	(55,086,070)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT	-	(8,955)	(40,761)	(288,625)
22	Transmission-Demand	UTILPLT	-	(80,292)	(365,455)	(2,587,756)
23	Distribution-Demand	UTILPLT	-	(17,373)	(79,074)	(559,917)
24	Distribution-Customer	UTILPLT	-	(39,045)	(177,717)	(1,258,401)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PER BOOKS					
27	Storage-Demand		-	(407,400)	(1,853,950)	(13,125,700)
28	Transmission-Demand		-	(3,649,704)	(16,611,220)	(117,619,284)
29	Distribution-Demand		-	(790,157)	(3,595,908)	(25,459,366)
30	Distribution-Customer		-	(1,779,675)	(8,095,771)	(57,300,550)
31	TOTAL		-	(6,626,936)	(30,156,849)	(213,504,901)
32						
33	TOTAL NET RATE BASE PER BOOKS					
34	Storage-Demand		-	(262,251)	(1,215,661)	(8,726,462)
35	Transmission-Demand		-	23,961,600	128,496,030	1,225,346,232
36	Distribution-Demand		-	13,273,492	41,700,857	(15,847,978)
37	Distribution-Customer		-	(685,224)	(4,078,309)	(33,385,953)
38	TOTAL		-	36,287,617	164,902,917	1,167,385,840
39						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	PRO FORMA RATE BASE					
2	NET PLANT					
3						
4	INTANGIBLE PLANT					
5	Organization	20100				
6	Storage-Demand		-	-	-	-
7	Transmission-Demand		-	-	-	-
8	Distribution-Demand		-	-	-	-
9	Distribution-Customer		-	-	-	-
10						
11	Franchises and Consents	20200				
12	Storage-Demand		(602)	(295)	(103)	(9)
13	Transmission-Demand	UTILPLT Adj	(6,108)	(2,990)	(1,043)	(93)
14	Distribution-Demand	UTILPLT Adj	(1,223)	(598)	(209)	(19)
15	Distribution-Customer	UTILPLT Adj	(2,735)	(1,339)	(467)	(42)
16						
17	Miscellaneous Intangible Plant	20300				
18	Storage-Demand		924,317	452,385	157,861	14,083
19	Transmission-Demand	UTILPLT Adj	9,373,794	4,587,775	1,600,921	142,820
20	Distribution-Demand	UTILPLT Adj	1,876,475	918,395	320,477	28,590
21	Distribution-Customer	UTILPLT Adj	4,197,665	2,054,445	716,906	63,956
22						
23	Customer Contracts	20301				
24	Storage-Demand		-	-	-	-
25	Transmission-Demand	UTILPLT Adj	-	-	-	-
26	Distribution-Demand	UTILPLT Adj	-	-	-	-
27	Distribution-Customer	UTILPLT Adj	-	-	-	-
28						
29	Miscellaneous Intangible Plant - 3 year	20303				
30	Storage-Demand		56,369	27,588	9,627	859
31	Transmission-Demand	UTILPLT Adj	571,654	279,782	97,631	8,710
32	Distribution-Demand	UTILPLT Adj	114,436	56,008	19,544	1,744
33	Distribution-Customer	UTILPLT Adj	255,992	125,289	43,720	3,900
34						
35	10 Year Software	20310				
36	Storage-Demand		733,238	358,866	125,227	11,172
37	Transmission-Demand	UTILPLT Adj	7,436,002	3,639,370	1,269,971	113,296
38	Distribution-Demand	UTILPLT Adj	1,488,562	728,540	254,227	22,680
39	Distribution-Customer	UTILPLT Adj	3,329,905	1,629,741	568,704	50,735
40						
41	Miscellaneous Intangible Plant - 15 year	20315				
42	Storage-Demand		4,877,765	2,387,303	833,058	74,318
43	Transmission-Demand	UTILPLT Adj	49,466,959	24,210,397	8,448,305	753,684
44	Distribution-Demand	UTILPLT Adj	9,902,449	4,846,512	1,691,208	150,875
45	Distribution-Customer	UTILPLT Adj	22,151,726	10,841,622	3,783,223	337,506
46						
47	TOTAL INTANGIBLE PLANT					
48	Storage-Demand		6,591,088	3,225,847	1,125,671	100,423
49	Transmission-Demand		66,842,301	32,714,335	11,415,785	1,018,417
50	Distribution-Demand		13,380,698	6,548,857	2,285,247	203,870
51	Distribution-Customer		29,932,553	14,649,758	5,112,086	456,056
52	TOTAL		116,746,639	57,138,796	19,938,789	1,778,765

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	PRO FORMA RATE BASE					
2	NET PLANT					
3						
4	INTANGIBLE PLANT					
5	Organization	20100				
6	Storage-Demand		-	-	-	-
7	Transmission-Demand		-	-	-	-
8	Distribution-Demand		-	-	-	-
9	Distribution-Customer		-	-	-	-
10						
11	Franchises and Consents	20200				
12	Storage-Demand		(6)	(36)	(0)	(4)
13	Transmission-Demand		(60)	(361)	(4)	(43)
14	Distribution-Demand		(12)	(72)	(1)	(9)
15	Distribution-Customer		(27)	(162)	(2)	(19)
16						
17	Miscellaneous Intangible Plant	20300				
18	Storage-Demand		9,143	54,658	562	6,578
19	Transmission-Demand		92,722	554,309	5,701	66,713
20	Distribution-Demand		18,561	110,963	1,141	13,355
21	Distribution-Customer		41,522	248,224	2,553	29,875
22						
23	Customer Contracts	20301				
24	Storage-Demand		-	-	-	-
25	Transmission-Demand		-	-	-	-
26	Distribution-Demand		-	-	-	-
27	Distribution-Customer		-	-	-	-
28						
29	Miscellaneous Intangible Plant - 3 year	20303				
30	Storage-Demand		558	3,333	34	401
31	Transmission-Demand		5,655	33,804	348	4,068
32	Distribution-Demand		1,132	6,767	70	814
33	Distribution-Customer		2,532	15,138	156	1,822
34						
35	10 Year Software	20310				
36	Storage-Demand		7,253	43,359	446	5,218
37	Transmission-Demand		73,554	439,720	4,523	52,922
38	Distribution-Demand		14,724	88,024	905	10,594
39	Distribution-Customer		32,938	196,910	2,025	23,699
40						
41	Miscellaneous Intangible Plant - 15 year	20315				
42	Storage-Demand		48,249	288,441	2,967	34,715
43	Transmission-Demand		489,308	2,925,173	30,087	352,054
44	Distribution-Demand		97,951	585,570	6,023	70,475
45	Distribution-Customer		219,116	1,309,918	13,473	157,653
46						
47	TOTAL INTANGIBLE PLANT					
48	Storage-Demand		65,196	389,757	4,009	46,908
49	Transmission-Demand		661,178	3,952,645	40,655	475,714
50	Distribution-Demand		132,357	791,253	8,138	95,230
51	Distribution-Customer		296,081	1,770,028	18,206	213,029
52	TOTAL		1,154,812	6,903,682	71,008	830,881

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	PRO FORMA RATE BASE					
2	NET PLANT					
3						
4	INTANGIBLE PLANT					
5	Organization	20100				
6	Storage-Demand		-	-	-	-
7	Transmission-Demand		-	-	-	-
8	Distribution-Demand		-	-	-	-
9	Distribution-Customer		-	-	-	-
10						
11	Franchises and Consents	20200				
12	Storage-Demand			(4)	(18)	(128)
13	Transmission-Demand	UTILPLT Adj	-	(39)	(180)	(1,295)
14	Distribution-Demand	UTILPLT Adj	-	(8)	(36)	(259)
15	Distribution-Customer	UTILPLT Adj	-	(18)	(81)	(580)
16						
17	Miscellaneous Intangible Plant	20300				
18	Storage-Demand			5,937	27,219	195,891
19	Transmission-Demand	UTILPLT Adj	-	60,213	276,032	1,986,589
20	Distribution-Demand	UTILPLT Adj	-	12,054	55,257	397,682
21	Distribution-Customer	UTILPLT Adj	-	26,964	123,609	889,611
22						
23	Customer Contracts	20301				
24	Storage-Demand			-	-	-
25	Transmission-Demand	UTILPLT Adj	-	-	-	-
26	Distribution-Demand	UTILPLT Adj	-	-	-	-
27	Distribution-Customer	UTILPLT Adj	-	-	-	-
28						
29	Miscellaneous Intangible Plant - 3 year	20303				
30	Storage-Demand			362	1,660	11,946
31	Transmission-Demand	UTILPLT Adj	-	3,672	16,834	121,151
32	Distribution-Demand	UTILPLT Adj	-	735	3,370	24,252
33	Distribution-Customer	UTILPLT Adj	-	1,644	7,538	54,252
34						
35	10 Year Software	20310				
36	Storage-Demand			4,710	21,592	155,395
37	Transmission-Demand	UTILPLT Adj	-	47,765	218,969	1,575,912
38	Distribution-Demand	UTILPLT Adj	-	9,562	43,834	315,471
39	Distribution-Customer	UTILPLT Adj	-	21,390	98,056	705,707
40						
41	Miscellaneous Intangible Plant - 15 year	20315				
42	Storage-Demand			31,332	143,636	1,033,745
43	Transmission-Demand	UTILPLT Adj	-	317,752	1,456,661	10,483,537
44	Distribution-Demand	UTILPLT Adj	-	63,609	291,599	2,098,627
45	Distribution-Customer	UTILPLT Adj	-	142,292	652,305	4,694,617
46						
47	TOTAL INTANGIBLE PLANT					
48	Storage-Demand		-	42,338	194,089	1,396,850
49	Transmission-Demand		-	429,363	1,968,316	14,165,895
50	Distribution-Demand		-	85,951	394,024	2,835,773
51	Distribution-Customer		-	192,272	881,429	6,343,608
52	TOTAL		-	749,925	3,437,857	24,742,125

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
2	OTHER STORAGE PLANT					
3	Non-depr Land & Land Rights					
4	Storage-Demand	WINTHRU	5,664	3,288	1,943	249
5	Transmission-Demand		-			
6	Distribution-Demand		-			
7	Distribution-Customer		-			
8						
9	OTHER STORAGE PLANT					
10	Non-depr Land & Land Rights					
11	Storage-Demand	WINTHRU	5,996,311	3,480,530	2,056,845	264,016
12	Transmission-Demand		-			
13	Distribution-Demand		-			
14	Distribution-Customer		-			
15						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
2	OTHER STORAGE PLANT					
3	Non-depr Land & Land Rights					
4	Storage-Demand	20400				
5	Transmission-Demand		184	-	-	-
6	Distribution-Demand					
7	Distribution-Customer					
8						
9	OTHER STORAGE PLANT					
10	Non-depr Land & Land Rights	26000				
11	Storage-Demand					
12	Transmission-Demand		194,921	-	-	-
13	Distribution-Demand					
14	Distribution-Customer					
15						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
2	OTHER STORAGE PLANT					
3	Non-depr Land & Land Rights	20400				
4	Storage-Demand	WINTHRU	-	-	-	-
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer					
8						
9	OTHER STORAGE PLANT					
10	Non-depr Land & Land Rights	26000				
11	Storage-Demand	WINTHRU	-	-	-	-
12	Transmission-Demand					
13	Distribution-Demand					
14	Distribution-Customer					
15						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	S&I					
2	26100					
3	Storage-Demand	WINTHRU	129,645,849	75,252,302	44,470,901	5,708,278
4	Transmission-Demand		-			
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7	Gas Holders					
8	26200					
9	Storage-Demand	WINTHRU	82,835,043	48,081,198	28,413,937	3,647,208
10	Transmission-Demand		-			
11	Distribution-Demand		-			
12	Distribution-Customer		-			
13	Purification Equipment					
14	26300					
15	Storage-Demand	WINTHRU	49,933,357	28,983,574	17,128,056	2,198,555
16	Transmission-Demand		-			
17	Distribution-Demand		-			
18	Distribution-Customer		-			
19	Liquefaction Equipment					
20	26310					
21	Storage-Demand	WINTHRU	53,070,895	30,804,743	18,204,289	2,336,700
22	Transmission-Demand		-			
23	Distribution-Demand		-			
24	Distribution-Customer		-			
25	Vaporizing Equipment					
26	26320					
27	Storage-Demand	WINTHRU	31,972,700	18,558,398	10,967,222	1,407,751
28	Transmission-Demand		-			
29	Distribution-Demand		-			
30	Distribution-Customer		-			
31	Compressor Equipment					
32	26330					
33	Storage-Demand	WINTHRU	15,807,441	9,175,352	5,422,242	695,998
34	Transmission-Demand		-			
35	Distribution-Demand		-			
36	Distribution-Customer		-			
37	M&R Equipment					
38	26340					
39	Storage-Demand	WINTHRU	706,809	410,264	242,448	31,121
40	Transmission-Demand		-			
41	Distribution-Demand		-			
42	Distribution-Customer		-			
43	Other Equipment					
44	26350					
45	Storage-Demand	WINTHRU	7,293,766	4,233,631	2,501,895	321,143
46	Transmission-Demand		-			
47	Distribution-Demand		-			
48	Distribution-Customer		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	S&I					
2	Storage-Demand	WINTHRU	4,214,368	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Gas Holders					
8	Storage-Demand	WINTHRU	2,692,700	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Purification Equipment					
14	Storage-Demand	WINTHRU	1,623,172	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Liquefaction Equipment					
20	Storage-Demand	WINTHRU	1,725,163	-	-	-
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Vaporizing Equipment					
26	Storage-Demand	WINTHRU	1,039,329	-	-	-
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor Equipment					
32	Storage-Demand	WINTHRU	513,849	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	M&R Equipment					
38	Storage-Demand	WINTHRU	22,976	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Other Equipment					
44	Storage-Demand	WINTHRU	237,097	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	S&I	26100				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Gas Holders	26200				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Purification Equipment	26300				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Liquefaction Equipment	26310				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Vaporizing Equipment	26320				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor Equipment	26330				
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	M&R Equipment	26340				
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Other Equipment	26350				
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		377,267,834	218,983,279	129,409,779	16,611,018
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		377,267,834	218,983,279	129,409,779	16,611,018
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand		-			
11	Transmission-Demand	DESDMD	91,584,327	29,243,766	14,912,443	1,498,598
12	Distribution-Demand		-			
13	Distribution-Customer		-			
14						
15	Land Rights	26520				
16	Storage-Demand		-			
17	Transmission-Demand	DESDMD	118,301,468	37,774,809	19,262,727	1,935,772
18	Distribution-Demand		-			
19	Distribution-Customer		-			
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand		-			
23	Transmission-Demand	DESDMD	52,563,060	16,783,896	8,558,710	860,091
24	Distribution-Demand		-			
25	Distribution-Customer		-			
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand		-			
29	Transmission-Demand	DESDMD	35,127,881	11,216,674	5,719,784	574,799
30	Distribution-Demand		-			
31	Distribution-Customer		-			
32						
33	Mains	26700				
34	Storage-Demand		-			
35	Transmission-Demand	DESDMD	2,954,302,597	943,337,550	481,041,585	48,341,373
36	Distribution-Demand		-			
37	Distribution-Customer		-			
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand		-			
41	Transmission-Demand	DESDMD	7,339,556	2,343,592	1,195,081	120,097
42	Distribution-Demand		-			
43	Distribution-Customer		-			
44						
45	Compressor Station Equip	26800				
46	Storage-Demand		-			
47	Transmission-Demand	DESDMD	211,070,322	67,396,807	34,368,044	3,453,752
48	Distribution-Demand		-			
49	Distribution-Customer		-			
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		12,263,758	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		12,263,758	-	-	-
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand					
11	Transmission-Demand	DESDMD	912,434	6,677,700	-	-
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Land Rights	26520				
16	Storage-Demand					
17	Transmission-Demand	DESDMD	1,178,611	8,625,730	-	-
18	Distribution-Demand					
19	Distribution-Customer					
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand					
23	Transmission-Demand	DESDMD	523,674	3,832,537	-	-
24	Distribution-Demand					
25	Distribution-Customer					
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand					
29	Transmission-Demand	DESDMD	349,971	2,561,284	-	-
30	Distribution-Demand					
31	Distribution-Customer					
32						
33	Mains	26700				
34	Storage-Demand					
35	Transmission-Demand	DESDMD	29,433,059	215,407,445	-	-
36	Distribution-Demand					
37	Distribution-Customer					
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand					
41	Transmission-Demand	DESDMD	73,122	535,150	-	-
42	Distribution-Demand					
43	Distribution-Customer					
44						
45	Compressor Station Equip	26800				
46	Storage-Demand					
47	Transmission-Demand	DESDMD	2,102,847	15,389,798	-	-
48	Distribution-Demand					
49	Distribution-Customer					
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		-	-	-	-
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand					
11	Transmission-Demand	DESDMD	-	689,123	3,643,081	34,007,182
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Land Rights	26520				
16	Storage-Demand					
17	Transmission-Demand	DESDMD	-	890,155	4,705,847	43,927,817
18	Distribution-Demand					
19	Distribution-Customer					
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand					
23	Transmission-Demand	DESDMD	-	395,509	2,090,876	19,517,767
24	Distribution-Demand					
25	Distribution-Customer					
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand					
29	Transmission-Demand	DESDMD	-	264,318	1,397,332	13,043,719
30	Distribution-Demand					
31	Distribution-Customer					
32						
33	Mains	26700				
34	Storage-Demand					
35	Transmission-Demand	DESDMD	-	22,229,536	117,517,516	1,096,994,531
36	Distribution-Demand					
37	Distribution-Customer					
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand					
41	Transmission-Demand	DESDMD	-	55,226	291,956	2,725,331
42	Distribution-Demand					
43	Distribution-Customer					
44						
45	Compressor Station Equip	26800				
46	Storage-Demand					
47	Transmission-Demand	DESDMD	-	1,588,190	8,396,046	78,374,839
48	Distribution-Demand					
49	Distribution-Customer					
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	System Meas & Reg Station					
2	Storage-Demand		-			
3	Transmission-Demand	DESDMD	355,703,069	113,579,449	57,918,227	5,820,384
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		3,825,992,280	1,221,676,543	622,976,602	62,604,867
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		3,825,992,280	1,221,676,543	622,976,602	62,604,867
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights	27400				
16	Storage-Demand		-			
17	Transmission-Demand		-			
18	Distribution-Demand	PKAVGDAYDIST	1,268,622	544,565	296,729	34,088
19	Distribution-Customer	MSMPLTCUST Adj	2,837,900	2,493,060	334,254	3,160
20						
21	Land Rights	27401				
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand	PKAVGDAYDIST	5,173,745	2,220,866	1,210,132	139,018
25	Distribution-Customer	MSMPLTCUST Adj	11,573,641	10,167,298	1,363,169	12,887
26						
27	S&I	27500				
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand	PKAVGDAYDIST	198,807	85,339	46,501	5,342
31	Distribution-Customer	MSMPLTCUST Adj	444,730	390,689	52,381	495
32						
33	Mains	27600				
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand	PKAVGDAYDIST	453,165,152	194,524,246	105,994,682	12,176,474
37	Distribution-Customer	BILL	931,813,919	845,900,808	84,681,840	466,406
38						
39	M&R Station Equipment	27800				
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand	PKAVGDAYDIST	139,116,869	59,716,869	32,539,237	3,738,048
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment	27900				
46	Storage-Demand		-			
47	Transmission-Demand		-			
48	Distribution-Demand	PKAVGDAYDIST	173,616,934	74,526,258	40,608,753	4,665,059
49	Distribution-Customer		-	-	-	-
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	System Meas & Reg Station					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	3,543,791	25,935,424	-	-
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		38,117,510	278,965,067	-	-
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		38,117,510	278,965,067	-	-
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights	27400				
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand	PKAVGDAYDIST	24,557	189,129	6,298	75,792
19	Distribution-Customer	MSMPLTCUST Adj	1,376	3,229	331	2,129
20						
21	Land Rights	27401				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand	PKAVGDAYDIST	100,149	771,313	25,685	309,098
25	Distribution-Customer	MSMPLTCUST Adj	5,613	13,170	1,350	8,681
26						
27	S&I	27500				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand	PKAVGDAYDIST	3,848	29,639	987	11,877
31	Distribution-Customer	MSMPLTCUST Adj	216	506	52	334
32						
33	Mains	27600				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	PKAVGDAYDIST	8,771,996	67,558,809	2,249,717	27,073,730
37	Distribution-Customer	BILL	133,870	313,961	37,174	239,605
38						
39	M&R Station Equipment	27800				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	PKAVGDAYDIST	2,692,909	20,739,834	690,639	8,311,346
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment	27900				
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	PKAVGDAYDIST	3,360,733	25,883,176	861,913	10,372,505
49	Distribution-Customer		-	-	-	-
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	System Meas & Reg Station					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	-	2,676,474	14,149,309	132,080,012
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		-	28,788,531	152,191,963	1,420,671,197
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		-	28,788,531	152,191,963	1,420,671,197
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights	27400				
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand	PKAVGDAYDIST	-	23,243	74,221	-
19	Distribution-Customer	MSMPLTCUST Adj	-	172	33	156
20						
21	Land Rights	27401				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand	PKAVGDAYDIST	-	94,792	302,693	-
25	Distribution-Customer	MSMPLTCUST Adj	-	702	134	636
26						
27	S&I	27500				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand	PKAVGDAYDIST	-	3,642	11,631	-
31	Distribution-Customer	MSMPLTCUST Adj	-	27	5	24
32						
33	Mains	27600				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	PKAVGDAYDIST	-	8,302,803	26,512,697	-
37	Distribution-Customer	BILL	-	17,976	3,442	18,836
38						
39	M&R Station Equipment	27800				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	PKAVGDAYDIST	-	2,548,872	8,139,115	-
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment	27900				
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	PKAVGDAYDIST	-	3,180,975	10,157,562	-
49	Distribution-Customer		-	-	-	-
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Services					
	28000					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	SVCUNIT	578,318,400	500,063,787	76,004,597	710,262
6						
7	Meters					
	28100					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer	METAVG	15,670,940	11,553,120	3,812,956	75,258
12						
13	Meters - Residential					
	28101					
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	METAVG	65,639,069	48,391,228	15,970,893	315,224
18						
19	Meters - Meter Accessories					
	28104					
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	METAVG	(165,757)	(122,201)	(40,331)	(796)
24						
25	Meters - Meter Acc, ERTs					
	28105					
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer	METAVG	7,292,094	5,375,966	1,774,267	35,019
30						
31	Gas AMI Meters					
	28106					
32	Storage-Demand		-			
33	Transmission-Demand		-			
34	Distribution-Demand		-			
35	Distribution-Customer	METAVG	646,906	476,920	157,401	3,107
36						
37	Meter Installations					
	28200					
38	Storage-Demand		-			
39	Transmission-Demand		-			
40	Distribution-Demand		-			
41	Distribution-Customer	METAVG	63,166,280	46,568,209	15,369,229	303,349
42						
43	House Regulators					
	28300					
44	Storage-Demand		-			
45	Transmission-Demand		-			
46	Distribution-Demand		-			
47	Distribution-Customer	METAVG	7,806,221	5,754,996	1,899,361	37,489
48						
49	House Regulator Installatio					
	28400					
50	Storage-Demand		-			
51	Transmission-Demand		-			
52	Distribution-Demand		-			
1	Distribution-Customer	METAVG	852,064	628,169	207,319	4,092

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Services					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	SVCUNIT	310,080	727,218	54,962	354,256
6						
7	Meters	28100				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	40,623	95,386	11,444	73,451
12						
13	Meters - Residential	28101				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	METAVG	170,152	399,533	47,935	307,654
18						
19	Meters - Meter Accessories	28104				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	(430)	(1,009)	(121)	(777)
24						
25	Meters - Meter Acc, ERTs	28105				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	18,903	44,386	5,325	34,178
30						
31	Gas AMI Meters	28106				
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		-	-	-	-
35	Distribution-Customer	METAVG	1,677	3,938	472	3,032
36						
37	Meter Installations	28200				
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand		-	-	-	-
41	Distribution-Customer	METAVG	163,742	384,482	46,129	296,064
42						
43	House Regulators	28300				
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand		-	-	-	-
47	Distribution-Customer	METAVG	20,236	47,515	5,701	36,588
48						
49	House Regulator Installatio	28400				
50	Storage-Demand					
51	Transmission-Demand					
52	Distribution-Demand		-	-	-	-
1	Distribution-Customer	METAVG	2,209	5,186	622	3,994

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Services	28000				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		SVCUNIT	41,637	7,973	43,630
6						
7	Meters	28100				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		METAVG	4,605	882	3,215
12						
13	Meters - Residential	28101				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		METAVG	19,288	3,693	13,468
18						
19	Meters - Meter Accessories	28104				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		METAVG	(49)	(9)	(34)
24						
25	Meters - Meter Acc, ERTs	28105				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer		METAVG	2,143	410	1,496
30						
31	Gas AMI Meters	28106				
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		-	-	-	-
35	Distribution-Customer		METAVG	190	36	133
36						
37	Meter Installations	28200				
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand		-	-	-	-
41	Distribution-Customer		METAVG	18,562	3,554	12,960
42						
43	House Regulators	28300				
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand		-	-	-	-
47	Distribution-Customer		METAVG	2,294	439	1,602
48						
49	House Regulator Installatio	28400				
50	Storage-Demand					
51	Transmission-Demand					
52	Distribution-Demand		-	-	-	-
1	Distribution-Customer		METAVG	250	48	175

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
2						
3	Industrial M&R Station Equip		28500			
4	Storage-Demand		-			
5	Transmission-Demand		-			
6	Distribution-Demand		-			
7	Distribution-Customer	METAVG	42,238,716	31,139,737	10,277,263	202,847
8						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
2						
3	Industrial M&R Station Equip					
4	Storage-Demand					
5	Transmission-Demand					
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer	METAVG	109,493	257,099	30,846	197,975
8						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
2						
3	Industrial M&R Station Equip	28500				
4	Storage-Demand					
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer	METAVG	-	12,412	2,377	8,667
8						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Other Property on Customer Premises					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	MSMPLTCUST Adj	33,136	29,109	3,903	37
6						
7	Other Equipment		28700			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	PKAVGDAYDIST	6,907	2,965	1,616	186
11	Distribution-Customer	MSMPLTCUST Adj	15,451	13,573	1,820	17
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		772,547,036	331,621,107	180,697,648	20,758,213
17	Distribution-Customer		1,728,183,709	1,508,824,468	211,870,324	2,168,854
18	TOTAL		2,500,730,745	1,840,445,575	392,567,972	22,927,067
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights		28900			
22	Storage-Demand	UTILPLT Adj	866,556	424,114	147,996	13,203
23	Transmission-Demand	UTILPLT Adj	8,788,013	4,301,079	1,500,877	133,895
24	Distribution-Demand	UTILPLT Adj	1,759,212	861,003	300,450	26,804
25	Distribution-Customer	UTILPLT Adj	3,935,347	1,926,060	672,106	59,959
26						
27	S&I		29000			
28	Storage-Demand	UTILPLT Adj	8,466,474	4,143,709	1,445,962	128,996
29	Transmission-Demand	UTILPLT Adj	85,861,188	42,022,665	14,663,961	1,308,191
30	Distribution-Demand	UTILPLT Adj	17,187,958	8,412,227	2,935,477	261,878
31	Distribution-Customer	UTILPLT Adj	38,449,373	18,818,108	6,566,647	585,819
32						
33	Leasehold Improvements		29001			
34	Storage-Demand	UTILPLT Adj	112,761	55,188	19,258	1,718
35	Transmission-Demand	UTILPLT Adj	1,143,549	559,682	195,303	17,423
36	Distribution-Demand	UTILPLT Adj	228,919	112,039	39,096	3,488
37	Distribution-Customer	UTILPLT Adj	512,091	250,630	87,458	7,802
38						
39	Compressed Natural Gas		29002			
40	Storage-Demand	UTILPLT Adj	896,127	438,588	153,047	13,654
41	Transmission-Demand	UTILPLT Adj	9,087,912	4,447,857	1,552,096	138,464
42	Distribution-Demand	UTILPLT Adj	1,819,246	890,386	310,703	27,718
43	Distribution-Customer	UTILPLT Adj	4,069,644	1,991,788	695,042	62,006
44						
45	Office Furniture and Equipm		29100			
46	Storage-Demand	UTILPLT Adj	802,562	392,795	137,067	12,228
47	Transmission-Demand	UTILPLT Adj	8,139,039	3,983,454	1,390,041	124,007
48	Distribution-Demand	UTILPLT Adj	1,629,298	797,420	278,263	24,824
49	Distribution-Customer	UTILPLT Adj	3,644,731	1,783,825	622,472	55,532
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Other Property on Customer Premises					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	MSMPLTCUST Adj	16	38	4	25
6						
7	Other Equipment					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	PKAVGDAYDIST	134	1,030	34	413
11	Distribution-Customer	MSMPLTCUST Adj	7	18	2	12
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		14,954,326	115,172,929	3,835,274	46,154,762
17	Distribution-Customer		977,784	2,294,655	242,228	1,557,199
18	TOTAL		15,932,109	117,467,584	4,077,502	47,711,961
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights					
22	Storage-Demand	UTILPLT Adj	8,572	51,243	527	6,167
23	Transmission-Demand	UTILPLT Adj	86,928	519,669	5,345	62,544
24	Distribution-Demand	UTILPLT Adj	17,401	104,029	1,070	12,520
25	Distribution-Customer	UTILPLT Adj	38,927	232,712	2,394	28,008
26						
27	S&I					
28	Storage-Demand	UTILPLT Adj	83,747	500,655	5,149	60,256
29	Transmission-Demand	UTILPLT Adj	849,305	5,077,305	52,223	611,070
30	Distribution-Demand	UTILPLT Adj	170,017	1,016,391	10,454	122,326
31	Distribution-Customer	UTILPLT Adj	380,326	2,273,661	23,386	273,642
32						
33	Leasehold Improvements					
34	Storage-Demand	UTILPLT Adj	1,115	6,668	69	803
35	Transmission-Demand	UTILPLT Adj	11,312	67,622	696	8,139
36	Distribution-Demand	UTILPLT Adj	2,264	13,537	139	1,629
37	Distribution-Customer	UTILPLT Adj	5,065	30,282	311	3,645
38						
39	Compressed Natural Gas					
40	Storage-Demand	UTILPLT Adj	8,864	52,991	545	6,378
41	Transmission-Demand	UTILPLT Adj	89,894	537,403	5,527	64,678
42	Distribution-Demand	UTILPLT Adj	17,995	107,579	1,107	12,947
43	Distribution-Customer	UTILPLT Adj	40,255	240,654	2,475	28,963
44						
45	Office Furniture and Equipm					
46	Storage-Demand	UTILPLT Adj	7,939	47,459	488	5,712
47	Transmission-Demand	UTILPLT Adj	80,508	481,293	4,950	57,925
48	Distribution-Demand	UTILPLT Adj	16,116	96,347	991	11,596
49	Distribution-Customer	UTILPLT Adj	36,052	215,527	2,217	25,939
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Other Property on Customer Premises	28600				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	MSMPLTCUST Adj	-	2	0	2
6						
7	Other Equipment	28700				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	PKAVGDAYDIST	-	127	404	-
11	Distribution-Customer	MSMPLTCUST Adj	-	1	0	1
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	14,154,455	45,198,323	-
17	Distribution-Customer		-	120,211	23,019	104,967
18	TOTAL		-	14,274,665	45,221,342	104,967
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights	28900				
22	Storage-Demand	UTILPLT Adj	-	5,566	25,518	183,649
23	Transmission-Demand	UTILPLT Adj	-	56,450	258,782	1,862,444
24	Distribution-Demand	UTILPLT Adj	-	11,300	51,804	372,830
25	Distribution-Customer	UTILPLT Adj	-	25,279	115,885	834,019
26						
27	S&I	29000				
28	Storage-Demand	UTILPLT Adj	-	54,385	249,314	1,794,301
29	Transmission-Demand	UTILPLT Adj	-	551,531	2,528,368	18,196,569
30	Distribution-Demand	UTILPLT Adj	-	110,407	506,136	3,642,645
31	Distribution-Customer	UTILPLT Adj	-	246,980	1,132,225	8,148,579
32						
33	Leasehold Improvements	29001				
34	Storage-Demand	UTILPLT Adj	-	724	3,321	23,898
35	Transmission-Demand	UTILPLT Adj	-	7,346	33,674	242,352
36	Distribution-Demand	UTILPLT Adj	-	1,470	6,741	48,515
37	Distribution-Customer	UTILPLT Adj	-	3,289	15,080	108,527
38						
39	Compressed Natural Gas	29002				
40	Storage-Demand	UTILPLT Adj	-	5,756	26,388	189,916
41	Transmission-Demand	UTILPLT Adj	-	58,376	267,613	1,926,002
42	Distribution-Demand	UTILPLT Adj	-	11,686	53,572	385,553
43	Distribution-Customer	UTILPLT Adj	-	26,141	119,839	862,480
44						
45	Office Furniture and Equipm	29100				
46	Storage-Demand	UTILPLT Adj	-	5,155	23,633	170,087
47	Transmission-Demand	UTILPLT Adj	-	52,281	239,672	1,724,907
48	Distribution-Demand	UTILPLT Adj	-	10,466	47,978	345,297
49	Distribution-Customer	UTILPLT Adj	-	23,412	107,327	772,428
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Electronic Data Processing					
2	Storage-Demand	29101				
3	Transmission-Demand	UTILPLT Adj	97,855	47,893	16,712	1,491
4	Distribution-Demand	UTILPLT Adj	992,383	485,698	169,486	15,120
5	Distribution-Customer	UTILPLT Adj	198,658	97,228	33,928	3,027
6			444,397	217,500	75,897	6,771
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT Adj	71,456	34,972	12,204	1,089
9	Transmission-Demand	UTILPLT Adj	724,658	354,666	123,762	11,041
10	Distribution-Demand	UTILPLT Adj	145,064	70,998	24,775	2,210
11	Distribution-Customer	UTILPLT Adj	324,508	158,823	55,422	4,944
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT Adj	(427,653)	(209,305)	(73,038)	(6,516)
15	Transmission-Demand	UTILPLT Adj	(4,336,969)	(2,122,624)	(740,697)	(66,079)
16	Distribution-Demand	UTILPLT Adj	(868,188)	(424,913)	(148,275)	(13,228)
17	Distribution-Customer	UTILPLT Adj	(1,942,132)	(950,529)	(331,691)	(29,591)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT Adj	311,246	152,332	53,157	4,742
21	Transmission-Demand	UTILPLT Adj	3,156,440	1,544,843	539,078	48,092
22	Distribution-Demand	UTILPLT Adj	631,866	309,251	107,914	9,627
23	Distribution-Customer	UTILPLT Adj	1,413,481	691,794	241,404	21,536
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT Adj	(254)	(124)	(43)	(4)
27	Transmission-Demand	UTILPLT Adj	(2,577)	(1,261)	(440)	(39)
28	Distribution-Demand	UTILPLT Adj	(516)	(252)	(88)	(8)
29	Distribution-Customer	UTILPLT Adj	(1,154)	(565)	(197)	(18)
30						
31	Trans Equip - Leased Buyout	29204				
32	Storage-Demand	UTILPLT Adj	0	0	0	0
33	Transmission-Demand	UTILPLT Adj	1	1	0	0
34	Distribution-Demand	UTILPLT Adj	0	0	0	0
35	Distribution-Customer	UTILPLT Adj	1	0	0	0
36						
37	Passenger Cars & Station Wagons	29210				
38	Storage-Demand	UTILPLT Adj	(14,538)	(7,115)	(2,483)	(222)
39	Transmission-Demand	UTILPLT Adj	(147,437)	(72,160)	(25,180)	(2,246)
40	Distribution-Demand	UTILPLT Adj	(29,514)	(14,445)	(5,041)	(450)
41	Distribution-Customer	UTILPLT Adj	(66,024)	(32,314)	(11,276)	(1,006)
42						
43	Trucks 1/2 & 3/4 Ton	29211				
44	Storage-Demand	UTILPLT Adj	(17,995)	(8,807)	(3,073)	(274)
45	Transmission-Demand	UTILPLT Adj	(182,490)	(89,315)	(31,167)	(2,780)
46	Distribution-Demand	UTILPLT Adj	(36,531)	(17,879)	(6,239)	(557)
47	Distribution-Customer	UTILPLT Adj	(81,720)	(39,996)	(13,957)	(1,245)
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Electronic Data Processing					
2	Storage-Demand	29101				
3	Transmission-Demand	UTILPLT Adj	968	5,787	60	696
4	Distribution-Demand	UTILPLT Adj	9,816	58,683	604	7,063
5	Distribution-Customer	UTILPLT Adj	1,965	11,747	121	1,414
6		UTILPLT Adj	4,396	26,279	270	3,163
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT Adj	707	4,225	43	509
9	Transmission-Demand	UTILPLT Adj	7,168	42,852	441	5,157
10	Distribution-Demand	UTILPLT Adj	1,435	8,578	88	1,032
11	Distribution-Customer	UTILPLT Adj	3,210	19,189	197	2,310
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT Adj	(4,230)	(25,289)	(260)	(3,044)
15	Transmission-Demand	UTILPLT Adj	(42,900)	(256,462)	(2,638)	(30,866)
16	Distribution-Demand	UTILPLT Adj	(8,588)	(51,339)	(528)	(6,179)
17	Distribution-Customer	UTILPLT Adj	(19,211)	(114,846)	(1,181)	(13,822)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT Adj	3,079	18,405	189	2,215
21	Transmission-Demand	UTILPLT Adj	31,222	186,653	1,920	22,464
22	Distribution-Demand	UTILPLT Adj	6,250	37,365	384	4,497
23	Distribution-Customer	UTILPLT Adj	13,982	83,585	860	10,060
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT Adj	(3)	(15)	(0)	(2)
27	Transmission-Demand	UTILPLT Adj	(25)	(152)	(2)	(18)
28	Distribution-Demand	UTILPLT Adj	(5)	(31)	(0)	(4)
29	Distribution-Customer	UTILPLT Adj	(11)	(68)	(1)	(8)
30						
31	Trans Equip - Leased Buyout	29204				
32	Storage-Demand	UTILPLT Adj	0	0	0	0
33	Transmission-Demand	UTILPLT Adj	0	0	0	0
34	Distribution-Demand	UTILPLT Adj	0	0	0	0
35	Distribution-Customer	UTILPLT Adj	0	0	0	0
36						
37	Passenger Cars & Station Wagons	29210				
38	Storage-Demand	UTILPLT Adj	(144)	(860)	(9)	(103)
39	Transmission-Demand	UTILPLT Adj	(1,458)	(8,719)	(90)	(1,049)
40	Distribution-Demand	UTILPLT Adj	(292)	(1,745)	(18)	(210)
41	Distribution-Customer	UTILPLT Adj	(653)	(3,904)	(40)	(470)
42						
43	Trucks 1/2 & 3/4 Ton	29211				
44	Storage-Demand	UTILPLT Adj	(178)	(1,064)	(11)	(128)
45	Transmission-Demand	UTILPLT Adj	(1,805)	(10,791)	(111)	(1,299)
46	Distribution-Demand	UTILPLT Adj	(361)	(2,160)	(22)	(260)
47	Distribution-Customer	UTILPLT Adj	(808)	(4,832)	(50)	(582)
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Electronic Data Processing	29101				
2	Storage-Demand	UTILPLT Adj	-	629	2,882	20,739
3	Transmission-Demand	UTILPLT Adj	-	6,375	29,223	210,316
4	Distribution-Demand	UTILPLT Adj	-	1,276	5,850	42,102
5	Distribution-Customer	UTILPLT Adj	-	2,855	13,086	94,181
6						
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT Adj	-	459	2,104	15,144
9	Transmission-Demand	UTILPLT Adj	-	4,655	21,339	153,577
10	Distribution-Demand	UTILPLT Adj	-	932	4,272	30,744
11	Distribution-Customer	UTILPLT Adj	-	2,084	9,556	68,773
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT Adj	-	(2,747)	(12,593)	(90,633)
15	Transmission-Demand	UTILPLT Adj	-	(27,859)	(127,711)	(919,134)
16	Distribution-Demand	UTILPLT Adj	-	(5,577)	(25,566)	(183,995)
17	Distribution-Customer	UTILPLT Adj	-	(12,475)	(57,190)	(411,596)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT Adj	-	1,999	9,165	65,962
21	Transmission-Demand	UTILPLT Adj	-	20,275	92,948	668,945
22	Distribution-Demand	UTILPLT Adj	-	4,059	18,607	133,911
23	Distribution-Customer	UTILPLT Adj	-	9,080	41,623	299,559
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT Adj	-	(2)	(7)	(54)
27	Transmission-Demand	UTILPLT Adj	-	(17)	(76)	(546)
28	Distribution-Demand	UTILPLT Adj	-	(3)	(15)	(109)
29	Distribution-Customer	UTILPLT Adj	-	(7)	(34)	(245)
30						
31	Trans Equip - Leased Buyout	29204				
32	Storage-Demand	UTILPLT Adj	-	0	0	0
33	Transmission-Demand	UTILPLT Adj	-	0	0	0
34	Distribution-Demand	UTILPLT Adj	-	0	0	0
35	Distribution-Customer	UTILPLT Adj	-	0	0	0
36						
37	Passenger Cars & Station Wagons	29210				
38	Storage-Demand	UTILPLT Adj	-	(93)	(428)	(3,081)
39	Transmission-Demand	UTILPLT Adj	-	(947)	(4,342)	(31,246)
40	Distribution-Demand	UTILPLT Adj	-	(190)	(869)	(6,255)
41	Distribution-Customer	UTILPLT Adj	-	(424)	(1,944)	(13,992)
42						
43	Trucks 1/2 & 3/4 Ton	29211				
44	Storage-Demand	UTILPLT Adj	-	(116)	(530)	(3,814)
45	Transmission-Demand	UTILPLT Adj	-	(1,172)	(5,374)	(38,675)
46	Distribution-Demand	UTILPLT Adj	-	(235)	(1,076)	(7,742)
47	Distribution-Customer	UTILPLT Adj	-	(525)	(2,406)	(17,319)
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
		UTILPLT Adj	(45)	(22)	(8)	(1)
3	Transmission-Demand	UTILPLT Adj	(459)	(225)	(78)	(7)
4	Distribution-Demand	UTILPLT Adj	(92)	(45)	(16)	(1)
5	Distribution-Customer	UTILPLT Adj	(206)	(101)	(35)	(3)
6						
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT Adj	(38)	(18)	(6)	(1)
9	Transmission-Demand	UTILPLT Adj	(382)	(187)	(65)	(6)
10	Distribution-Demand	UTILPLT Adj	(76)	(37)	(13)	(1)
11	Distribution-Customer	UTILPLT Adj	(171)	(84)	(29)	(3)
12						
13	Transportation - 3 Year Meter	29240				
14	Storage-Demand	UTILPLT Adj	(3,960)	(1,938)	(676)	(60)
15	Transmission-Demand	UTILPLT Adj	(40,155)	(19,653)	(6,858)	(612)
16	Distribution-Demand	UTILPLT Adj	(8,038)	(3,934)	(1,373)	(122)
17	Distribution-Customer	UTILPLT Adj	(17,982)	(8,801)	(3,071)	(274)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT Adj	(25,846)	(12,650)	(4,414)	(394)
21	Transmission-Demand	UTILPLT Adj	(262,114)	(128,285)	(44,766)	(3,994)
22	Distribution-Demand	UTILPLT Adj	(52,471)	(25,681)	(8,961)	(799)
23	Distribution-Customer	UTILPLT Adj	(117,377)	(57,447)	(20,046)	(1,788)
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT Adj	947,259	463,613	161,779	14,433
27	Transmission-Demand	UTILPLT Adj	9,606,454	4,701,645	1,640,656	146,365
28	Distribution-Demand	UTILPLT Adj	1,923,050	941,190	328,432	29,300
29	Distribution-Customer	UTILPLT Adj	4,301,852	2,105,437	734,700	65,544
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT Adj	659,373	322,714	112,612	10,046
33	Transmission-Demand	UTILPLT Adj	6,686,911	3,272,745	1,142,036	101,883
34	Distribution-Demand	UTILPLT Adj	1,338,606	655,148	228,616	20,395
35	Distribution-Customer	UTILPLT Adj	2,994,456	1,465,563	511,414	45,624
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT Adj	5,963	2,919	1,018	91
39	Transmission-Demand	UTILPLT Adj	60,477	29,599	10,329	921
40	Distribution-Demand	UTILPLT Adj	12,106	5,925	2,068	184
41	Distribution-Customer	UTILPLT Adj	27,082	13,255	4,625	413
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT Adj	672	329	115	10
45	Transmission-Demand	UTILPLT Adj	6,817	3,337	1,164	104
46	Distribution-Demand	UTILPLT Adj	1,365	668	233	21
47	Distribution-Customer	UTILPLT Adj	3,053	1,494	521	47
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT Adj	(0)	(3)	(0)	(0)
4	Distribution-Demand	UTILPLT Adj	(5)	(27)	(0)	(3)
5	Distribution-Customer	UTILPLT Adj	(1)	(5)	(0)	(1)
6		UTILPLT Adj	(2)	(12)	(0)	(1)
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT Adj	(0)	(2)	(0)	(0)
9	Transmission-Demand	UTILPLT Adj	(4)	(23)	(0)	(3)
10	Distribution-Demand	UTILPLT Adj	(1)	(5)	(0)	(1)
11	Distribution-Customer	UTILPLT Adj	(2)	(10)	(0)	(1)
12						
13	Transportation - 3 Year Meter	29240				
14	Storage-Demand	UTILPLT Adj	(39)	(234)	(2)	(28)
15	Transmission-Demand	UTILPLT Adj	(397)	(2,374)	(24)	(286)
16	Distribution-Demand	UTILPLT Adj	(80)	(475)	(5)	(57)
17	Distribution-Customer	UTILPLT Adj	(178)	(1,063)	(11)	(128)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT Adj	(256)	(1,528)	(16)	(184)
21	Transmission-Demand	UTILPLT Adj	(2,593)	(15,500)	(159)	(1,865)
22	Distribution-Demand	UTILPLT Adj	(519)	(3,103)	(32)	(373)
23	Distribution-Customer	UTILPLT Adj	(1,161)	(6,941)	(71)	(835)
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT Adj	9,370	56,015	576	6,742
27	Transmission-Demand	UTILPLT Adj	95,023	568,067	5,843	68,369
28	Distribution-Demand	UTILPLT Adj	19,022	113,717	1,170	13,686
29	Distribution-Customer	UTILPLT Adj	42,552	254,385	2,616	30,616
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT Adj	6,522	38,991	401	4,693
33	Transmission-Demand	UTILPLT Adj	66,144	395,423	4,067	47,590
34	Distribution-Demand	UTILPLT Adj	13,241	79,157	814	9,527
35	Distribution-Customer	UTILPLT Adj	29,620	177,074	1,821	21,311
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT Adj	59	353	4	42
39	Transmission-Demand	UTILPLT Adj	598	3,576	37	430
40	Distribution-Demand	UTILPLT Adj	120	716	7	86
41	Distribution-Customer	UTILPLT Adj	268	1,601	16	193
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT Adj	7	40	0	5
45	Transmission-Demand	UTILPLT Adj	67	403	4	49
46	Distribution-Demand	UTILPLT Adj	13	81	1	10
47	Distribution-Customer	UTILPLT Adj	30	181	2	22
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT Adj	-	(0)	(1)	(10)
4	Distribution-Demand	UTILPLT Adj	-	(3)	(14)	(97)
5	Distribution-Customer	UTILPLT Adj	-	(1)	(3)	(19)
6			-	(1)	(6)	(44)
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT Adj	-	(0)	(1)	(8)
9	Transmission-Demand	UTILPLT Adj	-	(2)	(11)	(81)
10	Distribution-Demand	UTILPLT Adj	-	(0)	(2)	(16)
11	Distribution-Customer	UTILPLT Adj	-	(1)	(5)	(36)
12			-			
13	Transportation - 3 Year Meter	29240				
14	Storage-Demand	UTILPLT Adj	-	(25)	(117)	(839)
15	Transmission-Demand	UTILPLT Adj	-	(258)	(1,182)	(8,510)
16	Distribution-Demand	UTILPLT Adj	-	(52)	(237)	(1,704)
17	Distribution-Customer	UTILPLT Adj	-	(116)	(530)	(3,811)
18			-			
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT Adj	-	(166)	(761)	(5,478)
21	Transmission-Demand	UTILPLT Adj	-	(1,684)	(7,718)	(55,550)
22	Distribution-Demand	UTILPLT Adj	-	(337)	(1,545)	(11,120)
23	Distribution-Customer	UTILPLT Adj	-	(754)	(3,456)	(24,876)
24			-			
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT Adj	-	6,085	27,894	200,753
27	Transmission-Demand	UTILPLT Adj	-	61,707	282,883	2,035,897
28	Distribution-Demand	UTILPLT Adj	-	12,353	56,628	407,552
29	Distribution-Customer	UTILPLT Adj	-	27,633	126,677	911,692
30			-			
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT Adj	-	4,235	19,417	139,741
33	Transmission-Demand	UTILPLT Adj	-	42,954	196,911	1,417,158
34	Distribution-Demand	UTILPLT Adj	-	8,599	39,418	283,691
35	Distribution-Customer	UTILPLT Adj	-	19,235	88,178	634,615
36			-			
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT Adj	-	38	176	1,264
39	Transmission-Demand	UTILPLT Adj	-	388	1,781	12,817
40	Distribution-Demand	UTILPLT Adj	-	78	357	2,566
41	Distribution-Customer	UTILPLT Adj	-	174	797	5,740
42			-			
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT Adj	-	4	20	142
45	Transmission-Demand	UTILPLT Adj	-	44	201	1,445
46	Distribution-Demand	UTILPLT Adj	-	9	40	289
47	Distribution-Customer	UTILPLT Adj	-	20	90	647
48			-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT Adj	1,280,661	626,788	218,720	19,512
4	Distribution-Demand	UTILPLT Adj	12,987,586	6,356,457	2,218,109	197,880
5	Distribution-Customer	UTILPLT Adj	2,599,895	1,272,455	444,028	39,612
6		UTILPLT Adj	5,815,952	2,846,476	993,288	88,613
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT Adj	-	-	-	-
9	Transmission-Demand	UTILPLT Adj	-	-	-	-
10	Distribution-Demand	UTILPLT Adj	-	-	-	-
11	Distribution-Customer	UTILPLT Adj	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT Adj	17,535	8,582	2,995	267
15	Transmission-Demand	UTILPLT Adj	177,827	87,033	30,370	2,709
16	Distribution-Demand	UTILPLT Adj	35,598	17,423	6,080	542
17	Distribution-Customer	UTILPLT Adj	79,632	38,974	13,600	1,213
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT Adj	339,656	166,236	58,009	5,175
21	Transmission-Demand	UTILPLT Adj	3,444,555	1,685,854	588,285	52,482
22	Distribution-Demand	UTILPLT Adj	689,542	337,479	117,765	10,506
23	Distribution-Customer	UTILPLT Adj	1,542,501	754,940	263,439	23,502
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT Adj	1,002,407	490,604	171,198	15,273
27	Transmission-Demand	UTILPLT Adj	10,165,727	4,975,367	1,736,172	154,886
28	Distribution-Demand	UTILPLT Adj	2,035,007	995,984	347,552	31,006
29	Distribution-Customer	UTILPLT Adj	4,552,299	2,228,012	777,473	69,359
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT Adj	144,685	70,813	24,710	2,204
33	Transmission-Demand	UTILPLT Adj	1,467,300	718,134	250,595	22,356
34	Distribution-Demand	UTILPLT Adj	293,729	143,758	50,165	4,475
35	Distribution-Customer	UTILPLT Adj	657,069	321,587	112,219	10,011
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		15,532,921	7,602,209	2,652,818	236,661
39	Transmission-Demand		157,524,255	77,096,406	26,903,069	2,400,058
40	Distribution-Demand		31,533,692	15,433,397	5,385,539	480,451
41	Distribution-Customer		70,540,706	34,524,429	12,047,424	1,074,766
42	TOTAL		275,131,574	134,656,441	46,988,851	4,191,937
43						
44	TOTAL PLANT IN SERVICE PRO FORMA					
45	Storage-Demand		399,391,842	229,811,336	133,188,268	16,948,102
46	Transmission-Demand		4,050,358,836	1,331,487,284	661,295,456	66,023,342
47	Distribution-Demand		817,461,426	353,603,360	188,368,434	21,442,534
48	Distribution-Customer		1,828,656,967	1,557,998,655	229,029,834	3,699,676
49	TOTAL		7,095,869,073	3,472,900,635	1,211,881,992	108,113,655
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Tools, Shop & Garage Equip					
	29400					
2	Storage-Demand	UTILPLT Adj	12,668	75,730	779	9,114
3	Transmission-Demand	UTILPLT Adj	128,468	768,006	7,899	92,432
4	Distribution-Demand	UTILPLT Adj	25,717	153,742	1,581	18,503
5	Distribution-Customer	UTILPLT Adj	57,529	343,920	3,537	41,392
6						
7	CNG Station Equipment					
	29410					
8	Storage-Demand	UTILPLT Adj	-	-	-	-
9	Transmission-Demand	UTILPLT Adj	-	-	-	-
10	Distribution-Demand	UTILPLT Adj	-	-	-	-
11	Distribution-Customer	UTILPLT Adj	-	-	-	-
12						
13	Laboratory Equipment					
	29500					
14	Storage-Demand	UTILPLT Adj	173	1,037	11	125
15	Transmission-Demand	UTILPLT Adj	1,759	10,516	108	1,266
16	Distribution-Demand	UTILPLT Adj	352	2,105	22	253
17	Distribution-Customer	UTILPLT Adj	788	4,709	48	567
18						
19	Power Operated Equipment					
	29600					
20	Storage-Demand	UTILPLT Adj	3,360	20,085	207	2,417
21	Transmission-Demand	UTILPLT Adj	34,072	203,690	2,095	24,515
22	Distribution-Demand	UTILPLT Adj	6,821	40,775	419	4,907
23	Distribution-Customer	UTILPLT Adj	15,258	91,214	938	10,978
24						
25	Communication Equipment					
	29700					
26	Storage-Demand	UTILPLT Adj	9,915	59,276	610	7,134
27	Transmission-Demand	UTILPLT Adj	100,555	601,139	6,183	72,349
28	Distribution-Demand	UTILPLT Adj	20,129	120,338	1,238	14,483
29	Distribution-Customer	UTILPLT Adj	45,030	269,195	2,769	32,399
30						
31	Miscellaneous Equipment					
	29800					
32	Storage-Demand	UTILPLT Adj	1,431	8,556	88	1,030
33	Transmission-Demand	UTILPLT Adj	14,514	86,767	892	10,443
34	Distribution-Demand	UTILPLT Adj	2,905	17,369	179	2,090
35	Distribution-Customer	UTILPLT Adj	6,499	38,855	400	4,676
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		153,646	918,522	9,447	110,547
39	Transmission-Demand		1,558,168	9,315,020	95,809	1,121,093
40	Distribution-Demand		311,919	1,864,710	19,179	224,424
41	Distribution-Customer		697,761	4,171,346	42,904	502,035
42	TOTAL		2,721,494	16,269,597	167,341	1,958,099
43						
44	TOTAL PLANT IN SERVICE PRO FORMA					
45	Storage-Demand		12,482,600	1,308,278	13,456	157,456
46	Transmission-Demand		40,336,856	292,232,732	136,464	1,596,807
47	Distribution-Demand		15,398,601	117,828,891	3,862,592	46,474,416
48	Distribution-Customer		1,971,626	8,236,029	303,338	2,272,263
49	TOTAL		70,189,683	419,605,930	4,315,850	50,500,941
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Tools, Shop & Garage Equip	29400				
2	Storage-Demand	UTILPLT Adj	-	8,226	37,712	271,411
3	Transmission-Demand	UTILPLT Adj	-	83,426	382,447	2,752,460
4	Distribution-Demand	UTILPLT Adj	-	16,700	76,560	550,996
5	Distribution-Customer	UTILPLT Adj	-	37,359	171,263	1,232,575
6						
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT Adj	-	-	-	-
9	Transmission-Demand	UTILPLT Adj	-	-	-	-
10	Distribution-Demand	UTILPLT Adj	-	-	-	-
11	Distribution-Customer	UTILPLT Adj	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT Adj	-	113	516	3,716
15	Transmission-Demand	UTILPLT Adj	-	1,142	5,236	37,687
16	Distribution-Demand	UTILPLT Adj	-	229	1,048	7,544
17	Distribution-Customer	UTILPLT Adj	-	512	2,345	16,876
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT Adj	-	2,182	10,002	71,983
21	Transmission-Demand	UTILPLT Adj	-	22,126	101,432	730,005
22	Distribution-Demand	UTILPLT Adj	-	4,429	20,305	146,135
23	Distribution-Customer	UTILPLT Adj	-	9,908	45,422	326,902
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT Adj	-	6,439	29,518	212,440
27	Transmission-Demand	UTILPLT Adj	-	65,300	299,352	2,154,423
28	Distribution-Demand	UTILPLT Adj	-	13,072	59,925	431,279
29	Distribution-Customer	UTILPLT Adj	-	29,242	134,052	964,769
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT Adj	-	929	4,261	30,663
33	Transmission-Demand	UTILPLT Adj	-	9,425	43,208	310,965
34	Distribution-Demand	UTILPLT Adj	-	1,887	8,649	62,250
35	Distribution-Customer	UTILPLT Adj	-	4,221	19,349	139,253
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		-	99,776	457,400	3,291,893
39	Transmission-Demand		-	1,011,861	4,638,641	33,384,129
40	Distribution-Demand		-	202,557	928,578	6,682,938
41	Distribution-Customer		-	453,120	2,077,223	14,949,698
42	TOTAL		-	1,767,314	8,101,843	58,308,658
43						
44	TOTAL PLANT IN SERVICE PRO FORMA					
45	Storage-Demand		-	142,114	651,489	4,688,743
46	Transmission-Demand		-	30,229,755	158,798,920	1,468,221,221
47	Distribution-Demand		-	14,442,963	46,520,925	9,518,711
48	Distribution-Customer		-	765,603	2,981,671	21,398,273
49	TOTAL		-	45,580,435	208,953,004	1,503,826,948
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	OTHER RATE BASE ADDITIONS PRO FORMA					
3	Stored Natural Gas	STOREDGAS				
4	Storage-Demand	WINTHRU	57,607,650	33,438,080	19,760,479	2,536,452
5	Transmission-Demand		-	-	-	-
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer		-	-	-	-
8						
9	Pension/OPEB	OPEB				
10	Storage-Demand	OPERLAB Adj	7,480,473	5,637,828	1,071,401	50,429
11	Transmission-Demand	OPERLAB Adj	13,133,894	9,898,656	1,881,119	88,541
12	Distribution-Demand	OPERLAB Adj	11,291,255	8,509,909	1,617,205	76,119
13	Distribution-Customer	OPERLAB Adj	94,676,888	71,355,375	13,560,223	638,253
14						
15	Cash Working Capital	CWC				
16	Storage-Demand	OMPF	4,220,993	3,249,685	580,412	25,952
17	Transmission-Demand	OMPF	6,298,507	4,849,135	866,083	38,725
18	Distribution-Demand	OMPF	6,905,531	5,316,474	949,552	42,458
19	Distribution-Customer	OMPF	58,774,618	45,249,778	8,081,864	361,368
20						
21	Materials and Supplies	MATL				
22	Storage-Demand	UTILPLT Adj	681,174	333,384	116,336	10,378
23	Transmission-Demand	UTILPLT Adj	6,908,002	3,380,953	1,179,796	105,251
24	Distribution-Demand	UTILPLT Adj	1,394,204	682,359	238,112	21,242
25	Distribution-Customer	UTILPLT Adj	3,118,826	1,526,434	532,654	47,519
26						
27	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
28	Storage-Demand	DESDMD	-	-	-	-
29	Transmission-Demand	DESDMD	64,952,211	20,739,873	10,576,003	1,062,816
30	Distribution-Demand	DESDMD	-	-	-	-
31	Distribution-Customer	DESDMD	-	-	-	-
32						
33	Deferred Pipeline Integrity Management - Distribution	REGASSET-2				
34	Storage-Demand	MAINPLT Adj	-	-	-	-
35	Transmission-Demand	MAINPLT Adj	-	-	-	-
36	Distribution-Demand	MAINPLT Adj	11,894,736	8,935,573	1,637,604	108,582
37	Distribution-Customer	MAINPLT Adj	24,458,369	18,373,635	3,367,298	223,270
38						
39	Deferred Customer Connect	REGASSET-3				
40	Storage-Demand	MSMPLTCUST Adj	1,061,420	932,444	125,016	1,182
41	Transmission-Demand	MSMPLTCUST Adj	10,764,199	9,456,214	1,267,831	11,986
42	Distribution-Demand	MSMPLTCUST Adj	2,154,811	1,892,974	253,798	2,399
43	Distribution-Customer	MSMPLTCUST Adj	4,820,300	4,234,573	567,746	5,367
44						
33	Other	OTHER_ADD				
34	Storage-Demand	UTILPLT Adj	-	-	-	-
35	Transmission-Demand	UTILPLT Adj	-	-	-	-
36	Distribution-Demand	UTILPLT Adj	6,433,868	3,148,900	1,098,820	98,027
37	Distribution-Customer	UTILPLT Adj	-	-	-	-
38						
39	TOTAL OTHER RATE BASE ADDITIONS PRO FORMA					
40	Storage-Demand		71,051,711	43,591,421	21,653,644	2,624,393
1	Transmission-Demand		102,056,812	48,324,830	15,770,833	1,307,319

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	OTHER RATE BASE ADDITIONS PRO FORMA					
3	Stored Natural Gas	STOREDGAS				
4	Storage-Demand	WINTHRU	1,872,639	-	-	-
5	Transmission-Demand		-	-	-	-
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer		-	-	-	-
8						
9	Pension/OPEB	OPEB				
10	Storage-Demand	OPERLAB Adj	33,393	160,887	4,484	48,451
11	Transmission-Demand	OPERLAB Adj	58,629	282,478	7,872	85,068
12	Distribution-Demand	OPERLAB Adj	50,404	242,847	6,768	73,134
13	Distribution-Customer	OPERLAB Adj	422,636	2,036,269	56,746	613,224
14						
15	Cash Working Capital	CWC				
16	Storage-Demand	OMPF	17,198	83,087	2,404	26,172
17	Transmission-Demand	OMPF	25,662	123,981	3,587	39,054
18	Distribution-Demand	OMPF	28,136	135,930	3,933	42,817
19	Distribution-Customer	OMPF	239,468	1,156,932	33,475	364,430
20						
21	Materials and Supplies	MATL				
22	Storage-Demand	UTILPLT Adj	6,738	40,280	414	4,848
23	Transmission-Demand	UTILPLT Adj	68,331	408,497	4,202	49,164
24	Distribution-Demand	UTILPLT Adj	13,791	82,445	848	9,922
25	Distribution-Customer	UTILPLT Adj	30,850	184,428	1,897	22,197
26						
27	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
28	Storage-Demand	DESDMD	-	-	-	-
29	Transmission-Demand	DESDMD	647,104	4,735,869	-	-
30	Distribution-Demand	DESDMD	-	-	-	-
31	Distribution-Customer	DESDMD	-	-	-	-
32						
33	Deferred Pipeline Integrity Management - Distribution	REGASSET-2				
34	Storage-Demand	MAINPLT Adj	-	-	-	-
35	Transmission-Demand	MAINPLT Adj	-	-	-	-
36	Distribution-Demand	MAINPLT Adj	76,487	582,918	19,641	234,577
37	Distribution-Customer	MAINPLT Adj	157,275	1,198,615	40,386	482,346
38						
39	Deferred Customer Connect	REGASSET-3				
40	Storage-Demand	MSMPLTCUST Adj	515	1,208	124	796
41	Transmission-Demand	MSMPLTCUST Adj	5,220	12,249	1,255	8,074
42	Distribution-Demand	MSMPLTCUST Adj	1,045	2,452	251	1,616
43	Distribution-Customer	MSMPLTCUST Adj	2,338	5,485	562	3,615
44						
33	Other	OTHER_ADD				
34	Storage-Demand	UTILPLT Adj	-	-	-	-
35	Transmission-Demand	UTILPLT Adj	-	-	-	-
36	Distribution-Demand	UTILPLT Adj	63,641	380,460	3,913	45,790
37	Distribution-Customer	UTILPLT Adj	-	-	-	-
38						
39	TOTAL OTHER RATE BASE ADDITIONS PRO FORMA					
40	Storage-Demand		1,930,482	285,462	7,426	80,267
1	Transmission-Demand		804,948	5,563,074	16,916	181,360

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	OTHER RATE BASE ADDITIONS PRO FORMA					
3	Stored Natural Gas	STOREDGAS				
4	Storage-Demand	WINTHRU	-	-	-	-
5	Transmission-Demand		-	-	-	-
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer		-	-	-	-
8						
9	Pension/OPEB	OPEB				
10	Storage-Demand	OPERLAB Adj	-	18,229	67,138	388,235
11	Transmission-Demand	OPERLAB Adj	-	32,006	117,878	681,646
12	Distribution-Demand	OPERLAB Adj	-	27,516	101,340	586,014
13	Distribution-Customer	OPERLAB Adj	-	230,719	849,734	4,913,709
14						
15	Cash Working Capital	CWC				
16	Storage-Demand	OMPF	-	9,482	34,247	192,354
17	Transmission-Demand	OMPF	-	14,149	51,102	287,028
18	Distribution-Demand	OMPF	-	15,513	56,027	314,691
19	Distribution-Customer	OMPF	-	132,034	476,862	2,678,406
20						
21	Materials and Supplies	MATL				
22	Storage-Demand	UTILPLT Adj	-	4,376	20,059	144,361
23	Transmission-Demand	UTILPLT Adj	-	44,374	203,421	1,464,013
24	Distribution-Demand	UTILPLT Adj	-	8,956	41,055	295,474
25	Distribution-Customer	UTILPLT Adj	-	20,034	91,841	660,973
26						
27	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
28	Storage-Demand	DESDMD	-	-	-	-
29	Transmission-Demand	DESDMD	-	488,730	2,583,697	24,118,118
30	Distribution-Demand	DESDMD	-	-	-	-
31	Distribution-Customer	DESDMD	-	-	-	-
32						
33	Deferred Pipeline Integrity Management - Distribution	REGASSET-2				
34	Storage-Demand	MAINPLT Adj	-	-	-	-
35	Transmission-Demand	MAINPLT Adj	-	-	-	-
36	Distribution-Demand	MAINPLT Adj	-	71,462	227,731	162
37	Distribution-Customer	MAINPLT Adj	-	146,943	468,268	333
38						
39	Deferred Customer Connect	REGASSET-3				
40	Storage-Demand	MSMPLTCUST Adj	-	64	12	58
41	Transmission-Demand	MSMPLTCUST Adj	-	652	125	592
42	Distribution-Demand	MSMPLTCUST Adj	-	131	25	118
43	Distribution-Customer	MSMPLTCUST Adj	-	292	56	265
44						
33	Other	OTHER_ADD				
34	Storage-Demand	UTILPLT Adj	-	-	-	-
35	Transmission-Demand	UTILPLT Adj	-	-	-	-
36	Distribution-Demand	UTILPLT Adj	-	41,328	189,459	1,363,530
37	Distribution-Customer	UTILPLT Adj	-	-	-	-
38						
39	TOTAL OTHER RATE BASE ADDITIONS PRO FORMA					
40	Storage-Demand		-	32,151	121,455	725,009
1	Transmission-Demand		-	579,912	2,956,223	26,551,398

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
2	Distribution-Demand		40,074,405	28,486,190	5,795,091	348,827
3	Distribution-Customer		185,849,002	140,739,796	26,109,785	1,275,777
4	TOTAL		399,031,929	261,142,236	69,329,353	5,556,316
5						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
2	Distribution-Demand		233,504	1,427,051	35,354	407,857
3	Distribution-Customer		852,567	4,581,730	133,066	1,485,812
4	TOTAL		3,821,500	11,857,317	192,762	2,155,296
5						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
2	Distribution-Demand		-	164,905	615,638	2,559,988
3	Distribution-Customer		-	530,022	1,886,760	8,253,686
4	TOTAL		-	1,306,990	5,580,077	38,090,081
5						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OTHER RATE BASE DEDUCTIONS WITH PRO FORMA					
2	Accrued Vacation Liability					
3	Storage-Demand	OPERLAB Adj	(168,108)	(126,698)	(24,077)	(1,133)
4	Transmission-Demand	OPERLAB Adj	(295,156)	(222,451)	(42,274)	(1,990)
5	Distribution-Demand	OPERLAB Adj	(253,747)	(191,242)	(36,343)	(1,711)
6	Distribution-Customer	OPERLAB Adj	(2,127,661)	(1,603,559)	(304,737)	(14,343)
7						
8	Customer Advances					
9	Storage-Demand	CUSTADV				
10	Transmission-Demand	UTILPLT Adj	(867,050)	(424,357)	(148,081)	(13,210)
11	Distribution-Demand	UTILPLT Adj	(8,793,031)	(4,303,535)	(1,501,734)	(133,972)
12	Distribution-Customer	UTILPLT Adj	(1,774,649)	(868,558)	(303,087)	(27,039)
13						
14	Accumulated Deferred Income Tax					
15	Storage-Demand	ADIT				
16	Transmission-Demand	UTILPLT Adj	(58,199,739)	(28,484,443)	(9,939,749)	(886,738)
17	Distribution-Demand	UTILPLT Adj	(590,221,941)	(288,869,739)	(100,802,137)	(8,992,691)
18	Distribution-Customer	UTILPLT Adj	(119,121,216)	(58,300,975)	(20,344,335)	(1,814,945)
19						
20	Deferred Revenue					
21	Storage-Demand	REGLIAB				
22	Transmission-Demand	UTILPLT Adj	(1,233,900)	(603,902)	(210,734)	(18,800)
23	Distribution-Demand	UTILPLT Adj	(12,513,366)	(6,124,362)	(2,137,118)	(190,655)
24	Distribution-Customer	UTILPLT Adj	(2,525,503)	(1,236,046)	(431,323)	(38,479)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PRO FORMA					
27	Storage-Demand		(60,468,797)	(29,639,400)	(10,322,641)	(919,882)
28	Transmission-Demand		(611,823,494)	(299,520,087)	(104,483,263)	(9,319,307)
29	Distribution-Demand		(123,675,114)	(60,596,821)	(21,115,088)	(1,882,173)
30	Distribution-Customer		(278,220,619)	(136,730,527)	(47,457,779)	(4,220,928)
31	TOTAL		(1,074,188,025)	(526,486,836)	(183,378,772)	(16,342,290)
32						
33	TOTAL NET RATE BASE PRO FORMA					
34	Storage-Demand		409,974,756	243,763,357	144,519,271	18,652,614
35	Transmission-Demand		3,540,592,155	1,080,292,027	572,583,025	58,011,354
36	Distribution-Demand		733,860,716	321,492,728	173,048,437	19,909,188
37	Distribution-Customer		1,736,285,350	1,562,007,923	207,681,840	754,525
38	TOTAL		6,420,712,977	3,207,556,036	1,097,832,573	97,327,681
39						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OTHER RATE BASE DEDUCTIONS WITH PRO FORMA					
2	Accrued Vacation Liability					
3	Storage-Demand	OPERLAB Adj	(750)	(3,616)	(101)	(1,089)
4	Transmission-Demand	OPERLAB Adj	(1,318)	(6,348)	(177)	(1,912)
5	Distribution-Demand	OPERLAB Adj	(1,133)	(5,457)	(152)	(1,644)
6	Distribution-Customer	OPERLAB Adj	(9,498)	(45,761)	(1,275)	(13,781)
7						
8	Customer Advances					
9	Storage-Demand	CUSTADV				
10	Transmission-Demand	UTILPLT Adj	(8,577)	(51,272)	(527)	(6,171)
11	Distribution-Demand	UTILPLT Adj	(86,977)	(519,966)	(5,348)	(62,580)
12	Distribution-Customer	UTILPLT Adj	(17,554)	(104,942)	(1,079)	(12,630)
13			(39,268)	(234,754)	(2,415)	(28,253)
14	Accumulated Deferred Income Tax					
15	Storage-Demand	ADIT				
16	Transmission-Demand	UTILPLT Adj	(575,689)	(3,441,576)	(35,398)	(414,205)
17	Distribution-Demand	UTILPLT Adj	(5,838,244)	(34,902,113)	(358,985)	(4,200,583)
18	Distribution-Customer	UTILPLT Adj	(1,178,300)	(7,044,100)	(72,452)	(847,780)
19			(2,635,852)	(15,757,614)	(162,075)	(1,896,480)
20	Deferred Revenue					
21	Storage-Demand	REGLIAB				
22	Transmission-Demand	UTILPLT Adj	(12,205)	(72,965)	(750)	(8,782)
23	Distribution-Demand	UTILPLT Adj	(123,777)	(739,964)	(7,611)	(89,057)
24	Distribution-Customer	UTILPLT Adj	(24,981)	(149,343)	(1,536)	(17,974)
25			(55,883)	(334,079)	(3,436)	(40,208)
26	TOTAL OTHER RATE BASE DEDUCTIONS PRO FORMA					
27	Storage-Demand		(597,221)	(3,569,429)	(36,777)	(430,246)
28	Transmission-Demand		(6,050,316)	(36,168,391)	(372,121)	(4,354,131)
29	Distribution-Demand		(1,221,969)	(7,303,842)	(75,219)	(880,028)
30	Distribution-Customer		(2,740,501)	(16,372,208)	(169,201)	(1,978,722)
31	TOTAL		(10,610,007)	(63,413,871)	(653,318)	(7,643,127)
32						
33	TOTAL NET RATE BASE PRO FORMA					
34	Storage-Demand		13,815,861	(1,975,689)	(15,895)	(192,523)
35	Transmission-Demand		35,091,487	261,627,416	(218,740)	(2,575,965)
36	Distribution-Demand		14,410,136	111,952,100	3,822,726	46,002,245
37	Distribution-Customer		83,692	(3,554,450)	267,203	1,779,353
38	TOTAL		63,401,176	368,049,377	3,855,294	45,013,109
39						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OTHER RATE BASE DEDUCTIONS WITH PRO FORMA					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB Adj	-	(410)	(1,509)	(8,725)
4	Transmission-Demand	OPERLAB Adj	-	(719)	(2,649)	(15,319)
5	Distribution-Demand	OPERLAB Adj	-	(618)	(2,277)	(13,169)
6	Distribution-Customer	OPERLAB Adj	-	(5,185)	(19,096)	(110,425)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT Adj	-	(5,570)	(25,532)	(183,754)
10	Transmission-Demand	UTILPLT Adj	-	(56,482)	(258,930)	(1,863,508)
11	Distribution-Demand	UTILPLT Adj	-	(11,399)	(52,258)	(376,101)
12	Distribution-Customer	UTILPLT Adj	-	(25,501)	(116,902)	(841,337)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT Adj	-	(373,847)	(1,713,817)	(12,334,276)
16	Transmission-Demand	UTILPLT Adj	-	(3,791,304)	(17,380,358)	(125,085,787)
17	Distribution-Demand	UTILPLT Adj	-	(765,178)	(3,507,781)	(25,245,370)
18	Distribution-Customer	UTILPLT Adj	-	(1,711,699)	(7,846,888)	(56,473,761)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT Adj	-	(7,926)	(36,335)	(261,500)
22	Transmission-Demand	UTILPLT Adj	-	(80,380)	(368,483)	(2,651,959)
23	Distribution-Demand	UTILPLT Adj	-	(16,223)	(74,369)	(535,230)
24	Distribution-Customer	UTILPLT Adj	-	(36,290)	(166,363)	(1,197,307)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PRO FORMA					
27	Storage-Demand		-	(387,752)	(1,777,193)	(12,788,255)
28	Transmission-Demand		-	(3,928,885)	(18,010,420)	(129,616,572)
29	Distribution-Demand		-	(793,418)	(3,636,686)	(26,169,871)
30	Distribution-Customer		-	(1,778,674)	(8,149,249)	(58,622,830)
31	TOTAL		-	(6,888,730)	(31,573,547)	(227,197,528)
32						
33	TOTAL NET RATE BASE PRO FORMA					
34	Storage-Demand		-	(213,487)	(1,004,248)	(7,374,504)
35	Transmission-Demand		-	26,880,781	143,744,723	1,365,156,047
36	Distribution-Demand		-	13,814,450	43,499,876	(14,091,172)
37	Distribution-Customer		-	(483,049)	(3,280,817)	(28,970,870)
38	TOTAL		-	39,998,695	182,959,534	1,314,719,502
39						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	UTILITY INCOME PER BOOKS					
3						
4	OPERATION AND MAINTENANCE EXPENSE PER BOOKS					
5						
6	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
7	Maintenance Expense	402				
8	Storage-Demand	DESDMD	1	0	0	0
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Miscellaneous production expenses	735				
14	Storage-Demand	DESDMD	178,541	57,010	29,071	2,921
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						
19	Maint Gas Production Equipmen	742				
20	Storage-Demand	DESDMD	11	4	2	0
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer		-			
24						
25	Purchased gas expenses	807				
26	Storage-Demand	THRU	2,294,413	172,411	119,555	19,108
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer		-			
30						
31	Compressor station expenses	818				
32	Storage-Demand	WINTHRU	-	-	-	-
33	Transmission-Demand		-			
34	Distribution-Demand		-			
35	Distribution-Customer		-			
36						
37	Storage-Gas Losses	823				
38	Storage-Demand	WINTHRU	(88)	(51)	(30)	(4)
39	Transmission-Demand		-			
40	Distribution-Demand		-			
41	Distribution-Customer		-			
42						
43	Maintenance of purification equipment	836				
44	Storage-Demand	WINTHRU	-	-	-	-
45	Transmission-Demand		-			
46	Distribution-Demand		-			
47	Distribution-Customer		-			
48						
49	Other Storage operation supervision and engineering	840				
50	Storage-Demand	WINTHRU	(5,246)	(3,045)	(1,800)	(231)
51	Transmission-Demand		-			
52	Distribution-Demand		-			
1	Distribution-Customer		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	UTILITY INCOME PER BOOKS					
3						
4	OPERATION AND MAINTENANCE EXPENSE PER BOOKS					
5						
6	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
7	Maintenance Expense	402				
8	Storage-Demand	DESDMD	0	0	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Miscellaneous production expenses	735				
14	Storage-Demand	DESDMD	1,779	13,018	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Maint Gas Production Equipmen	742				
20	Storage-Demand	DESDMD	0	1	-	-
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Purchased gas expenses	807				
26	Storage-Demand	THRU	17,954	147,030	10,467	125,963
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor station expenses	818				
32	Storage-Demand	WINTHRU	-	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	Storage-Gas Losses	823				
38	Storage-Demand	WINTHRU	(3)	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Maintenance of purification equipment	836				
44	Storage-Demand	WINTHRU	-	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						
49	Other Storage operation supervision and engineering	840				
50	Storage-Demand	WINTHRU	(171)	-	-	-
51	Transmission-Demand					
52	Distribution-Demand					
1	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	UTILITY INCOME PER BOOKS					
3						
4	OPERATION AND MAINTENANCE EXPENSE PER BOOKS					
5						
6	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
7	Maintenance Expense	402				
8	Storage-Demand	DESDMD	-	0	0	1
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Miscellaneous production expenses	735				
14	Storage-Demand	DESDMD	-	1,343	7,102	66,296
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Maint Gas Production Equipmen	742				
20	Storage-Demand	DESDMD	-	0	0	4
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Purchased gas expenses	807				
26	Storage-Demand	THRU	-	21,365	32,084	1,628,476
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor station expenses	818				
32	Storage-Demand	WINTHRU	-	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	Storage-Gas Losses	823				
38	Storage-Demand	WINTHRU	-	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Maintenance of purification equipment	836				
44	Storage-Demand	WINTHRU	-	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						
49	Other Storage operation supervision and engineering	840				
50	Storage-Demand	WINTHRU	-	-	-	-
51	Transmission-Demand					
52	Distribution-Demand					
1	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
2						
3	Operation Labor & Exp					
4	Storage-Demand	WINTHRU	(38)	(22)	(13)	(2)
5	Transmission-Demand		-			
6	Distribution-Demand		-			
7	Distribution-Customer		-			
8						
9	Other Storage maintenance supervision and engineering					
10	Storage-Demand	WINTHRU	736,448	427,468	252,615	32,426
11	Transmission-Demand		-			
12	Distribution-Demand		-			
13	Distribution-Customer		-			
14						
15	Processing operation supervision and engineering					
16	Storage-Demand	WINTHRU	595,842	345,854	204,385	26,235
17	Transmission-Demand		-			
18	Distribution-Demand		-			
19	Distribution-Customer		-			
20						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
2						
3	Operation Labor & Exp					
4	Storage-Demand	WINTHRU	(1)	-	-	-
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer					
8						
9	Other Storage maintenance supervision and engineering					
10	Storage-Demand	WINTHRU	23,940	-	-	-
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Processing operation supervision and engineering					
16	Storage-Demand	WINTHRU	19,369	-	-	-
17	Transmission-Demand					
18	Distribution-Demand					
19	Distribution-Customer					
20						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
2						
3	Operation Labor & Exp	841				
4	Storage-Demand		WINTHRU	-	-	-
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer					
8						
9	Other Storage maintenance supervision and engineering	843				
10	Storage-Demand		WINTHRU	-	-	-
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Processing operation supervision and engineering	844				
16	Storage-Demand		WINTHRU	-	-	-
17	Transmission-Demand					
18	Distribution-Demand					
19	Distribution-Customer					
20						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Processing Fuel					
2	Storage-Demand	WINTHRU	476,345	276,492	163,395	20,973
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	Processing gas losses					
8	Storage-Demand	WINTHRU	2,324,645	1,349,329	797,396	102,354
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Processing maintenance supervision and engineering					
14	Storage-Demand	WINTHRU	4,140	2,403	1,420	182
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		6,605,015	2,627,852	1,565,997	203,963
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		6,605,015	2,627,852	1,565,997	203,963
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering					
29	Storage-Demand		-			
30	Transmission-Demand	DESDMD	7,080	2,261	1,153	116
31	Distribution-Demand		-			
32	Distribution-Customer		-			
33						
34	System control and load dispatching					
35	Storage-Demand		-			
36	Transmission-Demand	DESDMD	1,429,852	456,566	232,819	23,397
37	Distribution-Demand		-			
38	Distribution-Customer		-			
39						
40	Communication system expenses					
41	Storage-Demand		-			
42	Transmission-Demand	DESDMD	12,368	3,949	2,014	202
43	Distribution-Demand		-			
44	Distribution-Customer		-			
45						
46	Compressor Station Labor & Exp					
47	Storage-Demand		-			
48	Transmission-Demand	DESDMD	1,165,118	372,034	189,713	19,065
49	Distribution-Demand		-			
50	Distribution-Customer		-			
51						
52	Mains expenses					
1	Storage-Demand		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Processing Fuel					
2	Storage-Demand	WINTHRU	15,484	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Processing gas losses					
8	Storage-Demand	WINTHRU	75,567	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing maintenance supervision and engineering					
14	Storage-Demand	WINTHRU	135	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		154,052	160,049	10,467	125,963
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		154,052	160,049	10,467	125,963
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	71	516	-	-
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	System control and load dispatching					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	14,245	104,255	-	-
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Communication system expenses					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	123	902	-	-
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Compressor Station Labor & Exp					
47	Storage-Demand					
48	Transmission-Demand	DESDMD	11,608	84,952	-	-
49	Distribution-Demand					
50	Distribution-Customer					
51						
52	Mains expenses					
1	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Processing Fuel	845				
2	Storage-Demand	WINTHRU	-	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Processing gas losses	846				
8	Storage-Demand	WINTHRU	-	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing maintenance supervision and engineering	847				
14	Storage-Demand	WINTHRU	-	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		-	22,709	39,187	1,694,777
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		-	22,709	39,187	1,694,777
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering	850				
29	Storage-Demand					
30	Transmission-Demand	DESDMD	-	53	282	2,629
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	System control and load dispatching	851				
35	Storage-Demand					
36	Transmission-Demand	DESDMD	-	10,759	56,877	530,934
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Communication system expenses	852				
41	Storage-Demand					
42	Transmission-Demand	DESDMD	-	93	492	4,593
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Compressor Station Labor & Exp	853				
47	Storage-Demand					
48	Transmission-Demand	DESDMD	-	8,767	46,347	432,633
49	Distribution-Demand					
50	Distribution-Customer					
51						
52	Mains expenses	856				
1	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
2	Transmission-Demand	DESDMD	52,643	16,809	8,572	861
3	Distribution-Demand		-			
4	Distribution-Customer		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
2	Transmission-Demand	DESDMD	524	3,838	-	-
3	Distribution-Demand					
4	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
2	Transmission-Demand	DESDMD	-	396	2,094	19,547
3	Distribution-Demand					
4	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Measuring and regulating station expenses					
3	Storage-Demand		-			
4	Transmission-Demand	DESDMD	111,858	35,717	18,214	1,830
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7						
8	Other expenses					
9	Storage-Demand		-			
10	Transmission-Demand	DESDMD	280,482	89,560	45,670	4,590
11	Distribution-Demand		-			
12	Distribution-Customer		-			
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		3,059,401	976,897	498,155	50,061
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand		-			
24	Transmission-Demand	DESDMD	278,363	88,884	45,325	4,555
25	Distribution-Demand		-			
26	Distribution-Customer		-			
27						
28	Maintenance of structures and improvements					
29	Storage-Demand		-			
30	Transmission-Demand	DESDMD	195,639	62,469	31,855	3,201
31	Distribution-Demand		-			
32	Distribution-Customer		-			
33						
34	Maintenance of mains					
35	Storage-Demand		-			
36	Transmission-Demand	DESDMD	6,013,633	1,920,212	979,185	98,401
37	Distribution-Demand		-			
38	Distribution-Customer		-			
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand		-			
42	Transmission-Demand	DESDMD	1,531,490	489,020	249,369	25,060
43	Distribution-Demand		-			
44	Distribution-Customer		-			
45						
46	Maintenance of measuring and regulating station equipment					
47	Storage-Demand		-			
48	Transmission-Demand	DESDMD	1,826,435	583,198	297,394	29,886
49	Distribution-Demand		-			
50	Distribution-Customer		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Measuring and regulating station expenses					
3	Storage-Demand					
4	Transmission-Demand	DESDMD	1,114	8,156	-	-
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other expenses					
9	Storage-Demand					
10	Transmission-Demand	DESDMD	2,794	20,451	-	-
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		30,480	223,071	-	-
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand					
24	Transmission-Demand	DESDMD	2,773	20,296	-	-
25	Distribution-Demand					
26	Distribution-Customer					
27						
28	Maintenance of structures and improvements					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	1,949	14,265	-	-
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	Maintenance of mains					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	59,912	438,473	-	-
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	15,258	111,666	-	-
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Maintenance of measuring and regulating station equipment					
47	Storage-Demand					
48	Transmission-Demand	DESDMD	18,196	133,171	-	-
49	Distribution-Demand					
50	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Measuring and regulating station expenses	857				
3	Storage-Demand					
4	Transmission-Demand	DESDMD	-	842	4,450	41,535
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other expenses	859				
9	Storage-Demand					
10	Transmission-Demand	DESDMD	-	2,110	11,157	104,149
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		-	23,020	121,698	1,136,020
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering	861				
23	Storage-Demand					
24	Transmission-Demand	DESDMD	-	2,095	11,073	103,362
25	Distribution-Demand					
26	Distribution-Customer					
27						
28	Maintenance of structures and improvements	862				
29	Storage-Demand					
30	Transmission-Demand	DESDMD	-	1,472	7,782	72,645
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	Maintenance of mains	863				
35	Storage-Demand					
36	Transmission-Demand	DESDMD	-	45,249	239,213	2,232,988
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Maintenance of compressor station equipment	864				
41	Storage-Demand					
42	Transmission-Demand	DESDMD	-	11,524	60,920	568,674
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Maintenance of measuring and regulating station equipment	865				
47	Storage-Demand					
48	Transmission-Demand	DESDMD	-	13,743	72,653	678,194
49	Distribution-Demand					
50	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	TOTAL TRANSMISSION MAINTENANCE					
3	Storage-Demand		-	-	-	-
4	Transmission-Demand		9,845,559	3,143,783	1,603,127	161,103
5	Distribution-Demand		-	-	-	-
6	Distribution-Customer		-	-	-	-
7						
8						
9	TOTAL TRANSMISSION EXPENSES					
10	Storage-Demand		-	-	-	-
11	Transmission-Demand		12,904,960	4,120,679	2,101,282	211,164
12	Distribution-Demand		-	-	-	-
13	Distribution-Customer		-	-	-	-
14	TOTAL		12,904,960	4,120,679	2,101,282	211,164
15						
16	DISTRIBUTION EXPENSES					
17	DISTRIBUTION OPERATION					
18	Distribution Operation supervision and engineering	870				
19	Storage-Demand		-	-	-	-
20	Transmission-Demand		-	-	-	-
21	Distribution-Demand	DESDMD	337,510	107,770	54,956	5,523
22	Distribution-Customer	BILL	758,548	688,610	68,936	380
23						
24	Distribution load dispatching	871				
25	Storage-Demand		-	-	-	-
26	Transmission-Demand		-	-	-	-
27	Distribution-Demand	MSMPLT	6,870	5,369	980	46
28	Distribution-Customer	MSMPLT	15,441	12,068	2,203	103
29						
30	Mains and services expenses	874				
31	Storage-Demand		-	-	-	-
32	Transmission-Demand		-	-	-	-
33	Distribution-Demand	MAINPLT	3,640,383	2,734,731	501,188	33,231
34	Distribution-Customer	874CUST	13,609,069	10,918,230	1,835,344	75,852
35						
36	Measuring and regulating station expenses--General	875				
37	Storage-Demand		-	-	-	-
38	Transmission-Demand		-	-	-	-
39	Distribution-Demand	MSMPLT	60,207	47,054	8,590	402
40	Distribution-Customer	MSMPLT	135,314	105,752	19,305	904
41						
42	Measuring and regulating station expenses--Industrial	876				
43	Storage-Demand		-	-	-	-
44	Transmission-Demand		-	-	-	-
45	Distribution-Demand	MSMPLT	19,163	14,976	2,734	128
46	Distribution-Customer	MSMPLT	43,068	33,659	6,144	288
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	TOTAL TRANSMISSION MAINTENANCE					
3	Storage-Demand		-	-	-	-
4	Transmission-Demand		98,089	717,871	-	-
5	Distribution-Demand		-	-	-	-
6	Distribution-Customer		-	-	-	-
7						
8						
9	TOTAL TRANSMISSION EXPENSES					
10	Storage-Demand		-	-	-	-
11	Transmission-Demand		128,569	940,941	-	-
12	Distribution-Demand		-	-	-	-
13	Distribution-Customer		-	-	-	-
14	TOTAL		128,569	940,941	-	-
15						
16	DISTRIBUTION EXPENSES					
17	DISTRIBUTION OPERATION					
18	Distribution Operation supervision and engineering	870				
19	Storage-Demand					
20	Transmission-Demand		-	-	-	-
21	Distribution-Demand		3,363	24,609	-	-
22	Distribution-Customer		109	256	30	195
23						
24	Distribution load dispatching	871				
25	Storage-Demand					
26	Transmission-Demand					
27	Distribution-Demand		31	228	8	93
28	Distribution-Customer		71	512	18	209
29						
30	Mains and services expenses	874				
31	Storage-Demand					
32	Transmission-Demand					
33	Distribution-Demand		23,409	178,402	6,011	71,792
34	Distribution-Customer		51,417	374,536	12,942	151,373
35						
36	Measuring and regulating station expenses--General	875				
37	Storage-Demand					
38	Transmission-Demand					
39	Distribution-Demand		275	1,996	70	814
40	Distribution-Customer		618	4,486	158	1,828
41						
42	Measuring and regulating station expenses--Industrial	876				
43	Storage-Demand					
44	Transmission-Demand					
45	Distribution-Demand		87	635	22	259
46	Distribution-Customer		197	1,428	50	582
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	TOTAL TRANSMISSION MAINTENANCE					
3	Storage-Demand		-	-	-	-
4	Transmission-Demand		-	74,083	391,641	3,655,863
5	Distribution-Demand		-	-	-	-
6	Distribution-Customer		-	-	-	-
7						
8						
9	TOTAL TRANSMISSION EXPENSES					
10	Storage-Demand		-	-	-	-
11	Transmission-Demand		-	97,103	513,339	4,791,883
12	Distribution-Demand		-	-	-	-
13	Distribution-Customer		-	-	-	-
14	TOTAL		-	97,103	513,339	4,791,883
15						
16	DISTRIBUTION EXPENSES					
17	DISTRIBUTION OPERATION					
18	Distribution Operation supervision and engineering	870				
19	Storage-Demand					
20	Transmission-Demand		-	-	-	-
21	Distribution-Demand		-	2,540	13,426	125,325
22	Distribution-Customer		-	15	3	15
23						
24	Distribution load dispatching	871				
25	Storage-Demand					
26	Transmission-Demand					
27	Distribution-Demand		-	28	87	0
28	Distribution-Customer		-	62	196	1
29						
30	Mains and services expenses	874				
31	Storage-Demand					
32	Transmission-Demand					
33	Distribution-Demand		-	21,871	69,697	50
34	Distribution-Customer		-	45,413	143,398	564
35						
36	Measuring and regulating station expenses--General	875				
37	Storage-Demand					
38	Transmission-Demand					
39	Distribution-Demand		-	242	763	3
40	Distribution-Customer		-	543	1,715	6
41						
42	Measuring and regulating station expenses--Industrial	876				
43	Storage-Demand					
44	Transmission-Demand					
45	Distribution-Demand		-	77	243	1
46	Distribution-Customer		-	173	546	2
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Measuring and regulating station expenses--City gate		877			
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand	MSMPLT	33,642	26,292	4,800	225
5	Distribution-Customer	MSMPLT	75,610	59,091	10,787	505
6						
7	Meter and house regulator expenses		878			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	9,268,609	6,833,116	2,255,181	44,511
12						
13	Customer installations expenses		879			
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	BILL	13,377,148	12,143,777	1,215,695	6,696
18						
19	Other expenses		880			
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand	MSMPLT	1,657,892	1,295,689	236,526	11,077
23	Distribution-Customer	MSMPLT	3,726,077	2,912,035	531,588	24,896
24						
25	TOTAL DISTRIBUTION OPERATION					
26	Storage-Demand		-	-	-	-
27	Transmission-Demand		-	-	-	-
28	Distribution-Demand		5,755,667	4,231,883	809,774	50,633
29	Distribution-Customer		41,008,884	33,706,336	5,945,183	154,136
30						
31						
32	DISTRIBUTION MAINTENANCE					
33	Maintenance supervision and engineering		885			
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand	MSMPLT	1,217,906	951,828	173,755	8,138
37	Distribution-Customer	MSMPLT	2,737,219	2,139,215	390,511	18,289
38						
39	Maintenance of mains		887			
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand	MAINPLT	2,425,632	1,822,185	333,948	22,143
43	Distribution-Customer	MAINPLT	4,987,668	3,746,840	686,676	45,530
44						
45	Maintenance of measuring and regulating station equipment--General		889			
46	Storage-Demand		-			
47	Transmission-Demand		-			
48	Distribution-Demand	MSMPLT	918,873	718,125	131,093	6,140
49	Distribution-Customer	MSMPLT	2,065,148	1,613,972	294,628	13,798
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Measuring and regulating station expenses--City gate					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	154	1,115	39	455
5	Distribution-Customer	MSMPLT	345	2,507	88	1,022
6						
7	Meter and house regulator expenses					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	24,026	56,416	6,769	43,442
12						
13	Customer installations expenses					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	BILL	1,922	4,507	534	3,440
18						
19	Other expenses					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand	MSMPLT	7,570	54,962	1,931	22,402
23	Distribution-Customer	MSMPLT	17,013	123,525	4,340	50,348
24						
25	TOTAL DISTRIBUTION OPERATION					
26	Storage-Demand		-	-	-	-
27	Transmission-Demand		-	-	-	-
28	Distribution-Demand		34,889	261,947	8,082	95,814
29	Distribution-Customer		95,718	568,173	24,929	252,439
30						
31						
32	DISTRIBUTION MAINTENANCE					
33	Maintenance supervision and engineering					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	MSMPLT	5,561	40,376	1,419	16,457
37	Distribution-Customer	MSMPLT	12,498	90,743	3,188	36,986
38						
39	Maintenance of mains					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	MAINPLT	15,598	118,871	4,005	47,836
43	Distribution-Customer	MAINPLT	32,072	244,427	8,236	98,362
44						
45	Maintenance of measuring and regulating station equipment--General					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	MSMPLT	4,196	30,462	1,070	12,416
49	Distribution-Customer	MSMPLT	9,429	68,463	2,406	27,905
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Measuring and regulating station expenses--City gate	877				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	-	135	426	1
5	Distribution-Customer	MSMPLT	-	303	958	3
6						
7	Meter and house regulator expenses	878				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	-	2,724	522	1,902
12						
13	Customer installations expenses	879				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	BILL	-	258	49	270
18						
19	Other expenses	880				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand	MSMPLT	-	6,653	21,010	71
23	Distribution-Customer	MSMPLT	-	14,952	47,219	159
24						
25	TOTAL DISTRIBUTION OPERATION					
26	Storage-Demand		-	-	-	-
27	Transmission-Demand		-	-	-	-
28	Distribution-Demand		-	31,544	105,652	125,450
29	Distribution-Customer		-	64,442	194,606	2,922
30						
31						
32	DISTRIBUTION MAINTENANCE					
33	Maintenance supervision and engineering	885				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	MSMPLT	-	4,887	15,434	52
37	Distribution-Customer	MSMPLT	-	10,984	34,688	117
38						
39	Maintenance of mains	887				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	MAINPLT	-	14,573	46,440	33
43	Distribution-Customer	MAINPLT	-	29,965	95,491	68
44						
45	Maintenance of measuring and regulating station equipment--General	889				
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	MSMPLT	-	3,687	11,645	39
49	Distribution-Customer	MSMPLT	-	8,287	26,171	88
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Maintenance of measuring and regulating station equipment-- Industrial		890			
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand	MSMPLT	364,857	285,146	52,053	2,438
5	Distribution-Customer	MSMPLT	820,009	640,861	116,988	5,479
6						
7	Maintenance of measuring and regulating station equipment--City gate		891			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	MSMPLT	7,627	5,961	1,088	51
11	Distribution-Customer	MSMPLT	17,141	13,396	2,445	115
12						
13	Maintenance of services		892			
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	SVCSPLT	1,175,444	1,016,390	154,481	1,444
18						
19	Maintenance of meters and house regulators		893			
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	METAVG	1,956,382	1,442,307	476,015	9,395
24						
25	Maintenance of other equipment		894			
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand	MSMPLT	67,050	52,402	9,566	448
29	Distribution-Customer	MSMPLT	150,694	117,772	21,499	1,007
30						
31	TOTAL DISTRIBUTION MAINTENANCE					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		5,001,946	3,835,648	701,503	39,356
35	Distribution-Customer		13,909,705	10,730,752	2,143,243	95,057
36						
37						
38	TOTAL DISTRIBUTION EXPENSES					
39	Storage-Demand		-	-	-	-
40	Transmission-Demand		-	-	-	-
41	Distribution-Demand		10,757,613	8,067,530	1,511,277	89,989
42	Distribution-Customer		54,918,589	44,437,088	8,088,426	249,193
43	TOTAL		65,676,202	52,504,618	9,599,702	339,182
44						
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Maintenance of measuring and regulating station equipment-- Industrial	890				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	1,666	12,096	425	4,930
5	Distribution-Customer	MSMPLT	3,744	27,185	955	11,080
6						
7	Maintenance of measuring and regulating station equipment--City gate	891				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT	35	253	9	103
11	Distribution-Customer	MSMPLT	78	568	20	232
12						
13	Maintenance of services	892				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	SVCSPLT	630	1,478	112	720
18						
19	Maintenance of meters and house regulators	893				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	5,071	11,908	1,429	9,170
24						
25	Maintenance of other equipment	894				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT	306	2,223	78	906
29	Distribution-Customer	MSMPLT	688	4,996	176	2,036
30						
31	TOTAL DISTRIBUTION MAINTENANCE					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		27,361	204,280	7,006	82,648
35	Distribution-Customer		64,212	449,768	16,521	186,491
36						
37						
38	TOTAL DISTRIBUTION EXPENSES					
39	Storage-Demand		-	-	-	-
40	Transmission-Demand		-	-	-	-
41	Distribution-Demand		62,250	466,227	15,088	178,462
42	Distribution-Customer		159,930	1,017,942	41,450	438,930
43	TOTAL		222,179	1,484,169	56,538	617,392
44						
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Maintenance of measuring and regulating station equipment-- Industrial	890				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	-	1,464	4,624	16
5	Distribution-Customer	MSMPLT	-	3,291	10,392	35
6						
7	Maintenance of measuring and regulating station equipment--City gate	891				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT	-	31	97	0
11	Distribution-Customer	MSMPLT	-	69	217	1
12						
13	Maintenance of services	892				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	SVCSPLT	-	85	16	89
18						
19	Maintenance of meters and house regulators	893				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	-	575	110	401
24						
25	Maintenance of other equipment	894				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT	-	269	850	3
29	Distribution-Customer	MSMPLT	-	605	1,910	6
30						
31	TOTAL DISTRIBUTION MAINTENANCE					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		-	24,911	79,089	143
35	Distribution-Customer		-	53,860	168,995	806
36						
37						
38	TOTAL DISTRIBUTION EXPENSES					
39	Storage-Demand		-	-	-	-
40	Transmission-Demand		-	-	-	-
41	Distribution-Demand		-	56,456	184,741	125,593
42	Distribution-Customer		-	118,302	363,601	3,728
43	TOTAL		-	174,758	548,342	129,321
44						
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	CUSTOMER ACCOUNTS EXPENSES					
2	Supervision - Cust Accts	901				
3	Storage-Demand		-			
4	Transmission-Demand		-			
5	Distribution-Demand		-			
6	Distribution-Customer	BILL	-	-	-	-
7						
8	Meter reading expenses	902				
9	Storage-Demand		-			
10	Transmission-Demand		-			
11	Distribution-Demand		-			
12	Distribution-Customer	BILL	801,876	727,943	72,873	401
13						
14	Customer records and collection expenses	903				
15	Storage-Demand		-			
16	Transmission-Demand		-			
17	Distribution-Demand		-			
18	Distribution-Customer	BILL	24,264,045	22,026,903	2,205,080	12,145
19						
20	Uncollectible accounts	904				
21	Storage-Demand		-			
22	Transmission-Demand		-			
23	Distribution-Demand		-			
24	Distribution-Customer	UNCOLL	(1,166)	(991)	(157)	(17)
25						
26	Misc customer accts expenses	905				
27	Storage-Demand		-			
28	Transmission-Demand		-			
29	Distribution-Demand		-			
30	Distribution-Customer	BILL	5,941	5,393	540	3
31						
32	TOTAL CUSTOMER ACCOUNTS EXPENSES					
33	Storage-Demand		-	-	-	-
34	Transmission-Demand		-	-	-	-
35	Distribution-Demand		-	-	-	-
36	Distribution-Customer		25,070,695	22,759,248	2,278,335	12,532
37	TOTAL		25,070,695	22,759,248	2,278,335	12,532
38						
39	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
40	Customer assistance expenses	908				
41	Storage-Demand		-			
42	Transmission-Demand		-			
43	Distribution-Demand		-			
44	Distribution-Customer	BILL	318	289	29	0
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	CUSTOMER ACCOUNTS EXPENSES					
2	Supervision - Cust Accts	901				
3	Storage-Demand					
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer	BILL	-	-	-	-
7						
8	Meter reading expenses	902				
9	Storage-Demand					
10	Transmission-Demand					
11	Distribution-Demand					
12	Distribution-Customer	BILL	115	270	32	206
13						
14	Customer records and collection expenses	903				
15	Storage-Demand					
16	Transmission-Demand					
17	Distribution-Demand					
18	Distribution-Customer	BILL	3,486	8,175	968	6,239
19						
20	Uncollectible accounts	904				
21	Storage-Demand					
22	Transmission-Demand					
23	Distribution-Demand					
24	Distribution-Customer	UNCOLL	-	-	-	-
25						
26	Misc customer accts expenses	905				
27	Storage-Demand					
28	Transmission-Demand					
29	Distribution-Demand					
30	Distribution-Customer	BILL	1	2	0	2
31						
32	TOTAL CUSTOMER ACCOUNTS EXPENSES					
33	Storage-Demand		-	-	-	-
34	Transmission-Demand		-	-	-	-
35	Distribution-Demand		-	-	-	-
36	Distribution-Customer		3,602	8,448	1,000	6,447
37	TOTAL		3,602	8,448	1,000	6,447
38						
39	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
40	Customer assistance expenses	908				
41	Storage-Demand					
42	Transmission-Demand					
43	Distribution-Demand					
44	Distribution-Customer	BILL	0	0	0	0
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	CUSTOMER ACCOUNTS EXPENSES					
2	Supervision - Cust Accts	901				
3	Storage-Demand					
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer	BILL	-	-	-	-
7						
8	Meter reading expenses	902				
9	Storage-Demand					
10	Transmission-Demand					
11	Distribution-Demand					
12	Distribution-Customer	BILL	-	15	3	16
13						
14	Customer records and collection expenses	903				
15	Storage-Demand					
16	Transmission-Demand					
17	Distribution-Demand					
18	Distribution-Customer	BILL	-	468	90	490
19						
20	Uncollectible accounts	904				
21	Storage-Demand					
22	Transmission-Demand					
23	Distribution-Demand					
24	Distribution-Customer	UNCOLL	-	-	-	-
25						
26	Misc customer accts expenses	905				
27	Storage-Demand					
28	Transmission-Demand					
29	Distribution-Demand					
30	Distribution-Customer	BILL	-	0	0	0
31						
32	TOTAL CUSTOMER ACCOUNTS EXPENSES					
33	Storage-Demand		-	-	-	-
34	Transmission-Demand		-	-	-	-
35	Distribution-Demand		-	-	-	-
36	Distribution-Customer		-	484	93	507
37	TOTAL		-	484	93	507
38						
39	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
40	Customer assistance expenses	908				
41	Storage-Demand					
42	Transmission-Demand					
43	Distribution-Demand					
44	Distribution-Customer	BILL	-	0	0	0
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	
1	Misc advertising expenses	909					
2	Storage-Demand		-				
3	Transmission-Demand		-				
4	Distribution-Demand		-				
5	Distribution-Customer	BILL	436,601	396,346	39,678	219	
6							
7	Misc cust serv inform exp	910					
8	Storage-Demand		-				
9	Transmission-Demand		-				
10	Distribution-Demand		-				
11	Distribution-Customer	BILL	2,550,746	2,315,567	231,808	1,277	
12							
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES						
14	Storage-Demand		-	-	-	-	
15	Transmission-Demand		-	-	-	-	
16	Distribution-Demand		-	-	-	-	
17	Distribution-Customer		2,987,664	2,712,202	271,514	1,495	
18	TOTAL		2,987,664	2,712,202	271,514	1,495	
19							
20	SALES EXPENSES						
21	Supervision	911					
22	Storage-Demand		-				
23	Transmission-Demand		-				
24	Distribution-Demand		-				
25	Distribution-Customer	BILL	2	2	0	0	
26							
27	Demonstrating and selling expenses	912					
28	Storage-Demand		-				
29	Transmission-Demand		-				
30	Distribution-Demand		-				
31	Distribution-Customer	BILL	2,196,437	1,993,925	199,609	1,099	
32							
33	Advertising expense	913					
34	Storage-Demand		-				
35	Transmission-Demand		-				
36	Distribution-Demand		-				
37	Distribution-Customer	BILL	4,913	4,460	447	2	
38							
39	Misc sales expense	916					
40	Storage-Demand		-				
41	Transmission-Demand		-				
42	Distribution-Demand		-				
43	Distribution-Customer	BILL	1,233,942	1,120,173	112,139	618	
44							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114	
1	Misc advertising expenses						
2	Storage-Demand						
3	Transmission-Demand						
4	Distribution-Demand						
5	Distribution-Customer	BILL	63	147	17	112	
6							
7	Misc cust serv inform exp	910					
8	Storage-Demand						
9	Transmission-Demand						
10	Distribution-Demand						
11	Distribution-Customer	BILL	366	859	102	656	
12							
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES						
14	Storage-Demand		-	-	-	-	
15	Transmission-Demand		-	-	-	-	
16	Distribution-Demand		-	-	-	-	
17	Distribution-Customer		429	1,007	119	768	
18	TOTAL		429	1,007	119	768	
19							
20	SALES EXPENSES						
21	Supervision	911					
22	Storage-Demand						
23	Transmission-Demand						
24	Distribution-Demand						
25	Distribution-Customer	BILL	0	0	0	0	
26							
27	Demonstrating and selling expenses	912					
28	Storage-Demand						
29	Transmission-Demand						
30	Distribution-Demand						
31	Distribution-Customer	BILL	316	740	88	565	
32							
33	Advertising expense	913					
34	Storage-Demand						
35	Transmission-Demand						
36	Distribution-Demand						
37	Distribution-Customer	BILL	1	2	0	1	
38							
39	Misc sales expense	916					
40	Storage-Demand						
41	Transmission-Demand						
42	Distribution-Demand						
43	Distribution-Customer	BILL	177	416	49	317	
44							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Misc advertising expenses	909				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer		BILL	-	8	2
6						9
7	Misc cust serv inform exp	910				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer		BILL	-	49	9
12						52
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		-	58	11	60
18	TOTAL		-	58	11	60
19						
20	SALES EXPENSES					
21	Supervision	911				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer		BILL	-	0	0
26						0
27	Demonstrating and selling expenses	912				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer		BILL	-	42	8
32						44
33	Advertising expense	913				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand					
37	Distribution-Customer		BILL	-	0	0
38						0
39	Misc sales expense	916				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand					
43	Distribution-Customer		BILL	-	24	5
44						25

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL SALES EXPENSES					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		3,435,294	3,118,561	312,194	1,719
6	TOTAL		3,435,294	3,118,561	312,194	1,719
7						
8	ADMINISTRATIVE AND GENERAL EXPENSES					
9	ADMINISTRATIVE AND GENERAL OPERATION					
10	Administrative and general salaries	920				
11	Storage-Demand	OPERLAB	1,471,006	1,108,652	210,655	9,919
12	Transmission-Demand	OPERLAB	2,582,729	1,946,523	369,859	17,415
13	Distribution-Demand	OPERLAB	2,220,381	1,673,433	317,969	14,971
14	Distribution-Customer	OPERLAB	18,617,837	14,031,694	2,666,164	125,535
15						
16	Office supplies and expenses	921				
17	Storage-Demand	OPERLAB	1,398,406	1,053,936	200,258	9,429
18	Transmission-Demand	OPERLAB	2,455,261	1,850,455	351,605	16,555
19	Distribution-Demand	OPERLAB	2,110,797	1,590,843	302,276	14,232
20	Distribution-Customer	OPERLAB	17,698,979	13,339,178	2,534,579	119,339
21						
22	Administrative expenses transferred -- Credit	922				
23	Storage-Demand	OPERLAB	7	5	1	0
24	Transmission-Demand	OPERLAB	12	9	2	0
25	Distribution-Demand	OPERLAB	11	8	2	0
26	Distribution-Customer	OPERLAB	90	68	13	1
27						
28	Outside services employed	923				
29	Storage-Demand	OPERLAB	541,547	408,147	77,552	3,651
30	Transmission-Demand	OPERLAB	950,824	716,607	136,163	6,411
31	Distribution-Demand	OPERLAB	817,427	616,070	117,059	5,512
32	Distribution-Customer	OPERLAB	6,854,105	5,165,729	981,541	46,215
33						
34	Property insurance	924				
35	Storage-Demand	OPERLAB	56,756	42,775	8,128	383
36	Transmission-Demand	OPERLAB	99,649	75,103	14,270	672
37	Distribution-Demand	OPERLAB	85,669	64,566	12,268	578
38	Distribution-Customer	OPERLAB	718,332	541,385	102,869	4,844
39						
40	Injuries and damages	925				
41	Storage-Demand	OPERLAB	161,823	121,961	23,174	1,091
42	Transmission-Demand	OPERLAB	284,121	214,134	40,688	1,916
43	Distribution-Demand	OPERLAB	244,260	184,091	34,979	1,647
44	Distribution-Customer	OPERLAB	2,048,116	1,543,602	293,300	13,810
45						
46	Employee pensions and benefits	926				
47	Storage-Demand	OPERLAB	514,700	387,913	73,707	3,470
48	Transmission-Demand	OPERLAB	903,687	681,082	129,412	6,093
49	Distribution-Demand	OPERLAB	776,903	585,528	111,256	5,238
50	Distribution-Customer	OPERLAB	6,514,314	4,909,639	932,881	43,924

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114	
1	TOTAL SALES EXPENSES						
2	Storage-Demand		-	-	-	-	
3	Transmission-Demand		-	-	-	-	
4	Distribution-Demand		-	-	-	-	
5	Distribution-Customer		494	1,157	137	883	
6	TOTAL		494	1,157	137	883	
7							
8	ADMINISTRATIVE AND GENERAL EXPENSES						
9	ADMINISTRATIVE AND GENERAL OPERATION						
10	Administrative and general salaries	920					
11	Storage-Demand		OPERLAB	6,568	31,655	882	9,534
12	Transmission-Demand		OPERLAB	11,532	55,578	1,549	16,739
13	Distribution-Demand		OPERLAB	9,914	47,780	1,331	14,391
14	Distribution-Customer		OPERLAB	83,130	400,637	11,164	120,665
15							
16	Office supplies and expenses	921					
17	Storage-Demand		OPERLAB	6,244	30,092	839	9,063
18	Transmission-Demand		OPERLAB	10,963	52,835	1,472	15,913
19	Distribution-Demand		OPERLAB	9,425	45,422	1,266	13,680
20	Distribution-Customer		OPERLAB	79,028	380,864	10,613	114,710
21							
22	Administrative expenses transferred -- Credit	922					
23	Storage-Demand		OPERLAB	0	0	0	0
24	Transmission-Demand		OPERLAB	0	0	0	0
25	Distribution-Demand		OPERLAB	0	0	0	0
26	Distribution-Customer		OPERLAB	0	2	0	1
27							
28	Outside services employed	923					
29	Storage-Demand		OPERLAB	2,418	11,654	325	3,510
30	Transmission-Demand		OPERLAB	4,246	20,461	570	6,162
31	Distribution-Demand		OPERLAB	3,650	17,590	490	5,298
32	Distribution-Customer		OPERLAB	30,604	147,493	4,110	44,423
33							
34	Property insurance	924					
35	Storage-Demand		OPERLAB	253	1,221	34	368
36	Transmission-Demand		OPERLAB	445	2,144	60	646
37	Distribution-Demand		OPERLAB	383	1,844	51	555
38	Distribution-Customer		OPERLAB	3,207	15,458	431	4,656
39							
40	Injuries and damages	925					
41	Storage-Demand		OPERLAB	723	3,482	97	1,049
42	Transmission-Demand		OPERLAB	1,269	6,114	170	1,841
43	Distribution-Demand		OPERLAB	1,091	5,256	146	1,583
44	Distribution-Customer		OPERLAB	9,145	44,073	1,228	13,274
45							
46	Employee pensions and benefits	926					
47	Storage-Demand		OPERLAB	2,298	11,076	309	3,336
48	Transmission-Demand		OPERLAB	4,035	19,446	542	5,857
49	Distribution-Demand		OPERLAB	3,469	16,718	466	5,035
50	Distribution-Customer		OPERLAB	29,087	140,182	3,906	42,220

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL SALES EXPENSES					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	66	13	69
6	TOTAL		-	66	13	69
7						
8	ADMINISTRATIVE AND GENERAL EXPENSES					
9	ADMINISTRATIVE AND GENERAL OPERATION					
10	Administrative and general salaries	920				
11	Storage-Demand		OPERLAB	3,587	13,210	76,345
12	Transmission-Demand		OPERLAB	6,298	23,193	134,043
13	Distribution-Demand		OPERLAB	5,414	19,939	115,237
14	Distribution-Customer		OPERLAB	45,398	167,189	966,261
15						
16	Office supplies and expenses	921				
17	Storage-Demand		OPERLAB	3,410	12,558	72,577
18	Transmission-Demand		OPERLAB	5,987	22,048	127,427
19	Distribution-Demand		OPERLAB	5,147	18,955	109,550
20	Distribution-Customer		OPERLAB	43,157	158,938	918,572
21						
22	Administrative expenses transferred -- Credit	922				
23	Storage-Demand		OPERLAB	0	0	0
24	Transmission-Demand		OPERLAB	0	0	1
25	Distribution-Demand		OPERLAB	0	0	1
26	Distribution-Customer		OPERLAB	0	1	5
27						
28	Outside services employed	923				
29	Storage-Demand		OPERLAB	1,321	4,863	28,106
30	Transmission-Demand		OPERLAB	2,318	8,538	49,348
31	Distribution-Demand		OPERLAB	1,993	7,341	42,424
32	Distribution-Customer		OPERLAB	16,713	61,550	355,726
33						
34	Property insurance	924				
35	Storage-Demand		OPERLAB	138	510	2,946
36	Transmission-Demand		OPERLAB	243	895	5,172
37	Distribution-Demand		OPERLAB	209	769	4,446
38	Distribution-Customer		OPERLAB	1,752	6,451	37,281
39						
40	Injuries and damages	925				
41	Storage-Demand		OPERLAB	395	1,453	8,399
42	Transmission-Demand		OPERLAB	693	2,551	14,746
43	Distribution-Demand		OPERLAB	596	2,193	12,677
44	Distribution-Customer		OPERLAB	4,994	18,392	106,297
45						
46	Employee pensions and benefits	926				
47	Storage-Demand		OPERLAB	1,255	4,622	26,713
48	Transmission-Demand		OPERLAB	2,204	8,115	46,901
49	Distribution-Demand		OPERLAB	1,894	6,977	40,321
50	Distribution-Customer		OPERLAB	15,885	58,499	338,091

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Regulatory commission expenses					
3	Storage-Demand	OPERLAB	1,223,366	922,013	175,192	8,249
4	Transmission-Demand	OPERLAB	2,147,933	1,618,831	307,594	14,483
5	Distribution-Demand	OPERLAB	1,846,586	1,391,715	264,440	12,451
6	Distribution-Customer	OPERLAB	15,483,575	11,669,496	2,217,323	104,401
7						
8	Duplicate charges -- Credit					
9	Storage-Demand	OPERLAB	(245,479)	(185,010)	(35,154)	(1,655)
10	Transmission-Demand	OPERLAB	(431,002)	(324,833)	(61,722)	(2,906)
11	Distribution-Demand	OPERLAB	(370,534)	(279,260)	(53,062)	(2,498)
12	Distribution-Customer	OPERLAB	(3,106,919)	(2,341,589)	(444,926)	(20,949)
13						
14	General advertising expenses					
15	Storage-Demand	OPERLAB	(143,002)	(107,776)	(20,479)	(964)
16	Transmission-Demand	OPERLAB	(251,077)	(189,229)	(35,955)	(1,693)
17	Distribution-Demand	OPERLAB	(215,852)	(162,681)	(30,911)	(1,455)
18	Distribution-Customer	OPERLAB	(1,809,913)	(1,364,076)	(259,188)	(12,204)
19						
20	Rents					
21	Storage-Demand	OPERLAB	771,149	581,192	110,432	5,200
22	Transmission-Demand	OPERLAB	1,353,951	1,020,431	193,892	9,129
23	Distribution-Demand	OPERLAB	1,163,996	877,268	166,690	7,848
24	Distribution-Customer	OPERLAB	9,760,079	7,355,873	1,397,690	65,809
25						
26	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
27	Storage-Demand		5,750,277	4,333,808	823,467	38,772
28	Transmission-Demand		10,096,090	7,609,113	1,445,809	68,075
29	Distribution-Demand		8,679,644	6,541,582	1,242,967	58,524
30	Distribution-Customer		72,778,596	54,850,998	10,422,246	490,724
31						
32						
33	ADMINISTRATIVE AND GENERAL MAINTENANCE					
34	Maintenance of general plant					
35	Storage-Demand	OPERLAB	135,773	102,328	19,443	915
36	Transmission-Demand	OPERLAB	238,385	179,663	34,138	1,607
37	Distribution-Demand	OPERLAB	204,940	154,457	29,348	1,382
38	Distribution-Customer	OPERLAB	1,718,417	1,295,118	246,086	11,587
39						
40	Other A&G					
41	Storage-Demand	OPERLAB	2,560	1,929	367	17
42	Transmission-Demand	OPERLAB	4,494	3,387	644	30
43	Distribution-Demand	OPERLAB	3,863	2,912	553	26
44	Distribution-Customer	OPERLAB	32,395	24,415	4,639	218
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Regulatory commission expenses	928				
3	Storage-Demand	OPERLAB	5,462	26,326	734	7,929
4	Transmission-Demand	OPERLAB	9,591	46,221	1,288	13,921
5	Distribution-Demand	OPERLAB	8,245	39,737	1,107	11,968
6	Distribution-Customer	OPERLAB	69,136	333,191	9,285	100,351
7						
8	Duplicate charges -- Credit	929				
9	Storage-Demand	OPERLAB	(1,096)	(5,282)	(147)	(1,591)
10	Transmission-Demand	OPERLAB	(1,924)	(9,275)	(258)	(2,793)
11	Distribution-Demand	OPERLAB	(1,654)	(7,974)	(222)	(2,401)
12	Distribution-Customer	OPERLAB	(13,873)	(66,858)	(1,863)	(20,136)
13						
14	General advertising expenses	930				
15	Storage-Demand	OPERLAB	(639)	(3,077)	(86)	(927)
16	Transmission-Demand	OPERLAB	(1,121)	(5,403)	(151)	(1,627)
17	Distribution-Demand	OPERLAB	(964)	(4,645)	(129)	(1,399)
18	Distribution-Customer	OPERLAB	(8,081)	(38,948)	(1,085)	(11,730)
19						
20	Rents	931				
21	Storage-Demand	OPERLAB	3,443	16,594	462	4,998
22	Transmission-Demand	OPERLAB	6,046	29,136	812	8,775
23	Distribution-Demand	OPERLAB	5,197	25,048	698	7,544
24	Distribution-Customer	OPERLAB	43,580	210,027	5,853	63,257
25						
26	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
27	Storage-Demand		25,676	123,740	3,448	37,268
28	Transmission-Demand		45,080	217,258	6,054	65,434
29	Distribution-Demand		38,755	186,777	5,205	56,254
30	Distribution-Customer		324,963	1,566,123	43,641	471,690
31						
32						
33	ADMINISTRATIVE AND GENERAL MAINTENANCE					
34	Maintenance of general plant	932				
35	Storage-Demand	OPERLAB	606	2,922	81	880
36	Transmission-Demand	OPERLAB	1,064	5,130	143	1,545
37	Distribution-Demand	OPERLAB	915	4,410	123	1,328
38	Distribution-Customer	OPERLAB	7,673	36,979	1,030	11,137
39						
40	Other A&G	935				
41	Storage-Demand	OPERLAB	11	55	2	17
42	Transmission-Demand	OPERLAB	20	97	3	29
43	Distribution-Demand	OPERLAB	17	83	2	25
44	Distribution-Customer	OPERLAB	145	697	19	210
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Regulatory commission expenses	928				
3	Storage-Demand	OPERLAB	-	2,983	10,986	63,492
4	Transmission-Demand	OPERLAB	-	5,238	19,289	111,477
5	Distribution-Demand	OPERLAB	-	4,503	16,582	95,837
6	Distribution-Customer	OPERLAB	-	37,755	139,044	803,593
7						
8	Duplicate charges -- Credit	929				
9	Storage-Demand	OPERLAB	-	(599)	(2,204)	(12,740)
10	Transmission-Demand	OPERLAB	-	(1,051)	(3,870)	(22,369)
11	Distribution-Demand	OPERLAB	-	(904)	(3,327)	(19,231)
12	Distribution-Customer	OPERLAB	-	(7,576)	(27,900)	(161,248)
13						
14	General advertising expenses	930				
15	Storage-Demand	OPERLAB	-	(349)	(1,284)	(7,422)
16	Transmission-Demand	OPERLAB	-	(612)	(2,255)	(13,031)
17	Distribution-Demand	OPERLAB	-	(526)	(1,938)	(11,203)
18	Distribution-Customer	OPERLAB	-	(4,413)	(16,253)	(93,934)
19						
20	Rents	931				
21	Storage-Demand	OPERLAB	-	1,880	6,925	40,022
22	Transmission-Demand	OPERLAB	-	3,301	12,159	70,270
23	Distribution-Demand	OPERLAB	-	2,838	10,453	60,411
24	Distribution-Customer	OPERLAB	-	23,799	87,646	506,545
25						
26	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
27	Storage-Demand		-	14,022	51,638	298,438
28	Transmission-Demand		-	24,618	90,664	523,984
29	Distribution-Demand		-	21,165	77,944	450,471
30	Distribution-Customer		-	177,464	653,557	3,777,190
31						
32						
33	ADMINISTRATIVE AND GENERAL MAINTENANCE					
34	Maintenance of general plant	932				
35	Storage-Demand	OPERLAB	-	331	1,219	7,047
36	Transmission-Demand	OPERLAB	-	581	2,141	12,372
37	Distribution-Demand	OPERLAB	-	500	1,840	10,636
38	Distribution-Customer	OPERLAB	-	4,190	15,432	89,185
39						
40	Other A&G	935				
41	Storage-Demand	OPERLAB	-	6	23	133
42	Transmission-Demand	OPERLAB	-	11	40	233
43	Distribution-Demand	OPERLAB	-	9	35	201
44	Distribution-Customer	OPERLAB	-	79	291	1,681
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
2	Storage-Demand		138,333	104,257	19,810	933
3	Transmission-Demand		242,878	183,050	34,781	1,638
4	Distribution-Demand		208,803	157,369	29,902	1,408
5	Distribution-Customer		1,750,812	1,319,533	250,725	11,805
6						
7						
8	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
9	Storage-Demand		5,888,610	4,438,065	843,277	39,705
10	Transmission-Demand		10,338,968	7,792,164	1,480,590	69,713
11	Distribution-Demand		8,888,447	6,698,950	1,272,869	59,932
12	Distribution-Customer		74,529,407	56,170,531	10,672,971	502,530
13	TOTAL		99,645,432	75,099,710	14,269,707	671,880
14						
15	TOTAL O&M PER BOOKS					
16	Storage-Demand		12,493,624	7,065,917	2,409,274	243,668
17	Transmission-Demand		23,243,929	11,912,843	3,581,872	280,877
18	Distribution-Demand		19,646,060	14,766,481	2,784,145	149,921
19	Distribution-Customer		160,941,650	129,197,630	21,623,441	767,469
20	TOTAL		216,325,263	162,942,870	30,398,732	1,441,936
21						
22						
23	DEPRECIATION EXPENSE PER BOOKS					
24	Intangible	Depr-Intangible				
25	Storage-Demand	UTILPLT	1,247,977	620,326	213,979	19,048
26	Transmission-Demand	UTILPLT	11,188,962	5,561,643	1,918,464	170,782
27	Distribution-Demand	UTILPLT	2,420,974	1,203,381	415,101	36,952
28	Distribution-Customer	UTILPLT	5,441,088	2,704,575	932,931	83,050
29						
30	Production	Depr-Prod				
31	Storage-Demand		-			
32	Transmission-Demand		-			
33	Distribution-Demand		-			
34	Distribution-Customer		-			
35						
36	Storage	Depr-Storage				
37	Storage-Demand	WINTHRU	10,151,019	5,892,109	3,481,985	446,947
38	Transmission-Demand		-			
39	Distribution-Demand		-			
40	Distribution-Customer		-			
41						
42	Transmission	Depr-Trans				
43	Storage-Demand		-			
44	Transmission-Demand	DESDMD	66,679,517	21,291,418	10,857,256	1,091,080
45	Distribution-Demand		-			
46	Distribution-Customer		-			
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
2	Storage-Demand		618	2,977	83	897
3	Transmission-Demand		1,084	5,227	146	1,574
4	Distribution-Demand		932	4,493	125	1,353
5	Distribution-Customer		7,818	37,676	1,050	11,347
6						
7						
8	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
9	Storage-Demand		26,293	126,717	3,531	38,165
10	Transmission-Demand		46,164	222,484	6,200	67,008
11	Distribution-Demand		39,688	191,271	5,330	57,607
12	Distribution-Customer		332,781	1,603,798	44,691	483,037
13	TOTAL		444,926	2,144,270	59,752	645,818
14						
15	TOTAL O&M PER BOOKS					
16	Storage-Demand		180,345	286,766	13,998	164,128
17	Transmission-Demand		174,734	1,163,425	6,200	67,008
18	Distribution-Demand		101,937	657,498	20,418	236,070
19	Distribution-Customer		497,235	2,632,352	87,397	930,065
20	TOTAL		954,252	4,740,040	128,013	1,397,271
21						
22						
23	DEPRECIATION EXPENSE PER BOOKS					
24	Intangible	Depr-Intangible				
25	Storage-Demand	UTILPLT	12,415	72,784	785	9,189
26	Transmission-Demand	UTILPLT	111,309	652,555	7,038	82,382
27	Distribution-Demand	UTILPLT	24,084	141,194	1,523	17,825
28	Distribution-Customer	UTILPLT	54,129	317,332	3,423	40,062
29						
30	Production	Depr-Prod				
31	Storage-Demand					
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Storage	Depr-Storage				
37	Storage-Demand	WINTHRU	329,977	-	-	-
38	Transmission-Demand					
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Transmission	Depr-Trans				
43	Storage-Demand					
44	Transmission-Demand	DESDMD	664,313	4,861,812	-	-
45	Distribution-Demand					
46	Distribution-Customer					
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
2	Storage-Demand		-	337	1,242	7,179
3	Transmission-Demand		-	592	2,181	12,605
4	Distribution-Demand		-	509	1,875	10,837
5	Distribution-Customer		-	4,269	15,722	90,867
6						
7						
8	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
9	Storage-Demand		-	14,359	52,880	305,617
10	Transmission-Demand		-	25,211	92,845	536,590
11	Distribution-Demand		-	21,674	79,819	461,308
12	Distribution-Customer		-	181,733	669,279	3,868,056
13	TOTAL		-	242,976	894,823	5,171,571
14						
15	TOTAL O&M PER BOOKS					
16	Storage-Demand		-	37,068	92,067	2,000,394
17	Transmission-Demand		-	122,314	606,184	5,328,472
18	Distribution-Demand		-	78,129	264,560	586,901
19	Distribution-Customer		-	300,643	1,032,996	3,872,421
20	TOTAL		-	538,154	1,995,807	11,788,189
21						
22						
23	DEPRECIATION EXPENSE PER BOOKS					
24	Intangible	Depr-Intangible				
25	Storage-Demand	UTILPLT	-	7,926	36,076	255,450
26	Transmission-Demand	UTILPLT	-	71,062	323,444	2,290,282
27	Distribution-Demand	UTILPLT	-	15,376	69,984	495,552
28	Distribution-Customer	UTILPLT	-	34,557	157,288	1,113,743
29						
30	Production	Depr-Prod				
31	Storage-Demand					
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Storage	Depr-Storage				
37	Storage-Demand	WINTHRU	-	-	-	-
38	Transmission-Demand					
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Transmission	Depr-Trans				
43	Storage-Demand					
44	Transmission-Demand	DESDMD	-	501,727	2,652,406	24,759,504
45	Distribution-Demand					
46	Distribution-Customer					
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	
1	Distribution Demand						
2	Storage-Demand		-				
3	Transmission-Demand		-				
4	Distribution-Demand	MSMPLT	6,187,699	4,835,863	882,780	41,344	
5	Distribution-Customer		-				
6							
7	Distribution Customer	Depr-Dist Cust Plant					
8	Storage-Demand		-				
9	Transmission-Demand		-				
10	Distribution-Demand		-				
11	Distribution-Customer	METAVG	7,650,403	5,640,122	1,861,449	36,740	
12							
13	Distribution Mains	Depr-Dist Mains					
14	Storage-Demand		-				
15	Transmission-Demand		-				
16	Distribution-Demand	MAINPLT	9,426,824	7,081,626	1,297,835	86,053	
17	Distribution-Customer	MAINPLT	19,383,763	14,561,485	2,668,653	176,946	
18							
19	Distribution Services	Depr-Dist Services					
20	Storage-Demand		-				
21	Transmission-Demand		-				
22	Distribution-Demand		-				
23	Distribution-Customer	SVCUNIT	26,198,718	22,653,663	3,443,126	32,176	
24							
25	Distribution Other	Depr-Dist Other					
26	Storage-Demand		-				
27	Transmission-Demand		-				
28	Distribution-Demand	MSMPLT	67,366	52,649	9,611	450	
29	Distribution-Customer	MSMPLT	151,405	118,327	21,600	1,012	
30							
31	General	Depr-General					
32	Storage-Demand	UTILPLT	1,091,246	542,421	187,106	16,656	
33	Transmission-Demand	UTILPLT	9,783,763	4,863,167	1,677,528	149,334	
34	Distribution-Demand	UTILPLT	2,116,928	1,052,251	362,969	32,312	
35	Distribution-Customer	UTILPLT	4,757,752	2,364,913	815,766	72,620	
36							
37	TOTAL DEPRECIATION EXPENSE PER BOOKS						
38	Storage-Demand		12,490,242	7,054,856	3,883,070	482,652	
39	Transmission-Demand		87,652,243	31,716,228	14,453,248	1,411,196	
40	Distribution-Demand		20,219,791	14,225,770	2,968,296	197,111	
41	Distribution-Customer		63,583,128	48,043,085	9,743,525	402,544	
42	TOTAL		183,945,405	101,039,939	31,048,139	2,493,503	
43							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Distribution Demand	Depr-Dist Demand Plant				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	28,253	205,132	7,208	83,610
5	Distribution-Customer					
6						
7	Distribution Customer	Depr-Dist Cust Plant				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer	METAVG	19,832	46,567	5,587	35,858
12						
13	Distribution Mains	Depr-Dist Mains				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand	MAINPLT	60,618	461,974	15,566	185,908
17	Distribution-Customer	MAINPLT	124,644	949,927	32,007	382,269
18						
19	Distribution Services	Depr-Dist Services				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	SVCUNIT	14,047	32,944	2,490	16,048
24						
25	Distribution Other	Depr-Dist Other				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT	308	2,233	78	910
29	Distribution-Customer	MSMPLT	691	5,019	176	2,046
30						
31	General	Depr-General				
32	Storage-Demand	UTILPLT	10,856	63,643	686	8,035
33	Transmission-Demand	UTILPLT	97,330	570,602	6,154	72,036
34	Distribution-Demand	UTILPLT	21,059	123,462	1,332	15,587
35	Distribution-Customer	UTILPLT	47,331	277,479	2,993	35,030
36						
37	TOTAL DEPRECIATION EXPENSE PER BOOKS					
38	Storage-Demand		353,248	136,427	1,471	17,223
39	Transmission-Demand		872,952	6,084,970	13,192	154,418
40	Distribution-Demand		134,321	933,996	25,706	303,840
41	Distribution-Customer		260,673	1,629,268	46,675	511,314
42	TOTAL		1,621,195	8,784,660	87,045	986,795
43						

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts	
1	Distribution Demand	Depr-Dist Demand Plant					
2	Storage-Demand						
3	Transmission-Demand						
4	Distribution-Demand	MSMPLT	-	24,830	78,415	265	
5	Distribution-Customer						
6							
7	Distribution Customer	Depr-Dist Cust Plant					
8	Storage-Demand						
9	Transmission-Demand						
10	Distribution-Demand						
11	Distribution-Customer	METAVG	-	2,248	430	1,570	
12							
13	Distribution Mains	Depr-Dist Mains					
14	Storage-Demand						
15	Transmission-Demand						
16	Distribution-Demand	MAINPLT	-	56,635	180,481	128	
17	Distribution-Customer	MAINPLT	-	116,455	371,112	264	
18							
19	Distribution Services	Depr-Dist Services					
20	Storage-Demand						
21	Transmission-Demand						
22	Distribution-Demand		-	-	-	-	
23	Distribution-Customer	SVCUNIT	-	1,886	361	1,976	
24							
25	Distribution Other	Depr-Dist Other					
26	Storage-Demand						
27	Transmission-Demand						
28	Distribution-Demand	MSMPLT	-	270	854	3	
29	Distribution-Customer	MSMPLT	-	608	1,919	6	
30							
31	General	Depr-General					
32	Storage-Demand	UTILPLT	-	6,931	31,545	223,369	
33	Transmission-Demand	UTILPLT	-	62,138	282,823	2,002,651	
34	Distribution-Demand	UTILPLT	-	13,445	61,195	433,317	
35	Distribution-Customer	UTILPLT	-	30,217	137,534	973,870	
36							
37	TOTAL DEPRECIATION EXPENSE PER BOOKS						
38	Storage-Demand		-	14,857	67,621	478,819	
39	Transmission-Demand		-	634,927	3,258,674	29,052,437	
40	Distribution-Demand		-	110,557	390,929	929,264	
41	Distribution-Customer		-	185,971	668,645	2,091,429	
42	TOTAL		-	946,311	4,385,869	32,551,949	
43							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TAXES PER BOOKS					
2	Payroll Taxes	PAYROLLTAX				
3	Storage-Demand	OPERLAB	358,706	270,346	51,368	2,419
4	Transmission-Demand	OPERLAB	629,801	474,662	90,191	4,247
5	Distribution-Demand	OPERLAB	541,442	408,068	77,537	3,651
6	Distribution-Customer	OPERLAB	4,539,979	3,421,643	650,147	30,612
7	TOTAL		6,069,929	4,574,720	869,243	40,928
8						
9	Other General Taxes	OTHERTAX				
10	Storage-Demand	UTILPLT	1,625,623	808,040	278,730	24,813
11	Transmission-Demand	UTILPLT	14,575,012	7,244,730	2,499,037	222,465
12	Distribution-Demand	UTILPLT	3,153,618	1,567,554	540,721	48,135
13	Distribution-Customer	UTILPLT	7,087,692	3,523,044	1,215,258	108,183
14	TOTAL		26,441,944	13,143,368	4,533,746	403,596
15						
16	State Income Taxes	INCTAX-1				
17	Storage-Demand	TOTRB	770,032	389,238	132,382	11,742
18	Transmission-Demand	TOTRB	6,890,542	3,483,053	1,184,603	105,076
19	Distribution-Demand	TOTRB	1,649,091	833,588	283,507	25,147
20	Distribution-Customer	TOTRB	3,595,146	1,817,286	618,068	54,823
21	TOTAL		12,904,811	6,523,165	2,218,560	196,789
22						
23	Federal Income Taxes	INCTAX-2				
24	Storage-Demand	TOTRB	2,345,380	1,185,550	403,211	35,765
25	Transmission-Demand	TOTRB	20,987,364	10,608,759	3,608,090	320,042
26	Distribution-Demand	TOTRB	5,022,838	2,538,960	863,512	76,595
27	Distribution-Customer	TOTRB	10,950,173	5,535,128	1,882,524	166,982
28	TOTAL		39,305,754	19,868,397	6,757,337	599,385
29						
30	Amortization of Investment Tax Credits	INCTAX-3				
31	Storage-Demand	TOTRB	(1,608)	(813)	(276)	(25)
32	Transmission-Demand	TOTRB	(14,392)	(7,275)	(2,474)	(219)
33	Distribution-Demand	TOTRB	(3,444)	(1,741)	(592)	(53)
34	Distribution-Customer	TOTRB	(7,509)	(3,796)	(1,291)	(115)
35	TOTAL		(26,953)	(13,624)	(4,634)	(411)
36						
37	TOTAL TAXES PER BOOKS					
38	Storage-Demand		5,098,132	2,652,361	865,415	74,715
39	Transmission-Demand		43,068,327	21,803,929	7,379,446	651,610
40	Distribution-Demand		10,363,545	5,346,429	1,764,685	153,476
41	Distribution-Customer		26,165,481	14,293,306	4,364,705	360,486
42	TOTAL		84,695,486	44,096,025	14,374,252	1,240,286
43						
44	PURCHASED GAS COSTS PER BOOKS					
45	Purchased Gas Costs	PURCHGAS	281,811,841	132,549,359	87,078,149	13,157,236
46	Cost if Gas - Rate 142	COG142				
47	Storage-Demand	TOTRB	25,626	12,953	4,406	391
48	Transmission-Demand	TOTRB	229,310	115,912	39,422	3,497
49	Distribution-Demand	TOTRB	54,880	27,741	9,435	837
50	Distribution-Customer	TOTRB	119,643	60,477	20,569	1,824

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TAXES PER BOOKS					
2	Payroll Taxes	PAYROLLTAX				
3	Storage-Demand	OPERLAB	1,602	7,719	215	2,325
4	Transmission-Demand	OPERLAB	2,812	13,553	378	4,082
5	Distribution-Demand	OPERLAB	2,418	11,651	325	3,509
6	Distribution-Customer	OPERLAB	20,271	97,696	2,722	29,424
7	TOTAL		27,103	130,619	3,640	39,340
8						
9	Other General Taxes	OTHERTAX				
10	Storage-Demand	UTILPLT	16,172	94,808	1,023	11,969
11	Transmission-Demand	UTILPLT	144,994	850,034	9,168	107,313
12	Distribution-Demand	UTILPLT	31,373	183,923	1,984	23,220
13	Distribution-Customer	UTILPLT	70,509	413,364	4,458	52,185
14	TOTAL		263,047	1,542,130	16,633	194,687
15						
16	State Income Taxes	INCTAX-1				
17	Storage-Demand	TOTRB	7,679	43,644	477	5,572
18	Transmission-Demand	TOTRB	68,717	390,542	4,268	49,861
19	Distribution-Demand	TOTRB	16,446	93,467	1,021	11,933
20	Distribution-Customer	TOTRB	35,853	203,766	2,227	26,015
21	TOTAL		128,696	731,419	7,993	93,381
22						
23	Federal Income Taxes	INCTAX-2				
24	Storage-Demand	TOTRB	23,390	132,932	1,453	16,971
25	Transmission-Demand	TOTRB	209,301	1,189,522	13,000	151,867
26	Distribution-Demand	TOTRB	50,091	284,685	3,111	36,346
27	Distribution-Customer	TOTRB	109,203	620,634	6,783	79,237
28	TOTAL		391,985	2,227,773	24,347	284,421
29						
30	Amortization of Investment Tax Credits	INCTAX-3				
31	Storage-Demand	TOTRB	(16)	(91)	(1)	(12)
32	Transmission-Demand	TOTRB	(144)	(816)	(9)	(104)
33	Distribution-Demand	TOTRB	(34)	(195)	(2)	(25)
34	Distribution-Customer	TOTRB	(75)	(426)	(5)	(54)
35	TOTAL		(269)	(1,528)	(17)	(195)
36						
37	TOTAL TAXES PER BOOKS					
38	Storage-Demand		48,827	279,012	3,166	36,826
39	Transmission-Demand		425,681	2,442,836	26,805	313,018
40	Distribution-Demand		100,293	573,531	6,439	74,983
41	Distribution-Customer		235,762	1,335,034	16,186	186,807
42	TOTAL		810,563	4,630,413	52,596	611,633
43						
44	PURCHASED GAS COSTS PER BOOKS					
45	Purchased Gas Costs	PURCHGAS	13,818,148	12,852,090	7,328,546	7,635,471
46	Cost if Gas - Rate 142	COG142				
47	Storage-Demand	TOTRB	256	1,452	16	185
48	Transmission-Demand	TOTRB	2,287	12,997	142	1,659
49	Distribution-Demand	TOTRB	547	3,110	34	397
50	Distribution-Customer	TOTRB	1,193	6,781	74	866

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TAXES PER BOOKS					
2	Payroll Taxes	PAYROLLTAX				
3	Storage-Demand	OPERLAB	-	875	3,221	18,617
4	Transmission-Demand	OPERLAB	-	1,536	5,656	32,687
5	Distribution-Demand	OPERLAB	-	1,320	4,862	28,101
6	Distribution-Customer	OPERLAB	-	11,070	40,769	235,624
7	TOTAL		-	14,801	54,508	315,028
8						
9	Other General Taxes	OTHERTAX				
10	Storage-Demand	UTILPLT	-	10,324	46,993	332,751
11	Transmission-Demand	UTILPLT	-	92,567	421,326	2,983,377
12	Distribution-Demand	UTILPLT	-	20,029	91,163	645,518
13	Distribution-Customer	UTILPLT	-	45,015	204,887	1,450,788
14	TOTAL		-	167,935	764,369	5,412,434
15						
16	State Income Taxes	INCTAX-1				
17	Storage-Demand	TOTRB	-	4,754	21,604	152,939
18	Transmission-Demand	TOTRB	-	42,541	193,320	1,368,560
19	Distribution-Demand	TOTRB	-	10,181	46,267	327,533
20	Distribution-Customer	TOTRB	-	22,196	100,865	714,047
21	TOTAL		-	79,672	362,056	2,563,080
22						
23	Federal Income Taxes	INCTAX-2				
24	Storage-Demand	TOTRB	-	14,480	65,802	465,826
25	Transmission-Demand	TOTRB	-	129,572	588,820	4,168,390
26	Distribution-Demand	TOTRB	-	31,010	140,920	997,607
27	Distribution-Customer	TOTRB	-	67,604	307,217	2,174,861
28	TOTAL		-	242,667	1,102,759	7,806,685
29						
30	Amortization of Investment Tax Credits	INCTAX-3				
31	Storage-Demand	TOTRB	-	(10)	(45)	(319)
32	Transmission-Demand	TOTRB	-	(89)	(404)	(2,858)
33	Distribution-Demand	TOTRB	-	(21)	(97)	(684)
34	Distribution-Customer	TOTRB	-	(46)	(211)	(1,491)
35	TOTAL		-	(166)	(756)	(5,353)
36						
37	TOTAL TAXES PER BOOKS					
38	Storage-Demand		-	30,423	137,574	969,813
39	Transmission-Demand		-	266,128	1,208,718	8,550,156
40	Distribution-Demand		-	62,519	283,116	1,998,075
41	Distribution-Customer		-	145,839	653,528	4,573,829
42	TOTAL		-	504,909	2,282,936	16,091,873
43						
44	PURCHASED GAS COSTS PER BOOKS					
45	Purchased Gas Costs	PURCHGAS	-	63,721	2,215,211	5,113,910
46	Cost if Gas - Rate 142	COG142				
47	Storage-Demand	TOTRB	-	158	719	5,090
48	Transmission-Demand	TOTRB	-	1,416	6,433	45,544
49	Distribution-Demand	TOTRB	-	339	1,540	10,900
50	Distribution-Customer	TOTRB	-	739	3,357	23,763

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	TOTAL COST OF GAS PER BOOKS		282,241,299	132,766,443	87,151,980	13,163,785
3						
4	OPERATING REVENUE					
5	SALES OF GAS AND GAS TRANSPORTATION PER BOOKS					
6	Gas Sales & Transportation Revenue	OPERREV	(1,121,945,269)	(611,909,221)	(281,917,147)	(37,344,974)
7						
8	NGV and Gas Light Revenue	NGVREV				
9	Storage-Demand	TOTRB	(96,528)	(48,793)	(16,595)	(1,472)
10	Transmission-Demand	TOTRB	(863,772)	(436,622)	(148,497)	(13,172)
11	Distribution-Demand	TOTRB	(206,724)	(104,495)	(35,539)	(3,152)
12	Distribution-Customer	TOTRB	(450,673)	(227,808)	(77,479)	(6,872)
13	TOTAL		(1,617,697)	(817,718)	(278,110)	(24,669)
14						
15	TOTAL OPERATING REVENUE PER BOOKS		(1,123,562,966)	(612,726,939)	(282,195,257)	(37,369,642)
16						
17	OTHER GAS REVENUE					
18	Other Operating Revenues	OTHERREV1				
19	Storage-Demand	TOTRB	(346,114)	(174,955)	(59,503)	(5,278)
20	Transmission-Demand	TOTRB	(3,097,157)	(1,565,561)	(532,455)	(47,229)
21	Distribution-Demand	TOTRB	(741,233)	(374,681)	(127,431)	(11,303)
22	Distribution-Customer	TOTRB	(1,615,944)	(816,833)	(277,809)	(24,642)
23	TOTAL		(5,800,447)	(2,932,028)	(997,197)	(88,453)
24						
25	TOTAL REVENUE PER BOOKS		(1,129,363,413)	(615,658,968)	(283,192,454)	(37,458,095)
26						
27						
28	MARGIN CURRENT RATES		839,703,970	479,142,778	194,765,167	24,181,189
29						
30						
31	UTILITY INCOME PER BOOKS		362,155,961	174,813,691	120,219,351	19,118,586
32						
33	Less Interest on Customer Deposits	OTHERINT				
34	Storage-Demand	UTILPLT	(50,923)	(25,312)	(8,731)	(777)
35	Transmission-Demand	UTILPLT	(455,681)	(226,503)	(78,131)	(6,955)
36	Distribution-Demand	UTILPLT	(109,057)	(54,208)	(18,699)	(1,665)
37	Distribution-Customer	UTILPLT	(237,752)	(118,178)	(40,765)	(3,629)
38	TOTAL		(853,412)	(424,201)	(146,326)	(13,026)
39						
40						
41	UTILITY NET OPERATING INCOME PER BOOKS		361,302,549	174,389,489	120,073,025	19,105,559
42						
43						
44	RETURN ON RATE BASE PER BOOKS		6.15%	5.87%	11.88%	21.32%
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	TOTAL COST OF GAS PER BOOKS		13,822,431	12,876,431	7,328,812	7,638,578
3						
4	OPERATING REVENUE					
5	SALES OF GAS AND GAS TRANSPORTATION PER BOOKS					
6	Gas Sales & Transportation Revenue	OPERREV	(18,987,632)	(30,314,055)	(9,698,013)	(20,893,630)
7						
8	NGV and Gas Light Revenue	NGVREV				
9	Storage-Demand	TOTRB	(963)	(5,471)	(60)	(698)
10	Transmission-Demand	TOTRB	(8,614)	(48,957)	(535)	(6,250)
11	Distribution-Demand	TOTRB	(2,062)	(11,717)	(128)	(1,496)
12	Distribution-Customer	TOTRB	(4,494)	(25,543)	(279)	(3,261)
13	TOTAL		(16,133)	(91,688)	(1,002)	(11,706)
14						
15	TOTAL OPERATING REVENUE PER BOOKS		(19,003,764)	(30,405,743)	(9,699,015)	(20,905,336)
16						
17	OTHER GAS REVENUE					
18	Other Operating Revenues	OTHERREV1				
19	Storage-Demand	TOTRB	(3,452)	(19,617)	(214)	(2,505)
20	Transmission-Demand	TOTRB	(30,887)	(175,541)	(1,918)	(22,411)
21	Distribution-Demand	TOTRB	(7,392)	(42,012)	(459)	(5,364)
22	Distribution-Customer	TOTRB	(16,115)	(91,589)	(1,001)	(11,693)
23	TOTAL		(57,846)	(328,758)	(3,593)	(41,973)
24						
25	TOTAL REVENUE PER BOOKS		(19,061,611)	(30,734,501)	(9,702,608)	(20,947,308)
26						
27						
28	MARGIN CURRENT RATES		5,165,201	17,437,624	2,369,201	13,255,052
29						
30						
31	UTILITY INCOME PER BOOKS		1,853,171	(297,044)	2,106,142	10,313,030
32						
33	Less Interest on Customer Deposits	OTHERINT				
34	Storage-Demand	UTILPLT	(507)	(2,970)	(32)	(375)
35	Transmission-Demand	UTILPLT	(4,533)	(26,576)	(287)	(3,355)
36	Distribution-Demand	UTILPLT	(1,085)	(6,360)	(69)	(803)
37	Distribution-Customer	UTILPLT	(2,365)	(13,866)	(150)	(1,751)
38	TOTAL		(8,490)	(49,772)	(537)	(6,284)
39						
40						
41	UTILITY NET OPERATING INCOME PER BOOKS		1,844,681	(346,816)	2,105,605	10,306,747
42						
43						
44	RETURN ON RATE BASE PER BOOKS		3.15%	-0.10%	57.83%	24.23%
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	TOTAL COST OF GAS PER BOOKS		-	66,372	2,227,259	5,199,207
3						
4	OPERATING REVENUE					
5	SALES OF GAS AND GAS TRANSPORTATION PER BOOKS					
6	Gas Sales & Transportation Revenue	OPERREV	(100,255)	(7,523,445)	(8,906,537)	(94,350,361)
7						
8	NGV and Gas Light Revenue	NGVREV				
9	Storage-Demand	TOTRB	-	(596)	(2,708)	(19,172)
10	Transmission-Demand	TOTRB	-	(5,333)	(24,234)	(171,557)
11	Distribution-Demand	TOTRB	-	(1,276)	(5,800)	(41,058)
12	Distribution-Customer	TOTRB	-	(2,782)	(12,644)	(89,510)
13	TOTAL		-	(9,987)	(45,386)	(321,298)
14						
15	TOTAL OPERATING REVENUE PER BOOKS		(100,255)	(7,533,433)	(8,951,923)	(94,671,659)
16						
17	OTHER GAS REVENUE					
18	Other Operating Revenues	OTHERREV1				
19	Storage-Demand	TOTRB	-	(2,137)	(9,711)	(68,743)
20	Transmission-Demand	TOTRB	-	(19,121)	(86,894)	(615,140)
21	Distribution-Demand	TOTRB	-	(4,576)	(20,796)	(147,219)
22	Distribution-Customer	TOTRB	-	(9,977)	(45,337)	(320,950)
23	TOTAL		-	(35,811)	(162,737)	(1,152,052)
24						
25	TOTAL REVENUE PER BOOKS		(100,255)	(7,569,244)	(9,114,660)	(95,823,710)
26						
27						
28	MARGIN CURRENT RATES		100,255	7,457,073	6,679,277	89,151,154
29						
30						
31	UTILITY INCOME PER BOOKS		100,255	5,513,497	(1,777,211)	30,192,493
32						
33	Less Interest on Customer Deposits	OTHERINT				
34	Storage-Demand	UTILPLT	-	(323)	(1,472)	(10,424)
35	Transmission-Demand	UTILPLT	-	(2,894)	(13,173)	(93,274)
36	Distribution-Demand	UTILPLT	-	(693)	(3,153)	(22,323)
37	Distribution-Customer	UTILPLT	-	(1,510)	(6,873)	(48,666)
38	TOTAL		-	(5,420)	(24,670)	(174,686)
39						
40						
41	UTILITY NET OPERATING INCOME PER BOOKS		100,255	5,508,077	(1,801,881)	30,017,807
42						
43						
44	RETURN ON RATE BASE PER BOOKS		0.00%	15.18%	-1.09%	2.57%
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	UTILITY INCOME WITH PRO FORMA ADJUSTMENTS					
2						
3	OPERATION AND MAINTENANCE EXPENSE PRO FORMA					
4						
5	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
6	Maintenance Expense	402				
7	Storage-Demand	DESDMD	2	0	0	0
8	Transmission-Demand		-			
9	Distribution-Demand		-			
10	Distribution-Customer		-			
11						
12	Miscellaneous production expenses	735				
13	Storage-Demand	DESDMD	180,827	57,740	29,444	2,959
14	Transmission-Demand		-			
15	Distribution-Demand		-			
16	Distribution-Customer		-			
17						
18	Maint Gas Production Equipmen	742				
19	Storage-Demand	DESDMD	11	4	2	0
20	Transmission-Demand		-			
21	Distribution-Demand		-			
22	Distribution-Customer		-			
23						
24	Purchased gas expenses	807				
25	Storage-Demand	THRU	2,325,821	174,771	121,192	19,370
26	Transmission-Demand		-			
27	Distribution-Demand		-			
28	Distribution-Customer		-			
29						
30	Compressor station expenses	818				
31	Storage-Demand	WINTHRU	-	-	-	-
32	Transmission-Demand		-			
33	Distribution-Demand		-			
34	Distribution-Customer		-			
35						
36	Storage-Gas Losses	823				
37	Storage-Demand	WINTHRU	(89)	(52)	(30)	(4)
38	Transmission-Demand		-			
39	Distribution-Demand		-			
40	Distribution-Customer		-			
41						
42	Maintenance of purification equipment	836				
43	Storage-Demand	WINTHRU	-	-	-	-
44	Transmission-Demand		-			
45	Distribution-Demand		-			
46	Distribution-Customer		-			
47						
48	Other Storage operation supervision and engineering	840				
49	Storage-Demand	WINTHRU	(5,340)	(3,100)	(1,832)	(235)
50	Transmission-Demand		-			
51	Distribution-Demand		-			
52	Distribution-Customer		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	UTILITY INCOME WITH PRO FORMA ADJUSTMENTS					
2						
3	OPERATION AND MAINTENANCE EXPENSE PRO FORMA					
4						
5	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
6	Maintenance Expense	402				
7	Storage-Demand	DESDMD	0	0	-	-
8	Transmission-Demand					
9	Distribution-Demand					
10	Distribution-Customer					
11						
12	Miscellaneous production expenses	735				
13	Storage-Demand	DESDMD	1,802	13,185	-	-
14	Transmission-Demand					
15	Distribution-Demand					
16	Distribution-Customer					
17						
18	Maint Gas Production Equipmen	742				
19	Storage-Demand	DESDMD	0	1	-	-
20	Transmission-Demand					
21	Distribution-Demand					
22	Distribution-Customer					
23						
24	Purchased gas expenses	807				
25	Storage-Demand	THRU	18,199	149,042	10,610	127,687
26	Transmission-Demand					
27	Distribution-Demand					
28	Distribution-Customer					
29						
30	Compressor station expenses	818				
31	Storage-Demand	WINTHRU	-	-	-	-
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Storage-Gas Losses	823				
37	Storage-Demand	WINTHRU	(3)	-	-	-
38	Transmission-Demand					
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Maintenance of purification equipment	836				
43	Storage-Demand	WINTHRU	-	-	-	-
44	Transmission-Demand					
45	Distribution-Demand					
46	Distribution-Customer					
47						
48	Other Storage operation supervision and engineering	840				
49	Storage-Demand	WINTHRU	(174)	-	-	-
50	Transmission-Demand					
51	Distribution-Demand					
52	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	UTILITY INCOME WITH PRO FORMA ADJUSTMENTS					
2						
3	OPERATION AND MAINTENANCE EXPENSE PRO FORMA					
4						
5	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
6	Maintenance Expense	402				
7	Storage-Demand	DESDMD	-	0	0	1
8	Transmission-Demand					
9	Distribution-Demand					
10	Distribution-Customer					
11						
12	Miscellaneous production expenses	735				
13	Storage-Demand	DESDMD	-	1,361	7,193	67,145
14	Transmission-Demand					
15	Distribution-Demand					
16	Distribution-Customer					
17						
18	Maint Gas Production Equipmen	742				
19	Storage-Demand	DESDMD	-	0	0	4
20	Transmission-Demand					
21	Distribution-Demand					
22	Distribution-Customer					
23						
24	Purchased gas expenses	807				
25	Storage-Demand	THRU	-	21,658	32,523	1,650,769
26	Transmission-Demand					
27	Distribution-Demand					
28	Distribution-Customer					
29						
30	Compressor station expenses	818				
31	Storage-Demand	WINTHRU	-	-	-	-
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Storage-Gas Losses	823				
37	Storage-Demand	WINTHRU	-	-	-	-
38	Transmission-Demand					
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Maintenance of purification equipment	836				
43	Storage-Demand	WINTHRU	-	-	-	-
44	Transmission-Demand					
45	Distribution-Demand					
46	Distribution-Customer					
47						
48	Other Storage operation supervision and engineering	840				
49	Storage-Demand	WINTHRU	-	-	-	-
50	Transmission-Demand					
51	Distribution-Demand					
52	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
2	Operation Labor & Exp					
3	Storage-Demand					
4	Transmission-Demand	WINTHRU	(39)	(22)	(13)	(2)
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7						
8	Other Storage maintenance supervision and engineering					
9	Storage-Demand	WINTHRU	743,716	431,687	255,108	32,746
10	Transmission-Demand		-			
11	Distribution-Demand		-			
12	Distribution-Customer		-			
13						
14	Processing operation supervision and engineering					
15	Storage-Demand	WINTHRU	606,050	351,779	207,886	26,684
16	Transmission-Demand		-			
17	Distribution-Demand		-			
18	Distribution-Customer		-			
19						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
2	Operation Labor & Exp	841				
3	Storage-Demand					
4	Transmission-Demand	WINTHRU	(1)	-	-	-
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other Storage maintenance supervision and engineering	843				
9	Storage-Demand					
10	Transmission-Demand	WINTHRU	24,176	-	-	-
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	Processing operation supervision and engineering	844				
15	Storage-Demand					
16	Transmission-Demand	WINTHRU	19,701	-	-	-
17	Distribution-Demand					
18	Distribution-Customer					
19						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
2	Operation Labor & Exp	841				
3	Storage-Demand	WINTHRU	-	-	-	-
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other Storage maintenance supervision and engineering	843				
9	Storage-Demand	WINTHRU	-	-	-	-
10	Transmission-Demand					
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	Processing operation supervision and engineering	844				
15	Storage-Demand	WINTHRU	-	-	-	-
16	Transmission-Demand					
17	Distribution-Demand					
18	Distribution-Customer					
19						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Processing Fuel					
2	Storage-Demand	WINTHRU	481,030	279,211	165,002	21,180
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	Processing gas losses					
8	Storage-Demand	WINTHRU	2,362,508	1,371,306	810,383	104,021
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Processing maintenance supervision and engineering					
14	Storage-Demand	WINTHRU	4,181	2,427	1,434	184
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		6,698,679	2,665,751	1,588,576	206,903
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		6,698,679	2,665,751	1,588,576	206,903
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering					
29	Storage-Demand		-			
30	Transmission-Demand	DESDMD	(4,755,676)	(1,518,534)	(774,355)	(77,817)
31	Distribution-Demand		-			
32	Distribution-Customer		-			
33						
34	System control and load dispatching					
35	Storage-Demand		-			
36	Transmission-Demand	DESDMD	1,450,143	463,045	236,123	23,729
37	Distribution-Demand		-			
38	Distribution-Customer		-			
39						
40	Communication system expenses					
41	Storage-Demand		-			
42	Transmission-Demand	DESDMD	12,576	4,016	2,048	206
43	Distribution-Demand		-			
44	Distribution-Customer		-			
45						
46	Compressor Station Labor & Exp					
47	Storage-Demand		-			
48	Transmission-Demand	DESDMD	1,180,019	376,792	192,140	19,309
49	Distribution-Demand		-			
50	Distribution-Customer		-			
51						
52	Mains expenses					
1	Storage-Demand		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Processing Fuel					
2	Storage-Demand	WINTHRU	15,637	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Processing gas losses					
8	Storage-Demand	WINTHRU	76,797	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing maintenance supervision and engineering					
14	Storage-Demand	WINTHRU	136	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		156,270	162,228	10,610	127,687
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		156,270	162,228	10,610	127,687
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	(47,380)	(346,751)	-	-
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	System control and load dispatching					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	14,447	105,734	-	-
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Communication system expenses					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	125	917	-	-
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Compressor Station Labor & Exp					
47	Storage-Demand					
48	Transmission-Demand	DESDMD	11,756	86,039	-	-
49	Distribution-Demand					
50	Distribution-Customer					
51						
52	Mains expenses					
1	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Processing Fuel	845				
2	Storage-Demand	WINTHRU	-	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Processing gas losses	846				
8	Storage-Demand	WINTHRU	-	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing maintenance supervision and engineering	847				
14	Storage-Demand	WINTHRU	-	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		-	23,018	39,717	1,717,918
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		-	23,018	39,717	1,717,918
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering	850				
29	Storage-Demand					
30	Transmission-Demand	DESDMD	-	(35,784)	(189,173)	(1,765,882)
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	System control and load dispatching	851				
35	Storage-Demand					
36	Transmission-Demand	DESDMD	-	10,912	57,684	538,468
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Communication system expenses	852				
41	Storage-Demand					
42	Transmission-Demand	DESDMD	-	95	500	4,670
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Compressor Station Labor & Exp	853				
47	Storage-Demand					
48	Transmission-Demand	DESDMD	-	8,879	46,939	438,166
49	Distribution-Demand					
50	Distribution-Customer					
51						
52	Mains expenses	856				
1	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
2	Transmission-Demand	DESDMD	53,166	16,976	8,657	870
3	Distribution-Demand		-			
4	Distribution-Customer		-			

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
2	Transmission-Demand	DESDMD	530	3,876	-	-
3	Distribution-Demand					
4	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
2	Transmission-Demand	DESDMD	-	400	2,115	19,742
3	Distribution-Demand					
4	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Measuring and regulating station expenses					
3	Storage-Demand		-			
4	Transmission-Demand	DESDMD	113,420	36,216	18,468	1,856
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7						
8	Other expenses					
9	Storage-Demand		-			
10	Transmission-Demand	DESDMD	284,635	90,887	46,346	4,657
11	Distribution-Demand		-			
12	Distribution-Customer		-			
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		(1,661,717)	(530,602)	(270,573)	(27,191)
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand		-			
24	Transmission-Demand	DESDMD	282,876	90,325	46,060	4,629
25	Distribution-Demand		-			
26	Distribution-Customer		-			
27						
28	Maintenance of structures and improvements					
29	Storage-Demand		-			
30	Transmission-Demand	DESDMD	198,640	63,428	32,344	3,250
31	Distribution-Demand		-			
32	Distribution-Customer		-			
33						
34	Maintenance of mains					
35	Storage-Demand		-			
36	Transmission-Demand	DESDMD	6,086,909	1,943,609	991,116	99,600
37	Distribution-Demand		-			
38	Distribution-Customer		-			
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand		-			
42	Transmission-Demand	DESDMD	1,551,658	495,459	252,653	25,390
43	Distribution-Demand		-			
44	Distribution-Customer		-			
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Measuring and regulating station expenses					
3	Storage-Demand					
4	Transmission-Demand	DESDMD	1,130	8,270	-	-
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other expenses					
9	Storage-Demand					
10	Transmission-Demand	DESDMD	2,836	20,754	-	-
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		(16,555)	(121,161)	-	-
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand					
24	Transmission-Demand	DESDMD	2,818	20,625	-	-
25	Distribution-Demand					
26	Distribution-Customer					
27						
28	Maintenance of structures and improvements					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	1,979	14,483	-	-
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	Maintenance of mains					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	60,643	443,816	-	-
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	15,459	113,136	-	-
43	Distribution-Demand					
44	Distribution-Customer					
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Measuring and regulating station expenses	857				
3	Storage-Demand					
4	Transmission-Demand	DESDMD	-	853	4,512	42,115
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other expenses	859				
9	Storage-Demand					
10	Transmission-Demand	DESDMD	-	2,142	11,322	105,691
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		-	(12,504)	(66,100)	(617,030)
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering	861				
23	Storage-Demand					
24	Transmission-Demand	DESDMD	-	2,128	11,252	105,038
25	Distribution-Demand					
26	Distribution-Customer					
27						
28	Maintenance of structures and improvements	862				
29	Storage-Demand					
30	Transmission-Demand	DESDMD	-	1,495	7,902	73,759
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	Maintenance of mains	863				
35	Storage-Demand					
36	Transmission-Demand	DESDMD	-	45,801	242,128	2,260,197
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Maintenance of compressor station equipment	864				
41	Storage-Demand					
42	Transmission-Demand	DESDMD	-	11,675	61,723	576,163
43	Distribution-Demand					
44	Distribution-Customer					
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Maintenance of measuring and regulating station equipment					
2	Storage-Demand		-			
3	Transmission-Demand	DESDMD	1,854,931	592,297	302,034	30,352
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	TOTAL TRANSMISSION MAINTENANCE					
8	Storage-Demand		-			
9	Transmission-Demand		9,975,013	3,185,119	1,624,206	163,222
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13						
14	TOTAL TRANSMISSION EXPENSES					
15	Storage-Demand		-			
16	Transmission-Demand		8,313,296	2,654,516	1,353,633	136,031
17	Distribution-Demand		-			
18	Distribution-Customer		-			
19	TOTAL		8,313,296	2,654,516	1,353,633	136,031
20						
21	DISTRIBUTION EXPENSES					
22	DISTRIBUTION OPERATION					
23	Distribution Operation supervision and engineering	870				
24	Storage-Demand		-			
25	Transmission-Demand		-			
26	Distribution-Demand	UTILPLT Adj	1,457,997	713,581	249,007	22,214
27	Distribution-Customer	BILL	3,261,531	2,960,818	296,403	1,633
28						
29	Distribution load dispatching	871				
30	Storage-Demand		-			
31	Transmission-Demand		-			
32	Distribution-Demand	MSMPLT Adj	6,961	5,440	994	46
33	Distribution-Customer	MSMPLT Adj	15,571	12,169	2,224	104
34						
35	Mains and services expenses	874				
36	Storage-Demand		-			
37	Transmission-Demand		-			
38	Distribution-Demand	MAINPLT Adj	3,675,039	2,760,765	505,960	33,548
39	Distribution-Customer	874CUST	13,782,831	11,057,635	1,858,778	76,821
40						
41	Measuring and regulating station expenses--General	875				
42	Storage-Demand		-			
43	Transmission-Demand		-			
44	Distribution-Demand	MSMPLT Adj	61,225	47,851	8,745	408
45	Distribution-Customer	MSMPLT Adj	136,961	107,042	19,563	914
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Maintenance of measuring and regulating station equipment	865				
2	Storage-Demand					
3	Transmission-Demand	DESDMD	18,480	135,249	-	-
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION MAINTENANCE					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		99,379	727,309	-	-
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12						
13						
14	TOTAL TRANSMISSION EXPENSES					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		82,824	606,148	-	-
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19	TOTAL		82,824	606,148	-	-
20						
21	DISTRIBUTION EXPENSES					
22	DISTRIBUTION OPERATION					
23	Distribution Operation supervision and engineering	870				
24	Storage-Demand		-	-	-	-
25	Transmission-Demand		-	-	-	-
26	Distribution-Demand	UTILPLT Adj	14,422	86,217	887	10,376
27	Distribution-Customer	BILL	469	1,099	130	839
28						
29	Distribution load dispatching	871				
30	Storage-Demand					
31	Transmission-Demand					
32	Distribution-Demand	MSMPLT Adj	32	230	8	94
33	Distribution-Customer	MSMPLT Adj	71	515	18	210
34						
35	Mains and services expenses	874				
36	Storage-Demand					
37	Transmission-Demand					
38	Distribution-Demand	MAINPLT Adj	23,632	180,100	6,068	72,476
39	Distribution-Customer	874CUST	52,074	379,318	13,107	153,306
40						
41	Measuring and regulating station expenses--General	875				
42	Storage-Demand					
43	Transmission-Demand					
44	Distribution-Demand	MSMPLT Adj	279	2,024	71	825
45	Distribution-Customer	MSMPLT Adj	624	4,528	159	1,846
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Maintenance of measuring and regulating station equipment	865				
2	Storage-Demand					
3	Transmission-Demand	DESDMD	-	13,957	73,786	688,775
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION MAINTENANCE					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		-	75,057	396,790	3,703,932
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12						
13						
14	TOTAL TRANSMISSION EXPENSES					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		-	62,553	330,690	3,086,901
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19	TOTAL		-	62,553	330,690	3,086,901
20						
21	DISTRIBUTION EXPENSES					
22	DISTRIBUTION OPERATION					
23	Distribution Operation supervision and engineering	870				
24	Storage-Demand		-	-	-	-
25	Transmission-Demand		-	-	-	-
26	Distribution-Demand	UTILPLT Adj	-	9,365	42,934	308,993
27	Distribution-Customer	BILL	-	63	12	66
28						
29	Distribution load dispatching	871				
30	Storage-Demand					
31	Transmission-Demand					
32	Distribution-Demand	MSMPLT Adj	-	28	88	0
33	Distribution-Customer	MSMPLT Adj	-	62	197	1
34						
35	Mains and services expenses	874				
36	Storage-Demand					
37	Transmission-Demand					
38	Distribution-Demand	MAINPLT Adj	-	22,079	70,361	50
39	Distribution-Customer	874CUST	-	45,993	145,229	571
40						
41	Measuring and regulating station expenses--General	875				
42	Storage-Demand					
43	Transmission-Demand					
44	Distribution-Demand	MSMPLT Adj	-	245	773	3
45	Distribution-Customer	MSMPLT Adj	-	548	1,730	6
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Measuring and regulating station expenses--Industrial					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand	MSMPLT Adj	19,541	15,273	2,791	130
5	Distribution-Customer	MSMPLT Adj	43,714	34,165	6,244	292
6						
7	Measuring and regulating station expenses--City gate		877			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	MSMPLT Adj	34,310	26,815	4,901	229
11	Distribution-Customer	MSMPLT Adj	76,750	59,985	10,963	512
12						
13	Meter and house regulator expenses		878			
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	METAVG	9,412,699	6,939,344	2,290,240	45,203
18						
19	Customer installations expenses		879			
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	BILL	13,581,668	12,329,440	1,234,281	6,798
24						
25	Other expenses		880			
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand	MSMPLT Adj	1,682,918	1,315,291	240,384	11,227
29	Distribution-Customer	MSMPLT Adj	3,764,678	2,942,299	537,737	25,115
30						
31	TOTAL DISTRIBUTION OPERATION					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		6,937,990	4,885,016	1,012,781	67,803
35	Distribution-Customer		44,076,404	36,442,898	6,256,433	157,391
36						
37						
38	DISTRIBUTION MAINTENANCE					
39	Maintenance supervision and engineering		885			
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand	MSMPLT Adj	1,241,024	969,928	177,265	8,279
43	Distribution-Customer	MSMPLT Adj	2,776,165	2,169,723	396,540	18,520
44						
45	Maintenance of mains		887			
46	Storage-Demand		-			
47	Transmission-Demand		-			
48	Distribution-Demand	MAINPLT Adj	2,203,782	1,655,527	303,405	20,117
49	Distribution-Customer	MAINPLT Adj	4,531,493	3,404,152	623,872	41,366
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Measuring and regulating station expenses--Industrial					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT Adj	89	646	23	263
5	Distribution-Customer	MSMPLT Adj	199	1,445	51	589
6						
7	Measuring and regulating station expenses--City gate					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT Adj	156	1,134	40	462
11	Distribution-Customer	MSMPLT Adj	350	2,537	89	1,035
12						
13	Meter and house regulator expenses					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer	METAVG	24,400	57,293	6,874	44,118
18						
19	Customer installations expenses					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer	BILL	1,951	4,576	542	3,492
24						
25	Other expenses					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT Adj	7,669	55,639	1,957	22,685
29	Distribution-Customer	MSMPLT Adj	17,156	124,464	4,377	50,746
30						
31	TOTAL DISTRIBUTION OPERATION					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		46,279	325,991	9,054	107,182
35	Distribution-Customer		97,294	575,776	25,348	256,181
36						
37						
38	DISTRIBUTION MAINTENANCE					
39	Maintenance supervision and engineering					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	MSMPLT Adj	5,656	41,029	1,443	16,728
43	Distribution-Customer	MSMPLT Adj	12,651	91,782	3,228	37,421
44						
45	Maintenance of mains					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	MAINPLT Adj	14,171	107,999	3,639	43,461
49	Distribution-Customer	MAINPLT Adj	29,139	222,072	7,482	89,366
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Measuring and regulating station expenses--Industrial	876				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT Adj	-	78	247	1
5	Distribution-Customer	MSMPLT Adj	-	175	552	2
6						
7	Measuring and regulating station expenses--City gate	877				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT Adj	-	137	433	1
11	Distribution-Customer	MSMPLT Adj	-	307	970	3
12						
13	Meter and house regulator expenses	878				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer	METAVG	-	2,766	530	1,931
18						
19	Customer installations expenses	879				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer	BILL	-	262	50	275
24						
25	Other expenses	880				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT Adj	-	6,733	21,261	73
29	Distribution-Customer	MSMPLT Adj	-	15,062	47,560	162
30						
31	TOTAL DISTRIBUTION OPERATION					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		-	38,666	136,097	309,121
35	Distribution-Customer		-	65,238	196,830	3,017
36						
37						
38	DISTRIBUTION MAINTENANCE					
39	Maintenance supervision and engineering	885				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	MSMPLT Adj	-	4,965	15,678	54
43	Distribution-Customer	MSMPLT Adj	-	11,107	35,072	120
44						
45	Maintenance of mains	887				
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	MAINPLT Adj	-	13,240	42,193	30
49	Distribution-Customer	MAINPLT Adj	-	27,225	86,758	62
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Maintenance of measuring and regulating station equipment--General		889			
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand	MSMPLT Adj	936,070	731,589	133,706	6,245
5	Distribution-Customer	MSMPLT Adj	2,093,984	1,636,562	299,099	13,969
6						
7	Maintenance of measuring and regulating station equipment-- Industrial		890			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	MSMPLT Adj	371,886	290,649	53,119	2,481
11	Distribution-Customer	MSMPLT Adj	831,907	650,180	118,827	5,550
12						
13	Maintenance of measuring and regulating station equipment--City gate		891			
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand	MSMPLT Adj	7,769	6,072	1,110	52
17	Distribution-Customer	MSMPLT Adj	17,380	13,583	2,482	116
18						
19	Maintenance of services		892			
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	SVCSPLT Adj	1,192,432	1,031,079	156,713	1,464
24						
25	Maintenance of meters and house regulators		893			
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer	METAVG	1,986,790	1,464,725	483,414	9,541
30						
31	Maintenance of other equipment		894			
32	Storage-Demand		-			
33	Transmission-Demand		-			
34	Distribution-Demand	MSMPLT Adj	68,370	53,435	9,766	456
35	Distribution-Customer	MSMPLT Adj	152,944	119,534	21,846	1,020
36						
37	TOTAL DISTRIBUTION MAINTENANCE					
38	Storage-Demand		-	-	-	-
39	Transmission-Demand		-	-	-	-
40	Distribution-Demand		4,828,902	3,707,200	678,370	37,630
41	Distribution-Customer		13,583,096	10,489,539	2,102,795	91,547
42						
43						
44	TOTAL DISTRIBUTION EXPENSES					
45	Storage-Demand		-	-	-	-
46	Transmission-Demand		-	-	-	-
47	Distribution-Demand		11,766,892	8,592,216	1,691,152	105,433
48	Distribution-Customer		57,659,500	46,932,436	8,359,228	248,938
49	TOTAL		69,426,393	55,524,652	10,050,380	354,371
50						

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Maintenance of measuring and regulating station equipment--General	889				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT Adj	4,266	30,947	1,088	12,618
5	Distribution-Customer	MSMPLT Adj	9,543	69,229	2,435	28,226
6						
7	Maintenance of measuring and regulating station equipment-- Industrial	890				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT Adj	1,695	12,295	432	5,013
11	Distribution-Customer	MSMPLT Adj	3,791	27,504	967	11,214
12						
13	Maintenance of measuring and regulating station equipment--City gate	891				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand	MSMPLT Adj	35	257	9	105
17	Distribution-Customer	MSMPLT Adj	79	575	20	234
18						
19	Maintenance of services	892				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	SVCSPLT Adj	639	1,499	113	730
24						
25	Maintenance of meters and house regulators	893				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	5,150	12,093	1,451	9,312
30						
31	Maintenance of other equipment	894				
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand	MSMPLT Adj	312	2,260	79	922
35	Distribution-Customer	MSMPLT Adj	697	5,056	178	2,062
36						
37	TOTAL DISTRIBUTION MAINTENANCE					
38	Storage-Demand		-	-	-	-
39	Transmission-Demand		-	-	-	-
40	Distribution-Demand		26,134	194,788	6,691	78,846
41	Distribution-Customer		61,690	429,811	15,874	178,565
42						
43						
44	TOTAL DISTRIBUTION EXPENSES					
45	Storage-Demand		-	-	-	-
46	Transmission-Demand		-	-	-	-
47	Distribution-Demand		72,413	520,779	15,745	186,029
48	Distribution-Customer		158,984	1,005,587	41,222	434,746
49	TOTAL		231,397	1,526,365	56,967	620,775
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Maintenance of measuring and regulating station equipment--General	889				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT Adj	-	3,745	11,826	40
5	Distribution-Customer	MSMPLT Adj	-	8,378	26,454	90
6						
7	Maintenance of measuring and regulating station equipment-- Industrial	890				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT Adj	-	1,488	4,698	16
11	Distribution-Customer	MSMPLT Adj	-	3,328	10,510	36
12						
13	Maintenance of measuring and regulating station equipment--City gate	891				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand	MSMPLT Adj	-	31	98	0
17	Distribution-Customer	MSMPLT Adj	-	70	220	1
18						
19	Maintenance of services	892				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	SVCSPLT Adj	-	86	16	90
24						
25	Maintenance of meters and house regulators	893				
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	-	584	112	408
30						
31	Maintenance of other equipment	894				
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand	MSMPLT Adj	-	274	864	3
35	Distribution-Customer	MSMPLT Adj	-	612	1,932	7
36						
37	TOTAL DISTRIBUTION MAINTENANCE					
38	Storage-Demand		-	-	-	-
39	Transmission-Demand		-	-	-	-
40	Distribution-Demand		-	23,743	75,356	143
41	Distribution-Customer		-	51,389	161,073	812
42						
43						
44	TOTAL DISTRIBUTION EXPENSES					
45	Storage-Demand		-	-	-	-
46	Transmission-Demand		-	-	-	-
47	Distribution-Demand		-	62,409	211,453	309,264
48	Distribution-Customer		-	116,627	357,903	3,829
49	TOTAL		-	179,037	569,356	313,094
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	CUSTOMER ACCOUNTS EXPENSES					
3	Supervision - Cust Accts	901				
4	Storage-Demand		-			
5	Transmission-Demand		-			
6	Distribution-Demand		-			
7	Distribution-Customer	BILL	-	-	-	-
8						
9	Meter reading expenses	902				
10	Storage-Demand		-			
11	Transmission-Demand		-			
12	Distribution-Demand		-			
13	Distribution-Customer	BILL	815,750	740,538	74,134	408
14						
15	Customer records and collection expenses	903				
16	Storage-Demand		-			
17	Transmission-Demand		-			
18	Distribution-Demand		-			
19	Distribution-Customer	BILL	35,513,820	32,239,451	3,227,442	17,776
20						
21	Uncollectible accounts	904				
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand		-			
25	Distribution-Customer	UNCOLL	(1,177)	(1,001)	(159)	(18)
26						
27	Misc customer accts expenses	905				
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand		-			
31	Distribution-Customer	BILL	5,999	5,446	545	3
32						
33	TOTAL CUSTOMER ACCOUNTS EXPENSES					
34	Storage-Demand		-	-	-	-
35	Transmission-Demand		-	-	-	-
36	Distribution-Demand		-	-	-	-
37	Distribution-Customer		36,334,391	32,984,434	3,301,963	18,170
38	TOTAL		36,334,391	32,984,434	3,301,963	18,170
39						
40	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
41	Customer assistance expenses	908				
42	Storage-Demand		-			
43	Transmission-Demand		-			
44	Distribution-Demand		-			
45	Distribution-Customer	BILL	321	292	29	0
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	CUSTOMER ACCOUNTS EXPENSES					
3	Supervision - Cust Accts	901				
4	Storage-Demand					
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer	BILL	-	-	-	-
8						
9	Meter reading expenses	902				
10	Storage-Demand					
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer	BILL	117	275	33	210
14						
15	Customer records and collection expenses	903				
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand					
19	Distribution-Customer	BILL	5,102	11,966	1,417	9,132
20						
21	Uncollectible accounts	904				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	UNCOLL	-	-	-	-
26						
27	Misc customer accts expenses	905				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	1	2	0	2
32						
33	TOTAL CUSTOMER ACCOUNTS EXPENSES					
34	Storage-Demand		-	-	-	-
35	Transmission-Demand		-	-	-	-
36	Distribution-Demand		-	-	-	-
37	Distribution-Customer		5,220	12,243	1,450	9,343
38	TOTAL		5,220	12,243	1,450	9,343
39						
40	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
41	Customer assistance expenses	908				
42	Storage-Demand					
43	Transmission-Demand					
44	Distribution-Demand					
45	Distribution-Customer	BILL	0	0	0	0
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	CUSTOMER ACCOUNTS EXPENSES					
3	Supervision - Cust Accts	901				
4	Storage-Demand					
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer	BILL	-	-	-	-
8						
9	Meter reading expenses	902				
10	Storage-Demand					
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer	BILL	-	16	3	16
14						
15	Customer records and collection expenses	903				
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand					
19	Distribution-Customer	BILL	-	685	131	718
20						
21	Uncollectible accounts	904				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	UNCOLL	-	-	-	-
26						
27	Misc customer accts expenses	905				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	-	0	0	0
32						
33	TOTAL CUSTOMER ACCOUNTS EXPENSES					
34	Storage-Demand		-	-	-	-
35	Transmission-Demand		-	-	-	-
36	Distribution-Demand		-	-	-	-
37	Distribution-Customer		-	701	134	735
38	TOTAL		-	701	134	735
39						
40	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
41	Customer assistance expenses	908				
42	Storage-Demand					
43	Transmission-Demand					
44	Distribution-Demand					
45	Distribution-Customer	BILL	-	0	0	0
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Misc advertising expenses	909				
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	BILL	440,895	400,244	40,068	221
6						
7	Misc cust serv inform exp	910				
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer	BILL	2,591,494	2,352,559	235,511	1,297
12						
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		3,032,710	2,753,095	275,608	1,518
18	TOTAL		3,032,710	2,753,095	275,608	1,518
19						
20	SALES EXPENSES					
21	Supervision	911				
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand		-			
25	Distribution-Customer	BILL	2	2	0	0
26						
27	Demonstrating and selling expenses	912				
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand		-			
31	Distribution-Customer	BILL	2,230,585	2,024,925	202,712	1,116
32						
33	Advertising expense	913				
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand		-			
37	Distribution-Customer	BILL	4,962	4,504	451	2
38						
39	Misc sales expense	916				
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand		-			
43	Distribution-Customer	BILL	1,254,732	1,139,045	114,028	628
44						
45	TOTAL SALES EXPENSES					
46	Storage-Demand		-	-	-	-
47	Transmission-Demand		-	-	-	-
48	Distribution-Demand		-	-	-	-
49	Distribution-Customer		3,490,280	3,168,477	317,191	1,747
50	TOTAL		3,490,280	3,168,477	317,191	1,747

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Misc advertising expenses					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	BILL	63	149	18	113
6						
7	Misc cust serv inform exp	910				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer	BILL	372	873	103	666
12						
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		436	1,022	121	780
18	TOTAL		436	1,022	121	780
19						
20	SALES EXPENSES					
21	Supervision	911				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	BILL	0	0	0	0
26						
27	Demonstrating and selling expenses	912				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	320	752	89	574
32						
33	Advertising expense	913				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand					
37	Distribution-Customer	BILL	1	2	0	1
38						
39	Misc sales expense	916				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand					
43	Distribution-Customer	BILL	180	423	50	323
44						
45	TOTAL SALES EXPENSES					
46	Storage-Demand		-	-	-	-
47	Transmission-Demand		-	-	-	-
48	Distribution-Demand		-	-	-	-
49	Distribution-Customer		501	1,176	139	897
50	TOTAL		501	1,176	139	897

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Misc advertising expenses	909				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer		BILL	-	9	2
6						9
7	Misc cust serv inform exp	910				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer		BILL	-	50	10
12						52
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		-	59	11	61
18	TOTAL		-	59	11	61
19						
20	SALES EXPENSES					
21	Supervision	911				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer		BILL	-	0	0
26						0
27	Demonstrating and selling expenses	912				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer		BILL	-	43	8
32						45
33	Advertising expense	913				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand					
37	Distribution-Customer		BILL	-	0	0
38						0
39	Misc sales expense	916				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand					
43	Distribution-Customer		BILL	-	24	5
44						25
45	TOTAL SALES EXPENSES					
46	Storage-Demand		-	-	-	-
47	Transmission-Demand		-	-	-	-
48	Distribution-Demand		-	-	-	-
49	Distribution-Customer		-	67	13	71
50	TOTAL		-	67	13	71

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	ADMINISTRATIVE AND GENERAL EXPENSES					
3	ADMINISTRATIVE AND GENERAL OPERATION					
4	Administrative and general salaries	920				
5	Storage-Demand	OPERLAB Adj	1,492,876	1,125,140	213,819	10,064
6	Transmission-Demand	OPERLAB Adj	2,621,128	1,975,472	375,414	17,670
7	Distribution-Demand	OPERLAB Adj	2,253,393	1,698,320	322,745	15,191
8	Distribution-Customer	OPERLAB Adj	18,894,641	14,240,373	2,706,210	127,376
9						
10	Office supplies and expenses	921				
11	Storage-Demand	OPERLAB Adj	1,412,161	1,064,307	202,259	9,520
12	Transmission-Demand	OPERLAB Adj	2,479,411	1,868,664	355,117	16,715
13	Distribution-Demand	OPERLAB Adj	2,131,558	1,606,497	305,295	14,370
14	Distribution-Customer	OPERLAB Adj	17,873,062	13,470,437	2,559,893	120,489
15						
16	Administrative expenses transferred -- Credit	922				
17	Storage-Demand	OPERLAB Adj	7	5	1	0
18	Transmission-Demand	OPERLAB Adj	13	9	2	0
19	Distribution-Demand	OPERLAB Adj	11	8	2	0
20	Distribution-Customer	OPERLAB Adj	90	68	13	1
21						
22	Outside services employed	923				
23	Storage-Demand	OPERLAB Adj	546,873	412,163	78,327	3,687
24	Transmission-Demand	OPERLAB Adj	960,177	723,659	137,523	6,473
25	Distribution-Demand	OPERLAB Adj	825,467	622,132	118,229	5,565
26	Distribution-Customer	OPERLAB Adj	6,921,523	5,216,562	991,344	46,661
27						
28	Property insurance	924				
29	Storage-Demand	OPERLAB Adj	76,726	57,826	10,989	517
30	Transmission-Demand	OPERLAB Adj	134,712	101,529	19,294	908
31	Distribution-Demand	OPERLAB Adj	115,813	87,285	16,587	781
32	Distribution-Customer	OPERLAB Adj	971,086	731,881	139,085	6,546
33						
34	Injuries and damages	925				
35	Storage-Demand	OPERLAB Adj	163,424	123,168	23,407	1,102
36	Transmission-Demand	OPERLAB Adj	286,932	216,253	41,096	1,934
37	Distribution-Demand	OPERLAB Adj	246,676	185,913	35,331	1,663
38	Distribution-Customer	OPERLAB Adj	2,068,376	1,558,878	296,246	13,944
39						
40	Employee pensions and benefits	926				
41	Storage-Demand	OPERLAB Adj	834,520	628,955	119,525	5,626
42	Transmission-Demand	OPERLAB Adj	1,465,214	1,104,292	209,857	9,878
43	Distribution-Demand	OPERLAB Adj	1,259,650	949,363	180,415	8,492
44	Distribution-Customer	OPERLAB Adj	10,562,131	7,960,389	1,512,775	71,203
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	ADMINISTRATIVE AND GENERAL EXPENSES					
3	ADMINISTRATIVE AND GENERAL OPERATION					
4	Administrative and general salaries	920				
5	Storage-Demand	OPERLAB Adj	6,664	32,108	895	9,669
6	Transmission-Demand	OPERLAB Adj	11,701	56,374	1,571	16,977
7	Distribution-Demand	OPERLAB Adj	10,059	48,465	1,351	14,595
8	Distribution-Customer	OPERLAB Adj	84,345	406,378	11,325	122,381
9						
10	Office supplies and expenses	921				
11	Storage-Demand	OPERLAB Adj	6,304	30,372	846	9,147
12	Transmission-Demand	OPERLAB Adj	11,068	53,326	1,486	16,059
13	Distribution-Demand	OPERLAB Adj	9,515	45,845	1,278	13,806
14	Distribution-Customer	OPERLAB Adj	79,785	384,406	10,713	115,764
15						
16	Administrative expenses transferred -- Credit	922				
17	Storage-Demand	OPERLAB Adj	0	0	0	0
18	Transmission-Demand	OPERLAB Adj	0	0	0	0
19	Distribution-Demand	OPERLAB Adj	0	0	0	0
20	Distribution-Customer	OPERLAB Adj	0	2	0	1
21						
22	Outside services employed	923				
23	Storage-Demand	OPERLAB Adj	2,441	11,762	328	3,542
24	Transmission-Demand	OPERLAB Adj	4,286	20,651	575	6,219
25	Distribution-Demand	OPERLAB Adj	3,685	17,754	495	5,347
26	Distribution-Customer	OPERLAB Adj	30,898	148,865	4,149	44,831
27						
28	Property insurance	924				
29	Storage-Demand	OPERLAB Adj	343	1,650	46	497
30	Transmission-Demand	OPERLAB Adj	601	2,897	81	873
31	Distribution-Demand	OPERLAB Adj	517	2,491	69	750
32	Distribution-Customer	OPERLAB Adj	4,335	20,886	582	6,290
33						
34	Injuries and damages	925				
35	Storage-Demand	OPERLAB Adj	730	3,515	98	1,058
36	Transmission-Demand	OPERLAB Adj	1,281	6,171	172	1,858
37	Distribution-Demand	OPERLAB Adj	1,101	5,305	148	1,598
38	Distribution-Customer	OPERLAB Adj	9,233	44,486	1,240	13,397
39						
40	Employee pensions and benefits	926				
41	Storage-Demand	OPERLAB Adj	3,725	17,948	500	5,405
42	Transmission-Demand	OPERLAB Adj	6,541	31,513	878	9,490
43	Distribution-Demand	OPERLAB Adj	5,623	27,092	755	8,159
44	Distribution-Customer	OPERLAB Adj	47,149	227,166	6,331	68,411
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	ADMINISTRATIVE AND GENERAL EXPENSES					
3	ADMINISTRATIVE AND GENERAL OPERATION					
4	Administrative and general salaries	920				
5	Storage-Demand	OPERLAB Adj	-	3,638	13,399	77,480
6	Transmission-Demand	OPERLAB Adj	-	6,387	23,525	136,036
7	Distribution-Demand	OPERLAB Adj	-	5,491	20,224	116,951
8	Distribution-Customer	OPERLAB Adj	-	46,044	169,581	980,628
9						
10	Office supplies and expenses	921				
11	Storage-Demand	OPERLAB Adj	-	3,441	12,674	73,291
12	Transmission-Demand	OPERLAB Adj	-	6,042	22,253	128,681
13	Distribution-Demand	OPERLAB Adj	-	5,194	19,131	110,627
14	Distribution-Customer	OPERLAB Adj	-	43,555	160,412	927,608
15						
16	Administrative expenses transferred -- Credit	922				
17	Storage-Demand	OPERLAB Adj	-	0	0	0
18	Transmission-Demand	OPERLAB Adj	-	0	0	1
19	Distribution-Demand	OPERLAB Adj	-	0	0	1
20	Distribution-Customer	OPERLAB Adj	-	0	1	5
21						
22	Outside services employed	923				
23	Storage-Demand	OPERLAB Adj	-	1,333	4,908	28,383
24	Transmission-Demand	OPERLAB Adj	-	2,340	8,618	49,833
25	Distribution-Demand	OPERLAB Adj	-	2,012	7,409	42,842
26	Distribution-Customer	OPERLAB Adj	-	16,867	62,121	359,226
27						
28	Property insurance	924				
29	Storage-Demand	OPERLAB Adj	-	187	689	3,982
30	Transmission-Demand	OPERLAB Adj	-	328	1,209	6,992
31	Distribution-Demand	OPERLAB Adj	-	282	1,039	6,011
32	Distribution-Customer	OPERLAB Adj	-	2,366	8,716	50,399
33						
34	Injuries and damages	925				
35	Storage-Demand	OPERLAB Adj	-	398	1,467	8,482
36	Transmission-Demand	OPERLAB Adj	-	699	2,575	14,892
37	Distribution-Demand	OPERLAB Adj	-	601	2,214	12,802
38	Distribution-Customer	OPERLAB Adj	-	5,040	18,564	107,348
39						
40	Employee pensions and benefits	926				
41	Storage-Demand	OPERLAB Adj	-	2,034	7,490	43,311
42	Transmission-Demand	OPERLAB Adj	-	3,571	13,150	76,044
43	Distribution-Demand	OPERLAB Adj	-	3,070	11,305	65,376
44	Distribution-Customer	OPERLAB Adj	-	25,739	94,796	548,172
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Regulatory commission expenses					
2	Storage-Demand	OPERLAB Adj	1,232,667	929,027	176,550	8,310
3	Transmission-Demand	OPERLAB Adj	2,164,264	1,631,146	309,980	14,590
4	Distribution-Demand	OPERLAB Adj	1,860,625	1,402,302	266,491	12,543
5	Distribution-Customer	OPERLAB Adj	15,601,296	11,758,269	2,234,516	105,174
6						
7	Duplicate charges -- Credit					
8	Storage-Demand	OPERLAB Adj	(247,894)	(186,831)	(35,505)	(1,671)
9	Transmission-Demand	OPERLAB Adj	(435,241)	(328,029)	(62,338)	(2,934)
10	Distribution-Demand	OPERLAB Adj	(374,178)	(282,008)	(53,592)	(2,522)
11	Distribution-Customer	OPERLAB Adj	(3,137,475)	(2,364,629)	(449,369)	(21,151)
12						
13	General advertising expenses					
14	Storage-Demand	OPERLAB Adj	(130,935)	(98,682)	(18,753)	(883)
15	Transmission-Demand	OPERLAB Adj	(229,891)	(173,262)	(32,926)	(1,550)
16	Distribution-Demand	OPERLAB Adj	(197,638)	(148,954)	(28,307)	(1,332)
17	Distribution-Customer	OPERLAB Adj	(1,657,188)	(1,248,977)	(237,353)	(11,172)
18						
19	Rents					
20	Storage-Demand	OPERLAB Adj	849,082	639,930	121,611	5,724
21	Transmission-Demand	OPERLAB Adj	1,490,782	1,123,562	213,519	10,050
22	Distribution-Demand	OPERLAB Adj	1,281,631	965,930	183,563	8,640
23	Distribution-Customer	OPERLAB Adj	10,746,442	8,099,299	1,539,173	72,446
24						
25	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
26	Storage-Demand		6,229,507	4,695,008	892,229	41,995
27	Transmission-Demand		10,937,501	8,243,294	1,566,538	73,734
28	Distribution-Demand		9,403,008	7,086,789	1,346,758	63,389
29	Distribution-Customer		78,843,984	59,422,550	11,292,534	531,518
30						
31						
32	ADMINISTRATIVE AND GENERAL MAINTENANCE					
33	Maintenance of general plant					
34	Storage-Demand	OPERLAB Adj	137,734	103,806	19,727	929
35	Transmission-Demand	OPERLAB Adj	241,827	182,258	34,636	1,630
36	Distribution-Demand	OPERLAB Adj	207,899	156,688	29,777	1,402
37	Distribution-Customer	OPERLAB Adj	1,743,231	1,313,825	249,677	11,752
38						
39	Other A&G					
40	Storage-Demand	OPERLAB Adj	2,585	1,948	370	17
41	Transmission-Demand	OPERLAB Adj	4,538	3,420	650	31
42	Distribution-Demand	OPERLAB Adj	3,901	2,940	559	26
43	Distribution-Customer	OPERLAB Adj	32,713	24,655	4,685	221
44						
45	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
46	Storage-Demand		140,318	105,754	20,097	946
47	Transmission-Demand		246,365	185,678	35,286	1,661
48	Distribution-Demand		211,801	159,628	30,335	1,428
49	Distribution-Customer		1,775,944	1,338,480	254,362	11,972
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Regulatory commission expenses					
2	Storage-Demand	OPERLAB Adj	5,503	26,512	739	7,984
3	Transmission-Demand	OPERLAB Adj	9,661	46,548	1,297	14,018
4	Distribution-Demand	OPERLAB Adj	8,306	40,018	1,115	12,051
5	Distribution-Customer	OPERLAB Adj	69,644	335,546	9,351	101,050
6						
7	Duplicate charges -- Credit					
8	Storage-Demand	OPERLAB Adj	(1,107)	(5,332)	(149)	(1,606)
9	Transmission-Demand	OPERLAB Adj	(1,943)	(9,361)	(261)	(2,819)
10	Distribution-Demand	OPERLAB Adj	(1,670)	(8,048)	(224)	(2,424)
11	Distribution-Customer	OPERLAB Adj	(14,006)	(67,479)	(1,881)	(20,321)
12						
13	General advertising expenses					
14	Storage-Demand	OPERLAB Adj	(584)	(2,816)	(78)	(848)
15	Transmission-Demand	OPERLAB Adj	(1,026)	(4,944)	(138)	(1,489)
16	Distribution-Demand	OPERLAB Adj	(882)	(4,251)	(118)	(1,280)
17	Distribution-Customer	OPERLAB Adj	(7,398)	(35,642)	(993)	(10,734)
18						
19	Rents					
20	Storage-Demand	OPERLAB Adj	3,790	18,262	509	5,500
21	Transmission-Demand	OPERLAB Adj	6,655	32,063	894	9,656
22	Distribution-Demand	OPERLAB Adj	5,721	27,565	768	8,301
23	Distribution-Customer	OPERLAB Adj	47,972	231,130	6,441	69,605
24						
25	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
26	Storage-Demand		27,808	133,981	3,734	40,349
27	Transmission-Demand		48,825	235,239	6,556	70,842
28	Distribution-Demand		41,975	202,236	5,636	60,903
29	Distribution-Customer		351,958	1,695,741	47,257	510,674
30						
31						
32	ADMINISTRATIVE AND GENERAL MAINTENANCE					
33	Maintenance of general plant					
34	Storage-Demand	OPERLAB Adj	615	2,962	83	892
35	Transmission-Demand	OPERLAB Adj	1,080	5,201	145	1,566
36	Distribution-Demand	OPERLAB Adj	928	4,471	125	1,347
37	Distribution-Customer	OPERLAB Adj	7,782	37,493	1,045	11,291
38						
39	Other A&G					
40	Storage-Demand	OPERLAB Adj	12	56	2	17
41	Transmission-Demand	OPERLAB Adj	20	98	3	29
42	Distribution-Demand	OPERLAB Adj	17	84	2	25
43	Distribution-Customer	OPERLAB Adj	146	704	20	212
44						
45	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
46	Storage-Demand		626	3,018	84	909
47	Transmission-Demand		1,100	5,299	148	1,596
48	Distribution-Demand		945	4,555	127	1,372
49	Distribution-Customer		7,928	38,196	1,064	11,503
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Regulatory commission expenses	928				
2	Storage-Demand	OPERLAB Adj	-	3,004	11,063	63,975
3	Transmission-Demand	OPERLAB Adj	-	5,274	19,424	112,325
4	Distribution-Demand	OPERLAB Adj	-	4,534	16,699	96,566
5	Distribution-Customer	OPERLAB Adj	-	38,019	140,023	809,704
6						
7	Duplicate charges -- Credit	929				
8	Storage-Demand	OPERLAB Adj	-	(604)	(2,225)	(12,866)
9	Transmission-Demand	OPERLAB Adj	-	(1,061)	(3,906)	(22,589)
10	Distribution-Demand	OPERLAB Adj	-	(912)	(3,358)	(19,420)
11	Distribution-Customer	OPERLAB Adj	-	(7,646)	(28,159)	(162,834)
12						
13	General advertising expenses	930				
14	Storage-Demand	OPERLAB Adj	-	(319)	(1,175)	(6,796)
15	Transmission-Demand	OPERLAB Adj	-	(560)	(2,063)	(11,931)
16	Distribution-Demand	OPERLAB Adj	-	(482)	(1,774)	(10,257)
17	Distribution-Customer	OPERLAB Adj	-	(4,038)	(14,873)	(86,008)
18						
19	Rents	931				
20	Storage-Demand	OPERLAB Adj	-	2,069	7,621	44,067
21	Transmission-Demand	OPERLAB Adj	-	3,633	13,380	77,371
22	Distribution-Demand	OPERLAB Adj	-	3,123	11,503	66,516
23	Distribution-Customer	OPERLAB Adj	-	26,188	96,450	557,738
24						
25	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
26	Storage-Demand		-	15,181	55,910	323,310
27	Transmission-Demand		-	26,654	98,165	567,654
28	Distribution-Demand		-	22,914	84,393	488,014
29	Distribution-Customer		-	192,136	707,632	4,091,985
30						
31						
32	ADMINISTRATIVE AND GENERAL MAINTENANCE					
33	Maintenance of general plant	932				
34	Storage-Demand	OPERLAB Adj	-	336	1,236	7,148
35	Transmission-Demand	OPERLAB Adj	-	589	2,170	12,551
36	Distribution-Demand	OPERLAB Adj	-	507	1,866	10,790
37	Distribution-Customer	OPERLAB Adj	-	4,248	15,646	90,473
38						
39	Other A&G	935				
40	Storage-Demand	OPERLAB Adj	-	6	23	134
41	Transmission-Demand	OPERLAB Adj	-	11	41	236
42	Distribution-Demand	OPERLAB Adj	-	10	35	202
43	Distribution-Customer	OPERLAB Adj	-	80	294	1,698
44						
45	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
46	Storage-Demand		-	342	1,259	7,282
47	Transmission-Demand		-	600	2,211	12,786
48	Distribution-Demand		-	516	1,901	10,992
49	Distribution-Customer		-	4,328	15,939	92,171
50						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
3	Storage-Demand		6,369,825	4,800,763	912,327	42,941
4	Transmission-Demand		11,183,865	8,428,973	1,601,824	75,395
5	Distribution-Demand		9,614,809	7,246,418	1,377,094	64,817
6	Distribution-Customer		80,619,928	60,761,030	11,546,896	543,490
7	TOTAL		107,788,427	81,237,183	15,438,141	726,643
8						
9	TOTAL O&M PRO FORMA					
10	Storage-Demand		13,068,504	7,466,514	2,500,903	249,844
11	Transmission-Demand		19,497,161	11,083,489	2,955,457	211,426
12	Distribution-Demand		21,381,701	15,838,634	3,068,246	170,250
13	Distribution-Customer		181,136,810	146,599,471	23,800,886	813,862
14	TOTAL		235,084,176	180,988,107	32,325,492	1,445,382
15						
16						
17	DEPRECIATION EXPENSE PRO FORMA					
18	Intangible	Depr-Intangible				
19	Storage-Demand		-			
20	Transmission-Demand		-			
21	Distribution-Demand		-			
22	Distribution-Customer	UTILPLT Adj	29,596,257	14,485,166	5,054,651	450,932
23						
24	Production	Depr-Prod				
25	Storage-Demand		-			
26	Transmission-Demand		-			
27	Distribution-Demand		-			
28	Distribution-Customer		-			
29						
30	Storage	Depr-Storage				
31	Storage-Demand	WINTHRU	11,869,654	6,889,683	4,071,509	522,618
32	Transmission-Demand		-			
33	Distribution-Demand		-			
34	Distribution-Customer		-			
35						
36	Transmission	Depr-Trans				
37	Storage-Demand		-			
38	Transmission-Demand	DESDMD	88,007,140	28,101,536	14,329,979	1,440,064
39	Distribution-Demand		-			
40	Distribution-Customer		-			
41						
42	Distribution Demand	Depr-Dist Demand Plant				
43	Storage-Demand		-			
44	Transmission-Demand		-			
45	Distribution-Demand	MSMPLT Adj	7,707,627	6,023,926	1,100,938	51,418
46	Distribution-Customer		-			
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
3	Storage-Demand		28,435	136,999	3,818	41,257
4	Transmission-Demand		49,925	240,538	6,703	72,438
5	Distribution-Demand		42,920	206,791	5,763	62,275
6	Distribution-Customer		359,886	1,733,938	48,321	522,177
7	TOTAL		481,166	2,318,266	64,605	698,148
8						
9	TOTAL O&M PRO FORMA					
10	Storage-Demand		184,705	299,228	14,428	168,944
11	Transmission-Demand		132,748	846,686	6,703	72,438
12	Distribution-Demand		115,333	727,570	21,507	248,304
13	Distribution-Customer		525,027	2,753,965	91,253	967,944
14	TOTAL		957,813	4,627,448	133,892	1,457,630
15						
16						
17	DEPRECIATION EXPENSE PRO FORMA					
18	Intangible	Depr-Intangible				
19	Storage-Demand					
20	Transmission-Demand					
21	Distribution-Demand					
22	Distribution-Customer	UTILPLT Adj	292,755	1,750,141	18,001	210,635
23						
24	Production	Depr-Prod				
25	Storage-Demand					
26	Transmission-Demand					
27	Distribution-Demand					
28	Distribution-Customer					
29						
30	Storage	Depr-Storage				
31	Storage-Demand	WINTHRU	385,844	-	-	-
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Transmission	Depr-Trans				
37	Storage-Demand					
38	Transmission-Demand	DESDMD	876,796	6,416,876	-	-
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Distribution Demand	Depr-Dist Demand Plant				
43	Storage-Demand					
44	Transmission-Demand					
45	Distribution-Demand	MSMPLT Adj	35,125	254,821	8,961	103,895
46	Distribution-Customer					
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
3	Storage-Demand		-	15,523	57,170	330,592
4	Transmission-Demand		-	27,254	100,376	580,440
5	Distribution-Demand		-	23,430	86,294	499,006
6	Distribution-Customer		-	196,463	723,571	4,184,156
7	TOTAL		-	262,670	967,411	5,594,195
8						
9	TOTAL O&M PRO FORMA					
10	Storage-Demand		-	38,541	96,887	2,048,511
11	Transmission-Demand		-	89,807	431,066	3,667,341
12	Distribution-Demand		-	85,840	297,747	808,271
13	Distribution-Customer		-	313,917	1,081,632	4,188,852
14	TOTAL		-	528,105	1,907,332	10,712,975
15						
16						
17	DEPRECIATION EXPENSE PRO FORMA					
18	Intangible	Depr-Intangible				
19	Storage-Demand					
20	Transmission-Demand					
21	Distribution-Demand					
22	Distribution-Customer	UTILPLT Adj	-	190,112	871,526	6,272,337
23						
24	Production	Depr-Prod				
25	Storage-Demand					
26	Transmission-Demand					
27	Distribution-Demand					
28	Distribution-Customer					
29						
30	Storage	Depr-Storage				
31	Storage-Demand	WINTHRU	-	-	-	-
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Transmission	Depr-Trans				
37	Storage-Demand					
38	Transmission-Demand	DESDMD	-	662,206	3,500,786	32,678,897
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Distribution Demand	Depr-Dist Demand Plant				
43	Storage-Demand					
44	Transmission-Demand					
45	Distribution-Demand	MSMPLT Adj	-	30,838	97,372	332
46	Distribution-Customer					
47						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Distribution Customer					
2	Storage-Demand	Depr-Dist Cust Plant	-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	META VG	9,555,324	7,044,492	2,324,942	45,888
6						
7	Distribution Mains	Depr-Dist Mains				
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	MAINPLT Adj	11,422,570	8,580,872	1,572,598	104,272
11	Distribution-Customer	MAINPLT Adj	23,487,485	17,644,287	3,233,631	214,407
12						
13	Distribution Services	Depr-Dist Services				
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	SVCUNIT	31,972,237	27,645,944	4,201,902	39,267
18						
19	Distribution Other	Depr-Dist Other				
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand	MSMPLT Adj	87,021	68,012	12,430	581
23	Distribution-Customer	MSMPLT Adj	194,666	152,142	27,806	1,299
24						
25	General	Depr-General				
26	Storage-Demand	UTILPLT Adj	1,256,397	614,913	214,576	19,143
27	Transmission-Demand	UTILPLT Adj	12,741,518	6,236,025	2,176,084	194,131
28	Distribution-Demand	UTILPLT Adj	2,550,636	1,248,347	435,615	38,862
29	Distribution-Customer	UTILPLT Adj	5,705,761	2,792,545	974,469	86,934
30						
31	TOTAL DEPRECIATION EXPENSE PRO FORMA					
32	Storage-Demand		13,126,051	7,504,596	4,286,085	541,761
33	Transmission-Demand		100,748,658	34,337,561	16,506,063	1,634,196
34	Distribution-Demand		21,767,855	15,921,157	3,121,581	195,133
35	Distribution-Customer		100,511,731	69,764,576	15,817,401	838,727
36	TOTAL		236,154,295	127,527,891	39,731,130	3,209,816
37						
38	TAXES PRO FORMA					
39	Payroll Taxes	PAYROLLTAX				
40	Storage-Demand	OPERLAB Adj	373,924	281,816	53,556	2,521
41	Transmission-Demand	OPERLAB Adj	656,520	494,801	94,031	4,426
42	Distribution-Demand	OPERLAB Adj	564,413	425,382	80,839	3,805
43	Distribution-Customer	OPERLAB Adj	4,732,587	3,566,821	677,831	31,904
44	TOTAL		6,327,444	4,768,821	906,257	42,656
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114	
1	Distribution Customer	Depr-Dist Cust Plant					
2	Storage-Demand						
3	Transmission-Demand						
4	Distribution-Demand						
5	Distribution-Customer	METAVG	24,770	58,162	6,978	44,786	
6							
7	Distribution Mains	Depr-Dist Mains					
8	Storage-Demand						
9	Transmission-Demand						
10	Distribution-Demand	MAINPLT Adj	73,451	559,778	18,861	225,266	
11	Distribution-Customer	MAINPLT Adj	151,032	1,151,036	38,783	463,199	
12							
13	Distribution Services	Depr-Dist Services					
14	Storage-Demand						
15	Transmission-Demand						
16	Distribution-Demand		-	-	-	-	
17	Distribution-Customer	SVCUNIT	17,143	40,204	3,039	19,585	
18							
19	Distribution Other	Depr-Dist Other					
20	Storage-Demand						
21	Transmission-Demand						
22	Distribution-Demand	MSMPLT Adj	397	2,877	101	1,173	
23	Distribution-Customer	MSMPLT Adj	887	6,436	226	2,624	
24							
25	General	Depr-General					
26	Storage-Demand	UTILPLT Adj	12,428	74,296	764	8,942	
27	Transmission-Demand	UTILPLT Adj	126,034	753,455	7,750	90,681	
28	Distribution-Demand	UTILPLT Adj	25,230	150,829	1,551	18,153	
29	Distribution-Customer	UTILPLT Adj	56,439	337,404	3,470	40,608	
30							
31	TOTAL DEPRECIATION EXPENSE PRO FORMA						
32	Storage-Demand		398,272	74,296	764	8,942	
33	Transmission-Demand		1,002,830	7,170,331	7,750	90,681	
34	Distribution-Demand		134,202	968,305	29,475	348,487	
35	Distribution-Customer		543,025	3,343,383	70,497	781,438	
36	TOTAL		2,078,329	11,556,315	108,486	1,229,547	
37							
38	TAXES PRO FORMA						
39	Payroll Taxes	PAYROLLTAX					
40	Storage-Demand	OPERLAB Adj	1,669	8,042	224	2,422	
41	Transmission-Demand	OPERLAB Adj	2,931	14,120	393	4,252	
42	Distribution-Demand	OPERLAB Adj	2,520	12,139	338	3,656	
43	Distribution-Customer	OPERLAB Adj	21,126	101,786	2,837	30,653	
44	TOTAL		28,246	136,088	3,792	40,983	
45							

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Distribution Customer	Depr-Dist Cust Plant				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	METAVG	-	2,808	538	1,961
6						
7	Distribution Mains	Depr-Dist Mains				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MAINPLT Adj	-	68,625	218,691	155
11	Distribution-Customer	MAINPLT Adj	-	141,110	449,680	319
12						
13	Distribution Services	Depr-Dist Services				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	SVCUNIT	-	2,302	441	2,412
18						
19	Distribution Other	Depr-Dist Other				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand	MSMPLT Adj	-	348	1,099	4
23	Distribution-Customer	MSMPLT Adj	-	779	2,459	8
24						
25	General	Depr-General				
26	Storage-Demand	UTILPLT Adj	-	8,070	36,997	266,268
27	Transmission-Demand	UTILPLT Adj	-	81,845	375,201	2,700,311
28	Distribution-Demand	UTILPLT Adj	-	16,384	75,109	540,557
29	Distribution-Customer	UTILPLT Adj	-	36,651	168,018	1,209,222
30						
31	TOTAL DEPRECIATION EXPENSE PRO FORMA					
32	Storage-Demand		-	8,070	36,997	266,268
33	Transmission-Demand		-	744,052	3,875,987	35,379,208
34	Distribution-Demand		-	116,195	392,272	541,048
35	Distribution-Customer		-	373,762	1,492,662	7,486,260
36	TOTAL		-	1,242,079	5,797,918	43,672,785
37						
38	TAXES PRO FORMA					
39	Payroll Taxes	PAYROLLTAX				
40	Storage-Demand	OPERLAB Adj	-	911	3,356	19,407
41	Transmission-Demand	OPERLAB Adj	-	1,600	5,892	34,073
42	Distribution-Demand	OPERLAB Adj	-	1,375	5,066	29,293
43	Distribution-Customer	OPERLAB Adj	-	11,533	42,475	245,620
44	TOTAL		-	15,419	56,789	328,393
45						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Other General Taxes					
2	Storage-Demand	OTHERTAX				
3	Transmission-Demand	UTILPLT Adj	1,871,062	915,746	319,553	28,508
4	Distribution-Demand	UTILPLT Adj	18,975,033	9,286,867	3,240,686	289,106
5	Distribution-Customer	UTILPLT Adj	3,829,626	1,874,317	654,050	58,349
6	TOTAL	UTILPLT Adj	8,566,852	4,192,837	1,463,106	130,526
7			33,242,573	16,269,767	5,677,394	506,488
8	State Income Taxes					
9	Storage-Demand	INCTAX-1				
10	Transmission-Demand	TOTRB Adj	381,088	190,378	65,160	5,777
11	Distribution-Demand	TOTRB Adj	3,291,121	1,644,125	562,726	49,888
12	Distribution-Customer	TOTRB Adj	682,153	340,779	116,636	10,340
13	TOTAL	TOTRB Adj	1,613,946	806,269	275,957	24,465
14			5,968,307	2,981,550	1,020,479	90,470
15	Federal Income Taxes					
16	Storage-Demand	INCTAX-2				
17	Transmission-Demand	TOTRB Adj	3,234,823	1,616,001	553,100	49,035
18	Distribution-Demand	TOTRB Adj	27,936,326	13,955,978	4,776,636	423,470
19	Distribution-Customer	TOTRB Adj	5,790,379	2,892,664	990,056	87,773
20	TOTAL	TOTRB Adj	13,699,808	6,843,929	2,342,434	207,667
21			50,661,336	25,308,572	8,662,226	767,944
22	Amortization of Investment Tax Credits					
23	Storage-Demand	INCTAX-3				
24	Transmission-Demand	TOTRB Adj	(1,721)	(860)	(294)	(26)
25	Distribution-Demand	TOTRB Adj	(14,863)	(7,425)	(2,541)	(225)
26	Distribution-Customer	TOTRB Adj	(3,081)	(1,539)	(527)	(47)
27	TOTAL	TOTRB Adj	(7,289)	(3,641)	(1,246)	(110)
28			(26,953)	(13,465)	(4,609)	(409)
29	TOTAL TAXES PRO FORMA					
30	Storage-Demand		5,859,176	3,003,081	991,073	85,814
31	Transmission-Demand		50,844,137	25,374,347	8,671,537	766,664
32	Distribution-Demand		10,863,490	5,531,603	1,841,054	160,220
33	Distribution-Customer		28,605,905	15,406,215	4,758,082	394,451
34	TOTAL		96,172,708	49,315,246	16,261,747	1,407,149
35						
36	PURCHASED GAS COSTS PRO FORMA					
37	Purchased Gas Costs	PURCHGAS	370,963,990	174,481,807	114,625,622	17,319,573
38						
39	Cost if Gas - Rate 142	COG142				
40	Storage-Demand	TOTRB Adj	27,422	13,699	4,689	416
41	Transmission-Demand	TOTRB Adj	236,817	118,305	40,492	3,590
42	Distribution-Demand	TOTRB Adj	49,085	24,521	8,393	744
43	Distribution-Customer	TOTRB Adj	116,134	58,016	19,857	1,760
44						
45	TOTAL COST OF GAS		371,393,448	174,696,349	114,699,052	17,326,083
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Other General Taxes					
2	Storage-Demand	OTHERTAX				
3	Transmission-Demand	UTILPLT Adj	18,508	110,643	1,138	13,316
4	Distribution-Demand	UTILPLT Adj	187,694	1,122,067	11,541	135,044
5	Distribution-Customer	UTILPLT Adj	37,881	226,461	2,329	27,255
6	TOTAL	UTILPLT Adj	84,740	506,591	5,211	60,970
7			328,823	1,965,762	20,219	236,586
8	State Income Taxes					
9	Storage-Demand	INCTAX-1				
10	Transmission-Demand	TOTRB Adj	3,763	21,845	229	2,672
11	Distribution-Demand	TOTRB Adj	32,498	188,654	1,976	23,073
12	Distribution-Customer	TOTRB Adj	6,736	39,102	410	4,782
13	TOTAL	TOTRB Adj	15,937	92,515	969	11,315
14			58,934	342,116	3,584	41,841
15	Federal Income Taxes					
16	Storage-Demand	INCTAX-2				
17	Transmission-Demand	TOTRB Adj	31,942	185,427	1,942	22,678
18	Distribution-Demand	TOTRB Adj	275,857	1,601,372	16,774	195,851
19	Distribution-Customer	TOTRB Adj	57,177	331,917	3,477	40,594
20	TOTAL	TOTRB Adj	135,278	785,303	8,226	96,044
21			500,254	2,904,019	30,419	355,167
22	Amortization of Investment Tax Credits					
23	Storage-Demand	INCTAX-3				
24	Transmission-Demand	TOTRB Adj	(17)	(99)	(1)	(12)
25	Distribution-Demand	TOTRB Adj	(147)	(852)	(9)	(104)
26	Distribution-Customer	TOTRB Adj	(30)	(177)	(2)	(22)
27	TOTAL	TOTRB Adj	(72)	(418)	(4)	(51)
28			(266)	(1,545)	(16)	(189)
29	TOTAL TAXES PRO FORMA					
30	Storage-Demand		55,865	325,859	3,532	41,076
31	Transmission-Demand		498,832	2,925,361	30,676	358,116
32	Distribution-Demand		104,283	609,443	6,552	76,266
33	Distribution-Customer		257,009	1,485,778	17,238	198,931
34	TOTAL		915,990	5,346,441	57,998	674,388
35						
36	PURCHASED GAS COSTS PRO FORMA					
37	Purchased Gas Costs	PURCHGAS	18,189,567	16,917,893	9,646,957	10,050,978
38						
39	Cost if Gas - Rate 142	COG142				
40	Storage-Demand	TOTRB Adj	271	1,572	16	192
41	Transmission-Demand	TOTRB Adj	2,338	13,575	142	1,660
42	Distribution-Demand	TOTRB Adj	485	2,814	29	344
43	Distribution-Customer	TOTRB Adj	1,147	6,657	70	814
44						
45	TOTAL COST OF GAS		18,193,808	16,942,510	9,647,215	10,053,989
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Other General Taxes					
2	Storage-Demand	UTILPLT Adj	-	12,019	55,097	396,534
3	Transmission-Demand	UTILPLT Adj	-	121,887	558,761	4,021,380
4	Distribution-Demand	UTILPLT Adj	-	24,600	112,772	811,613
5	Distribution-Customer	UTILPLT Adj	-	55,029	252,269	1,815,574
6	TOTAL		-	213,534	978,899	7,045,101
7						
8	State Income Taxes	INCTAX-1				
9	Storage-Demand	TOTRB Adj	-	2,374	10,859	78,032
10	Transmission-Demand	TOTRB Adj	-	20,502	93,781	673,897
11	Distribution-Demand	TOTRB Adj	-	4,250	19,438	139,679
12	Distribution-Customer	TOTRB Adj	-	10,054	45,990	330,475
13	TOTAL		-	37,180	170,068	1,222,084
14						
15	Federal Income Taxes	INCTAX-2				
16	Storage-Demand	TOTRB Adj	-	20,152	92,177	662,370
17	Transmission-Demand	TOTRB Adj	-	174,033	796,051	5,720,304
18	Distribution-Demand	TOTRB Adj	-	36,072	164,998	1,185,651
19	Distribution-Customer	TOTRB Adj	-	85,345	390,379	2,805,203
20	TOTAL		-	315,602	1,443,605	10,373,528
21						
22	Amortization of Investment Tax Credits	INCTAX-3				
23	Storage-Demand	TOTRB Adj	-	(11)	(49)	(352)
24	Transmission-Demand	TOTRB Adj	-	(93)	(424)	(3,043)
25	Distribution-Demand	TOTRB Adj	-	(19)	(88)	(631)
26	Distribution-Customer	TOTRB Adj	-	(45)	(208)	(1,492)
27	TOTAL		-	(168)	(768)	(5,519)
28						
29	TOTAL TAXES PRO FORMA					
30	Storage-Demand		-	35,445	161,441	1,155,990
31	Transmission-Demand		-	317,929	1,454,062	10,446,612
32	Distribution-Demand		-	66,277	302,186	2,165,605
33	Distribution-Customer		-	161,916	730,906	5,195,380
34	TOTAL		-	581,568	2,648,594	18,963,587
35						
36	PURCHASED GAS COSTS PRO FORMA					
37	Purchased Gas Costs	PURCHGAS				
38		PROFORMACOG	-	83,879	2,916,000	6,731,713
39	Cost if Gas - Rate 142	COG142				
40	Storage-Demand	TOTRB Adj	-	171	781	5,615
41	Transmission-Demand	TOTRB Adj	-	1,475	6,748	48,491
42	Distribution-Demand	TOTRB Adj	-	306	1,399	10,051
43	Distribution-Customer	TOTRB Adj	-	723	3,309	23,780
44						
45	TOTAL COST OF GAS		-	86,555	2,928,238	6,819,650
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OPERATING REVENUE					
2	SALES OF GAS AND GAS TRANSPORTATION PRO FORMA					
3	Gas Sales & Transportation Revenue	OPERREV	(1,268,846,047)	(692,028,940)	(318,829,685)	(42,234,700)
4	NGV and Gas Light Revenue	NGVREV				
5	Storage-Demand	TOTRB Adj	(103,293)	(51,601)	(17,661)	(1,566)
6	Transmission-Demand	TOTRB Adj	(892,051)	(445,637)	(152,526)	(13,522)
7	Distribution-Demand	TOTRB Adj	(184,896)	(92,367)	(31,614)	(2,803)
8	Distribution-Customer	TOTRB Adj	(437,457)	(218,537)	(74,798)	(6,631)
9	TOTAL		(1,617,697)	(808,143)	(276,599)	(24,522)
10						
11	TOTAL OPERATING REVENUE PRO FORMA		(1,270,463,743)	(692,837,083)	(319,106,284)	(42,259,222)
12						
13	OTHER GAS REVENUE	49500				
14	Other Operating Revenues	OTHERREV1				
15	Storage-Demand	TOTRB Adj	(254,972)	(127,375)	(43,596)	(3,865)
16	Transmission-Demand	TOTRB Adj	(2,201,965)	(1,100,022)	(376,499)	(33,378)
17	Distribution-Demand	TOTRB Adj	(456,403)	(228,002)	(78,037)	(6,918)
18	Distribution-Customer	TOTRB Adj	(1,079,831)	(539,444)	(184,633)	(16,368)
19	TOTAL		(3,993,171)	(1,994,844)	(682,764)	(60,530)
20						
21	TOTAL REVENUE		(1,274,456,914)	(694,831,927)	(319,789,048)	(42,319,752)
22						
23						
24	MARGIN PRO FORMA REVENUE		897,882,057	517,547,134	204,204,064	24,915,127
25						
26						
27	UTILITY INCOME WITH PRO FORMA		335,652,287	162,304,334	116,771,629	18,931,322
28						
29	Less Interest on Customer Deposits	OTHERINT				
30	Storage-Demand	UTILPLT Adj	(54,492)	(26,670)	(9,307)	(830)
31	Transmission-Demand	UTILPLT Adj	(470,599)	(230,323)	(80,372)	(7,170)
32	Distribution-Demand	UTILPLT Adj	(97,541)	(47,739)	(16,659)	(1,486)
33	Distribution-Customer	UTILPLT Adj	(230,779)	(112,949)	(39,414)	(3,516)
34	TOTAL		(853,412)	(417,682)	(145,752)	(13,003)
35						
36						
37	UTILITY NET OPERATING INCOME PRO FORMA		334,798,875	161,886,653	116,625,877	18,918,319
38						
39						
40	RETURN ON RATE BASE PRO FORMA		5.21%	5.05%	10.62%	19.44%
41						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OPERATING REVENUE					
2	SALES OF GAS AND GAS TRANSPORTATION PRO FORMA					
3	Gas Sales & Transportation Revenue	OPERREV	(21,473,758)	(34,283,196)	(10,967,813)	(23,629,316)
4	NGV and Gas Light Revenue	NGVREV				
5	Storage-Demand	TOTRB Adj	(1,020)	(5,921)	(62)	(724)
6	Transmission-Demand	TOTRB Adj	(8,809)	(51,134)	(536)	(6,254)
7	Distribution-Demand	TOTRB Adj	(1,826)	(10,599)	(111)	(1,296)
8	Distribution-Customer	TOTRB Adj	(4,320)	(25,076)	(263)	(3,067)
9	TOTAL		(15,974)	(92,730)	(971)	(11,341)
10						
11	TOTAL OPERATING REVENUE PRO FORMA		(21,489,732)	(34,375,926)	(10,968,784)	(23,640,657)
12						
13	OTHER GAS REVENUE	49500				
14	Other Operating Revenues	OTHERREV1				
15	Storage-Demand	TOTRB Adj	(2,518)	(14,616)	(153)	(1,788)
16	Transmission-Demand	TOTRB Adj	(21,743)	(126,221)	(1,322)	(15,437)
17	Distribution-Demand	TOTRB Adj	(4,507)	(26,162)	(274)	(3,200)
18	Distribution-Customer	TOTRB Adj	(10,663)	(61,898)	(648)	(7,570)
19	TOTAL		(39,430)	(228,897)	(2,398)	(27,995)
20						
21	TOTAL REVENUE		(21,529,162)	(34,604,823)	(10,971,182)	(23,668,652)
22						
23						
24	MARGIN PRO FORMA REVENUE		3,284,191	17,365,303	1,320,855	13,578,338
25						
26						
27	UTILITY INCOME WITH PRO FORMA		(616,778)	(3,867,891)	1,023,591	10,253,098
28						
29	Less Interest on Customer Deposits	OTHERINT				
30	Storage-Demand	UTILPLT Adj	(539)	(3,222)	(33)	(388)
31	Transmission-Demand	UTILPLT Adj	(4,655)	(27,828)	(286)	(3,349)
32	Distribution-Demand	UTILPLT Adj	(965)	(5,768)	(59)	(694)
33	Distribution-Customer	UTILPLT Adj	(2,283)	(13,647)	(140)	(1,642)
34	TOTAL		(8,442)	(50,466)	(519)	(6,074)
35						
36						
37	UTILITY NET OPERATING INCOME PRO FORMA		(625,219)	(3,918,357)	1,023,072	10,247,024
38						
39						
40	RETURN ON RATE BASE PRO FORMA		-0.99%	-1.06%	26.54%	22.76%
41						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OPERATING REVENUE					
2	SALES OF GAS AND GAS TRANSPORTATION PRO FORMA					
3	Gas Sales & Transportation Revenue	OPERREV	(113,382)	(8,508,520)	(10,072,705)	(106,704,031)
4	NGV and Gas Light Revenue	NGVREV				
5	Storage-Demand	TOTRB Adj	-	(643)	(2,943)	(21,151)
6	Transmission-Demand	TOTRB Adj	-	(5,557)	(25,419)	(182,658)
7	Distribution-Demand	TOTRB Adj	-	(1,152)	(5,269)	(37,860)
8	Distribution-Customer	TOTRB Adj	-	(2,725)	(12,465)	(89,575)
9	TOTAL		-	(10,078)	(46,097)	(331,243)
10						
11	TOTAL OPERATING REVENUE PRO FORMA		(113,382)	(8,518,598)	(10,118,802)	(107,035,274)
12						
13	OTHER GAS REVENUE	49500				
14	Other Operating Revenues	OTHERREV1				
15	Storage-Demand	TOTRB Adj	-	(1,588)	(7,265)	(52,209)
16	Transmission-Demand	TOTRB Adj	-	(13,717)	(62,745)	(450,879)
17	Distribution-Demand	TOTRB Adj	-	(2,843)	(13,005)	(93,454)
18	Distribution-Customer	TOTRB Adj	-	(6,727)	(30,770)	(221,109)
19	TOTAL		-	(24,876)	(113,786)	(817,650)
20						
21	TOTAL REVENUE		(113,382)	(8,543,474)	(10,232,588)	(107,852,925)
22						
23						
24	MARGIN PRO FORMA REVENUE		113,382	8,424,641	7,156,705	99,972,317
25						
26						
27	UTILITY INCOME WITH PRO FORMA		113,382	6,105,167	(3,049,493)	27,683,927
28						
29	Less Interest on Customer Deposits	OTHERINT				
30	Storage-Demand	UTILPLT Adj	-	(350)	(1,605)	(11,548)
31	Transmission-Demand	UTILPLT Adj	-	(3,023)	(13,858)	(99,734)
32	Distribution-Demand	UTILPLT Adj	-	(627)	(2,872)	(20,672)
33	Distribution-Customer	UTILPLT Adj	-	(1,482)	(6,796)	(48,909)
34	TOTAL		-	(5,482)	(25,131)	(180,864)
35						
36						
37	UTILITY NET OPERATING INCOME PRO FORMA		113,382	6,099,685	(3,074,624)	27,503,064
38						
39						
40	RETURN ON RATE BASE PRO FORMA		0.00%	15.25%	-1.68%	2.09%
41						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	O&M					
4	TOTAL O&M PRO FORMA					
5	Storage-Demand		13,068,504	7,466,514	2,500,903	249,844
6	Transmission-Demand		19,497,161	11,083,489	2,955,457	211,426
7	Distribution-Demand		21,381,701	15,838,634	3,068,246	170,250
8	Distribution-Customer		181,136,810	146,599,471	23,800,886	813,862
9	TOTAL		235,084,176	180,988,107	32,325,492	1,445,382
10						
11	Customer records and collection expenses	903				
12	Storage-Demand		-	-	-	-
13	Transmission-Demand		-	-	-	-
14	Distribution-Demand		-	-	-	-
15	Distribution-Customer	UNCOLL	850,447	722,880	114,810	12,757
16			850,447	722,880	114,810	12,757
17						
18	Regulatory commission expenses	928				
19	Storage-Demand	OPERLAB Adj	13,194	9,944	1,890	89
20	Transmission-Demand	OPERLAB Adj	23,166	17,459	3,318	156
21	Distribution-Demand	OPERLAB Adj	19,916	15,010	2,852	134
22	Distribution-Customer	OPERLAB Adj	166,993	125,858	23,918	1,126
23	TOTAL		223,269	168,272	31,978	1,505
24						
25	TOTAL O&M AT PROPOSED RATES					
26	Storage-Demand		13,081,698	7,476,458	2,502,793	249,933
27	Transmission-Demand		19,520,327	11,100,948	2,958,775	211,582
28	Distribution-Demand		21,401,617	15,853,644	3,071,098	170,384
29	Distribution-Customer		182,154,250	147,448,210	23,939,615	827,745
30	TOTAL		236,157,892	181,879,259	32,472,280	1,459,644
31						
32	DEPRECIATION EXPENSE					
33	Storage-Demand		13,126,051	7,504,596	4,286,085	541,761
34	Transmission-Demand		100,748,658	34,337,561	16,506,063	1,634,196
35	Distribution-Demand		21,767,855	15,921,157	3,121,581	195,133
36	Distribution-Customer		100,511,731	69,764,576	15,817,401	838,727
37	TOTAL		236,154,295	127,527,891	39,731,130	3,209,816
38						
39	TAXES PROPOSED RATES					
40	Total Taxes Pro Forma					
41	Storage-Demand		5,859,176	3,003,081	991,073	85,814
42	Transmission-Demand		50,844,137	25,374,347	8,671,537	766,664
43	Distribution-Demand		10,863,490	5,531,603	1,841,054	160,220
44	Distribution-Customer		28,605,905	15,406,215	4,758,082	394,451
45	TOTAL		96,172,708	49,315,246	16,261,747	1,407,149
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	O&M					
4	TOTAL O&M PRO FORMA					
5	Storage-Demand		184,705	299,228	14,428	168,944
6	Transmission-Demand		132,748	846,686	6,703	72,438
7	Distribution-Demand		115,333	727,570	21,507	248,304
8	Distribution-Customer		525,027	2,753,965	91,253	967,944
9	TOTAL		957,813	4,627,448	133,892	1,457,630
10						
11	Customer records and collection expenses	903				
12	Storage-Demand		-	-	-	-
13	Transmission-Demand		-	-	-	-
14	Distribution-Demand		-	-	-	-
15	Distribution-Customer	UNCOLL	-	-	-	-
16			-	-	-	-
17						
18	Regulatory commission expenses	928				
19	Storage-Demand	OPERLAB Adj	59	284	8	85
20	Transmission-Demand	OPERLAB Adj	103	498	14	150
21	Distribution-Demand	OPERLAB Adj	89	428	12	129
22	Distribution-Customer	OPERLAB Adj	745	3,592	100	1,082
23	TOTAL		997	4,802	134	1,446
24						
25	TOTAL O&M AT PROPOSED RATES					
26	Storage-Demand		184,764	299,511	14,436	169,030
27	Transmission-Demand		132,852	847,184	6,717	72,588
28	Distribution-Demand		115,422	727,998	21,519	248,433
29	Distribution-Customer		525,773	2,757,556	91,353	969,025
30	TOTAL		958,810	4,632,250	134,026	1,459,076
31						
32	DEPRECIATION EXPENSE					
33	Storage-Demand		398,272	74,296	764	8,942
34	Transmission-Demand		1,002,830	7,170,331	7,750	90,681
35	Distribution-Demand		134,202	968,305	29,475	348,487
36	Distribution-Customer		543,025	3,343,383	70,497	781,438
37	TOTAL		2,078,329	11,556,315	108,486	1,229,547
38						
39	TAXES PROPOSED RATES					
40	Total Taxes Pro Forma					
41	Storage-Demand		55,865	325,859	3,532	41,076
42	Transmission-Demand		498,832	2,925,361	30,676	358,116
43	Distribution-Demand		104,283	609,443	6,552	76,266
44	Distribution-Customer		257,009	1,485,778	17,238	198,931
45	TOTAL		915,990	5,346,441	57,998	674,388
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	O&M					
4	TOTAL O&M PRO FORMA					
5	Storage-Demand		-	38,541	96,887	2,048,511
6	Transmission-Demand		-	89,807	431,066	3,667,341
7	Distribution-Demand		-	85,840	297,747	808,271
8	Distribution-Customer		-	313,917	1,081,632	4,188,852
9	TOTAL		-	528,105	1,907,332	10,712,975
10						
11	Customer records and collection expenses	903				
12	Storage-Demand		-	-	-	-
13	Transmission-Demand		-	-	-	-
14	Distribution-Demand		-	-	-	-
15	Distribution-Customer	UNCOLL	-	-	-	-
16			-	-	-	-
17						
18	Regulatory commission expenses	928				
19	Storage-Demand	OPERLAB Adj	-	32	118	685
20	Transmission-Demand	OPERLAB Adj	-	56	208	1,202
21	Distribution-Demand	OPERLAB Adj	-	49	179	1,034
22	Distribution-Customer	OPERLAB Adj	-	407	1,499	8,667
23	TOTAL		-	544	2,004	11,588
24						
25	TOTAL O&M AT PROPOSED RATES					
26	Storage-Demand		-	38,573	97,005	2,049,196
27	Transmission-Demand		-	89,864	431,274	3,668,544
28	Distribution-Demand		-	85,888	297,926	809,304
29	Distribution-Customer		-	314,324	1,083,131	4,197,519
30	TOTAL		-	528,649	1,909,336	10,724,562
31						
32	DEPRECIATION EXPENSE					
33	Storage-Demand		-	8,070	36,997	266,268
34	Transmission-Demand		-	744,052	3,875,987	35,379,208
35	Distribution-Demand		-	116,195	392,272	541,048
36	Distribution-Customer		-	373,762	1,492,662	7,486,260
37	TOTAL		-	1,242,079	5,797,918	43,672,785
38						
39	TAXES PROPOSED RATES					
40	Total Taxes Pro Forma					
41	Storage-Demand		-	35,445	161,441	1,155,990
42	Transmission-Demand		-	317,929	1,454,062	10,446,612
43	Distribution-Demand		-	66,277	302,186	2,165,605
44	Distribution-Customer		-	161,916	730,906	5,195,380
45	TOTAL		-	581,568	2,648,594	18,963,587
46						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	
1	State Income Tax Change						
2	Storage-Demand	INCTAX-1					
3	Transmission-Demand	TOTRB Adj	279,266	139,511	47,750	4,233	
4	Distribution-Demand	TOTRB Adj	2,411,778	1,204,837	412,373	36,559	
5	Distribution-Customer	TOTRB Adj	499,891	249,727	85,473	7,578	
6	TOTAL	TOTRB Adj	1,182,722	590,845	202,225	17,928	
7			4,373,657	2,184,921	747,821	66,298	
8	Federal Income Tax Change	INCTAX-2					
9	Storage-Demand	TOTRB Adj	2,547,840	1,272,809	435,637	38,621	
10	Transmission-Demand	TOTRB Adj	22,003,458	10,992,132	3,762,217	333,537	
11	Distribution-Demand	TOTRB Adj	4,560,670	2,278,346	779,797	69,132	
12	Distribution-Customer	TOTRB Adj	10,790,365	5,390,476	1,844,969	163,565	
13	TOTAL		39,902,334	19,933,763	6,822,620	604,855	
14							
15	TOTAL TAXES AT PROPOSED RATES						
16	Storage-Demand		8,686,283	4,415,401	1,474,461	128,668	
17	Transmission-Demand		75,259,374	37,571,316	12,846,127	1,136,760	
18	Distribution-Demand		15,924,051	8,059,677	2,706,324	236,930	
19	Distribution-Customer		40,578,992	21,387,536	6,805,276	575,944	
20	TOTAL		140,448,699	71,433,930	23,832,187	2,078,302	
21							
22	PURCHASED GAS COSTS						
23	Purchased Gas Costs Pro Forma		370,963,990	174,481,807	114,625,622	17,319,573	
24							
25	Cost of Gas - Rate 142	COG142					
26	Storage-Demand		27,422	13,699	4,689	416	
27	Transmission-Demand		236,817	118,305	40,492	3,590	
28	Distribution-Demand		49,085	24,521	8,393	744	
29	Distribution-Customer		116,134	58,016	19,857	1,760	
30							
31	Purchased Gas Costs Demand Adjustment	PURCHGAS	GASDEMADJ	(43,243,607)	(12,282,283)	(6,670,755)	(783,678)
32	TOTAL PURCHASED GAS COSTS AT PROPOSED RATES		328,149,841	162,414,066	108,028,297	16,542,405	
33							
34							
35	REVENUE AT PROPOSED RATES						
36	Gas Sales & Transportation Revenue Pro Forma		(1,268,846,047)	(692,028,940)	(318,829,685)	(42,234,700)	
37	NGV and Gas Light Revenue	NGVREV					
38	Storage-Demand	TOTRB Adj	(103,293)	(51,601)	(17,661)	(1,566)	
39	Transmission-Demand	TOTRB Adj	(892,051)	(445,637)	(152,526)	(13,522)	
40	Distribution-Demand	TOTRB Adj	(184,896)	(92,367)	(31,614)	(2,803)	
41	Distribution-Customer	TOTRB Adj	(437,457)	(218,537)	(74,798)	(6,631)	
42	TOTAL		(1,617,697)	(808,143)	(276,599)	(24,522)	
43							
44	Revenue Increase at Proposed Rates	OPERREV	PROPREV	(195,765,691)	(120,505,997)	(55,753,426)	(6,841,607)
45	Gas Demand Cost Recovery	GASDEM	GASDEMADJ	43,550,812	12,369,537	6,718,145	789,245
46							
47	TOTAL GAS & TRANSPORTATION REVENUE AT PROPOSED RATES		(1,422,678,622)	(800,973,543)	(368,141,565)	(48,311,584)	
48							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	State Income Tax Change	INCTAX-1				
2	Storage-Demand	TOTRB Adj	2,758	16,008	168	1,958
3	Transmission-Demand	TOTRB Adj	23,815	138,248	1,448	16,908
4	Distribution-Demand	TOTRB Adj	4,936	28,655	300	3,505
5	Distribution-Customer	TOTRB Adj	11,679	67,796	710	8,292
6	TOTAL		43,188	250,708	2,626	30,662
7						
8	Federal Income Tax Change	INCTAX-2				
9	Storage-Demand	TOTRB Adj	25,159	146,048	1,530	17,862
10	Transmission-Demand	TOTRB Adj	217,273	1,261,287	13,212	154,258
11	Distribution-Demand	TOTRB Adj	45,034	261,428	2,738	31,973
12	Distribution-Customer	TOTRB Adj	106,549	618,527	6,479	75,647
13	TOTAL		394,015	2,287,289	23,959	279,740
14						
15	TOTAL TAXES AT PROPOSED RATES					
16	Storage-Demand		83,781	487,915	5,230	60,896
17	Transmission-Demand		739,920	4,324,896	45,336	529,282
18	Distribution-Demand		154,254	899,525	9,591	111,743
19	Distribution-Customer		375,237	2,172,101	24,427	282,869
20	TOTAL		1,353,192	7,884,438	84,584	984,790
21						
22	PURCHASED GAS COSTS					
23	Purchased Gas Costs Pro Forma		18,189,567	16,917,893	9,646,957	10,050,978
24						
25	Cost of Gas - Rate 142	COG142				
26	Storage-Demand		271	1,572	16	192
27	Transmission-Demand		2,338	13,575	142	1,660
28	Distribution-Demand		485	2,814	29	344
29	Distribution-Customer		1,147	6,657	70	814
30						
31	Purchased Gas Costs Demand Adjustment	PURCHGAS	(4,020,179)	(11,684,373)	(1,245,394)	(6,556,944)
32	TOTAL PURCHASED GAS COSTS AT PROPOSED RATES		14,173,628	5,258,137	8,401,821	3,497,044
33						
34						
35	REVENUE AT PROPOSED RATES					
36	Gas Sales & Transportation Revenue Pro Forma		(21,473,758)	(34,283,196)	(10,967,813)	(23,629,316)
37	NGV and Gas Light Revenue	NGVREV				
38	Storage-Demand	TOTRB Adj	(1,020)	(5,921)	(62)	(724)
39	Transmission-Demand	TOTRB Adj	(8,809)	(51,134)	(536)	(6,254)
40	Distribution-Demand	TOTRB Adj	(1,826)	(10,599)	(111)	(1,296)
41	Distribution-Customer	TOTRB Adj	(4,320)	(25,076)	(263)	(3,067)
42	TOTAL		(15,974)	(92,730)	(971)	(11,341)
43						
44	Revenue Increase at Proposed Rates	OPERREV	(1,538,646)	(8,294,877)	(406,641)	(2,537,941)
45	Gas Demand Cost Recovery	GASDEM	4,048,739	11,767,380	1,254,242	6,603,525
46						
47	TOTAL GAS & TRANSPORTATION REVENUE AT PROPOSED RATES		(18,979,639)	(30,903,423)	(10,121,183)	(19,575,072)
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	State Income Tax Change	INCTAX-1				
2	Storage-Demand	TOTRB Adj	-	1,740	7,958	57,183
3	Transmission-Demand	TOTRB Adj	-	15,024	68,724	493,841
4	Distribution-Demand	TOTRB Adj	-	3,114	14,244	102,359
5	Distribution-Customer	TOTRB Adj	-	7,368	33,702	242,177
6	TOTAL		-	27,246	124,628	895,560
7						
8	Federal Income Tax Change	INCTAX-2				
9	Storage-Demand	TOTRB Adj	-	15,872	72,601	521,701
10	Transmission-Demand	TOTRB Adj	-	137,074	626,993	4,505,477
11	Distribution-Demand	TOTRB Adj	-	28,411	129,957	933,853
12	Distribution-Customer	TOTRB Adj	-	67,220	307,474	2,209,459
13	TOTAL		-	248,577	1,137,025	8,170,491
14						
15	TOTAL TAXES AT PROPOSED RATES					
16	Storage-Demand		-	53,057	242,000	1,734,875
17	Transmission-Demand		-	470,027	2,149,779	15,445,930
18	Distribution-Demand		-	97,803	446,387	3,201,817
19	Distribution-Customer		-	236,504	1,072,081	7,647,016
20	TOTAL		-	857,391	3,910,247	28,029,638
21						
22	PURCHASED GAS COSTS					
23	Purchased Gas Costs Pro Forma		-	83,879	2,916,000	6,731,713
24						
25	Cost of Gas - Rate 142	COG142				
26	Storage-Demand		-	171	781	5,615
27	Transmission-Demand		-	1,475	6,748	48,491
28	Distribution-Demand		-	306	1,399	10,051
29	Distribution-Customer		-	723	3,309	23,780
30						
31	Purchased Gas Costs Demand Adjustment	PURCHGAS	GASDEMADJ	-	-	-
32	TOTAL PURCHASED GAS COSTS AT PROPOSED RATES		-	86,555	2,928,238	6,819,650
33						
34						
35	REVENUE AT PROPOSED RATES					
36	Gas Sales & Transportation Revenue Pro Forma		(113,382)	(8,508,520)	(10,072,705)	(106,704,031)
37	NGV and Gas Light Revenue	NGVREV				
38	Storage-Demand	TOTRB Adj	-	(643)	(2,943)	(21,151)
39	Transmission-Demand	TOTRB Adj	-	(5,557)	(25,419)	(182,658)
40	Distribution-Demand	TOTRB Adj	-	(1,152)	(5,269)	(37,860)
41	Distribution-Customer	TOTRB Adj	-	(2,725)	(12,465)	(89,575)
42	TOTAL		-	(10,078)	(46,097)	(331,243)
43						
44	Revenue Increase at Proposed Rates	OPERREV	PROPREV	113,443	-	-
45	Gas Demand Cost Recovery	GASDEM	GASDEMADJ	-	-	-
46						
47	TOTAL GAS & TRANSPORTATION REVENUE AT PROPOSED RATES		61	(8,518,598)	(10,118,802)	(107,035,274)
48						

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OTHER REVENUE					
2	Other Revenue Pro Forma					
3	Storage-Demand		(254,972)	(127,375)	(43,596)	(3,865)
4	Transmission-Demand		(2,201,965)	(1,100,022)	(376,499)	(33,378)
5	Distribution-Demand		(456,403)	(228,002)	(78,037)	(6,918)
6	Distribution-Customer		(1,079,831)	(539,444)	(184,633)	(16,368)
7	TOTAL		(3,993,171)	(1,994,844)	(682,764)	(60,530)
8						
9	TOTAL REVENUE AT PROPOSED RATES		(1,426,671,792)	(802,968,387)	(368,824,329)	(48,372,114)
10						
11						
12	MARGIN PROPOSED REVENUE		1,093,340,542	637,965,876	259,910,100	31,751,166
13						
14		INCOME				
15	UTILITY INCOME AT PROPOSED RATES		485,761,065	259,713,241	164,760,436	25,081,947
16						
17	Less Interest on Customer Deposits	OTHERINT				
18	Storage-Demand	UTILPLT Adj	(54,492)	(26,670)	(9,307)	(830)
19	Transmission-Demand	UTILPLT Adj	(470,599)	(230,323)	(80,372)	(7,170)
20	Distribution-Demand	UTILPLT Adj	(97,541)	(47,739)	(16,659)	(1,486)
21	Distribution-Customer	UTILPLT Adj	(230,779)	(112,949)	(39,414)	(3,516)
22	TOTAL		(853,412)	(417,682)	(145,752)	(13,003)
23						
24						
25	UTILITY NET OPERATING INCOME PROPOSED		484,907,653	259,295,559	164,614,685	25,068,944
26						
27						
28	RETURN ON RATE BASE PROPOSED		7.55%	8.08%	14.99%	25.76%

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OTHER REVENUE					
2	Other Revenue Pro Forma					
3	Storage-Demand		(2,518)	(14,616)	(153)	(1,788)
4	Transmission-Demand		(21,743)	(126,221)	(1,322)	(15,437)
5	Distribution-Demand		(4,507)	(26,162)	(274)	(3,200)
6	Distribution-Customer		(10,663)	(61,898)	(648)	(7,570)
7	TOTAL		(39,430)	(228,897)	(2,398)	(27,995)
8						
9	TOTAL REVENUE AT PROPOSED RATES		(19,019,069)	(31,132,320)	(10,123,581)	(19,603,067)
10						
11						
12	MARGIN PROPOSED REVENUE		4,794,277	25,577,173	1,718,649	16,069,698
13						
14	INCOME					
15	UTILITY INCOME AT PROPOSED RATES		455,110	1,801,180	1,394,665	12,432,610
16						
17	Less Interest on Customer Deposits	OTHERINT				
18	Storage-Demand	UTILPLT Adj	(539)	(3,222)	(33)	(388)
19	Transmission-Demand	UTILPLT Adj	(4,655)	(27,828)	(286)	(3,349)
20	Distribution-Demand	UTILPLT Adj	(965)	(5,768)	(59)	(694)
21	Distribution-Customer	UTILPLT Adj	(2,283)	(13,647)	(140)	(1,642)
22	TOTAL		(8,442)	(50,466)	(519)	(6,074)
23						
24						
25	UTILITY NET OPERATING INCOME PROPOSED		446,668	1,750,715	1,394,146	12,426,536
26						
27						
28	RETURN ON RATE BASE PROPOSED		0.70%	0.48%	36.16%	27.61%

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OTHER REVENUE					
2	Other Revenue Pro Forma					
3	Storage-Demand		-	(1,588)	(7,265)	(52,209)
4	Transmission-Demand		-	(13,717)	(62,745)	(450,879)
5	Distribution-Demand		-	(2,843)	(13,005)	(93,454)
6	Distribution-Customer		-	(6,727)	(30,770)	(221,109)
7	TOTAL		-	(24,876)	(113,786)	(817,650)
8						
9	TOTAL REVENUE AT PROPOSED RATES		61	(8,543,474)	(10,232,588)	(107,852,925)
10						
11						
12	MARGIN PROPOSED REVENUE		(61)	8,424,641	7,156,705	99,972,317
13						
14		INCOME				
15	UTILITY INCOME AT PROPOSED RATES		(61)	5,828,799	(4,313,151)	18,606,289
16						
17	Less Interest on Customer Deposits	OTHERINT				
18	Storage-Demand	UTILPLT Adj	-	(350)	(1,605)	(11,548)
19	Transmission-Demand	UTILPLT Adj	-	(3,023)	(13,858)	(99,734)
20	Distribution-Demand	UTILPLT Adj	-	(627)	(2,872)	(20,672)
21	Distribution-Customer	UTILPLT Adj	-	(1,482)	(6,796)	(48,909)
22	TOTAL		-	(5,482)	(25,131)	(180,864)
23						
24						
25	UTILITY NET OPERATING INCOME PROPOSED		(61)	5,823,317	(4,338,281)	18,425,426
26						
27						
28	RETURN ON RATE BASE PROPOSED		0.00%	14.56%	-2.37%	1.40%

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**SUPPLEMENTAL EXHIBIT_(KAC-1)_CORRECTED DEPR STUDY
SCHEDULE 2**

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	SUMMARY						
2							
3	PER BOOKS RATE BASE						
4							
5	UTILITY NET PLANT						
6	INTANGIBLE PLANT	Page 5 Line 14	44,674,657	2,746,586	24,625,008	5,328,152	11,974,911
7	OTHER STORAGE PLANT	Page 5 Line 27	385,133,325	385,127,661	-	-	-
8	TRANSMISSION PLANT	Page 5 Line 38	3,452,981,175	-	3,452,981,175	-	-
9	DISTRIBUTION PLANT	Page 6 Line 19	2,426,279,378	-	-	747,127,015	1,679,152,362
10	GENERAL PLANT	Page 6 Line 50	248,771,935	15,294,435	137,124,968	29,669,947	66,682,586
11	TOTAL UTILITY NET PLANT IN SERVICE PER BOOKS	Page 6 Line 52	6,557,840,471	403,168,682	3,614,731,151	782,125,114	1,757,809,859
12							
13	OTHER RATE BASE ADDITIONS	Page 10 Line 10	365,002,593	11,801,720	98,486,178	93,542,250	161,172,445
14	OTHER RATE BASE DEDUCTIONS	Page 7 Line 17	(1,045,190,449)	(64,250,386)	(574,839,325)	(124,569,554)	(281,531,185)
15							
16	TOTAL NET RATE BASE PER BOOKS	Page 7 Line 19	5,877,652,615	350,720,016	3,138,378,005	751,097,810	1,637,451,119
17							
18							
19							
20	PRO FORMA RATE BASE						
21							
22	UTILITY NET PLANT						
23	INTANGIBLE PLANT	Page 8 Line 11	116,746,639	6,591,088	66,842,301	13,380,698	29,932,553
24	OTHER STORAGE PLANT	Page 8 Line 24	377,267,834	377,267,834	-	-	-
25	TRANSMISSION PLANT	Page 8 Line 35	3,825,992,280	-	3,825,992,280	-	-
26	DISTRIBUTION PLANT	Page 9 Line 2	2,500,730,745	-	-	772,547,036	1,728,183,709
27	GENERAL PLANT	Page 10 Line 30	275,131,574	15,532,921	157,524,255	31,533,692	70,540,706
28	TOTAL PRO FORMA UTILITY NET PLANT IN SERVICE	Page 10 Line 32	7,095,869,073	399,391,842	4,050,358,836	817,461,426	1,828,656,967
29							
30	OTHER RATE BASE ADDITIONS	Page 12 Line 44	399,031,929	71,051,711	102,056,812	40,074,405	185,849,002
31	OTHER RATE BASE DEDUCTIONS	Page 10 Line 51	(1,074,188,025)	(60,468,797)	(611,823,494)	(123,675,114)	(278,220,619)
32							
33	TOTAL NET PRO FORMA RATE BASE	Page 10 Line 53	6,420,712,977	409,974,756	3,540,592,155	733,860,716	1,736,285,350
34							
35							
36							

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Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	PER BOOKS UTILITY INCOME						
2							
3	OPERATION AND MAINTENANCE EXPENSE						
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 11 Line 20	6,605,015	6,605,015	-	-	-
5	TRANSMISSION EXPENSES	Page 11 Line 41	12,904,960	-	12,904,960	-	-
6	DISTRIBUTION EXPENSES	Page 12 Line 12	65,676,202	-	-	10,757,613	54,918,589
7	CUSTOMER ACCOUNTS EXPENSES	Page 12 Line 20	25,070,695	-	-	-	25,070,695
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 12 Line 26	2,987,664	-	-	-	2,987,664
9	SALES EXPENSES	Page 12 Line 33	3,435,294	-	-	-	3,435,294
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 13 Line 6	99,645,432	5,888,610	10,338,968	8,888,447	74,529,407
11	TOTAL O&M PER BOOKS	Page 13 Line 8	216,325,263	12,493,624	23,243,929	19,646,060	160,941,650
12							
13	DEPRECIATION EXPENSE	Page 13 Line 21	183,945,405	12,490,242	87,652,243	20,219,791	63,583,128
14							
15	TAXES						
16	General Taxes		32,511,873	1,984,329	15,204,813	3,695,061	11,627,671
17	State Income Taxes	Page 13 Line 26	12,904,811	770,032	6,890,542	1,649,091	3,595,146
18	Federal Income Taxes	Page 13 Line 27	39,305,754	2,345,380	20,987,364	5,022,838	10,950,173
19	Amortization of Investment Tax Credits	Page 13 Line 28	(26,953)	(1,608)	(14,392)	(3,444)	(7,509)
20	TOTAL TAXES	Page 13 Line 29	84,695,486	5,098,132	43,068,327	10,363,545	26,165,481
21							
22	PURCHASED GAS COSTS	Page 13 Line 34	282,241,299	-	-	-	-
23							
24	OPERATING REVENUE						
25	Gas Sales & Transportation Revenue	Page 13 Line 38	(1,121,945,269)	-	-	-	-
26	NGV and Gas Light Revenue	Page 13 Line 39	(1,617,697)	(96,528)	(863,772)	(206,724)	(450,673)
27	TOTAL OPERATING REVENUE	Page 13 Line 40	(1,123,562,966)	-	-	-	-
28							
29	OTHER GAS REVENUE	Page 13 Line 43	(5,800,447)	(346,114)	(3,097,157)	(741,233)	(1,615,944)
30							
31	TOTAL REVENUE	Page 13 Line 45	(1,129,363,413)	-	-	-	-
32							
33	UTILITY INCOME PER BOOKS	Page 13 Line 47	362,155,961	21,609,897	193,373,694	46,279,498	100,892,872
34							
35	Less Interest on Customer Deposits	Page 13 Line 48	(853,412)	(50,923)	(455,681)	(109,057)	(237,752)
36							
37	UTILITY NET OPERATING INCOME PER BOOKS	Page 13 Line 50	361,302,549	21,558,974	192,918,013	46,170,441	100,655,121
38							
39	RETURN ON RATE BASE PER BOOKS	Page 13 Line 52	6.15%	6.15%	6.15%	6.15%	6.15%
40							
41							
42							

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Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	PRO FORMA UTILITY INCOME						
2							
3	OPERATION AND MAINTENANCE EXPENSE						
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 14 Line 23	6,698,679	6,698,679	-	-	-
5	TRANSMISSION EXPENSES	Page 14 Line 44	8,313,296	-	8,313,296	-	-
6	DISTRIBUTION EXPENSES	Page 15 Line 25	69,426,393	-	-	11,766,892	57,659,500
7	CUSTOMER ACCOUNTS EXPENSES	Page 15 Line 34	36,334,391	-	-	-	36,334,391
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 15 Line 40	3,032,710	-	-	-	3,032,710
9	SALES EXPENSES	Page 15 Line 47	3,490,280	-	-	-	3,490,280
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 16 Line 21	107,788,427	6,369,825	11,183,865	9,614,809	80,619,928
11	TOTAL O&M PRO FORMA	Page 16 Line 23	235,084,176	13,068,504	19,497,161	21,381,701	181,136,810
12							
13	DEPRECIATION EXPENSE	Page 16 Line 37	236,154,295	13,126,051	100,748,658	21,767,855	100,511,731
14							
15	TAXES						
16	General Taxes		39,570,018	2,244,987	19,631,553	4,394,038	13,299,439
17	State Income Taxes	Page 16 Line 42	5,968,307	381,088	3,291,121	682,153	1,613,946
18	Federal Income Taxes	Page 16 Line 43	50,661,336	3,234,823	27,936,326	5,790,379	13,699,808
19	Amortization of Investment Tax Credits	Page 16 Line 44	(26,953)	(1,721)	(14,863)	(3,081)	(7,289)
20	TOTAL TAXES	Page 16 Line 45	96,172,708	5,859,176	50,844,137	10,863,490	28,605,905
21							
22	PURCHASED GAS COSTS	Page 16 Line 50	371,393,448	-	-	-	-
23							
24	OPERATING REVENUE						
25	Gas Sales & Transportation Revenue	Page 17 Line 3	(1,268,846,047)	-	-	-	-
26	NGV and Gas Light Revenue	Page 17 Line 4	(1,617,697)	(103,293)	(892,051)	(184,896)	(437,457)
27	TOTAL OPERATING REVENUE	Page 17 Line 5	(1,270,463,743)	-	-	-	-
28							
29	OTHER GAS REVENUE	Page 17 Line 9	(3,993,171)	(254,972)	(2,201,965)	(456,403)	(1,079,831)
30							
31	TOTAL REVENUE	Page 17 Line 11	(1,274,456,914)	-	-	-	-
32							
33	UTILITY INCOME PRO FORMA	Page 17 Line 13	335,652,287	21,432,038	185,089,702	38,363,657	90,766,890
34							
35	Less Interest on Customer Deposits	Page 17 Line 14	(853,412)	(54,492)	(470,599)	(97,541)	(230,779)
36							
37	UTILITY NET OPERATING INCOME PRO FORMA	Page 17 Line 16	334,798,875	21,377,546	184,619,103	38,266,115	90,536,111
38							
39	RETURN ON RATE BASE PRO FORMA	Page 17 Line 18	5.21%	5.21%	5.21%	5.21%	5.21%
40							
41							
42							

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Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	UTILITY INCOME AT PROPOSED RATES						
2							
3	OPERATION AND MAINTENANCE EXPENSE						
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES		6,698,679	6,698,679	-	-	-
5	TRANSMISSION EXPENSES		8,313,296	-	8,313,296	-	-
6	DISTRIBUTION EXPENSES		69,426,393	-	-	11,766,892	57,659,500
7	CUSTOMER ACCOUNTS EXPENSES	Page 18 Line 5	37,184,839	-	-	-	37,184,839
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		3,032,710	-	-	-	3,032,710
9	SALES EXPENSES		3,490,280	-	-	-	3,490,280
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 18 Line 6	108,011,696	6,383,019	11,207,031	9,634,724	80,786,921
11	TOTAL O&M AT PROPOSED RATES	Page 18 Line 7	236,157,892	13,081,698	19,520,327	21,401,617	182,154,250
12							
13	DEPRECIATION EXPENSE	Page 18 Line 9	236,154,295	13,126,051	100,748,658	21,767,855	100,511,731
14							
15	TAXES						
16	General Taxes		39,570,018	2,244,987	19,631,553	4,394,038	13,299,439
17	State Income Taxes	Page 18 Line 13	10,341,964	660,354	5,702,899	1,182,043	2,796,668
18	Federal Income Taxes	Page 18 Line 14	90,563,670	5,782,663	49,939,784	10,351,050	24,490,173
19	Amortization of Investment Tax Credits		(26,953)	(1,721)	(14,863)	(3,081)	(7,289)
20	TOTAL TAXES	Page 18 Line 15	140,448,699	8,686,283	75,259,374	15,924,051	40,578,992
21							
22	PURCHASED GAS COSTS	Page 18 Line 21	328,149,841	-	-	-	-
23							
24	OPERATING REVENUE						
25	Gas Sales & Transportation Revenue	Page 18 Line 25	(1,268,846,047)	-	-	-	-
26	Proposed Revenue Increase	Page 18 Line 27	(195,765,691)	-	-	-	-
27	NGV and Gas Light Revenue	Page 18 Line 26	(1,617,697)	(103,293)	(892,051)	(184,896)	(437,457)
28	TOTAL OPERATING REVENUE	Page 18 Line 29	(1,422,678,622)	-	-	-	-
29							
30	OTHER GAS REVENUE	Page 18 Line 34	(3,993,171)	-	-	-	-
31							
32	TOTAL REVENUE	Page 18 Line 36	(1,426,671,792)	-	-	-	-
33							
34	UTILITY INCOME AT PROPOSED RATES	Page 18 Line 38	485,761,065	31,016,769	267,864,616	55,520,464	131,359,216
35							
36	Less Interest on Customer Deposits	Page 18 Line 39	(853,412)	(54,492)	(470,599)	(97,541)	(230,779)
37							
38	UTILITY NET OPERATING INCOME AT PROPOSED RATES	Page 18 Line 41	484,907,653	30,962,277	267,394,017	55,422,923	131,128,437
39							
40	RETURN ON PRO FORMA RATE BASE AT PROPOSED RATES	Page 18 Line 43	7.55%	7.55%	7.55%	7.55%	7.55%
41							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	DETAILED FUNCTIONALIZATION						
2							
3	PER BOOKS RATE BASE						
4	NET PLANT						
5							
6	INTANGIBLE PLANT						
7	Organization	20100	Util PLT	-	-	-	-
8	Franchises and Consents	20200	Util PLT	-	-	-	-
9	Miscellaneous Intangible Plant	20300	Util PLT	23,425,054	1,440,166	12,912,067	2,793,804
10	Customer Contracts	20301	Util PLT	-	-	-	-
11	Miscellaneous Intangible Plant - 3 year	20303	Util PLT	1,155,992	71,070	637,191	137,870
12	10 Year Software	20310	Util PLT	20,093,612	1,235,350	11,075,750	2,396,478
13	Miscellaneous Intangible Plant - 15 year	20315	Util PLT	-	-	-	-
14	TOTAL INTANGIBLE PLANT			44,674,657	2,746,586	24,625,008	5,328,152
15							
16	OTHER STORAGE PLANT						
17	Non-depr Land & Land Rights	20400	Storage Demand PLT	5,664	5,664	-	-
18	Non-depr Land & Land Rights	26000	Storage Demand PLT	6,041,593	6,041,593	-	-
19	S&I	26100	Storage Demand PLT	132,302,741	132,302,741	-	-
20	Gas Holders	26200	Storage Demand PLT	84,212,473	84,212,473	-	-
21	Purification Equipment	26300	Storage Demand PLT	50,928,149	50,928,149	-	-
22	Liquefaction Equipment	26310	Storage Demand PLT	54,174,297	54,174,297	-	-
23	Vaporizing Equipment	26320	Storage Demand PLT	33,360,204	33,360,204	-	-
24	Compressor Equipment	26330	Storage Demand PLT	16,236,092	16,236,092	-	-
25	M&R Equipment	26340	Storage Demand PLT	731,448	731,448	-	-
26	Other Equipment	26350	Storage Demand PLT	7,140,665	7,140,665	-	-
27	TOTAL OTHER STORAGE PLANT			385,133,325	385,127,661	-	-
28							
29	TRANSMISSION PLANT						
30	Non-depr Land & Land Rights	26510	Trans Demand PLT	74,324,293	-	74,324,293	-
31	Land Rights	26520	Trans Demand PLT	119,599,241	-	119,599,241	-
32	S&I - Comp Station Struct	26610	Trans Demand PLT	52,356,982	-	52,356,982	-
33	S&I - M&R Station Str	26620	Trans Demand PLT	31,678,382	-	31,678,382	-
34	Mains	26700	Trans Demand PLT	2,773,221,103	-	2,773,221,103	-
35	Mains, Cathodic Protection	26701	Trans Demand PLT	7,348,187	-	7,348,187	-
36	Compressor Station Equip	26800	Trans Demand PLT	95,275,157	-	95,275,157	-
37	System Meas & Reg Station	26900	Trans Demand PLT	299,177,830	-	299,177,830	-
38	TOTAL TRANSMISSION PLANT			3,452,981,175	-	3,452,981,175	-
39							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	DISTRIBUTION PLANT						
2	Non-depr Land & Land Rights	27400	4,097,046	-	-	1,261,608	2,835,438
3	Land Rights	27401	15,060,979	-	-	4,637,745	10,423,234
4	S&I	27500	679,945	-	-	209,376	470,568
5	Mains	27600	1,353,990,038	-	-	443,025,541	910,964,498
6	M&R Station Equipment	27800	122,975,899	-	-	122,975,899	-
7	M&R City Gate Equipment	27900	175,009,691	-	-	175,009,691	-
8	Services	28000	562,738,409	-	-	-	562,738,409
9	Meters	28100	13,136,677	-	-	-	13,136,677
10	Meters - Residential	28101	60,960,674	-	-	-	60,960,674
10	Meters - Meter Accessories	28104	(0)	-	-	-	(0)
11	Meters - Meter Acc, ERTs	28105	7,511,120	-	-	-	7,511,120
12	Gas AMI Meters	28106	666,679	-	-	-	666,679
13	Meter Installations	28200	61,043,711	-	-	-	61,043,711
14	House Regulators	28300	7,701,166	-	-	-	7,701,166
15	House Regulator Installatio	28400	872,024	-	-	-	872,024
16	Industrial M&R Station Equip	28500	39,760,689	-	-	-	39,760,689
17	Other Property on Customer Premises	28600	51,393	-	-	-	51,393
18	Other Equipment	28700	23,239	-	-	7,156	16,083
19	TOTAL DISTRIBUTION PLANT		2,426,279,378	-	-	747,127,015	1,679,152,362
20							
21	GENERAL PLANT						
22	Non-depr Land & Land Rights	28900	15,349,136	943,661	8,460,560	1,830,625	4,114,291
23	S&I	29000	124,275,970	7,640,455	68,501,852	14,821,854	33,311,808
24	Leasehold Improvements	29001	2,107,105	129,544	1,161,452	251,305	564,803
25	Compressed Natural Gas	29002	16,464,205	1,012,215	9,075,194	1,963,614	4,413,182
26	Office Furniture and Equipm	29100	6,978,518	429,037	3,846,612	832,297	1,870,571
27	Electronic Data Processing	29101	1,909,411	117,390	1,052,482	227,727	511,812
28	PC Equipment (Computer Processing Hardware)	29102	2,158,622	132,712	1,189,849	257,449	578,612
29	Customer Information System	29103	(6,906,579)	(424,615)	(3,806,958)	(823,718)	(1,851,288)
30	Client Service Applications	29104	5,436,644	334,243	2,996,719	648,405	1,457,277
31	SaaS - 3 yr Contract	29105	(4,439)	(273)	(2,447)	(529)	(1,190)
32	Transportation Equipment	29200	-	-	-	-	-
33	Trans Equip - Leased Buyout	29204	2	0	1	0	1
34	Passenger Cars & Station Wagons	29210	(81,250)	(4,995)	(44,786)	(9,690)	(21,779)
35	Trucks 1/2 & 3/4 Ton	29211	(313,637)	(19,282)	(172,879)	(37,406)	(84,069)
36	Trucks 2 tons & over	29213	(788)	(48)	(434)	(94)	(211)
37	Gas NC Trailer	29218	(655)	(40)	(361)	(78)	(176)
38	Transportation- 3 Year Meter	29240	(30,280)	(1,862)	(16,691)	(3,611)	(8,116)
39	Transportation - 5 Year Rural Use	29241	891,427	54,805	491,361	106,317	238,944
40	Transportation - 7 Year Urban Use	29242	19,186,688	1,179,593	10,575,847	2,288,313	5,142,935
41	Transportation - 10 Year Heavy Duty	29243	12,505,899	768,859	6,893,346	1,491,524	3,352,170
42	Transportation - 15 Year Trailers & Other	29244	146,640	9,015	80,829	17,489	39,306
43	Stores Equipment	29300	11,839	728	6,526	1,412	3,173
44	Tools, Shop & Garage Equip	29400	21,535,350	1,323,988	11,870,447	2,568,428	5,772,487
45	CNG Station Equipment	29410	-	-	-	-	-
46	Laboratory Equipment	29500	347,947	21,392	191,791	41,498	93,266
47	Power Operated Equipment	29600	6,354,581	390,678	3,502,693	757,883	1,703,327
48	Communication Equipment	29700	17,766,803	1,092,298	9,793,196	2,118,969	4,762,339
49	Miscellaneous Equipment	29800	2,682,776	164,936	1,478,766	319,963	719,110
50	TOTAL GENERAL PLANT		248,771,935	15,294,435	137,124,968	29,669,947	66,682,586
51							
52	TOTAL NET PLANT IN SERVICE PER BOOKS		6,557,840,471	403,168,682	3,614,731,151	782,125,114	1,757,809,859
53							
54							

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Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	OTHER RATE BASE ADDITIONS PER BOOKS						
2	Stored Natural Gas	STOREDGAS	58,042,681	-	-	58,042,681	-
3	Pension/OPEB	OPEB	127,098,223	7,510,950	13,187,403	11,337,257	95,062,614
4	Cash Working Capital	CWC	52,156,462	3,012,238	5,604,159	4,736,705	38,803,360
5	Materials and Supplies	MATL	12,111,097	744,577	6,675,734	1,444,439	3,246,347
6	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1	68,231,621	-	68,231,621	-	-
7	Deferred Pipeline Integrity Costs - Distribution	REGASSET-2	32,301,017	-	-	10,568,893	21,732,124
8	Deferred Customer Connect	REGASSET-3	8,685,045	533,954	4,787,262	1,035,828	2,328,001
9	Other	OTHER_ADD	6,376,447	-	-	6,376,447	-
10	TOTAL OTHER RATE BASE ADDITIONS PER BOOKS		365,002,593	11,801,720	98,486,178	93,542,250	161,172,445
11							
12	OTHER RATE BASE DEDUCTIONS PER BOOKS						
13	Accrued Vacation Liability	CURRLIAB	(2,856,261)	(168,793)	(296,359)	(254,781)	(2,136,329)
14	Customer Advances	CUSTADV	(15,404,610)	(947,059)	(8,491,144)	(1,837,242)	(4,129,164)
15	Accumulated Deferred Income Tax	ADIT	(1,003,994,063)	(61,724,483)	(553,409,581)	(119,742,109)	(269,117,889)
16	Deferred Revenue	REGLIAB	(22,935,516)	(1,410,051)	(12,642,240)	(2,735,422)	(6,147,803)
17	TOTAL OTHER RATE BASE DEDUCTIONS PER BOOKS		(1,045,190,449)	(64,250,386)	(574,839,325)	(124,569,554)	(281,531,185)
18							
19	TOTAL NET RATE BASE PER BOOKS		5,877,652,615	350,720,016	3,138,378,005	751,097,810	1,637,451,119
20							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	PRO FORMA RATE BASE INCLUDING ADJUSTMENTS						
2	NET PLANT						
3							
4	INTANGIBLE PLANT						
5	Organization	20100	Util PLT Adj	-	-	-	-
6	Franchises and Consents	20200	Util PLT Adj	(10,669)	(602)	(6,108)	(1,223)
7	Miscellaneous Intangible Plant	20300	Util PLT Adj	16,372,251	924,317	9,373,794	1,876,475
8	Customer Contracts	20301	Util PLT Adj	-	-	-	-
9	Miscellaneous Intangible Plant - 3 year	20303	Util PLT Adj	998,451	56,369	571,654	114,436
10	10 Year Software	20310	Util PLT Adj	12,987,707	733,238	7,436,002	1,488,562
11	Miscellaneous Intangible Plant - 15 year	20315	Util PLT Adj	86,398,900	4,877,765	49,466,959	9,902,449
11	TOTAL INTANGIBLE PLANT			116,746,639	6,591,088	66,842,301	13,380,698
12							
13	OTHER STORAGE PLANT						
14	Non-depr Land & Land Rights	20400	Storage Demand PLT	5,664	5,664	-	-
15	Non-depr Land & Land Rights	26000	Storage Demand PLT	5,996,311	5,996,311	-	-
16	S&I	26100	Storage Demand PLT	129,645,849	129,645,849	-	-
17	Gas Holders	26200	Storage Demand PLT	82,835,043	82,835,043	-	-
18	Purification Equipment	26300	Storage Demand PLT	49,933,357	49,933,357	-	-
19	Liquefaction Equipment	26310	Storage Demand PLT	53,070,895	53,070,895	-	-
20	Vaporizing Equipment	26320	Storage Demand PLT	31,972,700	31,972,700	-	-
21	Compressor Equipment	26330	Storage Demand PLT	15,807,441	15,807,441	-	-
22	M&R Equipment	26340	Storage Demand PLT	706,809	706,809	-	-
23	Other Equipment	26350	Storage Demand PLT	7,293,766	7,293,766	-	-
24	TOTAL OTHER STORAGE PLANT			377,267,834	377,267,834	-	-
25							
26	TRANSMISSION PLANT						
27	Non-depr Land & Land Rights	26510	Trans Demand PLT	91,584,327	-	91,584,327	-
28	Land Rights	26520	Trans Demand PLT	118,301,468	-	118,301,468	-
29	S&I - Comp Station Struct	26610	Trans Demand PLT	52,563,060	-	52,563,060	-
30	S&I - M&R Station Str	26620	Trans Demand PLT	35,127,881	-	35,127,881	-
31	Mains	26700	Trans Demand PLT	2,954,302,597	-	2,954,302,597	-
32	Mains, Cathodic Protection	26701	Trans Demand PLT	7,339,556	-	7,339,556	-
33	Compressor Station Equip	26800	Trans Demand PLT	211,070,322	-	211,070,322	-
34	System Meas & Reg Station	26900	Trans Demand PLT	355,703,069	-	355,703,069	-
35	TOTAL TRANSMISSION PLANT			3,825,992,280	-	3,825,992,280	-
36							
37	DISTRIBUTION PLANT						
38	Non-depr Land & Land Rights	27400	Dist Other PLT Adj	4,106,522	-	-	1,268,622
39	Land Rights	27401	Dist Other PLT Adj	16,747,386	-	-	5,173,745
40	S&I	27500	Dist Other PLT Adj	643,537	-	-	198,807
41	Mains	27600	Dist Mains PLT	1,384,979,071	-	-	453,165,152
42	M&R Station Equipment	27800	Dist Demand PLT	139,116,869	-	-	139,116,869
43	M&R City Gate Equipment	27900	Dist Demand PLT	173,616,934	-	-	173,616,934
44	Services	28000	Dist Cust PLT	578,318,400	-	-	-
45	Meters	28100	Dist Cust PLT	15,670,940	-	-	-
46	Meters - Residential	28101	Dist Cust PLT	65,639,069	-	-	-
47	Meters - Meter Accessories	28104	Dist Cust PLT	(165,757)	-	-	-
48	Meters - Meter Acc, ERTs	28105	Dist Cust PLT	7,292,094	-	-	-
49	Gas AMI Meters	28106	Dist Cust PLT	646,906	-	-	-
50	Meter Installations	28200	Dist Cust PLT	63,166,280	-	-	-
51	House Regulators	28300	Dist Cust PLT	7,806,221	-	-	-
52	House Regulator Installatio	28400	Dist Cust PLT	852,064	-	-	-
53	Industrial M&R Station Equip	28500	Dist Cust PLT	42,238,716	-	-	-
54	Other Property on Customer Premises	28600	Dist Cust PLT	33,136	-	-	-

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	Other Equipment		22,358	-	-	6,907	15,451
2	TOTAL DISTRIBUTION PLANT	Dist Other PLT Adj	2,500,730,745	-	-	772,547,036	1,728,183,709

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	GENERAL PLANT						
3	Non-depr Land & Land Rights	28900	15,349,128	866,556	8,788,013	1,759,212	3,935,347
4	S&I	29000	149,964,993	8,466,474	85,861,188	17,187,958	38,449,373
5	Leasehold Improvements	29001	1,997,320	112,761	1,143,549	228,919	512,091
6	Compressed Natural Gas	29002	15,872,930	896,127	9,087,912	1,819,246	4,069,644
7	Office Furniture and Equipm	29100	14,215,631	802,562	8,139,039	1,629,298	3,644,731
8	Electronic Data Processing	29101	1,733,294	97,855	992,383	198,658	444,397
9	PC Equipment (Computer Processing Hardware)	29102	1,265,687	71,456	724,658	145,064	324,508
10	Customer Information System	29103	(7,574,942)	(427,653)	(4,336,969)	(868,188)	(1,942,132)
11	Client Service Applications	29104	5,513,033	311,246	3,156,440	631,866	1,413,481
12	SaaS - 3 yr Contract	29105	(4,501)	(254)	(2,577)	(516)	(1,154)
13	Trans Equip - Leased Buyout	29204	2	0	1	0	1
14	Passenger Cars & Station Wagons	29210	(257,514)	(14,538)	(147,437)	(29,514)	(66,024)
15	Trucks 1/2 & 3/4 Ton	29211	(318,736)	(17,995)	(182,490)	(36,531)	(81,720)
16	Trucks 2 tons & over	29213	(802)	(45)	(459)	(92)	(206)
17	Gas NC Trailer	29218	(667)	(38)	(382)	(76)	(171)
18	Transportation - 3 Year Meter	29240	(70,134)	(3,960)	(40,155)	(8,038)	(17,982)
19	Transportation - 5 Year Rural Use	29241	(457,807)	(25,846)	(262,114)	(52,471)	(117,377)
20	Transportation - 7 Year Urban Use	29242	16,778,615	947,259	9,606,454	1,923,050	4,301,852
21	Transportation - 10 Year Heavy Duty	29243	11,679,346	659,373	6,686,911	1,338,606	2,994,456
22	Transportation - 15 Year Trailers & Other	29244	105,629	5,963	60,477	12,106	27,082
23	Stores Equipment	29300	11,907	672	6,817	1,365	3,053
24	Tools, Shop & Garage Equip	29400	22,684,093	1,280,661	12,987,586	2,599,895	5,815,952
25	CNG Station Equipment	29410	-	-	-	-	-
26	Laboratory Equipment	29500	310,592	17,535	177,827	35,598	79,632
27	Power Operated Equipment	29600	6,016,254	339,656	3,444,555	689,542	1,542,501
28	Communication Equipment	29700	17,755,440	1,002,407	10,165,727	2,035,007	4,552,299
29	Miscellaneous Equipment	29800	2,562,783	144,685,3392	1,467,299.7293	293,728.5932	657,069.3383
30	TOTAL GENERAL PLANT		275,131,574	15,532,921	157,524,255	31,533,692	70,540,706
31							
32	TOTAL PLANT IN SERVICE PRO FORMA		7,095,869,073	399,391,842	4,050,358,836	817,461,426	1,828,656,967
33							
34							
35	OTHER RATE BASE ADDITIONS PRO FORMA						
36	Stored Natural Gas	STOREDGAS	57,607,650	57,607,650	-	-	-
37	Pension/OPEB	OPEB	126,582,511	7,480,473	13,133,894	11,291,255	94,676,888
38	Cash Working Capital	CWC	76,199,649	4,220,993	6,298,507	6,905,531	58,774,618
39	Materials and Supplies	MATL	12,102,206	681,174	6,908,002	1,394,204	3,118,826
40	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1	64,952,211	-	64,952,211	-	-
41	Deferred Pipeline Integrity Management - Distribution	REGASSET-2	36,353,105	-	-	11,894,736	24,458,369
42	Deferred Customer Connect	REGASSET-3	18,800,730	1,061,420	10,764,199	2,154,811	4,820,300
43	Other	OTHER_ADD	6,433,868	-	-	6,433,868	-
44	TOTAL OTHER RATE BASE ADDITIONS PRO FORMA		399,031,929	71,051,711	102,056,812	40,074,405	185,849,002
45							
46	OTHER RATE BASE DEDUCTIONS PRO FORMA						
47	Accrued Vacation Liability	CURRLIAB	(2,844,671)	(168,108)	(295,156)	(253,747)	(2,127,661)
48	Customer Advances	CUSTADV	(15,404,610)	(867,050)	(8,793,031)	(1,774,649)	(3,969,880)
49	Accumulated Deferred Income Tax	ADIT	(1,034,016,438)	(58,199,739)	(590,221,941)	(119,121,216)	(266,473,542)
50	Deferred Revenue	REGLIAB	(21,922,307)	(1,233,900)	(12,513,366)	(2,525,503)	(5,649,538)
51	TOTAL OTHER RATE BASE DEDUCTIONS PRO FORMA		(1,074,188,025)	(60,468,797)	(611,823,494)	(123,675,114)	(278,220,619)
52							
53	TOTAL NET RATE BASE PRO FORMA		6,420,712,977	409,974,756	3,540,592,155	733,860,716	1,736,285,350
54							

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	UTILITY INCOME PER BOOKS						
2							
3	OPERATION AND MAINTENANCE EXPENSE						
4							
5	PRODUCTION, STORAGE AND PROCESSING EXPENSES						
6	Maintenance Expense	402	Storage Demand PLT	1	1	-	-
7	Miscellaneous production expenses	735	Storage Demand PLT	178,541	178,541	-	-
8	Maint Gas Production Equipmen	742	Storage Demand PLT	11	11	-	-
9	Purchased gas expenses	807	Storage Demand PLT	2,294,413	2,294,413	-	-
10	Compressor station expenses	818	Storage Demand PLT	-	-	-	-
11	Storage-Gas Losses	823	Storage Demand PLT	(88)	(88)	-	-
12	Maintenance of purification equipment	836	Storage Demand PLT	-	-	-	-
13	Other Storage operation supervision and engineering	840	Storage Demand PLT	(5,246)	(5,246)	-	-
14	Operation Labor & Exp	841	Storage Demand PLT	(38)	(38)	-	-
15	Other Storage maintenance supervision and engineering	843	Storage Demand PLT	736,448	736,448	-	-
16	Processing operation supervision and engineering	844	Storage Demand PLT	595,842	595,842	-	-
17	Processing Fuel	845	Storage Demand PLT	476,345	476,345	-	-
18	Processing gas losses	846	Storage Demand PLT	2,324,645	2,324,645	-	-
19	Processing maintenance supervision and engineering	847	Storage Demand PLT	4,140	4,140	-	-
20	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES			6,605,015	6,605,015	-	-
21							
22	TRANSMISSION EXPENSES						
23	TRANSMISSION OPERATION						
24	Operation supervision and engineering	850	Trans Demand PLT	7,080	-	7,080	-
25	System control and load dispatching	851	Trans Demand PLT	1,429,852	-	1,429,852	-
26	Communication system expenses	852	Trans Demand PLT	12,368	-	12,368	-
27	Compressor Station Labor & Exp	853	Trans Demand PLT	1,165,118	-	1,165,118	-
28	Mains expenses	856	Trans Demand PLT	52,643	-	52,643	-
29	Measuring and regulating station expenses	857	Trans Demand PLT	111,858	-	111,858	-
30	Other expenses	859	Trans Demand PLT	280,482	-	280,482	-
31	TOTAL TRANSMISSION OPERATION			3,059,401	-	3,059,401	-
32							
33	TRANSMISSION MAINTENANCE						
34	Maintenance supervision and engineering	861	Trans Demand PLT	278,363	-	278,363	-
35	Maintenance of structures and improvements	862	Trans Demand PLT	195,639	-	195,639	-
36	Maintenance of mains	863	Trans Demand PLT	6,013,633	-	6,013,633	-
37	Maintenance of compressor station equipment	864	Trans Demand PLT	1,531,490	-	1,531,490	-
38	Maintenance of measuring and regulating station equipment	865	Trans Demand PLT	1,826,435	-	1,826,435	-
39	TOTAL TRANSMISSION MAINTENANCE			9,845,559	-	9,845,559	-
40							
41	TOTAL TRANSMISSION EXPENSES			12,904,960	-	12,904,960	-
42							
43	DISTRIBUTION EXPENSES						
44	DISTRIBUTION OPERATION						
45	Distribution Operation supervision and engineering	870	Dist Other PLT	1,096,058	-	-	337,510
46	Distribution load dispatching	871	Dist Other PLT	22,312	-	-	6,870
47	Mains and services expenses	874	Dist M&S Gross	17,249,452	-	-	3,640,383
48	Measuring and regulating station expenses--General	875	Dist Other PLT	195,521	-	-	60,207
49	Measuring and regulating station expenses--Industrial	876	Dist Other PLT	62,230	-	-	19,163
50	Measuring and regulating station expenses--City gate	877	Dist Other PLT	109,252	-	-	33,642
51	Meter and house regulator expenses	878	Dist Cust PLT	9,268,609	-	-	-
52	Customer installations expenses	879	Dist Cust PLT	13,377,148	-	-	-
53	Other expenses	880	Dist Other PLT	5,383,968	-	-	1,657,892
54	TOTAL DISTRIBUTION OPERATION			46,764,551	-	-	5,755,667
55							41,008,884

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION				
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer	
1	DISTRIBUTION MAINTENANCE							
2	Maintenance supervision and engineering	885	Dist Other PLT	3,955,126	-	-	1,217,906	2,737,219
3	Maintenance of mains	887	Dist Mains PLT	7,413,300	-	-	2,425,632	4,987,668
4	Maintenance of measuring and regulating station equipment--General	889	Dist Other PLT	2,984,021	-	-	918,873	2,065,148
5	Maintenance of measuring and regulating station equipment-- Industrial	890	Dist Other PLT	1,184,867	-	-	364,857	820,009
6	Maintenance of measuring and regulating station equipment--City gate	891	Dist Other PLT	24,768	-	-	7,627	17,141
7	Maintenance of services	892	Dist Cust PLT	1,175,444	-	-	-	1,175,444
8	Maintenance of meters and house regulators	893	Dist Cust PLT	1,956,382	-	-	-	1,956,382
9	Maintenance of other equipment	894	Dist Other PLT	217,744	-	-	67,050	150,694
10	TOTAL DISTRIBUTION MAINTENANCE			18,911,651	-	-	5,001,946	13,909,705
11								
12	TOTAL DISTRIBUTION EXPENSES			65,676,202	-	-	10,757,613	54,918,589
13								
14	CUSTOMER ACCOUNTS EXPENSES							
15	Supervision - Cust Accts	901	Dist Cust PLT	-	-	-	-	-
16	Meter reading expenses	902	Dist Cust PLT	801,876	-	-	-	801,876
17	Customer records and collection expenses	903	Dist Cust PLT	24,264,045	-	-	-	24,264,045
18	Uncollectible accounts	904	Dist Cust PLT	(1,166)	-	-	-	(1,166)
19	Misc customer accts expenses	905	Dist Cust PLT	5,941	-	-	-	5,941
20	TOTAL CUSTOMER ACCOUNTS EXPENSES			25,070,695	-	-	-	25,070,695
21								
22	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES							
23	Customer assistance expenses	908	Dist Cust PLT	318	-	-	-	318
24	Misc advertising expenses	909	Dist Cust PLT	436,601	-	-	-	436,601
25	Misc cust serv inform exp	910	Dist Cust PLT	2,550,746	-	-	-	2,550,746
26	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			2,987,664	-	-	-	2,987,664
27								
28	SALES EXPENSES							
29	Supervision	911	Dist Cust PLT	2	-	-	-	2
30	Demonstrating and selling expenses	912	Dist Cust PLT	2,196,437	-	-	-	2,196,437
31	Advertising expense	913	Dist Cust PLT	4,913	-	-	-	4,913
32	Misc sales expense	916	Dist Cust PLT	1,233,942	-	-	-	1,233,942
33	TOTAL SALES EXPENSES			3,435,294	-	-	-	3,435,294
34								
35	ADMINISTRATIVE AND GENERAL EXPENSES							
36	ADMINISTRATIVE AND GENERAL OPERATION							
37	Administrative and general salaries	920	OPER LABOR	24,891,952	1,471,006	2,582,729	2,220,381	18,617,837
38	Office supplies and expenses	921	OPER LABOR	23,663,443	1,398,406	2,455,261	2,110,797	17,698,979
39	Administrative expenses transferred -- Credit	922	OPER LABOR	120	7	12	11	90
40	Outside services employed	923	OPER LABOR	9,163,903	541,547	950,824	817,427	6,854,105
41	Property insurance	924	OPER LABOR	960,407	56,756	99,649	85,669	718,332
42	Injuries and damages	925	OPER LABOR	2,738,320	161,823	284,121	244,260	2,048,116
43	Employee pensions and benefits	926	OPER LABOR	8,709,605	514,700	903,687	776,903	6,514,314
44	Regulatory commission expenses	928	OPER LABOR	20,701,460	1,223,366	2,147,933	1,846,586	15,483,575
45	Duplicate charges -- Credit	929	OPER LABOR	(4,153,934)	(245,479)	(431,002)	(370,534)	(3,106,919)
46	General advertising expenses	930	OPER LABOR	(2,419,844)	(143,002)	(251,077)	(215,852)	(1,809,913)
47	Rents	931	OPER LABOR	13,049,176	771,149	1,353,951	1,163,996	9,760,079
48	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS			97,304,606	5,750,277	10,096,090	8,679,644	72,778,596
49								

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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	ADMINISTRATIVE AND GENERAL MAINTENANCE						
2	Maintenance of general plant	932	2,297,515	135,773	238,385	204,940	1,718,417
3	Other A&G	935	43,311	2,560	4,494	3,863	32,395
4	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE		2,340,826	138,333	242,878	208,803	1,750,812
5							
6	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE		99,645,432	5,888,610	10,338,968	8,888,447	74,529,407
7							
8	TOTAL O&M PER BOOKS		216,325,263	12,493,624	23,243,929	19,646,060	160,941,650
9							
10	DEPRECIATION EXPENSE						
11	Intangible	Depr-Intangible	20,299,001	1,247,977	11,188,962	2,420,974	5,441,088
12	Production	Depr-Prod	-	-	-	-	-
13	Storage	Depr-Storage	10,151,019	10,151,019	-	-	-
14	Transmission	Depr-Trans	66,679,517	-	66,679,517	-	-
15	Distribution Demand	Depr-Dist Demand Plant	6,187,699	-	-	6,187,699	-
16	Distribution Customer	Depr-Dist Cust Plant	7,650,403	-	-	-	7,650,403
17	Distribution Mains	Depr-Dist Mains	28,810,587	-	-	9,426,824	19,383,763
18	Distribution Services	Depr-Dist Services	26,198,718	-	-	-	26,198,718
19	Distribution Other	Depr-Dist Other	218,771	-	-	67,366	151,405
20	General	Depr-General	17,749,691	1,091,246	9,783,763	2,116,928	4,757,752
21	TOTAL DEPRECIATION EXPENSE		183,945,405	12,490,242	87,652,243	20,219,791	63,583,128
22							
23	TAXES						
24	Payroll Taxes	PAYROLLTAX	6,069,929	358,706	629,801	541,442	4,539,979
25	Other General Taxes	OTHERTAX	26,441,944	1,625,623	14,575,012	3,153,618	7,087,692
26	State Income Taxes	INCTAX-1	12,904,811	770,032	6,890,542	1,649,091	3,595,146
27	Federal Income Taxes	INCTAX-2	39,305,754	2,345,380	20,987,364	5,022,838	10,950,173
28	Amortization of Investment Tax Credits	INCTAX-3	(26,953)	(1,608)	(14,392)	(3,444)	(7,509)
29	TOTAL TAXES		84,695,486	5,098,132	43,068,327	10,363,545	26,165,481
30							
31	PURCHASED GAS COSTS						
32	Purchased Gas Costs	PURCHGAS	281,811,841				
33	Cost if Gas - Rate 142	COG142	429,458	25,626	229,310	54,880	119,643
34	TOTAL COST OF GAS		282,241,299				
35							
36	OPERATING REVENUE						
37	SALES OF GAS AND GAS TRANSPORTATION						
38	Gas Sales & Transportation Revenue	OPERREV	(1,121,945,269)				
39	NGV and Gas Light Revenue	NGVREV	(1,617,697)	(96,528)	(863,772)	(206,724)	(450,673)
40	TOTAL OPERATING REVENUE		(1,123,562,966)				
41							
42	OTHER GAS REVENUE	49500					
43	Other Operating Revenues	OTHERREV1	(5,800,447)	(346,114)	(3,097,157)	(741,233)	(1,615,944)
44							
45	TOTAL REVENUE		(1,129,363,413)				
46							
47	UTILITY INCOME PER BOOKS	INCOME	362,155,961	21,609,897	193,373,694	46,279,498	100,892,872
48	Less Interest on Customer Deposits	OTHERINT	(853,412)	(50,923)	(455,681)	(109,057)	(237,752)
49							
50	UTILITY NET OPERATING INCOME PER BOOKS	NETINCOME	361,302,549	21,558,974	192,918,013	46,170,441	100,655,121
51							
52	RETURN ON RATE BASE PER BOOKS		6.15%	6.15%	6.15%	6.15%	6.15%
53							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	PER BOOKS MARGIN REQUIREMENT	MARPB	840,133,428	51,274,880	343,606,574	95,615,818	349,636,156
2							
3							
4	UTILITY INCOME PRO FORMA						
5							
6	OPERATION AND MAINTENANCE EXPENSE PRO FORMA						
7							
8	PRODUCTION, STORAGE AND PROCESSING EXPENSES						
9	Maintenance Expense	402	2	2	-	-	-
10	Miscellaneous production expenses	735	180,827	180,827	-	-	-
11	Maint Gas Production Equipmen	742	11	11	-	-	-
12	Purchased gas expenses	807	2,325,821	2,325,821	-	-	-
13	Compressor station expenses	818	-	-	-	-	-
14	Storage-Gas Losses	823	(89)	(89)	-	-	-
15	Maintenance of purification equipment	836	-	-	-	-	-
16	Other Storage operation supervision and engineering	840	(5,340)	(5,340)	-	-	-
17	Operation Labor & Exp	841	(39)	(39)	-	-	-
18	Other Storage maintenance supervision and engineering	843	743,716	743,716	-	-	-
19	Processing operation supervision and engineering	844	606,050	606,050	-	-	-
20	Processing Fuel	845	481,030	481,030	-	-	-
21	Processing gas losses	846	2,362,508	2,362,508	-	-	-
22	Processing maintenance supervision and engineering	847	4,181	4,181	-	-	-
23	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES		6,698,679	6,698,679	-	-	-
24							
25	TRANSMISSION EXPENSES						
26	TRANSMISSION OPERATION						
27	Operation supervision and engineering	850	(4,755,676)	-	(4,755,676)	-	-
28	System control and load dispatching	851	1,450,143	-	1,450,143	-	-
29	Communication system expenses	852	12,576	-	12,576	-	-
30	Compressor Station Labor & Exp	853	1,180,019	-	1,180,019	-	-
31	Mains expenses	856	53,166	-	53,166	-	-
32	Measuring and regulating station expenses	857	113,420	-	113,420	-	-
33	Other expenses	859	284,635	-	284,635	-	-
34	TOTAL TRANSMISSION OPERATION		(1,661,717)	-	(1,661,717)	-	-
35							
36	TRANSMISSION MAINTENANCE						
37	Maintenance supervision and engineering	861	282,876	-	282,876	-	-
38	Maintenance of structures and improvements	862	198,640	-	198,640	-	-
39	Maintenance of mains	863	6,086,909	-	6,086,909	-	-
40	Maintenance of compressor station equipment	864	1,551,658	-	1,551,658	-	-
41	Maintenance of measuring and regulating station equipment	865	1,854,931	-	1,854,931	-	-
42	TOTAL TRANSMISSION MAINTENANCE		9,975,013	-	9,975,013	-	-
43							
44	TOTAL TRANSMISSION EXPENSES		8,313,296	-	8,313,296	-	-
45							

Piedmont Natural Gas, Inc.
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION				
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer	
1	DISTRIBUTION EXPENSES							
2	DISTRIBUTION OPERATION							
3	Distribution Operation supervision and engineering	870	Dist Other PLT Adj	4,719,528	-	-	1,457,997	3,261,531
4	Distribution load dispatching	871	Dist Other PLT Adj	22,531	-	-	6,961	15,571
5	Mains and services expenses	874	Dist M&S Gross Adj	17,457,870	-	-	3,675,039	13,782,831
6	Measuring and regulating station expenses--General	875	Dist Other PLT Adj	198,186	-	-	61,225	136,961
7	Measuring and regulating station expenses--Industrial	876	Dist Other PLT Adj	63,256	-	-	19,541	43,714
8	Measuring and regulating station expenses--City gate	877	Dist Other PLT Adj	111,060	-	-	34,310	76,750
9	Meter and house regulator expenses	878	Dist Cust PLT	9,412,699	-	-	-	9,412,699
10	Customer installations expenses	879	Dist Cust PLT	13,581,668	-	-	-	13,581,668
11	Other expenses	880	Dist Other PLT Adj	5,447,596	-	-	1,682,918	3,764,678
12	TOTAL DISTRIBUTION OPERATION			51,014,394	-	-	6,937,990	44,076,404
13								
14	DISTRIBUTION MAINTENANCE							
15	Maintenance supervision and engineering	885	Dist Other PLT Adj	4,017,189	-	-	1,241,024	2,776,165
16	Maintenance of mains	887	Dist Mains PLT	6,735,276	-	-	2,203,782	4,531,493
17	Maintenance of measuring and regulating station equipment--General	889	Dist Other PLT Adj	3,030,055	-	-	936,070	2,093,984
18	Maintenance of measuring and regulating station equipment-- Industrial	890	Dist Other PLT Adj	1,203,793	-	-	371,886	831,907
19	Maintenance of measuring and regulating station equipment--City gate	891	Dist Other PLT Adj	25,149	-	-	7,769	17,380
20	Maintenance of services	892	Dist Cust PLT	1,192,432	-	-	-	1,192,432
21	Maintenance of meters and house regulators	893	Dist Cust PLT	1,986,790	-	-	-	1,986,790
22	Maintenance of other equipment	894	Dist Other PLT Adj	221,315	-	-	68,370	152,944
23	TOTAL DISTRIBUTION MAINTENANCE			18,411,998	-	-	4,828,902	13,583,096
24								
25	TOTAL DISTRIBUTION EXPENSES			69,426,393	-	-	11,766,892	57,659,500
26								
27								
28	CUSTOMER ACCOUNTS EXPENSES							
29	Supervision - Cust Accts	901	Dist Cust PLT	-	-	-	-	-
30	Meter reading expenses	902	Dist Cust PLT	815,750	-	-	-	815,750
31	Customer records and collection expenses	903	Dist Cust PLT	35,513,820	-	-	-	35,513,820
32	Uncollectible accounts	904	Dist Cust PLT	(1,177)	-	-	-	(1,177)
33	Misc customer accts expenses	905	Dist Cust PLT	5,999	-	-	-	5,999
34	TOTAL CUSTOMER ACCOUNTS EXPENSES			36,334,391	-	-	-	36,334,391
35								
36	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES							
37	Customer assistance expenses	908	Dist Cust PLT	321	-	-	-	321
38	Misc advertising expenses	909	Dist Cust PLT	440,895	-	-	-	440,895
39	Misc cust serv inform exp	910	Dist Cust PLT	2,591,494	-	-	-	2,591,494
40	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			3,032,710	-	-	-	3,032,710
41								
42	SALES EXPENSES							
43	Supervision	911	Dist Cust PLT	2	-	-	-	2
44	Demonstrating and selling expenses	912	Dist Cust PLT	2,230,585	-	-	-	2,230,585
45	Advertising expense	913	Dist Cust PLT	4,962	-	-	-	4,962
46	Misc sales expense	916	Dist Cust PLT	1,254,732	-	-	-	1,254,732
47	TOTAL SALES EXPENSES			3,490,280	-	-	-	3,490,280
48								

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	ADMINISTRATIVE AND GENERAL EXPENSES						
2	ADMINISTRATIVE AND GENERAL OPERATION						
3	Administrative and general salaries	920	25,262,037	1,492,876	2,621,128	2,253,393	18,894,641
4	Office supplies and expenses	921	23,896,192	1,412,161	2,479,411	2,131,558	17,873,062
5	Administrative expenses transferred -- Credit	922	121	7	13	11	90
6	Outside services employed	923	9,254,041	546,873	960,177	825,467	6,921,523
7	Property insurance	924	1,298,337	76,726	134,712	115,813	971,086
8	Injuries and damages	925	2,765,408	163,424	286,932	246,676	2,068,376
9	Employee pensions and benefits	926	14,121,514	834,520	1,465,214	1,259,650	10,562,131
10	Regulatory commission expenses	928	20,858,852	1,232,667	2,164,264	1,860,625	15,601,296
11	Duplicate charges -- Credit	929	(4,194,788)	(247,894)	(435,241)	(374,178)	(3,137,475)
12	General advertising expenses	930	(2,215,651)	(130,935)	(229,891)	(197,638)	(1,657,188)
13	Rents	931	14,367,937	849,082	1,490,782	1,281,631	10,746,442
14	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS		105,414,000	6,229,507	10,937,501	9,403,008	78,843,984
15							
16	ADMINISTRATIVE AND GENERAL MAINTENANCE						
17	Maintenance of general plant	932	2,330,691	137,734	241,827	207,899	1,743,231
18	Other A&G	935	43,737	2,585	4,538	3,901	32,713
19	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE		2,374,428	140,318	246,365	211,801	1,775,944
20							
21	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE		107,788,427	6,369,825	11,183,865	9,614,809	80,619,928
22							
23	TOTAL O&M PRO FORMA		235,084,176	13,068,504	19,497,161	21,381,701	181,136,810
24							
25							
26	DEPRECIATION EXPENSE						
27	Intangible	Depr-Intangible	29,596,257	-	-	-	29,596,257
28	Production	Depr-Prod	-	-	-	-	-
29	Storage	Depr-Storage	11,869,654	11,869,654	-	-	-
30	Transmission	Depr-Trans	88,007,140	-	88,007,140	-	-
31	Distribution Demand	Depr-Dist Demand Plant	7,707,627	-	-	7,707,627	-
32	Distribution Customer	Depr-Dist Cust Plant	9,555,324	-	-	-	9,555,324
33	Distribution Mains	Depr-Dist Mains	34,910,055	-	-	11,422,570	23,487,485
34	Distribution Services	Depr-Dist Services	31,972,237	-	-	-	31,972,237
35	Distribution Other	Depr-Dist Other	281,688	-	-	87,021	194,666
36	General	Depr-General	22,254,312	1,256,397	12,741,518	2,550,636	5,705,761
37	TOTAL DEPRECIATION EXPENSE		236,154,295	13,126,051	100,748,658	21,767,855	100,511,731
38							
39	TAXES						
40	Payroll Taxes	PAYROLLTAX	6,327,444	373,924	656,520	564,413	4,732,587
41	Other General Taxes	OTHERTAX	33,242,573	1,871,062	18,975,033	3,829,626	8,566,852
42	State Income Taxes	INCTAX-1	5,968,307	381,088	3,291,121	682,153	1,613,946
43	Federal Income Taxes	INCTAX-2	50,661,336	3,234,823	27,936,326	5,790,379	13,699,808
44	Amortization of Investment Tax Credits	INCTAX-3	(26,953)	(1,721)	(14,863)	(3,081)	(7,289)
45	TOTAL TAXES		96,172,708	5,859,176	50,844,137	10,863,490	28,605,905
46							
47	PURCHASED GAS COSTS						
48	Purchased Gas Costs	PURCHGAS	370,963,990				
49	Cost of Gas - Rate 142	COG142	429,458	27,422	236,817	49,085	116,134
50	TOTAL COST OF GAS		371,393,448				
51							

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	OPERATING REVENUE						
2	SALES OF GAS AND GAS TRANSPORTATION						
3	Gas Sales & Transportation Revenue	OPERREV	(1,268,846,047)				
4	NGV and Gas Light Revenue	NGVREV	(1,617,697)	(103,293)	(892,051)	(184,896)	(437,457)
5	TOTAL OPERATING REVENUE		(1,270,463,743)				
6							
7	OTHER GAS REVENUE	49500					
8	Other Operating Revenues	OTHERREV1	(3,993,171)	(254,972)	(2,201,965)	(456,403)	(1,079,831)
9	TOTAL OTHER REVENUE		(3,993,171)	(254,972)	(2,201,965)	(456,403)	(1,079,831)
10							
11	TOTAL REVENUE		(1,274,456,914)				
12							
13	UTILITY INCOME PRO FORMA	INCOME	335,652,287	21,432,038	185,089,702	38,363,657	90,766,890
14	Less Interest on Customer Deposits	OTHERINT	(853,412)	(54,492)	(470,599)	(97,541)	(230,779)
15							
16	UTILITY NET OPERATING INCOME PRO FORMA	NETINCOME	334,798,875	21,377,546	184,619,103	38,266,115	90,536,111
17							
18	RETURN ON RATE BASE PRO FORMA		5.21%	5.21%	5.21%	5.21%	5.21%
19							
20	PRO FORMA MARGIN REQUIREMENT	MARADJ	897,882,057	53,154,926	353,322,460	91,784,489	399,620,182
21							

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	UTILITY INCOME AT PROPOSED RATES						
2							
3	O&M						
4	TOTAL O&M PRO FORMA		235,084,176	13,068,504	19,497,161	21,381,701	181,136,810
5	Uncollectibles Expense	903	850,447	-	-	-	850,447
6	NCUC Regulatory Fee	928	223,269	13,194	23,166	19,916	166,993
7	TOTAL O&M AT PROPOSED RATES		236,157,892	13,081,698	19,520,327	21,401,617	182,154,250
8							
9	DEPRECIATION EXPENSE		236,154,295	13,126,051	100,748,658	21,767,855	100,511,731
10							
11	TAXES						
12	Total Taxes PRO FORMA		96,172,708	5,859,176	50,844,137	10,863,490	28,605,905
13	State Income Tax Change	INCTAX-1	4,373,657	279,266	2,411,778	499,891	1,182,722
14	Federal Income Tax Change	INCTAX-2	39,902,334	2,547,840	22,003,458	4,560,670	10,790,365
15	TOTAL TAXES AT PROPOSED RATES		140,448,699	8,686,283	75,259,374	15,924,051	40,578,992
16							
17	PURCHASED GAS COSTS						
18	Purchased Gas Costs Pro Forma		370,963,990				
19	Cost of Gas - Rate 142	COG142	429,458	27,422	236,817	49,085	116,134
20	Purchased Gas Costs Demand Adjustment	PURCHGAS	(43,243,607)				
21	TOTAL PURCHASED GAS COSTS AT PROPOSED RATES		328,149,841				
22							
23							
24	REVENUE AT PROPOSED RATES						
25	Gas Sales & Transportation Revenue Pro Forma		(1,268,846,047)				
26	NGV and Gas Light Revenue	NGVREV	(1,617,697)	(103,293)	(892,051)	(184,896)	(437,457)
27	Revenue Increase at Proposed Rates	OPERREV	(195,765,691)				
28	Gas Demand Cost Recovery	GASDEM	43,550,812				
29	TOTAL GAS & TRANSPORTATION REVENUE AT PROPOSED RATES		(1,422,678,622)				
30							
31	OTHER REVENUE						
32	Other Revenue Pro Forma		(3,993,171)	(254,972)	(2,201,965)	(456,403)	(1,079,831)
33	Additional Other Revenues	OTHERREV1	-	-	-	-	-
34	TOTAL OTHER REVENUE		(3,993,171)				
35							
36	TOTAL REVENUE AT PROPOSED RATES		(1,426,671,792)				
37							
38	UTILITY INCOME AT PROPOSED RATES	INCOME	485,761,065	31,016,769	267,864,616	55,520,464	131,359,216
39	Less Interest on Customer Deposits	OTHERINT	(853,412)	(54,492)	(470,599)	(97,541)	(230,779)
40							
41	UTILITY NET OPERATING INCOME PROPOSED		484,907,653	30,962,277	267,394,017	55,422,923	131,128,437
42							
43	RETURN ON RATE BASE PROPOSED		7.55%	7.55%	7.55%	7.55%	7.55%
44							
45	MARGIN REQUIREMENT AT PROPOSED RATES	MARPROP	1,136,891,355	65,579,958	460,535,776	114,021,773	453,203,035
46							

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**SUPPLEMENTAL EXHIBIT_(KAC-1)_CORRECTED DEPR STUDY
SCHEDULE 3**

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
1	ProForma Throughput (DT)		528,019,311	39,677,355	27,513,523	4,397,471	4,131,725	33,836,353	2,408,795
2		THRU	100%	7.51%	5.21%	0.83%	0.78%	6.41%	0.46%
3									
4	ProForma Winter Throughput (DT)		53,323,389	30,951,302	18,290,899	2,347,817	1,733,371	-	-
5		WINTHRU	100%	58.04%	34.30%	4.40%	3.25%	0.00%	0.00%
6									
7	Total Bills		9,745,431	8,846,903	885,650	4,878	1,400	3,284	389
8		BILL	100%	90.78%	9.09%	0.05%	0.01%	0.03%	0.00%
9									
10									
11	Design Day Demand (DT)		1,928,820	615,891	314,065	31,561	19,216	140,636	-
12		DESDDMD	100%	31.93%	16.28%	1.64%	1.00%	7.29%	0.00%
13									
14									
15									
16									
17									
18	Peak and Average Day								
19		PKAVGDAY	100%	19.72%	10.75%	1.23%	0.89%	6.85%	0.23%
20									
21									
22									
23	Peak and Average Day Distribution								
24	Exclude PowerGen								
25	POWGEN		54%						
26		PKAVGDAYDIST	100%	42.93%	23.39%	2.69%	1.94%	14.91%	0.50%
27									
28	ProForma Revenue		\$ 1,267,737,863	\$ 691,424,537	\$ 318,551,226	\$ 42,197,813	\$ 21,455,003	\$ 34,253,253	\$ 10,958,234
29		PROFORMAREV	100%	54.54%	25.13%	3.33%	1.69%	2.70%	0.86%
30									
31	ProForma Gas Cost		\$ 370,963,989	\$ 174,481,807	\$ 114,625,622	\$ 17,319,573	\$ 18,189,567	\$ 16,917,893	\$ 9,646,957
32		PROFORMACOG	100%	47.03%	30.90%	4.67%	4.90%	4.56%	2.60%
33									
34	ProForma Margin		\$ 896,773,873	\$ 516,942,730	\$ 203,925,604	\$ 24,878,240	\$ 3,265,436	\$ 17,335,360	\$ 1,311,276
35		PROFORMAMAR	100%	57.64%	22.74%	2.77%	0.36%	1.93%	0.15%
36									
37	Per Books Revenue		\$ 1,121,945,269	\$ 611,909,221	\$ 281,917,147	\$ 37,344,974	\$ 18,987,632	\$ 30,314,055	\$ 9,698,013
38		PBREV	100%	54.54%	25.13%	3.33%	1.69%	2.70%	0.86%
39									
40	Per Books Gas Cost								
41	PURCHGAS		\$ 282,241,299						
42	COG142		\$ 429,458						
43			\$ 281,811,841	\$ 132,549,359	\$ 87,078,149	\$ 13,157,236	\$ 13,818,148	\$ 12,852,090	\$ 7,328,546
44		PBCOG	100%	47.03%	30.90%	4.67%	4.90%	4.56%	2.60%
45									

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPR

Line No.	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	ProForma Throughput (DT)	28,988,113	-	4,916,833	7,383,631	374,765,512
2		5.49%	0.00%	0.93%	1.40%	70.98%
3						
4	ProForma Winter Throughput (DT)	-	-	-	-	-
5		0.00%	0.00%	0.00%	0.00%	0.00%
6						
7	Total Bills	2,506	-	188	36	197
8		0.03%	0.00%	0.00%	0.00%	0.00%
9						
10						
11	Design Day Demand (DT)	-	-	14,513	76,725	716,212
12		0.00%	0.00%	0.75%	3.98%	37.13%
13						
14						
15						
16						
17						
18	Peak and Average Day					
19		2.74%	0.00%	0.84%	2.69%	54.05%
20						
21						
22						
23	Peak and Average Day Distribution					
24	Exclude PowerGen					
25	POWGEN					
26		5.97%	0.00%	1.83%	5.85%	0.00%
27						
28	ProForma Revenue	\$ 23,608,679	\$ 113,283	\$ 8,501,089	\$ 10,063,908	\$ 106,610,838
29		1.86%	0.01%	0.67%	0.79%	8.41%
30						
31	ProForma Gas Cost	\$ 10,050,978	\$ -	\$ 83,879	\$ 2,916,000	\$ 6,731,713
32		2.71%	0.00%	0.02%	0.79%	1.81%
33						
34	ProForma Margin	\$ 13,557,701	\$ 113,283	\$ 8,417,210	\$ 7,147,908	\$ 99,879,124
35		1.51%	0.01%	0.94%	0.80%	11.14%
36						
37	Per Books Revenue	\$ 20,893,630	\$ 100,255	\$ 7,523,445	\$ 8,906,537	\$ 94,350,361
38		1.86%	0.01%	0.67%	0.79%	8.41%
39						
40	Per Books Gas Cost					
41	PURCHGAS					
42	COG142					
43		\$ 7,635,471	\$ -	\$ 63,721	\$ 2,215,211	\$ 5,113,910
44		2.71%	0.00%	0.02%	0.79%	1.81%
45						

Design Day Demand Allocate Combined 103,113 & 143 to 103 & 113			
Schedule	Design Day Dts		
103/113	156,704		
103/143	3,148		
Schedule	Peak Demand	Allocate	Design Day Dts
103	3,334,200	16,068	19,216
113	29,182,631	140,636	140,636

Peak and Average Allocation	
Peak Weight	50%
Average Weight	50%

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Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
46	Per Books Margin		\$ 840,133,428	\$ 479,359,862	\$ 194,838,998	\$ 24,187,737	\$ 5,169,484	\$ 17,461,965	\$ 2,369,467
47		PBMAR	100%	57.06%	23.19%	2.88%	0.62%	2.08%	0.28%
48									
49	Revenue Increase								
50	Revenue Increase		\$ 195,489,316	\$ 120,335,871	\$ 55,674,715	\$ 6,831,948	\$ 1,536,474	\$ 8,283,167	\$ 406,067
51		PROPREV	100%	61.56%	28.48%	3.49%	0.79%	4.24%	0.21%
52	Proposed Gas Costs								
53	Proposed Total Gas Cost Revenues		\$ 370,963,989	\$ 174,481,807	\$ 114,625,622	\$ 17,319,573	\$ 18,189,567	\$ 16,917,893	\$ 9,646,957
54		PROPCOG	100%	47.03%	30.90%	4.67%	4.90%	4.56%	2.60%
55									
56	Proposed Margin		\$ 1,092,263,189	\$ 637,278,601	\$ 259,600,320	\$ 31,710,188	\$ 4,801,910	\$ 25,618,527	\$ 1,717,343
57		PROPMAR	100%	58.34%	23.77%	2.90%	0.44%	2.35%	0.16%
58									
59									
60									
61									
62	Direct Plant Per Books		\$ 6,264,388,214	\$ 3,113,808,715	\$ 1,074,094,418	\$ 95,616,267	\$ 62,318,838	\$ 365,347,574	\$ 3,940,450
63		UTILPLT	100%	49.71%	17.15%	1.53%	0.99%	5.83%	0.06%
64									
65	Direct Plant Pro Forma		\$ 6,703,985,195	\$ 3,281,102,110	\$ 1,144,952,409	\$ 102,142,703	\$ 66,313,193	\$ 396,432,651	\$ 4,077,502
66		UTILPLT Adj	100%	48.94%	17.08%	1.52%	0.99%	5.91%	0.06%
67									
68	O&M Expense Per Books		\$ 216,325,263	\$ 162,942,870	\$ 30,398,732	\$ 1,441,936	\$ 954,252	\$ 4,740,040	\$ 128,013
69		OMPB	100%	75.32%	14.05%	0.67%	0.44%	2.19%	0.06%
70									
71	O&M Expense Pro Forma		\$ 235,084,176	\$ 180,988,107	\$ 32,325,492	\$ 1,445,382	\$ 957,813	\$ 4,627,448	\$ 133,892
72		OMPF	100%	76.99%	13.75%	0.61%	0.41%	1.97%	0.06%
73									
74	Distribution Mains Plant								
75		27600	\$ 1,353,990,038						
76	PKAVGDAYDIST	Distribution - Demand	\$ 443,025,541	\$ 190,171,748	\$ 103,623,041	\$ 11,904,024	\$ 8,575,721	\$ 66,047,175	\$ 2,199,380
77	BILL	Distribution - Customer	\$ 910,964,498	\$ 826,973,700	\$ 82,787,077	\$ 455,971	\$ 130,875	\$ 306,936	\$ 36,342
78			\$ 1,353,990,038	\$ 1,017,145,448	\$ 186,410,117	\$ 12,359,995	\$ 8,706,596	\$ 66,354,110	\$ 2,235,722
79		MAINPLT	100%	75.12%	13.77%	0.91%	0.64%	4.90%	0.17%
80									
81	Distribution Services Plant								
82		28000	\$ 562,738,409						
83		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	SVCUNIT	Distribution - Customer	\$ 562,738,409	\$ 486,591,988	\$ 73,957,021	\$ 691,127	\$ 301,726	\$ 707,626	\$ 53,481
85			\$ 562,738,409	\$ 486,591,988	\$ 73,957,021	\$ 691,127	\$ 301,726	\$ 707,626	\$ 53,481
86		SVCSPLT	100%	86.47%	13.14%	0.12%	0.05%	0.13%	0.01%
87									
88	Distribution Meters Plant (Ensure All Plant Accounts Match)								
89		28100	\$ 13,136,677						
90		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	METAVG	Distribution - Customer	\$ 13,136,677	\$ 9,684,780	\$ 3,196,335	\$ 63,087	\$ 34,053	\$ 79,961	\$ 9,593
92			\$ 13,136,677	\$ 9,684,780	\$ 3,196,335	\$ 63,087	\$ 34,053	\$ 79,961	\$ 9,593
93									
94		28104	\$ (0)						
95		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	METAVG	Distribution - Customer	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
97			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
98									

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Line No.	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
46	Per Books Margin	\$ 13,258,159	\$ 100,255	\$ 7,459,724	\$ 6,691,326	\$ 89,236,451
47		1.58%	0.01%	0.89%	0.80%	10.62%
48						
49	Revenue Increase					
50	Revenue Increase	\$ 2,534,358	\$ (113,283)	\$ -	\$ -	\$ -
51		1.30%	-0.06%	0.00%	0.00%	0.00%
52	Proposed Gas Costs					
53	Proposed Total Gas Cost Revenues	\$ 10,050,978	\$ -	\$ 83,879	\$ 2,916,000	\$ 6,731,713
54		2.71%	0.00%	0.02%	0.79%	1.81%
55						
56	Proposed Margin	\$ 16,092,058	\$ -	\$ 8,417,210	\$ 7,147,908	\$ 99,879,124
57		1.47%	0.00%	0.77%	0.65%	9.14%
58						
59						
60						
61						
62	Direct Plant Per Books	\$ 46,123,544	\$ -	\$ 39,785,772	\$ 181,087,343	\$ 1,282,265,294
63		0.74%	0.00%	0.64%	2.89%	20.47%
64						
65	Direct Plant Pro Forma	\$ 47,711,961	\$ -	\$ 43,063,196	\$ 197,413,305	\$ 1,420,776,164
66		0.71%	0.00%	0.64%	2.94%	21.19%
67						
68	O&M Expense Per Books	\$ 1,397,271	\$ -	\$ 538,154	\$ 1,995,807	\$ 11,788,189
69		0.65%	0.00%	0.25%	0.92%	5.45%
70						
71	O&M Expense Pro Forma	\$ 1,457,630	\$ -	\$ 528,105	\$ 1,907,332	\$ 10,712,975
72		0.62%	0.00%	0.22%	0.81%	4.56%
73						
74	Distribution Mains Plant					
75		27600				
76	PKAVGDAYDIST	\$ 26,467,953	\$ -	\$ 8,117,027	\$ 25,919,473	\$ -
77	BILL	\$ 234,244	\$ -	\$ 17,574	\$ 3,365	\$ 18,415
78		\$ 26,702,197	\$ -	\$ 8,134,600	\$ 25,922,838	\$ 18,415
79		1.97%	0.00%	0.60%	1.91%	0.00%
80						
81	Distribution Services Plant					
82		28000				
83		\$ -	\$ -	\$ -	\$ -	\$ -
84	SVCUNIT	\$ 344,712	\$ -	\$ 40,515	\$ 7,758	\$ 42,454
85		\$ 344,712	\$ -	\$ 40,515	\$ 7,758	\$ 42,454
86		0.06%	0.00%	0.01%	0.00%	0.01%
87						
88	Distribution Meters Plant (Ensure All Plant Accounts Match)					
89		28100				
90		\$ -	\$ -	\$ -	\$ -	\$ -
91	METAVG	\$ 61,572	\$ -	\$ 3,860	\$ 739	\$ 2,695
92		\$ 61,572	\$ -	\$ 3,860	\$ 739	\$ 2,695
93						
94		28104				
95		\$ -	\$ -	\$ -	\$ -	\$ -
96	METAVG	\$ (0)	\$ -	\$ (0)	\$ (0)	\$ (0)
97		\$ (0)	\$ -	\$ (0)	\$ (0)	\$ (0)
98						

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Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
99		28105	\$ 7,511,120						
100		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	METAVG	Distribution - Customer	\$ 7,511,120	\$ 5,537,439	\$ 1,827,559	\$ 36,071	\$ 19,471	\$ 45,719	\$ 5,485
102									
103									
104		28200	\$ 61,043,711						
105		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	METAVG	Distribution - Customer	\$ 61,043,711	\$ 45,003,383	\$ 14,852,779	\$ 293,156	\$ 158,240	\$ 371,562	\$ 44,579
107			\$ 61,043,711	\$ 45,003,383	\$ 14,852,779	\$ 293,156	\$ 158,240	\$ 371,562	\$ 44,579
108									
109		28300	\$ 7,701,166						
110		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	METAVG	Distribution - Customer	\$ 7,701,166	\$ 5,677,546	\$ 1,873,800	\$ 36,984	\$ 19,963	\$ 46,876	\$ 5,624
112			\$ 7,701,166	\$ 5,677,546	\$ 1,873,800	\$ 36,984	\$ 19,963	\$ 46,876	\$ 5,624
113									
114		28400	\$ 872,024						
115		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	METAVG	Distribution - Customer	\$ 872,024	\$ 642,884	\$ 212,176	\$ 4,188	\$ 2,260	\$ 5,308	\$ 637
117			\$ 872,024	\$ 642,884	\$ 212,176	\$ 4,188	\$ 2,260	\$ 5,308	\$ 637
118									
119		28500	\$ 39,760,689						
120		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	METAVG	Distribution - Customer	\$ 39,760,689	\$ 29,312,856	\$ 9,674,325	\$ 190,946	\$ 103,069	\$ 242,016	\$ 29,036
122			\$ 39,760,689	\$ 29,312,856	\$ 9,674,325	\$ 190,946	\$ 103,069	\$ 242,016	\$ 29,036
123									
124	TOTAL METERS								
125		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126		Distribution - Customer	\$ 130,025,387	\$ 95,858,888	\$ 31,636,974	\$ 624,433	\$ 337,057	\$ 791,441	\$ 94,955
127		Total	\$ 130,025,387	\$ 95,858,888	\$ 31,636,974	\$ 624,433	\$ 337,057	\$ 791,441	\$ 94,955
128		METERPLT	100%	73.72%	24.33%	0.48%	0.26%	0.61%	0.07%
129									
130	Meters Service Mains Plant - Customer								
131									
132	Mains		\$ 910,964,498	\$ 826,973,700	\$ 82,787,077	\$ 455,971	\$ 130,875	\$ 306,936	\$ 36,342
133	Services		\$ 562,738,409	\$ 486,591,988	\$ 73,957,021	\$ 691,127	\$ 301,726	\$ 707,626	\$ 53,481
134	Meters		\$ 130,025,387	\$ 95,858,888	\$ 31,636,974	\$ 624,433	\$ 337,057	\$ 791,441	\$ 94,955
135			\$ 1,603,728,294	\$ 1,409,424,576	\$ 188,381,071	\$ 1,771,531	\$ 769,659	\$ 1,806,003	\$ 184,778
136		MSMPLTCUST	100%	87.88%	11.75%	0.11%	0.05%	0.11%	0.01%
137									
138	Main Services Meters Plant		\$ 2,046,753,834	\$ 1,599,596,324	\$ 292,004,112	\$ 13,675,555	\$ 9,345,380	\$ 67,853,177	\$ 2,384,158
139		MSMPLT	100%	78.15%	14.27%	0.67%	0.46%	3.32%	0.12%
140									
141	Distribution Mains Plant Pro Forma								
142		27600	\$ 1,384,979,071						
143	PKAVGDAYDIST	Distribution - Demand	\$ 453,165,152	\$ 194,524,246	\$ 105,994,682	\$ 12,176,474	\$ 8,771,996	\$ 67,558,809	\$ 2,249,717
144	BILL	Distribution - Customer	\$ 931,813,919	\$ 845,900,808	\$ 84,681,840	\$ 466,406	\$ 133,870	\$ 313,961	\$ 37,174
145			\$ 1,384,979,071	\$ 1,040,425,054	\$ 190,676,522	\$ 12,642,880	\$ 8,905,866	\$ 67,872,770	\$ 2,286,891
146		MAINPLT Adj	100%	75.12%	13.77%	0.91%	0.64%	4.90%	0.17%
147									

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Line No.	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
99		28105				
100		\$ -	\$ -	\$ -	\$ -	\$ -
101	METAVG	\$ 35,205	\$ -	\$ 2,207	\$ 423	\$ 1,541
102						
103						
104		28200				
105		\$ -	\$ -	\$ -	\$ -	\$ -
106	METAVG	\$ 286,115	\$ -	\$ 17,938	\$ 3,435	\$ 12,525
107		\$ 286,115	\$ -	\$ 17,938	\$ 3,435	\$ 12,525
108						
109		28300				
110		\$ -	\$ -	\$ -	\$ -	\$ -
111	METAVG	\$ 36,096	\$ -	\$ 2,263	\$ 433	\$ 1,580
112		\$ 36,096	\$ -	\$ 2,263	\$ 433	\$ 1,580
113						
114		28400				
115		\$ -	\$ -	\$ -	\$ -	\$ -
116	METAVG	\$ 4,087	\$ -	\$ 256	\$ 49	\$ 179
117		\$ 4,087	\$ -	\$ 256	\$ 49	\$ 179
118						
119		28500				
120		\$ -	\$ -	\$ -	\$ -	\$ -
121	METAVG	\$ 186,360	\$ -	\$ 11,684	\$ 2,237	\$ 8,158
122		\$ 186,360	\$ -	\$ 11,684	\$ 2,237	\$ 8,158
123						
124	TOTAL METERS					
125		\$ -	\$ -	\$ -	\$ -	\$ -
126		\$ 609,436	\$ -	\$ 38,208	\$ 7,316	\$ 26,679
127		\$ 609,436	\$ -	\$ 38,208	\$ 7,316	\$ 26,679
128		0.47%	0.00%	0.03%	0.01%	0.02%
129						
130	Meters Service Mains Plant - Customer					
131						
132	Mains	\$ 234,244	\$ -	\$ 17,574	\$ 3,365	\$ 18,415
133	Services	\$ 344,712	\$ -	\$ 40,515	\$ 7,758	\$ 42,454
134	Meters	\$ 609,436	\$ -	\$ 38,208	\$ 7,316	\$ 26,679
135		\$ 1,188,392	\$ -	\$ 96,297	\$ 18,440	\$ 87,548
136		0.07%	0.00%	0.01%	0.00%	0.01%
137						
138	Main Services Meters Plant	\$ 27,656,345	\$ -	\$ 8,213,323	\$ 25,937,912	\$ 87,548
139		1.35%	0.00%	0.40%	1.27%	0.00%
140						
141	Distribution Mains Plant Pro Forma					
142		27600				
143	PKAVGDAYDIST	\$ 27,073,730	\$ -	\$ 8,302,803	\$ 26,512,697	\$ -
144	BILL	\$ 239,605	\$ -	\$ 17,976	\$ 3,442	\$ 18,836
145		\$ 27,313,335	\$ -	\$ 8,320,778	\$ 26,516,139	\$ 18,836
146		1.97%	0.00%	0.60%	1.91%	0.00%
147						

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Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
148	Distribution Services Plant Pro Forma								
149		28000	\$ 578,318,400						
150		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151	SVCUNIT	Distribution - Customer	\$ 578,318,400	\$ 500,063,787	\$ 76,004,597	\$ 710,262	\$ 310,080	\$ 727,218	\$ 54,962
152			\$ 578,318,400	\$ 500,063,787	\$ 76,004,597	\$ 710,262	\$ 310,080	\$ 727,218	\$ 54,962
153		SVCSPLT Adj	100%	86.47%	13.14%	0.12%	0.05%	0.13%	0.01%
154									
155	Distribution Meters Plant Pro Forma(Ensure All Plant Accounts Match)								
156		28100	\$ 15,670,940						
157		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	META VG	Distribution - Customer	\$ 15,670,940	\$ 11,553,120	\$ 3,812,956	\$ 75,258	\$ 40,623	\$ 95,386	\$ 11,444
159			\$ 15,670,940	\$ 11,553,120	\$ 3,812,956	\$ 75,258	\$ 40,623	\$ 95,386	\$ 11,444
160									
161		28104	\$ (165,757)						
162		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	META VG	Distribution - Customer	\$ (165,757)	\$ (122,201)	\$ (40,331)	\$ (796)	\$ (430)	\$ (1,009)	\$ (121)
164			(165,757)	(122,201)	(40,331)	(796)	(430)	(1,009)	(121)
165									
166		28105	\$ 7,292,094						
167		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	META VG	Distribution - Customer	\$ 7,292,094	\$ 5,375,966	\$ 1,774,267	\$ 35,019	\$ 18,903	\$ 44,386	\$ 5,325
169									
170									
171		28200	\$ 63,166,280						
172		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	META VG	Distribution - Customer	\$ 63,166,280	\$ 46,568,209	\$ 15,369,229	\$ 303,349	\$ 163,742	\$ 384,482	\$ 46,129
174			\$ 63,166,280	\$ 46,568,209	\$ 15,369,229	\$ 303,349	\$ 163,742	\$ 384,482	\$ 46,129
175									
176		28300	\$ 7,806,221						
177		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	META VG	Distribution - Customer	\$ 7,806,221	\$ 5,754,996	\$ 1,899,361	\$ 37,489	\$ 20,236	\$ 47,515	\$ 5,701
179			\$ 7,806,221	\$ 5,754,996	\$ 1,899,361	\$ 37,489	\$ 20,236	\$ 47,515	\$ 5,701
180									
181		28400	\$ 852,064						
182		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	META VG	Distribution - Customer	\$ 852,064	\$ 628,169	\$ 207,319	\$ 4,092	\$ 2,209	\$ 5,186	\$ 622
184									
185									
186		28500	\$ 42,238,716						
187		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	META VG	Distribution - Customer	\$ 42,238,716	\$ 31,139,737	\$ 10,277,263	\$ 202,847	\$ 109,493	\$ 257,099	\$ 30,846
189			\$ 42,238,716	\$ 31,139,737	\$ 10,277,263	\$ 202,847	\$ 109,493	\$ 257,099	\$ 30,846
190									
191	TOTAL METERS Adjusted								
192		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193		Distribution - Customer	\$ 136,860,558	\$ 100,897,995	\$ 33,300,066	\$ 657,258	\$ 354,776	\$ 833,045	\$ 99,946
194		Total	\$ 136,860,558	\$ 100,897,995	\$ 33,300,066	\$ 657,258	\$ 354,776	\$ 833,045	\$ 99,946
195		METERPLT Adj	100%	73.72%	24.33%	0.48%	0.26%	0.61%	0.07%
196									

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**ALLOCATED COST OF SERVICE STUDY_CORRECTED
 DEPR**

Line No	Description	Allocation Type	Rate	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
148	Distribution Services Plant Pro Forma(Ensure All Plant Accour		28000					
149			\$	-	\$	-	\$	-
150			\$	354,256	\$	-	\$	41,637
151	SVCUNIT		\$	354,256	\$	-	\$	41,637
152			\$	0.06%		0.00%		0.01%
153								
154								
155	Distribution Meters Plant Pro Forma(Ensure All Plant Accour		28100					
156			\$	-	\$	-	\$	-
157			\$	73,451	\$	-	\$	4,605
158	METAVG		\$	73,451	\$	-	\$	4,605
159			\$					
160								
161			28104					
162			\$	-	\$	-	\$	-
163	METAVG		\$	(777)	\$	-	\$	(49)
164			\$	(777)	\$	-	\$	(49)
165								
166			28105					
167			\$	-	\$	-	\$	-
168	METAVG		\$	34,178	\$	-	\$	2,143
169								
170								
171			28200					
172			\$	-	\$	-	\$	-
173	METAVG		\$	296,064	\$	-	\$	18,562
174			\$	296,064	\$	-	\$	18,562
175								
176			28300					
177			\$	-	\$	-	\$	-
178	METAVG		\$	36,588	\$	-	\$	2,294
179			\$	36,588	\$	-	\$	2,294
180								
181			28400					
182			\$	-	\$	-	\$	-
183	METAVG		\$	3,994	\$	-	\$	250
184								
185								
186			28500					
187			\$	-	\$	-	\$	-
188	METAVG		\$	197,975	\$	-	\$	12,412
189			\$	197,975	\$	-	\$	12,412
190								
191	TOTAL METERS Adjusted							
192			\$	-	\$	-	\$	-
193			\$	641,473	\$	-	\$	40,217
194			\$	641,473	\$	-	\$	40,217
195				0.47%		0.00%		0.03%
196								0.01%

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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
197	Meters Services Mains Plant Pro Forma - Customer								
198									
199	Mains		\$ 931,813,919	\$ 845,900,808	\$ 84,681,840	\$ 466,406	\$ 133,870	\$ 313,961	\$ 37,174
200	Services		\$ 578,318,400	\$ 500,063,787	\$ 76,004,597	\$ 710,262	\$ 310,080	\$ 727,218	\$ 54,962
201	Meters		\$ 136,860,558	\$ 100,897,995	\$ 33,300,066	\$ 657,258	\$ 354,776	\$ 833,045	\$ 99,946
202			\$ 1,646,992,877	\$ 1,446,862,590	\$ 193,986,503	\$ 1,833,926	\$ 798,726	\$ 1,874,223	\$ 192,082
203		MSMPLTCUST Adj	100%	87.85%	11.78%	0.11%	0.05%	0.11%	0.01%
204									
205	Main Services Meters Plant Pro Forma		\$ 2,100,158,029	\$ 1,641,386,836	\$ 299,981,184	\$ 14,010,400	\$ 9,570,722	\$ 69,433,033	\$ 2,441,799
206		MSMPLT Adj	100%	78.16%	14.28%	0.67%	0.46%	3.31%	0.12%
207									
208	Rate Base Per Books		\$ 5,877,652,615	\$ 2,971,054,445	\$ 1,010,469,831	\$ 89,630,000	\$ 58,616,175	\$ 333,133,770	\$ 3,640,712
209		TOTRB	100%	50.55%	17.19%	1.52%	1.00%	5.67%	0.06%
210									
211	Rate Base Pro Forma		\$ 6,420,712,977	\$ 3,207,556,036	\$ 1,097,832,573	\$ 97,327,681	\$ 63,401,176	\$ 368,049,377	\$ 3,855,294
212		TOTRB Adj	100%	49.96%	17.10%	1.52%	0.99%	5.73%	0.06%
213									
214	Operating Labor Per Books		\$ 60,015,490	\$ 45,231,837	\$ 8,594,508	\$ 404,667	\$ 267,975	\$ 1,291,473	\$ 35,988
215		OPERLAB	100%	75.37%	14.32%	0.67%	0.45%	2.15%	0.06%
216									
217	Operating Labor Pro Forma		\$ 61,091,460	\$ 46,042,959	\$ 8,749,906	\$ 411,841	\$ 272,711	\$ 1,313,928	\$ 36,616
218		OPERLAB Adj	100%	75.37%	14.32%	0.67%	0.45%	2.15%	0.06%
219									
220	Uncollectible Expense Per Books								
221									
222									
223	12 Month Total by Rate		\$ 3,390,859	\$ 2,882,230	\$ 457,766	\$ 50,863	\$ -	\$ -	\$ -
224		UNCOLL	100%	85.00%	13.50%	1.50%	0.00%	0.00%	0.00%
225									
226	Average Meter Cost			283	932	3,339	6,280	6,288	6,371
227	Meter Value (Customers x Avg Meter)		\$ 282,667,149	\$ 208,391,293	\$ 68,776,825	\$ 1,357,478	\$ 732,742	\$ 1,720,544	\$ 206,426
228		METAVG	100%	73.72%	24.33%	0.48%	0.26%	0.61%	0.07%
229									
230	Service Cost Unit Factor			2,493	3,785	6,422	9,768	9,768	6,235
231	Service Value (Customers x Service Unit)		\$ 2,125,562,667	\$ 1,837,944,144	\$ 279,348,770	\$ 2,610,511	\$ 1,139,674	\$ 2,672,830	\$ 202,007
232		SVCUNIT	100%	86.47%	13.14%	0.12%	0.05%	0.13%	0.01%
233									
234	874 Mains Customer Allocator								
235									
236		MAINPLT	55.0%	41.32%	7.57%	0.50%	0.35%	2.70%	0.09%
237		SVCUNIT	45.0%	38.91%	5.91%	0.06%	0.02%	0.06%	0.00%
238		874CUST	100%	80.23%	13.49%	0.56%	0.38%	2.75%	0.10%
239									
240									
241									
242	Storage Plant		\$ 385,133,325	\$ 223,548,765	\$ 132,107,786	\$ 16,957,334	\$ 12,519,440	\$ -	\$ -
243		STORPLT	100%	58%	34%	4%	3%	0%	0%
244									
245	Transmission Plant		\$ 3,452,981,175	\$ 1,102,570,470	\$ 562,240,151	\$ 56,501,271	\$ 34,401,283	\$ 251,767,661	\$ -
246		TRANSPLT	100%	32%	16%	2%	1%	7%	0%
247									

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**ALLOCATED COST OF SERVICE STUDY_CORRECTED
 DEPR**

Line No	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
197	Meters Services Mains Plant Pro Forma - Customer					
198						
199	Mains	\$ 239,605	\$ -	\$ 17,976	\$ 3,442	\$ 18,836
200	Services	\$ 354,256	\$ -	\$ 41,637	\$ 7,973	\$ 43,630
201	Meters	\$ 641,473	\$ -	\$ 40,217	\$ 7,701	\$ 28,081
202		\$ 1,235,334	\$ -	\$ 99,829	\$ 19,116	\$ 90,547
203		0.08%	0.00%	0.01%	0.00%	0.01%
204						
205	Main Services Meters Plant Pro Forma	\$ 28,309,064	\$ -	\$ 8,402,632	\$ 26,531,813	\$ 90,547
206		1.35%	0.00%	0.40%	1.26%	0.00%
207						
208	Rate Base Per Books	\$ 42,531,307	\$ -	\$ 36,287,617	\$ 164,902,917	\$ 1,167,385,840
209		0.72%	0.00%	0.62%	2.81%	19.86%
210						
211	Rate Base Pro Forma	\$ 45,013,109	\$ -	\$ 39,998,695	\$ 182,959,534	\$ 1,314,719,502
212		0.70%	0.00%	0.62%	2.85%	20.48%
213						
214	Operating Labor Per Books	\$ 388,970	\$ -	\$ 146,342	\$ 538,943	\$ 3,114,788
215		0.65%	0.00%	0.24%	0.90%	5.19%
216						
217	Operating Labor Pro Forma	\$ 395,691	\$ -	\$ 148,874	\$ 548,301	\$ 3,170,633
218		0.65%	0.00%	0.24%	0.90%	5.19%
219						
220	Uncollectible Expense Per Books					
221						
222						
223	12 Month Total by Rate	\$ -	\$ -	\$ -	\$ -	\$ -
224		0.00%	0.00%	0.00%	0.00%	0.00%
225						
226	Average Meter Cost	6,344	-	5,302	5,302	3,533
227	Meter Value (Customers x Avg Meter)	\$ 1,324,876	\$ -	\$ 83,062	\$ 15,906	\$ 57,997
228		0.47%	0.00%	0.03%	0.01%	0.02%
229						
230	Service Cost Unit Factor	6,235	6,235	9768	9768	9768
231	Service Value (Customers x Service Unit)	\$ 1,302,038	\$ -	\$ 153,032	\$ 29,304	\$ 160,358
232		0.06%	0.00%	0.01%	0.00%	0.01%
233						
234	874 Mains Customer Allocator					
235						
236	MAINPLT	1.08%	0.00%	0.33%	1.05%	0.00%
237	SVCUNIT	0.03%	0.00%	0.00%	0.00%	0.00%
238		1.11%	0.00%	0.33%	1.05%	0.00%
239						
240						
241						
242	Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
243		0%	0%	0%	0%	0%
244						
245	Transmission Plant	\$ -	\$ -	\$ 25,981,823	\$ 137,354,167	\$ 1,282,164,349
246		0%	0%	1%	4%	37%
247						

Acct	Plant	Ratio	Allocator	%
27600	\$ 1,841,155,918	64.50%	Min Sys Demand	32.72%
28000	\$ 1,013,357,647	35.50%	Min Sys Cust	67.28%
	\$ 2,854,513,565			

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
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**SUPPLEMENTAL EXHIBIT_(KAC-1)_CORRECTED DEPR STUDY
SCHEDULE 4**

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	Allocation Type	Allocator	Total Company	Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	1 Storage Demand PLT		100%	100%			
2	2 Trans Demand PLT		100%		100%		
3	4 Dist Demand PLT		100%			100%	
4	5 Dist Cust PLT		100%				100%
5	6 Dist Mains PLT	Minimum System	100%			33%	67%
6							
7	7 Distribution Other Plant Per Books						
8		Dist Demand PLT	297,985,590	-	-	297,985,590	-
9		Dist Cust PLT	754,442,541	-	-	-	754,442,541
10		Dist Mains PLT	1,353,990,038	-	-	443,025,541	910,964,498
11			2,406,418,170	-	-	741,011,131	1,665,407,039
12	Dist Other PLT		100%	0.00%	0.00%	30.79%	69.21%
13							
14	8 Distribution Other Plant Pro Forma						
15		Dist Demand PLT	312,733,803	-	-	312,733,803	-
16		Dist Cust PLT	781,498,068	-	-	-	781,498,068
17		Dist Mains PLT	1,384,979,071	-	-	453,165,152	931,813,919
18			2,479,210,943	-	-	765,898,955	1,713,311,988
19	Dist Other PLT Adj		100%	0.00%	0.00%	30.89%	69.11%
20							
21	11 Utility Plant Per Books						
22		Storage Demand PLT	385,133,325	385,133,325	-	-	-
23		Trans Demand PLT	3,452,981,175	-	3,452,981,175	-	-
24		Trans Cust PLT	-	-	-	-	-
25		Dist Demand PLT	297,985,590	-	-	297,985,590	-
26		Dist Cust PLT	754,442,541	-	-	-	754,442,541
27		Dist Mains PLT	1,353,990,038	-	-	443,025,541	910,964,498
28		Dist Other PLT	19,861,208	-	-	6,115,885	13,745,323
29			6,264,393,878	385,133,325	3,452,981,175	747,127,015	1,679,152,362
30	Util PLT		100%	6.15%	55.12%	11.93%	26.80%
31							
32	12 Utility Plant Pro Forma						
33		Storage Demand PLT	377,267,834	377,267,834	-	-	-
34		Trans Demand PLT	3,825,992,280	-	3,825,992,280	-	-
35		Trans Cust PLT	-	-	-	-	-
36		Dist Demand PLT	312,733,803	-	-	312,733,803	-
37		Dist Cust PLT	781,498,068	-	-	-	781,498,068
38		Dist Mains PLT	1,384,979,071	-	-	453,165,152	931,813,919
39		Dist Other PLT	-	-	-	-	-
40			6,682,471,057	377,267,834	3,825,992,280	765,898,955	1,713,311,988
41	Util PLT Adj		100%	5.65%	57.25%	11.46%	25.64%
42							
43	13 Total Plant Per Books		6,557,834,807	403,168,682	3,614,731,151	782,125,114	1,757,809,859
44	Total PLT UNADJ		100%	6.15%	55.12%	11.93%	26.80%
45							
46	14 Total Plant Pro Forma		7,095,869,073	399,391,842	4,050,358,836	817,461,426	1,828,656,967
47	Total PLT ADJ		100%	5.63%	57.08%	11.52%	25.77%
48							
49	15 Total Rate Base Per Books		5,877,646,951	350,720,016	3,138,378,005	751,097,810	1,637,451,119
50	Total RB		100%	5.97%	53.40%	12.78%	27.86%
51							

Piedmont Natural Gas, Inc.
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ALLOCATED COST OF SERVICE STUDY_CORRECTED DEPRECIATION STUDY

Line No.	Allocation Type	Allocator	Total Company	Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
52	16 Total Rate Base Pro Forma		6,420,712,977	409,974,756	3,540,592,155	733,860,716	1,736,285,350
53	Total RB Adj		100%	6.39%	55.14%	11.43%	27.04%
54							
55	17 Dist Mains and Services Gross Plant Per Books						
56		27600	1,841,155,918	64.50%		21.10%	43.40%
57		28000	1,013,357,647	35.50%			35.50%
58			2,854,513,565				
59	Dist M&S Gross		100%			21.10%	78.90%
60							
61	18 Dist Mains and Services Gross Plant Pro Forma						
62		27600	1,897,285,593	64.34%		21.05%	43.29%
63		28000	1,051,718,337	35.66%			35.66%
64			2,949,003,930				
65	Dist M&S Gross Adj		100%			21.05%	78.95%
66							
67	19 Operating Labor Per Books		60,015,490	3,546,653	6,227,062	5,353,427	44,888,349
68	OPER LABOR		100%	5.91%	10.38%	8.92%	74.79%
69							
70	20 Operating Labor Pro Forma		61,091,460	3,610,238	6,338,702	5,449,404	45,693,116
71	OPER LABOR Adj		100%	5.91%	10.38%	8.92%	74.79%
72							
73	21 O&M Per Books		216,325,263	12,493,624	23,243,929	19,646,060	160,941,650
74	O&M		100%	5.78%	10.74%	9.08%	74.40%
75							
76	22 O&M Pro Forma		235,084,176	13,068,504	19,497,161	21,381,701	181,136,810
77	O&M Adj		100%	5.56%	8.29%	9.10%	77.05%
78							
79	23 O&M At Proposed Rates		236,157,892	13,081,698	19,520,327	21,401,617	182,154,250
80	O&M Prop		100%	5.54%	8.27%	9.06%	77.13%
81							

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**SUPPLEMENTAL EXHIBIT_(KAC-1)_CORRECTED DEPR STUDY
SCHEDULE 6**

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

Summary Rates of Return_CORRECTED Depreciation Study

Rate Schedule	Description	Pro forma Existing Rates		Proposed Rates	
		Rate of Return	Indexed Rate of Return	Rate of Return	Indexed Rate of Return
101	Residential Service	5.05%	0.97	8.08%	1.07
102	Small General Service	10.62%	2.04	14.99%	1.99
152	Medium General Service	19.44%	3.73	25.76%	3.41
103	Large General Sales Service	-0.99%	(0.19)	0.70%	0.09
113	Large General Transportation Service	-1.06%	(0.20)	0.48%	0.06
103/113	<i>Large General Combined</i>	<i>-1.05%</i>	<i>(0.20)</i>	<i>0.51%</i>	<i>0.07</i>
104	Interruptible Sales Service	26.54%	5.09	36.16%	4.79
114	Interruptible Transportation Service	22.76%	4.37	27.61%	3.66
104/114	<i>Large Interruptible Combined</i>	<i>23.06%</i>	<i>4.42</i>	<i>28.28%</i>	<i>3.74</i>
T-10	Military Transportation ¹	0.00%	-	0.00%	-
Overall System Rate of Return		5.21%	1.00	7.55%	1.00

1/ Piedmont currently has no customers served under Rate Schedule T-10.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**SUPPLEMENTAL EXHIBIT_(KAC-2)_CORRECTED DEPR STUDY
SCHEDULE 1**

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Comparison of End of Period Revenues to Proposed Revenues_CORRECTED Depreciation Study

Line No.	[A] Revenue Class	[B] Tariff Rate Schedule	[C] End of Period Pro Forma Revenues	[D] Total Revenue Increase (Decrease) ¹	[E] Total Proposed Revenues Before EDIT Rider ¹	[F] Percent Increase (Decrease) Before EDIT Rider	[G] EDIT Rider 1-Year Amort Flow-through Revenues ²	[H] Year 1 Proposed Revenues With EDIT Rider	[I] Overall Percentage Increase (Decrease)
1	Residential Service	101	691,424,537	107,969,073	799,393,610	15.6%	(6,653,892)	792,739,717	14.7%
2	Small General Service	102	318,551,226	49,046,190	367,597,416	15.4%	(2,627,541)	364,969,875	14.6%
3	Medium General Service	152	42,197,813	6,042,785	48,240,599	14.3%	(419,958)	47,820,640	13.3%
4	Natural Gas Vehicle Fuel	142	1,519,619	170,901	1,690,519	11.2%	(9,346)	1,681,173	10.6%
5	Outdoor Gaslight Service	105	98,078	16,790	114,868	17.1%	-	114,868	17.1%
6	Large General Sales Service	103	21,539,835	(2,512,247)	19,027,588	-11.7%	(35,423)	18,992,165	-11.8%
7	Large General Transportation Service	113	35,276,606	(3,483,680)	31,792,925	-9.9%	(294,586)	31,498,339	-10.7%
8	<i>Sub-Total Firm Large General Service</i>	<i>103 / 113</i>	<i>56,816,440</i>	<i>(5,995,927)</i>	<i>50,820,513</i>	<i>-10.6%</i>	<i>(330,009)</i>	<i>50,490,504</i>	<i>-11.1%</i>
9	Interruptible Large General Sales Service	104	10,958,234	(848,198)	10,110,035	-7.7%	(14,212)	10,095,823	-7.9%
10	Interruptible Large General Transportation Service	114	23,608,679	(4,069,046)	19,539,633	-17.2%	(171,030)	19,368,603	-18.0%
11	<i>Sub-Total Interruptible Large General Service</i>	<i>104 / 114</i>	<i>34,566,912</i>	<i>(4,917,244)</i>	<i>29,649,668</i>	<i>-14.2%</i>	<i>(185,242)</i>	<i>29,464,427</i>	<i>-14.8%</i>
12	Military Operations Transportation Service	T-10	113,283	(113,283)	-	-100.0%	-	-	-100.0%
13	Tariff Sales and Transportation Revenue		1,145,287,909	152,219,285	1,297,507,194	13.3%	(10,225,989)	1,287,281,205	12.4%
14	Power Generation Special Contracts	n/a	106,610,838	-	106,610,838	0.0%	-	106,610,838	0.0%
15	Other Special Contracts	n/a	18,564,997	-	18,564,997	0.0%	-	18,564,997	0.0%
16	Total Sales and Transportation Revenue		1,270,463,743	152,219,285	1,422,683,028	12.0%	(10,225,989)	1,412,457,039	11.2%
17	Other Revenues	n/a	3,993,171	-	3,993,171	0.0%	-	3,993,171	0.0%
18	Total Operating Revenue		1,274,456,914	152,219,285	1,426,676,199	11.9%	(10,225,989)	1,416,450,210	11.1%

1/ The target Total Proposed Revenues used for this exhibit is \$1,426,671,792 as shown in Column 7, Line 3 of Supplemental Exhibit_(WBE-7)_CORRECTED Depr Study. The calculations shown in Column E of this exhibit yield a rounding difference of \$4,407 from the target Total Proposed Revenues.

2/ The targeted flow-through of annual revenues for the EDIT Rider - 1 Year Amortization is \$10,225,527. The calculations shown in this exhibit yield a rounding difference of \$462.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**SUPPLEMENTAL EXHIBIT_(KAC-2)_CORRECTED DEPR STUDY
SCHEDULE 2**

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Comparison of End of Period Revenues to Proposed Revenues by Revenue Component Change_CORRECTED Depreciation Study

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
Line No.	Revenue Class	Tariff Rate Schedule	End of Period Pro Forma Revenues	Proposed Margin Revenue Increase (Decrease) ¹	Proposed Revenues Before COG Change ¹	Margin Percent Increase (Decrease)	Proposed COG Demand Revenue Increase (Decrease) ¹	Total Proposed Revenues Before EDIT Rider ¹	COG Percent Increase (Decrease)	Overall Percent Increase (Decrease) Before EDIT Rider	EDIT Rider 1-Year Amort Flow-through Revenues ²	Year 1 Revenues with EDIT Rider	Overall Percentage Increase (Decrease) With EDIT Rider
1	Residential Service	101	691,424,537	120,339,508	811,764,045	17.4%	(12,370,435)	799,393,610	-1.5%	15.6%	(6,653,892)	792,739,717	14.7%
2	Small General Service	102	318,551,226	55,674,715	374,225,941	17.5%	(6,628,525)	367,597,416	-1.8%	15.4%	(2,627,541)	364,969,875	14.6%
3	Medium General Service	152	42,197,813	6,831,948	49,029,762	16.2%	(789,163)	48,240,599	-1.6%	14.3%	(419,958)	47,820,640	13.3%
4	Natural Gas Vehicle Fuel	142	1,519,619	259,585	1,779,204	17.1%	(88,685)	1,690,519	-5.0%	11.2%	(9,346)	1,681,173	10.6%
5	Outdoor Gaslight Service	105	98,078	16,790	114,868	17.1%	-	114,868	0.0%	17.1%	-	114,868	17.1%
6	Large General Sales Service	103	21,539,835	1,536,474	23,076,309	7.1%	(4,048,721)	19,027,588	-17.5%	-11.7%	(35,423)	18,992,165	-11.8%
7	Large General Transportation Service	113	35,276,606	8,283,167	43,559,772	23.5%	(11,766,847)	31,792,925	-27.0%	-9.9%	(294,586)	31,498,339	-10.7%
8	<i>Sub-Total Firm Large General Service</i>	<i>103 / 113</i>	<i>56,816,440</i>	<i>9,819,640</i>	<i>66,636,081</i>	<i>17.3%</i>	<i>(15,815,568)</i>	<i>50,820,513</i>	<i>-23.7%</i>	<i>-10.6%</i>	<i>(330,009)</i>	<i>50,490,504</i>	<i>-11.1%</i>
9	Interruptible Large General Sales Service	104	10,958,234	406,067	11,364,300	3.7%	(1,254,265)	10,110,035	-11.0%	-7.7%	(14,212)	10,095,823	-7.9%
10	Interruptible Large General Transportation Service	114	23,608,679	2,534,358	26,143,036	10.7%	(6,603,403)	19,539,633	-25.3%	-17.2%	(171,030)	19,368,603	-18.0%
11	<i>Sub-Total Interruptible Large General Service</i>	<i>104 / 114</i>	<i>34,566,912</i>	<i>2,940,424</i>	<i>37,507,337</i>	<i>8.5%</i>	<i>(7,857,668)</i>	<i>29,649,668</i>	<i>-20.9%</i>	<i>-14.2%</i>	<i>(185,242)</i>	<i>29,464,427</i>	<i>-14.8%</i>
12	Military Operations Transportation Service	T-10	113,283	(113,283)	-	-100.0%	-	-	0.0%	-100.0%	-	-	-100.0%
13	Tariff Sales and Transportation Revenue		1,145,287,909	195,769,328	1,341,057,237	17.1%	(43,550,044)	1,297,507,194	-3.2%	13.3%	(10,225,989)	1,287,281,205	12.4%
14	Power Generation Special Contracts	n/a	106,610,838	-	106,610,838	0.0%	-	106,610,838	0.0%	0.0%	-	106,610,838	0.0%
15	Other Special Contracts	n/a	18,564,997	-	18,564,997	0.0%	-	18,564,997	0.0%	0.0%	-	18,564,997	0.0%
16	Total Sales and Transportation Revenue		1,270,463,743	195,769,328	1,466,233,072	15.4%	(43,550,044)	1,422,683,028	-3.0%	12.0%	(10,225,989)	1,412,457,039	11.2%
17	Other Revenues	n/a	3,993,171	-	3,993,171	0.0%	-	3,993,171	0.0%	0.0%	-	3,993,171	0.0%
18	Total Operating Revenue		1,274,456,914	195,769,328	1,470,226,242	15.4%	(43,550,044)	1,426,676,199	-3.0%	11.9%	(10,225,989)	1,416,450,210	11.1%

1/ The target Total Proposed Revenues used for this exhibit is \$1,426,671,792 as shown in Column 7, Line 3 of Supplemental Exhibit_(WBE-7)_CORRECTED Depr Study. The calculations shown in Column H of this exhibit yield a rounding difference of \$4,407 from the target Total Proposed Revenues.

2/ The targeted flow-through of annual revenues for the EDIT Rider - 1 Year Amortization is \$10,225,527. The calculations shown in this exhibit yield a rounding difference of \$462.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

SUPPLEMENTAL EXHIBIT_(KAC-3)_CORRECTED DEPR STUDY

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Margin Allocation by Tariff Rate Schedule_CORRECTED Depreciation
Study

Line No.	[A] Revenue Class and Type	[B] Tariff Rate Schedule	[C] Proposed Margin Revenues	[D] Margin Apportionment Percentages at Proposed Rates
1	Residential	101	637,282,238	65.08%
2	Small General Service	102	259,600,320	26.51%
3	Medium General Service	152	31,710,188	3.24%
4	Natural Gas Vehicle Fuel	142	1,349,746	0.13%
5	Large General Sales Service	103	4,886,742	0.50%
6	Large General Transportation Service	113	26,641,879	2.72%
7	<i>Sub-Total Firm Large General Service</i>	<i>103 / 113</i>	<i>31,528,621</i>	<i>3.22%</i>
8	Interruptible Large General Sales Service	104	1,717,343	0.18%
9	Interruptible Large General Transportation Service	114	16,092,058	1.64%
10	<i>Sub-Total Interruptible Large General Service</i>	<i>104 / 114</i>	<i>17,809,401</i>	<i>1.82%</i>
11	Military Operations Transportation	T-10	-	0.00%
12	Tariff Sales and Transportation (excluding Outdoor Gas Light Service)¹		979,280,514	100.00%

1/ Excludes Outdoor Gaslight Service for margin apportionment percentages utilized for volumetric rate design.

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Jul 12 2024

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

SUPPLEMENTAL EXHIBIT_(KAC-4)_CORRECTED DEPR STUDY

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule_CORRECTED Depreciation
Study

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	COG Demand Rates (4)	COG Commodity Rates (5)	Total "Clean" Proposed Rates (6)	Total Proposed Revenues (7)
1	101 - Residential Service							
2	Bills - Winter		3,696,146	10.00			10.00	36,961,462
3	Bills - Summer		5,150,757	10.00			10.00	51,507,570
4	DTs - Winter	30,951,302		13.8319	1.1377	3.0434	18.0130	557,525,796
5	DTs - Summer	8,726,053		13.8319	0.7041	3.0434	17.5794	153,398,782
6	Integrity Management Rider Revenues							-
7								
8								
9	Experimental Motor Vehicle Fuel							
10	143 / 101 - Residential Service							
11	Bills - Winter		-	10.00			10.00	-
12	Bills - Summer		-	10.00			10.00	-
13	DTs - Winter	-		13.8319	1.1377	3.0434	18.0130	-
14	DTs - Summer	-		13.8319	0.7041	3.0434	17.5794	-
15								
16								
17	RESIDENTIAL SERVICE							
18	Bills		8,846,903					
19	Winter Dts	30,951,302						
20	Summer Dts	8,726,053						
21	Total Dts	39,677,355						
22								
23	Revenues							\$ 799,393,610
24								

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule_CORRECTED Depreciation Study

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	COG Demand Rates (4)	COG Commodity Rates (5)	Total "Clean" Proposed Rates (6)	Total Proposed Revenues (7)
25								
26	102- Small General Service							
27	Bills		885,560	22.00			22.00	19,482,314
28	DTs - Winter	18,287,262		8.7272	1.0007	3.0434	12.7713	233,552,107
29	DTs - Summer	9,217,175		8.7272	0.6461	3.0434	12.4167	114,446,900
30	Integrity Management Rider Revenues							-
31	Minimum Margin Agreement Revenues							-
32								
33								
34	Experimental Motor Vehicle Fuel							
35	143 / 102- Small General Service							
36	Bills		90	22.00			22.00	1,986
37	Winter Dts	3,637		8.7272	1.0007	3.0434	12.7713	46,454
38	Summer Dts	5,449		8.7272	0.6461	3.0434	12.4167	67,655
39								
40								
41	152- Medium General Service							
42	Bills		4,878	75.00			75.00	365,845
43	Winter - First 500 DTs	1,041,081		7.1199	0.8875	3.0434	11.0508	11,504,775
44	Winter - Over 500 DTs	1,306,736		7.1199	0.5860	3.0434	10.7493	14,046,499
45	Total Winter DTs	2,347,817						25,551,273
46								
47								
48	Summer - First 500 DTs	1,136,490		7.1199	0.8351	3.0434	10.9984	12,499,568
49	Summer - Over 500 DTs	913,164		7.1199	0.5567	3.0434	10.7200	9,789,122
50	Total Summer DTs	2,049,654						22,288,690
51								
52	Integrity Management Rider Revenues							-
53	Minimum Margin Agreement Revenues							34,790
54								
55								
56	Experimental Motor Vehicle Fuel							
57	143 / 152- Medium General Service							
58	Bills		-	75.00			75.00	-
59	Winter - First 500 DTs	-		7.1199	0.8875	3.0434	11.0508	-
60	Winter - Over 500 DTs	-		7.1199	0.5860	3.0434	10.7493	-
61	Total Winter DTs	-						-
62								
63								
64	Summer - First 500 DTs	-		7.1199	0.8351	3.0434	10.9984	-
65	Summer - Over 500 DTs	-		7.1199	0.5567	3.0434	10.7200	-
66	Total Summer DTs	-						-
67								
68								
69	Experimental Motor Vehicle Fuel							
70	144- Medium General Transportation Service							
71	Bills		-	75.00			75.00	-
72	Winter - First 500 DTs	-		7.1199	0.8875	0.0434	8.0508	-
73	Winter - Over 500 DTs	-		7.1199	0.5860	0.0434	7.7493	-
74	Total Winter DTs	-						-
75								
76								
77	Summer - First 500 DTs	-		7.1199	0.8351	0.0434	7.9984	-
78	Summer - Over 500 DTs	-		7.1199	0.5567	0.0434	7.7200	-
79	Total Summer DTs	-						-
80								
81								
82	142 - Natural Gas Vehicle Fuel - Company Stations							
83	DTs - Winter	40,854		9.7920	0.4387	3.0434	13.2741	542,297
84	DTs - Summer	57,011		9.7920	0.4387	3.0434	13.2741	756,764
85	Compression Charge Revenues			4.0000			4.0000	391,458
86	Integrity Management Rider Revenues							-
87								
88	SMALL & MEDIUM GENERAL / NGV FUEL SERVICE							
89	Bills		890,528					
90	Winter Dts	20,679,570						
91	Summer Dts	11,329,289						
92	Total Dts	32,008,859						
93								
94	Revenues							\$ 417,528,535
95								

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule_CORRECTED Depreciation Study

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	COG Demand Rates (4)	COG Commodity Rates (5)	Total "Clean" Proposed Rates (6)	Total Proposed Revenues (7)
96								
97	103 - Large General Sales Service							
98	Bills		1,364	350.00			350.00	477,432
99	Demand	270,066		2,8500	5,5568	-	8,4068	2,270,393
100	Winter - First 1,500 DTs	758,538		1,9333	0,2672	3,0434	5,2439	3,977,699
101	Winter - Next 3,000 DTs	639,576		0,8432	0,2657	3,0434	4,1523	2,655,711
102	Winter - Next 9,000 DTs	213,078		0,7503	0,1629	3,0434	3,9566	843,065
103	Winter - Next 16,500 DTs	17,898		0,6087	0,1322	3,0434	3,7843	67,731
104	Winter - Next 30,000 DTs	-		0,5133	0,1000	3,0434	3,6567	-
105	Winter - Over 60,000 DTs	-		0,4111	0,0500	3,0434	3,5045	-
106	Total Winter DTs	1,629,090						7,544,206
107								
108	Summer - First 1,500 DTs	1,042,759		0,6766	0,2489	3,0434	3,9689	4,138,607
109	Summer - Next 3,000 DTs	683,761		0,5005	0,1745	3,0434	3,7184	2,542,499
110	Summer - Next 9,000 DTs	228,987		0,4376	0,1074	3,0434	3,5884	821,697
111	Summer - Next 16,500 DTs	7,294		0,3672	0,0791	3,0434	3,4897	25,455
112	Summer - Next 30,000 DTs	-		0,3170	0,0500	3,0434	3,4104	-
113	Summer - Over 60,000 DTs	-		0,3046	0,0100	3,0434	3,3580	-
114	Total Summer DTs	1,962,802						7,528,257
115								
116	Integrity Management Rider Revenues							-
117	Minimum Margin Agreement Revenues							-
118								
119								
120	Experimental Motor Vehicle Fuel							
121	143 / 103 - Large General Sales Service							
122	Bills		36	350.00			350.00	12,600
123	Demand	11,363		2,8500	5,5568	-	8,4068	95,526
124	Winter - First 1,500 DTs	22,500		1,9333	0,2672	3,0434	5,2439	117,888
125	Winter - Next 3,000 DTs	30,584		0,8432	0,2657	3,0434	4,1523	126,995
126	Winter - Next 9,000 DTs	44,795		0,7503	0,1629	3,0434	3,9566	177,235
127	Winter - Next 16,500 DTs	6,402		0,6087	0,1322	3,0434	3,7843	24,226
128	Winter - Next 30,000 DTs	-		0,5133	0,1000	3,0434	3,6567	-
129	Winter - Over 60,000 DTs	-		0,4111	0,0500	3,0434	3,5045	-
130	Total Winter DTs	104,281						446,444
131								
132	Summer - First 1,500 DTs	30,280		0,6766	0,2489	3,0434	3,9689	120,179
133	Summer - Next 3,000 DTs	40,787		0,5005	0,1745	3,0434	3,7184	151,663
134	Summer - Next 9,000 DTs	63,000		0,4376	0,1074	3,0434	3,5884	226,069
135	Summer - Next 16,500 DTs	20,055		0,3672	0,0791	3,0434	3,4897	69,986
136	Summer - Next 30,000 DTs	-		0,3170	0,0500	3,0434	3,4104	-
137	Summer - Over 60,000 DTs	-		0,3046	0,0100	3,0434	3,3580	-
138	Total Summer DTs	154,122						567,897
139								
140	Integrity Management Rider Revenues							-
141	Minimum Margin Agreement Revenues							-
142	Compression Charge Revenues							84,832
143								
144								
145	104 - Interruptible Sales Service							
146	Bills		389	350.00			350.00	136,075
147	Winter - First 1,500 DTs	225,198		1,5311	0,5051	3,0434	5,0796	1,143,914
148	Winter - Next 3,000 DTs	320,713		0,6402	0,6518	3,0434	4,3354	1,390,421
149	Winter - Next 9,000 DTs	339,889		0,5498	0,4937	3,0434	4,0869	1,389,094
150	Winter - Next 16,500 DTs	188,773		0,4415	0,3823	3,0434	3,8672	730,024
151	Winter - Next 30,000 DTs	54,378		0,3983	0,2942	3,0434	3,7359	203,151
152	Winter - Over 60,000 DTs	-		0,1831	0,2000	3,0434	3,4265	-
153	Total Winter DTs	1,128,952						4,856,604
154								
155	Summer - First 1,500 DTs	290,501		0,8405	0,4469	3,0434	4,3308	1,258,101
156	Summer - Next 3,000 DTs	339,400		0,5927	0,3919	3,0434	4,0280	1,367,102
157	Summer - Next 9,000 DTs	319,503		0,4911	0,3690	3,0434	3,9035	1,247,180
158	Summer - Next 16,500 DTs	267,639		0,4314	0,3117	3,0434	3,7865	1,013,415
159	Summer - Next 30,000 DTs	62,800		0,3436	0,3002	3,0434	3,6872	231,557
160	Summer - Over 60,000 DTs	-		0,1826	0,2000	3,0434	3,4260	-
161	Total Summer DTs	1,279,843						5,117,356
162								
163	Integrity Management Rider Revenues							-
164	Minimum Margin Agreement Revenues							-
165								

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule_CORRECTED Depreciation
Study

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	Margin Rates (3)	COG Demand Rates (4)	COG Commodity Rates (5)	Total "Clean" Proposed Rates (6)	Total Proposed Revenues (7)
166	Rate Schedule							
167	Experimental Motor Vehicle Fuel							
168	143 / 104 - Interruptible Sales Service							
169	Bills		-	350.00			350.00	-
170	Winter - First 1,500 DTs	-		1.5311	0.5051	3.0434	5.0796	-
171	Winter - Next 3,000 DTs	-		0.6402	0.6518	3.0434	4.3354	-
172	Winter - Next 9,000 DTs	-		0.5498	0.4937	3.0434	4.0869	-
173	Winter - Next 16,500 DTs	-		0.4415	0.3823	3.0434	3.8672	-
174	Winter - Next 30,000 DTs	-		0.3983	0.2942	3.0434	3.7359	-
175	<u>Winter - Over 60,000 DTs</u>	-		0.1831	0.2000	3.0434	3.4265	-
176	Total Winter DTs	-						-
177								
178	Summer - First 1,500 DTs	-		0.8405	0.4469	3.0434	4.3308	-
179	Summer - Next 3,000 DTs	-		0.5927	0.3919	3.0434	4.0280	-
180	Summer - Next 9,000 DTs	-		0.4911	0.3690	3.0434	3.9035	-
181	Summer - Next 16,500 DTs	-		0.4314	0.3117	3.0434	3.7865	-
182	Summer - Next 30,000 DTs	-		0.3436	0.3002	3.0434	3.6872	-
183	<u>Summer - Over 60,000 DTs</u>	-		0.1826	0.2000	3.0434	3.4260	-
184	Total Summer DTs	-						-
185								
186								
187	113 - Large General Transportation Service							
188	Bills		3,161	350.00			350.00	1,106,392
189	Demand	1,762,653		2,8500	0.7500	-	3,6000	6,345,550
190	Winter - First 1,500 DTs	1,859,693		1.9333	0.1519	0.0434	2,1286	3,958,543
191	Winter - Next 3,000 DTs	2,526,442		0.8432	0.1510	0.0434	1,0376	2,621,436
192	Winter - Next 9,000 DTs	2,904,441		0.7503	0.0926	0.0434	0.8863	2,574,206
193	Winter - Next 16,500 DTs	1,983,163		0.6087	0.0751	0.0434	0.7272	1,442,156
194	Winter - Next 30,000 DTs	1,804,249		0.5133	0.0740	0.0434	0.6307	1,137,940
195	<u>Winter - Over 60,000 DTs</u>	2,991,053		0.4111	0.0164	0.0434	0.4709	1,408,487
196	Total Winter DTs	14,069,041						13,142,768
197								
198	Summer - First 1,500 DTs	2,492,885		0.6766	0.1415	0.0434	0.8615	2,147,620
199	Summer - Next 3,000 DTs	3,133,132		0.5005	0.0992	0.0434	0.6431	2,014,917
200	Summer - Next 9,000 DTs	3,532,346		0.4376	0.0611	0.0434	0.5421	1,914,885
201	Summer - Next 16,500 DTs	2,577,951		0.3672	0.0450	0.0434	0.4556	1,174,515
202	Summer - Next 30,000 DTs	2,269,525		0.3170	0.0230	0.0434	0.3834	870,136
203	<u>Summer - Over 60,000 DTs</u>	3,036,134		0.3046	0.0001	0.0434	0.3481	1,056,878
204	Total Summer DTs	17,041,973						9,178,951
205								
206	Integrity Management Rider Revenues							-
207	Minimum Margin Agreement Revenues							21,572
208								
209								
210	Experimental Motor Vehicle Fuel							
211	143 / 113 - Large General Transportation Service							
212	Bills		122	350.00			350.00	42,859
213	Demand	53,445		2,8500	0.7500	-	3,6000	192,403
214	Winter - First 1,500 DTs	74,553		1.9333	0.1519	0.0434	2,1286	158,694
215	Winter - Next 3,000 DTs	110,624		0.8432	0.1510	0.0434	1,0376	114,784
216	Winter - Next 9,000 DTs	57,681		0.7503	0.0926	0.0434	0.8863	51,122
217	Winter - Next 16,500 DTs	87,847		0.6087	0.0751	0.0434	0.7272	63,883
218	Winter - Next 30,000 DTs	52,858		0.5133	0.0740	0.0434	0.6307	33,337
219	<u>Winter - Over 60,000 DTs</u>	-		0.4111	0.0164	0.0434	0.4709	-
220	Total Winter DTs	383,563						421,820
221								
222	Summer - First 1,500 DTs	106,922		0.6766	0.1415	0.0434	0.8615	92,113
223	Summer - Next 3,000 DTs	162,489		0.5005	0.0992	0.0434	0.6431	104,497
224	Summer - Next 9,000 DTs	85,169		0.4376	0.0611	0.0434	0.5421	46,170
225	Summer - Next 16,500 DTs	122,986		0.3672	0.0450	0.0434	0.4556	56,032
226	Summer - Next 30,000 DTs	48,111		0.3170	0.0230	0.0434	0.3834	18,446
227	<u>Summer - Over 60,000 DTs</u>	-		0.3046	0.0001	0.0434	0.3481	-
228	Total Summer DTs	525,677						317,258
229								
230	Integrity Management Rider Revenues							-
231	Minimum Margin Agreement Revenues							-
232	Compression Charge Revenues							1,023,352
233								

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule_CORRECTED Depreciation
Study

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	Margin Rates (3)	COG Demand Rates (4)	COG Commodity Rates (5)	Total "Clean" Proposed Rates (6)	Total Proposed Revenues (7)
234	114 - Interruptible Transportation Service							
235	Bills		2,506	350.00			350.00	877.074
236	Winter - First 1,500 DTs	1,406,427		1.5311	0.2314	0.0434	1.8059	2,539,867
237	Winter - Next 3,000 DTs	2,126,976		0.6402	0.2187	0.0434	0.9023	1,919,171
238	Winter - Next 9,000 DTs	2,869,819		0.5498	0.1428	0.0434	0.7360	2,112,187
239	Winter - Next 16,500 DTs	2,104,174		0.4415	0.0670	0.0434	0.5519	1,161,293
240	Winter - Next 30,000 DTs	2,058,286		0.3983	0.0417	0.0434	0.4834	994,975
241	<u>Winter - Over 60,000 DTs</u>	<u>2,229,280</u>		<u>0.1831</u>	<u>0.0164</u>	<u>0.0434</u>	<u>0.2429</u>	<u>541,492</u>
242	Total Winter DTs	12,794,962						9,268,985
243	Summer - First 1,500 DTs	2,013,378		0.8405	0.1087	0.0434	0.9926	1,998,479
244	Summer - Next 3,000 DTs	2,933,788		0.5927	0.0759	0.0434	0.7120	2,088,857
245	Summer - Next 9,000 DTs	3,718,676		0.4911	0.0506	0.0434	0.5851	2,175,798
246	Summer - Next 16,500 DTs	2,492,185		0.4314	0.0253	0.0434	0.5001	1,246,342
247	Summer - Next 30,000 DTs	2,597,617		0.3436	0.0033	0.0434	0.3903	1,013,850
248	<u>Summer - Over 60,000 DTs</u>	<u>2,437,507</u>		<u>0.1826</u>	<u>0.0100</u>	<u>0.0434</u>	<u>0.2360</u>	<u>575,252</u>
249	Total Summer DTs	16,193,152						9,098,577
250	Integrity Management Rider Revenues							-
251	Minimum Margin Agreement Revenues							294,997
252								
253	Experimental Motor Vehicle Fuel							
254	143 / 114 - Interruptible Transportation Service							
255	Bills		-	350.00			350.00	-
256	Winter - First 1,500 DTs	-		1.5311	0.2314	0.0434	1.8059	-
257	Winter - Next 3,000 DTs	-		0.6402	0.2187	0.0434	0.9023	-
258	Winter - Next 9,000 DTs	-		0.5498	0.1428	0.0434	0.7360	-
259	Winter - Next 16,500 DTs	-		0.4415	0.0670	0.0434	0.5519	-
260	Winter - Next 30,000 DTs	-		0.3983	0.0417	0.0434	0.4834	-
261	<u>Winter - Over 60,000 DTs</u>	<u>-</u>		<u>0.1831</u>	<u>0.0164</u>	<u>0.0434</u>	<u>0.2429</u>	<u>-</u>
262	Total Winter DTs	-						-
263	Summer - First 1,500 DTs	-		0.8405	0.1087	0.0434	0.9926	-
264	Summer - Next 3,000 DTs	-		0.5927	0.0759	0.0434	0.7120	-
265	Summer - Next 9,000 DTs	-		0.4911	0.0506	0.0434	0.5851	-
266	Summer - Next 16,500 DTs	-		0.4314	0.0253	0.0434	0.5001	-
267	Summer - Next 30,000 DTs	-		0.3436	0.0033	0.0434	0.3903	-
268	<u>Summer - Over 60,000 DTs</u>	<u>-</u>		<u>0.1826</u>	<u>0.0100</u>	<u>0.0434</u>	<u>0.2360</u>	<u>-</u>
269	Total Summer DTs	-						-
270								
271	LARGE GENERALSERVICE		7,578					
272	Bills							
273	Demand Dts	2,097,527						
274	Winter Dts	30,109,890						
275	Summer Dts	37,157,569						
276	<u>Total Dts</u>	<u>67,267,458</u>						
277								
278	Revenues							\$ 80,470,181

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule_CORRECTED Depreciation Study

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	COG Demand Rates (4)	COG Commodity Rates (5)	Total "Clean" Proposed Rates (6)	Total Proposed Revenues (7)
286								
287	105 - Outdoor Gaslight Service							
288	Bills		579					
289	Fixtures		4,839	23.74			23.74	114,868
290	DTs - Winter	3,241						
291	DTs - Summer	4,501						
292								
293								
294	T-10 (675) - Military Operations Transportation							
295	Bills		-					
296	Demand	-		-	5.0000		5.0000	-
297	DTs - Winter	-		1.4931	0.1500	0.0434	1.6865	-
298	DTs - Summer	-		0.3100	0.1500	0.0434	0.5034	-
299	Integrity Management Rider Revenues							
300								
301								
302	Power Generation Contracts							
303	Bills		197					
304	DTs - Winter	150,068,397						44,444,052
305	DTs - Summer	224,697,115						62,166,786
306								
307								
308	Municipals Contracts							
309	Bills		36					
310	DTs - Winter	4,343,418						4,364,116
311	DTs - Summer	3,040,213						5,699,792
312								
313								
314	Special Contracts Military							
315	Bills		24					
316	DTs - Winter	428,434						2,327,818
317	DTs - Summer	376,304						2,803,391
318								
319								
320	Special Contracts							
321	Bills		164					
322	DTs - Winter	1,769,097						1,644,741
323	DTs - Summer	2,342,999						1,725,139
324								
325								
326	SPECIAL TARIFFS & CONTRACTS							
327	Bills		1,000					
328	Demand Dts	-						
329	Winter Dts	156,612,586						
330	Summer Dts	230,461,131						
331	Total Dts	387,073,718						
332								
333	Revenues							\$ 125,290,702
334								
335								
336	GRAND TOTAL - ALL TARIFFS & CONTRACTS							
337	Bills		9,746,009					
338	Demand Dts	2,097,527						
339	Winter Dts	238,353,347						
340	Summer Dts	287,674,042						
341	Total Dts	526,027,390						
342								
343	Revenues							\$ 1,422,683,028
344								
345								
346	SALES AND TRANSPORTATION							
347	Total Sales	77,953,046						\$ 1,246,174,635
348	Total Transportation	61,008,368						51,332,559
349	Total Special Contracts including Power Generation	387,065,976						125,175,834
350	Total Annual	526,027,390						\$ 1,422,683,028
351								
352	Other Operating Revenues							3,993,171
353	Total Operating Revenue ¹							\$ 1,426,676,199
354								

1/ The target Total Proposed Revenues used for this exhibit is \$1,426,671,792 as shown in Column 7, Line 3 of Supplemental Exhibit_(WBE-7)_CORRECTED Depr Study. The calculations shown in this exhibit yield a rounding difference of \$4,407 from the target Total Proposed Revenues.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

SUPPLEMENTAL EXHIBIT_(KAC-5)_CORRECTED DEPR STUDY

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule and Rate Element_CORRECTED Depreciation Study

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	Margin Revenues (4)	COG Demand Rates (5)	COG Demand Revenues (6)	COG Commodity Rates (7)	COG Commodity Revenues (8)
1	101 - Residential Service								
2	Bills - Winter		3,696,146	10.00	36,961,462				
3	Bills - Summer		5,150,757	10.00	51,507,570				
4	DTs - Winter	30,951,302		13.8319	428,115,309	1.1377	35,213,296	3.0434	94,197,191
5	DTs - Summer	8,726,053		13.8319	120,697,897	0.7041	6,144,014	3.0434	26,556,871
6	Integrity Management Rider Revenues				-				
7									
8									
9	Experimental Motor Vehicle Fuel								
10	143 / 101 - Residential Service								
11	Bills - Winter		-	10.00	-				
12	Bills - Summer		-	10.00	-				
13	DTs - Winter	-		13.8319	-	1.1377	-	3.0434	-
14	DTs - Summer	-		13.8319	-	0.7041	-	3.0434	-
15									
16									
17	RESIDENTIAL SERVICE								
18	Bills		8,846,903						
19	Winter Dts	30,951,302							
20	Summer Dts	8,726,053							
21	Total Dts	39,677,355							
22									
23	Revenues				\$ 637,282,238		\$ 41,357,310		\$ 120,754,062
24									

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule and Rate Element_CORRECTED Depreciation Study

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	Margin Rates (3)	Margin Revenues (4)	COG Demand Rates (5)	COG Demand Revenues (6)	COG Commodity Rates (7)	COG Commodity Revenues (8)
	Rate Schedule								
25									
26	102- Small General Service								
27	Bills		885,560	22.00	19,482,314				
28	DTs - Winter	18,287,262		8.7272	159,596,592	1.0007	18,300,063	3.0434	55,655,453
29	DTs - Summer	9,217,175		8.7272	80,440,132	0.6461	5,955,217	3.0434	28,051,551
30	Integrity Management Rider Revenues				-				
31	Minimum Margin Agreement Revenues				-				
32									
33									
34	Experimental Motor Vehicle Fuel								
35	143 / 102- Small General Service								
36	Bills		90	22.00	1,986				
37	Winter Dts	3,637		8.7272	31,744	1.0007	3,640	3.0434	11,070
38	Summer Dts	5,449		8.7272	47,552	0.6461	3,520	3.0434	16,583
39									
40									
41	152- Medium General Service								
42	Bills		4,878	75.00	365,845				
43	Winter - First 500 DTs	1,041,081		7.1199	7,412,391	0.8875	923,959	3.0434	3,168,425
44	Winter - Over 500 DTs	1,306,736		7.1199	9,303,831	0.5860	765,747	3.0434	3,976,921
45	Total Winter DTs	2,347,817			16,716,221		1,689,707		7,145,346
46									
47									
48	Summer - First 500 DTs	1,136,490		7.1199	8,091,693	0.8351	949,083	3.0434	3,458,793
49	Summer - Over 500 DTs	913,164		7.1199	6,501,639	0.5567	508,359	3.0434	2,779,125
50	Total Summer DTs	2,049,654			14,593,332		1,457,441		6,237,917
51									
52	Integrity Management Rider Revenues				-				
53	Minimum Margin Agreement Revenues				34,790				
54									
55									
56	Experimental Motor Vehicle Fuel								
57	143 / 152- Medium General Service								
58	Bills		-	75.00	-				
59	Winter - First 500 DTs	-		7.1199	-	0.8875	-	3.0434	-
60	Winter - Over 500 DTs	-		7.1199	-	0.5860	-	3.0434	-
61	Total Winter DTs	-			-		-		-
62									
63									
64	Summer - First 500 DTs	-		7.1199	-	0.8351	-	3.0434	-
65	Summer - Over 500 DTs	-		7.1199	-	0.5567	-	3.0434	-
66	Total Summer DTs	-			-		-		-
67									
68									
69	Experimental Motor Vehicle Fuel								
70	144- Medium General Transportation Service								
71	Bills		-	75.00	-				
72	Winter - First 500 DTs	-		7.1199	-	0.8875	-	0.0434	-
73	Winter - Over 500 DTs	-		7.1199	-	0.5860	-	0.0434	-
74	Total Winter DTs	-			-		-		-
75									
76									
77	Summer - First 500 DTs	-		7.1199	-	0.8351	-	0.0434	-
78	Summer - Over 500 DTs	-		7.1199	-	0.5567	-	0.0434	-
79	Total Summer DTs	-			-		-		-
80									
81									
82	142 - Natural Gas Vehicle Fuel - Company Stations								
83	DTs - Winter	40,854		9.7920	400,040	0.4387	17,923	3.0434	124,334
84	DTs - Summer	57,011		9.7920	558,248	0.4387	25,011	3.0434	173,506
85	Compression Charge Revenues			4.0000	391,458				
86	Integrity Management Rider Revenues				-				
87									
88	SMALL & MEDIUM GENERAL / NGV FUEL SERVICE								
89	Bills		890,528						
90	Winter Dts	20,679,570							
91	Summer Dts	11,329,289							
92	Total Dts	32,008,859							
93									
94	Revenues				\$ 292,660,254		\$ 27,452,521		\$ 97,415,760
95									

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule and Rate Element_CORRECTED Depreciation Study

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	Margin Rates (3)	Margin Revenues (4)	COG Demand Rates (5)	COG Demand Revenues (6)	COG Commodity Rates (7)	COG Commodity Revenues (8)
96	103 - Large General Sales Service								
97	Bills		1,364	350.00	477,432				
98	Demand	270,066		2.8500	769,689	5.5568	1,500,704	-	-
100	Winter - First 1,500 DTs	758,538		1.9333	1,466,482	0.2672	202,681	3.0434	2,308,535
101	Winter - Next 3,000 DTs	639,576		0.8432	539,290	0.2657	169,935	3.0434	1,946,485
102	Winter - Next 9,000 DTs	213,078		0.7503	159,873	0.1629	34,710	3.0434	648,482
103	Winter - Next 16,500 DTs	17,898		0.6087	10,894	0.1322	2,366	3.0434	54,471
104	Winter - Next 30,000 DTs	-		0.5133	-	0.1000	-	3.0434	-
105	<u>Winter - Over 60,000 DTs</u>	-		0.4111	-	0.0500	-	3.0434	-
106	Total Winter DTs	1,629,090			2,176,539		409,693		4,957,973
107									
108	Summer - First 1,500 DTs	1,042,759		0.6766	705,531	0.2489	259,543	3.0434	3,173,533
109	Summer - Next 3,000 DTs	683,761		0.5005	342,223	0.1745	119,316	3.0434	2,080,960
110	Summer - Next 9,000 DTs	228,987		0.4376	100,205	0.1074	24,593	3.0434	696,899
111	Summer - Next 16,500 DTs	7,294		0.3672	2,679	0.0791	577	3.0434	22,200
112	Summer - Next 30,000 DTs	-		0.3170	-	0.0500	-	3.0434	-
113	<u>Summer - Over 60,000 DTs</u>	-		0.3046	-	0.0100	-	3.0434	-
114	Total Summer DTs	1,962,802			1,150,637		404,029		5,973,591
115									
116	Integrity Management Rider Revenues				-				-
117	Minimum Margin Agreement Revenues				-				-
118									
119									
120	Experimental Motor Vehicle Fuel								
121	143 / 103 - Large General Sales Service								
122	Bills		36	350.00	12,600				
123	Demand	11,363		2.8500	32,385	5.5568	63,142	-	-
124	Winter - First 1,500 DTs	22,500		1.9333	43,499	0.2672	6,012	3.0434	68,477
125	Winter - Next 3,000 DTs	30,584		0.8432	25,789	0.2657	8,126	3.0434	93,080
126	Winter - Next 9,000 DTs	44,795		0.7503	33,610	0.1629	7,297	3.0434	136,328
127	Winter - Next 16,500 DTs	6,402		0.6087	3,897	0.1322	846	3.0434	19,483
128	Winter - Next 30,000 DTs	-		0.5133	-	0.1000	-	3.0434	-
129	<u>Winter - Over 60,000 DTs</u>	-		0.4111	-	0.0500	-	3.0434	-
130	Total Winter DTs	104,281			106,794		22,282		317,368
131									
132	Summer - First 1,500 DTs	30,280		0.6766	20,488	0.2489	7,537	3.0434	92,154
133	Summer - Next 3,000 DTs	40,787		0.5005	20,414	0.1745	7,117	3.0434	124,132
134	Summer - Next 9,000 DTs	63,000		0.4376	27,569	0.1074	6,766	3.0434	191,734
135	Summer - Next 16,500 DTs	20,055		0.3672	7,364	0.0791	1,586	3.0434	61,035
136	Summer - Next 30,000 DTs	-		0.3170	-	0.0500	-	3.0434	-
137	<u>Summer - Over 60,000 DTs</u>	-		0.3046	-	0.0100	-	3.0434	-
138	Total Summer DTs	154,122			75,835		23,007		469,056
139									
140	Integrity Management Rider Revenues				-				-
141	Minimum Margin Agreement Revenues				-				-
142	Compression Charge Revenues				84,832				
143									
144									
145	104 - Interruptible Sales Service								
146	Bills		389	350.00	136,075				
147	Winter - First 1,500 DTs	225,198		1.5311	344,800	0.5051	113,747	3.0434	685,366
148	Winter - Next 3,000 DTs	320,713		0.6402	205,321	0.6518	209,041	3.0434	976,059
149	Winter - Next 9,000 DTs	339,889		0.5498	186,871	0.4937	167,803	3.0434	1,034,420
150	Winter - Next 16,500 DTs	188,773		0.4415	83,343	0.3823	72,168	3.0434	574,513
151	Winter - Next 30,000 DTs	54,378		0.3983	21,659	0.2942	15,998	3.0434	165,494
152	<u>Winter - Over 60,000 DTs</u>	-		0.1831	-	0.2000	-	3.0434	-
153	Total Winter DTs	1,128,952			841,994		578,758		3,435,852
154									
155	Summer - First 1,500 DTs	290,501		0.8405	244,166	0.4469	129,825	3.0434	884,111
156	Summer - Next 3,000 DTs	339,400		0.5927	201,162	0.3919	133,011	3.0434	1,032,929
157	Summer - Next 9,000 DTs	319,503		0.4911	156,908	0.3690	117,897	3.0434	972,376
158	Summer - Next 16,500 DTs	267,639		0.4314	115,459	0.3117	83,423	3.0434	814,533
159	Summer - Next 30,000 DTs	62,800		0.3436	21,578	0.3002	18,853	3.0434	191,126
160	<u>Summer - Over 60,000 DTs</u>	-		0.1826	-	0.2000	-	3.0434	-
161	Total Summer DTs	1,279,843			739,274		483,008		3,895,074
162									
163	Integrity Management Rider Revenues				-				-
164	Minimum Margin Agreement Revenues				-				-
165									

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
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Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	Margin Rates (3)	Margin Revenues (4)	COG Demand Rates (5)	COG Demand Revenues (6)	COG Commodity Rates (7)	COG Commodity Revenues (8)
166	Rate Schedule								
167	Experimental Motor Vehicle Fuel								
168	143 / 104 - Interruptible Sales Service								
169	Bills			350.00	-				
170	Winter - First 1,500 DTs	-		1.5311	-	0.5051	-	3.0434	-
171	Winter - Next 3,000 DTs	-		0.6402	-	0.6518	-	3.0434	-
172	Winter - Next 9,000 DTs	-		0.5498	-	0.4937	-	3.0434	-
173	Winter - Next 16,500 DTs	-		0.4415	-	0.3823	-	3.0434	-
174	Winter - Next 30,000 DTs	-		0.3983	-	0.2942	-	3.0434	-
175	Winter - Over 60,000 DTs	-		0.1831	-	0.2000	-	3.0434	-
176	Total Winter DTs	-			-		-		-
177									
178	Summer - First 1,500 DTs	-		0.8405	-	0.4469	-	3.0434	-
179	Summer - Next 3,000 DTs	-		0.5927	-	0.3919	-	3.0434	-
180	Summer - Next 9,000 DTs	-		0.4911	-	0.3690	-	3.0434	-
181	Summer - Next 16,500 DTs	-		0.4314	-	0.3117	-	3.0434	-
182	Summer - Next 30,000 DTs	-		0.3436	-	0.3002	-	3.0434	-
183	Summer - Over 60,000 DTs	-		0.1826	-	0.2000	-	3.0434	-
184	Total Summer DTs	-			-		-		-
185									
186									
187	113 - Large General Transportation Service								
188	Bills			350.00	1,106,392		-		
189	Demand	1,762,653	3,161	2,8500	5,023,561	0.7500	1,321,990	-	-
190	Winter - First 1,500 DTs	1,859,693		1.9333	3,595,345	0.1519	282,487	0.0434	80,711
191	Winter - Next 3,000 DTs	2,526,442		0.8432	2,130,296	0.1510	381,493	0.0434	109,648
192	Winter - Next 9,000 DTs	2,904,441		0.7503	2,179,202	0.0926	268,951	0.0434	126,053
193	Winter - Next 16,500 DTs	1,983,163		0.6087	1,207,151	0.0751	148,936	0.0434	86,069
194	Winter - Next 30,000 DTs	1,804,249		0.5133	926,121	0.0740	133,514	0.0434	78,304
195	Winter - Over 60,000 DTs	2,991,053		0.4111	1,229,622	0.0164	49,053	0.0434	129,812
196	Total Winter DTs	14,069,041			11,267,737		1,264,435		610,596
197									
198	Summer - First 1,500 DTs	2,492,885		0.6766	1,686,686	0.1415	352,743	0.0434	108,191
199	Summer - Next 3,000 DTs	3,133,132		0.5005	1,568,132	0.0992	310,807	0.0434	135,978
200	Summer - Next 9,000 DTs	3,532,346		0.4376	1,545,755	0.0611	215,826	0.0434	153,304
201	Summer - Next 16,500 DTs	2,577,951		0.3672	946,624	0.0450	116,008	0.0434	111,883
202	Summer - Next 30,000 DTs	2,269,525		0.3170	719,439	0.0230	52,199	0.0434	98,497
203	Summer - Over 60,000 DTs	3,036,134		0.3046	924,806	0.0001	304	0.0434	131,768
204	Total Summer DTs	17,041,973			7,391,442		1,047,887		739,622
205									
206	Integrity Management Rider Revenues				-				
207	Minimum Margin Agreement Revenues				21,572				
208									
209									
210	Experimental Motor Vehicle Fuel								
211	143 / 113 - Large General Transportation Service								
212	Bills			350.00	42,859				
213	Demand	53,445	122	2,8500	152,319	0.7500	40,084	-	-
214	Winter - First 1,500 DTs	74,553		1.9333	144,134	0.1519	11,325	0.0434	3,236
215	Winter - Next 3,000 DTs	110,624		0.8432	93,278	0.1510	16,704	0.0434	4,801
216	Winter - Next 9,000 DTs	57,681		0.7503	43,278	0.0926	5,341	0.0434	2,503
217	Winter - Next 16,500 DTs	87,847		0.6087	53,473	0.0751	6,597	0.0434	3,813
218	Winter - Next 30,000 DTs	52,858		0.5133	27,132	0.0740	3,911	0.0434	2,294
219	Winter - Over 60,000 DTs	-		0.4111	-	0.0164	-	0.0434	-
220	Total Winter DTs	383,563			361,295		43,879		16,647
221									
222	Summer - First 1,500 DTs	106,922		0.6766	72,343	0.1415	15,129	0.0434	4,640
223	Summer - Next 3,000 DTs	162,489		0.5005	81,326	0.0992	16,119	0.0434	7,052
224	Summer - Next 9,000 DTs	85,169		0.4376	37,270	0.0611	5,204	0.0434	3,696
225	Summer - Next 16,500 DTs	122,986		0.3672	45,161	0.0450	5,534	0.0434	5,338
226	Summer - Next 30,000 DTs	48,111		0.3170	15,251	0.0230	1,107	0.0434	2,088
227	Summer - Over 60,000 DTs	-		0.3046	-	0.0001	-	0.0434	-
228	Total Summer DTs	525,677			251,351		43,093		22,814
229									
230	Integrity Management Rider Revenues				-				
231	Minimum Margin Agreement Revenues				-				
232	Compression Charge Revenues				1,023,352				
233									

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule and Rate Element_CORRECTED Depreciation Study

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	Margin Rates (3)	Margin Revenues (4)	COG Demand Rates (5)	COG Demand Revenues (6)	COG Commodity Rates (7)	COG Commodity Revenues (8)
234	114 - Interruptible Transportation Service								
235	Bills		2,506	350.00	877,074				
236	Winter - First 1,500 DTs	1,406,427		1.5311	2,153,381	0.2314	325,447	0.0434	61,039
237	Winter - Next 3,000 DTs	2,126,976		0.6402	1,361,690	0.2187	465,170	0.0434	92,311
238	Winter - Next 9,000 DTs	2,869,819		0.5498	1,577,826	0.1428	409,810	0.0434	124,550
239	Winter - Next 16,500 DTs	2,104,174		0.4415	928,993	0.0670	140,980	0.0434	91,321
240	Winter - Next 30,000 DTs	2,058,286		0.3983	819,815	0.0417	85,831	0.0434	89,330
241	Winter - Over 60,000 DTs	2,229,280		0.1831	408,181	0.0164	36,560	0.0434	96,751
242	Total Winter DTs	12,794,962			7,249,886		1,463,797		555,301
243	Summer - First 1,500 DTs	2,013,378		0.8405	1,692,244	0.1087	218,854	0.0434	87,381
244	Summer - Next 3,000 DTs	2,933,788		0.5927	1,738,856	0.0759	222,675	0.0434	127,326
245	Summer - Next 9,000 DTs	3,718,676		0.4911	1,826,242	0.0506	188,165	0.0434	161,391
246	Summer - Next 16,500 DTs	2,492,185		0.4314	1,075,129	0.0253	63,052	0.0434	108,161
247	Summer - Next 30,000 DTs	2,597,617		0.3436	892,541	0.0033	8,572	0.0434	112,737
248	Summer - Over 60,000 DTs	2,437,507		0.1826	445,089	0.0100	24,375	0.0434	105,788
249	Total Summer DTs	16,193,152			7,670,101		725,693		702,783
250	Integrity Management Rider Revenues				-				
251	Minimum Margin Agreement Revenues				294,997		-		-
252									
253	Experimental Motor Vehicle Fuel								
254	143 / 114 - Interruptible Transportation Service								
255	Bills			350.00	-			0.0434	-
256	Winter - First 1,500 DTs	-		1.5311	-	0.2314	-	0.0434	-
257	Winter - Next 3,000 DTs	-		0.6402	-	0.2187	-	0.0434	-
258	Winter - Next 9,000 DTs	-		0.5498	-	0.1428	-	0.0434	-
259	Winter - Next 16,500 DTs	-		0.4415	-	0.0670	-	0.0434	-
260	Winter - Next 30,000 DTs	-		0.3983	-	0.0417	-	0.0434	-
261	Winter - Over 60,000 DTs	-		0.1831	-	0.0164	-	0.0434	-
262	Total Winter DTs	-			-		-		-
263	Summer - First 1,500 DTs	-		0.8405	-	0.1087	-	0.0434	-
264	Summer - Next 3,000 DTs	-		0.5927	-	0.0759	-	0.0434	-
265	Summer - Next 9,000 DTs	-		0.4911	-	0.0506	-	0.0434	-
266	Summer - Next 16,500 DTs	-		0.4314	-	0.0253	-	0.0434	-
267	Summer - Next 30,000 DTs	-		0.3436	-	0.0033	-	0.0434	-
268	Summer - Over 60,000 DTs	-		0.1826	-	0.0100	-	0.0434	-
269	Total Summer DTs	-			-		-		-
270									
271									
272									
273									
274									
275									
276									
277	LARGE GENERALSERVICE		7,578						
278	Bills								
279	Demand Dts	2,097,527							
280	Winter Dts	30,109,890							
281	Summer Dts	37,157,569							
282	Total Dts	67,267,458							
283									
284	Revenues				\$ 49,338,023		\$ 9,435,480		\$ 21,696,679
285									

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule and Rate Element_CORRECTED Depreciation Study

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	Margin Revenues (4)	COG Demand Rates (5)	COG Demand Revenues (6)	COG Commodity Rates (7)	COG Commodity Revenues (8)
286									
287	105 - Outdoor Gaslight Service								
288	Bills		579						
289	Fixtures		4,839	23.74	114,868				
290	DTs - Winter	3,241							
291	DTs - Summer	4,501							
292									
293									
294	T-10 (675) - Military Operations Transportation								
295	Bills		-						
296	Demand	-		-	-	5.0000	-		
297	DTs - Winter	-		1.4931	-	0.1500	-	0.0434	-
298	DTs - Summer	-		0.3100	-	0.1500	-	0.0434	-
299	Integrity Management Rider Revenues								
300									
301									
302	Power Generation Contracts								
303	Bills		197						
304	DTs - Winter	150,068,397			41,565,267		2,394,313		484,472
305	DTs - Summer	224,697,115			58,313,858		3,363,713		489,215
306									
307									
308	Municipals Contracts								
309	Bills		36						
310	DTs - Winter	4,343,418			3,149,116		1,215,000		-
311	DTs - Summer	3,040,213			3,998,792		1,701,000		-
312									
313									
314	Special Contracts Military								
315	Bills		24						
316	DTs - Winter	428,434			2,309,224		-		18,594
317	DTs - Summer	376,304			2,787,059		-		16,332
318									
319									
320	Special Contracts								
321	Bills		164						
322	DTs - Winter	1,769,097			1,623,552		162		21,027
323	DTs - Summer	2,342,999			1,697,375		64		27,700
324									
325									
326	SPECIAL TARIFFS & CONTRACTS								
327	Bills		1,000						
328	Demand Dts	-							
329	Winter Dts	156,612,586							
330	Summer Dts	230,461,131							
331	Total Dts	387,073,718							
332									
333	Revenues				\$ 115,559,110		\$ 8,674,253		\$ 1,057,339
334									
335									
336	GRAND TOTAL - ALL TARIFFS & CONTRACTS								
337	Bills		9,746,009						
338	Demand Dts	2,097,527							
339	Winter Dts	238,353,347							
340	Summer Dts	287,674,042							
341	Total Dts	526,027,390							
342									
343	Revenues				\$ 1,094,839,624		\$ 86,919,565		\$ 240,923,840
344									
345									
346	SALES AND TRANSPORTATION								
347	Total Sales	77,953,046			\$ 936,661,444		\$ 72,294,454		\$ 237,218,737
348	Total Transportation	61,008,368			42,733,938		5,950,858		2,647,763
349	Total Special Contracts including Power Generation	387,065,976			115,444,242		8,674,253		1,057,339
350	Total Annual	526,027,390			\$ 1,094,839,624		\$ 86,919,565		\$ 240,923,840

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

SUPPLEMENTAL EXHIBIT_(KAC-9)_CORRECTED DEPR STUDY

Piedmont Natural Gas Company, Inc
Docket No. G-9 Sub 837
Proposed Factors for the Margin Decoupling Tracker_CORRECTED Depreciation
Study

Line No.	[A] R Factor Winter (\$/therm)	[B] R Factor Summer (\$/therm)	[C] Heat Sensitivity Factor (therms/HDD)	[D] Base Load Factor (therms/month)	
1	101 - Residential Service	1.38319	1.38319	0.13950	8.24316
2	102- Small General Service	0.87272	0.87272	0.65729	137.86399
3	152- Medium General Service				
	First 5,000 therms	0.71199	0.71199	9.05363	6640.11036
	Over 5,000 therms	0.71199	0.71199	9.05363	6640.11036
4	<u>Normal Heating Degree Days¹</u>	<u>15 - 15</u>	<u>1 - 31</u>		
5	January	694.6	737.3		
6	February	717.0	555.8		
7	March	447.4	394.1		
8	April	269.1	153.9		
9	May	89.2	39.6		
10	June	12.4	1.6		
11	July	0.4	0.1		
12	August	-	-		
13	September	1.5	15.9		
14	October	62.7	169.6		
15	November	311.6	431.9		
16	December	536.0	642.1		
17	Winter	2,706.6	2,761.2		
18	Summer	435.3	380.7		
19	Annual	<u>3,141.9</u>	<u>3,141.9</u>		

1/ Normal Heating Degree Days are computed using a thirty-year average of heating degree days through the end of the Test Period, December 31, 2023.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

SUPPLEMENTAL EXHIBIT_(KAC-10)_CORRECTED DEPR STUDY

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Proposed Revenue Rates_CORRECTED Depreciation
Study

Line No.	[A] Proposed Revenue Rates	[B] Proposed Margin Revenue Rates	[C] Proposed IMR Base Revenue Rates ¹	[D] Proposed COG Demand Revenue Rates	[E] Proposed COG Commodity Revenue Rates
101 - Residential Service					
1					
2	Winter Monthly Charge	10.00	10.00		
3	Summer Monthly Charge	10.00	10.00		
4	Winter per DT	18.0130	13.8319	0.0000	1.1377
5	Summer per DT	17.5794	13.8319	0.0000	0.7041
102- Small General Service					
6					
7	Monthly Charge	22.00	22.00		
8	Winter per DT	12.7713	8.7272	0.0000	1.0007
9	Summer per DT	12.4167	8.7272	0.0000	0.6461
152- Medium General Service					
10					
11	Monthly Charge	75.00	75.00		
12	Winter - First 500 per DT	11.0508	7.1199	0.0000	0.8875
13	Winter - Over 500 per DT	10.7493	7.1199	0.0000	0.5860
14	Summer - First 500 per DT	10.9984	7.1199	0.0000	0.8351
15	Summer - Over 500 per DT	10.7200	7.1199	0.0000	0.5567
142 - Natural Gas Vehicle Fuel					
16					
17	Winter per DT	13.2741	9.7920	0.0000	0.4387
18	Summer per DT	13.2741	9.7920	0.0000	0.4387
19	Compression Charge per DT (maximum rate)	4.0000	4.0000		
143- Experimental Motor Vehicle Fuel					
20					
21	Monthly Charge				
22	Winter per DT				
23	Summer per DT				
24	Compression Charge per DT (maximum rate)	4.0000	4.0000		
<i>Monthly charge is reflected on corresponding rate schedule</i>					
<i>Volumetric charge is reflected on corresponding rate schedule</i>					
<i>Volumetric charge is reflected on corresponding rate schedule</i>					
144- Experimental Medium Gen Motor Fuel - Transportation					
25					
26	Monthly Charge	75.00	75.00		
27	Winter - First 500 per DT	8.0508	7.1199	0.0000	0.8875
28	Winter - Over 500 per DT	7.7493	7.1199	0.0000	0.5860
29	Summer - First 500 per DT	7.9984	7.1199	0.0000	0.8351
30	Summer - Over 500 per DT	7.7200	7.1199	0.0000	0.5567
31	Compression Charge per DT (maximum rate)	4.0000	4.0000		
103 - Large General Sales Service					
32					
33	Monthly Charge	350.00	350.00		
34	Demand Charge per DT	8.4068	2.8500	0.0000	5.5568
35	Winter - First 1,500 per DT	5.2439	1.9333	0.0000	0.2672
36	Winter - Next 3,000 per DT	4.1523	0.8432	0.0000	0.2657
37	Winter - Next 9,000 per DT	3.9566	0.7503	0.0000	0.1629
38	Winter - Next 16,500 per DT	3.7843	0.6087	0.0000	0.1322
39	Winter - Next 30,000 per DT	3.6567	0.5133	0.0000	0.1000
40	Winter - Over 60,000 per DT	3.5045	0.4111	0.0000	0.0500
41	Summer - First 1,500 per DT	3.9689	0.6766	0.0000	0.2489
42	Summer - Next 3,000 per DT	3.7184	0.5005	0.0000	0.1745
43	Summer - Next 9,000 per DT	3.5884	0.4376	0.0000	0.1074
44	Summer - Next 16,500 per DT	3.4897	0.3672	0.0000	0.0791
45	Summer - Next 30,000 per DT	3.4104	0.3170	0.0000	0.0500
46	Summer - Over 60,000 per DT	3.3580	0.3046	0.0000	0.0100
104 - Interruptible Sales Service					
47					
48	Monthly Charge	350.00	350.00		
49	Winter - First 1,500 per DT	5.0796	1.5311	0.0000	0.5051
50	Winter - Next 3,000 per DT	4.3354	0.6402	0.0000	0.6518
51	Winter - Next 9,000 per DT	4.0869	0.5498	0.0000	0.4937
52	Winter - Next 16,500 per DT	3.8672	0.4415	0.0000	0.3823
53	Winter - Next 30,000 per DT	3.7359	0.3983	0.0000	0.2942
54	Winter - Over 60,000 per DT	3.4265	0.1831	0.0000	0.2000
55	Summer - First 1,500 per DT	4.3308	0.8405	0.0000	0.4469
56	Summer - Next 3,000 per DT	4.0280	0.5927	0.0000	0.3919
57	Summer - Next 9,000 per DT	3.9035	0.4911	0.0000	0.3690
58	Summer - Next 16,500 per DT	3.7865	0.4314	0.0000	0.3117
59	Summer - Next 30,000 per DT	3.6872	0.3436	0.0000	0.3002
60	Summer - Over 60,000 per DT	3.4260	0.1826	0.0000	0.2000

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Proposed Revenue Rates_CORRECTED Depreciation
Study

Line No.	Rate Schedule	[A] Proposed Revenue Rates	[B] Proposed Margin Revenue Rates	[C] Proposed IMR Base Revenue Rates ¹	[D] Proposed COG Demand Revenue Rates	[E] Proposed COG Commodity Revenue Rates
61	113 - Large General Transportation Service					
62	Monthly Charge	350.00	350.00			
63	Demand Charge per DT	3.6000	2.8500	0.0000	0.7500	0.0000
64	Winter - First 1,500 per DT	2.1286	1.9333	0.0000	0.1519	0.0434
65	Winter - Next 3,000 per DT	1.0376	0.8432	0.0000	0.1510	0.0434
66	Winter - Next 9,000 per DT	0.8863	0.7503	0.0000	0.0926	0.0434
67	Winter - Next 16,500 per DT	0.7272	0.6087	0.0000	0.0751	0.0434
68	Winter - Next 30,000 per DT	0.6307	0.5133	0.0000	0.0740	0.0434
69	Winter - Over 60,000 per DT	0.4709	0.4111	0.0000	0.0164	0.0434
70	Summer - First 1,500 per DT	0.8615	0.6766	0.0000	0.1415	0.0434
71	Summer - Next 3,000 per DT	0.6431	0.5005	0.0000	0.0992	0.0434
72	Summer - Next 9,000 per DT	0.5421	0.4376	0.0000	0.0611	0.0434
73	Summer - Next 16,500 per DT	0.4556	0.3672	0.0000	0.0450	0.0434
74	Summer - Next 30,000 per DT	0.3834	0.3170	0.0000	0.0230	0.0434
75	Summer - Over 60,000 per DT	0.3481	0.3046	0.0000	0.0001	0.0434
76	114 - Interruptible Transportation Service					
77	Monthly Charge	350.00	350.00			
78	Winter - First 1,500 per DT	1.8059	1.5311	0.0000	0.2314	0.0434
79	Winter - Next 3,000 per DT	0.9023	0.6402	0.0000	0.2187	0.0434
80	Winter - Next 9,000 per DT	0.7360	0.5498	0.0000	0.1428	0.0434
81	Winter - Next 16,500 per DT	0.5519	0.4415	0.0000	0.0670	0.0434
82	Winter - Next 30,000 per DT	0.4834	0.3983	0.0000	0.0417	0.0434
83	Winter - Over 60,000 per DT	0.2429	0.1831	0.0000	0.0164	0.0434
84	Summer - First 1,500 per DT	0.9926	0.8405	0.0000	0.1087	0.0434
85	Summer - Next 3,000 per DT	0.7120	0.5927	0.0000	0.0759	0.0434
86	Summer - Next 9,000 per DT	0.5851	0.4911	0.0000	0.0506	0.0434
87	Summer - Next 16,500 per DT	0.5001	0.4314	0.0000	0.0253	0.0434
88	Summer - Next 30,000 per DT	0.3903	0.3436	0.0000	0.0033	0.0434
89	Summer - Over 60,000 per DT	0.2360	0.1826	0.0000	0.0100	0.0434
90	105 - Outdoor Gaslight Service					
91	Per Fixture Charge	23.74	23.74	0.00	0.00	0.00
92	T-10 - Military Operations Transportation					
93	Demand Charge per DT	5.0000	0.0000	0.0000	5.0000	0.0000
94	Winter per DT	1.6865	1.4931	0.0000	0.1500	0.0434
95	Summer per DT	0.5034	0.3100	0.0000	0.1500	0.0434
96	106 - Schedule For Limiting and Curtailing					
97	Emergency Gas per DT	10.0000	0.0000	0.0000	10.0000	0.0000
98	Unauthorized Gas per DT	25.0000	0.0000	0.0000	25.0000	0.0000
99	Reconnect Fees					
100	<u>Residential</u>					
101	February Through August	55.00				
102	September Through January	85.00				
103	<u>All Others</u>					
104	February Through August	55.00				
105	September Through January	110.00				
106	Returned Check Charge					
107	Returned Check Charge	25.00				

1/ The IMR rates shown above only represent the proposed IMR base revenue requirement component of the IMR billing rate to take effect upon the Commission's order in this general rate case proceeding.