AMEREN-IP
EMBEDDED CLASS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

		TOTAL COMPANY (1)	GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)
	TOTAL COMPANY - ALL COMPONENTS						
	PRESENT RATES						
	-						
1	RATE BASE	572,298	401,136	105,014	32,457	32,098	1,592
2	NET OPER INC (PRESENT RATES)	30,074	15,756	9,920	1,068	2,660	671
3	RATE OF RETURN (PRES RATES)	5.26%	3.93%	9.45%	3.29%	8.29%	42.12%
4	RELATIVE RATE OF RETURN	1.00	0.75	1.80	0.63	1.58	8.01
5	SALES REVENUE (PRE RATES)	164,556	115,197	32,547	7,111	8,479	1,222
6	SALES REV REQUIRED $/THERM	$0.2619	$0.3872	$0.3405	$0.1676	$0.0463	$0.1269
	RETURN ADJUSTMENT TO EQUAL						
7	TOT COMPANY RATE OF RETURN	(0)	5,324	(4,401)	637	(973)	(587)
	REVENUE ADJUSTMENT TO EQUAL						
8	TOT COMPANY RATE OF RETURN	(0)	7,881	(6,515)	943	(1,440)	(869)
	CLAIMED RATE OF RETURN		401,136				
	-						
9	CLAIMED RATE OF RETURN	9.55%	9.55%	9.55%	9.55%	9.55%	9.55%
10	RETURN REQ FOR CLAIMED ROR	54,666	38,317	10,031	3,100	3,066	152
11	SALES REVENUE REQ CLAIMED RO	189,479	138,061	32,660	9,171	8,891	697
12	REVENUE DEFICIENCY SALES REV	24,922	22,864	113	2,059	412	(526)
13	PERCENT INCREASE REQUIRED	15.1452%	19.8479%	0.3459%	28.9578%	4.8582%	-42.9924%
14	ANNUAL IP THERM SALES	628,248,994	297,547,460	95,600,641	42,437,795	183,028,439	9,634,659
15	SALES REV REQUIRED $/THERM	$0.3016	$0.4640	$0.3416	$0.2161	$0.0486	$0.0723
16	REVENUE DEFICIENCY $/THERM	$0.0397	$0.0768	$0.0012	$0.0485	$0.0023	($0.0545)

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	SUMMARY OF RESULTS-1								
	DEVELOPMENT OF RATE BASE								
1	GAS PLANT IN SERVICE		1,005,634	705,189	178,772	54,004	64,046	3,624	0
2	LESS: RESERVE FOR DEPRECIATION		505,266	356,455	89,382	26,470	31,129	1,831	0
3	NET PLANT IN SERVICE		500,368	348,734	89,390	27,534	32,917	1,793	0
4	RATE BASE ADDITIONS		118,674	84,863	24,557	7,251	1,947	57	0
5	RATE BASE DEDUCTIONS		46,744	32,461	8,932	2,327	2,766	258	0
6	TOTAL RATE BASE		572,298	401,136	105,014	32,457	32,098	1,592	0
	DEVELOPMENT OF RETURN								
7	OPERATING REVENUES		171,192	120,365	33,354	7,343	8,884	1,246	0
	OPERATING EXPENSES								
8	OPERATION & MAINTENANCE		90,364	68,391	14,429	3,572	3,562	410	0
9	DEPRECIATION & AMORT EXPENSE		24,962	18,058	4,239	1,231	1,334	100	0
10	TAXES OTHER THAN INCOME TAX		6,154	4,401	1,068	309	352	24	0
11	FEDERAL INCOME TAXES		16,030	11,232	3,018	950	797	34	0
12	STATE INCOME TAXES		3,607	2,527	679	214	179	8	0
13	DEFERRED INCOME TAXES		0	0	0	0	0	0	0
14	TOTAL OPERATING EXPENSES		141,117	104,609	23,434	6,275	6,224	575	0
15	OPERATING INCOME		30,074	15,756	9,920	1,068	2,660	671	0
16	**RATE OF RETURN**		5.26%	3.93%	9.45%	3.29%	8.29%	42.12%	0.00%
17	INDEX RATE OF RETURN		1.00	0.75	1.80	0.63	1.58	8.01	0.00
	ROR BASED ON PROPOSED RATE REVENUES								
18	RATE OF RETURN		9.55%	9.09%	11.48%	7.22%	9.96%	38.44%	0.00%
19	INDEX RATE OF RETURN		1.00	0.95	1.20	0.76	1.04	4.02	0.00

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	GAS PLANT IN SERVICE-2								
	INTANGIBLE PLANT								
1	302-FRANCHISES & CONSENTS	PLTPTDG	0	0	0	0	0	0	0
2	303-MISCELLANEOUS	PLTPTDG	9,510	6,668	1,691	511	606	34	0
3	ALLOCATED FROM ELECTRIC	PLTPTDG	0	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		9,510	6,668	1,691	511	606	34	0
	PRODUCTION PLANT								
	MANUFACTURED GAS PROD PLANT								
5	117-GAS STORED-BASE GAS	DEMPROP	16,767	12,025	3,541	1,042	158	0	0
6	304-LAND AND LAND RIGHTS	DEMPROP	0	0	0	0	0	0	0
7	305-STRUCTURES & IMPROVEMENTS	DEMPROP	0	0	0	0	0	0	0
8	306-BOILER PLANT EQUIPMENT	DEMPROP	0	0	0	0	0	0	0
9	311-LIQUEFIED PET. GAS EQUIPMETN	DEMPROP	0	0	0	0	0	0	0
10	320-OTHER EQUIPMENT	DEMPROP	0	0	0	0	0	0	0
11	TOTAL MANUF GAS PROD PLT		16,767	12,025	3,541	1,042	158	0	0
	UNDERGROUND STORAGE PLANT								
12	TRANSPORATION	DEMSTORT	5,242	0	147	514	4,578	2	0
13	SALES	DEMSTOR	94,409	67,413	19,909	6,120	878	88	0
14	TOTAL UNDERGRND STORAGE PLT		99,650	67,413	20,056	6,634	5,457	90	0
	TRANSMISSION PLANT								
15	365.1-LAND & LAND RIGHTS	DEMTRAN	0	0	0	0	0	0	0
16	365.2-RIGHTS OF WAY	DEMTRAN	8,648	5,017	1,547	615	1,401	68	0
17	366-STRUCTURES & IMPROV	DEMTRAN	3,693	2,143	660	263	598	29	0
18	367-MAINS	DEMTRAN	103,320	59,945	18,477	7,349	16,736	812	0
19	368-COMPRESSOR STATION EQ	DEMTRAN	2,001	1,161	358	142	324	16	0
20	369-MEAS & REG STATION EQ	DEMTRAN	24,094	13,979	4,309	1,714	3,903	189	0
21	TOTAL TRANSMISSION PLANT		141,756	82,245	25,351	10,083	22,962	1,115	0

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	GAS PLANT IN SERVICE - CON'T-3								
	DISTRIBUTION PLANT								
	374-LAND & LAND RIGHTS								
1	TRANSMISSION	DEMDHP	59	34	11	4	10	0	0
2	DISTRIBUTION	DEMDLP	4,926	3,223	993	350	354	6	0
3	TOTAL 374		4,985	3,258	1,004	354	364	6	0
	375-STRUCTURES & IMPROV								
4	TRANSMISSION	DEMDHP	31	18	6	2	5	0	0
5	DISTRIBUTION	DEMDLP	737	482	149	52	53	1	0
6	TOTAL 375		768	500	154	55	58	1	0
	376-MAINS								
7	TRANSMISSION	DEMDHP	5,230	3,034	935	372	847	41	0
8	DISTRIBUTION	DEMDLP	325,768	213,162	65,688	23,134	23,409	374	0
9	TOTAL 376		330,997	216,197	66,624	23,506	24,256	415	0
	378-MEAS & REG STA EQ-GEN								
10	TRANSMISSION	DEMDHP	3,907	2,267	699	278	633	31	0
11	DISTRIBUTION	DEMDLP	18,664	12,213	3,763	1,325	1,341	21	0
12	TOTAL 378		22,571	14,480	4,462	1,603	1,974	52	0
	379-M & R STA EQ-CITY GATE								
13	TRANSMISSION	DEMDHP	15	9	3	1	2	0	0
14	DISTRIBUTION	DEMDLP	171	112	34	12	12	0	0
15	TOTAL 379		186	121	37	13	15	0	0
16	380-SERVICES	CUST380	162,015	145,190	15,522	882	313	109	0
17	381-METERS	CUST381	95,011	66,557	22,191	3,578	2,056	629	0
18	382-METER INSTALLATIONS	CUST382	0	0	0	0	0	0	0
19	383-HOUSE REGULATORS	CUST383	25,440	22,134	3,306	0	0	0	0
20	385-IND MEAS & REG STA EQ	CUST385	4,866	0	0	1,984	2,139	743	0
21	TOTAL DISTRIBUTION PLANT		646,841	468,436	113,300	31,976	31,174	1,955	0
	GENERAL PLANT								
22	389-LAND & LAND RIGHTS	LABOR	771	579	125	32	31	4	0
23	390-STRUCTURES & IMPROV	LABOR	17,547	13,173	2,857	724	711	83	0
24	391-OFFICE EQUIPMENT	LABOR	13,577	10,193	2,210	560	550	64	0
25	392-TRANSPORTATION EQUIP	LABOR	22,980	17,252	3,741	948	931	108	0
26	393-STORES EQUIPMENT	LABOR	834	626	136	34	34	4	0
27	394-TOOLS, SHOP & GARAGE EQ	LABOR	8,200	6,156	1,335	338	332	39	0
28	395-LABORATORY EQUIPMENT	LABOR	1,286	966	209	53	52	6	0
29	396-POWER OPERATED EQUIP	LABOR	9,738	7,311	1,585	402	394	46	0
30	397-COMMUNICATIONS EQUIP	LABOR	15,034	11,286	2,447	620	609	71	0
31	398-MISCELLANEOUS EQUIP	LABOR	1,124	844	183	46	45	5	0
32	399-OTHER TANGIBLE PLANT	LABOR	21	16	3	1	1	0	0
33	ALLOCATED FROM ELECTRIC	LABOR	0	0	0	0	0	0	0
34	TOTAL GENERAL PLANT		91,111	68,400	14,833	3,758	3,690	430	0
35	TOTAL PLANT IN SERVICE		1,005,634	705,189	178,772	54,004	64,046	3,624	0

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	GAS PLANT IN SERVICE - CON'T-4								
1	TOTAL PLANT IN SERVICE		1,005,634	705,189	178,772	54,004	64,046	3,624	0
	LESS: RESERVE FOR DEPRECIATION								
2	INTANGIBLE PLANT	PLT302_3	9,455	6,630	1,681	508	602	34	0
	PRODUCTION PLANT								
	MANUFACTURED GAS PROD PLANT								
3	304-LAND AND LAND RIGHTS	PLTPROP	0	0	0	0	0	0	0
4	305-STRUCTURES & IMPROVEMENTS	PLTPROP	0	0	0	0	0	0	0
5	306-BOILER PLANT EQUIPMENT	PLTPROP	0	0	0	0	0	0	0
6	311-LIQUEFIED PET. GAS EQUIPMETN	PLTPROP	0	0	0	0	0	0	0
7	320-OTHER EQUIPMENT	PLTPROP	0	0	0	0	0	0	0
8	TOTAL MANUF GAS PROD PLT		0	0	0	0	0	0	0
	UNDERGROUND STORAGE PLANT								
9	TRANSPORATION	DEMSTORT	1,658	0	46	163	1,449	1	0
10	SALES	DEMSTOR	29,870	21,329	6,299	1,936	278	28	0
11	TOTAL UNDERGROUND STORAGE PLT		31,529	21,329	6,346	2,099	1,726	28	0
	TRANSMISSION PLANT								
12	365.2-RIGHTS OF WAY	PLT365	140	81	25	10	23	1	0
13	366-STRUCTURES & IMPROV	PLT366	1,742	1,011	312	124	282	14	0
14	367-MAINS	PLT367	46,797	27,151	8,369	3,329	7,580	368	0
15	368-COMPRESSOR STATION EQ	PLT368	1,091	633	195	78	177	9	0
16	369-MEAS & REG STATION EQ	PLT369	10,067	5,841	1,800	716	1,631	79	0
17	TOTAL TRANSMISSION PLANT		59,837	34,717	10,701	4,256	9,693	470	0

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	GAS PLANT IN SERVICE - CON'T-5								
	RESERVE FOR DEPRECIATION CON'T								
	DISTRIBUTION PLANT								
1	374-RIGHTS OF WAY	PLT374	115	75	23	8	8	0	0
2	375-STRUCTURES & IMPROV	PLT375	491	320	99	35	37	1	0
3	376-MAINS	PLT376	185,436	121,121	37,325	13,169	13,589	232	0
4	378-MEAS & REG STA EQ-GEN	PLT378	12,176	7,811	2,407	865	1,065	28	0
5	379-M & R STA EQ-CITY GATE	PLT379	134	87	27	10	11	0	0
6	380-SERVICES	PLT380	84,202	75,458	8,067	458	163	56	0
7	381-METERS	PLT381	54,524	38,196	12,735	2,053	1,180	361	0
8	382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0	0
9	383-HOUSE REGULATORS	PLT383	17,458	15,190	2,269	0	0	0	0
10	385-IND MEAS & REG STA EQ	PLT385	2,592	0	0	1,057	1,139	396	0
11	TOTAL DISTRIBUTION PLANT		357,130	258,258	62,951	17,655	17,192	1,074	0
	GENERAL PLANT								
12	389-LAND & LAND RIGHTS	PLT389	1	1	0	0	0	0	0
13	390-STRUCTURES & IMPROV	PLT390	3,349	2,514	545	138	136	16	0
14	391-OFFICE EQUIPMENT	PLT391	18,573	13,944	3,024	766	752	88	0
15	392-TRANSPORTATION EQUIP	PLT392	5,687	4,269	926	235	230	27	0
16	393-STORES EQUIPMENT	PLT393	316	237	51	13	13	1	0
17	394-TOOLS, SHOP & GARAGE EQ	PLT394	3,628	2,724	591	150	147	17	0
18	395-LABORATORY EQUIPMENT	PLT395	1,570	1,179	256	65	64	7	0
19	396-POWER OPERATED EQUIP	PLT396	1,915	1,438	312	79	78	9	0
20	397-COMMUNICATIONS EQUIP	PLT397	11,841	8,889	1,928	488	480	56	0
21	398-MISCELLANEOUS EQUIP	PLT398	418	314	68	17	17	2	0
22	ALLOCATED FROM ELECTRIC	PLTGEN	16	12	3	1	1	0	0
23	TOTAL GENERAL PLANT		47,314	35,521	7,703	1,952	1,916	223	0
24	TOTAL RESERVE FOR DEPRECIATION		505,266	356,455	89,382	26,470	31,129	1,831	0
25	NET PLANT IN SERVICE		500,368	348,734	89,390	27,534	32,917	1,793	0

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	RATE BASE CALCULATION-6								
1	NET PLANT IN SERVICE		500,368	348,734	89,390	27,534	32,917	1,793	0
	ADDITIONS:								
	WORKING CAPITAL								
2	GENERAL MAT & SUPPL ACCT 154 & 163	PLTTD	4,106	2,867	722	219	282	16	0
3	PROPANE ACCT 151.35	DEMPROP	0	0	0	0	0	0	0
	GAS STORED UNDERGROUND ACCT 164								
4	ALL STORAGE FIELDS	DEMPROP	103,826	74,463	21,925	6,455	981	2	0
5	TOTAL UNDERGROUND STOR PLT		103,826	74,463	21,925	6,455	981	2	0
6	ACCT 165 PREPAYMENTS	PLANT	0	0	0	0	0	0	0
7	CASH WORKING CAPITAL	PLANT	10,742	7,533	1,910	577	684	39	0
8	CWIP-NOT INCLUDED IN AFUDC	PLTTD	0	0	0	0	0	0	0
9	TOTAL WORKING CAPITAL		118,674	84,863	24,557	7,251	1,947	57	0
10	TOTAL ADDITIONS		118,674	84,863	24,557	7,251	1,947	57	0

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	RATE BASE CALCULATION CON'T-7								
	DEDUCTIONS:								
1	CUSTOMER DEPOSITS	CUSTDEP	4,502	2,858	1,083	237	282	41	0
2	CUSTOMER ADVANCES GAS	CUSTADV	16,954	11,869	3,353	733	874	126	0
3	RESERVE FOR DEF INCOME TAXES	PLANT	25,289	17,733	4,496	1,358	1,611	91	0
4	TOTAL DEDUCTIONS		46,744	32,461	8,932	2,327	2,766	258	0
5	TOTAL RATE BASE		572,298	401,136	105,014	32,457	32,098	1,592	0

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	OPERATING REVENUES-8								
	SALES REVENUES								
1	RATE REVENUE		164,556	115,197	32,547	7,111	8,479	1,222	0
2	CONTRACT SERVICE REVENUE	PLTSTORT	1,474	914	277	102	174	7	0
3	SALES TO PUBLIC AUTHORITIES	PLTTRANT	346	201	62	25	56	3	0
4	SALES FOR RESALE	PLTTRANT	168	98	30	12	27	1	0
5	INTERDEPARTMENTAL REVENUES	REVENUE	0	0	0	0	0	0	0
6	TRANSPORTATION	PLTTRANT	(515)	(299)	(92)	(37)	(83)	(4)	0
7	TOTAL SALES OF GAS		166,031	116,110	32,825	7,213	8,652	1,230	0
	OTHER OPERATING REVENUES								
8	487-LATE PAYMENT REVENUES	REV487	2,509	2,258	100	22	125	4	0
9	488-MISCELLANEOUS SERVICE REVENUE	CUST488	38	35	3	0	0	0	0
10	493-RENT FROM GAS PROPERTY	LABOR	2,620	1,967	426	108	106	12	0
11	495-OTHER GAS REVENUES	CUST495	(6)	(5)	(0)	(0)	(0)	(0)	0
12	496-PROVISION FOR RATE REFUNDS	REVENUE	0	0	0	0	0	0	0
13	TOTAL OTHER OPERATING REVENUE		5,161	4,254	529	130	232	16	0
14	TOTAL OPERATING REVENUES		171,192	120,365	33,354	7,343	8,884	1,246	0

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	OPERATION & MAINTENANCE EXP-9								
	PRODUCTION EXPENSES								
	MANUFACTURED GAS PRODUCTION								
1	710-OPERATION SUPERVISON	PLTPROP	0	0	0	0	0	0	0
2	717-LIQUIFIED PET. GAS EXPENSE	PLTPROP	0	0	0	0	0	0	0
3	735-MISC. PRODUCTION EXPENSE	PLTPROP	0	0	0	0	0	0	0
4	740-MAINT. SUPERVISION & ENG.	PLTPROP	0	0	0	0	0	0	0
5	741-MAINT. STRUCTURES & IMPROV.	PLTPROP	0	0	0	0	0	0	0
6	742-MAINT. PRODUCTION EQUIP.	PLTPROP	0	0	0	0	0	0	0
7	TOTAL MANUFACTURED GAS PROD EXP		0	0	0	0	0	0	0
	LIQ PETROLEUM GAS EXPENSES								
8	728-LIQUIFIED PETROLEUM GAS	EPROPAN	0	0	0	0	0	0	0
9	TOT MANUF GAS PRODUCTION EXP		0	0	0	0	0	0	0
10	807-OTHER GAS SUPPLY EXPENSE	DEMOGS	1,121	804	237	70	11	0	0
11	TOTAL PRODUCTION EXPENSES		1,121	804	237	70	11	0	0

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EMBEDDED CLASS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	TOTAL COMPANY (1)	GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)	AVAILABLE (7)
	OPERATION & MAINT EXP CON'T-10								
	UNDERGROUND STORAGE EXPENSES								
	OPERATION								
1	814-SUPERVISION & ENGINEERING	TLABUGSO	517	350	104	34	28	0	0
2	815-MAPS & RECORDS	TOTPLTUG	0	0	0	0	0	0	0
3	816-WELL'S EXPENSES	TOTPLTUG	371	251	75	25	20	0	0
4	817-'LINE EXPENSES	TOTPLTUG	33	22	7	2	2	0	0
5	818-COMPRESSOR STATION EXPENSES	TOTPLTUG	251	170	50	17	14	0	0
6	819-COMPRESSOR STATION FUEL AND POWE	TOTPLTUG	0	0	0	0	0	0	0
7	820-MEASURING & REG. STA. EXPS.	TOTPLTUG	45	30	9	3	2	0	0
8	821-PURIFICATION EXPENSES	TOTPLTUG	285	193	57	19	16	0	0
9	823-GAS LOSSES	TOTPLTUG	1	1	0	0	0	0	0
10	824-OTHER EXPENSES	TOTPLTUG	636	431	128	42	35	1	0
11	825-STORAGE WELL ROYALTIES	TOTPLTUG	104	70	21	7	6	0	0
12	826-RENTS	TOTPLTUG	33	22	7	2	2	0	0
13	TOTAL OPERATION EXPENSE		2,276	1,540	458	152	125	2	0
	MAINTENANCE								
14	830-SUPERVISION & ENGINEERING	TLABUGSM	48	32	10	3	3	0	0
15	831-STRUCTURES & IMPROVEMENTS	TOTPLTUG	56	38	11	4	3	0	0
16	832-RESERVOIRS & WELLS	TOTPLTUG	191	129	38	13	10	0	0
17	833-LINES	TOTPLTUG	109	74	22	7	6	0	0
18	834-COMPRESSOR STATION EQUIPMENT	TOTPLTUG	212	144	43	14	12	0	0
19	835-MEASURING & REG. STA. EQUIP	TOTPLTUG	169	115	34	11	9	0	0
20	836-PURIFICATION EQUIPMENT	TOTPLTUG	260	176	52	17	14	0	0
21	837-OTHER EQUIPMENT	TOTPLTUG	275	186	55	18	15	0	0
22	TOTAL MAINTENANCE EXPENSE		1,320	893	266	88	72	1	0
23	TOTAL UNDERGROUND STORAGE EXP		3,596	2,433	724	239	197	3	0
	TRANSMISSION EXPENSES								
	OPERATION								
24	850-SUPERVISION & ENGINEER	TLABTO	278	161	50	20	45	2	0
25	851-SYSTEM CONT & LOAD DISP	DEMTRAN	0	0	0	0	0	0	0
26	856-MAINS EXPENSE	PLT367	838	486	150	60	136	7	0
27	857-MEAS & REGUL STA EXP	PLT369	456	265	82	32	74	4	0
28	859-OTHER EXPENSES	EXP8537	701	407	125	50	114	6	0
29	860-RENTS	PLTTRAN	0	0	0	0	0	0	0
30	TOTAL OPERATION EXPENSE		2,273	1,319	406	162	368	18	0

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	OPERATION & MAINT EXP CON'T-11								
	TRANSMISSION EXPENSES CON'T								
	MAINTENANCE								
1	861-SUPERVISION & ENGINEER	TLABTM	0	0	0	0	0	0	0
2	862-MAINT OF STRUC & IMPROV	PLT366	0	0	0	0	0	0	0
3	863-MAINT OF MAINS	PLT367	195	113	35	14	32	2	0
4	864-MAINT OF COMP STA EQUIP	PLT368	0	0	0	0	0	0	0
5	865-MAINT M & REGUL STA EQ	PLT369	386	224	69	27	63	3	0
6	867-OTHER EQUIPMENT	PLTTRAN	71	41	13	5	12	1	0
7	TOTAL MAINTENANCE EXPENSE		653	379	117	46	106	5	0
8	TOTAL TRANSMISSION EXPENSES		2,926	1,697	523	208	474	23	0
	DISTRIBUTION EXPENSES								
	OPERATION								
9	870-SUPERVISION & ENGINEER	TLABDO	2,642	1,925	472	119	103	23	0
10	871-DISTRIBUTION LOAD DISPATCH	DEMDLP	853	558	172	61	61	1	0
11	874-MAINS & SERVICES EXP	PLT37680	1,555	1,140	259	77	77	2	0
12	875-MEA & REGUL STA EXP GEN	PLT378	499	320	99	35	44	1	0
13	876-MEA & REGUL STA EXP IND	PLT385	74	0	0	30	33	11	0
14	877-M & R STA EXP CITY GATE	PLT379	0	0	0	0	0	0	0
15	878-METER & HOUSE REGUL EXP	PLT3815	4,994	3,534	1,016	222	167	55	0
16	879-CUST INSTALLATIONS EXP	CUST879	958	879	78	2	0	0	0
17	880-OTHER EXPENSES	EXP87279	11,801	8,578	2,120	534	469	101	0
18	881-RENTS	DEMDLP	24	16	5	2	2	0	0
19	TOTAL OPERATION EXPENSE		23,401	16,950	4,220	1,081	957	193	0
	MAINTENANCE								
20	885-SUPERVISION & ENGINEER	TLABDM	553	409	92	25	25	1	0
21	886-MAINT OF STRUC & IMPROV	PLT375	8	6	2	1	1	0	0
22	887-MAINT OF MAINS	PLT376	5,298	3,460	1,066	376	388	7	0
23	889-MNT M & R STA EXP GEN	PLT378	122	78	24	9	11	0	0
24	890-MNT M & R STA EXP IND	PLT385	6	0	0	2	3	1	0
25	891-MNT M & R ST EXP CTY GT	PLT379	3	2	1	0	0	0	0
26	892-MAINT OF SERVICES	PLT380	3,498	3,135	335	19	7	2	0
27	893-MAINT MET & HOUSE REGUL	PLT3815	1,657	1,173	337	74	55	18	0
28	894-MAINT OF OTHER EQUIP	DEMDLP	816	534	164	58	59	1	0
29	TOTAL MAINTENANCE EXPENSE		11,961	8,797	2,022	564	548	31	0
30	TOTAL DISTRIBUTION EXPENSES		35,362	25,747	6,241	1,645	1,505	224	0

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	OPERATION & MAINT EXP CON'T-12								
	CUSTOMER ACCOUNTS EXPENSES								
1	901-SUPERVISION	TLABCAC	8	7	1	0	0	0	0
2	902-METER READING EXPENSE	CUST902	5,738	5,039	667	15	17	1	0
3	903.1-CREDIT & COLLECTIONS EXP	CUST904	2,443	2,327	106	10	0	0	0
4	903.2-CUST RECORDS EXP	CUST903	3,030	2,661	352	8	9	1	0
5	904-UNCOLLECTIBLE ACCOUNTS	CUST904	2,299	2,189	100	10	0	0	0
6	905-MISCEL CUST ACCTS EXP	EXP9024	278	251	25	1	1	0	0
7	TOTAL CUSTOMER ACCTS EXPENSE		13,797	12,474	1,251	44	26	2	0
	CUSTOMER SERVICE & INFO EXP								
8	907-SUPERVISION	TLABCSR	134	123	11	0	0	0	0
9	908-CUSTOMER ASSISTANCE EXP	CUST908	136	125	11	0	0	0	0
10	909-INFO & INSTRUCT EXP	CUST909	42	38	3	0	0	0	0
11	910-MISC CUST SERV & INFO EX	EXP9089	215	197	17	0	0	0	0
12	TOTAL CUST SERVICE & INFO EXP		526	482	43	1	0	0	0
	SALES EXPENSES								
13	911-SUPERVISION	TLABCSAL	0	0	0	0	0	0	0
14	912-DEMONSTRATING & SELL EXP	CUST912	26	24	2	0	0	0	0
15	913-ADVERTISING EXPENSES	CUST913	0	0	0	0	0	0	0
16	916-MISCELLANEOUS SALES EXP	EXP9125	1	1	0	0	0	0	0
17	TOTAL SALES EXPENSES		27	25	2	0	0	0	0

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	OPERATION & MAINT EXP CON'T-13								
	ADMINISTRATIVE & GENERAL EXP								
	OPERATION								
1	920-ADMIN & GENRL SALARIES	LABORX	4,532	3,402	738	187	184	21	0
2	921-OFFICE SUPPLIES & EXP	LABORX	5,760	4,325	938	238	233	27	0
3	922-ADMIN EXP TRANSF-CREDIT	LABORX	(691)	(519)	(113)	(29)	(28)	(3)	0
4	923-OUTSIDE SERVICES EMPLOY-AMS	LABORX	5,045	3,787	821	208	204	24	0
5	923-OUTSIDE SERVICES EMPLOY-DIRECT	LABORX	187	140	30	8	8	1	0
6	924-PROPERTY INSURANCE	PLANT	83	58	15	4	5	0	0
7	925-INJURIES & DAMAGES	LABORX	1,377	1,034	224	57	56	6	0
8	926-EMPLOYEE PENSNS & BENE	LABORX	10,986	8,247	1,788	453	445	52	0
9	927-FRANCHISE REQUIREMENTS	PLANT	0	0	0	0	0	0	0
10	928-REGULATRY COMMISSION EX	REVENUE	974	682	193	42	50	7	0
11	929-DUPLICATE CHARGES-CR.	LABORX	(921)	(692)	(150)	(38)	(37)	(4)	0
12	930-GENERAL EXPENSES	LABORX	1,092	820	178	45	44	5	0
13	931-RENTS	LABORX	3,897	2,925	634	161	158	18	0
14	TOTAL OPERATION EXPENSE		32,320	24,210	5,297	1,336	1,321	155	0
	MAINTENANCE								
15	935-MAINT OF GENERAL PLANT	PLTGEN	689	518	112	28	28	3	0
16	TOTAL ADMIN & GENERAL EXPENSE		33,009	24,728	5,409	1,364	1,349	158	0
17	TOTAL OPERATION & MAINT EXP		90,364	68,391	14,429	3,572	3,562	410	0

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	DEPRECIATION & AMORT EXP-14								
1	INTANGIBLE PLANT	PLT302_3	160	113	29	9	10	1	0
	PRODUCTION PLANT								
	MANUFACTURED GAS PROD PLANT								
2	304-LAND AND LAND RIGHTS	PLTPROP	0	0	0	0	0	0	0
3	305-STRUCTURES & IMPROVEMENTS	PLTPROP	0	0	0	0	0	0	0
4	306-BOILER PLANT EQUIPMENT	PLTPROP	0	0	0	0	0	0	0
5	311-LIQUEFIED PET. GAS EQUIPMETN	PLTPROP	0	0	0	0	0	0	0
6	320-OTHER EQUIPMENT	PLTPROP	0	0	0	0	0	0	0
7	TOTAL MANUF GAS PROD PLT		0	0	0	0	0	0	0
	UNDERGROUND STORAGE PLANT								
8	TRANSPORATION	DEMSTORT	113	0	3	11	99	0	0
9	SALES	DEMSTOR	2,035	1,453	429	132	19	2	0
10	TOTAL UNDERGROUND STORAGE PLT		2,148	1,453	432	143	118	2	0
	TRANSMISSION PLANT								
11	365-LAND RIGHTS OF WAY	PLT365	141	82	25	10	23	1	0
12	366-STRUCTURES & IMPROV	PLT366	76	44	14	5	12	1	0
13	367-MAINS	PLT367	1,002	581	179	71	162	8	0
14	368-COMPRESSOR STATION EQ	PLT368	55	32	10	4	9	0	0
15	369-MEAS & REG STATION EQ	PLT369	371	215	66	26	60	3	0
16	TOTAL TRANSMISSION PLANT		1,646	955	294	117	267	13	0

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	DEPRECIATION & AMORT EXP CON'T-15								
	DISTRIBUTION PLANT								
1	374-RIGHTS OF WAY	PLT374	108	71	22	8	8	0	0
2	375-STRUCTURES & IMPROV	PLT375	9	6	2	1	1	0	0
3	376-MAINS	PLT376	4,206	2,747	847	299	308	5	0
4	378-MEAS & REG STA EQUIP	PLT378	271	174	54	19	24	1	0
5	379-M & R STA EQ-CITY GATE	PLT379	6	4	1	0	0	0	0
6	380-SERVICES	PLT380	3,305	2,962	317	18	6	2	0
7	381-METERS	PLT381	1,178	825	275	44	25	8	0
8	382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0	0
9	383-HOUSE REGULATORS	PLT383	321	279	42	0	0	0	0
10	385-IND MEAS & REG STA EQ	PLT385	148	0	0	61	65	23	0
11	TOTAL DISTRIBUTION PLANT		9,552	7,067	1,558	450	438	39	0
	GENERAL PLANT								
12	390-STRUCTURES & IMPROV	PLT390	835	627	136	34	34	4	0
13	391-OFFICE EQUIPMENT	PLT391	3,023	2,269	492	125	122	14	0
14	392-TRANSPORTATION EQUIP	PLT392	0	0	0	0	0	0	0
15	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0	0
16	394-TOOLS, SHOP & GARAGE EQ	PLT394	1,115	837	182	46	45	5	0
17	395-LABORATORY EQUIPMENT	PLT395	486	365	79	20	20	2	0
18	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0	0
19	397-COMMUNICATION EQUIP	PLT397	1,027	771	167	42	42	5	0
20	398-MISCELLANEOUS EQUIP	PLT398	69	52	11	3	3	0	0
21	ALLOCATED FROM ELECTRIC	PLTGEN	0	0	0	0	0	0	0
22	TOTAL GENERAL PLANT		6,555	4,921	1,067	270	265	31	0
23	AMORTIZATION EXPENSE	PLTDIST	4,901	3,549	858	242	236	15	0
24	TOTAL DEPREC & AMORT EXPENSE		24,962	18,058	4,239	1,231	1,334	100	0

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	TAXES & OTHER EXPENSES-16								
	TAXES OTHER THAN INCOME TAXES								
	FEDERAL TAXES								
1	INSURANCE CONTRIBUTIONS	LABOR	1,553	1,166	253	64	63	7	0
2	UNEMPLOYMENT	LABOR	26	19	4	1	1	0	0
3	PIPELINE SAFETY FEE ASSESS	PLANT	0	0	0	0	0	0	0
	STATE TAXES								
4	PUBLIC UTILITY	REVENUE	0	0	0	0	0	0	0
5	UNEMPLOYMENT	LABOR	153	115	25	6	6	1	0
6	FRANCHISE	PLANT	304	213	54	16	19	1	0
7	USE TAX	PLANT	0	0	0	0	0	0	0
8	TAX ON INVESTED CAPITAL	PLANT	3,473	2,435	617	186	221	13	0
9	ICC ASSESSMENT	REVENUE	0	0	0	0	0	0	0
	LOCAL								
10	REAL ESTATE	PLANT	644	452	115	35	41	2	0
11	MUNICIPAL UTILITY	REVENUE	0	0	0	0	0	0	0
12	TOTAL TAXES OTHER THAN INCOME		6,154	4,401	1,068	309	352	24	0
	INCOME TAXES								
13	STATE TAXES		3,607	2,527	679	214	179	8	0
14	FEDERAL TAXES		16,030	11,232	3,018	950	797	34	0
15	TOTAL INCOME TAXES		19,637	13,759	3,697	1,163	977	41	0
	DEFERRED INCOME TAXES								
16	PROVISION FOR DEF INCOME TX	PLANT	0	0	0	0	0	0	0
17	INCOME TAX DEF PRIOR YEAR'S	PLANT	0	0	0	0	0	0	0
18	TOTAL DEFERRED INCOME TAXES		0	0	0	0	0	0	0
19	TOTAL OPERATING EXPENSES		141,117	104,609	23,434	6,275	6,224	575	0
20	NET OPERATING INCOME		30,074	15,756	9,920	1,068	2,660	671	0

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	DEVELOPMENT OF INCOME TAXES-17								
1	TOTAL PROFORMA RATE BASE		572,298	401,136	105,014	32,457	32,098	1,592	0
2	RETURN ON RATE BASE @ 9.552%		54,666	38,317	10,031	3,100	3,066	152	0
	OTHER EXPENSES								
3	INTEREST DEDUCTION	PLANT	24,895	17,457	4,426	1,337	1,586	90	0
4	AMORT DEBT DISC, PREM & EXP	PLANT	0	0	0	0	0	0	0
5	TOTAL NET INCOME FROM OPERATIONS		29,771	20,859	5,605	1,763	1,480	62	0

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	DEVELOP OF INCOME TAXES CON'T-18								
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	DEVEL OF INCOME TAXES - CON'T-19								
1	TOTAL NET INCOME FROM OPERATIONS		29,771	20,859	5,605	1,763	1,480	62	0
2	ADD: CURREMT INCOME TAXES		19,637	13,759	3,697	1,163	977	41	0
3	TAXABLE INCOME		49,408	34,618	9,303	2,927	2,457	104	0
4	STATE TAXES @ 7.3%		3,607	2,527	679	214	179	8	0
5	FEDERAL TAXABLE INC BEFORE ADJ		45,801	32,091	8,624	2,713	2,278	96	0
6	FEDERAL TAXES @ 35%		16,030	11,232	3,018	950	797	34	0
	OTHER FLOW THRU INCOME TAXES								
7	DEFERRED INVESTMENT TAX CREDIT-NET	REVENUE	0	0	0	0	0	0	0
8	DEFERRED INCOME TAXES- FLOW THROUGH	REVENUE	0	0	0	0	0	0	0
9	TOTAL - OTHER FLOW THRU INCOME TAXES		0	0	0	0	0	0	0
10	TOTAL FEDERAL AND STATE INCOME TAXES		19,637	13,759	3,697	1,163	977	41	0

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	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	TOTAL COMPANY (1)		GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)	AVAILABLE (7)
	DEVEL OF INCOME TAXES - CON'T-20									
	TAX RATES									
1	CURRENT MONTH PPTRIT		2.50%	0.00000						
2	STATE TAX RATE		4.80%	1.00000						
3	EFFECTIVE STATE TAX RATE		7.300%	0.92700						
4	FEDERAL TAX RATE - CURRENT		35.00%							
5	1 - EFFECTIVE TAX RATE		0.60255							
6	EFFECTIVE TAX RATE		0.39745							
7	EFFECTIVE FEDERAL RATE		0.32445							
8	TAXABLE INCOME FACTOR		1.65961							
9										
10	UNCOLLECTIBLE FACTOR		0.01346							

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	DEVELOPMENT OF LABOR ALLOCATOR-21								
	PRODUCTION LABOR								
	MANUFACTURED GAS PRODUCTION								
	OPER & MAINT LABOR								
1	710-OPERATION SUPERVISON	EXP710	0	0	0	0	0	0	0
2	717-LIQUIFIED PET. GAS EXPENSE	EXP717	0	0	0	0	0	0	0
3	735-MISC. PRODUCTION EXPENSE	EXP735	0	0	0	0	0	0	0
4	740-MAINT. SUPERVISION & ENG.	EXP740	0	0	0	0	0	0	0
5	741-MAINT. STRUCTURES & IMPROV.	EXP741	0	0	0	0	0	0	0
6	742-MAINT. PRODUCTION EQUIP.	EXP742	0	0	0	0	0	0	0
7	TOT MANUF GAS PROD LABOR		0	0	0	0	0	0	0
	PURCHASED GAS EXP LABOR								
8	807-OTHER GAS SUPPLY EXP	DEMOGS	609	437	129	38	6	0	0
9	TOTAL OTHER GAS SUPPLY LABOR		609	437	129	38	6	0	0
10	TOTAL PRODUCTION LABOR		609	437	129	38	6	0	0
	UNDERGROUND STORAGE LABOR								
	OPERATION								
11	814-SUPERVISION & ENGINEERING	LABUGSO	361	245	73	24	20	0	0
12	815-MAPS & RECORDS	EXP815	0	0	0	0	0	0	0
13	816-WELL'S EXPENSES	EXP816	96	65	19	6	5	0	0
14	817-'LINE EXPENSES	EXP817	28	19	6	2	2	0	0
15	818-COMPRESSOR STATION EXPENSES	EXP818	178	120	36	12	10	0	0
16	819-COMPRESSOR STATION FUEL AND POWE	EXP819	0	0	0	0	0	0	0
17	820-MEASURING & REG. STA. EXPS.	EXP820	38	25	8	3	2	0	0
18	821-PURIFICATION EXPENSES	EXP821	204	138	41	14	11	0	0
19	823-GAS LOSSES	EXP823	0	0	0	0	0	0	0
20	824-OTHER EXPENSES	EXP824	157	106	32	10	9	0	0
21	825-STORAGE WELL ROYALTIES	EXP825	0	0	0	0	0	0	0
22	826-RENTS	EXP826	0	0	0	0	0	0	0
23	TOTAL OPERATION EXPENSE		1,061	718	214	71	58	1	0
	MAINTENANCE								
24	830-SUPERVISION & ENGINEERING	LABUGSM	39	26	8	3	2	0	0
25	831-STRUCTURES & IMPROVEMENTS	EXP831	44	30	9	3	2	0	0
26	832-RESERVOIRS & WELLS	EXP832	125	85	25	8	7	0	0
27	833-LINES	EXP833	90	61	18	6	5	0	0
28	834-COMPRESSOR STATION EQUIPMENT	EXP834	20	13	4	1	1	0	0
29	835-MEASURING & REG. STA. EQUIP	EXP835	127	86	26	8	7	0	0
30	836-PURIFICATION EQUIPMENT	EXP836	91	62	18	6	5	0	0
31	837-OTHER EQUIPMENT	EXP837	0	0	0	0	0	0	0
32	TOTAL MAINTENANCE EXPENSE		537	363	108	36	29	0	0
33	TOTAL UNDERGROUND STOR LABOR		1,599	1,081	322	106	88	1	0

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	DEVEL OF LABOR ALLOC CON'T-22								
	TRANSMISSION LABOR								
	OPERATION								
1	850-SUPERVISION & ENGINEER	LABTO	179	104	32	13	29	1	0
2	851-SYSTEM CONTROL & DISPATCH	EXP851	0	0	0	0	0	0	0
3	853-COMPRSR STA LABOR & EXP	EXP853	0	0	0	0	0	0	0
4	856-MAINS EXPENSE	EXP856	136	79	24	10	22	1	0
5	857-MEAS & REGUL STA EXP	EXP857	313	181	56	22	51	2	0
6	859-OTHER EXPENSES	EXP859	261	151	47	19	42	2	0
7	TOTAL OPERATION LABOR		889	516	159	63	144	7	0
	MAINTENANCE								
8	861-SUPERVISION & ENGINEER	LABTM	0	0	0	0	0	0	0
9	862-MAINT OF STRUC & IMPROV	EXP862	0	0	0	0	0	0	0
10	863-MAINT OF MAINS	EXP863	0	0	0	0	0	0	0
11	864-MAINT OF COMP STA EQUIP	EXP864	0	0	0	0	0	0	0
12	865-MAINT M & REGUL STA EQ	EXP865	312	181	56	22	51	2	0
13	TOTAL MAINTENANCE LABOR		312	181	56	22	51	2	0
14	TOTAL TRANSMISSION LABOR		1,201	697	215	85	195	9	0

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	DEVEL OF LABOR ALLOC CON'T-23								
	DISTRIBUTION LABOR								
	OPERATION								
1	870-SUPERVISION & ENGINEER	LABDO	1,720	1,264	304	74	63	16	0
2	871-DISTIRIBUTION DISPATCHING	EXP871	776	508	156	55	56	1	0
4	874-MAINS & SERVICES EXP	EXP874	215	157	36	11	11	0	0
5	875-MEA & REGUL STA EXP GEN	EXP875	291	187	58	21	25	1	0
6	876-MEA & REGUL STA EXP IND	EXP876	59	0	0	24	26	9	0
7	877-M & R STA EXP CITY GATE	EXP877	0	0	0	0	0	0	0
8	878-METER & HOUSE REGUL EXP	EXP878	3,776	2,672	768	168	126	41	0
9	879-CUST INSTALLATIONS EXP	EXP879	1,077	987	87	2	0	0	0
10	880-OTHER EXPENSES	EXP880	3,237	2,353	581	147	129	28	0
11	881-RENTS	EXP881	0	0	0	0	0	0	0
12	TOTAL OPERATION LABOR		11,151	8,128	1,991	501	436	96	0
	MAINTENANCE								
13	885-SUPERVISION & ENGINEER	LABDM	361	267	60	17	16	1	0
14	886-MAINT OF STRUC & IMPROV	EXP886	0	0	0	0	0	0	0
15	887-MAINT OF MAINS	EXP887	3,725	2,433	750	265	273	5	0
17	889-MNT M & R STA EXP GEN	EXP889	103	66	20	7	9	0	0
18	890-MNT M & R STA EXP IND	EXP890	0	0	0	0	0	0	0
19	891-MNT M & R ST EXP CTY GT	EXP891	2	2	0	0	0	0	0
20	892-MAINT OF SERVICES	EXP892	2,339	2,097	224	13	5	2	0
21	893-MAINT MET & HOUSE REGUL	EXP893	890	630	181	40	30	10	0
22	894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0	0	0
23	TOTAL MAINTENANCE LABOR		7,421	5,494	1,236	341	333	17	0
24	TOTAL DISTRIBUTION LABOR		18,571	13,622	3,227	841	769	113	0
	CUSTOMER ACCOUNTS LABOR								
25	901-SUPERVISION	LABCAC	0	0	0	0	0	0	0
26	902-METER READING EXPENSE	EXP902	875	768	102	2	3	0	0
27	903-CUST RECORDS & COLL EXP	EXP903	3,271	2,981	274	11	5	0	0
28	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0	0
29	905-MISCEL CUST ACCTS EXP	EXP905	1	1	0	0	0	0	0
30	TOTAL CUSTOMER ACCTS LABOR		4,147	3,750	376	13	8	1	0

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	DEVEL OF LABOR ALLOC CON'T-24								
	CUSTOMER SERVICE & INFO LABOR								
1	907-SUPERVISION	LABCSR	95	87	8	0	0	0	0
2	908-CUSTOMER ASSISTANCE EXP	EXP908	54	50	4	0	0	0	0
3	909-INFO & INSTRUCT EXP	EXP909	0	0	0	0	0	0	0
4	910-MISC CUST SERV & INFO EX	EXP910	0	0	0	0	0	0	0
5	TOTAL CUST SERVICE & INFO LAB		149	137	12	0	0	0	0
	SALES LABOR								
6	911-SUPERVISION	LABSAL	0	0	0	0	0	0	0
7	912-DEMONSTRATING & SELL EXP	EXP912	19	17	2	0	0	0	0
8	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0	0	0
9	916-MISCELLANEOUS SALES EXP	EXP916	0	0	0	0	0	0	0
10	TOTAL SALES LABOR		19	17	2	0	0	0	0
	ADMINISTRATIVE & GENERAL LABOR								
	OPERATION								
11	920-ADMIN & GENRL SALARIES	EXP920	3,191	2,396	520	132	129	15	0
12	921-OFFICE SUPPLIES & EXP	EXP921	41	31	7	2	2	0	0
13	922-ADMIN EXP TRANSF-CREDIT	EXP922	0	0	0	0	0	0	0
14	923-OUTSIDE SERVICES EMPLOY	EXP923	37	28	6	2	1	0	0
15	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0	0
16	925-INJURIES & DAMAGES	EXP925	131	98	21	5	5	1	0
17	926-EMPLOYEE PENSNS & BENE	EXP926	0	0	0	0	0	0	0
18	927-FRANCHISE REQUIREMENTS	EXP927	0	0	0	0	0	0	0
19	928-REGULATRY COMMISSION EX	EXP928	0	0	0	0	0	0	0
20	929-DUPLICATE CHARGES-CR.	EXP929	0	0	0	0	0	0	0
21	930-GENERAL EXPENSES	EXP9302	89	67	14	4	4	0	0
22	931-RENTS	EXP931	0	0	0	0	0	0	0
23	TOTAL OPERATION LABOR		3,489	2,619	568	144	141	16	0
	MAINTENANCE								
24	935-MAINT OF GENERAL PLANT	EXP935	116	87	19	5	5	1	0
25	TOTAL ADMIN & GENERAL LABOR		3,605	2,706	587	149	146	17	0
26	TOTAL OPER & MAINTENANCE LABOR		29,899	22,446	4,868	1,233	1,211	141	0

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	REVENUE REQUIREMENTS-25								
	PRESENT RATES								
1	RATE BASE		572,298	401,136	105,014	32,457	32,098	1,592	0
2	NET OPER INC (PRESENT RATES)		30,074	15,756	9,920	1,068	2,660	671	0
3	RATE OF RETURN (PRES RATES)		5.26%	3.93%	9.45%	3.29%	8.29%	42.12%	0.00%
4	RELATIVE RATE OF RETURN		1.00	0.75	1.80	0.63	1.58	8.01	0.00
5	SALES REVENUE (PRE RATES)		164,556	115,197	32,547	7,111	8,479	1,222	0
6	SALES REV REQUIRED $/THERM		$0.2619	$0.3872	$0.3405	$0.1676	$0.0463	$0.1269	$0.0000
	RETURN ADJUSTMENT TO EQUAL								
7	TOT COMPANY RATE OF RETURN		(0)	5,324	(4,401)	637	(973)	(587)	0
	REVENUE ADJUSTMENT TO EQUAL								
8	TOT COMPANY RATE OF RETURN		(0)	7,881	(6,515)	943	(1,440)	(869)	0
	CLAIMED RATE OF RETURN			401,136					
9	CLAIMED RATE OF RETURN		9.55%	9.55%	9.55%	9.55%	9.55%	9.55%	0.00%
10	RETURN REQ FOR CLAIMED ROR		54,666	38,317	10,031	3,100	3,066	152	0
11	SALES REVENUE REQ CLAIMED ROR		189,479	138,061	32,660	9,171	8,891	697	0
12	REVENUE DEFICIENCY SALES REV		24,922	22,864	113	2,059	412	(526)	0
13	PERCENT INCREASE REQUIRED		15.15%	19.85%	0.35%	28.96%	4.86%	-42.99%	0.00%
14	ANNUAL IP THERM SALES		628,248,994	297,547,460	95,600,641	42,437,795	183,028,439	9,634,659	0
15	SALES REV REQUIRED $/THERM		$0.3016	$0.4640	$0.3416	$0.2161	$0.0486	$0.0723	$0.0000
16	REVENUE DEFICIENCY $/THERM		$0.0397	$0.0768	$0.0012	$0.0485	$0.0023	($0.0545)	$0.0000
	PROPOSED REVENUES								
17	PROPOSED SALES REVENUES		189,477	136,178	34,708	8,404	9,025	1,163	0
18	REVENUE DEFICIENCY SALES REV		24,921	20,982	2,160	1,293	546	(59)	0
19	PERCENT INCREASE PROPOSED		15.1444%	18.2137%	6.6373%	18.1790%	6.4381%	-4.8613%	0.0000%
20	PROPOSED RATE OF RETURN		9.55%	9.09%	11.48%	7.22%	9.96%	38.44%	0.00%
21	RETURN REQ FOR PROPOSED REV		54,665	36,459	12,051	2,344	3,198	612	0
22	ANNUAL IP THERM SALES		628,248,994	297,547,460	95,600,641	42,437,795	183,028,439	9,634,659	0
23	SALES REV REQUIRED $/THERM		$0.3016	$0.4577	$0.3630	$0.1980	$0.0493	$0.1207	$0.0000
24	REVENUE DEFICIENCY $/THERM		$0.0397	$0.0705	$0.0226	$0.0305	$0.0030	($0.0062)	$0.0000

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	ALLOCATION FACTOR TABLE-26 CAPACITY RELATED								
	PRODUCTION-LPG ALLOCATORS								
1	MANUFACTURED GAS LPG ALLOC	DEMPROP	5,886,857	4,222,000	1,243,135	365,978	55,611	133	0
2	UNDERGRD STORAGE GAS ALLOC-TRANSP	DEMSTORT	0.0526	0.0000	0.0015	0.0052	0.0459	0.0000	0.0000
3	UNDERGRD STORAGE GAS ALLOC-SALES	DEMSTOR	0.9474	0.6765	0.1998	0.0614	0.0088	0.0009	0.0000
4	OTHER GAS SUPPLY	DEMOGS	5,886,857	4,222,000	1,243,135	365,978	55,611	133	0
5									
6									
7									
8									
9									
10									
11									
12	TRANSMISSION ALLOCATORS								
14	TRANSMISSION PLANT	DEMTRAN	1.0000	0.58019	0.17884	0.07113	0.16198	0.00786	0.00000
15									
16									
17									
18									
19									
20	DISTRIBUTION ALLOCATORS								
22	DISTRIBUTION PLANT - HIGH PRESSURE	DEMDHP	1.0000	0.58019	0.17884	0.07113	0.16198	0.00786	0.00000
23	DISTRIBUTION PLANT - LOW PRESSURE	DEMDLP	1.0000	0.65434	0.20164	0.07101	0.07186	0.00115	0.00000
24									
25									
26									
27									
28									
29	COMMODITY RELATED								
31									
32	LPG GAS COSTS PROPANE	EPROPAN	0	0	0	0	0	0	0
33									
34									
35	WEATHER NORMALIZATION ADJ	EWEATH	628,248,994	297,547,460	95,600,641	42,437,795	183,028,439	9,634,659	0
36	FIRM SALES SENDOUT (THERMS)	ESALES	628,248,994	297,547,460	95,600,641	42,437,795	183,028,439	9,634,659	0
37	ANNUAL TOTAL LOW PRESSURE THERMS	ELPSALES	502,694,367	297,547,460	95,600,641	37,604,690	69,359,707	2,581,869	0
38									
39									
40									

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	CUSTOMER RELATED-27								
1	D.A. ACCT 380 SERVICES	CUST380	558,052,412	500,098,134	53,464,029	3,036,988	1,079,194	374,068	0
2	D.A. ACCT 381 METERS	CUST381	67,741,408	47,454,530	15,821,914	2,551,142	1,465,630	448,193	0
3	D.A. ACCT 382-METER INSTALL	CUST382	0	0	0	0	0	0	0
4	D.A. ACCT 383-HOUSE REGUL	CUST383	23,128,182	20,122,653	3,005,529	0	0	0	0
5	D.A. ACCT 385-IND M&R STA EQUIP	CUST385	1,353,235	0	0	551,849	594,776	206,610	0
6									
7	CONTRIBUTIONS IN AID OF CONSTR	CUSTCIAC	5,035,615	4,616,632	407,322	9,093	1,907	661	0
8	CUSTOMER ADVANCES FOR CONST	CUSTADV	16,954	11,869	3,353	733	874	126	0
9	CUSTOMER DEPOSITS	CUSTDEP	4,502	2,858	1,083	237	282	41	0
10									
11	488-MISCELLANEOUS SERVICE REVENUE	CUST488	5,035,615	4,616,632	407,322	9,093	1,907	661	0
12	495-OTHER GAS REVENUES	CUST495	5,035,615	4,616,632	407,322	9,093	1,907	661	0
13									
14	D.A. 879-CUST INSTALLS EXP	CUST879	958,347	878,609	77,519	1,731	363	126	0
15	D.A. 902-METER READING EXP	CUST902	5,738,440	5,038,945	666,874	14,887	16,652	1,082	0
16	D.A. 903-CUST REC & COLL EXP	CUST903	3,030,242	2,660,866	352,149	7,861	8,793	571	0
17	D.A. 904-UNCOLLECTIBLE ACCTS	CUST904	10,426,796	9,929,941	452,199	44,657	0	0	0
18									
19	D.A. 908-CUST ASSISTANCE EXP	CUST908	136,011	124,694	11,002	246	52	18	0
20	D.A. 909-INFO & INSTRUCT EXP	CUST909	41,619	38,156	3,366	75	16	5	0
21	D.A. 912-DEMO & SELL EXP	CUST912	26,354	24,161	2,132	48	10	3	0
22	D.A. 913-ADVERTISING EXPENSES	CUST913	0	0	0	0	0	0	0
23									
24									
25									
26									
27									
28									
29									
30	REVENUE RELATED								
31									
32	487-LATE PAYMENT REVENUES								
33	RESIDENTIAL	REVRES	115,197	115,197	0	0	0	0	0
34	COMMERICAL	REVCOM	40,881	0	32,547	7,111	0	1,222	0
35	INDUSTRIAL	REVIND	8,479	0	0	0	8,479	0	0
36									
37	RESIDENTIAL	REVRES	2,258	2,258	0	0	0	0	0
38	COMMERICAL	REVCOM	125	0	100	22	0	4	0
39	INDUSTRIAL	REVIND	125	0	0	0	125	0	0
40	487-LATE PAYMENT REVENUES	REV487	2,509	2,258	100	22	125	4	0

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	INTERNALLY DEVELOPED-28								
1	INTANGIBLE PLANT 302-303	PLT302_3	9,510	6,668	1,691	511	606	34	0
2	PROPANE PLANTS	PLTPROP	16,767	12,025	3,541	1,042	158	0	0
3									
4	U/G STORAGE TRANSPORTATION PLANT	PLT350	5,242	0	147	514	4,578	2	0
5	U/G STORAGE SALES PLANT	PLT357	94,409	67,413	19,909	6,120	878	88	0
6	TOTAL U/G STORAGE PLANTS	TOTPLTUG	99,650	67,413	20,056	6,634	5,457	90	0
7									
8	ACCT 365-LAND AND LAND RIGHTS	PLT365	8,648	5,017	1,547	615	1,401	68	0
9	ACCT 366-STRUCTURES & IMPROV	PLT366	3,693	2,143	660	263	598	29	0
10	ACCT 367-MAINS	PLT367	103,320	59,945	18,477	7,349	16,736	812	0
11	ACCT 368-COMPRESSOR STAT EQ	PLT368	2,001	1,161	358	142	324	16	0
12	ACCT 369-M&R STATION EQ	PLT369	24,094	13,979	4,309	1,714	3,903	189	0
13	TRANSMISSION ACCTS 366-369	PLT3669	133,108	77,228	23,805	9,468	21,561	1,047	0
14									
15									
16	ACCT 374-LAND AND LAND RIGHTS	PLT374	4,985	3,258	1,004	354	364	6	0
17	ACCT 375-STRUCTURES & IMPROV	PLT375	768	500	154	55	58	1	0
18	ACCT 376-MAINS	PLT376	330,997	216,197	66,624	23,506	24,256	415	0
19	ACCT 378-M & R STA EQ-GEN	PLT378	22,571	14,480	4,462	1,603	1,974	52	0
20	ACCT 379-M & R STA EQ-CTY GTE	PLT379	186	121	37	13	15	0	0
21	ACCT 380-SERVICES	PLT380	162,015	145,190	15,522	882	313	109	0
22	ACCT 381-METERS	PLT381	95,011	66,557	22,191	3,578	2,056	629	0
23	ACCT 382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0	0
24	ACCT 383-HOUSE REGULATORS	PLT383	25,440	22,134	3,306	0	0	0	0
25	ACCT 385-IND M & R STA EQ	PLT385	4,866	0	0	1,984	2,139	743	0
26	ACCT 376 & 380-MAINS & SERVS	PLT37680	493,013	361,386	82,146	24,388	24,569	523	0
27	ACCT 381-385 MET & HOUSE REGL	PLT3815	125,317	88,692	25,497	5,563	4,194	1,372	0
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31	ACCT 390-STRUCTURES & IMPROV	PLT390	17,547	13,173	2,857	724	711	83	0
32	ACCT 391-OFFICE EQUIPMENT	PLT391	13,577	10,193	2,210	560	550	64	0
33	ACCT 392-TRANSPORTATION EQUIP	PLT392	22,980	17,252	3,741	948	931	108	0
34	ACCT 393-STORES EQUIPMENT	PLT393	834	626	136	34	34	4	0
35	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	8,200	6,156	1,335	338	332	39	0
36	ACCT 395-LABORATORY EQUIPMENT	PLT395	1,286	966	209	53	52	6	0
37	ACCT 396-POWER OPERATED EQUIP	PLT396	9,738	7,311	1,585	402	394	46	0
38	ACCT 397-COMMUNICATIONS EQUIP	PLT397	15,034	11,286	2,447	620	609	71	0
39	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1,124	844	183	46	45	5	0
40	TOTAL GENERAL PLANT	PLTGEN	91,111	68,400	14,833	3,758	3,690	430	0

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FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	TOTAL COMPANY (1)	GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)	AVAILABLE (7)
	INTERNALLY DEVELOPED CON'T-29								
1	TOTAL TRANSMISSION PLANT	PLTTRAN	141,756	82,245	25,351	10,083	22,962	1,115	0
2	TOTAL DISTRIBUTION PLANT	PLTDIST	646,841	468,436	113,300	31,976	31,174	1,955	0
3	TRANSM & DISTRIBUTION PLANT	PLTTD	788,597	550,681	138,651	42,059	54,136	3,069	0
4	TOTAL PLANT IN SERVICE	PLANT	1,005,634	705,189	178,772	54,004	64,046	3,624	0
5	TOTAL PROD, TRAN, & DIST PLANT	PLTPTD	905,014	630,120	162,248	49,735	59,751	3,160	0
6	TOTAL PROD, TRAN, DIST & GEN PLANT	PLTPTDG	996,125	698,520	177,081	53,493	63,441	3,589	0
7	TOTAL TRANSMISSION PLT INCL DIST-TRAN	PLTTRANT	150,998	87,607	27,004	10,740	24,459	1,187	0
8	TOTAL STORAGE & TRANSMISSION PLANT	PLTSTORT	241,406	149,658	45,408	16,717	28,419	1,205	0
9	ACCT 710-OPERATION SUPERVISION	EXP710	0	0	0	0	0	0	0
10	ACCT 717-LPG EXPENSE	EXP717	0	0	0	0	0	0	0
11	ACCT 735-MISC. PRODUCTION EXP.	EXP735	0	0	0	0	0	0	0
12	ACCT 740-MAINT. SUPERVISION	EXP740	0	0	0	0	0	0	0
13	ACCT 741-MAINT. STRUCTURES	EXP741	0	0	0	0	0	0	0
14	ACCT 742-MAINT. PRODUCTION	EXP742	0	0	0	0	0	0	0
15	ACCT 814-SUPERVISION & ENGINEERING	EXP814	517	350	104	34	28	0	0
16	ACCT 815-MAPS & RECORDS	EXP815	0	0	0	0	0	0	0
17	ACCT 816-WELL'S EXPENSES	EXP816	371	251	75	25	20	0	0
18	ACCT 817-'LINE EXPENSES	EXP817	33	22	7	2	2	0	0
19	ACCT 818-COMPRESSOR STATION EXPENSES	EXP818	251	170	50	17	14	0	0
20	ACCT 819-COMPRESSOR STATION FUEL AND F	EXP819	0	0	0	0	0	0	0
21	ACCT 820-MEASURING & REG. STA. EXPS.	EXP820	45	30	9	3	2	0	0
22	ACCT 821-PURIFICATION EXPENSES	EXP821	285	193	57	19	16	0	0
23	ACCT 823-GAS LOSSES	EXP823	1	1	0	0	0	0	0
24	ACCT 824-OTHER EXPENSES	EXP824	636	431	128	42	35	1	0
25	ACCT 825-STORAGE WELL ROYALTIES	EXP825	104	70	21	7	6	0	0
26	ACCT 826-RENTS	EXP826	33	22	7	2	2	0	0
27	ACCT 830-SUPERVISION & ENGINEERING	EXP830	48	32	10	3	3	0	0
28	ACCT 831-STRUCTURES & IMPROVEMENTS	EXP831	56	38	11	4	3	0	0
29	ACCT 832-RESERVOIRS & WELLS	EXP832	191	129	38	13	10	0	0
30	ACCT 833-LINES	EXP833	109	74	22	7	6	0	0
31	ACCT 834-COMPRESSOR STATION EQUIPMENT	EXP834	212	144	43	14	12	0	0
32	ACCT 835-MEASURING & REG. STA. EQUIP	EXP835	169	115	34	11	9	0	0
33	ACCT 836-PURIFICATION EQUIPMENT	EXP836	260	176	52	17	14	0	0
34	ACCT 837-OTHER EQUIPMENT	EXP837	275	186	55	18	15	0	0
35	ACCT 851-SYSTEM CONTROL	EXP851	0	0	0	0	0	0	0
36	ACCT 860-RENTS	EXP853	0	0	0	0	0	0	0
37	ACCT 856-MAINS EXPENSE	EXP856	838	486	150	60	136	7	0
38	ACCT 857-MEAS & REGUL STA EXP	EXP857	456	265	82	32	74	4	0
39	ACCT 859-OTHER EXPENSES	EXP859	701	407	125	50	114	6	0
40									

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	INTERNALLY DEVELOPED CON'T-30								
1	ACCT 862-MNT OF STRUC & IMPR	EXP862	0	0	0	0	0	0	0
2	ACCT 863-MAINT OF MAINS	EXP863	195	113	35	14	32	2	0
3	ACCT 864-MAINT OF COMP STA EQ	EXP864	0	0	0	0	0	0	0
4	ACCT 865-MNT M & REGUL STA EQ	EXP865	386	224	69	27	63	3	0
5	TRANSMISSION EXP ACCT 856-857	EXP8537	1,294	751	231	92	210	10	0
6									
7	ACCT 871-DISTRIBUTION DISPATCH	EXP871	853	558	172	61	61	1	0
8	ACCT 874-MAINS & SERVICES EXP	EXP874	1,555	1,140	259	77	77	2	0
9	ACCT 875-M & REG STA EXP GEN	EXP875	499	320	99	35	44	1	0
10	ACCT 876-M & REG STA EXP IND	EXP876	74	0	0	30	33	11	0
11	ACCT 877-M & R STA EX CTY GAT	EXP877	0	0	0	0	0	0	0
12	ACCT 878-MET & HOUSE REG EXP	EXP878	4,994	3,534	1,016	222	167	55	0
13	ACCT 879-CUST INSTALL EXP	EXP879	958	879	78	2	0	0	0
14	ACCT 880-OTHER EXPENSES	EXP880	11,801	8,578	2,120	534	469	101	0
15	ACCT 881-RENTS	EXP881	24	16	5	2	2	0	0
16	ACCT 886-MNT OF STRUC & IMPR	EXP886	8	6	2	1	1	0	0
17	ACCT 887-MAINT OF MAINS	EXP887	5,298	3,460	1,066	376	388	7	0
18	ACCT 889-MNT M & R ST EXP GEN	EXP889	122	78	24	9	11	0	0
19	ACCT 890-MNT M & R STA EX IND	EXP890	6	0	0	2	3	1	0
20	ACCT 891-MNT M&R ST EX CTY GT	EXP891	3	2	1	0	0	0	0
21	ACCT 892-MAINT OF SERVICES	EXP892	3,498	3,135	335	19	7	2	0
22	ACCT 893-MAINT MET & HSE REG	EXP893	1,657	1,173	337	74	55	18	0
23	ACCT 894-MAINT OF OTHER EQUIP	EXP894	816	534	164	58	59	1	0
24	DISTRIBUTION EXP ACCT 872-879	EXP87279	8,080	5,873	1,451	366	321	69	0
25									
26	ACCT 902-METER READING EXP	EXP902	5,738	5,039	667	15	17	1	0
27	ACCT 903-CUST REC & COLL EXP	EXP903	5,474	4,988	458	18	9	1	0
28	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	2,299	2,189	100	10	0	0	0
29	CUST ACCTS EXP ACCT 902-904	EXP9024	13,511	12,216	1,225	43	25	2	0
30	ACCT 905-MISC CUST ACCTS EXP	EXP905	278	251	25	1	1	0	0
31	ACCT 908-CUST ASSISTANCE EXP	EXP908	136	125	11	0	0	0	0
32	ACCT 909-INFO & INSTRUCT EXP	EXP909	42	38	3	0	0	0	0
33	ACCT 910-MIS CUST SER & IN EX	EXP910	215	197	17	0	0	0	0
34	CUST SERV & INFO 908 & 909	EXP9089	178	163	14	0	0	0	0
35	ACCT 911-SALES SUPERVISION	EXP911	0	0	0	0	0	0	0
36	ACCT 912-DEMONSTR & SELL EXP	EXP912	26	24	2	0	0	0	0
37	ACCT 913-ADVERTISING EXP	EXP913	0	0	0	0	0	0	0
38	ACCT 916-MISC SALES EXP	EXP916	1	1	0	0	0	0	0
39	SALES EXPENSES ACCT 912-913	EXP9125	26	24	2	0	0	0	0
40									

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	INTERNALLY DEVELOPED CON'T-31								
1									
2	ACCT 920-ADMIN & GENRL SAL	EXP920	4,532	3,402	738	187	184	21	0
3	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	5,760	4,325	938	238	233	27	0
4	ACCT 922-ADMIN EXP TRNSF-CRED	EXP922	(691)	(519)	(113)	(29)	(28)	(3)	0
5	ACCT 923-OUTSIDE SERV EMPLOY	EXP923	5,231	3,927	852	216	212	25	0
6	ACCT 924-PROPERTY INSURANCE	EXP924	83	58	15	4	5	0	0
7	ACCT 925-INJURIES & DAMAGES	EXP925	1,377	1,034	224	57	56	6	0
8	ACCT 926-EMPL PENSNS & BENE	EXP926	10,986	8,247	1,788	453	445	52	0
9	ACCT 927-FRANCHISE REQUIR	EXP927	0	0	0	0	0	0	0
10	ACCT 928-REGULTRY COMMISS EX	EXP928	974	682	193	42	50	7	0
11	ACCT 929-DUPLICATE CHARGES-CR	EXP929	(921)	(692)	(150)	(38)	(37)	(4)	0
12	ACCT 930-GENERAL EXPENSES	EXP9302	1,092	820	178	45	44	5	0
13	ACCT 931-RENTS	EXP931	3,897	2,925	634	161	158	18	0
14	ACCT 935-MAINT OF GENERAL PLT	EXP935	689	518	112	28	28	3	0
15	TOTAL O & M EXPENSE	TOT_O&M	90,364	68,391	14,429	3,572	3,562	410	0
16	TOTAL DEPREC & AMORT EXPENSE	DEP_EXP	24,962	18,058	4,239	1,231	1,334	100	0
17									
18	UG STORAGE OPER LABOR ACCT 815-826	LABUGSO	700	473	141	47	38	1	0
19	UG STORAGE MNT LABOR ACCT 831-837	LABUGSM	498	337	100	33	27	0	0
20	TRANS OPER LABOR ACCT 852-859	LABTO	710	412	127	50	115	6	0
21	TRANS MNT LABOR ACCT 862-865	LABTM	312	181	56	22	51	2	0
22	DIST OPER LABOR ACCT 872-881	LABDO	8,654	6,356	1,530	372	318	79	0
23	DIST MNT LABOR ACCT 886-894	LABDM	7,059	5,227	1,176	324	316	16	0
24	CUST ACCT LABOR ACCT 902-905	LABCAC	4,147	3,750	376	13	8	1	0
25	CUST SERV LABOR ACCT 908-910	LABCSR	54	50	4	0	0	0	0
26	SALES LABOR ACCT 912-915	LABSAL	19	17	2	0	0	0	0
27	TOTAL UG STOR OPER LABOR ACCT 815-826	TLABUGSO	1,061	718	214	71	58	1	0
28	TOTAL UG STOR MNT LABOR ACCT 831-837	TLABUGSM	537	363	108	36	29	0	0
29	TOTAL TRANS OPER LABOR	TLABTO	889	516	159	63	144	7	0
30	TOTAL TRANS MAINT LABOR	TLABTM	312	181	56	22	51	2	0
31	TOTAL DISTR OPER LABOR	TLABDO	11,151	8,128	1,991	501	436	96	0
32	TOTAL DISTR MAINT LABOR	TLABDM	7,421	5,494	1,236	341	333	17	0
33	TOTAL CUSTOMER ACCTS LABOR	TLABCAC	4,147	3,750	376	13	8	1	0
34	TOTAL CUST SERVICE & INFO LAB	TLABCSR	149	137	12	0	0	0	0
35	TOTAL CUST SALES LABOR	TLABCSAL	19	17	2	0	0	0	0
36	TOT OPER & MAINT LABOR EXCL A&G	LABORX	26,294	19,740	4,281	1,085	1,065	124	0
37	TOT OPER & MAINTENANCE LABOR	LABOR	29,899	22,446	4,868	1,233	1,211	141	0
38									
39									
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24	ACCT 383-HOUSE REGULATORS	PLT383	25,440	22,134	3,306	0	0	0	0
25	ACCT 385-IND M & R STA EQ	PLT385	4,866	0	0	1,984	2,139	743	0
26	ACCT 376 & 380-MAINS & SERVS	PLT37680	493,013	361,386	82,146	24,388	24,569	523	0
27	ACCT 381-385 MET & HOUSE REGL	PLT3815	125,317	88,692	25,497	5,563	4,194	1,372	0
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35	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	8,200	6,156	1,335	338	332	39	0
36	ACCT 395-LABORATORY EQUIPMENT	PLT395	1,286	966	209	53	52	6	0
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	RATIO TABLE-33 CAPACITY RELATED (2)								
	PRODUCTION (5) - LPG ALLOCATORS (6)								
2	MANUFACTURED GAS LPGALLOC	DEMPROP	1.00000	0.717191	0.211171	0.062169	0.009447	0.000023	0.000000
1	UNDERGRD STORAGE GAS ALLOC-TRANSP	DEMSTORT	1.00000	0.000000	0.028034	0.098108	0.873428	0.000430	0.000000
3	UNDERGRD STORAGE GAS ALLOC-SALES	DEMSTOR	1.00000	0.714058	0.210886	0.064822	0.009304	0.000930	0.000000
4	OTHER GAS SUPPLY DEMAND CHG	DEMOGS	1.00000	0.717191	0.211171	0.062169	0.009447	0.000023	0.000000
5									
6									
7									
8									
9									
10									
11									
12	TRANSMISSION ALLOCATORS (9)								
13									
14	TRANSMISSION PLANT	DEMTRAN	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
15									
16									
17									
18									
19									
20	DISTRIBUTION ALLOCATORS (10)								
21									
22	DISTRIBUTION PLANT - HIGH PRESSURE	DEMDHP	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
23	DISTRIBUTION PLANT - LOW PRESSURE	DEMDLP	1.00000	0.654339	0.201642	0.071015	0.071858	0.001147	0.000000
24									
25									
26									
27									
28									
29	COMMODITY RELATED (3)								
30									
31									
32	LPG GAS COSTS PROPANE	EPROPAN	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33									
34									
35	WEATHER NORMALIZATION ADJ	EWEATH	1.00000	0.473614	0.152170	0.067549	0.291331	0.015336	0.000000
36	FIRM SALES SENDOUT THERMS	ESALES	1.00000	0.473614	0.152170	0.067549	0.291331	0.015336	0.000000
37	ANNUAL TOTAL LOW PRESSURE THERMS	ELPSALES	1.00000	0.591905	0.190176	0.074806	0.137976	0.005136	0.000000
38									
39									
40									

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EMBEDDED CLASS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	TOTAL COMPANY (1)	GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)	AVAILABLE (7)
	CUSTOMER RELATED (4) - 34								
1	D.A. ACCT 380 SERVICES (15)	CUST380	1.00000	0.896149	0.095805	0.005442	0.001934	0.000670	0.000000
2	D.A. ACCT 381 METERS (16)	CUST381	1.00000	0.700525	0.233563	0.037660	0.021636	0.006616	0.000000
3	D.A. ACCT 382-METER INSTALL (16)	CUST382	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	D.A. ACCT 383-HOUSE REGUL 16)	CUST383	1.00000	0.870049	0.129951	0.000000	0.000000	0.000000	0.000000
5	D.A. ACCT 385-IND M&R STA EQ (16)	CUST385	1.00000	0.000000	0.000000	0.407800	0.439521	0.152679	0.000000
6									
7	CONTIBUTIONS IN AID OF CONSTR	CUSTCIAC	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
8	CUSTOMER ADVANCES FOR CONST	CUSTADV	1.00000	0.700043	0.197789	0.043215	0.051525	0.007428	0.000000
9	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.635000	0.240677	0.052586	0.062697	0.009039	0.000000
10									
11	D.A. 488-MISCELLANEOUS REVENUES	CUST488	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
12	D.A. 495-OTHER GAS REVENUE	CUST495	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
13									
14	D.A. 879-CUST INSTALLS EXP (17)	CUST879	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
15	D.A. 902-METER READING EXP (18)	CUST902	1.00000	0.878104	0.116212	0.002594	0.002902	0.000189	0.000000
16	D.A. 903-CUST REC & COLL EXP (19)	CUST903	1.00000	0.878104	0.116212	0.002594	0.002902	0.000189	0.000000
17	D.A. 904-UNCOLLECTIBLE ACCTS (20)	CUST904	1.00000	0.952348	0.043369	0.004283	0.000000	0.000000	0.000000
18									
19	D.A. 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
20	D.A. 909-INFO & INSTRUCT EXP	CUST909	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
21	D.A. 912-DEMO & SELL EXP	CUST912	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
22	D.A. 913-ADVERTISING EXPENSES	CUST913	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23									
24									
25									
26									
27									
28									
29									
30	REVENUE RELATED								
31									
32	487-LATE PAYMENT REVENUES								
33	RESIDENTIAL	REVRES	1.00000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	COMMERICAL	REVCOM	1.00000	0.000000	0.796148	0.173952	0.000000	0.029900	0.000000
35	INDUSTRIAL	REVIND	1.00000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
36									
37									
38									
39									
40	487-LATE PAYMENT REVENUES	REV487	1.00000	0.900000	0.039807	0.008698	0.050000	0.001495	0.000000

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	INTERNALLY DEVELOPED-35								
1	INTANGIBLE PLANT 302-303	PLT302_3	1.00000	0.701238	0.177770	0.053701	0.063688	0.003603	0.000000
2	PROPANE PLANTS	PLTPROP	1.00000	0.717191	0.211171	0.062169	0.009447	0.000023	0.000000
3									
4	ACCT 350- LAND & LAND RIGHTS	PLT350	1.00000	0.000000	0.028034	0.098108	0.873428	0.000430	0.000000
5	ACCT 357-OTHER EQUIPMENT	PLT357	1.00000	0.714058	0.210886	0.064822	0.009304	0.000930	0.000000
6	TOTAL U/G STORAGE PLANTS	TOTPLTUG	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
7									
8	ACCT 365-LAND AND LAND RIGHTS	PLT365	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
9	ACCT 366-STRUCTURES & IMPROV	PLT366	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
10	ACCT 367-MAINS	PLT367	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
11	ACCT 368-COMPRESSOR STAT EQ	PLT368	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
12	ACCT 369-M&R STATION EQ	PLT369	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
13	TRANSMISSION ACCTS 366-369	PLT3669	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
14									
15									
16	ACCT 374-LAND AND LAND RIGHTS	PLT374	1.00000	0.653456	0.201371	0.071016	0.072930	0.001227	0.000000
17	ACCT 375-STRUCTURES & IMPROV	PLT375	1.00000	0.651328	0.200716	0.071019	0.075517	0.001419	0.000000
18	ACCT 376-MAINS	PLT376	1.00000	0.653167	0.201282	0.071017	0.073282	0.001253	0.000000
19	ACCT 378-M & R STA EQ-GEN	PLT378	1.00000	0.641503	0.197695	0.071035	0.087458	0.002309	0.000000
20	ACCT 379-M & R STA EQ-CTY GTE	PLT379	1.00000	0.648340	0.199797	0.071024	0.079149	0.001690	0.000000
21	ACCT 380-SERVICES	PLT380	1.00000	0.896149	0.095805	0.005442	0.001934	0.000670	0.000000
22	ACCT 381-METERS	PLT381	1.00000	0.700525	0.233563	0.037660	0.021636	0.006616	0.000000
23	ACCT 382-METER INSTALLATIONS	PLT382	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.870049	0.129951	0.000000	0.000000	0.000000	0.000000
25	ACCT 385-IND M & R STA EQ	PLT385	1.00000	0.000000	0.000000	0.407800	0.439521	0.152679	0.000000
26	ACCT 376 & 380-MAINS & SERVS	PLT37680	1.00000	0.733017	0.166620	0.049467	0.049835	0.001061	0.000000
27	ACCT 381-385 MET & HOUSE REGL	PLT3815	1.00000	0.707737	0.203460	0.044388	0.033471	0.010945	0.000000
28									
29									
30	ACCT 389-LAND & LAND RIGHTS	PLT389	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
31	ACCT 390-STRUCTURES & IMPROV	PLT390	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
32	ACCT 391-OFFICE EQUIPMENT	PLT391	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
33	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
34	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
35	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
36	ACCT 395-LABORATORY EQUIPMENT	PLT395	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
37	ACCT 396-POWER OPERATED EQUIP	PLT396	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
38	ACCT 397-COMMUNICATIONS EQUIP	PLT397	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
39	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
40	TOTAL GENERAL PLANT	PLTGEN	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000

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	INTERNALLY DEVELOPED CON'T-36								
1	TOTAL TRANSMISSION PLANT	PLTTRAN	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
2	TOTAL DISTRIBUTION PLANT	PLTDIST	1.00000	0.724191	0.175159	0.049434	0.048195	0.003022	0.000000
3	TRANSM & DISTRIBUTION PLANT	PLTTD	1.00000	0.698305	0.175820	0.053334	0.068649	0.003892	0.000000
4	TOTAL PLANT IN SERVICE	PLANT	1.00000	0.701238	0.177770	0.053701	0.063688	0.003603	0.000000
5	TOTAL PROD, TRAN, & DIST PLANT	PLTPTD	1.00000	0.696254	0.179277	0.054955	0.066022	0.003491	0.000000
6	TOTAL PROD, TRAN, DIST, & GEN PLANT	PLTPTDG	1.00000	0.701238	0.177770	0.053701	0.063688	0.003603	0.000000
7	TOTAL TRANSMISSION PLT INCL DIST-TRAN	PLTTRANT	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
8	TOTAL STORAGE & TRANSMISSION PLANT	PLTSTORT	1.00000	0.619944	0.188096	0.069249	0.117721	0.004990	0.000000
9	ACCT 710-OPERATION SUPERVISION	EXP710	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	ACCT 717-LPG EXPENSE	EXP717	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	ACCT 735-MISC. PRODUCTION EXP.	EXP735	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	ACCT 740-MAINT. SUPERVISION	EXP740	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	ACCT 741-MAINT. STRUCTURES	EXP741	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	ACCT 742-MAINT. PRODUCTION	EXP742	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	ACCT 814-SUPERVISION & ENGINEERING	EXP814	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
16	ACCT 815-MAPS & RECORDS	EXP815	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	ACCT 816-WELL'S EXPENSES	EXP816	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
18	ACCT 817-'LINE EXPENSES	EXP817	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
19	ACCT 818-COMPRESSOR STATION EXPENSES	EXP818	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
20	ACCT 819-COMPRESSOR STATION FUEL AND F	EXP819	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	ACCT 820-MEASURING & REG. STA. EXPS.	EXP820	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
22	ACCT 821-PURIFICATION EXPENSES	EXP821	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
23	ACCT 823-GAS LOSSES	EXP823	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
24	ACCT 824-OTHER EXPENSES	EXP824	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
25	ACCT 825-STORAGE WELL ROYALTIES	EXP825	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
26	ACCT 826-RENTS	EXP826	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
27	ACCT 830-SUPERVISION & ENGINEERING	EXP830	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
28	ACCT 831-STRUCTURES & IMPROVEMENTS	EXP831	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
29	ACCT 832-RESERVOIRS & WELLS	EXP832	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
30	ACCT 833-LINES	EXP833	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
31	ACCT 834-COMPRESSOR STATION EQUIPMENT	EXP834	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
32	ACCT 835-MEASURING & REG. STA. EQUIP	EXP835	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
33	ACCT 836-PURIFICATION EQUIPMENT	EXP836	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
34	ACCT 837-OTHER EQUIPMENT	EXP837	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
35	ACCT 851-SYSTEM CONTROL	EXP851	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	ACCT 853-COMP STA LABOR & EXP	EXP853	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	ACCT 856-MAINS EXPENSE	EXP856	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
38	ACCT 857-MEAS & REGUL STA EXP	EXP857	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
39	ACCT 859-OTHER EXPENSES	EXP859	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
40									

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	INTERNALLY DEVELOPED CON'T-37								
1	ACCT 862-MNT OF STRUC & IMPR	EXP862	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2	ACCT 863-MAINT OF MAINS	EXP863	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
3	ACCT 864-MAINT OF COMP STA EQ	EXP864	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	ACCT 865-MNT M & REGUL STA EQ	EXP865	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
5	TRANSMISSION EXP ACCT 853-857	EXP8537	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
6									
7	ACCT 871-DISTRIBUTION DISPATCH	EXP871	1.00000	0.654339	0.201642	0.071015	0.071858	0.001147	0.000000
8	ACCT 874-MAINS & SERVICES EXP	EXP874	1.00000	0.733017	0.166620	0.049467	0.049835	0.001061	0.000000
9	ACCT 875-M & REG STA EXP GEN	EXP875	1.00000	0.641503	0.197695	0.071035	0.087458	0.002309	0.000000
10	ACCT 876-M & REG STA EXP IND	EXP876	1.00000	0.000000	0.000000	0.407800	0.439521	0.152679	0.000000
11	ACCT 877-M & R STA EX CTY GAT	EXP877	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	ACCT 878-MET & HOUSE REG EXP	EXP878	1.00000	0.707737	0.203460	0.044388	0.033471	0.010945	0.000000
13	ACCT 879-CUST INSTALL EXP	EXP879	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
14	ACCT 880-OTHER EXPENSES	EXP880	1.00000	0.726824	0.179611	0.045290	0.039749	0.008526	0.000000
15	ACCT 881-RENTS	EXP881	1.00000	0.654339	0.201642	0.071015	0.071858	0.001147	0.000000
16	ACCT 886-MNT OF STRUC & IMPR	EXP886	1.00000	0.651328	0.200716	0.071019	0.075517	0.001419	0.000000
17	ACCT 887-MAINT OF MAINS	EXP887	1.00000	0.653167	0.201282	0.071017	0.073282	0.001253	0.000000
18	ACCT 889-MNT M & R ST EXP GEN	EXP889	1.00000	0.641503	0.197695	0.071035	0.087458	0.002309	0.000000
19	ACCT 890-MNT M & R STA EX IND	EXP890	1.00000	0.000000	0.000000	0.407800	0.439521	0.152679	0.000000
20	ACCT 891-MNT M&R ST EX CTY GT	EXP891	1.00000	0.648340	0.199797	0.071024	0.079149	0.001690	0.000000
21	ACCT 892-MAINT OF SERVICES	EXP892	1.00000	0.896149	0.095805	0.005442	0.001934	0.000670	0.000000
22	ACCT 893-MAINT MET & HSE REG	EXP893	1.00000	0.707737	0.203460	0.044388	0.033471	0.010945	0.000000
23	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.654339	0.201642	0.071015	0.071858	0.001147	0.000000
24	DISTRIBUTION EXP ACCT 872-879	EXP87279	1.00000	0.726824	0.179611	0.045290	0.039749	0.008526	0.000000
25									
26	ACCT 902-METER READING EXP	EXP902	1.00000	0.878104	0.116212	0.002594	0.002902	0.000189	0.000000
27	ACCT 903-CUST REC & COLL EXP	EXP903	1.00000	0.911246	0.083695	0.003348	0.001606	0.000104	0.000000
28	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.952348	0.043369	0.004283	0.000000	0.000000	0.000000
29	CUST ACCTS EXP ACCT 902-904	EXP9024	1.00000	0.904164	0.090644	0.003187	0.001883	0.000122	0.000000
30	ACCT 905-MISC CUST ACCTS EXP	EXP905	1.00000	0.904164	0.090644	0.003187	0.001883	0.000122	0.000000
31	ACCT 908-CUST ASSISTANCE EXP	EXP908	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
32	ACCT 909-INFO & INSTRUCT EXP	EXP909	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
33	ACCT 910-MIS CUST SER & IN EX	EXP910	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
34	CUST SERV & INFO 908 & 909	EXP9089	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
35	ACCT 911-SALES SUPERVISION	EXP911	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	ACCT 912-DEMONSTR & SELL EXP	EXP912	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
37	ACCT 913-ADVERTISING EXP	EXP913	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	ACCT 916-MISC SALES EXP	EXP916	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
39	SALES EXPENSES ACCT 912-915	EXP9125	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
40									

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AMEREN-IP
EMBEDDED CLASS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	TOTAL COMPANY (1)	GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)	AVAILABLE (7)
	INTERNALLY DEVELOPED CON'T-38								
1									
2	ACCT 920-ADMIN & GENRL SAL	EXP920	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
3	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
4	ACCT 922-ADMIN EXP TRNSF-CRED	EXP922	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
5	ACCT 923-OUTSIDE SERV EMPLOY	EXP923	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
6	ACCT 924-PROPERTY INSURANCE	EXP924	1.00000	0.701238	0.177770	0.053701	0.063688	0.003603	0.000000
7	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
8	ACCT 926-EMPL PENSNS & BENE	EXP926	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
9	ACCT 927-FRANCHISE REQUIR	EXP927	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	ACCT 928-REGULTRY COMMISS EX	EXP928	1.00000	0.700043	0.197789	0.043215	0.051525	0.007428	0.000000
11	ACCT 929-DUPLICATE CHARGES-CR	EXP929	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
12	ACCT 930-GENERAL EXPENSES	EXP9302	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
13	ACCT 931-RENTS	EXP931	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
14	ACCT 935-MAINT OF GENERAL PLT	EXP935	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
15	TOTAL O & M EXPENSE	TOT_O&M	1.00000	0.756837	0.159680	0.039529	0.039416	0.004537	0.000000
16	TOTAL DEPREC & AMORT EXPENSE	DEP_EXP	1.00000	0.723420	0.169821	0.049309	0.053447	0.004003	0.000000
17									
18	UG STORAGE OPER LABOR ACCT 815-826	LABUGSO	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
19	UG STORAGE MNT LABOR ACCT 831-837	LABUGSM	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
20	TRANS OPER LABOR ACCT 853-859	LABTO	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
21	TRANS MNT LABOR ACCT 862-865	LABTM	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
22	DIST OPER LABOR ACCT 872-881	LABDO	1.00000	0.734454	0.176791	0.042932	0.036698	0.009127	0.000000
23	DIST MNT LABOR ACCT 886-894	LABDM	1.00000	0.740400	0.166549	0.045928	0.044825	0.002297	0.000000
24	CUST ACCT LABOR ACCT 902-905	LABCAC	1.00000	0.904254	0.090555	0.003189	0.001880	0.000122	0.000000
25	CUST SERV LABOR ACCT 908-910	LABCSR	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
26	SALES LABOR ACCT 912-916	LABSAL	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
27	TOTAL UG STOR OPER LABOR ACCT 815-826	TLABUGSO	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
28	TOTAL UG STOR MNT LABOR ACCT 831-837	TLABUGSM	1.00000	0.676498	0.201268	0.066573	0.054757	0.000903	0.000000
29	TOTAL TRANS OPER LABOR	TLABTO	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
30	TOTAL TRANS MAINT LABOR	TLABTM	1.00000	0.580188	0.178837	0.071129	0.161983	0.007863	0.000000
31	TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.728879	0.178520	0.044886	0.039144	0.008571	0.000000
32	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.740400	0.166549	0.045928	0.044825	0.002297	0.000000
33	TOTAL CUSTOMER ACCTS LABOR	TLABCAC	1.00000	0.904254	0.090555	0.003189	0.001880	0.000122	0.000000
34	TOTAL CUST SERVICE & INFO LAB	TLABCSR	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
35	TOTAL CUST SALES LABOR	TLABCSAL	1.00000	0.916796	0.080888	0.001806	0.000379	0.000131	0.000000
36	TOT OPER & MAINT LABOR EXCL A&G	LABORX	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
37	TOT OPER & MAINTENANCE LABOR	LABOR	1.00000	0.750741	0.162799	0.041246	0.040496	0.004718	0.000000
38									
39									
40									

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AMEREN-IP
EMBEDDED CLASS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	TOTAL COMPANY (1)	GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)	AVAILABLE (7)
	INTERNALLY DEVELOPED CON'T-39								
1	SALES REV FIRM SALES OF GAS	REVENUE	1.00000	0.700043	0.197789	0.043215	0.051525	0.007428	0.000000
2									
3									
4									
5									
6	REVENUES FROM SALES								
7									
8	BASE RATE REVENUE								
9	PGA REVENUE								
10	UNBILLED REVENUE - BASE								
11	UNBILLED REVENUE - PGA								
12	TOTAL REVENUE FROM GAS SALES								
13									
14	REVENUE REQUIREMENTS INPUTS								
15									
16	CLAIMED RATE OF RETURN								
17	MONTHLY AVERAGE CUSTOMERS								
18	ANNUAL TOTAL THERM SALES								
19	PROPOSED RATE REVENUE								
20									
21									
22	ANNUAL IP THERM SALES								
23									
24									
25									
26									
27									
28									
29									
30	GDS-1 RESIDENTIAL	REV1	1.00000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	GDS-2 SMALL GENERAL SERVICE	REV2	1.00000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
32	GDS-3 INTERMEDIATE GENERAL SERV	REV3	1.00000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
33	GDS-4 LARGE GENERAL SERV	REV4	1.00000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
34	GDS-5 SEASONAL SERVICE	REV5	1.00000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
35	AVAILABLE	REV6	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36									
37									
38									
39									
40									

AmerenIP								
December 31, 2008								
ALLOCATION FACTORS								
		GDS-1	**GDS-2**	**GDS-3**	**GDS-4**	**GDS-5**		
	TOTAL	**RESIDENTIAL**	**MALL GENERA**	**INTERMEDIATE**	**LARGE**	**SEASONAL**		**ACCOUNT**
	SYSTEM		**SERVICE**	**GENERAL SERV**	**GENERAL SERV**	**SERVICE**		**BALANCE**
Customer Installations #879								
Customer Bill Counts	5,035,615	4,616,632	407,322	9,093	1,907	661		
% Allocation	1.0000	0.916796062	0.080888233	0.001805738	0.000378703	0.000131265		
Allocation of #879	958,347	878,609	77,519	1,731	363	126		958,347
Meter Reading - #902								
Customer Bill Counts	5,035,615	4,616,632	407,322	9,093	1,907	661		
Ratio of Costs	5,257,502	4,616,632	610,983	13,640	15,256	992		
% Allocation	1.0000	87.8104%	11.6212%	0.2594%	0.2902%	0.0189%		
	1	0.878103708	0.116211653	0.00259429	0.00290176	0.00018859		
Allocation of #902	5,738,440	5,038,945	666,874	14,887	16,652	1,082		5,738,440
Customer Records - #903.2								
Customer Bill Counts	5,035,615	4,616,632	407,322	9,093	1,907	661		
Weighted Customers	5,257,502	4,616,632	610,983	13,640	15,256	992		
% Allocation	1.0000	0.8781	0.1162	0.0026	0.0029	0.0002		
Allocation of #903	3,030,242	2,660,866	352,149	7,861	8,793	571		3,030,242
Customer Assist - #908								
Customer Bill Counts	5,035,615	4,616,632	407,322	9,093	1,907	661		
% Allocation	1.0000	0.916796062	0.080888233	0.001805738	0.000378703	0.000131265		
Allocation of #908	136,011	124,694	11,002	246	52	18		136,011
Inform. Expense - #909								
Customer Bill Counts	5,035,615	4,616,632	407,322	9,093	1,907	661		
% Allocation	1.0000	0.916796062	0.080888233	0.001805738	0.000378703	0.000131265		
Allocation of #909	41,619	38,156	3,366	75	16	5		41,619
Demonstrating & Selling #912								
Customer Bill Counts	5,035,615	4,616,632	407,322	9,093	1,907	661		
% Allocation	1.0000	0.916796062	0.080888233	0.001805738	0.000378703	0.000131265		
Allocation of #912	26,354	24,161	2,132	48	10	3		26,354
Time Requirements								
per Meter Shop								

residential - 30 sec	1.0							
comm - 30 sec								
some 60 sec	1.5							
ind - 3 - 5 min	8.0							
transport - 1/2 of ind	4.0							
	8							

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AMEREN-IP
EMBEDDED CLASS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	TOTAL COMPANY (1)	GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)	AVAILABLE (7)
1	CAPACITY RELATED								
2	**PRODUCTION-LPG ALLOCATORS**								
3	MANUFACTURED GAS ALLOC	DEMPROP	5,886,857	4,222,000	1,243,135	365,978	55,611	133	0
4	UNDERGRD STORAGE GAS ALLOC-TRANSP	DEMSTORT	0.0526	0.00000	0.00147	0.00516	0.04594	0.00002	0.00000
5	UNDERGRD STORAGE GAS ALLOC-SALES	DEMSTOR	0.9474	0.67650	0.19979	0.06141	0.00881	0.00088	0.00000
6	OTHER GAS SUPPLY	DEMOGS	5,886,857	4,222,000	1,243,135	365,978	55,611	133	0
7									
8									
9									
10	**TRANSMISSION ALLOCATORS**								
11	TRANSMISSION PLANT	DEMTRAN	1.0000	0.58019	0.17884	0.07113	0.16198	0.00786	0.00000
12									
13									
14									
15	**DISTRIBUTION ALLOCATORS**								
16	DISTRIBUTION PLANT - HIGH PRESSURE	DEMDHP	1.0000	0.58019	0.17884	0.07113	0.16198	0.00786	0.00000
17	DISTRIBUTION PLANT - LOW PRESSURE	DEMDLP	1.0000	0.65434	0.20164	0.07101	0.07186	0.00115	0.00000
18									
19									
20									
21	COMMODITY RELATED								
22	LPG GAS COSTS PROPANE	EPROPAN	0	0	0	0	0	0	0
23									
24									
25	WEATHER NORMALIZATION ADJ	EWEATH	628,248,994	297,547,460	95,600,641	42,437,795	183,028,439	9,634,659	0
26	FIRM SALES SENDOUT (THERMS)	ESALES	628,248,994	297,547,460	95,600,641	42,437,795	183,028,439	9,634,659	0
27	ANNUAL TOTAL LOW PRESSURE THERMS	ELPSALES	502,694,367	297,547,460	95,600,641	37,604,690	69,359,707	2,581,869	0
28									
29									
30									
31									
32	CUSTOMER RELATED								
33	D.A. ACCT 380 SERVICES	CUST380	558,052,412	500,098,134	53,464,029	3,036,988	1,079,194	374,068	0
34	D.A. ACCT 381 METERS	CUST381	67,741,408	47,454,530	15,821,914	2,551,142	1,465,630	448,193	0
35	D.A. ACCT 382-METER INSTALL	CUST382	0	0	0	0	0	0	0
36	D.A. ACCT 383-HOUSE REGUL	CUST383	23,128,182	20,122,653	3,005,529	0	0	0	0
37	D.A. ACCT 385-IND M&R STA EQUIP	CUST385	1,353,235	0	0	551,849	594,776	206,610	0
38									
39	CONTRIBUTIONS IN AID OF CONSTR	CUSTCIAC	5,035,615	4,616,632	407,322	9,093	1,907	661	0
40	CUSTOMER ADVANCES FOR CONST	CUSTADV	16,954	11,869	3,353	733	874	126	0
41	CUSTOMER DEPOSITS	CUSTDEP	4,502	2,858	1,083	237	282	41	0
42									
43	488-MISCELLANEOUS SERVICE REVENUE	CUST488	5,035,615	4,616,632	407,322	9,093	1,907	661	0

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EMBEDDED CLASS COST OF SERVICE STUDY
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	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	TOTAL COMPANY (1)	GDS-1 RESIDENTIAL (2)	GDS-2 SMALL GENERAL SERVICE (3)	GDS-3 INTERMEDIATE GENERAL SERV (4)	GDS-4 LARGE GENERAL SERV (5)	GDS-5 SEASONAL SERVICE (6)	AVAILABLE (7)
44	495-OTHER GAS REVENUES	CUST495	5,035,615	4,616,632	407,322	9,093	1,907	661	0
45									
46	D.A. 879-CUST INSTALLS EXP	CUST879	958,347	878,609	77,519	1,731	363	126	0
47	D.A. 902-METER READING EXP	CUST902	5,738,440	5,038,945	666,874	14,887	16,652	1,082	0
48	D.A. 903-CUST REC & COLL EXP	CUST903	3,030,242	2,660,866	352,149	7,861	8,793	571	0
49	D.A. 904-UNCOLLECTIBLE ACCTS	CUST904	10,426,796	9,929,941	452,199	44,657	0	0	0
50									
51	D.A. 908-CUST ASSISTANCE EXP	CUST908	136,011	124,694	11,002	246	52	18	0
52	D.A. 909-INFO & INSTRUCT EXP	CUST909	41,619	38,156	3,366	75	16	5	0
53	D.A. 912-DEMO & SELL EXP	CUST912	26,354	24,161	2,132	48	10	3	0
54	D.A. 913-ADVERTISING EXPENSES	CUST913	0	0	0	0	0	0	0
55									
56									
57									
58									
59									
60	REVENUES FROM SALES								
61	BASE RATE REVENUE		164,556	115,197	32,547	7,111	8,479	1,222	0
62									
63									
64	OTHER								
65	MONTHLY AVERAGE CUSTOMERS		419,635	384,719	33,944	758	159	55	0
66	ANNUAL TOTAL THERM SALES		628,248,994	297,547,460	95,600,641	42,437,795	183,028,439	9,634,659	0

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AMEREN (IP, CILCO, CIPS)
EMBEDDED CLASS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	
	ALLOCATION FACTOR DESCRIPTION CAPACITY RELATED		
1	PRODUCTION-LPG ALLOCATORS		
3	MANUFACTURED GAS LPG ALLOC	DEMPROP	Design Day Demands
4	UNDERGRD STORAGE GAS ALLOC-TRANSP	DEMSTORT	Design Day Demands
5	UNDERGRD STORAGE GAS ALLOC-SALES	DEMSTOR	Weighted Average of Winter Sales and Design Day Demands
6	OTHER GAS SUPPLY	DEMOGS	Design Day Demands
14	TRANSMISSION ALLOCATORS		
16	TRANSMISSION PLANT	DEMTRAN	Average and Peak Day Demands
22	DISTRIBUTION ALLOCATORS		
24	DISTRIBUTION PLANT - HIGH PRESSURE	DEMDHP	Average and Peak Day Demands
25	DISTRIBUTION PLANT - LOW PRESSURE	DEMDLP	Average and Peak Day Demands
31	COMMODITY RELATED		
34	LPG GAS COSTS PROPANE	EPROPAN	Not Used in the Study
37	WEATHER NORMALIZATION ADJ	EWEATH	Annual Weather Normalized Therms
38	FIRM SALES SENDOUT (THERMS)	ESALES	Annual Weather Normalized Therms
39	ANNUAL TOTAL LOW PRESSURE THERMS	ELPSALES	Annual Weather Normalized Therms at the Meter

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AMEREN (IP, CILCO, CIPS)
EMBEDDED CLASS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2008
($000's)
GAS JURISDICTION

	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	
	CUSTOMER RELATED		
1	D.A. ACCT 380 SERVICES	CUST380	Number of Services * Replacement Service Cost by Rate Class
2	D.A. ACCT 381 METERS	CUST381	Average Number of Customers * Replacement Meter Cost by Rate Class
3	D.A. ACCT 382-METER INSTALL	CUST382	Not Used in the Study
4	D.A. ACCT 383-HOUSE REGUL	CUST383	Average Number of Customers * Replacement Regulator Cost for Residential and Small General Service Rate Classes
5	D.A. ACCT 385-IND M&R STA EQUIP	CUST385	Average Number of Customers * Replacement Regulator Cost for Intermediate, Large, and Seasonal Service Rate Classes
6			
7	CONTRIBUTIONS IN AID OF CONSTR	CUSTCIAC	Annual Number of Bills
8	CUSTOMER ADVANCES FOR CONST	CUSTADV	Customer Advances
9	CUSTOMER DEPOSITS	CUSTDEP	Customer Deposits
10			
11	488-MISCELLANEOUS SERVICE REVENUE	CUST488	Annual Number of Bills
12	495-OTHER GAS REVENUES	CUST495	Annual Number of Bills
13			
14	D.A. 879-CUST INSTALLS EXP	CUST879	Account 879 dollars allocated on Annual Number of Bills
15	D.A. 902-METER READING EXP	CUST902	Account 902 dollars allocated on Annual Number of Bills
16	D.A. 903-CUST REC & COLL EXP	CUST903	Account 903 dollars allocated on Annual Number of Bills
17	D.A. 904-UNCOLLECTIBLE ACCTS	CUST904	Account 904 dollarsallocated on Annual Number of Bills
18			
19	D.A. 908-CUST ASSISTANCE EXP	CUST908	Account 904 dollarsallocated on Annual Number of Bills
20	D.A. 909-INFO & INSTRUCT EXP	CUST909	Account 904 dollarsallocated on Annual Number of Bills
21	D.A. 912-DEMO & SELL EXP	CUST912	Account 904 dollarsallocated on Annual Number of Bills
22	D.A. 913-ADVERTISING EXPENSES	CUST913	Not Used in the Study
23			
24			
25			
26			
27			
28			
29			
30	REVENUE RELATED		
31			
32	487-LATE PAYMENT REVENUES		
33	RESIDENTIAL	REVRES	Residential Sales Rate Revenues
34	COMMERICAL	REVCOM	Commercial Sales Rate Revenues
35	INDUSTRIAL	REVIND	Industrial Sales Rate Revenues
36			
37			
38			
39			
40	487-LATE PAYMENT REVENUES	REV487	Sum of allocated Sales Rate Revenues

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AMEREN (IP, CILCO, CIPS)
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($000's)
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	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	
	INTERNALLY DEVELOPED		
1	INTANGIBLE PLANT 302-303	PLT302_3	Page 2, Line 1 + Line 2
2	PROPANE PLANTS	PLTPROP	Page 2, Line 11
3			
4	U/G STORAGE TRANSPORTATION PLANT	PLT350	Page 2, Line 12
5	U/G STORAGE SALES PLANT	PLT357	Page 2, Line 13
6	TOTAL U/G STORAGE PLANTS	TOTPLTUG	Page 2, Line 14
7			
8	ACCT 365-LAND AND LAND RIGHTS OF WAY	PLT365	Page 2, Line 16
9	ACCT 366-STRUCTURES & IMPROV	PLT366	Page 2, Line 17
10	ACCT 367-MAINS	PLT367	Page 2, Line 18
11	ACCT 368-COMPRESSOR STAT EQ	PLT368	Page 2, Line 19
12	ACCT 369-M&R STATION EQ	PLT369	Page 2, Line 20
13	TRANSMISSION ACCTS 366-369	PLT3669	Page 2, Line 17 through Line 20
14			
15			
16	ACCT 374-LAND AND LAND RIGHTS	PLT374	Page 3, Line 3
17	ACCT 375-STRUCTURES & IMPROV	PLT375	Page 3, Line 6
18	ACCT 376-MAINS	PLT376	Page 3, Line 9
19	ACCT 378-M & R STA EQ-GEN	PLT378	Page 3, Line 12
20	ACCT 379-M & R STA EQ-CTY GTE	PLT379	Page 3, Line 15
21	ACCT 380-SERVICES	PLT380	Page 3, Line 16
22	ACCT 381-METERS	PLT381	Page 3, Line 17
23	ACCT 382-METER INSTALLATIONS	PLT382	
24	ACCT 383-HOUSE REGULATORS	PLT383	Page 3, Line 19
25	ACCT 385-IND M & R STA EQ	PLT385	Page 3, Line 20
26	ACCT 376 & 380-MAINS & SERVS	PLT37680	Page 3, Line 9 + Line 16
27	ACCT 381-385 MET & HOUSE REGL	PLT3815	Page 3, Line 17 through Line 20
28			
29			
30	ACCT 389-LAND & LAND RIGHTS	PLT389	Page 3, Line 22
31	ACCT 390-STRUCTURES & IMPROV	PLT390	Page 3, Line 23
32	ACCT 391-OFFICE EQUIPMENT	PLT391	Page 3, Line 24
33	ACCT 392-TRANSPORTATION EQUIP	PLT392	Page 3, Line 25
34	ACCT 393-STORES EQUIPMENT	PLT393	Page 3, Line 26
35	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	Page 3, Line 27
36	ACCT 395-LABORATORY EQUIPMENT	PLT395	Page 3, Line 28
37	ACCT 396-POWER OPERATED EQUIP	PLT396	Page 3, Line 29
38	ACCT 397-COMMUNICATIONS EQUIP	PLT397	Page 3, Line 30
39	ACCT 398-MISCELLANEOUS EQUIP	PLT398	Page 3, Line 31
40	TOTAL GENERAL PLANT	PLTGEN	Page 3, Line 34

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	Based on Proposed Service Classifications & Proposed Revenues	ALLOC	
	INTERNALLY DEVELOPED CON'T		
1	TOTAL TRANSMISSION PLANT	PLTTRAN	Page 2, Line 21
2	TOTAL DISTRIBUTION PLANT	PLTDIST	Page 3, Line 21
3	TRANSM & DISTRIBUTION PLANT	PLTTD	Page 2, Line 21 + Page 3, Line 21
4	TOTAL PLANT IN SERVICE	PLANT	Page 3, Line 35
5	TOTAL PROD, TRAN, & DIST PLANT	PLTPTD	Page 2, Line 11 + Page 2, Line 14 + Page 2, Line 21 + Page 3, Line 21
6	TOTAL PROD, TRAN, DIST & GEN PLANT	PLTPTDG	Page 2, Line 11 + Page 2, Line 14 + Page 2, Line 21 + Page 3, Line 21 + Page 3, Line 34
7	TOTAL TRANSMISSION PLT INCL DIST-TRAN	PLTTRANT	Page 2, Line 21 + Page 3, Line 1 + Page 3, Line 4 + Page 3, Line 7 + Page 3, Line 10 + Page 3, Line 13
8	TOTAL STORAGE & TRANSMISSION PLANT	PLTSTORT	Page 2, Line 14 + Page 2, Line 21
9	ACCT 710-OPERATION SUPERVISION	EXP710	Page 9, Line 1
10	ACCT 717-LPG EXPENSE	EXP717	Page 9, Line 2
11	ACCT 735-MISC. PRODUCTION EXP.	EXP735	Page 9, Line 3
12	ACCT 740-MAINT. SUPERVISION	EXP740	Page 9, Line 4
13	ACCT 741-MAINT. STRUCTURES	EXP741	Page 9, Line 5
14	ACCT 742-MAINT. PRODUCTION	EXP742	Page 9, Line 6
15	ACCT 814-SUPERVISION & ENGINEERING	EXP814	Page 10, Line 1
16	ACCT 815-MAPS & RECORDS	EXP815	Page 10, Line 2
17	ACCT 816-WELL'S EXPENSES	EXP816	Page 10, Line 3
18	ACCT 817-'LINE EXPENSES	EXP817	Page 10, Line 4
19	ACCT 818-COMPRESSOR STATION EXPENSES	EXP818	Page 10, Line 5
20	ACCT 819-COMPRESSOR STATION FUEL AND F	EXP819	Page 10, Line 6
21	ACCT 820-MEASURING & REG. STA. EXPS.	EXP820	Page 10, Line 7
22	ACCT 821-PURIFICATION EXPENSES	EXP821	Page 10, Line 8
23	ACCT 823-GAS LOSSES	EXP823	Page 10, Line 9
24	ACCT 824-OTHER EXPENSES	EXP824	Page 10, Line 10
25	ACCT 825-STORAGE WELL ROYALTIES	EXP825	Page 10, Line 11
26	ACCT 826-RENTS	EXP826	Page 10, Line 12
27	ACCT 830-SUPERVISION & ENGINEERING	EXP830	Page 10, Line 14
28	ACCT 831-STRUCTURES & IMPROVEMENTS	EXP831	Page 10, Line 15
29	ACCT 832-RESERVOIRS & WELLS	EXP832	Page 10, Line 16
30	ACCT 833-LINES	EXP833	Page 10, Line 17
31	ACCT 834-COMPRESSOR STATION EQUIPMENT	EXP834	Page 10, Line 18
32	ACCT 835-MEASURING & REG. STA. EQUIP	EXP835	Page 10, Line 19
33	ACCT 836-PURIFICATION EQUIPMENT	EXP836	Page 10, Line 20
34	ACCT 837-OTHER EQUIPMENT	EXP837	Page 10, Line 21
35	ACCT 851-SYSTEM CONTROL	EXP851	Page 10, Line 25
36	ACCT 860-RENTS	EXP853	Page 10, Line 29
37	ACCT 856-MAINS EXPENSE	EXP856	Page 10, Line 26
38	ACCT 857-MEAS & REGUL STA EXP	EXP857	Page 10, Line 27
39	ACCT 859-OTHER EXPENSES	EXP859	Page 10, Line 28
40			

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	INTERNALLY DEVELOPED CON'T		
1	ACCT 862-MNT OF STRUC & IMPR	EXP862	Page 11, Line 2
2	ACCT 863-MAINT OF MAINS	EXP863	Page 11, Line 3
3	ACCT 864-MAINT OF COMP STA EQ	EXP864	Page 11, Line 4
4	ACCT 865-MNT M & REGUL STA EQ	EXP865	Page 11, Line 5
5	TRANSMISSION EXP ACCT 856-857	EXP8537	Page 10, Line 26 + Line 27
6			
7	ACCT 871-DISTRIBUTION DISPATCH	EXP871	Page 11, Line 10
8	ACCT 874-MAINS & SERVICES EXP	EXP874	Page 11, Line 11
9	ACCT 875-M & REG STA EXP GEN	EXP875	Page 11, Line 12
10	ACCT 876-M & REG STA EXP IND	EXP876	Page 11, Line 13
11	ACCT 877-M & R STA EX CTY GAT	EXP877	Page 11, Line 14
12	ACCT 878-MET & HOUSE REG EXP	EXP878	Page 11, Line 15
13	ACCT 879-CUST INSTALL EXP	EXP879	Page 11, Line 16
14	ACCT 880-OTHER EXPENSES	EXP880	Page 11, Line 17
15	ACCT 881-RENTS	EXP881	Page 11, Line 18
16	ACCT 886-MNT OF STRUC & IMPR	EXP886	Page 11, Line 21
17	ACCT 887-MAINT OF MAINS	EXP887	Page 11, Line 22
18	ACCT 889-MNT M & R ST EXP GEN	EXP889	Page 11, Line 23
19	ACCT 890-MNT M & R STA EX IND	EXP890	Page 11, Line 24
20	ACCT 891-MNT M&R ST EX CTY GT	EXP891	Page 11, Line 25
21	ACCT 892-MAINT OF SERVICES	EXP892	Page 11, Line 26
22	ACCT 893-MAINT MET & HSE REG	EXP893	Page 11, Line 27
23	ACCT 894-MAINT OF OTHER EQUIP	EXP894	Page 11, Line 28
24	DISTRIBUTION EXP ACCT 872-879	EXP87279	Page 11, Line 11 through Line 16
25			
26	ACCT 902-METER READING EXP	EXP902	Page 12, Line 2
27	ACCT 903-CUST REC & COLL EXP	EXP903	Page 12, Line 3 + Line 4
28	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	Page 12, Line 5
29	CUST ACCTS EXP ACCT 902-904	EXP9024	Page 12, Line 2 through Line 5
30	ACCT 905-MISC CUST ACCTS EXP	EXP905	Page 12, Line 6
31	ACCT 908-CUST ASSISTANCE EXP	EXP908	Page 12, Line 9
32	ACCT 909-INFO & INSTRUCT EXP	EXP909	Page 12, Line 10
33	ACCT 910-MIS CUST SER & IN EX	EXP910	Page 12, Line 11
34	CUST SERV & INFO 908 & 909	EXP9089	Page 12, Line 9 + Line 10
35	ACCT 911-SALES SUPERVISION	EXP911	Page 12, Line 13
36	ACCT 912-DEMONSTR & SELL EXP	EXP912	Page 12, Line 14
37	ACCT 913-ADVERTISING EXP	EXP913	Page 12, Line 15
38	ACCT 916-MISC SALES EXP	EXP916	Page 12, Line 16
39	SALES EXPENSES ACCT 912-913	EXP9125	Page 12, Line 14 + Line 15
40			

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	INTERNALLY DEVELOPED CON'T		
1			
2	ACCT 920-ADMIN & GENRL SAL	EXP920	Page 13, Line 1
3	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	Page 13, Line 2
4	ACCT 922-ADMIN EXP TRNSF-CRED	EXP922	Page 13, Line 3
5	ACCT 923-OUTSIDE SERV EMPLOY	EXP923	Page 13, Line 4 + Line 5
6	ACCT 924-PROPERTY INSURANCE	EXP924	Page 13, Line 6
7	ACCT 925-INJURIES & DAMAGES	EXP925	Page 13, Line 7
8	ACCT 926-EMPL PENSNS & BENE	EXP926	Page 13, Line 8
9	ACCT 927-FRANCHISE REQUIR	EXP927	Page 13, Line 9
10	ACCT 928-REGULTRY COMMISS EX	EXP928	Page 13, Line 10
11	ACCT 929-DUPLICATE CHARGES-CR	EXP929	Page 13, Line 11
12	ACCT 930-GENERAL EXPENSES	EXP9302	Page 13, Line 12
13	ACCT 931-RENTS	EXP931	Page 13, Line 13
14	ACCT 935-MAINT OF GENERAL PLT	EXP935	Page 13, Line 15
15	TOTAL O & M EXPENSE	TOT_O&M	Page 13, Line 17
16	TOTAL DEPREC & AMORT EXPENSE	DEP_EXP	Page 15, Line 24
17			
18	UG STORAGE OPER LABOR ACCT 815-826	LABUGSO	Page 21, Line 12 through Line 22
19	UG STORAGE MNT LABOR ACCT 831-837	LABUGSM	Page 21, Line 25 through Line 31
20	TRANS OPER LABOR ACCT 852-859	LABTO	Page 22, Line 3 through Line 6
21	TRANS MNT LABOR ACCT 862-865	LABTM	Page 22, Line 9 through Line 12
22	DIST OPER LABOR ACCT 872-881	LABDO	Page 23, Line 4 through Line 11
23	DIST MNT LABOR ACCT 886-894	LABDM	Page 23, Line 14 through Line 22
24	CUST ACCT LABOR ACCT 902-905	LABCAC	Page 23, Line 26 through Line 29
25	CUST SERV LABOR ACCT 908-910	LABCSR	Page 24, Line 2 through Line 4
26	SALES LABOR ACCT 912-915	LABSAL	Page 24, Line 2 through Line 5
27	TOTAL UG STOR OPER LABOR ACCT 815-826	TLABUGSO	Page 21, Line 23
28	TOTAL UG STOR MNT LABOR ACCT 831-837	TLABUGSM	Page 21, Line 32
29	TOTAL TRANS OPER LABOR	TLABTO	Page 22, Line 7
30	TOTAL TRANS MAINT LABOR	TLABTM	Page 22, Line 13
31	TOTAL DISTR OPER LABOR	TLABDO	Page 23, Line 12
32	TOTAL DISTR MAINT LABOR	TLABDM	Page 23, Line 23
33	TOTAL CUSTOMER ACCTS LABOR	TLABCAC	Page 23, Line 30
34	TOTAL CUST SERVICE & INFO LAB	TLABCSR	Page 24, Line 5
35	TOTAL CUST SALES LABOR	TLABCSAL	Page 24, Line 10
36	TOT OPER & MAINT LABOR EXCL A&G	LABORX	Page 21, Line 10 + Line 33 + Page 22, Line 14 + Page 23, Line 24 + Line 30 + Page 24, Line 5 + Line 10
37	TOT OPER & MAINTENANCE LABOR	LABOR	Page 24, Line 26
38			
39			
40			