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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	SUMMARY OF RESULTS								
1	**DEVELOPMENT OF RATE BASE**								
2	GAS PLANT IN SERVICE		1,178,049	49,414	38,517	87,931	479,614	209,718	689,331
3	LESS:								
4	RESERVE FOR DEPRECIATION		448,986	21,140	17,950	39,091	175,738	99,339	275,077
5	NET GAS PLANT IN SERVICE		729,063	28,273	20,567	48,841	303,875	110,379	414,254
6	PLUS:								
7	WORKING CAPITAL		18,982	1,054	954	2,008	6,978	4,388	11,366
8	LESS:								
9	DEFERRED TAXES		98,648	4,138	3,225	7,363	40,162	17,561	57,723
10									
11	UNAMORT INVESTMT TAX CRED								
12	AMORTIZATION OF INTANGIBLE PLANT		20,139	845	658	1,503	8,199	3,585	11,784
13	UNAMORTIZED PRE-1971 ITC		1,714	72	56	128	698	305	1,003
14	CUSTOMER ADVANCES		51	0	0	0	0	0	0
15	CUSTOMER DEPOSITS		1,563	0	0	0	2	2	3
16	UNCLAIMED FUNDS		135	3	2	5	56	13	68
17	OTHER MATERIALS & SUPPLIES		-	-	-	-	-	-	-
18	**TOTAL RATE BASE**		625,795	24,270	17,579	41,849	261,737	93,301	355,038
19									
20	**DEVELOPMENT OF RETURN**								
21									
22	OPERATING REVENUES								
23	SALE OF GAS		310,722	15,453	12,539	27,991	121,610	44,631	166,241
24	REVENUE NORMALIZING ADJUSTM		1,366	(105)	(174)	(279)	2,133	(1,002)	1,130
25	OTHER OPERATING REVENUE		1,192	-	-	-	-	-	-
26	**TOTAL OPERATING REVENUES**		313,280	15,348	12,365	27,713	123,743	43,629	167,372
27									
28	OPERATING EXPENSES								
29	OPERATION & MAINTENANCE		185,116	11,002	10,135	21,136	66,558	43,809	110,367
30	DEPREC & AMORT EXPENSE		60,034	2,872	2,560	5,432	22,821	15,004	37,825
31	TAXES OTHER THAN INCOME		19,660	904	734	1,637	7,850	3,652	11,502
32	FEDERAL INCOME TAXES		11,852	32	(460)	(428)	7,005	(6,760)	245
33	STATE FRANCHISE TAXES		2,396	8	(90)	(82)	1,409	(1,337)	72
34	NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-
35	AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-
36	AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-
37	AMORT EXCESS INC TAX		(209)	(8)	(6)	(14)	(88)	(31)	(119)
38	AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-
39	INTEREST ON CUST DEPOSITS		41	-	-	-	-	-	-
40	**NET OPERATING EXPENSES**		278,889	14,809	12,872	27,680	105,555	54,338	159,893
41									
42	**NET OPERATING INCOME**		34,391	539	(507)	32	18,188	(10,709)	7,479
43									
44	**RATE OF RETURN**		5.50%	2.22%	-2.88%	0.08%	6.95%	-11.46%	2.11%
45	**RELATIVE RATE OF RETURN**		1.00	0.40	-0.52	0.01	1.26	-2.09	0.38

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	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SUMMARY OF RESULTS										
1 **DEVELOPMENT OF RATE BASE**										
2 GAS PLANT IN SERVICE		529,027	248,235	777,262	39,504	18,225	57,729	43,008	13,030	56,038
3 LESS:										
4 RESERVE FOR DEPRECIATION		196,879	117,289	314,168	15,051	9,069	24,120	14,287	5,828	20,115
5 NET GAS PLANT IN SERVICE		332,149	130,946	463,095	24,453	9,155	33,608	28,721	7,202	35,923
6 PLUS:										
7 WORKING CAPITAL		8,032	5,342	13,374	591	393	984	541	243	784
8 LESS:										
9 DEFERRED TAXES		44,300	20,787	65,087	3,308	1,526	4,834	3,601	1,091	4,693
10										
11 UNAMORT INVESTMT TAX CRED										
12 AMORTIZATION OF INTANGIBLE PLANT		9,044	4,244	13,287	675	312	987	735	223	958
13 UNAMORTIZED PRE-1971 ITC		770	361	1,131	57	27	84	63	19	82
14 CUSTOMER ADVANCES		0	0	0	5	5	10	4	4	8
15 CUSTOMER DEPOSITS		2	2	4	152	152	304	124	124	248
16 UNCLAIMED FUNDS		59	15	73	4	1	5	6	1	7
17 OTHER MATERIALS & SUPPLIES		-	-	-	-	-	-	-	-	-
18 **TOTAL RATE BASE**		286,007	110,880	396,887	20,842	7,527	28,369	24,728	5,983	30,711
19										
20 **DEVELOPMENT OF RETURN**										
21										
22 OPERATING REVENUES										
23 SALE OF GAS		137,063	57,170	194,233	10,040	3,621	13,661	10,835	3,391	14,226
24 REVENUE NORMALIZING ADJUSTM		2,028	(1,176)	852	176	(75)	101	296	(94)	203
25 OTHER OPERATING REVENUE		-	-	-	98	91	189	89	82	171
26 **TOTAL OPERATING REVENUES**		139,090	55,994	195,084	10,313	3,638	13,951	11,220	3,380	14,600
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		77,560	53,944	131,503	5,786	4,030	9,815	5,061	2,460	7,521
30 DEPREC & AMORT EXPENSE		25,693	17,564	43,257	2,021	1,403	3,424	1,733	864	2,597
31 TAXES OTHER THAN INCOME		8,754	4,386	13,139	657	326	983	691	224	915
32 FEDERAL INCOME TAXES		7,037	(7,220)	(183)	472	(742)	(271)	1,063	(94)	970
33 STATE FRANCHISE TAXES		1,417	(1,427)	(10)	95	(147)	(52)	213	(18)	195
34 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
35 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
36 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
37 AMORT EXCESS INC TAX		(96)	(37)	(133)	(7)	(3)	(9)	(8)	(2)	(10)
38 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
39 INTEREST ON CUST DEPOSITS		-	-	-	3	0	3	4	1	5
40 **NET OPERATING EXPENSES**		120,364	67,209	187,573	9,025	4,867	13,893	8,756	3,435	12,191
41										
42 **NET OPERATING INCOME**		18,727	(11,215)	7,511	1,288	(1,230)	58	2,464	(55)	2,408
43										
44 **RATE OF RETURN**		6.55%	-10.11%	1.89%	6.18%	-16.34%	0.21%	9.96%	-0.93%	7.84%
45 **RELATIVE RATE OF RETURN**		1.19	-1.84	0.34	1.12	-2.97	0.04	1.81	-0.17	1.43

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		LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
SUMMARY OF RESULTS										
1 **DEVELOPMENT OF RATE BASE**										
2 GAS PLANT IN SERVICE		93,443	20,501	113,944	52,190	9,787	61,977	228,144	61,543	289,688
3 LESS:										
4 RESERVE FOR DEPRECIATION		28,502	7,893	36,395	15,094	3,118	18,212	72,934	25,909	98,843
5 NET GAS PLANT IN SERVICE		64,941	12,608	77,549	37,096	6,669	43,765	155,210	35,635	190,845
6 PLUS:										
7 WORKING CAPITAL		1,097	379	1,476	586	158	744	2,815	1,173	3,988
8 LESS:										
9 DEFERRED TAXES		7,825	1,717	9,541	4,370	820	5,190	19,104	5,154	24,258
10										
11 UNAMORT INVESTMT TAX CRED										
12 AMORTIZATION OF INTANGIBLE PLANT		1,597	350	1,948	892	167	1,060	3,900	1,052	4,952
13 UNAMORTIZED PRE-1971 ITC		136	30	166	76	14	90	332	90	421
14 CUSTOMER ADVANCES		6	6	11	1	1	2	15	15	31
15 CUSTOMER DEPOSITS		171	171	342	26	26	53	473	473	947
16 UNCLAIMED FUNDS		15	3	19	9	2	11	34	7	41
17 OTHER MATERIALS & SUPPLIES		-	-	-	-	-	-	-	-	-
18 **TOTAL RATE BASE**		56,288	10,710	66,998	32,307	5,797	38,104	134,165	30,017	164,182
19										
20 **DEVELOPMENT OF RETURN**										
21										
22 OPERATING REVENUES										
23 SALE OF GAS		22,050	7,083	29,133	10,308	2,594	12,902	53,233	16,689	69,922
24 REVENUE NORMALIZING ADJUSTM		635	(187)	448	12	(13)	(1)	1,118	(369)	749
25 OTHER OPERATING REVENUE		110	149	260	18	24	42	315	346	662
26 **TOTAL OPERATING REVENUES**		22,795	7,045	29,840	10,338	2,605	12,943	54,667	16,667	71,333
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		10,047	3,757	13,804	5,316	1,590	6,906	26,209	11,837	38,046
30 DEPREC & AMORT EXPENSE		3,214	1,100	4,313	1,632	403	2,034	8,599	3,770	12,368
31 TAXES OTHER THAN INCOME		1,481	346	1,827	821	161	982	3,649	1,057	4,706
32 FEDERAL INCOME TAXES		2,273	534	2,806	633	110	743	4,440	(192)	4,248
33 STATE FRANCHISE TAXES		455	107	562	128	22	150	891	(36)	855
34 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
35 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
36 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
37 AMORT EXCESS INC TAX		(19)	(4)	(22)	(11)	(2)	(13)	(45)	(10)	(55)
38 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
39 INTEREST ON CUST DEPOSITS		10	2	12	6	1	7	23	5	27
40 **NET OPERATING EXPENSES**		17,461	5,842	23,303	8,524	2,286	10,809	43,766	16,430	60,196
41										
42 **NET OPERATING INCOME**		5,334	1,203	6,537	1,814	319	2,133	10,901	237	11,137
43										
44 **RATE OF RETURN**		9.48%	11.23%	9.76%	5.62%	5.50%	5.60%	8.12%	0.79%	6.78%
45 **RELATIVE RATE OF RETURN**		1.72	2.04	1.78	1.02	1.00	1.02	1.48	0.14	1.23

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	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
SUMMARY OF RESULTS										
1 **DEVELOPMENT OF RATE BASE**										
2 GAS PLANT IN SERVICE		12,377	7,500	19,877	13,291	7,057	20,349	20,784	8,504	29,288
3 LESS:										
4 RESERVE FOR DEPRECIATION		4,745	3,322	8,067	4,418	2,540	6,958	6,415	2,819	9,235
5 NET GAS PLANT IN SERVICE		7,632	4,178	11,810	8,873	4,517	13,390	14,369	5,684	20,053
6 PLUS:										
7 WORKING CAPITAL		209	172	381	180	130	310	254	155	409
8 LESS:										
9 DEFERRED TAXES		1,036	628	1,664	1,113	591	1,704	1,740	712	2,452
10										
11 UNAMORT INVESTMT TAX CRED										
12 AMORTIZATION OF INTANGIBLE PLANT		212	128	340	227	121	348	355	145	501
13 UNAMORTIZED PRE-1971 ITC		18	11	29	19	10	30	30	12	43
14 CUSTOMER ADVANCES		3	3	7	4	4	8	3	3	5
15 CUSTOMER DEPOSITS		102	102	203	120	120	239	81	81	162
16 UNCLAIMED FUNDS		1	1	2	2	2	4	4	2	6
17 OTHER MATERIALS & SUPPLIES		-	-	-	-	-	-	-	-	-
18 **TOTAL RATE BASE**		6,468	3,477	9,945	7,568	3,800	11,368	12,410	4,884	17,293
19										
20 **DEVELOPMENT OF RETURN**										
21										
22 OPERATING REVENUES										
23 SALE OF GAS		3,686	2,619	6,304	3,478	2,846	6,324	5,467	3,348	8,814
24 REVENUE NORMALIZING ADJUSTM		(10)	(36)	(46)	(7)	(37)	(44)	49	(68)	(19)
25 OTHER OPERATING REVENUE		71	82	153	64	79	142	81	93	174
26 **TOTAL OPERATING REVENUES**		3,746	2,665	6,412	3,535	2,887	6,422	5,597	3,373	8,969
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		2,097	1,765	3,862	1,718	1,284	3,002	2,373	1,497	3,870
30 DEPREC & AMORT EXPENSE		635	495	1,131	526	350	876	723	371	1,094
31 TAXES OTHER THAN INCOME		211	136	347	217	119	336	332	141	474
32 FEDERAL INCOME TAXES		221	66	287	303	347	649	630	414	1,044
33 STATE FRANCHISE TAXES		44	13	58	61	69	130	126	83	209
34 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
35 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
36 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
37 AMORT EXCESS INC TAX		(2)	(1)	(3)	(3)	(1)	(4)	(4)	(2)	(6)
38 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
39 INTEREST ON CUST DEPOSITS		1	1	2	1	1	2	2	2	4
40 **NET OPERATING EXPENSES**		3,208	2,474	5,682	2,823	2,168	4,992	4,182	2,506	6,688
41										
42 **NET OPERATING INCOME**		539	191	730	712	719	1,431	1,415	866	2,281
43										
44 **RATE OF RETURN**		8.33%	5.49%	7.34%	9.41%	18.91%	12.58%	11.40%	17.74%	13.19%
45 **RELATIVE RATE OF RETURN**		1.52	1.00	1.33	1.71	3.44	2.29	2.07	3.23	2.40

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
SUMMARY OF RESULTS										
1 **DEVELOPMENT OF RATE BASE**										
2 GAS PLANT IN SERVICE		29,911	10,812	40,723	76,363	33,873	110,236	483	320	804
3 LESS:										
4 RESERVE FOR DEPRECIATION		8,481	2,931	11,412	24,060	11,612	35,672	162	111	274
5 NET GAS PLANT IN SERVICE		21,430	7,881	29,311	52,304	22,261	74,565	321	209	530
6 PLUS:										
7 WORKING CAPITAL		342	157	499	985	614	1,599	8	12	20
8 LESS:										
9 DEFERRED TAXES		2,505	905	3,410	6,395	2,836	9,231	40	27	67
10										
11 UNAMORT INVESTMT TAX CRED										
12 AMORTIZATION OF INTANGIBLE PLANT		511	185	696	1,305	579	1,885	8	5	14
13 UNAMORTIZED PRE-1971 ITC		44	16	59	111	49	160	1	0	1
14 CUSTOMER ADVANCES		0	0	0	10	10	20	-	-	-
15 CUSTOMER DEPOSITS		4	4	8	306	306	612	-	-	-
16 UNCLAIMED FUNDS		5	3	9	12	8	21	0	0	0
17 OTHER MATERIALS & SUPPLIES		-	-	-	-	-	-	-	-	-
18 **TOTAL RATE BASE**		18,703	6,925	25,628	45,149	19,086	64,234	280	188	468
19										
20 **DEVELOPMENT OF RETURN**										
21										
22 OPERATING REVENUES										
23 SALE OF GAS		5,989	1,789	7,778	18,619	10,601	29,220	371	337	707
24 REVENUE NORMALIZING ADJUSTM		(82)	(41)	(123)	(49)	(183)	(232)	(2)	(1)	(3)
25 OTHER OPERATING REVENUE		30	31	61	245	285	530	-	-	-
26 **TOTAL OPERATING REVENUES**		5,937	1,778	7,715	18,815	10,703	29,518	369	336	705
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		3,124	1,534	4,658	9,312	6,080	15,392	70	92	162
30 DEPREC & AMORT EXPENSE		908	359	1,267	2,792	1,575	4,367	20	16	36
31 TAXES OTHER THAN INCOME		471	173	644	1,231	569	1,800	8	5	13
32 FEDERAL INCOME TAXES		349	(139)	209	1,502	687	2,190	87	72	158
33 STATE FRANCHISE TAXES		71	(27)	43	301	138	439	17	14	31
34 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
35 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
36 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
37 AMORT EXCESS INC TAX		(6)	(2)	(9)	(15)	(6)	(21)	(0)	(0)	(0)
38 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
39 INTEREST ON CUST DEPOSITS		3	2	6	8	5	14	0	0	0
40 **NET OPERATING EXPENSES**		4,919	1,900	6,819	15,132	9,049	24,181	202	199	401
41										
42 **NET OPERATING INCOME**		1,018	(122)	896	3,683	1,654	5,337	167	137	303
43										
44 **RATE OF RETURN**		5.44%	-1.76%	3.50%	8.16%	8.67%	8.31%	59.54%	72.84%	64.88%
45 **RELATIVE RATE OF RETURN**		0.99	-0.32	0.64	1.48	1.58	1.51	10.83	13.25	11.81

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	ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
SUMMARY OF RESULTS										
1 **DEVELOPMENT OF RATE BASE**										
2 GAS PLANT IN SERVICE		30	29	59	514	349	862	834,048	344,000	1,178,049
3 LESS:										
4 RESERVE FOR DEPRECIATION		15	15	30	178	126	304	294,050	154,936	448,986
5 NET GAS PLANT IN SERVICE		15	14	29	336	223	559	539,998	189,065	729,063
6 PLUS:										
7 WORKING CAPITAL		1	1	1	9	12	21	11,840	7,141	18,982
8 LESS:										
9 DEFERRED TAXES		3	2	5	43	29	72	69,842	28,806	98,648
10										
11 UNAMORT INVESTMT TAX CRED										
12 AMORTIZATION OF INTANGIBLE PLANT		1	0	1	9	6	15	14,258	5,881	20,139
13 UNAMORTIZED PRE-1971 ITC		0	0	0	1	1	1	1,213	500	1,714
14 CUSTOMER ADVANCES		-	-	-	-	-	-	25	25	51
15 CUSTOMER DEPOSITS		-	-	-	-	-	-	781	781	1,563
16 UNCLAIMED FUNDS		-	-	-	0	0	0	106	30	135
17 OTHER MATERIALS & SUPPLIES		-	-	-	-	-	-	-	-	-
18 **TOTAL RATE BASE**		12	11	24	292	199	491	465,613	160,182	625,795
19										
20 **DEVELOPMENT OF RETURN**										
21										
22 OPERATING REVENUES										
23 SALE OF GAS		11	15	26	382	351	733	209,296	84,812	294,108
24 REVENUE NORMALIZING ADJUSTM		(0)	(0)	(0)	(2)	(1)	(3)	3,095	(1,729)	1,366
25 OTHER OPERATING REVENUE		-	-	-	-	-	-	561	631	1,192
26 **TOTAL OPERATING REVENUES**		11	14	25	380	350	730	212,952	83,714	296,666
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		6	6	12	76	98	174	113,157	71,959	185,116
30 DEPREC & AMORT EXPENSE		2	2	5	23	18	41	37,106	22,927	60,034
31 TAXES OTHER THAN INCOME		1	1	1	8	6	14	13,642	6,018	19,660
32 FEDERAL INCOME TAXES		1	2	2	87	73	161	13,067	(6,652)	6,415
33 STATE FRANCHISE TAXES		0	0	0	17	15	32	2,626	(1,311)	1,316
34 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
35 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
36 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
37 AMORT EXCESS INC TAX		(0)	(0)	(0)	(0)	(0)	(0)	(156)	(54)	(209)
38 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
39 INTEREST ON CUST DEPOSITS		-	-	-	0	0	0	31	10	41
40 **NET OPERATING EXPENSES**		10	11	20	212	210	422	179,473	92,898	272,372
41										
42 **NET OPERATING INCOME**		1	4	5	168	140	308	33,479	(9,184)	24,294
43										
44 **RATE OF RETURN**		11.35%	31.73%	21.17%	57.51%	70.47%	62.76%	7.19%	-5.73%	3.88%
45 **RELATIVE RATE OF RETURN**		2.07	5.77	3.85	10.46	12.82	11.42	1.31	-1.04	0.71

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	ALLOC	TOTAL NON-CORE			TOTAL NON-FIRM		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(53)	(54)	(55)	(56)	(57)	(58)
SUMMARY OF RESULTS							
1 **DEVELOPMENT OF RATE BASE**							
2 GAS PLANT IN SERVICE		-	-	-	-	-	-
3 LESS:							
4 RESERVE FOR DEPRECIATION		-	-	-	-	-	-
5 NET GAS PLANT IN SERVICE		-	-	-	-	-	-
6 PLUS:							
7 WORKING CAPITAL		-	-	-	-	-	-
8 LESS:							
9 DEFERRED TAXES		-	-	-	-	-	-
10							
11 UNAMORT INVESTMT TAX CRED							
12 AMORTIZATION OF INTANGIBLE PLANT		-	-	-	-	-	-
13 UNAMORTIZED PRE-1971 ITC		-	-	-	-	-	-
14 CUSTOMER ADVANCES		-	-	-	-	-	-
15 CUSTOMER DEPOSITS		-	-	-	-	-	-
16 UNCLAIMED FUNDS		-	-	-	-	-	-
17 OTHER MATERIALS & SUPPLIES		-	-	-	-	-	-
18 **TOTAL RATE BASE**		-	-	-	-	-	-
19							
20 **DEVELOPMENT OF RETURN**							
21							
22 OPERATING REVENUES							
23 SALE OF GAS		8,276	8,338	16,614	-	-	-
24 REVENUE NORMALIZING ADJUSTM		-	-	-	-	-	-
25 OTHER OPERATING REVENUE		-	-	-	-	-	-
26 **TOTAL OPERATING REVENUES**		8,276	8,338	16,614	-	-	-
27							
28 OPERATING EXPENSES							
29 OPERATION & MAINTENANCE		-	-	-	-	-	-
30 DEPREC & AMORT EXPENSE		-	-	-	-	-	-
31 TAXES OTHER THAN INCOME		-	-	-	-	-	-
32 FEDERAL INCOME TAXES		2,708	2,728	5,437	-	-	-
33 STATE FRANCHISE TAXES		538	542	1,080	-	-	-
34 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-
35 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-
36 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-
37 AMORT EXCESS INC TAX		-	-	-	-	-	-
38 AMORT DEFICIENT INC TAX		-	-	-	-	-	-
39 INTEREST ON CUST DEPOSITS		-	-	-	-	-	-
40 **NET OPERATING EXPENSES**		3,246	3,270	6,517	-	-	-
41							
42 **NET OPERATING INCOME**		5,030	5,067	10,097	-	-	-
43							
44 **RATE OF RETURN**		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45 **RELATIVE RATE OF RETURN**		0.00	0.00	0.00	0.00	0.00	0.00

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		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	GAS PLANT IN SERVICE (DEC 31, 2002)								
1	PRODUCTION PLANT								
2									
3	LNG & LPG	DPROD	16,112	446	-	446	8,675	-	8,675
4	**TOTAL PRODUCTION PLANT**		16,112	446	-	446	8,675	-	8,675
5									
6	STORAGE PLANT								
7									
8	LNG & LPG	DPROD	15,729	436	-	436	8,469	-	8,469
9	**TOTAL STORAGE PLANT**		15,729	436	-	436	8,469	-	8,469
10									
11	TRANSMISSION & DISTRIB. PLANT								
12	365-LAND & LAND RIGHTS	DEM11	703	17	5	22	324	39	363
13	366-STRUCTURES & IMPROVMNTS	DEM11	6,724	158	50	209	3,103	370	3,473
14	367-MAINS	DEM11	541,208	12,750	4,049	16,799	249,756	29,763	279,519
15	369-MEAS & REGUL STA EQUIP	DEM11	13,684	322	102	425	6,315	753	7,068
16	380-SERVICES	CUST380	383,099	19,172	19,172	38,344	135,170	135,170	270,340
17	381-METERS	CUST381	88,536	10,513	10,513	21,027	23,549	23,549	47,099
18	382-METER INSTALLATIONS	CUST381	13,772	1,635	1,635	3,271	3,663	3,663	7,326
19	386-OTHER PROP ON CUST PREM	DEM11	1,000	24	7	31	461	55	516
20	387-OTHER EQUIPMENT	DEM11	8,108	191	61	252	3,742	446	4,188
21	**TOTAL TRANS & DIST PLANT**		1,056,834	44,783	35,595	80,378	426,084	193,807	619,891
22									
23	GENERAL PLANT								
24	389-LAND & LAND RIGHTS	OPLANT	99	4	3	7	40	18	58
25	303-MISC INTANGIBLE PLANT	OPLANT	869,799	36,484	28,439	64,923	354,117	154,843	508,960
26	390-STRUCTURES & IMPROVMNTS	OPLANT	5,985	251	196	447	2,437	1,065	3,502
27	391-OFFICE FURNITURE & EQUP	OPLANT	12,711	533	416	949	5,175	2,263	7,438
28	392-TRANSPORTATION EQUIP	OPLANT	55	2	2	4	22	10	32
29	393-STORES EQUIPMENT	OPLANT	931	39	30	69	379	166	545
30	394-TOOLS,SHOP & GARAGE EQP	OPLANT	3,161	133	103	236	1,287	563	1,850
31	395-LABORATORY EQUIP	OPLANT	52	2	2	4	21	9	30
32	396-POWER OPERATED EQUIP	OPLANT	161	7	5	12	66	29	94
33	397-COMMUNICATION EQUIPMENT	OPLANT	8,689	364	284	649	3,537	1,547	5,084
34	398-MISCELLANEOUS EQUIPMENT	OPLANT	1,720	72	56	128	700	306	1,006
35	**TOTAL GENERAL PLANT**		903,361	37,892	29,536	67,428	367,781	160,817	528,599
36									
37	**ADJUSTMENTS**								
38	**LESS:**								
39	GOODWILL	OPLANT	(812,950)	(34,099)	(26,580)	(60,680)	(330,973)	(144,722)	(475,695)
40	NET LEASEHOLD IMPROVEMENTS- ONE BEACON	OPLANT	(136)	(6)	(4)	(10)	(55)	(24)	(80)
41	NET BOOK VALUE OF CONCORD PROPERTY	OPLANT	(133)	(6)	(4)	(10)	(54)	(24)	(78)
42	CRIS ALLOCATION TO ESSEX	OPLANT	(1,705)	(72)	(56)	(127)	(694)	(304)	(998)
43	**ADD:**	OPLANT							
44	NON INCREMENTAL SOFTWARE COSTS TO COLONIAL	OPLANT	937	39	31	70	381	167	548
45									
46	**TOTAL GAS PLANT IN SERVICE**		1,178,049	49,414	38,517	87,931	479,614	209,718	689,331

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		ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	GAS PLANT IN SERVICE (DEC 31, 2002)										
1	PRODUCTION PLANT										
2											
3	LNG & LPG	DPROD	9,121	-	9,121	646	-	646	939	-	939
4	**TOTAL PRODUCTION PLANT**		9,121	-	9,121	646	-	646	939	-	939
5											
6	STORAGE PLANT										
7											
8	LNG & LPG	DPROD	8,904	-	8,904	630	-	630	917	-	917
9	**TOTAL STORAGE PLANT**		8,904	-	8,904	630	-	630	917	-	917
10											
11	TRANSMISSION & DISTRIB. PLANT										
12	365-LAND & LAND RIGHTS	DEM11	341	44	385	25	2	26	36	4	39
13	366-STRUCTURES & IMPROVMNTS	DEM11	3,261	420	3,681	235	18	253	340	36	376
14	367-MAINS	DEM11	262,506	33,812	296,318	18,902	1,486	20,388	27,364	2,883	30,247
15	369-MEAS & REGUL STA EQUIP	DEM11	6,637	855	7,492	478	38	515	692	73	765
16	380-SERVICES	CUST380	154,342	154,342	308,683	13,636	13,636	27,272	7,247	7,247	14,493
17	381-METERS	CUST381	34,063	34,063	68,126	1,417	1,417	2,834	1,515	1,515	3,029
18	382-METER INSTALLATIONS	CUST381	5,298	5,298	10,597	220	220	441	236	236	471
19	386-OTHER PROP ON CUST PREM	DEM11	485	62	547	35	3	38	51	5	56
20	387-OTHER EQUIPMENT	DEM11	3,933	507	4,439	283	22	305	410	43	453
21	**TOTAL TRANS & DIST PLANT**		470,866	229,402	700,269	35,231	16,842	52,073	37,888	12,041	49,930
22											
23	GENERAL PLANT										
24	389-LAND & LAND RIGHTS	OPLANT	44	21	65	3	2	5	4	1	5
25	303-MISC INTANGIBLE PLANT	OPLANT	390,601	183,281	573,883	29,167	13,456	42,623	31,754	9,620	41,375
26	390-STRUCTURES & IMPROVMNTS	OPLANT	2,688	1,261	3,949	201	93	293	218	66	285
27	391-OFFICE FURNITURE & EQUP	OPLANT	5,708	2,678	8,387	426	197	623	464	141	605
28	392-TRANSPORTATION EQUIP	OPLANT	25	11	36	2	1	3	2	1	3
29	393-STORES EQUIPMENT	OPLANT	418	196	614	31	14	46	34	10	44
30	394-TOOLS,SHOP & GARAGE EQP	OPLANT	1,419	666	2,085	106	49	155	115	35	150
31	395-LABORATORY EQUIP	OPLANT	23	11	34	2	1	3	2	1	2
32	396-POWER OPERATED EQUIP	OPLANT	72	34	106	5	2	8	6	2	8
33	397-COMMUNICATION EQUIPMENT	OPLANT	3,902	1,831	5,733	291	134	426	317	96	413
34	398-MISCELLANEOUS EQUIPMENT	OPLANT	772	362	1,135	58	27	84	63	19	82
35	**TOTAL GENERAL PLANT**		405,673	190,354	596,027	30,293	13,975	44,268	32,980	9,992	42,971
36											
37	**ADJUSTMENTS**										
38	**LESS:**										
39	GOODWILL	OPLANT	(365,072)	(171,302)	(536,375)	(27,261)	(12,577)	(39,837)	(29,679)	(8,992)	(38,671)
40	NET LEASEHOLD IMPROVEMENTS- ONE BEACON	OPLANT	(61)	(29)	(90)	(5)	(2)	(7)	(5)	(2)	(6)
41	NET BOOK VALUE OF CONCORD PROPERTY	OPLANT	(60)	(28)	(88)	(4)	(2)	(7)	(5)	(1)	(6)
42	CRIS ALLOCATION TO ESSEX	OPLANT	(766)	(359)	(1,125)	(57)	(26)	(84)	(62)	(19)	(81)
43	**ADD:**	OPLANT									
44	NON INCREMENTAL SOFTWARE COSTS TO COLONIAL	OPLANT	421	197	618	31	14	46	34	10	45
45											
46	**TOTAL GAS PLANT IN SERVICE**		529,027	248,235	777,262	39,504	18,225	57,729	43,008	13,030	56,038

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		LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
	ALLOC	PEAK (17)	OFF-PEAK (18)	TOTAL (19)	PEAK (20)	OFF-PEAK (21)	TOTAL (22)	PEAK (23)	OFF-PEAK (24)	TOTAL (25)
GAS PLANT IN SERVICE (DEC 31, 2002)										
1 PRODUCTION PLANT										
2										
3 LNG & LPG	DPROD	2,309	-	2,309	1,339	-	1,339	5,232	-	5,232
4 **TOTAL PRODUCTION PLANT**		2,309	-	2,309	1,339	-	1,339	5,232	-	5,232
5										
6 STORAGE PLANT										
7										
8 LNG & LPG	DPROD	2,254	-	2,254	1,307	-	1,307	5,108	-	5,108
9 **TOTAL STORAGE PLANT**		2,254	-	2,254	1,307	-	1,307	5,108	-	5,108
10										
11 TRANSMISSION & DISTRIB. PLANT										
12 365-LAND & LAND RIGHTS	DEM11	88	11	99	53	8	60	201	24	225
13 366-STRUCTURES & IMPROVMNTS	DEM11	842	102	944	504	75	579	1,921	231	2,152
14 367-MAINS	DEM11	67,770	8,249	76,019	40,605	5,997	46,601	154,640	18,614	173,254
15 369-MEAS & REGUL STA EQUIP	DEM11	1,714	209	1,922	1,027	152	1,178	3,910	471	4,381
16 380-SERVICES	CUST380	6,885	6,885	13,771	1,324	1,324	2,648	29,092	29,092	58,184
17 381-METERS	CUST381	2,900	2,900	5,801	1,203	1,203	2,405	7,035	7,035	14,069
18 382-METER INSTALLATIONS	CUST381	451	451	902	187	187	374	1,094	1,094	2,188
19 386-OTHER PROP ON CUST PREM	DEM11	125	15	140	75	11	86	286	34	320
20 387-OTHER EQUIPMENT	DEM11	1,015	124	1,139	608	90	698	2,317	279	2,596
21 **TOTAL TRANS & DIST PLANT**		81,791	18,946	100,737	45,585	9,045	54,630	200,496	56,874	257,370
22										
23 GENERAL PLANT										
24 389-LAND & LAND RIGHTS	OPLANT	8	2	10	4	1	5	19	5	24
25 303-MISC INTANGIBLE PLANT	OPLANT	68,992	15,137	84,129	38,534	7,226	45,760	168,448	45,440	213,888
26 390-STRUCTURES & IMPROVMNTS	OPLANT	475	104	579	265	50	315	1,159	313	1,472
27 391-OFFICE FURNITURE & EQUP	OPLANT	1,008	221	1,229	563	106	669	2,462	664	3,126
28 392-TRANSPORTATION EQUIP	OPLANT	4	1	5	2	0	3	11	3	13
29 393-STORES EQUIPMENT	OPLANT	74	16	90	41	8	49	180	49	229
30 394-TOOLS,SHOP & GARAGE EQP	OPLANT	251	55	306	140	26	166	612	165	777
31 395-LABORATORY EQUIP	OPLANT	4	1	5	2	0	3	10	3	13
32 396-POWER OPERATED EQUIP	OPLANT	13	3	16	7	1	8	31	8	40
33 397-COMMUNICATION EQUIPMENT	OPLANT	689	151	840	385	72	457	1,683	454	2,137
34 398-MISCELLANEOUS EQUIPMENT	OPLANT	136	30	166	76	14	90	333	90	423
35 **TOTAL GENERAL PLANT**		71,654	15,721	87,375	40,021	7,505	47,526	174,948	47,193	222,141
36										
37 **ADJUSTMENTS**										
38 **LESS:**										
39 GOODWILL	OPLANT	(64,483)	(14,148)	(78,631)	(36,015)	(6,754)	(42,769)	(157,438)	(42,470)	(199,908)
40 NET LEASEHOLD IMPROVEMENTS- ONE BEACON	OPLANT	(11)	(2)	(13)	(6)	(1)	(7)	(26)	(7)	(34)
41 NET BOOK VALUE OF CONCORD PROPERTY	OPLANT	(11)	(2)	(13)	(6)	(1)	(7)	(26)	(7)	(33)
42 CRIS ALLOCATION TO ESSEX	OPLANT	(135)	(30)	(165)	(76)	(14)	(90)	(330)	(89)	(419)
43 **ADD:**	OPLANT									
44 NON INCREMENTAL SOFTWARE COSTS TO COLONIAL	OPLANT	74	16	91	42	8	49	181	49	230
45										
46 **TOTAL GAS PLANT IN SERVICE**		93,443	20,501	113,944	52,190	9,787	61,977	228,144	61,543	289,688

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		HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
	ALLOC	PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
GAS PLANT IN SERVICE (DEC 31, 2002)										
1 PRODUCTION PLANT										
2										
3 LNG & LPG	DPROD	196	-	196	304	-	304	504	-	504
4 **TOTAL PRODUCTION PLANT**		196	-	196	304	-	304	504	-	504
5										
6 STORAGE PLANT										
7										
8 LNG & LPG	DPROD	191	-	191	297	-	297	492	-	492
9 **TOTAL STORAGE PLANT**		191	-	191	297	-	297	492	-	492
10										
11 TRANSMISSION & DISTRIB. PLANT										
12 365-LAND & LAND RIGHTS	DEM11	7	2	10	11	5	15	19	6	25
13 366-STRUCTURES & IMPROVMNTS	DEM11	71	23	94	104	43	147	182	60	243
14 367-MAINS	DEM11	5,734	1,833	7,567	8,360	3,473	11,833	14,673	4,868	19,541
15 369-MEAS & REGUL STA EQUIP	DEM11	145	46	191	211	88	299	371	123	494
16 380-SERVICES	CUST380	4,213	4,213	8,426	1,981	1,981	3,962	1,497	1,497	2,995
17 381-METERS	CUST381	678	678	1,356	756	756	1,513	1,057	1,057	2,114
18 382-METER INSTALLATIONS	CUST381	105	105	211	118	118	235	164	164	329
19 386-OTHER PROP ON CUST PREM	DEM11	11	3	14	15	6	22	27	9	36
20 387-OTHER EQUIPMENT	DEM11	86	27	113	125	52	177	220	73	293
21 **TOTAL TRANS & DIST PLANT**		11,051	6,931	17,982	11,682	6,522	18,204	18,211	7,859	26,070
22										
23 GENERAL PLANT										
24 389-LAND & LAND RIGHTS	OPLANT	1	1	2	1	1	2	2	1	2
25 303-MISC INTANGIBLE PLANT	OPLANT	9,138	5,538	14,676	9,814	5,211	15,024	15,346	6,279	21,624
26 390-STRUCTURES & IMPROVMNTS	OPLANT	63	38	101	68	36	103	106	43	149
27 391-OFFICE FURNITURE & EQUP	OPLANT	134	81	214	143	76	220	224	92	316
28 392-TRANSPORTATION EQUIP	OPLANT	1	0	1	1	0	1	1	0	1
29 393-STORES EQUIPMENT	OPLANT	10	6	16	11	6	16	16	7	23
30 394-TOOLS,SHOP & GARAGE EQP	OPLANT	33	20	53	36	19	55	56	23	79
31 395-LABORATORY EQUIP	OPLANT	1	0	1	1	0	1	1	0	1
32 396-POWER OPERATED EQUIP	OPLANT	2	1	3	2	1	3	3	1	4
33 397-COMMUNICATION EQUIPMENT	OPLANT	91	55	147	98	52	150	153	63	216
34 398-MISCELLANEOUS EQUIPMENT	OPLANT	18	11	29	19	10	30	30	12	43
35 **TOTAL GENERAL PLANT**		9,491	5,751	15,242	10,192	5,412	15,604	15,938	6,521	22,459
36										
37 **ADJUSTMENTS**										
38 **LESS:**										
39 GOODWILL	OPLANT	(8,541)	(5,176)	(13,717)	(9,172)	(4,870)	(14,042)	(14,343)	(5,868)	(20,211)
40 NET LEASEHOLD IMPROVEMENTS- ONE BEACON	OPLANT	(1)	(1)	(2)	(2)	(1)	(2)	(2)	(1)	(3)
41 NET BOOK VALUE OF CONCORD PROPERTY	OPLANT	(1)	(1)	(2)	(1)	(1)	(2)	(2)	(1)	(3)
42 CRIS ALLOCATION TO ESSEX	OPLANT	(18)	(11)	(29)	(19)	(10)	(29)	(30)	(12)	(42)
43 **ADD:**	OPLANT									
44 NON INCREMENTAL SOFTWARE COSTS TO COLONIAL	OPLANT	10	6	16	11	6	16	17	7	23
45										
46 **TOTAL GAS PLANT IN SERVICE**		12,377	7,500	19,877	13,291	7,057	20,349	20,784	8,504	29,288

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		HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
	ALLOC	PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
GAS PLANT IN SERVICE (DEC 31, 2002)										
PRODUCTION PLANT										
LNG & LPG	DPROD	745	-	745	1,749	-	1,749	10	-	10
TOTAL PRODUCTION PLANT		745	-	745	1,749	-	1,749	10	-	10
STORAGE PLANT										
LNG & LPG	DPROD	727	-	727	1,707	-	1,707	9	-	9
TOTAL STORAGE PLANT		727	-	727	1,707	-	1,707	9	-	9
TRANSMISSION & DISTRIB. PLANT										
365-LAND & LAND RIGHTS	DEM11	31	11	42	68	24	92	0	0	1
366-STRUCTURES & IMPROVMNTS	DEM11	295	105	400	653	231	884	4	2	6
367-MAINS	DEM11	23,763	8,440	32,202	52,530	18,613	71,143	307	182	490
369-MEAS & REGUL STA EQUIP	DEM11	601	213	814	1,328	471	1,799	8	5	12
380-SERVICES	CUST380	297	297	594	7,989	7,989	15,977	103	103	206
381-METERS	CUST381	678	678	1,356	3,169	3,169	6,339	0	0	0
382-METER INSTALLATIONS	CUST381	105	105	211	493	493	986	0	0	0
386-OTHER PROP ON CUST PREM	DEM11	44	16	59	97	34	131	1	0	1
387-OTHER EQUIPMENT	DEM11	356	126	482	787	279	1,066	5	3	7
TOTAL TRANS & DIST PLANT		26,170	9,992	36,162	67,114	31,303	98,417	428	296	724
GENERAL PLANT										
389-LAND & LAND RIGHTS	OPLANT	3	1	3	6	3	9	0	0	0
303-MISC INTANGIBLE PLANT	OPLANT	22,085	7,983	30,068	56,382	25,010	81,392	357	236	593
390-STRUCTURES & IMPROVMNTS	OPLANT	152	55	207	388	172	560	2	2	4
391-OFFICE FURNITURE & EQUP	OPLANT	323	117	439	824	365	1,189	5	3	9
392-TRANSPORTATION EQUIP	OPLANT	1	1	2	4	2	5	0	0	0
393-STORES EQUIPMENT	OPLANT	24	9	32	60	27	87	0	0	1
394-TOOLS,SHOP & GARAGE EQP	OPLANT	80	29	109	205	91	296	1	1	2
395-LABORATORY EQUIP	OPLANT	1	0	2	3	1	5	0	0	0
396-POWER OPERATED EQUIP	OPLANT	4	1	6	10	5	15	0	0	0
397-COMMUNICATION EQUIPMENT	OPLANT	221	80	300	563	250	813	4	2	6
398-MISCELLANEOUS EQUIPMENT	OPLANT	44	16	59	111	49	161	1	0	1
TOTAL GENERAL PLANT		22,937	8,291	31,228	58,558	25,975	84,532	371	245	616
ADJUSTMENTS										
LESS:										
GOODWILL	OPLANT	(20,641)	(7,461)	(28,102)	(52,697)	(23,375)	(76,072)	(334)	(221)	(555)
NET LEASEHOLD IMPROVEMENTS- ONE BEACON	OPLANT	(3)	(1)	(5)	(9)	(4)	(13)	(0)	(0)	(0)
NET BOOK VALUE OF CONCORD PROPERTY	OPLANT	(3)	(1)	(5)	(9)	(4)	(12)	(0)	(0)	(0)
CRIS ALLOCATION TO ESSEX	OPLANT	(43)	(16)	(59)	(111)	(49)	(160)	(1)	(0)	(1)
ADD:	OPLANT									
NON INCREMENTAL SOFTWARE COSTS TO COLONIAL	OPLANT	24	9	32	61	27	88	0	0	1
TOTAL GAS PLANT IN SERVICE		29,911	10,812	40,723	76,363	33,873	110,236	483	320	804

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		GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
	ALLOC	PEAK (44)	OFF-PEAK (45)	TOTAL (46)	PEAK (47)	OFF-PEAK (48)	TOTAL (49)	PEAK (50)	OFF-PEAK (51)	TOTAL (52)
GAS PLANT IN SERVICE (DEC 31, 2002)										
1 PRODUCTION PLANT										
2										
3 LNG & LPG	DPROD	0	-	0	10	-	10	16,112	-	16,112
4 **TOTAL PRODUCTION PLANT**		0	-	0	10	-	10	16,112	-	16,112
5										
6 STORAGE PLANT										
7										
8 LNG & LPG	DPROD	0	-	0	9	-	9	15,729	-	15,729
9 **TOTAL STORAGE PLANT**		0	-	0	9	-	9	15,729	-	15,729
10										
11 TRANSMISSION & DISTRIB. PLANT										
12 365-LAND & LAND RIGHTS	DEM11	0	0	0	0	0	1	610	92	703
13 366-STRUCTURES & IMPROVMNTS	DEM11	0	0	0	4	2	6	5,839	885	6,724
14 367-MAINS	DEM11	2	1	3	310	183	493	469,986	71,222	541,208
15 369-MEAS & REGUL STA EQUIP	DEM11	0	0	0	8	5	12	11,883	1,801	13,684
16 380-SERVICES	CUST380	24	24	48	127	127	255	191,550	191,550	383,099
17 381-METERS	CUST381	1	1	2	1	1	2	44,268	44,268	88,536
18 382-METER INSTALLATIONS	CUST381	0	0	0	0	0	0	6,886	6,886	13,772
19 386-OTHER PROP ON CUST PREM	DEM11	0	0	0	1	0	1	868	132	1,000
20 387-OTHER EQUIPMENT	DEM11	0	0	0	5	3	7	7,041	1,067	8,108
21 **TOTAL TRANS & DIST PLANT**		28	26	54	455	322	778	738,932	317,902	1,056,834
22										
23 GENERAL PLANT										
24 389-LAND & LAND RIGHTS	OPLANT	0	0	0	0	0	0	70	29	99
25 303-MISC INTANGIBLE PLANT	OPLANT	22	21	43	379	257	637	615,810	253,989	869,799
26 390-STRUCTURES & IMPROVMNTS	OPLANT	0	0	0	3	2	4	4,237	1,748	5,985
27 391-OFFICE FURNITURE & EQUP	OPLANT	0	0	1	6	4	9	8,999	3,712	12,711
28 392-TRANSPORTATION EQUIP	OPLANT	0	0	0	0	0	0	39	16	55
29 393-STORES EQUIPMENT	OPLANT	0	0	0	0	0	1	659	272	931
30 394-TOOLS,SHOP & GARAGE EQP	OPLANT	0	0	0	1	1	2	2,238	923	3,161
31 395-LABORATORY EQUIP	OPLANT	0	0	0	0	0	0	37	15	52
32 396-POWER OPERATED EQUIP	OPLANT	0	0	0	0	0	0	114	47	161
33 397-COMMUNICATION EQUIPMENT	OPLANT	0	0	0	4	3	6	6,151	2,537	8,689
34 398-MISCELLANEOUS EQUIPMENT	OPLANT	0	0	0	1	1	1	1,218	502	1,720
35 **TOTAL GENERAL PLANT**		23	22	45	394	267	661	639,572	263,789	903,361
36										
37 **ADJUSTMENTS**										
38 **LESS:**										
39 GOODWILL	OPLANT	(21)	(20)	(41)	(354)	(241)	(595)	(575,562)	(237,388)	(812,950)
40 NET LEASEHOLD IMPROVEMENTS- ONE BEACON	OPLANT	(0)	(0)	(0)	(0)	(0)	(0)	(96)	(40)	(136)
41 NET BOOK VALUE OF CONCORD PROPERTY	OPLANT	(0)	(0)	(0)	(0)	(0)	(0)	(94)	(39)	(133)
42 CRIS ALLOCATION TO ESSEX	OPLANT	(0)	(0)	(0)	(1)	(1)	(1)	(1,207)	(498)	(1,705)
43 **ADD:**	OPLANT									
44 NON INCREMENTAL SOFTWARE COSTS TO COLONIAL	OPLANT	0	0	0	0	0	1	663	274	937
45										
46 **TOTAL GAS PLANT IN SERVICE**		30	29	59	514	349	862	834,048	344,000	1,178,049

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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	GAS PLANT IN SERVICE (DEC 31, 2002)							
1	PRODUCTION PLANT							
2								
3	LNG & LPG	DPROD	-	-	-	-	-	-
4	**TOTAL PRODUCTION PLANT**		-	-	-	-	-	-
5								
6	STORAGE PLANT							
7								
8	LNG & LPG	DPROD	-	-	-	-	-	-
9	**TOTAL STORAGE PLANT**		-	-	-	-	-	-
10								
11	TRANSMISSION & DISTRIB. PLANT							
12	365-LAND & LAND RIGHTS	DEM11	-	-	-	-	-	-
13	366-STRUCTURES & IMPROVMNTS	DEM11	-	-	-	-	-	-
14	367-MAINS	DEM11	-	-	-	-	-	-
15	369-MEAS & REGUL STA EQUIP	DEM11	-	-	-	-	-	-
16	380-SERVICES	CUST380	-	-	-	-	-	-
17	381-METERS	CUST381	-	-	-	-	-	-
18	382-METER INSTALLATIONS	CUST381	-	-	-	-	-	-
19	386-OTHER PROP ON CUST PREM	DEM11	-	-	-	-	-	-
20	387-OTHER EQUIPMENT	DEM11	-	-	-	-	-	-
21	**TOTAL TRANS & DIST PLANT**		-	-	-	-	-	-
22								
23	GENERAL PLANT							
24	389-LAND & LAND RIGHTS	OPLANT	-	-	-	-	-	-
25	303-MISC INTANGIBLE PLANT	OPLANT	-	-	-	-	-	-
26	390-STRUCTURES & IMPROVMNTS	OPLANT	-	-	-	-	-	-
27	391-OFFICE FURNITURE & EQUP	OPLANT	-	-	-	-	-	-
28	392-TRANSPORTATION EQUIP	OPLANT	-	-	-	-	-	-
29	393-STORES EQUIPMENT	OPLANT	-	-	-	-	-	-
30	394-TOOLS,SHOP & GARAGE EQP	OPLANT	-	-	-	-	-	-
31	395-LABORATORY EQUIP	OPLANT	-	-	-	-	-	-
32	396-POWER OPERATED EQUIP	OPLANT	-	-	-	-	-	-
33	397-COMMUNICATION EQUIPMENT	OPLANT	-	-	-	-	-	-
34	398-MISCELLANEOUS EQUIPMENT	OPLANT	-	-	-	-	-	-
35	**TOTAL GENERAL PLANT**		-	-	-	-	-	-
36								
37	**ADJUSTMENTS**							
38	**LESS:**							
39	GOODWILL	OPLANT	-	-	-	-	-	-
40	NET LEASEHOLD IMPROVEMENTS- ONE BEACON	OPLANT	-	-	-	-	-	-
41	NET BOOK VALUE OF CONCORD PROPERTY	OPLANT	-	-	-	-	-	-
42	CRIS ALLOCATION TO ESSEX	OPLANT	-	-	-	-	-	-
43	**ADD:**	OPLANT						
44	NON INCREMENTAL SOFTWARE COSTS TO COLONIAL	OPLANT	-	-	-	-	-	-
45								
46	**TOTAL GAS PLANT IN SERVICE**		-	-	-	-	-	-

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			RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
	ALLOC	TOTAL COMPANY	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
RESERVES FOR DEPRECIATION								
1 PRODUCTION PLANT								
2								
3 LNG & LPG	PLT102	13,074	362	-	362	7,039	-	7,039
4 **TOTAL PRODUCTION PLANT**		13,074	362	-	362	7,039	-	7,039
5								
6 STORAGE PLANT								
7								
8 LNG & LPG	PLT22	12,547	348	-	348	6,755	-	6,755
9 **TOTAL STORAGE PLANT**		12,547	348	-	348	6,755	-	6,755
10								
11 TRANSMISSION & DISTRIB. PLANT								
12 366-STRUCTURES & IMPROVMNTS	PLT366	3,310	78	25	103	1,527	182	1,710
13 367-MAINS	PLT367	130,262	3,069	974	4,043	60,113	7,164	67,277
14 369-MEAS & REGUL STA EQUIP	PLT369	5,235	123	39	162	2,416	288	2,704
15 380-SERVICES	PLT380	214,230	10,721	10,721	21,442	75,587	75,587	151,175
16 381-METERS	PLT381	39,964	4,746	4,746	9,491	10,630	10,630	21,260
17 382-METER INSTALLATIONS	PLT382	6,407	761	761	1,522	1,704	1,704	3,408
18 386-OTHER PROP ON CUST PREM	PLT386	645	15	5	20	298	35	333
19 387-OTHER EQUIPMENT	PLT387	3,265	77	24	101	1,507	180	1,686
20 **TOTAL TRANS & DIST PLANT**		403,318	19,590	17,295	36,885	153,782	95,770	249,552
21								
22 GENERAL PLANT								
23 303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-
24 390-STRUCT & IMPROVMNTS	PLT390	1,246	52	41	93	507	222	729
25 391-OFFICE FURNITURE & EQUP	PLT391	7,052	296	231	526	2,871	1,255	4,127
26 392-TRANSPORTATION EQUIP	PLT392	47	2	2	3	19	8	27
27 393-STORES EQUIPMENT	PLT393	217	9	7	16	88	39	127
28 394-TOOLS,SHOP & GARAGE EQP	PLT394	1,903	80	62	142	775	339	1,114
29 395-LABORATORY EQUIP	PLT395	49	2	2	4	20	9	29
30 396-POWER OPERATED EQUIP	PLT396	(1)	(0)	(0)	(0)	(0)	(0)	(0)
31 397-COMMUNICATION EQUIPMENT	PLT397	8,645	363	283	645	3,520	1,539	5,059
32 398-MISCELLANEOUS EQUIPMENT	PLT398	889	37	29	66	362	158	520
33 **TOTAL GENERAL PLANT**		20,047	841	655	1,496	8,162	3,569	11,731
34								
35 **LEASEHOLD IMPROVEMENTS**	PLT390	-	-	-	-	-	-	-
36								
37 **ADJUSTMENTS**								
38								
39								
40 **TOTAL DEPRECIATION RESERVES**		448,986	21,140	17,950	39,091	175,738	99,339	275,077
41								
42 **NET PLANT IN SERVICE**		729,063	28,273	20,567	48,841	303,875	110,379	414,254

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			TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	RESERVES FOR DEPRECIATION										
1	PRODUCTION PLANT										
2											
3	LNG & LPG	PLT102	7,401	-	7,401	524	-	524	762	-	762
4	**TOTAL PRODUCTION PLANT**		7,401	-	7,401	524	-	524	762	-	762
5											
6	STORAGE PLANT										
7											
8	LNG & LPG	PLT22	7,103	-	7,103	503	-	503	732	-	732
9	**TOTAL STORAGE PLANT**		7,103	-	7,103	503	-	503	732	-	732
10											
11	TRANSMISSION & DISTRIB. PLANT										
12	366-STRUCTURES & IMPROVMNTS	PLT366	1,605	207	1,812	116	9	125	167	18	185
13	367-MAINS	PLT367	63,182	8,138	71,320	4,549	358	4,907	6,586	694	7,280
14	369-MEAS & REGUL STA EQUIP	PLT369	2,539	327	2,866	183	14	197	265	28	293
15	380-SERVICES	PLT380	86,308	86,308	172,617	7,625	7,625	15,251	4,052	4,052	8,105
16	381-METERS	PLT381	15,375	15,375	30,751	640	640	1,279	684	684	1,367
17	382-METER INSTALLATIONS	PLT382	2,465	2,465	4,930	103	103	205	110	110	219
18	386-OTHER PROP ON CUST PREM	PLT386	313	40	353	23	2	24	33	3	36
19	387-OTHER EQUIPMENT	PLT387	1,584	204	1,788	114	9	123	165	17	182
20	**TOTAL TRANS & DIST PLANT**		173,372	113,065	286,436	13,352	8,759	22,111	12,061	5,606	17,667
21											
22	GENERAL PLANT										
23	303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
24	390-STRUCT & IMPROVMNTS	PLT390	560	263	822	42	19	61	45	14	59
25	391-OFFICE FURNITURE & EQUP	PLT391	3,167	1,486	4,653	236	109	346	257	78	335
26	392-TRANSPORTATION EQUIP	PLT392	21	10	31	2	1	2	2	1	2
27	393-STORES EQUIPMENT	PLT393	97	46	143	7	3	11	8	2	10
28	394-TOOLS,SHOP & GARAGE EQP	PLT394	855	401	1,256	64	29	93	69	21	91
29	395-LABORATORY EQUIP	PLT395	22	10	32	2	1	2	2	1	2
30	396-POWER OPERATED EQUIP	PLT396	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
31	397-COMMUNICATION EQUIPMENT	PLT397	3,882	1,822	5,704	290	134	424	316	96	411
32	398-MISCELLANEOUS EQUIPMENT	PLT398	399	187	586	30	14	44	32	10	42
33	**TOTAL GENERAL PLANT**		9,003	4,224	13,227	672	310	982	732	222	954
34											
35	**LEASEHOLD IMPROVEMENTS**	PLT390	-	-	-	-	-	-	-	-	-
36											
37	**ADJUSTMENTS**										
38											
39											
40	**TOTAL DEPRECIATION RESERVES**		196,879	117,289	314,168	15,051	9,069	24,120	14,287	5,828	20,115
41											
42	**NET PLANT IN SERVICE**		332,149	130,946	463,095	24,453	9,155	33,608	28,721	7,202	35,923

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		LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
RESERVES FOR DEPRECIATION										
1 PRODUCTION PLANT										
2										
3 LNG & LPG	PLT102	1,873	-	1,873	1,086	-	1,086	4,246	-	4,246
4 **TOTAL PRODUCTION PLANT**		1,873	-	1,873	1,086	-	1,086	4,246	-	4,246
5										
6 STORAGE PLANT										
7										
8 LNG & LPG	PLT22	1,798	-	1,798	1,042	-	1,042	4,075	-	4,075
9 **TOTAL STORAGE PLANT**		1,798	-	1,798	1,042	-	1,042	4,075	-	4,075
10										
11 TRANSMISSION & DISTRIB. PLANT										
12 366-STRUCTURES & IMPROVMNTS	PLT366	414	50	465	248	37	285	946	114	1,060
13 367-MAINS	PLT367	16,311	1,985	18,297	9,773	1,443	11,216	37,220	4,480	41,700
14 369-MEAS & REGUL STA EQUIP	PLT369	655	80	735	393	58	451	1,496	180	1,676
15 380-SERVICES	PLT380	3,850	3,850	7,701	740	740	1,481	16,268	16,268	32,537
16 381-METERS	PLT381	1,309	1,309	2,618	543	543	1,086	3,175	3,175	6,351
17 382-METER INSTALLATIONS	PLT382	210	210	420	87	87	174	509	509	1,018
18 386-OTHER PROP ON CUST PREM	PLT386	81	10	91	48	7	56	184	22	207
19 387-OTHER EQUIPMENT	PLT387	409	50	459	245	36	281	933	112	1,045
20 **TOTAL TRANS & DIST PLANT**		23,240	7,545	30,785	12,078	2,951	15,029	60,731	24,861	85,593
21										
22 GENERAL PLANT										
23 303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
24 390-STRUCT & IMPROVMNTS	PLT390	99	22	121	55	10	66	241	65	306
25 391-OFFICE FURNITURE & EQUP	PLT391	559	123	682	312	59	371	1,366	368	1,734
26 392-TRANSPORTATION EQUIP	PLT392	4	1	5	2	0	2	9	2	11
27 393-STORES EQUIPMENT	PLT393	17	4	21	10	2	11	42	11	53
28 394-TOOLS,SHOP & GARAGE EQP	PLT394	151	33	184	84	16	100	369	99	468
29 395-LABORATORY EQUIP	PLT395	4	1	5	2	0	3	9	3	12
30 396-POWER OPERATED EQUIP	PLT396	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31 397-COMMUNICATION EQUIPMENT	PLT397	686	150	836	383	72	455	1,674	452	2,126
32 398-MISCELLANEOUS EQUIPMENT	PLT398	70	15	86	39	7	47	172	46	219
33 **TOTAL GENERAL PLANT**		1,590	349	1,939	888	167	1,055	3,882	1,047	4,930
34										
35 **LEASEHOLD IMPROVEMENTS**	PLT390	-	-	-	-	-	-	-	-	-
36										
37 **ADJUSTMENTS**										
38										
39										
40 **TOTAL DEPRECIATION RESERVES**		28,502	7,893	36,395	15,094	3,118	18,212	72,934	25,909	98,843
41										
42 **NET PLANT IN SERVICE**		64,941	12,608	77,549	37,096	6,669	43,765	155,210	35,635	190,845

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	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
RESERVES FOR DEPRECIATION										
1 PRODUCTION PLANT										
2										
3 LNG & LPG	PLT102	159	-	159	247	-	247	409	-	409
4 **TOTAL PRODUCTION PLANT**		159	-	159	247	-	247	409	-	409
5										
6 STORAGE PLANT										
7										
8 LNG & LPG	PLT22	153	-	153	237	-	237	392	-	392
9 **TOTAL STORAGE PLANT**		153	-	153	237	-	237	392	-	392
10										
11 TRANSMISSION & DISTRIB. PLANT										
12 366-STRUCTURES & IMPROVMNTS	PLT366	35	11	46	51	21	72	90	30	120
13 367-MAINS	PLT367	1,380	441	1,821	2,012	836	2,848	3,532	1,172	4,703
14 369-MEAS & REGUL STA EQUIP	PLT369	55	18	73	81	34	114	142	47	189
15 380-SERVICES	PLT380	2,356	2,356	4,712	1,108	1,108	2,216	837	837	1,675
16 381-METERS	PLT381	306	306	612	341	341	683	477	477	954
17 382-METER INSTALLATIONS	PLT382	49	49	98	55	55	109	76	76	153
18 386-OTHER PROP ON CUST PREM	PLT386	7	2	9	10	4	14	17	6	23
19 387-OTHER EQUIPMENT	PLT387	35	11	46	50	21	71	89	29	118
20 **TOTAL TRANS & DIST PLANT**		4,223	3,194	7,417	3,709	2,420	6,128	5,260	2,675	7,935
21										
22 GENERAL PLANT										
23 303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
24 390-STRUCT & IMPROVMNTS	PLT390	13	8	21	14	7	22	22	9	31
25 391-OFFICE FURNITURE & EQUP	PLT391	74	45	119	80	42	122	124	51	175
26 392-TRANSPORTATION EQUIP	PLT392	0	0	1	1	0	1	1	0	1
27 393-STORES EQUIPMENT	PLT393	2	1	4	2	1	4	4	2	5
28 394-TOOLS,SHOP & GARAGE EQP	PLT394	20	12	32	21	11	33	34	14	47
29 395-LABORATORY EQUIP	PLT395	1	0	1	1	0	1	1	0	1
30 396-POWER OPERATED EQUIP	PLT396	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31 397-COMMUNICATION EQUIPMENT	PLT397	91	55	146	98	52	149	153	62	215
32 398-MISCELLANEOUS EQUIPMENT	PLT398	9	6	15	10	5	15	16	6	22
33 **TOTAL GENERAL PLANT**		211	128	338	226	120	346	354	145	498
34										
35 **LEASEHOLD IMPROVEMENTS**	PLT390	-	-	-	-	-	-	-	-	-
36										
37 **ADJUSTMENTS**										
38										
39										
40 **TOTAL DEPRECIATION RESERVES**		4,745	3,322	8,067	4,418	2,540	6,958	6,415	2,819	9,235
41										
42 **NET PLANT IN SERVICE**		7,632	4,178	11,810	8,873	4,517	13,390	14,369	5,684	20,053

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		HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
	ALLOC	PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
RESERVES FOR DEPRECIATION										
1 PRODUCTION PLANT										
2										
3 LNG & LPG	PLT102	604	-	604	1,419	-	1,419	8	-	8
4 **TOTAL PRODUCTION PLANT**		604	-	604	1,419	-	1,419	8	-	8
5										
6 STORAGE PLANT										
7										
8 LNG & LPG	PLT22	580	-	580	1,362	-	1,362	7	-	7
9 **TOTAL STORAGE PLANT**		580	-	580	1,362	-	1,362	7	-	7
10										
11 TRANSMISSION & DISTRIB. PLANT										
12 366-STRUCTURES & IMPROVMNTS	PLT366	145	52	197	321	114	435	2	1	3
13 367-MAINS	PLT367	5,719	2,031	7,751	12,643	4,480	17,123	74	44	118
14 369-MEAS & REGUL STA EQUIP	PLT369	230	82	311	508	180	688	3	2	5
15 380-SERVICES	PLT380	166	166	332	4,467	4,467	8,935	58	58	115
16 381-METERS	PLT381	306	306	612	1,431	1,431	2,861	0	0	0
17 382-METER INSTALLATIONS	PLT382	49	49	98	229	229	459	0	0	0
18 386-OTHER PROP ON CUST PREM	PLT386	28	10	38	63	22	85	0	0	1
19 387-OTHER EQUIPMENT	PLT387	143	51	194	317	112	429	2	1	3
20 **TOTAL TRANS & DIST PLANT**		6,788	2,747	9,534	19,979	11,035	31,015	139	106	245
21										
22 GENERAL PLANT										
23 303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
24 390-STRUCT & IMPROVMNTS	PLT390	32	11	43	81	36	117	1	0	1
25 391-OFFICE FURNITURE & EQUP	PLT391	179	65	244	457	203	660	3	2	5
26 392-TRANSPORTATION EQUIP	PLT392	1	0	2	3	1	4	0	0	0
27 393-STORES EQUIPMENT	PLT393	6	2	8	14	6	20	0	0	0
28 394-TOOLS,SHOP & GARAGE EQP	PLT394	48	17	66	123	55	178	1	1	1
29 395-LABORATORY EQUIP	PLT395	1	0	2	3	1	5	0	0	0
30 396-POWER OPERATED EQUIP	PLT396	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31 397-COMMUNICATION EQUIPMENT	PLT397	220	79	299	560	249	809	4	2	6
32 398-MISCELLANEOUS EQUIPMENT	PLT398	23	8	31	58	26	83	0	0	1
33 **TOTAL GENERAL PLANT**		509	184	693	1,299	576	1,876	8	5	14
34										
35 **LEASEHOLD IMPROVEMENTS**	PLT390	-	-	-	-	-	-	-	-	-
36										
37 **ADJUSTMENTS**										
38										
39										
40 **TOTAL DEPRECIATION RESERVES**		8,481	2,931	11,412	24,060	11,612	35,672	162	111	274
41										
42 **NET PLANT IN SERVICE**		21,430	7,881	29,311	52,304	22,261	74,565	321	209	530

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		GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
	ALLOC	PEAK (44)	OFF-PEAK (45)	TOTAL (46)	PEAK (47)	OFF-PEAK (48)	TOTAL (49)	PEAK (50)	OFF-PEAK (51)	TOTAL (52)
RESERVES FOR DEPRECIATION										
1 PRODUCTION PLANT										
2										
3 LNG & LPG	PLT102	0	-	0	8	-	8	13,074	-	13,074
4 **TOTAL PRODUCTION PLANT**		0	-	0	8	-	8	13,074	-	13,074
5										
6 STORAGE PLANT										
7										
8 LNG & LPG	PLT22	0	-	0	8	-	8	12,547	-	12,547
9 **TOTAL STORAGE PLANT**		0	-	0	8	-	8	12,547	-	12,547
10										
11 TRANSMISSION & DISTRIB. PLANT										
12 366-STRUCTURES & IMPROVMNTS	PLT366	0	0	0	2	1	3	2,874	436	3,310
13 367-MAINS	PLT367	1	0	1	75	44	119	113,120	17,142	130,262
14 369-MEAS & REGUL STA EQUIP	PLT369	0	0	0	3	2	5	4,546	689	5,235
15 380-SERVICES	PLT380	13	13	27	71	71	142	107,115	107,115	214,230
16 381-METERS	PLT381	0	0	1	1	1	1	19,982	19,982	39,964
17 382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0	3,203	3,203	6,407
18 386-OTHER PROP ON CUST PREM	PLT386	0	0	0	0	0	1	560	85	645
19 387-OTHER EQUIPMENT	PLT387	0	0	0	2	1	3	2,835	430	3,265
20 **TOTAL TRANS & DIST PLANT**		15	14	29	153	120	274	254,236	149,082	403,318
21										
22 GENERAL PLANT										
23 303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
24 390-STRUCT & IMPROVMNTS	PLT390	0	0	0	1	0	1	882	364	1,246
25 391-OFFICE FURNITURE & EQUP	PLT391	0	0	0	3	2	5	4,993	2,059	7,052
26 392-TRANSPORTATION EQUIP	PLT392	0	0	0	0	0	0	33	14	47
27 393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0	154	63	217
28 394-TOOLS,SHOP & GARAGE EQP	PLT394	0	0	0	1	1	1	1,347	556	1,903
29 395-LABORATORY EQUIP	PLT395	0	0	0	0	0	0	35	14	49
30 396-POWER OPERATED EQUIP	PLT396	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(1)
31 397-COMMUNICATION EQUIPMENT	PLT397	0	0	0	4	3	6	6,121	2,525	8,645
32 398-MISCELLANEOUS EQUIPMENT	PLT398	0	0	0	0	0	1	629	260	889
33 **TOTAL GENERAL PLANT**		1	0	1	9	6	15	14,193	5,854	20,047
34										
35 **LEASEHOLD IMPROVEMENTS**	PLT390	-	-	-	-	-	-	-	-	-
36										
37 **ADJUSTMENTS**										
38										
39										
40 **TOTAL DEPRECIATION RESERVES**		15	15	30	178	126	304	294,050	154,936	448,986
41										
42 **NET PLANT IN SERVICE**		15	14	29	336	223	559	539,998	189,065	729,063

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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	RESERVES FOR DEPRECIATION							
1	PRODUCTION PLANT							
2								
3	LNG & LPG	PLT102	-	-	-	-	-	-
4	**TOTAL PRODUCTION PLANT**		-	-	-	-	-	-
5								
6	STORAGE PLANT							
7								
8	LNG & LPG	PLT22	-	-	-	-	-	-
9	**TOTAL STORAGE PLANT**		-	-	-	-	-	-
10								
11	TRANSMISSION & DISTRIB. PLANT							
12	366-STRUCTURES & IMPROVMNTS	PLT366	-	-	-	-	-	-
13	367-MAINS	PLT367	-	-	-	-	-	-
14	369-MEAS & REGUL STA EQUIP	PLT369	-	-	-	-	-	-
15	380-SERVICES	PLT380	-	-	-	-	-	-
16	381-METERS	PLT381	-	-	-	-	-	-
17	382-METER INSTALLATIONS	PLT382	-	-	-	-	-	-
18	386-OTHER PROP ON CUST PREM	PLT386	-	-	-	-	-	-
19	387-OTHER EQUIPMENT	PLT387	-	-	-	-	-	-
20	**TOTAL TRANS & DIST PLANT**		-	-	-	-	-	-
21								
22	GENERAL PLANT							
23	303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-
24	390-STRUCT & IMPROVMNTS	PLT390	-	-	-	-	-	-
25	391-OFFICE FURNITURE & EQUP	PLT391	-	-	-	-	-	-
26	392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-
27	393-STORES EQUIPMENT	PLT393	-	-	-	-	-	-
28	394-TOOLS,SHOP & GARAGE EQP	PLT394	-	-	-	-	-	-
29	395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-
30	396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-
31	397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-
32	398-MISCELLANEOUS EQUIPMENT	PLT398	-	-	-	-	-	-
33	**TOTAL GENERAL PLANT**		-	-	-	-	-	-
34								
35	**LEASEHOLD IMPROVEMENTS**	PLT390	-	-	-	-	-	-
36								
37	**ADJUSTMENTS**							
38								
39								
40	**TOTAL DEPRECIATION RESERVES**		-	-	-	-	-	-
41								
42	**NET PLANT IN SERVICE**		-	-	-	-	-	-

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		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING (RATE R-01) PEAK (2)	OFF-PEAK (3)	TOTAL (4)	RESIDENTIAL HEATING (RATE R-03) PEAK (5)	OFF-PEAK (6)	TOTAL (7)
	ADDITIONS TO RATE BASE								
1	WORKING CAPITAL								
2									
3	O&M WORKING CAPITAL		15,072	888	822	1,711	5,402	3,671	9,073
4									
5									
6	MATERIALS & SUPPLIES								
7			-	-	-	-	-	-	-
8	DIST PLT RELATED	PLT30	3,909	166	132	297	1,576	717	2,293
9									
10									
11	OTHERS								
12									
13	UTILITY PLANT	PLANT	-	-	-	-	-	-	-
14									
15	**TOTAL OTHERS**		-	-	-	-	-	-	-
16									
17	**TOTAL WORKING CAPITAL**		18,982	1,054	954	2,008	6,978	4,388	11,366
18									
19									
20	DEDUCTIONS FROM RATE BASE								
21									
22									
23	RESERVE DEFERRED TAXES	PLANT	98,648	4,138	3,225	7,363	40,162	17,561	57,723
24	AMORITZATION INTANGIBLE PLANT	OPLANT	20,139	845	658	1,503	8,199	3,585	11,784
25	UNAMORT INVEST TAX CREDIT	PLANT	1,714	72	56	128	698	305	1,003
26	CUSTOMER ADVANCES	CDEP	51	0	0	0	0	0	0
27	CUSTOMER DEPOSITS	CDEP	1,563	0	0	0	2	2	3
28	UNCLAIMED FUNDS	ESALES	135	3	2	5	56	13	68
29									
30									
31	**TOTAL RATE BASE**		625,795	24,270	17,579	41,849	261,737	93,301	355,038

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		ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	ADDITIONS TO RATE BASE										
1	WORKING CAPITAL										
2											
3	O&M WORKING CAPITAL		6,290	4,494	10,784	461	331	792	400	199	599
4											
5											
6	MATERIALS & SUPPLIES										
7			-	-	-	-	-	-	-	-	-
8	DIST PLT RELATED	PLT30	1,742	849	2,590	130	62	193	140	45	185
9											
10											
11	OTHERS										
12											
13	UTILITY PLANT	PLANT	-	-	-	-	-	-	-	-	-
14											
15	**TOTAL OTHERS**		-	-	-	-	-	-	-	-	-
16											
17	**TOTAL WORKING CAPITAL**		8,032	5,342	13,374	591	393	984	541	243	784
18											
19											
20	DEDUCTIONS FROM RATE BASE										
21											
22											
23	RESERVE DEFERRED TAXES	PLANT	44,300	20,787	65,087	3,308	1,526	4,834	3,601	1,091	4,693
24	AMORITZATION INTANGIBLE PLANT	OPLANT	9,044	4,244	13,287	675	312	987	735	223	958
25	UNAMORT INVEST TAX CREDIT	PLANT	770	361	1,131	57	27	84	63	19	82
26	CUSTOMER ADVANCES	CDEP	0	0	0	5	5	10	4	4	8
27	CUSTOMER DEPOSITS	CDEP	2	2	4	152	152	304	124	124	248
28	UNCLAIMED FUNDS	ESALES	59	15	73	4	1	5	6	1	7
29											
30											
31	**TOTAL RATE BASE**		286,007	110,880	396,887	-20,842	7,527	28,369	24,728	5,983	30,711

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	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK (17)	OFF-PEAK (18)	TOTAL (19)	PEAK (20)	OFF-PEAK (21)	TOTAL (22)	PEAK (23)	OFF-PEAK (24)	TOTAL (25)
ADDITIONS TO RATE BASE										
1 WORKING CAPITAL										
2										
3 O&M WORKING CAPITAL		794	309	1,103	417	125	542	2,073	963	3,036
4										
5										
6 MATERIALS & SUPPLIES										
7		-	-	-	-	-	-	-	-	-
8 DIST PLT RELATED	PLT30	303	70	373	169	33	202	742	210	952
9										
10										
11 OTHERS										
12										
13 UTILITY PLANT	PLANT	-	-	-	-	-	-	-	-	-
14										
15 **TOTAL OTHERS**		-	-	-	-	-	-	-	-	-
16										
17 **TOTAL WORKING CAPITAL**		1,097	379	1,476	586	158	744	2,815	1,173	3,988
18										
19										
20 DEDUCTIONS FROM RATE BASE										
21										
22										
23 RESERVE DEFERRED TAXES	PLANT	7,825	1,717	9,541	4,370	820	5,190	19,104	5,154	24,258
24 AMORITZATION INTANGIBLE PLANT	OPLANT	1,597	350	1,948	892	167	1,060	3,900	1,052	4,952
25 UNAMORT INVEST TAX CREDIT	PLANT	136	30	166	76	14	90	332	90	421
26 CUSTOMER ADVANCES	CDEP	6	6	11	1	1	2	15	15	31
27 CUSTOMER DEPOSITS	CDEP	171	171	342	26	26	53	473	473	947
28 UNCLAIMED FUNDS	ESALES	15	3	19	9	2	11	34	7	41
29										
30										
31 **TOTAL RATE BASE**		56,288	10,710	66,998	32,307	5,797	38,104	134,165	30,017	164,182

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		ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
	ADDITIONS TO RATE BASE										
1	WORKING CAPITAL										
2											
3	O&M WORKING CAPITAL		168	146	314	136	106	242	187	126	313
4											
5											
6	MATERIALS & SUPPLIES										
7			-	-	-	-	-	-	-	-	-
8	DIST PLT RELATED	PLT30	41	26	67	43	24	67	67	29	96
9											
10											
11	OTHERS										
12											
13	UTILITY PLANT	PLANT	-	-	-	-	-	-	-	-	-
14											
15	**TOTAL OTHERS**		-	-	-	-	-	-	-	-	-
16											
17	**TOTAL WORKING CAPITAL**		209	172	381	180	130	310	254	155	409
18											
19											
20	DEDUCTIONS FROM RATE BASE										
21											
22											
23	RESERVE DEFERRED TAXES	PLANT	1,036	628	1,664	1,113	591	1,704	1,740	712	2,452
24	AMORITZATION INTANGIBLE PLANT	OPLANT	212	128	340	227	121	348	355	145	501
25	UNAMORT INVEST TAX CREDIT	PLANT	18	11	29	19	10	30	30	12	43
26	CUSTOMER ADVANCES	CDEP	3	3	7	4	4	8	3	3	5
27	CUSTOMER DEPOSITS	CDEP	102	102	203	120	120	239	81	81	162
28	UNCLAIMED FUNDS	ESALES	1	1	2	2	2	4	4	2	6
29											
30											
31	**TOTAL RATE BASE**		6,468	3,477	9,945	7,568	3,800	11,368	12,410	4,884	17,293

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
	ALLOC	PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
ADDITIONS TO RATE BASE										
1 WORKING CAPITAL										
2										
3 O&M WORKING CAPITAL		245	120	366	736	498	1,234	7	10	17
4										
5										
6 MATERIALS & SUPPLIES										
7		-	-	-	-	-	-	-	-	-
8 DIST PLT RELATED	PLT30	97	37	134	248	116	364	2	1	3
9										
10										
11 OTHERS										
12										
13 UTILITY PLANT	PLANT	-	-	-	-	-	-	-	-	-
14										
15 **TOTAL OTHERS**		-	-	-	-	-	-	-	-	-
16										
17 **TOTAL WORKING CAPITAL**		342	157	499	985	614	1,599	8	12	20
18										
19										
20 DEDUCTIONS FROM RATE BASE										
21										
22										
23 RESERVE DEFERRED TAXES	PLANT	2,505	905	3,410	6,395	2,836	9,231	40	27	67
24 AMORITZATION INTANGIBLE PLANT	OPLANT	511	185	696	1,305	579	1,885	8	5	14
25 UNAMORT INVEST TAX CREDIT	PLANT	44	16	59	111	49	160	1	0	1
26 CUSTOMER ADVANCES	CDEP	0	0	0	10	10	20	-	-	-
27 CUSTOMER DEPOSITS	CDEP	4	4	8	306	306	612	-	-	-
28 UNCLAIMED FUNDS	ESALES	5	3	9	12	8	21	0	0	0
29										
30										
31 **TOTAL RATE BASE**		18,703	6,925	25,628	45,149	19,086	64,234	280	188	468

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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			GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
	ADDITIONS TO RATE BASE										
1	WORKING CAPITAL										
2											
3	O&M WORKING CAPITAL		0	0	1	7	11	18	9,107	5,966	15,072
4											
5											
6	MATERIALS & SUPPLIES										
7			-	-	-	-	-	-	-	-	-
8	DIST PLT RELATED	PLT30	0	0	0	2	1	3	2,733	1,176	3,909
9											
10											
11	OTHERS										
12											
13	UTILITY PLANT	PLANT	-	-	-	-	-	-	-	-	-
14											
15	**TOTAL OTHERS**		-	-	-	-	-	-	-	-	-
16											
17	**TOTAL WORKING CAPITAL**		1	1	1	9	12	21	11,840	7,141	18,982
18											
19											
20	DEDUCTIONS FROM RATE BASE										
21											
22											
23	RESERVE DEFERRED TAXES	PLANT	3	2	5	43	29	72	69,842	28,806	98,648
24	AMORITZATION INTANGIBLE PLANT	OPLANT	1	0	1	9	6	15	14,258	5,881	20,139
25	UNAMORT INVEST TAX CREDIT	PLANT	0	0	0	1	1	1	1,213	500	1,714
26	CUSTOMER ADVANCES	CDEP	-	-	-	-	-	-	25	25	51
27	CUSTOMER DEPOSITS	CDEP	-	-	-	-	-	-	781	781	1,563
28	UNCLAIMED FUNDS	ESALES	-	-	-	0	0	0	106	30	135
29											
30											
31	**TOTAL RATE BASE**		12	11	24	292	199	491	465,613	160,182	625,795

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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	ADDITIONS TO RATE BASE							
1	WORKING CAPITAL							
2								
3	O&M WORKING CAPITAL		-	-	-	-	-	-
4			-	-	-	-	-	-
5								
6	MATERIALS & SUPPLIES							
7			-	-	-	-	-	-
8	DIST PLT RELATED	PLT30	-	-	-	-	-	-
9								
10								
11	OTHERS							
12								
13	UTILITY PLANT	PLANT	-	-	-	-	-	-
14								
15	**TOTAL OTHERS**		-	-	-	-	-	-
16								
17	**TOTAL WORKING CAPITAL**		-	-	-	-	-	-
18								
19								
20	DEDUCTIONS FROM RATE BASE							
21								
22								
23	RESERVE DEFERRED TAXES	PLANT	-	-	-	-	-	-
24	AMORITZATION INTANGIBLE PLANT	OPLANT	-	-	-	-	-	-
25	UNAMORT INVEST TAX CREDIT	PLANT	-	-	-	-	-	-
26	CUSTOMER ADVANCES	CDEP	-	-	-	-	-	-
27	CUSTOMER DEPOSITS	CDEP	-	-	-	-	-	-
28	UNCLAIMED FUNDS	ESALES	-	-	-	-	-	-
29								
30								
31	**TOTAL RATE BASE**		-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	DEVELOPMENT OF RETURN								
1	BASE RATE REVENUE								
2									
3	BASE REVENUES - CUSTOMER	CREV	83,307	8,240	8,155	16,396	21,327	21,102	42,429
4	BASE REVENUES - COMMODITY	EREV	227,415	7,212	4,384	11,596	100,283	23,529	123,813
5									
6									
7									
8	**TOTAL BASE REVENUES**		310,722	15,453	12,539	27,991	121,610	44,631	166,241
9									
10									
11									
12	**REVENUE ADJUSTMENTS**								
13									
14	WEATHER ADJUSTMENT	EWEAT	5,521	87	(24)	63	3,803	(351)	3,452
15	CRIS/CSS CONVERSION CUSTOMER CHG	CREV	(543)	(54)	(53)	(107)	(139)	(138)	(277)
16	BILLING DAY	EBDAY	(165)	(5)	-	(5)	(90)	-	(90)
17	EXPIRATION OF SITHE CONTRACT	RB	(3,446)	(134)	(97)	(230)	(1,441)	(514)	(1,955)
18									
19	**TOTAL REVENUE ADJUSTMENT**		1,366	(105)	(174)	(279)	2,133	(1,002)	1,130
20									
21	**TOTAL NORMAL REV FROM GAS SOLD**		312,088	15,348	12,365	27,713	123,743	43,629	167,372
22									
23									
24									
25	CONTRACT MARGIN ADJUSTMENT								
26									
27	CONTRACT MARGIN	RB	13,167	511	370	881	5,507	1,963	7,470
28									
29	**TOTAL MARGIN ADJUSTMENT**		13,167	511	370	881	5,507	1,963	7,470
30									
31	OTHER OPERATING REVENUES								
32									
33	PENALTY CHARGES	EPEN	1,192	-	-	-	-	-	-
34	**TOTAL OTHER OPER REVENUES**		1,192	-	-	-	-	-	-
35									
36	**TOTAL OPERATING REVENUE**		326,447	15,858	12,735	28,593	129,250	45,592	174,842

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DEVELOPMENT OF RETURN										
1 BASE RATE REVENUE										
2										
3 BASE REVENUES - CUSTOMER	CREV	29,567	29,257	58,824	2,774	2,639	5,413	1,672	1,627	3,298
4 BASE REVENUES - COMMODITY	EREV	107,496	27,913	135,408	7,266	983	8,249	9,163	1,764	10,928
5										
6										
7										
8 **TOTAL BASE REVENUES**		137,063	57,170	194,233	10,040	3,621	13,661	10,835	3,391	14,226
9										
10										
11										
12 **REVENUE ADJUSTMENTS**										
13										
14 WEATHER ADJUSTMENT	EWEAT	3,890	(374)	3,516	315	(16)	299	453	(50)	403
15 CRIS/CSS CONVERSION CUSTOMER CHG	CREV	(193)	(191)	(384)	(18)	(17)	(35)	(11)	(11)	(22)
16 BILLING DAY	EBDAY	(95)	-	(95)	(7)	-	(7)	(10)	-	(10)
17 EXPIRATION OF SITHE CONTRACT	RB	(1,575)	(611)	(2,186)	(115)	(41)	(156)	(136)	(33)	(169)
18										
19 **TOTAL REVENUE ADJUSTMENT**		2,028	(1,176)	852	176	(75)	101	296	(94)	203
20										
21 **TOTAL NORMAL REV FROM GAS SOLD**		139,090	55,994	195,084	10,215	3,546	13,762	11,131	3,297	14,429
22										
23										
24										
25 CONTRACT MARGIN ADJUSTMENT										
26										
27 CONTRACT MARGIN	RB	6,018	2,333	8,351	439	158	597	520	126	646
28										
29 **TOTAL MARGIN ADJUSTMENT**		6,018	2,333	8,351	439	158	597	520	126	646
30										
31 OTHER OPERATING REVENUES										
32										
33 PENALTY CHARGES	EPEN	-	-	-	98	91	189	89	82	171
34 **TOTAL OTHER OPER REVENUES**		-	-	-	98	91	189	89	82	171
35										
36 **TOTAL OPERATING REVENUE**		145,108	58,327	203,435	10,752	3,796	14,548	11,740	3,505	15,246

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		LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
DEVELOPMENT OF RETURN										
1 BASE RATE REVENUE										
2										
3 BASE REVENUES - CUSTOMER	CREV	3,130	3,030	6,160	1,133	1,130	2,263	8,709	8,425	17,134
4 BASE REVENUES - COMMODITY	EREV	18,920	4,053	22,973	9,175	1,464	10,639	44,524	8,264	52,788
5										
6										
7										
8 **TOTAL BASE REVENUES**		22,050	7,083	29,133	10,308	2,594	12,902	53,233	16,689	69,922
9										
10										
11										
12 **REVENUE ADJUSTMENTS**										
13										
14 WEATHER ADJUSTMENT	EWEAT	989	(108)	880	210	26	236	1,967	(149)	1,819
15 CRIS/CSS CONVERSION CUSTOMER CHG	CREV	(20)	(20)	(40)	(7)	(7)	(15)	(57)	(55)	(112)
16 BILLING DAY	EBDAY	(24)	-	(24)	(13)	-	(13)	(53)	-	(53)
17 EXPIRATION OF SITHE CONTRACT	RB	(310)	(59)	(369)	(178)	(32)	(210)	(739)	(165)	(904)
18										
19 **TOTAL REVENUE ADJUSTMENT**		635	(187)	448	12	(13)	(1)	1,118	(369)	749
20										
21 **TOTAL NORMAL REV FROM GAS SOLD**		22,685	6,895	29,580	10,320	2,581	12,901	54,351	16,320	70,672
22										
23										
24										
25 CONTRACT MARGIN ADJUSTMENT										
26										
27 CONTRACT MARGIN	RB	1,184	225	1,410	680	122	802	2,823	632	3,455
28										
29 **TOTAL MARGIN ADJUSTMENT**		1,184	225	1,410	680	122	802	2,823	632	3,455
30										
31 OTHER OPERATING REVENUES										
32										
33 PENALTY CHARGES	EPEN	110	149	260	18	24	42	315	346	662
34 **TOTAL OTHER OPER REVENUES**		110	149	260	18	24	42	315	346	662
35										
36 **TOTAL OPERATING REVENUE**		23,979	7,270	31,250	11,018	2,727	13,744	57,490	17,298	74,788

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		HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
DEVELOPMENT OF RETURN										
1 BASE RATE REVENUE										
2										
3 BASE REVENUES - CUSTOMER	CREV	1,303	1,272	2,575	775	765	1,540	1,103	1,077	2,180
4 BASE REVENUES - COMMODITY	EREV	2,382	1,347	3,729	2,703	2,081	4,784	4,363	2,271	6,634
5										
6										
7										
8 **TOTAL BASE REVENUES**		3,686	2,619	6,304	3,478	2,846	6,324	5,467	3,348	8,814
9										
10										
11										
12 **REVENUE ADJUSTMENTS**										
13										
14 WEATHER ADJUSTMENT	EWEAT	36	(9)	28	43	(12)	32	130	(34)	95
15 CRIS/CSS CONVERSION CUSTOMER CHG	CREV	(8)	(8)	(17)	(5)	(5)	(10)	(7)	(7)	(14)
16 BILLING DAY	EBDAY	(2)	-	(2)	(3)	-	(3)	(5)	-	(5)
17 EXPIRATION OF SITHE CONTRACT	RB	(36)	(19)	(55)	(42)	(21)	(63)	(68)	(27)	(95)
18										
19 **TOTAL REVENUE ADJUSTMENT**		(10)	(36)	(46)	(7)	(37)	(44)	49	(68)	(19)
20										
21 **TOTAL NORMAL REV FROM GAS SOLD**		3,676	2,583	6,259	3,471	2,809	6,280	5,515	3,280	8,795
22										
23										
24										
25 CONTRACT MARGIN ADJUSTMENT										
26										
27 CONTRACT MARGIN	RB	136	73	209	159	80	239	261	103	364
28										
29 **TOTAL MARGIN ADJUSTMENT**		136	73	209	159	80	239	261	103	364
30										
31 OTHER OPERATING REVENUES										
32										
33 PENALTY CHARGES	EPEN	71	82	153	64	79	142	81	93	174
34 **TOTAL OTHER OPER REVENUES**		71	82	153	64	79	142	81	93	174
35										
36 **TOTAL OPERATING REVENUE**		3,882	2,738	6,621	3,694	2,967	6,661	5,858	3,475	9,333

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		HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
	ALLOC	PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
DEVELOPMENT OF RETURN										
1 BASE RATE REVENUE										
2										
3 BASE REVENUES - CUSTOMER	CREV	525	529	1,053	3,706	3,642	7,349	-	-	-
4 BASE REVENUES - COMMODITY	EREV	5,464	1,260	6,724	14,913	6,959	21,871	371	337	707
5										
6										
7										
8 **TOTAL BASE REVENUES**		5,989	1,789	7,778	18,619	10,601	29,220	371	337	707
9										
10										
11										
12 **REVENUE ADJUSTMENTS**										
13										
14 WEATHER ADJUSTMENT	EWEAT	31	1	32	240	(54)	186	-	-	-
15 CRIS/CSS CONVERSION CUSTOMER CHG	CREV	(3)	(3)	(7)	(24)	(24)	(48)	-	-	-
16 BILLING DAY	EBDAY	(7)	-	(7)	(17)	-	(17)	(0)	-	(0)
17 EXPIRATION OF SITHE CONTRACT	RB	(103)	(38)	(141)	(249)	(105)	(354)	(2)	(1)	(3)
18										
19 **TOTAL REVENUE ADJUSTMENT**		(82)	(41)	(123)	(49)	(183)	(232)	(2)	(1)	(3)
20										
21 **TOTAL NORMAL REV FROM GAS SOLD**		5,907	1,748	7,655	18,570	10,419	28,988	369	336	705
22										
23										
24										
25 CONTRACT MARGIN ADJUSTMENT										
26										
27 CONTRACT MARGIN	RB	394	146	539	950	402	1,352	6	4	10
28										
29 **TOTAL MARGIN ADJUSTMENT**		394	146	539	950	402	1,352	6	4	10
30										
31 OTHER OPERATING REVENUES										
32										
33 PENALTY CHARGES	EPEN	30	31	61	245	285	530	-	-	-
34 **TOTAL OTHER OPER REVENUES**		30	31	61	245	285	530	-	-	-
35										
36 **TOTAL OPERATING REVENUE**		6,330	1,924	8,254	19,765	11,105	30,870	375	340	715

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			GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
	DEVELOPMENT OF RETURN										
1	BASE RATE REVENUE										
2											
3	BASE REVENUES - CUSTOMER	CREV	-	-	-	-	-	-	41,982	41,325	83,307
4	BASE REVENUES - COMMODITY	EREV	11	15	26	382	351	733	167,314	43,487	210,801
5											
6											
7											
8	**TOTAL BASE REVENUES**		11	15	26	382	351	733	209,296	84,812	294,108
9											
10											
11											
12	**REVENUE ADJUSTMENTS**										
13											
14	WEATHER ADJUSTMENT	EWEAT	-	-	-	-	-	-	6,098	(577)	5,521
15	CRIS/CSS CONVERSION CUSTOMER CHG	CREV	-	-	-	-	-	-	(274)	(269)	(543)
16	BILLING DAY	EBDAY	(0)	-	(0)	(0)	-	(0)	(165)	-	(165)
17	EXPIRATION OF SITHE CONTRACT	RB	(0)	(0)	(0)	(2)	(1)	(3)	(2,564)	(882)	(3,446)
18											
19	**TOTAL REVENUE ADJUSTMENT**		(0)	(0)	(0)	(2)	(1)	(3)	3,095	(1,729)	1,366
20											
21	**TOTAL NORMAL REV FROM GAS SOLD**		11	14	25	380	350	730	212,391	83,083	295,474
22											
23											
24											
25	CONTRACT MARGIN ADJUSTMENT										
26											
27	CONTRACT MARGIN	RB	0	0	1	6	4	10	9,797	3,370	13,167
28											
29	**TOTAL MARGIN ADJUSTMENT**		0	0	1	6	4	10	9,797	3,370	13,167
30											
31	OTHER OPERATING REVENUES										
32											
33	PENALTY CHARGES	EPEN	-	-	-	-	-	-	561	631	1,192
34	**TOTAL OTHER OPER REVENUES**		-	-	-	-	-	-	561	631	1,192
35											
36	**TOTAL OPERATING REVENUE**		11	15	26	386	354	740	222,749	87,085	309,833

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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			TOTAL NON-CORE			TOTAL NON-FIRM		
		ALLOC	PEAK (53)	OFF-PEAK (54)	TOTAL (55)	PEAK (56)	OFF-PEAK (57)	TOTAL (58)
	DEVELOPMENT OF RETURN							
1	BASE RATE REVENUE							
2								
3	BASE REVENUES - CUSTOMER	CREV	-	-	-	-	-	-
4	BASE REVENUES - COMMODITY	EREV	8,276	8,338	16,614	-	-	-
5								
6								
7								
8	**TOTAL BASE REVENUES**		8,276	8,338	16,614	-	-	-
9								
10								
11								
12	**REVENUE ADJUSTMENTS**							
13								
14	WEATHER ADJUSTMENT	EWEAT	-	-	-	-	-	-
15	CRIS/CSS CONVERSION CUSTOMER CHG	CREV	-	-	-	-	-	-
16	BILLING DAY	EBDAY	-	-	-	-	-	-
17	EXPIRATION OF SITHE CONTRACT	RB	-	-	-	-	-	-
18								
19	**TOTAL REVENUE ADJUSTMENT**		-	-	-	-	-	-
20								
21	**TOTAL NORMAL REV FROM GAS SOLD**		8,276	8,338	16,614	-	-	-
22								
23								
24								
25	CONTRACT MARGIN ADJUSTMENT							
26								
27	CONTRACT MARGIN	RB	-	-	-	-	-	-
28								
29	**TOTAL MARGIN ADJUSTMENT**		-	-	-	-	-	-
30								
31	OTHER OPERATING REVENUES							
32								
33	PENALTY CHARGES	EPEN	-	-	-	-	-	-
34	**TOTAL OTHER OPER REVENUES**		-	-	-	-	-	-
35								
36	**TOTAL OPERATING REVENUE**		8,276	8,338	16,614	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	OPERATIONS & MAINTENANCE EXP								
1	STEAM PRODUCTION EXPENSE	DPROD	-	-	-	-	-	-	-
2									
3	MANUFACTURED GAS EXPENSES								
4	OPERATION EXPENSES								
5	710-SUPERVISION & ENGIN								
6	LNG & PROPANE	DPROD	307	9	-	9	165	-	165
7	712-OTHER POWER EXPENSES	DPROD	307	9	-	9	165	-	165
8	717-LIQUID PETROL GAS EXP	DPROD	-	-	-	-	-	-	-
9	718-OTHER PROC PROD EXP	DPROD	187	5	-	5	101	-	101
10	724-OTHER GAS FUELS		-	-	-	-	-	-	-
11	728-LPG - DEMAND		-	-	-	-	-	-	-
12	728-LPG - COMMODITY		-	-	-	-	-	-	-
13	729-RAW MATERIAL - GAS PROC		-	-	-	-	-	-	-
14	732-PURIFICATION EXP		-	-	-	-	-	-	-
15	735-MISC PRODUCTION								
16	LNG & PROPANE	DPROD	783	22	-	22	421	-	421
17	736-RENTS	DPROD	8	0	-	0	4	-	4
18	**TOTAL OPERATION EXPENSES**		1,592	44	-	44	857	-	857
19									
20	MAINTENANCE EXPENSES								
21	740-SUPERVISION & ENGIN								
22	LNG & PROPANE	DPROD	176	5	-	5	95	-	95
23	742-PRODUCTION EQUIPMENT								
24	LNG & PROPANE	DPROD	655	18	-	18	352	-	352
25	**TOTAL MAINTENANCE EXPENSES**		831	23	-	23	447	-	447
26									
27	**TOTAL MANUFACTURED GAS EXP**		2,423	67	-	67	1,305	-	1,305

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

		ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
			PEAK (8)	OFF-PEAK (9)	TOTAL (10)	PEAK (11)	OFF-PEAK (12)	TOTAL (13)	PEAK (14)	OFF-PEAK (15)	TOTAL (16)
	OPERATIONS & MAINTENANCE EXP										
1	STEAM PRODUCTION EXPENSE	DPROD	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSES										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN										
6	LNG & PROPANE	DPROD	174	-	174	12	-	12	18	-	18
7	712-OTHER POWER EXPENSES	DPROD	174	-	174	12	-	12	18	-	18
8	717-LIQUID PETROL GAS EXP	DPROD	-	-	-	-	-	-	-	-	-
9	718-OTHER PROC PROD EXP	DPROD	106	-	106	8	-	8	11	-	11
10	724-OTHER GAS FUELS		-	-	-	-	-	-	-	-	-
11	728-LPG - DEMAND		-	-	-	-	-	-	-	-	-
12	728-LPG - COMMODITY		-	-	-	-	-	-	-	-	-
13	729-RAW MATERIAL - GAS PROC		-	-	-	-	-	-	-	-	-
14	732-PURIFICATION EXP		-	-	-	-	-	-	-	-	-
15	735-MISC PRODUCTION										
16	LNG & PROPANE	DPROD	443	-	443	31	-	31	46	-	46
17	736-RENTS	DPROD	5	-	5	0	-	0	0	-	0
18	**TOTAL OPERATION EXPENSES**		901	-	901	64	-	64	93	-	93
19											
20	MAINTENANCE EXPENSES										
21	740-SUPERVISION & ENGIN										
22	LNG & PROPANE	DPROD	100	-	100	7	-	7	10	-	10
23	742-PRODUCTION EQUIPMENT										
24	LNG & PROPANE	DPROD	371	-	371	26	-	26	38	-	38
25	**TOTAL MAINTENANCE EXPENSES**		470	-	470	33	-	33	48	-	48
26											
27	**TOTAL MANUFACTURED GAS EXP**		1,372	-	1,372	97	-	97	141	-	141

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
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		ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	OPERATIONS & MAINTENANCE EXP										
1	STEAM PRODUCTION EXPENSE	DPROD	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSES										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN										
6	LNG & PROPANE	DPROD	44	-	44	26	-	26	100	-	100
7	712-OTHER POWER EXPENSES	DPROD	44	-	44	26	-	26	100	-	100
8	717-LIQUID PETROL GAS EXP	DPROD	-	-	-	-	-	-	-	-	-
9	718-OTHER PROC PROD EXP	DPROD	27	-	27	16	-	16	61	-	61
10	724-OTHER GAS FUELS		-	-	-	-	-	-	-	-	-
11	728-LPG - DEMAND		-	-	-	-	-	-	-	-	-
12	728-LPG - COMMODITY		-	-	-	-	-	-	-	-	-
13	729-RAW MATERIAL - GAS PROC		-	-	-	-	-	-	-	-	-
14	732-PURIFICATION EXP		-	-	-	-	-	-	-	-	-
15	735-MISC PRODUCTION										
16	LNG & PROPANE	DPROD	112	-	112	65	-	65	254	-	254
17	736-RENTS	DPROD	1	-	1	1	-	1	3	-	3
18	**TOTAL OPERATION EXPENSES**		228	-	228	132	-	132	517	-	517
19											
20	MAINTENANCE EXPENSES										
21	740-SUPERVISION & ENGIN										
22	LNG & PROPANE	DPROD	25	-	25	15	-	15	57	-	57
23	742-PRODUCTION EQUIPMENT										
24	LNG & PROPANE	DPROD	94	-	94	54	-	54	213	-	213
25	**TOTAL MAINTENANCE EXPENSES**		119	-	119	69	-	69	270	-	270
26											
27	**TOTAL MANUFACTURED GAS EXP**		347	-	347	201	-	201	787	-	787

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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		ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
	OPERATIONS & MAINTENANCE EXP										
1	STEAM PRODUCTION EXPENSE	DPROD	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSES										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN										
6	LNG & PROPANE	DPROD	4	-	4	6	-	6	10	-	10
7	712-OTHER POWER EXPENSES	DPROD	4	-	4	6	-	6	10	-	10
8	717-LIQUID PETROL GAS EXP	DPROD	-	-	-	-	-	-	-	-	-
9	718-OTHER PROC PROD EXP	DPROD	2	-	2	4	-	4	6	-	6
10	724-OTHER GAS FUELS		-	-	-	-	-	-	-	-	-
11	728-LPG - DEMAND		-	-	-	-	-	-	-	-	-
12	728-LPG - COMMODITY		-	-	-	-	-	-	-	-	-
13	729-RAW MATERIAL - GAS PROC		-	-	-	-	-	-	-	-	-
14	732-PURIFICATION EXP		-	-	-	-	-	-	-	-	-
15	735-MISC PRODUCTION										
16	LNG & PROPANE	DPROD	10	-	10	15	-	15	24	-	24
17	736-RENTS	DPROD	0	-	0	0	-	0	0	-	0
18	**TOTAL OPERATION EXPENSES**		19	-	19	30	-	30	50	-	50
19											
20	MAINTENANCE EXPENSES										
21	740-SUPERVISION & ENGIN										
22	LNG & PROPANE	DPROD	2	-	2	3	-	3	6	-	6
23	742-PRODUCTION EQUIPMENT										
24	LNG & PROPANE	DPROD	8	-	8	12	-	12	20	-	20
25	**TOTAL MAINTENANCE EXPENSES**		10	-	10	16	-	16	26	-	26
26											
27	**TOTAL MANUFACTURED GAS EXP**		29	-	29	46	-	46	76	-	76

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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		ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
			PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
	OPERATIONS & MAINTENANCE EXP										
1	STEAM PRODUCTION EXPENSE	DPROD	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSES										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN										
6	LNG & PROPANE	DPROD	14	-	14	33	-	33	0	-	0
7	712-OTHER POWER EXPENSES	DPROD	14	-	14	33	-	33	0	-	0
8	717-LIQUID PETROL GAS EXP	DPROD	-	-	-	-	-	-	-	-	-
9	718-OTHER PROC PROD EXP	DPROD	9	-	9	20	-	20	0	-	0
10	724-OTHER GAS FUELS		-	-	-	-	-	-	-	-	-
11	728-LPG - DEMAND		-	-	-	-	-	-	-	-	-
12	728-LPG - COMMODITY		-	-	-	-	-	-	-	-	-
13	729-RAW MATERIAL - GAS PROC		-	-	-	-	-	-	-	-	-
14	732-PURIFICATION EXP		-	-	-	-	-	-	-	-	-
15	735-MISC PRODUCTION										
16	LNG & PROPANE	DPROD	36	-	36	85	-	85	0	-	0
17	736-RENTS	DPROD	0	-	0	1	-	1	0	-	0
18	**TOTAL OPERATION EXPENSES**		74	-	74	173	-	173	1	-	1
19											
20	MAINTENANCE EXPENSES										
21	740-SUPERVISION & ENGIN										
22	LNG & PROPANE	DPROD	8	-	8	19	-	19	0	-	0
23	742-PRODUCTION EQUIPMENT										
24	LNG & PROPANE	DPROD	30	-	30	71	-	71	0	-	0
25	**TOTAL MAINTENANCE EXPENSES**		38	-	38	90	-	90	0	-	0
26											
27	**TOTAL MANUFACTURED GAS EXP**		112	-	112	263	-	263	1	-	1

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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		ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
			PEAK (44)	OFF-PEAK (45)	TOTAL (46)	PEAK (47)	OFF-PEAK (48)	TOTAL (49)	PEAK (50)	OFF-PEAK (51)	TOTAL (52)
	OPERATIONS & MAINTENANCE EXP										
1	STEAM PRODUCTION EXPENSE	DPROD	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSES										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN										
6	LNG & PROPANE	DPROD	0	-	0	0	-	0	307	-	307
7	712-OTHER POWER EXPENSES	DPROD	0	-	0	0	-	0	307	-	307
8	717-LIQUID PETROL GAS EXP	DPROD	-	-	-	-	-	-	-	-	-
9	718-OTHER PROC PROD EXP	DPROD	0	-	0	0	-	0	187	-	187
10	724-OTHER GAS FUELS		-	-	-	-	-	-	-	-	-
11	728-LPG - DEMAND		-	-	-	-	-	-	-	-	-
12	728-LPG - COMMODITY		-	-	-	-	-	-	-	-	-
13	729-RAW MATERIAL - GAS PROC		-	-	-	-	-	-	-	-	-
14	732-PURIFICATION EXP		-	-	-	-	-	-	-	-	-
15	735-MISC PRODUCTION										
16	LNG & PROPANE	DPROD	0	-	0	0	-	0	783	-	783
17	736-RENTS	DPROD	0	-	0	0	-	0	8	-	8
18	**TOTAL OPERATION EXPENSES**		0	-	0	1	-	1	1,592	-	1,592
19											
20	MAINTENANCE EXPENSES										
21	740-SUPERVISION & ENGIN										
22	LNG & PROPANE	DPROD	0	-	0	0	-	0	176	-	176
23	742-PRODUCTION EQUIPMENT										
24	LNG & PROPANE	DPROD	0	-	0	0	-	0	655	-	655
25	**TOTAL MAINTENANCE EXPENSES**		0	-	0	1	-	1	831	-	831
26											
27	**TOTAL MANUFACTURED GAS EXP**		0	-	0	1	-	1	2,423	-	2,423

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	OPERATIONS & MAINTENANCE EXP							
1	STEAM PRODUCTION EXPENSE	DPROD	-	-	-	-	-	-
2								
3	MANUFACTURED GAS EXPENSES							
4	OPERATION EXPENSES							
5	710-SUPERVISION & ENGIN							
6	LNG & PROPANE	DPROD	-	-	-	-	-	-
7	712-OTHER POWER EXPENSES	DPROD	-	-	-	-	-	-
8	717-LIQUID PETROL GAS EXP	DPROD	-	-	-	-	-	-
9	718-OTHER PROC PROD EXP	DPROD	-	-	-	-	-	-
10	724-OTHER GAS FUELS		-	-	-	-	-	-
11	728-LPG - DEMAND		-	-	-	-	-	-
12	728-LPG - COMMODITY		-	-	-	-	-	-
13	729-RAW MATERIAL - GAS PROC		-	-	-	-	-	-
14	732-PURIFICATION EXP		-	-	-	-	-	-
15	735-MISC PRODUCTION							
16	LNG & PROPANE	DPROD	-	-	-	-	-	-
17	736-RENTS	DPROD	-	-	-	-	-	-
18	**TOTAL OPERATION EXPENSES**		-	-	-	-	-	-
19								
20	MAINTENANCE EXPENSES							
21	740-SUPERVISION & ENGIN							
22	LNG & PROPANE	DPROD	-	-	-	-	-	-
23	742-PRODUCTION EQUIPMENT							
24	LNG & PROPANE	DPROD	-	-	-	-	-	-
25	**TOTAL MAINTENANCE EXPENSES**		-	-	-	-	-	-
26								
27	**TOTAL MANUFACTURED GAS EXP**		-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	OPERATIONS & MAINT EXP CON'T								
1	OTHER GAS SUPPLY EXPENSES								
2	804-NAT GS CTY GT PUR-DEM		-	-	-	-	-	-	-
3	804-NAT GS CTY GT PUR-COM		-	-	-	-	-	-	-
4	804-NON-FIRM GAS COSTS		-	-	-	-	-	-	-
5	TOTAL ACCOUNT 804		-	-	-	-	-	-	-
6	805-OTHER GAS PURCH-DEM		-	-	-	-	-	-	-
7	805-OTHER GAS PURCH-COM		-	-	-	-	-	-	-
8	808.1-LNG - DEMAND		-	-	-	-	-	-	-
9	808.1-LNG - COMMODITY		-	-	-	-	-	-	-
10	808.2-DEF GAS COST		-	-	-	-	-	-	-
11	813-OTHER GAS SUPPLY EXP	ESALES	705	16	10	26	290	66	356
12	814-ENVIROMENTAL COSTS		-	-	-	-	-	-	-
13	815-CONS & LOAD MGMT		-	-	-	-	-	-	-
14	**TOTAL OTHER GAS SUPPLY EXP**		705	16	10	26	290	66	356
15									
16	**TOTAL PRODUCTION EXPENSE**		3,128	83	10	93	1,594	66	1,660
17									
18									
19	LOCAL STORAGE EXPENSES								
20	OPERATION EXPENSES								
21	840-SUPERVISION & ENGIN	TLAB25	175	5	-	5	94	-	94
22	841-LABOR & EXP	DPROD	1,800	50	-	50	969	-	969
23	842-RENTS	DPROD	1,370	38	-	38	738	-	738
24	**TOTAL STORAGE OPER EXP**		3,346	93	-	93	1,801	-	1,801
25	MAINTENANCE EXPENSES								
26	843-SUPERVISION & ENGIN	TLAB35	88	2	-	2	47	-	47
27	844-STRUCT & IMPROVMNTS	DPROD	-	-	-	-	-	-	-
28	845-GAS HOLDERS	DPROD	482	13	-	13	260	-	260
29	846-OTHER EQUIP	DPROD	-	-	-	-	-	-	-
30	**TOTAL STORAGE MAINT EXP**		570	16	-	16	307	-	307
31	**TOTAL STORAGE EXPENSES**		3,916	108	-	108	2,108	-	2,108

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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$000

		ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	OPERATIONS & MAINT EXP CON'T										
1	OTHER GAS SUPPLY EXPENSES										
2	804-NAT GS CTY GT PUR-DEM		-	-	-	-	-	-	-	-	-
3	804-NAT GS CTY GT PUR-COM		-	-	-	-	-	-	-	-	-
4	804-NON-FIRM GAS COSTS		-	-	-	-	-	-	-	-	-
5	TOTAL ACCOUNT 804		-	-	-	-	-	-	-	-	-
6	805-OTHER GAS PURCH-DEM		-	-	-	-	-	-	-	-	-
7	805-OTHER GAS PURCH-COM		-	-	-	-	-	-	-	-	-
8	808.1-LNG - DEMAND		-	-	-	-	-	-	-	-	-
9	808.1-LNG - COMMODITY		-	-	-	-	-	-	-	-	-
10	808.2-DEF GAS COST		-	-	-	-	-	-	-	-	-
11	813-OTHER GAS SUPPLY EXP	ESALES	306	75	381	21	3	24	32	5	37
12	814-ENVIROMENTAL COSTS		-	-	-	-	-	-	-	-	-
13	815-CONS & LOAD MGMT		-	-	-	-	-	-	-	-	-
14	**TOTAL OTHER GAS SUPPLY EXP**		306	75	381	21	3	24	32	5	37
15											
16	**TOTAL PRODUCTION EXPENSE**		1,678	75	1,753	119	3	121	173	5	178
17											
18											
19	LOCAL STORAGE EXPENSES										
20	OPERATION EXPENSES										
21	840-SUPERVISION & ENGIN	TLAB25	99	-	99	7	-	7	10	-	10
22	841-LABOR & EXP	DPROD	1,019	-	1,019	72	-	72	105	-	105
23	842-RENTS	DPROD	776	-	776	55	-	55	80	-	80
24	**TOTAL STORAGE OPER EXP**		1,894	-	1,894	134	-	134	195	-	195
25	MAINTENANCE EXPENSES										
26	843-SUPERVISION & ENGIN	TLAB35	50	-	50	4	-	4	5	-	5
27	844-STRUCT & IMPROVMNTS	DPROD	-	-	-	-	-	-	-	-	-
28	845-GAS HOLDERS	DPROD	273	-	273	19	-	19	28	-	28
29	846-OTHER EQUIP	DPROD	-	-	-	-	-	-	-	-	-
30	**TOTAL STORAGE MAINT EXP**		323	-	323	23	-	23	33	-	33
31	**TOTAL STORAGE EXPENSES**		2,217	-	2,217	157	-	157	228	-	228

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		ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	OPERATIONS & MAINT EXP CON'T										
1	OTHER GAS SUPPLY EXPENSES										
2	804-NAT GS CTY GT PUR-DEM		-	-	-	-	-	-	-	-	-
3	804-NAT GS CTY GT PUR-COM		-	-	-	-	-	-	-	-	-
4	804-NON-FIRM GAS COSTS		-	-	-	-	-	-	-	-	-
5	TOTAL ACCOUNT 804		-	-	-	-	-	-	-	-	-
6	805-OTHER GAS PURCH-DEM		-	-	-	-	-	-	-	-	-
7	805-OTHER GAS PURCH-COM		-	-	-	-	-	-	-	-	-
8	808.1-LNG - DEMAND		-	-	-	-	-	-	-	-	-
9	808.1-LNG - COMMODITY		-	-	-	-	-	-	-	-	-
10	808.2-DEF GAS COST		-	-	-	-	-	-	-	-	-
11	813-OTHER GAS SUPPLY EXP	ESALES	79	17	97	46	12	57	178	37	215
12	814-ENVIROMENTAL COSTS		-	-	-	-	-	-	-	-	-
13	815-CONS & LOAD MGMT		-	-	-	-	-	-	-	-	-
14	**TOTAL OTHER GAS SUPPLY EXP**		79	17	97	46	12	57	178	37	215
15											
16	**TOTAL PRODUCTION EXPENSE**		427	17	444	247	12	259	965	37	1,002
17											
18											
19	LOCAL STORAGE EXPENSES										
20	OPERATION EXPENSES										
21	840-SUPERVISION & ENGIN	TLAB25	25	-	25	15	-	15	57	-	57
22	841-LABOR & EXP	DPROD	258	-	258	150	-	150	585	-	585
23	842-RENTS	DPROD	196	-	196	114	-	114	445	-	445
24	**TOTAL STORAGE OPER EXP**		479	-	479	278	-	278	1,086	-	1,086
25	MAINTENANCE EXPENSES								-	-	
26	843-SUPERVISION & ENGIN	TLAB35	13	-	13	7	-	7	28	-	28
27	844-STRUCT & IMPROVMNTS	DPROD	-	-	-	-	-	-	-	-	-
28	845-GAS HOLDERS	DPROD	69	-	69	40	-	40	157	-	157
29	846-OTHER EQUIP	DPROD	-	-	-	-	-	-	-	-	-
30	**TOTAL STORAGE MAINT EXP**		82	-	82	47	-	47	185	-	185
31	**TOTAL STORAGE EXPENSES**		561	-	561	325	-	325	1,272	-	1,272

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			HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		ALLOC	PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
	OPERATIONS & MAINT EXP CON'T										
1	OTHER GAS SUPPLY EXPENSES										
2	804-NAT GS CTY GT PUR-DEM		-	-	-	-	-	-	-	-	-
3	804-NAT GS CTY GT PUR-COM		-	-	-	-	-	-	-	-	-
4	804-NON-FIRM GAS COSTS		-	-	-	-	-	-	-	-	-
5	TOTAL ACCOUNT 804		-	-	-	-	-	-	-	-	-
6	805-OTHER GAS PURCH-DEM		-	-	-	-	-	-	-	-	-
7	805-OTHER GAS PURCH-COM		-	-	-	-	-	-	-	-	-
8	808.1-LNG - DEMAND		-	-	-	-	-	-	-	-	-
9	808.1-LNG - COMMODITY		-	-	-	-	-	-	-	-	-
10	808.2-DEF GAS COST		-	-	-	-	-	-	-	-	-
11	813-OTHER GAS SUPPLY EXP	ESALES	7	5	12	11	8	20	19	12	32
12	814-ENVIROMENTAL COSTS		-	-	-	-	-	-	-	-	-
13	815-CONS & LOAD MGMT		-	-	-	-	-	-	-	-	-
14	**TOTAL OTHER GAS SUPPLY EXP**		7	5	12	11	8	20	19	12	32
15											
16	**TOTAL PRODUCTION EXPENSE**		37	5	41	57	8	65	95	12	107
17											
18											
19	LOCAL STORAGE EXPENSES										
20	OPERATION EXPENSES										
21	840-SUPERVISION & ENGIN	TLAB25	2	-	2	3	-	3	5	-	5
22	841-LABOR & EXP	DPROD	22	-	22	34	-	34	56	-	56
23	842-RENTS	DPROD	17	-	17	26	-	26	43	-	43
24	**TOTAL STORAGE OPER EXP**		41	-	41	63	-	63	105	-	105
25	MAINTENANCE EXPENSES										
26	843-SUPERVISION & ENGIN	TLAB35	1	-	1	2	-	2	3	-	3
27	844-STRUCT & IMPROVMNTS	DPROD	-	-	-	-	-	-	-	-	-
28	845-GAS HOLDERS	DPROD	6	-	6	9	-	9	15	-	15
29	846-OTHER EQUIP	DPROD	-	-	-	-	-	-	-	-	-
30	**TOTAL STORAGE MAINT EXP**		7	-	7	11	-	11	18	-	18
31	**TOTAL STORAGE EXPENSES**		48	-	48	74	-	74	122	-	122

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		ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
	OPERATIONS & MAINT EXP CON'T										
1	OTHER GAS SUPPLY EXPENSES										
2	804-NAT GS CTY GT PUR-DEM		-	-	-	-	-	-	-	-	-
3	804-NAT GS CTY GT PUR-COM		-	-	-	-	-	-	-	-	-
4	804-NON-FIRM GAS COSTS		-	-	-	-	-	-	-	-	-
5	TOTAL ACCOUNT 804		-	-	-	-	-	-	-	-	-
6	805-OTHER GAS PURCH-DEM		-	-	-	-	-	-	-	-	-
7	805-OTHER GAS PURCH-COM		-	-	-	-	-	-	-	-	-
8	808.1-LNG - DEMAND		-	-	-	-	-	-	-	-	-
9	808.1-LNG - COMMODITY		-	-	-	-	-	-	-	-	-
10	808.2-DEF GAS COST		-	-	-	-	-	-	-	-	-
11	813-OTHER GAS SUPPLY EXP	ESALES	27	17	45	65	43	108	0	0	1
12	814-ENVIROMENTAL COSTS		-	-	-	-	-	-	-	-	-
13	815-CONS & LOAD MGMT		-	-	-	-	-	-	-	-	-
14	**TOTAL OTHER GAS SUPPLY EXP**		27	17	45	65	43	108	0	0	1
15											
16	**TOTAL PRODUCTION EXPENSE**		139	17	157	328	43	371	2	0	2
17											
18											
19	LOCAL STORAGE EXPENSES										
20	OPERATION EXPENSES										
21	840-SUPERVISION & ENGIN	TLAB25	8	-	8	19	-	19	0	-	0
22	841-LABOR & EXP	DPROD	83	-	83	195	-	195	1	-	1
23	842-RENTS	DPROD	63	-	63	149	-	149	1	-	1
24	**TOTAL STORAGE OPER EXP**		155	-	155	363	-	363	2	-	2
25	MAINTENANCE EXPENSES					-	-				
26	843-SUPERVISION & ENGIN	TLAB35	4	-	4	10	-	10	0	-	0
27	844-STRUCT & IMPROVMNTS	DPROD	-	-	-	-	-	-	-	-	-
28	845-GAS HOLDERS	DPROD	22	-	22	52	-	52	0	-	0
29	846-OTHER EQUIP	DPROD	-	-	-	-	-	-	-	-	-
30	**TOTAL STORAGE MAINT EXP**		26	-	26	62	-	62	0	-	0
31	**TOTAL STORAGE EXPENSES**		181	-	181	425	-	425	2	-	2

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		ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
	OPERATIONS & MAINT EXP CON'T										
1	OTHER GAS SUPPLY EXPENSES										
2	804-NAT GS CTY GT PUR-DEM		-	-	-	-	-	-	-	-	-
3	804-NAT GS CTY GT PUR-COM		-	-	-	-	-	-	-	-	-
4	804-NON-FIRM GAS COSTS		-	-	-	-	-	-	-	-	-
5	TOTAL ACCOUNT 804		-	-	-	-	-	-	-	-	-
6	805-OTHER GAS PURCH-DEM		-	-	-	-	-	-	-	-	-
7	805-OTHER GAS PURCH-COM		-	-	-	-	-	-	-	-	-
8	808.1-LNG - DEMAND		-	-	-	-	-	-	-	-	-
9	808.1-LNG - COMMODITY		-	-	-	-	-	-	-	-	-
10	808.2-DEF GAS COST		-	-	-	-	-	-	-	-	-
11	813-OTHER GAS SUPPLY EXP	ESALES	-	-	-	0	0	1	549	156	705
12	814-ENVIROMENTAL COSTS		-	-	-	-	-	-	-	-	-
13	815-CONS & LOAD MGMT		-	-	-	-	-	-	-	-	-
14	**TOTAL OTHER GAS SUPPLY EXP**		-	-	-	0	0	1	549	156	705
15											
16	**TOTAL PRODUCTION EXPENSE**		0	-	0	2	0	2	2,972	156	3,128
17											
18											
19	LOCAL STORAGE EXPENSES										
20	OPERATION EXPENSES										
21	840-SUPERVISION & ENGIN	TLAB25	0	-	0	0	-	0	175	-	175
22	841-LABOR & EXP	DPROD	0	-	0	1	-	1	1,800	-	1,800
23	842-RENTS	DPROD	0	-	0	1	-	1	1,370	-	1,370
24	**TOTAL STORAGE OPER EXP**		0	-	0	2	-	2	3,346	-	3,346
25	MAINTENANCE EXPENSES										
26	843-SUPERVISION & ENGIN	TLAB35	0	-	0	0	-	0	88	-	88
27	844-STRUCT & IMPROVMNTS	DPROD	-	-	-	-	-	-	-	-	-
28	845-GAS HOLDERS	DPROD	0	-	0	0	-	0	482	-	482
29	846-OTHER EQUIP	DPROD	-	-	-	-	-	-	-	-	-
30	**TOTAL STORAGE MAINT EXP**		0	-	0	0	-	0	570	-	570
31	**TOTAL STORAGE EXPENSES**		0	-	0	2	-	2	3,916	-	3,916

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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	OPERATIONS & MAINT EXP CON'T							
1	OTHER GAS SUPPLY EXPENSES							
2	804-NAT GS CTY GT PUR-DEM		-	-	-	-	-	-
3	804-NAT GS CTY GT PUR-COM		-	-	-	-	-	-
4	804-NON-FIRM GAS COSTS		-	-	-	-	-	-
5	TOTAL ACCOUNT 804		-	-	-	-	-	-
6	805-OTHER GAS PURCH-DEM		-	-	-	-	-	-
7	805-OTHER GAS PURCH-COM		-	-	-	-	-	-
8	808.1-LNG - DEMAND		-	-	-	-	-	-
9	808.1-LNG - COMMODITY		-	-	-	-	-	-
10	808.2-DEF GAS COST		-	-	-	-	-	-
11	813-OTHER GAS SUPPLY EXP	ESALES	-	-	-	-	-	-
12	814-ENVIROMENTAL COSTS		-	-	-	-	-	-
13	815-CONS & LOAD MGMT		-	-	-	-	-	-
14	**TOTAL OTHER GAS SUPPLY EXP**		-	-	-	-	-	-
15								
16	**TOTAL PRODUCTION EXPENSE**		-	-	-	-	-	-
17								
18								
19	LOCAL STORAGE EXPENSES							
20	OPERATION EXPENSES							
21	840-SUPERVISION & ENGIN	TLAB25	-	-	-	-	-	-
22	841-LABOR & EXP	DPROD	-	-	-	-	-	-
23	842-RENTS	DPROD	-	-	-	-	-	-
24	**TOTAL STORAGE OPER EXP**		-	-	-	-	-	-
25	MAINTENANCE EXPENSES							
26	843-SUPERVISION & ENGIN	TLAB35	-	-	-	-	-	-
27	844-STRUCT & IMPROVMNTS	DPROD	-	-	-	-	-	-
28	845-GAS HOLDERS	DPROD	-	-	-	-	-	-
29	846-OTHER EQUIP	DPROD	-	-	-	-	-	-
30	**TOTAL STORAGE MAINT EXP**		-	-	-	-	-	-
31	**TOTAL STORAGE EXPENSES**		-	-	-	-	-	-

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		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	OPERATIONS & MAINT EXP CON'T								
1	TRANSMISSION & DISTRIBUTION EXPENSES								
2	OPERATION EXPENSES								
3	850-SUPERVISION & ENGIN	TLAB31	132	8	8	16	48	30	78
4	851-SYS CONT & LD DISP	DEM11	44	1	0	1	20	2	23
5	852-COMMUNICATION SYS	DEM11	(3)	(0)	(0)	(0)	(1)	(0)	(2)
6	857-MEAS & REG STA EXP-GL	PLT369	1,224	29	9	38	565	67	632
7	874-MAINS & SERVICES EXP	PLT36780	15,920	550	400	950	6,630	2,841	9,470
8	878-METER & HOUSE REGUL	PLT38182	7,416	881	881	1,761	1,972	1,972	3,945
9	879-CUSTOMER INSTALL EXP	PLT38012	5,686	367	367	734	1,902	1,902	3,804
10	880-OTHER EXPENSES	EXP87179	41	3	2	5	15	9	24
11	881-RENTS	DEM11	-	-	-	-	-	-	-
12	883-PAVING COSTS	PLT36780	-	-	-	-	-	-	-
13	**TOTAL OPERATION EXPENSES**		30,460	1,838	1,667	3,505	11,151	6,824	17,975
14	MAINTENANCE EXPENSES								
15	885-SUPERVISION & ENGIN	TLAB32	476	18	15	33	192	100	291
16	886-STRUCT & IMPROVMNTS	PLT366	30	1	0	1	14	2	15
17	887-MAINS	PLT367	15,697	370	117	487	7,244	863	8,107
18	889-MEAS & REG EQUIP	PLT369	1,318	31	10	41	608	72	681
19	892-SERVICES	PLT380	11,386	570	570	1,140	4,017	4,017	8,034
20	893-METERS & HOUSE REGUL	PLT38182	540	64	64	128	144	144	287
21	894-OTHER EQUIPMENT	PLT387	105	2	1	3	48	6	54
22	**TOTAL MAINTENANCE EXPENSES**		29,551	1,056	777	1,833	12,267	5,204	17,470
23	**TOTAL TRANS & DIST EXPENSES**		60,011	2,894	2,444	5,338	23,417	12,028	35,445

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		ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	OPERATIONS & MAINT EXP CON'T										
1	TRANSMISSION & DISTRIBUTION EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	TLAB31	56	38	94	4	2	6	4	2	6
4	851-SYS CONT & LD DISP	DEM11	21	3	24	2	0	2	2	0	2
5	852-COMMUNICATION SYS	DEM11	(1)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)
6	857-MEAS & REG STA EXP-GL	PLT369	594	76	670	43	3	46	62	7	68
7	874-MAINS & SERVICES EXP	PLT36780	7,180	3,241	10,420	560	260	821	596	174	771
8	878-METER & HOUSE REGUL	PLT38182	2,853	2,853	5,706	119	119	237	127	127	254
9	879-CUSTOMER INSTALL EXP	PLT38012	2,269	2,269	4,538	179	179	358	105	105	211
10	880-OTHER EXPENSES	EXP87179	18	12	29	1	1	2	1	1	2
11	881-RENTS	DEM11	-	-	-	-	-	-	-	-	-
12	883-PAVING COSTS	PLT36780	-	-	-	-	-	-	-	-	-
13	**TOTAL OPERATION EXPENSES**		12,989	8,491	21,480	907	565	1,472	897	416	1,313
14	MAINTENANCE EXPENSES										
15	885-SUPERVISION & ENGIN	TLAB32	210	115	325	17	9	26	16	6	22
16	886-STRUCT & IMPROVMNTS	PLT366	14	2	16	1	0	1	2	0	2
17	887-MAINS	PLT367	7,613	981	8,594	548	43	591	794	84	877
18	889-MEAS & REG EQUIP	PLT369	639	82	722	46	4	50	67	7	74
19	892-SERVICES	PLT380	4,587	4,587	9,174	405	405	811	215	215	431
20	893-METERS & HOUSE REGUL	PLT38182	208	208	415	9	9	17	9	9	18
21	894-OTHER EQUIPMENT	PLT387	51	7	57	4	0	4	5	1	6
22	**TOTAL MAINTENANCE EXPENSES**		13,323	5,981	19,303	1,029	470	1,500	1,108	322	1,430
23	**TOTAL TRANS & DIST EXPENSES**		26,312	14,472	40,783	1,937	1,035	2,972	2,005	738	2,743

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		ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	OPERATIONS & MAINT EXP CON'T										
1	TRANSMISSION & DISTRIBUTION EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	TLAB31	8	3	11	4	1	5	19	8	28
4	851-SYS CONT & LD DISP	DEM11	5	1	6	3	0	4	12	2	14
5	852-COMMUNICATION SYS	DEM11	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(1)
6	857-MEAS & REG STA EXP-GL	PLT369	153	19	172	92	14	105	350	42	392
7	874-MAINS & SERVICES EXP	PLT36780	1,286	261	1,546	722	126	848	3,164	822	3,986
8	878-METER & HOUSE REGUL	PLT38182	243	243	486	101	101	201	589	589	1,178
9	879-CUSTOMER INSTALL EXP	PLT38012	120	120	240	32	32	64	436	436	872
10	880-OTHER EXPENSES	EXP87179	2	1	3	1	0	2	6	3	9
11	881-RENTS	DEM11	-	-	-	-	-	-	-	-	-
12	883-PAVING COSTS	PLT36780	-	-	-	-	-	-	-	-	-
13	**TOTAL OPERATION EXPENSES**		1,817	647	2,464	955	274	1,229	4,577	1,901	6,478
14	MAINTENANCE EXPENSES										
15	885-SUPERVISION & ENGIN	TLAB32	33	8	41	18	3	21	84	27	110
16	886-STRUCT & IMPROVMNTS	PLT366	4	0	4	2	0	3	9	1	10
17	887-MAINS	PLT367	1,966	239	2,205	1,178	174	1,352	4,485	540	5,025
18	889-MEAS & REG EQUIP	PLT369	165	20	185	99	15	114	377	45	422
19	892-SERVICES	PLT380	205	205	409	39	39	79	865	865	1,729
20	893-METERS & HOUSE REGUL	PLT38182	18	18	35	7	7	15	43	43	86
21	894-OTHER EQUIPMENT	PLT387	13	2	15	8	1	9	30	4	34
22	**TOTAL MAINTENANCE EXPENSES**		2,403	492	2,894	1,351	240	1,591	5,891	1,524	7,415
23	**TOTAL TRANS & DIST EXPENSES**		4,220	1,138	5,358	2,306	514	2,820	10,468	3,425	13,893

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		ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
			PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
	OPERATIONS & MAINT EXP CON'T										
1	TRANSMISSION & DISTRIBUTION EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	TLAB31	1	1	2	1	1	2	2	1	3
4	851-SYS CONT & LD DISP	DEM11	0	0	1	1	0	1	1	0	2
5	852-COMMUNICATION SYS	DEM11	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	857-MEAS & REG STA EXP-GL	PLT369	13	4	17	19	8	27	33	11	44
7	874-MAINS & SERVICES EXP	PLT36780	171	104	275	178	94	272	279	110	388
8	878-METER & HOUSE REGUL	PLT38182	57	57	114	63	63	127	89	89	177
9	879-CUSTOMER INSTALL EXP	PLT38012	59	59	117	33	33	67	32	32	64
10	880-OTHER EXPENSES	EXP87179	0	0	1	0	0	1	1	0	1
11	881-RENTS	DEM11	-	-	-	-	-	-	-	-	-
12	883-PAVING COSTS	PLT36780	-	-	-	-	-	-	-	-	-
13	**TOTAL OPERATION EXPENSES**		302	225	527	296	200	496	436	243	678
14	MAINTENANCE EXPENSES										
15	885-SUPERVISION & ENGIN	TLAB32	5	3	9	5	3	8	7	3	10
16	886-STRUCT & IMPROVMNTS	PLT366	0	0	0	0	0	1	1	0	1
17	887-MAINS	PLT367	166	53	219	242	101	343	426	141	567
18	889-MEAS & REG EQUIP	PLT369	14	4	18	20	8	29	36	12	48
19	892-SERVICES	PLT380	125	125	250	59	59	118	45	45	89
20	893-METERS & HOUSE REGUL	PLT38182	4	4	8	5	5	9	6	6	13
21	894-OTHER EQUIPMENT	PLT387	1	0	1	2	1	2	3	1	4
22	**TOTAL MAINTENANCE EXPENSES**		316	191	507	333	176	510	523	208	731
23	**TOTAL TRANS & DIST EXPENSES**		618	416	1,034	629	376	1,006	959	451	1,410

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		ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
	OPERATIONS & MAINT EXP CON'T										
1	TRANSMISSION & DISTRIBUTION EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	TLAB31	2	1	3	7	4	11	0	0	0
4	851-SYS CONT & LD DISP	DEM11	2	1	3	4	2	6	0	0	0
5	852-COMMUNICATION SYS	DEM11	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	857-MEAS & REG STA EXP-GL	PLT369	54	19	73	119	42	161	1	0	1
7	874-MAINS & SERVICES EXP	PLT36780	414	150	565	1,042	458	1,500	7	5	12
8	878-METER & HOUSE REGUL	PLT38182	57	57	114	265	265	531	0	0	0
9	879-CUSTOMER INSTALL EXP	PLT38012	13	13	25	136	136	273	1	1	2
10	880-OTHER EXPENSES	EXP87179	1	0	1	2	1	3	0	0	0
11	881-RENTS	DEM11	-	-	-	-	-	-	-	-	-
12	883-PAVING COSTS	PLT36780	-	-	-	-	-	-	-	-	-
13	**TOTAL OPERATION EXPENSES**		542	241	783	1,576	909	2,485	9	7	16
14	MAINTENANCE EXPENSES										
15	885-SUPERVISION & ENGIN	TLAB32	10	4	14	27	13	40	0	0	0
16	886-STRUCT & IMPROVMNTS	PLT366	1	0	2	3	1	4	0	0	0
17	887-MAINS	PLT367	689	245	934	1,524	540	2,063	9	5	14
18	889-MEAS & REG EQUIP	PLT369	58	21	78	128	45	173	1	0	1
19	892-SERVICES	PLT380	9	9	18	237	237	475	3	3	6
20	893-METERS & HOUSE REGUL	PLT38182	4	4	8	19	19	39	0	0	0
21	894-OTHER EQUIPMENT	PLT387	5	2	6	10	4	14	0	0	0
22	**TOTAL MAINTENANCE EXPENSES**		776	284	1,060	1,949	860	2,808	13	9	22
23	**TOTAL TRANS & DIST EXPENSES**		1,319	525	1,844	3,524	1,769	5,293	22	16	38

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		ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
	OPERATIONS & MAINT EXP CON'T										
1	TRANSMISSION & DISTRIBUTION EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	TLAB31	0	0	0	0	0	0	82	50	132
4	851-SYS CONT & LD DISP	DEM11	0	0	0	0	0	0	38	6	44
5	852-COMMUNICATION SYS	DEM11	(0)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	(3)
6	857-MEAS & REG STA EXP-GL	PLT369	0	0	0	1	0	1	1,063	161	1,224
7	874-MAINS & SERVICES EXP	PLT36780	0	0	1	8	5	13	11,394	4,526	15,920
8	878-METER & HOUSE REGUL	PLT38182	0	0	0	0	0	0	3,708	3,708	7,416
9	879-CUSTOMER INSTALL EXP	PLT38012	0	0	1	2	2	3	2,843	2,843	5,686
10	880-OTHER EXPENSES	EXP87179	0	0	0	0	0	0	26	15	41
11	881-RENTS	DEM11	-	-	-	-	-	-	-	-	-
12	883-PAVING COSTS	PLT36780	-	-	-	-	-	-	-	-	-
13	**TOTAL OPERATION EXPENSES**		1	1	2	10	7	17	19,151	11,309	30,460
14	MAINTENANCE EXPENSES										
15	885-SUPERVISION & ENGIN	TLAB32	0	0	0	0	0	0	321	155	476
16	886-STRUCT & IMPROVMNTS	PLT366	0	0	0	0	0	0	26	4	30
17	887-MAINS	PLT367	0	0	0	9	5	14	13,631	2,066	15,697
18	889-MEAS & REG EQUIP	PLT369	0	0	0	1	0	1	1,145	173	1,318
19	892-SERVICES	PLT380	1	1	1	4	4	8	5,693	5,693	11,386
20	893-METERS & HOUSE REGUL	PLT38182	0	0	0	0	0	0	270	270	540
21	894-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	91	14	105
22	**TOTAL MAINTENANCE EXPENSES**		1	1	2	14	10	24	21,177	8,374	29,551
23	**TOTAL TRANS & DIST EXPENSES**		2	2	3	24	17	41	40,328	19,683	60,011

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		ALLOC	TOTAL NON-CORE			TOTAL NON-FIRM		
			PEAK (53)	OFF-PEAK (54)	TOTAL (55)	PEAK (56)	OFF-PEAK (57)	TOTAL (58)
	OPERATIONS & MAINT EXP CON'T							
1	TRANSMISSION & DISTRIBUTION EXPENSES							
2	OPERATION EXPENSES							
3	850-SUPERVISION & ENGIN	TLAB31	-	-	-	-	-	-
4	851-SYS CONT & LD DISP	DEM11	-	-	-	-	-	-
5	852-COMMUNICATION SYS	DEM11	-	-	-	-	-	-
6	857-MEAS & REG STA EXP-GL	PLT369	-	-	-	-	-	-
7	874-MAINS & SERVICES EXP	PLT36780	-	-	-	-	-	-
8	878-METER & HOUSE REGUL	PLT38182	-	-	-	-	-	-
9	879-CUSTOMER INSTALL EXP	PLT38012	-	-	-	-	-	-
10	880-OTHER EXPENSES	EXP87179	-	-	-	-	-	-
11	881-RENTS	DEM11	-	-	-	-	-	-
12	883-PAVING COSTS	PLT36780	-	-	-	-	-	-
13	**TOTAL OPERATION EXPENSES**		-	-	-	-	-	-
14	MAINTENANCE EXPENSES							
15	885-SUPERVISION & ENGIN	TLAB32	-	-	-	-	-	-
16	886-STRUCT & IMPROVMNTS	PLT366	-	-	-	-	-	-
17	887-MAINS	PLT367	-	-	-	-	-	-
18	889-MEAS & REG EQUIP	PLT369	-	-	-	-	-	-
19	892-SERVICES	PLT380	-	-	-	-	-	-
20	893-METERS & HOUSE REGUL	PLT38182	-	-	-	-	-	-
21	894-OTHER EQUIPMENT	PLT387	-	-	-	-	-	-
22	**TOTAL MAINTENANCE EXPENSES**		-	-	-	-	-	-
23	**TOTAL TRANS & DIST EXPENSES**		-	-	-	-	-	-

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		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	OPERATIONS & MAINT EXP CON'T								
1	CUSTOMER ACCOUNT EXPENSES								
2	901-SUPERVISION & ENGIN	CUST901	567	68	68	135	147	147	294
3	902-METER READING EXP	CUST902	3,096	614	614	1,227	744	744	1,488
4	903-CUSTOMER REC & COLLECT	CUST903	14,057	1,674	1,674	3,347	3,648	3,648	7,296
5	904-UNCOLLECTIBLE	CUST904	6,290	289	312	601	2,059	2,698	4,757
6	905-MISC CUST ACCT EXP	CUST905	266	32	32	63	69	69	138
7	**TOTAL CUSTOMER ACCT EXP**		24,277	2,676	2,699	5,375	6,668	7,306	13,974
8									
9	CUSTOMER SALES EXPENSES								
10	911-SUPER & ENGR	ESALES	268	6	4	10	110	25	135
11	912-DEMONSTRA & SELLING	EAC912	11,547	294	294	587	3,921	3,921	7,842
12	913-ADVERTISING	ESALES	2,121	49	29	78	872	198	1,070
13	916-MISCELLANEOUS	ESALES	(27)	(1)	(0)	(1)	(11)	(3)	(14)
14	**TOTAL SALES EXP**		13,908	348	326	674	4,892	4,142	9,034
15									
16	**TOTAL CUST ACCT & SALES EXP**		38,185	3,023	3,025	6,049	11,560	11,448	23,008
17									
18									
19	ADMINISTRATIVE & GENERAL EXPENSES								
20	920-ADMIN & GEN EXPENSES	EAGROR	21,321	1,098	949	2,047	8,194	4,541	12,735
21	921-OFFICE SUPPLS & EXP	EAGROR	25,922	1,334	1,154	2,488	9,962	5,521	15,483
22	922-ADMIN EXP TRANSF(CR)	EAGROR	(15,325)	(789)	(682)	(1,471)	(5,890)	(3,264)	(9,154)
23	923-OUTSIDE SERVICES	EAGROR	861	44	38	83	331	183	514
24	924-PROPERTY INSURANCE	PLANT	462	19	15	34	188	82	270
25	925-INJURIES & DAMAGES	EAGROR	1	0	0	0	0	0	1
26	926-PENSIONS & BENEFITS	LABOR	16,686	1,054	952	2,005	6,108	3,629	9,738
27	928-REG COMM EXP	EAGROR	932	48	41	89	358	198	557
28	930-MISC GENERAL EXP	EAGROR	(2,009)	(103)	(89)	(193)	(772)	(428)	(1,200)
29	931-RENTS	EAGROR	23	1	1	2	9	5	14
29	932-MAINTENANCE OF GENERAL PLANT	EAGROR	-	-	-	-	-	-	-
30	**TOTAL ADMIN & GENERAL EXPENSES**		48,874	2,706	2,379	5,085	18,489	10,469	28,958
31									
32	**TOTAL OPERATION & MAINT EXP**		154,113	8,816	7,857	16,673	57,169	34,010	91,179

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	OPERATIONS & MAINT EXP CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION & ENGIN	CUST901	215	215	430	30	30	59	10	10	21
3	902-METER READING EXP	CUST902	1,358	1,358	2,715	50	50	100	30	30	60
4	903-CUSTOMER REC & COLLECT	CUST903	5,322	5,322	10,644	734	734	1,468	256	256	511
5	904-UNCOLLECTIBLE	CUST904	2,349	3,010	5,359	79	166	244	37	67	104
6	905-MISC CUST ACCT EXP	CUST905	101	101	201	14	14	28	5	5	10
7	**TOTAL CUSTOMER ACCT EXP**		9,344	10,005	19,349	906	993	1,900	338	368	706
8											
9	CUSTOMER SALES EXPENSES										
10	911-SUPER & ENGR	ESALES	116	29	145	8	1	9	12	2	14
11	912-DEMONSTRA & SELLING	EAC912	4,215	4,215	8,430	116	116	232	180	180	360
12	913-ADVERTISING	ESALES	920	227	1,148	64	9	73	95	16	111
13	916-MISCELLANEOUS	ESALES	(12)	(3)	(15)	(1)	(0)	(1)	(1)	(0)	(1)
14	**TOTAL SALES EXP**		5,240	4,468	9,707	188	126	314	286	198	484
15											
16	**TOTAL CUST ACCT & SALES EXP**		14,583	14,473	29,056	1,094	1,119	2,213	624	566	1,189
17											
18											
19	ADMINISTRATIVE & GENERAL EXPENSES										
20	920-ADMIN & GEN EXPENSES	EAGROR	9,292	5,490	14,781	683	402	1,085	665	253	918
21	921-OFFICE SUPPLS & EXP	EAGROR	11,297	6,675	17,971	831	488	1,319	808	308	1,116
22	922-ADMIN EXP TRANSF(CR)	EAGROR	(6,679)	(3,946)	(10,625)	(491)	(289)	(780)	(478)	(182)	(660)
23	923-OUTSIDE SERVICES	EAGROR	375	222	597	28	16	44	27	10	37
24	924-PROPERTY INSURANCE	PLANT	208	97	305	15	7	23	17	5	22
25	925-INJURIES & DAMAGES	EAGROR	0	0	1	0	0	0	0	0	0
26	926-PENSIONS & BENEFITS	LABOR	7,162	4,581	11,743	550	356	906	491	214	705
27	928-REG COMM EXP	EAGROR	406	240	646	30	18	47	29	11	40
28	930-MISC GENERAL EXP	EAGROR	(875)	(517)	(1,393)	(64)	(38)	(102)	(63)	(24)	(86)
29	931-RENTS	EAGROR	10	6	16	1	0	1	1	0	1
29	932-MAINTENANCE OF GENERAL PLANT	EAGROR	-	-	-	-	-	-	-	-	-
30	**TOTAL ADMIN & GENERAL EXPENSES**		21,196	12,847	34,043	1,582	961	2,542	1,497	596	2,092
31											
32	**TOTAL OPERATION & MAINT EXP**		65,985	41,868	107,852	4,888	3,118	8,006	4,527	1,904	6,431

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			LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	OPERATIONS & MAINT EXP CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION & ENGIN	CUST901	7	7	13	1	1	1	47	47	95
3	902-METER READING EXP	CUST902	39	39	78	11	11	21	130	130	259
4	903-CUSTOMER REC & COLLECT	CUST903	167	167	334	15	15	30	1,172	1,172	2,344
5	904-UNCOLLECTIBLE	CUST904	67	160	226	-	-	-	182	393	575
6	905-MISC CUST ACCT EXP	CUST905	3	3	6	0	0	1	22	22	44
7	**TOTAL CUSTOMER ACCT EXP**		282	376	658	27	27	53	1,553	1,764	3,317
8											
9	CUSTOMER SALES EXPENSES										
10	911-SUPER & ENGR	ESALES	30	7	37	17	4	22	68	14	82
11	912-DEMONSTRA & SELLING	EAC912	465	465	930	278	278	555	1,039	1,039	2,078
12	913-ADVERTISING	ESALES	239	52	291	137	35	172	535	111	647
13	916-MISCELLANEOUS	ESALES	(3)	(1)	(4)	(2)	(0)	(2)	(7)	(1)	(8)
14	**TOTAL SALES EXP**		731	523	1,254	430	317	747	1,635	1,163	2,798
15											
16	**TOTAL CUST ACCT & SALES EXP**		1,013	899	1,912	457	343	800	3,188	2,927	6,115
17											
18											
19	ADMINISTRATIVE & GENERAL EXPENSES										
20	920-ADMIN & GEN EXPENSES	EAGROR	1,389	387	1,776	757	168	925	3,494	1,209	4,703
21	921-OFFICE SUPPLS & EXP	EAGROR	1,689	470	2,159	920	204	1,124	4,248	1,470	5,718
22	922-ADMIN EXP TRANSF(CR)	EAGROR	(999)	(278)	(1,276)	(544)	(121)	(665)	(2,511)	(869)	(3,380)
23	923-OUTSIDE SERVICES	EAGROR	56	16	72	31	7	37	141	49	190
24	924-PROPERTY INSURANCE	PLANT	37	8	45	20	4	24	90	24	114
25	925-INJURIES & DAMAGES	EAGROR	0	0	0	0	0	0	0	0	0
26	926-PENSIONS & BENEFITS	LABOR	978	306	1,284	519	128	648	2,537	1,005	3,542
27	928-REG COMM EXP	EAGROR	61	17	78	33	7	40	153	53	206
28	930-MISC GENERAL EXP	EAGROR	(131)	(36)	(167)	(71)	(16)	(87)	(329)	(114)	(443)
29	931-RENTS	EAGROR	1	0	2	1	0	1	4	1	5
29	932-MAINTENANCE OF GENERAL PLANT	EAGROR	-	-	-	-	-	-	-	-	-
30	**TOTAL ADMIN & GENERAL EXPENSES**		3,082	889	3,971	1,666	382	2,048	7,826	2,828	10,654
31											
32	**TOTAL OPERATION & MAINT EXP**		9,303	2,944	12,247	5,001	1,251	6,252	23,719	9,217	32,936

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
	OPERATIONS & MAINT EXP CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION & ENGIN	CUST901	14	14	28	5	5	10	2	2	5
3	902-METER READING EXP	CUST902	23	23	45	15	15	31	15	15	30
4	903-CUSTOMER REC & COLLECT	CUST903	349	349	699	119	119	239	59	59	118
5	904-UNCOLLECTIBLE	CUST904	38	88	126	19	57	76	6	97	103
6	905-MISC CUST ACCT EXP	CUST905	7	7	13	2	2	5	1	1	2
7	**TOTAL CUSTOMER ACCT EXP**		431	480	911	160	199	359	83	175	258
8											
9	CUSTOMER SALES EXPENSES										
10	911-SUPER & ENGR	ESALES	3	2	5	4	3	7	7	5	12
11	912-DEMONSTRA & SELLING	EAC912	58	58	116	93	93	186	152	152	303
12	913-ADVERTISING	ESALES	22	14	36	33	25	59	57	37	95
13	916-MISCELLANEOUS	ESALES	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(0)	(1)
14	**TOTAL SALES EXP**		83	74	156	130	121	252	216	193	409
15											
16	**TOTAL CUST ACCT & SALES EXP**		514	554	1,068	291	320	611	299	368	667
17											
18											
19	ADMINISTRATIVE & GENERAL EXPENSES										
20	920-ADMIN & GEN EXPENSES	EAGROR	230	168	398	213	130	344	313	155	468
21	921-OFFICE SUPPLS & EXP	EAGROR	279	205	484	259	159	418	381	188	569
22	922-ADMIN EXP TRANSF(CR)	EAGROR	(165)	(121)	(286)	(153)	(94)	(247)	(225)	(111)	(336)
23	923-OUTSIDE SERVICES	EAGROR	9	7	16	9	5	14	13	6	19
24	924-PROPERTY INSURANCE	PLANT	5	3	8	5	3	8	8	3	11
25	925-INJURIES & DAMAGES	EAGROR	0	0	0	0	0	0	0	0	0
26	926-PENSIONS & BENEFITS	LABOR	197	152	349	166	107	272	231	118	348
27	928-REG COMM EXP	EAGROR	10	7	17	9	6	15	14	7	20
28	930-MISC GENERAL EXP	EAGROR	(22)	(16)	(38)	(20)	(12)	(32)	(29)	(15)	(44)
29	931-RENTS	EAGROR	0	0	0	0	0	0	0	0	1
29	932-MAINTENANCE OF GENERAL PLANT	EAGROR	-	-	-	-	-	-	-	-	-
30	**TOTAL ADMIN & GENERAL EXPENSES**		544	406	950	488	303	791	705	351	1,056
31											
32	**TOTAL OPERATION & MAINT EXP**		1,760	1,381	3,140	1,539	1,009	2,547	2,180	1,183	3,363

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
	OPERATIONS & MAINT EXP CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION & ENGIN	CUST901	0	0	1	22	22	43	0	0	0
3	902-METER READING EXP	CUST902	6	6	13	59	59	119	0	0	0
4	903-CUSTOMER REC & COLLECT	CUST903	7	7	14	535	535	1,069	0	0	0
5	904-UNCOLLECTIBLE	CUST904	-	-	-	63	242	305	15	37	52
6	905-MISC CUST ACCT EXP	CUST905	0	0	0	10	10	20	0	0	0
7	**TOTAL CUSTOMER ACCT EXP**		14	14	27	688	868	1,556	15	37	52
8											
9	CUSTOMER SALES EXPENSES										
10	911-SUPER & ENGR	ESALES	10	7	17	25	16	41	0	0	0
11	912-DEMONSTRA & SELLING	EAC912	216	216	433	519	519	1,039	-	-	-
12	913-ADVERTISING	ESALES	82	52	134	195	129	324	1	1	2
13	916-MISCELLANEOUS	ESALES	(1)	(1)	(2)	(3)	(2)	(4)	(0)	(0)	(0)
14	**TOTAL SALES EXP**		308	275	582	736	663	1,400	1	1	2
15											
16	**TOTAL CUST ACCT & SALES EXP**		322	288	610	1,425	1,531	2,956	16	39	55
17											
18											
19	ADMINISTRATIVE & GENERAL EXPENSES										
20	920-ADMIN & GEN EXPENSES	EAGROR	436	170	606	1,192	624	1,816	9	10	20
21	921-OFFICE SUPPLS & EXP	EAGROR	530	207	737	1,449	759	2,208	11	13	24
22	922-ADMIN EXP TRANSF(CR)	EAGROR	(313)	(122)	(436)	(857)	(449)	(1,305)	(7)	(7)	(14)
23	923-OUTSIDE SERVICES	EAGROR	18	7	24	48	25	73	0	0	1
24	924-PROPERTY INSURANCE	PLANT	12	4	16	30	13	43	0	0	0
25	925-INJURIES & DAMAGES	EAGROR	0	0	0	0	0	0	0	0	0
26	926-PENSIONS & BENEFITS	LABOR	299	121	421	893	498	1,391	5	4	9
27	928-REG COMM EXP	EAGROR	19	7	26	52	27	79	0	0	1
28	930-MISC GENERAL EXP	EAGROR	(41)	(16)	(57)	(112)	(59)	(171)	(1)	(1)	(2)
29	931-RENTS	EAGROR	0	0	1	1	1	2	0	0	0
29	932-MAINTENANCE OF GENERAL PLANT	EAGROR	-	-	-	-	-	-	-	-	-
30	**TOTAL ADMIN & GENERAL EXPENSES**		960	379	1,339	2,696	1,440	4,136	19	20	39
31											
32	**TOTAL OPERATION & MAINT EXP**		2,920	1,210	4,130	8,398	4,782	13,181	61	74	135

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
	OPERATIONS & MAINT EXP CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION & ENGIN	CUST901	0	0	0	0	0	0	284	284	567
3	902-METER READING EXP	CUST902	1	1	2	1	1	2	1,548	1,548	3,096
4	903-CUSTOMER REC & COLLECT	CUST903	-	-	-	0	0	0	7,029	7,029	14,057
5	904-UNCOLLECTIBLE	CUST904	-	-	-	15	37	52	2,608	3,683	6,290
6	905-MISC CUST ACCT EXP	CUST905	0	0	0	0	0	0	133	133	266
7	**TOTAL CUSTOMER ACCT EXP**		1	1	2	16	39	55	11,601	12,676	24,277
8											
9	CUSTOMER SALES EXPENSES										
10	911-SUPER & ENGR	ESALES	-	-	-	0	0	0	209	59	268
11	912-DEMONSTRA & SELLING	EAC912	-	-	-	-	-	-	5,774	5,774	11,547
12	913-ADVERTISING	ESALES	-	-	-	1	1	2	1,652	469	2,121
13	916-MISCELLANEOUS	ESALES	-	-	-	(0)	(0)	(0)	(21)	(6)	(27)
14	**TOTAL SALES EXP**		-	-	-	1	1	2	7,612	6,296	13,908
15											
16	**TOTAL CUST ACCT & SALES EXP**		1	1	2	17	40	57	19,213	18,971	38,185
17											
18											
19	ADMINISTRATIVE & GENERAL EXPENSES										
20	920-ADMIN & GEN EXPENSES	EAGROR	1	1	1	10	11	21	13,987	7,334	21,321
21	921-OFFICE SUPPLS & EXP	EAGROR	1	1	1	12	13	25	17,006	8,916	25,922
22	922-ADMIN EXP TRANSF(CR)	EAGROR	(0)	(0)	(1)	(7)	(8)	(15)	(10,054)	(5,271)	(15,325)
23	923-OUTSIDE SERVICES	EAGROR	0	0	0	0	0	1	565	296	861
24	924-PROPERTY INSURANCE	PLANT	0	0	0	0	0	0	327	135	462
25	925-INJURIES & DAMAGES	EAGROR	0	0	0	0	0	0	1	0	1
26	926-PENSIONS & BENEFITS	LABOR	1	1	1	6	5	10	10,598	6,088	16,686
27	928-REG COMM EXP	EAGROR	0	0	0	0	0	1	611	321	932
28	930-MISC GENERAL EXP	EAGROR	(0)	(0)	(0)	(1)	(1)	(2)	(1,318)	(691)	(2,009)
29	931-RENTS	EAGROR	0	0	0	0	0	0	15	8	23
29	932-MAINTENANCE OF GENERAL PLANT	EAGROR	-	-	-	-	-	-	-	-	-
30	**TOTAL ADMIN & GENERAL EXPENSES**		2	2	3	21	21	42	31,738	17,136	48,874
31											
32	**TOTAL OPERATION & MAINT EXP**		5	4	9	66	78	144	98,167	55,946	154,113

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	TOTAL NON-CORE			TOTAL NON-FIRM		
			PEAK (53)	OFF-PEAK (54)	TOTAL (55)	PEAK (56)	OFF-PEAK (57)	TOTAL (58)
	OPERATIONS & MAINT EXP CON'T							
1	CUSTOMER ACCOUNT EXPENSES							
2	901-SUPERVISION & ENGIN	CUST901	-	-	-	-	-	-
3	902-METER READING EXP	CUST902	-	-	-	-	-	-
4	903-CUSTOMER REC & COLLECT	CUST903	-	-	-	-	-	-
5	904-UNCOLLECTIBLE	CUST904	-	-	-	-	-	-
6	905-MISC CUST ACCT EXP	CUST905	-	-	-	-	-	-
7	**TOTAL CUSTOMER ACCT EXP**		-	-	-	-	-	-
8								
9	CUSTOMER SALES EXPENSES							
10	911-SUPER & ENGR	ESALES	-	-	-	-	-	-
11	912-DEMONSTRA & SELLING	EAC912	-	-	-	-	-	-
12	913-ADVERTISING	ESALES	-	-	-	-	-	-
13	916-MISCELLANEOUS	ESALES	-	-	-	-	-	-
14	**TOTAL SALES EXP**		-	-	-	-	-	-
15								
16	**TOTAL CUST ACCT & SALES EXP**		-	-	-	-	-	-
17								
18								
19	ADMINISTRATIVE & GENERAL EXPENSES							
20	920-ADMIN & GEN EXPENSES	EAGROR	-	-	-	-	-	-
21	921-OFFICE SUPPLS & EXP	EAGROR	-	-	-	-	-	-
22	922-ADMIN EXP TRANSF(CR)	EAGROR	-	-	-	-	-	-
23	923-OUTSIDE SERVICES	EAGROR	-	-	-	-	-	-
24	924-PROPERTY INSURANCE	PLANT	-	-	-	-	-	-
25	925-INJURIES & DAMAGES	EAGROR	-	-	-	-	-	-
26	926-PENSIONS & BENEFITS	LABOR	-	-	-	-	-	-
27	928-REG COMM EXP	EAGROR	-	-	-	-	-	-
28	930-MISC GENERAL EXP	EAGROR	-	-	-	-	-	-
29	931-RENTS	EAGROR	-	-	-	-	-	-
29	932-MAINTENANCE OF GENERAL PLANT	EAGROR	-	-	-	-	-	-
30	**TOTAL ADMIN & GENERAL EXPENSES**		-	-	-	-	-	-
31								
32	**TOTAL OPERATION & MAINT EXP**		-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	OPERATIONS & MAINT EXP CON'T								
	2002 TEST YEAR ADJUSTMENTS								
1	WAGE ADJUSTMENT	LABOR	4,239	268	242	509	1,552	922	2,474
2	INCENTIVE COMPENSATION	LABOR	2,539	160	145	305	929	552	1,482
3	DENTAL EXPENSE	EXP926	51	3	3	6	19	11	30
4	HEALTH CARE EXPENSE	EXP926	1,129	71	64	136	413	245	659
5	PENSION EXPENSE	LABOR	11,855	749	676	1,425	4,340	2,579	6,919
6	INSURANCE EXPENSE	EAGROR	557	29	25	53	214	119	333
7	LNG TANK LEASE	DLNG	205	6	-	6	111	-	111
8	PROPERTY LEASES	PLT390	836	35	27	62	340	149	489
9	GAIN ON SALE OF UTILITY PROPERTY	PLANT	(40)	(2)	(1)	(3)	(16)	(7)	(24)
10	POSTAGE INCREASE	EXP903	124	15	15	30	32	32	65
11	STRIKE CONTINGENCY EXPENSE	EAGROR	80	4	4	8	31	17	48
12	UNBUNDLING - PRODUCTION STORAGE	EAGROR	15,325	789	682	1,471	5,890	3,264	9,154
13	SEVERANCE	LABOR	250	16	14	30	92	54	146
14	RATE CASE	EXP930	333	17	15	32	128	71	199
15	UNBUNDLING - BAD DEBTS	CUST904	10,263	472	510	981	3,360	4,402	7,762
16	BAD DEBTS	CUST904	(3,184)	(146)	(158)	(304)	(1,042)	(1,366)	(2,408)
17	LOBBYING EXPENSES	EXP930	(13)	(1)	(1)	(1)	(5)	(3)	(8)
18	ADVERTISING	EXP913	(641)	(15)	(9)	(23)	(264)	(60)	(324)
19	FINES/PENALTIES	EXP930	(71)	(4)	(3)	(7)	(27)	(15)	(42)
20	DISALLOWED EXPENSES	EAGROR	(1,445)	(74)	(64)	(139)	(555)	(308)	(863)
21	INFLATION	XIFALL	2,789	144	127	271	1,047	627	1,674
22	INCREMENTAL ACCOUNTING ADJUSTMENTS-	ESALES	192	4	3	7	79	18	97
23	INCREMENTAL ACCOUNTING ADJUSTMENTS-	PLT36780	120	4	3	7	50	21	71
24	INCREMENTAL ACCOUNTING ADJUSTMENTS-	EAGROR	6,945	357	309	667	2,669	1,479	4,148
25	PRODUCTION & STORAGE MOVED TO CGA	DP_S	(14,052)	(388)	(0)	(388)	(7,538)	(1)	(7,539)
26	GAS ACQUISITION DTE 813 MOVED TO CGA	ESALES	(484)	(11)	(7)	(18)	(199)	(45)	(244)
27	BAD DEBT MOVED TO CGA	CUST904	(6,899)	(317)	(343)	(660)	(2,259)	(2,959)	(5,218)
28									
29									
30	**OPER & MAINT ADJUSTMENTS**		31,002	2,186	2,277	4,463	9,389	9,799	19,188
31									
32	**NET OPERATION & MAINT EXP**		185,116	11,002	10,135	21,136	66,558	43,809	110,367

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	OPERATIONS & MAINT EXP CON'T										
	2002 TEST YEAR ADJUSTMENTS										
1	WAGE ADJUSTMENT	LABOR	1,819	1,164	2,983	140	90	230	125	54	179
2	INCENTIVE COMPENSATION	LABOR	1,090	697	1,787	84	54	138	75	33	107
3	DENTAL EXPENSE	EXP926	22	14	36	2	1	3	2	1	2
4	HEALTH CARE EXPENSE	EXP926	484	310	794	37	24	61	33	14	48
5	PENSION EXPENSE	LABOR	5,089	3,255	8,343	390	253	643	349	152	501
6	INSURANCE EXPENSE	EAGROR	243	143	386	18	10	28	17	7	24
7	LNG TANK LEASE	DLNG	116	-	116	8	-	8	12	-	12
8	PROPERTY LEASES	PLT390	375	176	551	28	13	41	31	9	40
9	GAIN ON SALE OF UTILITY PROPERTY	PLANT	(18)	(9)	(27)	(1)	(1)	(2)	(1)	(0)	(2)
10	POSTAGE INCREASE	EXP903	47	47	94	7	7	13	2	2	5
11	STRIKE CONTINGENCY EXPENSE	EAGROR	35	21	56	3	2	4	3	1	3
12	UNBUNDLING - PRODUCTION STORAGE	EAGROR	6,679	3,946	10,625	491	289	780	478	182	660
13	SEVERANCE	LABOR	107	69	176	8	5	14	7	3	11
14	RATE CASE	EXP930	145	86	231	11	6	17	10	4	14
15	UNBUNDLING - BAD DEBTS	CUST904	3,832	4,912	8,743	128	270	398	60	110	170
16	BAD DEBTS	CUST904	(1,189)	(1,524)	(2,712)	(40)	(84)	(124)	(19)	(34)	(53)
17	LOBBYING EXPENSES	EXP930	(6)	(3)	(9)	(0)	(0)	(1)	(0)	(0)	(1)
18	ADVERTISING	EXP913	(278)	(69)	(347)	(19)	(3)	(22)	(29)	(5)	(33)
19	FINES/PENALTIES	EXP930	(31)	(18)	(49)	(2)	(1)	(4)	(2)	(1)	(3)
20	DISALLOWED EXPENSES	EAGROR	(630)	(372)	(1,002)	(46)	(27)	(74)	(45)	(17)	(62)
21	INFLATION	XIFALL	1,191	754	1,945	85	54	139	81	33	115
22	INCREMENTAL ACCOUNTING ADJUSTMENTS-	ESALES	83	21	104	6	1	7	9	1	10
23	INCREMENTAL ACCOUNTING ADJUSTMENTS-	PLT36780	54	24	79	4	2	6	4	1	6
24	INCREMENTAL ACCOUNTING ADJUSTMENTS-	EAGROR	3,026	1,788	4,815	223	131	353	217	82	299
25	PRODUCTION & STORAGE MOVED TO CGA	DP_S	(7,926)	(2)	(7,927)	(564)	(0)	(564)	(821)	(0)	(821)
26	GAS ACQUISITION DTE 813 MOVED TO CGA	ESALES	(210)	(52)	(262)	(15)	(2)	(17)	(22)	(4)	(25)
27	BAD DEBT MOVED TO CGA	CUST904	(2,576)	(3,302)	(5,878)	(86)	(182)	(268)	(40)	(74)	(114)
28											
29											
30	**OPER & MAINT ADJUSTMENTS**		11,575	12,076	23,651	897	912	1,810	534	556	1,090
31											
32	**NET OPERATION & MAINT EXP**		77,560	53,944	131,503	5,786	4,030	9,815	5,061	2,460	7,521

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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$000

		ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	OPERATIONS & MAINT EXP CON'T										
	2002 TEST YEAR ADJUSTMENTS										
1	WAGE ADJUSTMENT	LABOR	248	78	326	132	33	165	645	255	900
2	INCENTIVE COMPENSATION	LABOR	149	47	195	79	20	99	386	153	539
3	DENTAL EXPENSE	EXP926	3	1	4	2	0	2	8	3	11
4	HEALTH CARE EXPENSE	EXP926	66	21	87	35	9	44	172	68	240
5	PENSION EXPENSE	LABOR	695	217	912	369	91	460	1,803	714	2,517
6	INSURANCE EXPENSE	EAGROR	36	10	46	20	4	24	91	32	123
7	LNG TANK LEASE	DLNG	29	-	29	17	-	17	67	-	67
8	PROPERTY LEASES	PLT390	66	15	81	37	7	44	162	44	206
9	GAIN ON SALE OF UTILITY PROPERTY	PLANT	(3)	(1)	(4)	(2)	(0)	(2)	(8)	(2)	(10)
10	POSTAGE INCREASE	EXP903	1	1	3	0	0	0	10	10	21
11	STRIKE CONTINGENCY EXPENSE	EAGROR	5	1	7	3	1	3	13	5	18
12	UNBUNDLING - PRODUCTION STORAGE	EAGROR	999	278	1,276	544	121	665	2,511	869	3,380
13	SEVERANCE	LABOR	15	5	19	8	2	10	38	15	53
14	RATE CASE	EXP930	22	6	28	12	3	14	55	19	73
15	UNBUNDLING - BAD DEBTS	CUST904	109	261	369	-	-	-	297	641	938
16	BAD DEBTS	CUST904	(34)	(81)	(115)	-	-	-	(92)	(199)	(291)
17	LOBBYING EXPENSES	EXP930	(1)	(0)	(1)	(0)	(0)	(1)	(2)	(1)	(3)
18	ADVERTISING	EXP913	(72)	(16)	(88)	(41)	(11)	(52)	(162)	(34)	(196)
19	FINES/PENALTIES	EXP930	(5)	(1)	(6)	(3)	(1)	(3)	(12)	(4)	(16)
20	DISALLOWED EXPENSES	EAGROR	(94)	(26)	(120)	(51)	(11)	(63)	(237)	(82)	(319)
21	INFLATION	XIFALL	172	55	227	93	24	117	432	166	598
22	INCREMENTAL ACCOUNTING ADJUSTMENTS-	ESALES	22	5	26	12	3	16	48	10	58
23	INCREMENTAL ACCOUNTING ADJUSTMENTS-	PLT36780	10	2	12	5	1	6	24	6	30
24	INCREMENTAL ACCOUNTING ADJUSTMENTS-	EAGROR	452	126	578	247	55	301	1,138	394	1,532
25	PRODUCTION & STORAGE MOVED TO CGA	DP_S	(2,019)	(2)	(2,021)	(1,171)	(2)	(1,173)	(4,575)	(5)	(4,580)
26	GAS ACQUISITION DTE 813 MOVED TO CGA	ESALES	(54)	(12)	(66)	(31)	(8)	(39)	(122)	(25)	(148)
27	BAD DEBT MOVED TO CGA	CUST904	(73)	(175)	(248)	-	-	-	(199)	(431)	(630)
28											
29											
30	**OPER & MAINT ADJUSTMENTS**		744	813	1,557	315	339	654	2,490	2,620	5,110
31											
32	**NET OPERATION & MAINT EXP**		10,047	3,757	13,804	5,316	1,590	6,906	26,209	11,837	38,046

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		ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
	OPERATIONS & MAINT EXP CON'T										
	2002 TEST YEAR ADJUSTMENTS										
1	WAGE ADJUSTMENT	LABOR	50	39	89	42	27	69	59	30	88
2	INCENTIVE COMPENSATION	LABOR	30	23	53	25	16	41	35	18	53
3	DENTAL EXPENSE	EXP926	1	0	1	1	0	1	1	0	1
4	HEALTH CARE EXPENSE	EXP926	13	10	24	11	7	18	16	8	24
5	PENSION EXPENSE	LABOR	140	108	248	118	76	193	164	84	247
6	INSURANCE EXPENSE	EAGROR	6	4	10	6	3	9	8	4	12
7	LNG TANK LEASE	DLNG	2	-	2	4	-	4	6	-	6
8	PROPERTY LEASES	PLT390	9	5	14	9	5	14	15	6	21
9	GAIN ON SALE OF UTILITY PROPERTY	PLANT	(0)	(0)	(1)	(0)	(0)	(1)	(1)	(0)	(1)
10	POSTAGE INCREASE	EXP903	3	3	6	1	1	2	1	1	1
11	STRIKE CONTINGENCY EXPENSE	EAGROR	1	1	2	1	0	1	1	1	2
12	UNBUNDLING - PRODUCTION STORAGE	EAGROR	165	121	286	153	94	247	225	111	336
13	SEVERANCE	LABOR	3	2	5	2	2	4	3	2	5
14	RATE CASE	EXP930	4	3	6	3	2	5	5	2	7
15	UNBUNDLING - BAD DEBTS	CUST904	63	143	206	30	93	123	9	159	168
16	BAD DEBTS	CUST904	(19)	(44)	(64)	(9)	(29)	(38)	(3)	(49)	(52)
17	LOBBYING EXPENSES	EXP930	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
18	ADVERTISING	EXP913	(7)	(4)	(11)	(10)	(8)	(18)	(17)	(11)	(29)
19	FINES/PENALTIES	EXP930	(1)	(1)	(1)	(1)	(0)	(1)	(1)	(1)	(2)
20	DISALLOWED EXPENSES	EAGROR	(16)	(11)	(27)	(14)	(9)	(23)	(21)	(11)	(32)
21	INFLATION	XIFALL	31	25	55	28	19	46	40	23	63
22	INCREMENTAL ACCOUNTING ADJUSTMENTS-	ESALES	2	1	3	3	2	5	5	3	9
23	INCREMENTAL ACCOUNTING ADJUSTMENTS-	PLT36780	1	1	2	1	1	2	2	1	3
24	INCREMENTAL ACCOUNTING ADJUSTMENTS-	EAGROR	75	55	130	69	42	112	102	50	152
25	PRODUCTION & STORAGE MOVED TO CGA	DP_S	(171)	(0)	(171)	(265)	(1)	(266)	(441)	(2)	(443)
26	GAS ACQUISITION DTE 813 MOVED TO CGA	ESALES	(5)	(3)	(8)	(8)	(6)	(13)	(13)	(9)	(22)
27	BAD DEBT MOVED TO CGA	CUST904	(42)	(96)	(138)	(20)	(63)	(83)	(6)	(107)	(113)
28											
29											
30	**OPER & MAINT ADJUSTMENTS**		337	384	722	180	276	455	193	313	507
31											
32	**NET OPERATION & MAINT EXP**		2,097	1,765	3,862	1,718	1,284	3,002	2,373	1,497	3,870

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		ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
	OPERATIONS & MAINT EXP CON'T										
	2002 TEST YEAR ADJUSTMENTS										
1	WAGE ADJUSTMENT	LABOR	76	31	107	227	126	353	1	1	2
2	INCENTIVE COMPENSATION	LABOR	46	18	64	136	76	212	1	1	1
3	DENTAL EXPENSE	EXP926	1	0	1	3	2	4	0	0	0
4	HEALTH CARE EXPENSE	EXP926	20	8	28	60	34	94	0	0	1
5	PENSION EXPENSE	LABOR	213	86	299	634	354	988	4	3	7
6	INSURANCE EXPENSE	EAGROR	11	4	16	31	16	47	0	0	1
7	LNG TANK LEASE	DLNG	9	-	9	22	-	22	0	-	0
8	PROPERTY LEASES	PLT390	21	8	29	54	24	78	0	0	1
9	GAIN ON SALE OF UTILITY PROPERTY	PLANT	(1)	(0)	(1)	(3)	(1)	(4)	(0)	(0)	(0)
10	POSTAGE INCREASE	EXP903	0	0	0	5	5	9	0	0	0
11	STRIKE CONTINGENCY EXPENSE	EAGROR	2	1	2	4	2	7	0	0	0
12	UNBUNDLING - PRODUCTION STORAGE	EAGROR	313	122	436	857	449	1,305	7	7	14
13	SEVERANCE	LABOR	4	2	6	13	7	21	0	0	0
14	RATE CASE	EXP930	7	3	9	19	10	28	0	0	0
15	UNBUNDLING - BAD DEBTS	CUST904	-	-	-	102	395	497	24	61	85
16	BAD DEBTS	CUST904	-	-	-	(32)	(123)	(154)	(7)	(19)	(26)
17	LOBBYING EXPENSES	EXP930	(0)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)
18	ADVERTISING	EXP913	(25)	(16)	(41)	(59)	(39)	(98)	(0)	(0)	(1)
19	FINES/PENALTIES	EXP930	(1)	(1)	(2)	(4)	(2)	(6)	(0)	(0)	(0)
20	DISALLOWED EXPENSES	EAGROR	(30)	(12)	(41)	(81)	(42)	(123)	(1)	(1)	(1)
21	INFLATION	XIFALL	55	23	78	154	89	243	1	2	3
22	INCREMENTAL ACCOUNTING ADJUSTMENTS-	ESALES	7	5	12	18	12	29	0	0	0
23	INCREMENTAL ACCOUNTING ADJUSTMENTS-	PLT36780	3	1	4	8	3	11	0	0	0
24	INCREMENTAL ACCOUNTING ADJUSTMENTS-	EAGROR	142	55	197	388	203	591	3	3	6
25	PRODUCTION & STORAGE MOVED TO CGA	DP_S	(652)	(3)	(655)	(1,529)	(7)	(1,536)	(8)	(0)	(9)
26	GAS ACQUISITION DTE 813 MOVED TO CGA	ESALES	(19)	(12)	(31)	(44)	(29)	(74)	(0)	(0)	(1)
27	BAD DEBT MOVED TO CGA	CUST904	-	-	-	(69)	(266)	(334)	(16)	(41)	(57)
28											
29											
30	**OPER & MAINT ADJUSTMENTS**		204	324	528	914	1,298	2,212	9	18	27
31											
32	**NET OPERATION & MAINT EXP**		3,124	1,534	4,658	9,312	6,080	15,392	70	92	162

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		ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	OFF-PEAK (45)	TOTAL (46)	TOTAL OTHER RATES PEAK (47)	OFF-PEAK (48)	TOTAL (49)	TOTAL CORE PEAK (50)	OFF-PEAK (51)	TOTAL (52)
	OPERATIONS & MAINT EXP CON'T										
	2002 TEST YEAR ADJUSTMENTS										
1	WAGE ADJUSTMENT	LABOR	0	0	0	1	1	3	2,692	1,547	4,239
2	INCENTIVE COMPENSATION	LABOR	0	0	0	1	1	2	1,613	926	2,539
3	DENTAL EXPENSE	EXP926	0	0	0	0	0	0	33	19	51
4	HEALTH CARE EXPENSE	EXP926	0	0	0	0	0	1	717	412	1,129
5	PENSION EXPENSE	LABOR	0	0	1	4	3	7	7,530	4,326	11,855
6	INSURANCE EXPENSE	EAGROR	0	0	0	0	0	1	365	191	557
7	LNG TANK LEASE	DLNG	0	-	0	0	-	0	205	-	205
8	PROPERTY LEASES	PLT390	0	0	0	0	0	1	592	244	836
9	GAIN ON SALE OF UTILITY PROPERTY	PLANT	(0)	(0)	(0)	(0)	(0)	(0)	(29)	(12)	(40)
10	POSTAGE INCREASE	EXP903	-	-	-	0	0	0	62	62	124
11	STRIKE CONTINGENCY EXPENSE	EAGROR	0	0	0	0	0	0	53	28	80
12	UNBUNDLING - PRODUCTION STORAGE	EAGROR	0	0	1	7	8	15	10,054	5,271	15,325
13	SEVERANCE	LABOR	0	0	0	0	0	0	159	91	250
14	RATE CASE	EXP930	0	0	0	0	0	0	218	115	333
15	UNBUNDLING - BAD DEBTS	CUST904	-	-	-	24	61	85	4,255	6,008	10,263
16	BAD DEBTS	CUST904	-	-	-	(7)	(19)	(26)	(1,320)	(1,864)	(3,184)
17	LOBBYING EXPENSES	EXP930	(0)	(0)	(0)	(0)	(0)	(0)	(9)	(5)	(13)
18	ADVERTISING	EXP913	-	-	-	(0)	(0)	(1)	(499)	(142)	(641)
19	FINES/PENALTIES	EXP930	(0)	(0)	(0)	(0)	(0)	(0)	(47)	(24)	(71)
20	DISALLOWED EXPENSES	EAGROR	(0)	(0)	(0)	(1)	(1)	(1)	(948)	(497)	(1,445)
21	INFLATION	XIFALL	0	0	0	1	2	3	1,778	1,011	2,789
22	INCREMENTAL ACCOUNTING ADJUSTMENTS-	ESALES	-	-	-	0	0	0	149	42	192
23	INCREMENTAL ACCOUNTING ADJUSTMENTS-	PLT36780	0	0	0	0	0	0	86	34	120
24	INCREMENTAL ACCOUNTING ADJUSTMENTS-	EAGROR	0	0	0	3	4	7	4,556	2,389	6,945
25	PRODUCTION & STORAGE MOVED TO CGA	DP_S	(0)	(0)	(0)	(8)	(0)	(9)	(14,038)	(14)	(14,052)
26	GAS ACQUISITION DTE 813 MOVED TO CGA	ESALES	-	-	-	(0)	(0)	(1)	(377)	(107)	(484)
27	BAD DEBT MOVED TO CGA	CUST904	-	-	-	(16)	(41)	(57)	(2,860)	(4,039)	(6,899)
28											
29											
30	**OPER & MAINT ADJUSTMENTS**		1	1	3	10	20	30	14,989	16,013	31,002
31											
32	**NET OPERATION & MAINT EXP**		6	6	12	76	98	174	113,157	71,959	185,116

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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	OPERATIONS & MAINT EXP CON'T							
	2002 TEST YEAR ADJUSTMENTS							
1	WAGE ADJUSTMENT	LABOR	-	-	-	-	-	-
2	INCENTIVE COMPENSATION	LABOR	-	-	-	-	-	-
3	DENTAL EXPENSE	EXP926	-	-	-	-	-	-
4	HEALTH CARE EXPENSE	EXP926	-	-	-	-	-	-
5	PENSION EXPENSE	LABOR	-	-	-	-	-	-
6	INSURANCE EXPENSE	EAGROR	-	-	-	-	-	-
7	LNG TANK LEASE	DLNG	-	-	-	-	-	-
8	PROPERTY LEASES	PLT390	-	-	-	-	-	-
9	GAIN ON SALE OF UTILITY PROPERTY	PLANT	-	-	-	-	-	-
10	POSTAGE INCREASE	EXP903	-	-	-	-	-	-
11	STRIKE CONTINGENCY EXPENSE	EAGROR	-	-	-	-	-	-
12	UNBUNDLING - PRODUCTION STORAGE	EAGROR	-	-	-	-	-	-
13	SEVERANCE	LABOR	-	-	-	-	-	-
14	RATE CASE	EXP930	-	-	-	-	-	-
15	UNBUNDLING - BAD DEBTS	CUST904	-	-	-	-	-	-
16	BAD DEBTS	CUST904	-	-	-	-	-	-
17	LOBBYING EXPENSES	EXP930	-	-	-	-	-	-
18	ADVERTISING	EXP913	-	-	-	-	-	-
19	FINES/PENALTIES	EXP930	-	-	-	-	-	-
20	DISALLOWED EXPENSES	EAGROR	-	-	-	-	-	-
21	INFLATION	XIFALL	-	-	-	-	-	-
22	INCREMENTAL ACCOUNTING ADJUSTMENTS-	ESALES	-	-	-	-	-	-
23	INCREMENTAL ACCOUNTING ADJUSTMENTS-	PLT36780	-	-	-	-	-	-
24	INCREMENTAL ACCOUNTING ADJUSTMENTS-	EAGROR	-	-	-	-	-	-
25	PRODUCTION & STORAGE MOVED TO CGA	DP_S	-	-	-	-	-	-
26	GAS ACQUISITION DTE 813 MOVED TO CGA	ESALES	-	-	-	-	-	-
27	BAD DEBT MOVED TO CGA	CUST904	-	-	-	-	-	-
28								
29								
30	**OPER & MAINT ADJUSTMENTS**		-	-	-	-	-	-
31								
32	**NET OPERATION & MAINT EXP**		-	-	-	-	-	-

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		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	DEPRECIATION EXPENSE								
1	PRODUCTION PLANT								
2	LNG & PROPANE	PLT102	232	6	-	6	125	-	125
3	**TOTAL PRODUCTION PLANT**		232	6	-	6	125	-	125
4									
5	STORAGE PLANT								
7	LNG & PROPANE	PLT22	12	0	-	0	7	-	7
8	**TOTAL STORAGE PLANT**		12	0	-	0	7	-	7
9									
10	TRANSMISSION & DISTRIB. PLANT								
11	366-STRUCTURES & IMPROVMNTS	PLT366	230	5	2	7	106	13	119
12	367-MAINS	PLT367	13,875	327	104	431	6,403	763	7,166
13	369-MEAS & REGUL STA EQUIP	PLT369	299	7	2	9	138	16	155
14	380-SERVICES	PLT380	33,061	1,655	1,655	3,309	11,665	11,665	23,330
15	381-METERS	PLT381	4,336	515	515	1,030	1,153	1,153	2,307
16	382-METER INSTALLATIONS	PLT382	401	48	48	95	107	107	213
17	386-OTHER PROP ON CUST PREM	PLT386	57	1	0	2	26	3	29
18	387-OTHER EQUIPMENT	PLT387	460	11	3	14	212	25	237
19	**TOTAL TRANS & DIST PLANT**		52,720	2,569	2,329	4,897	19,811	13,746	33,557
20									
21	GENERAL PLANT								
22	303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-
23	390-STRUCT & IMPROVMNTS	PLT390	106	4	3	8	43	19	62
24	391-OFFICE FURNITURE & EQUP	PLT391	1,443	61	47	108	587	257	844
25	392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-	-
26	393-STORES EQUIPMENT	PLT393	37	2	1	3	15	7	22
27	394-TOOLS,SHOP & GARAGE EQP	PLT394	217	9	7	16	88	39	127
28	395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-	-
29	396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-	-
30	397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-	-
31	398-MISCELLANEOUS EQUIPMENT	PLT398	67	3	2	5	27	12	39
32	**TOTAL GENERAL PLANT**		1,870	78	61	140	761	333	1,094
33									
34	**TOTAL DEPRECIATION EXPENSE**		54,834	2,654	2,390	5,044	20,704	14,079	34,782
35									
36	AMORTIZATION EXPENSE								
37									
38	ANNUAL 2002 AMORT. INTANG PLT	PLT303	5,029	211	164	375	2,047	895	2,943
39	ANNUAL 2002 AMORT. LEASEHLD	PLT390	171	7	6	13	70	30	100
40									
41	**DEPRECIATION & AMORT EXPENSE**		60,034	2,872	2,560	5,432	22,821	15,004	37,825

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			TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	DEPRECIATION EXPENSE										
1	PRODUCTION PLANT										
2	LNG & PROPANE	PLT102	131	-	131	9	-	9	14	-	14
3	**TOTAL PRODUCTION PLANT**		131	-	131	9	-	9	14	-	14
4											
5	STORAGE PLANT										
7	LNG & PROPANE	PLT22	7	-	7	0	-	0	1	-	1
8	**TOTAL STORAGE PLANT**		7	-	7	0	-	0	1	-	1
9											
10	TRANSMISSION & DISTRIB. PLANT										
11	366-STRUCTURES & IMPROVMNTS	PLT366	111	14	126	8	1	9	12	1	13
12	367-MAINS	PLT367	6,730	867	7,597	485	38	523	702	74	775
13	369-MEAS & REGUL STA EQUIP	PLT369	145	19	164	10	1	11	15	2	17
14	380-SERVICES	PLT380	13,320	13,320	26,639	1,177	1,177	2,354	625	625	1,251
15	381-METERS	PLT381	1,668	1,668	3,337	69	69	139	74	74	148
16	382-METER INSTALLATIONS	PLT382	154	154	308	6	6	13	7	7	14
17	386-OTHER PROP ON CUST PREM	PLT386	28	4	31	2	0	2	3	0	3
18	387-OTHER EQUIPMENT	PLT387	223	29	252	16	1	17	23	2	26
19	**TOTAL TRANS & DIST PLANT**		22,380	16,074	38,454	1,774	1,294	3,067	1,461	786	2,247
20											
21	GENERAL PLANT										
22	303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
23	390-STRUCT & IMPROVMNTS	PLT390	48	22	70	4	2	5	4	1	5
24	391-OFFICE FURNITURE & EQUP	PLT391	648	304	952	48	22	71	53	16	69
25	392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-	-	-	-
26	393-STORES EQUIPMENT	PLT393	17	8	24	1	1	2	1	0	2
27	394-TOOLS,SHOP & GARAGE EQP	PLT394	97	46	143	7	3	11	8	2	10
28	395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-	-	-	-
29	396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-	-	-	-
30	397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-	-	-	-
31	398-MISCELLANEOUS EQUIPMENT	PLT398	30	14	44	2	1	3	2	1	3
32	**TOTAL GENERAL PLANT**		840	394	1,234	63	29	92	68	21	89
33											
34	**TOTAL DEPRECIATION EXPENSE**		23,357	16,468	39,826	1,846	1,323	3,169	1,543	807	2,350
35											
36	AMORTIZATION EXPENSE										
37											
38	ANNUAL 2002 AMORT. INTANG PLT	PLT303	2,258	1,060	3,318	169	78	246	184	56	239
39	ANNUAL 2002 AMORT. LEASEHLD	PLT390	77	36	113	6	3	8	6	2	8
40											
41	**DEPRECIATION & AMORT EXPENSE**		25,693	17,564	43,257	2,021	1,403	3,424	1,733	864	2,597

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			LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	DEPRECIATION EXPENSE										
1	PRODUCTION PLANT										
2	LNG & PROPANE	PLT102	33	-	33	19	-	19	75	-	75
3	**TOTAL PRODUCTION PLANT**		33	-	33	19	-	19	75	-	75
4											
5	STORAGE PLANT										
7	LNG & PROPANE	PLT22	2	-	2	1	-	1	4	-	4
8	**TOTAL STORAGE PLANT**		2	-	2	1	-	1	4	-	4
9											
10	TRANSMISSION & DISTRIB. PLANT										
11	366-STRUCTURES & IMPROVMNTS	PLT366	29	3	32	17	3	20	66	8	73
12	367-MAINS	PLT367	1,737	211	1,949	1,041	154	1,195	3,965	477	4,442
13	369-MEAS & REGUL STA EQUIP	PLT369	38	5	42	22	3	26	86	10	96
14	380-SERVICES	PLT380	594	594	1,188	114	114	228	2,511	2,511	5,021
15	381-METERS	PLT381	142	142	284	59	59	118	345	345	689
16	382-METER INSTALLATIONS	PLT382	13	13	26	5	5	11	32	32	64
17	386-OTHER PROP ON CUST PREM	PLT386	7	1	8	4	1	5	16	2	18
18	387-OTHER EQUIPMENT	PLT387	58	7	65	34	5	40	131	16	147
19	**TOTAL TRANS & DIST PLANT**		2,618	977	3,595	1,298	344	1,642	7,150	3,400	10,551
20											
21	GENERAL PLANT										
22	303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
23	390-STRUCT & IMPROVMNTS	PLT390	8	2	10	5	1	6	21	6	26
24	391-OFFICE FURNITURE & EQUP	PLT391	114	25	140	64	12	76	279	75	355
25	392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-	-	-	-
26	393-STORES EQUIPMENT	PLT393	3	1	4	2	0	2	7	2	9
27	394-TOOLS,SHOP & GARAGE EQP	PLT394	17	4	21	10	2	11	42	11	53
28	395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-	-	-	-
29	396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-	-	-	-
30	397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-	-	-	-
31	398-MISCELLANEOUS EQUIPMENT	PLT398	5	1	6	3	1	4	13	4	16
32	**TOTAL GENERAL PLANT**		148	33	181	83	16	98	362	98	460
33											
34	**TOTAL DEPRECIATION EXPENSE**		2,801	1,009	3,810	1,401	359	1,761	7,592	3,498	11,090
35											
36	AMORTIZATION EXPENSE										
37											
38	ANNUAL 2002 AMORT. INTANG PLT	PLT303	399	88	486	223	42	265	974	263	1,237
39	ANNUAL 2002 AMORT. LEASEHLD	PLT390	14	3	17	8	1	9	33	9	42
40											
41	**DEPRECIATION & AMORT EXPENSE**		3,214	1,100	4,313	1,632	403	2,034	8,599	3,770	12,368

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		ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
	DEPRECIATION EXPENSE										
1	PRODUCTION PLANT										
2	LNG & PROPANE	PLT102	3	-	3	4	-	4	7	-	7
3	**TOTAL PRODUCTION PLANT**		3	-	3	4	-	4	7	-	7
4											
5	STORAGE PLANT										
7	LNG & PROPANE	PLT22	0	-	0	0	-	0	0	-	0
8	**TOTAL STORAGE PLANT**		0	-	0	0	-	0	0	-	0
9											
10	TRANSMISSION & DISTRIB. PLANT										
11	366-STRUCTURES & IMPROVMNTS	PLT366	2	1	3	4	1	5	6	2	8
12	367-MAINS	PLT367	147	47	194	214	89	303	376	125	501
13	369-MEAS & REGUL STA EQUIP	PLT369	3	1	4	5	2	7	8	3	11
14	380-SERVICES	PLT380	364	364	727	171	171	342	129	129	258
15	381-METERS	PLT381	33	33	66	37	37	74	52	52	104
16	382-METER INSTALLATIONS	PLT382	3	3	6	3	3	7	5	5	10
17	386-OTHER PROP ON CUST PREM	PLT386	1	0	1	1	0	1	2	1	2
18	387-OTHER EQUIPMENT	PLT387	5	2	6	7	3	10	12	4	17
19	**TOTAL TRANS & DIST PLANT**		558	450	1,008	442	307	749	590	320	910
20											
21	GENERAL PLANT										
22	303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
23	390-STRUCT & IMPROVMNTS	PLT390	1	1	2	1	1	2	2	1	3
24	391-OFFICE FURNITURE & EQUP	PLT391	15	9	24	16	9	25	25	10	36
25	392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-	-	-	-
26	393-STORES EQUIPMENT	PLT393	0	0	1	0	0	1	1	0	1
27	394-TOOLS,SHOP & GARAGE EQP	PLT394	2	1	4	2	1	4	4	2	5
28	395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-	-	-	-
29	396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-	-	-	-
30	397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-	-	-	-
31	398-MISCELLANEOUS EQUIPMENT	PLT398	1	0	1	1	0	1	1	0	2
32	**TOTAL GENERAL PLANT**		20	12	32	21	11	32	33	13	46
33											
34	**TOTAL DEPRECIATION EXPENSE**		581	462	1,043	468	318	786	631	333	964
35											
36	AMORTIZATION EXPENSE										
37											
38	ANNUAL 2002 AMORT. INTANG PLT	PLT303	53	32	85	57	30	87	89	36	125
39	ANNUAL 2002 AMORT. LEASEHLD	PLT390	2	1	3	2	1	3	3	1	4
40											
41	**DEPRECIATION & AMORT EXPENSE**		635	495	1,131	526	350	876	723	371	1,094

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		HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
	ALLOC	PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
DEPRECIATION EXPENSE										
1 PRODUCTION PLANT										
2 LNG & PROPANE	PLT102	11	-	11	25	-	25	0	-	0
3 **TOTAL PRODUCTION PLANT**		11	-	11	25	-	25	0	-	0
4										
5 STORAGE PLANT										
7 LNG & PROPANE	PLT22	1	-	1	1	-	1	0	-	0
8 **TOTAL STORAGE PLANT**		1	-	1	1	-	1	0	-	0
9										
10 TRANSMISSION & DISTRIB. PLANT										
11 366-STRUCTURES & IMPROVMNTS	PLT366	10	4	14	22	8	30	0	0	0
12 367-MAINS	PLT367	609	216	826	1,347	477	1,824	8	5	13
13 369-MEAS & REGUL STA EQUIP	PLT369	13	5	18	29	10	39	0	0	0
14 380-SERVICES	PLT380	26	26	51	689	689	1,379	9	9	18
15 381-METERS	PLT381	33	33	66	155	155	310	0	0	0
16 382-METER INSTALLATIONS	PLT382	3	3	6	14	14	29	0	0	0
17 386-OTHER PROP ON CUST PREM	PLT386	3	1	3	6	2	8	0	0	0
18 387-OTHER EQUIPMENT	PLT387	20	7	27	45	16	60	0	0	0
19 **TOTAL TRANS & DIST PLANT**		717	295	1,012	2,307	1,372	3,679	17	14	31
20										
21 GENERAL PLANT										
22 303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
23 390-STRUCT & IMPROVMNTS	PLT390	3	1	4	7	3	10	0	0	0
24 391-OFFICE FURNITURE & EQUP	PLT391	37	13	50	94	41	135	1	0	1
25 392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-	-	-	-
26 393-STORES EQUIPMENT	PLT393	1	0	1	2	1	3	0	0	0
27 394-TOOLS,SHOP & GARAGE EQP	PLT394	6	2	7	14	6	20	0	0	0
28 395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-	-	-	-
29 396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-	-	-	-
30 397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-	-	-	-
31 398-MISCELLANEOUS EQUIPMENT	PLT398	2	1	2	4	2	6	0	0	0
32 **TOTAL GENERAL PLANT**		47	17	65	121	54	175	1	1	1
33										
34 **TOTAL DEPRECIATION EXPENSE**		776	312	1,088	2,455	1,426	3,881	18	14	33
35										
36 AMORTIZATION EXPENSE										
37										
38 ANNUAL 2002 AMORT. INTANG PLT	PLT303	128	46	174	326	145	471	2	1	3
39 ANNUAL 2002 AMORT. LEASEHLD	PLT390	4	2	6	11	5	16	0	0	0
40										
41 **DEPRECIATION & AMORT EXPENSE**		908	359	1,267	2,792	1,575	4,367	20	16	36

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		ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
			PEAK (44)	OFF-PEAK (45)	TOTAL (46)	PEAK (47)	OFF-PEAK (48)	TOTAL (49)	PEAK (50)	OFF-PEAK (51)	TOTAL (52)
	DEPRECIATION EXPENSE										
1	PRODUCTION PLANT										
2	LNG & PROPANE	PLT102	0	-	0	0	-	0	232	-	232
3	**TOTAL PRODUCTION PLANT**		0	-	0	0	-	0	232	-	232
4											
5	STORAGE PLANT										
7	LNG & PROPANE	PLT22	0	-	0	0	-	0	12	-	12
8	**TOTAL STORAGE PLANT**		0	-	0	0	-	0	12	-	12
9											
10	TRANSMISSION & DISTRIB. PLANT										
11	366-STRUCTURES & IMPROVMNTS	PLT366	0	0	0	0	0	0	199	30	230
12	367-MAINS	PLT367	0	0	0	8	5	13	12,049	1,826	13,875
13	369-MEAS & REGUL STA EQUIP	PLT369	0	0	0	0	0	0	260	39	299
14	380-SERVICES	PLT380	2	2	4	11	11	22	16,531	16,531	33,061
15	381-METERS	PLT381	0	0	0	0	0	0	2,168	2,168	4,336
16	382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0	200	200	401
17	386-OTHER PROP ON CUST PREM	PLT386	0	0	0	0	0	0	50	8	57
18	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	399	61	460
19	**TOTAL TRANS & DIST PLANT**		2	2	4	20	16	36	31,857	20,863	52,720
20											
21	GENERAL PLANT										
22	303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-	-	-	-
23	390-STRUCT & IMPROVMNTS	PLT390	0	0	0	0	0	0	75	31	106
24	391-OFFICE FURNITURE & EQUP	PLT391	0	0	0	1	0	1	1,021	421	1,443
25	392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-	-	-	-
26	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0	26	11	37
27	394-TOOLS,SHOP & GARAGE EQP	PLT394	0	0	0	0	0	0	153	63	217
28	395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-	-	-	-
29	396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-	-	-	-
30	397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-	-	-	-
31	398-MISCELLANEOUS EQUIPMENT	PLT398	0	0	0	0	0	0	47	20	67
32	**TOTAL GENERAL PLANT**		0	0	0	1	1	1	1,324	546	1,870
33											
34	**TOTAL DEPRECIATION EXPENSE**		2	2	4	21	17	37	33,425	21,409	54,834
35											
36	AMORTIZATION EXPENSE										
37											
38	ANNUAL 2002 AMORT. INTANG PLT	PLT303	0	0	0	2	1	4	3,560	1,468	5,029
39	ANNUAL 2002 AMORT. LEASEHLD	PLT390	0	0	0	0	0	0	121	50	171
40											
41	**DEPRECIATION & AMORT EXPENSE**		2	2	5	23	18	41	37,106	22,927	60,034

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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	DEPRECIATION EXPENSE							
1	PRODUCTION PLANT							
2	LNG & PROPANE	PLT102	-	-	-	-	-	-
3	**TOTAL PRODUCTION PLANT**		-	-	-	-	-	-
4								
5	STORAGE PLANT							
7	LNG & PROPANE	PLT22	-	-	-	-	-	-
8	**TOTAL STORAGE PLANT**		-	-	-	-	-	-
9								
10	TRANSMISSION & DISTRIB. PLANT							
11	366-STRUCTURES & IMPROVMNTS	PLT366	-	-	-	-	-	-
12	367-MAINS	PLT367	-	-	-	-	-	-
13	369-MEAS & REGUL STA EQUIP	PLT369	-	-	-	-	-	-
14	380-SERVICES	PLT380	-	-	-	-	-	-
15	381-METERS	PLT381	-	-	-	-	-	-
16	382-METER INSTALLATIONS	PLT382	-	-	-	-	-	-
17	386-OTHER PROP ON CUST PREM	PLT386	-	-	-	-	-	-
18	387-OTHER EQUIPMENT	PLT387	-	-	-	-	-	-
19	**TOTAL TRANS & DIST PLANT**		-	-	-	-	-	-
20								
21	GENERAL PLANT							
22	303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-
23	390-STRUCT & IMPROVMNTS	PLT390	-	-	-	-	-	-
24	391-OFFICE FURNITURE & EQUP	PLT391	-	-	-	-	-	-
25	392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-
26	393-STORES EQUIPMENT	PLT393	-	-	-	-	-	-
27	394-TOOLS,SHOP & GARAGE EQP	PLT394	-	-	-	-	-	-
28	395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-
29	396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-
30	397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-
31	398-MISCELLANEOUS EQUIPMENT	PLT398	-	-	-	-	-	-
32	**TOTAL GENERAL PLANT**		-	-	-	-	-	-
33								
34	**TOTAL DEPRECIATION EXPENSE**		-	-	-	-	-	-
35								
36	AMORTIZATION EXPENSE							
37								
38	ANNUAL 2002 AMORT. INTANG PLT	PLT303	-	-	-	-	-	-
39	ANNUAL 2002 AMORT. LEASEHLD	PLT390	-	-	-	-	-	-
40								
41	**DEPRECIATION & AMORT EXPENSE**		-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TAXES OTHER THAN INCOME TAX								
1	PAYROLL TAXES								
2	SOCIAL SECURITY	LABOR	3,548	224	202	426	1,299	772	2,070
3	FEDERAL UNEMPLOYMENT	LABOR	8	0	0	1	3	2	5
4	STATE UNEMPLOYMENT	LABOR	26	2	2	3	10	6	15
5	**TOTAL PAYROLL TAXES**		3,582	226	204	430	1,311	779	2,090
6									
7	PROPERTY TAXES								
8	FED USE & EXCISE TAX	PLANT	-	-	-	-	-	-	-
9	STATE USE TAX	PLANT	17	1	1	1	7	3	10
10									
11	CITIES & TOWNS TAXES								
12	PROD & STORAGE RELATED	PLT1020	219	6	-	6	118	-	118
13	DISTRIBUTION RELATED	PLT30	7,257	308	244	552	2,926	1,331	4,257
14	GENERAL PLANT RELATED	PLT40	6,203	260	203	463	2,525	1,104	3,630
15	**TOTAL CITIES & TOWNS TAX**		13,679	574	447	1,021	5,569	2,435	8,004
16									
17	LOCAL EXCISE TAX	PLANT	123	5	4	9	50	22	72
18	**TOTAL PROPERTY TAXES**		13,819	580	452	1,031	5,626	2,460	8,086
19									
20	**TOTAL TAXES BEFORE ADJUST**		17,401	806	656	1,462	6,937	3,239	10,177
21									
22	TEST YEAR TAX ADJUSTMENTS								
23									
24	PROPERTY TAX ADJ	PLANT	1,951	82	64	146	794	347	1,142
25	FICA ADJ	EXP930	308	16	14	30	118	66	184
26									
27									
28	**TOTAL TAX ADJ**		2,259	98	77	175	913	413	1,325
29									
30	**TOTAL TAXES OTHER THAN INC TAX**		19,660	904	734	1,637	7,850	3,652	11,502

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
			PEAK (8)	OFF-PEAK (9)	TOTAL (10)	PEAK (11)	OFF-PEAK (12)	TOTAL (13)	PEAK (14)	OFF-PEAK (15)	TOTAL (16)
	TAXES OTHER THAN INCOME TAX										
1	PAYROLL TAXES										
2	SOCIAL SECURITY	LABOR	1,523	974	2,497	117	76	193	104	46	150
3	FEDERAL UNEMPLOYMENT	LABOR	3	2	5	0	0	0	0	0	0
4	STATE UNEMPLOYMENT	LABOR	11	7	19	1	1	1	1	0	1
5	**TOTAL PAYROLL TAXES**		1,537	983	2,521	118	76	194	105	46	151
6											
7	PROPERTY TAXES										
8	FED USE & EXCISE TAX	PLANT	-	-	-	-	-	-	-	-	-
9	STATE USE TAX	PLANT	8	4	11	1	0	1	1	0	1
10											
11	CITIES & TOWNS TAXES										
12	PROD & STORAGE RELATED	PLT1020	124	-	124	9	-	9	13	-	13
13	DISTRIBUTION RELATED	PLT30	3,233	1,575	4,809	242	116	358	260	83	343
14	GENERAL PLANT RELATED	PLT40	2,786	1,307	4,093	208	96	304	226	69	295
15	**TOTAL CITIES & TOWNS TAX**		6,143	2,882	9,025	459	212	670	499	151	651
16											
17	LOCAL EXCISE TAX	PLANT	55	26	81	4	2	6	4	1	6
18	**TOTAL PROPERTY TAXES**		6,206	2,912	9,118	463	214	677	505	153	657
19											
20	**TOTAL TAXES BEFORE ADJUST**		7,743	3,895	11,639	581	290	872	610	199	809
21											
22	TEST YEAR TAX ADJUSTMENTS										
23											
24	PROPERTY TAX ADJ	PLANT	876	411	1,287	65	30	96	71	22	93
25	FICA ADJ	EXP930	134	79	213	10	6	16	10	4	13
26											
27											
28	**TOTAL TAX ADJ**		1,010	490	1,501	75	36	111	81	25	106
29											
30	**TOTAL TAXES OTHER THAN INC TAX**		8,754	4,386	13,139	657	326	983	691	224	915

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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$000

		LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
TAXES OTHER THAN INCOME TAX										
1 PAYROLL TAXES										
2 SOCIAL SECURITY	LABOR	208	65	273	110	27	138	540	214	753
3 FEDERAL UNEMPLOYMENT	LABOR	0	0	1	0	0	0	1	0	2
4 STATE UNEMPLOYMENT	LABOR	2	0	2	1	0	1	4	2	6
5 **TOTAL PAYROLL TAXES**		210	66	276	111	28	139	545	216	760
6										
7 PROPERTY TAXES										
8 FED USE & EXCISE TAX	PLANT	-	-	-	-	-	-	-	-	-
9 STATE USE TAX	PLANT	1	0	2	1	0	1	3	1	4
10										
11 CITIES & TOWNS TAXES										
12 PROD & STORAGE RELATED	PLT1020	31	-	31	18	-	18	71	-	71
13 DISTRIBUTION RELATED	PLT30	562	130	692	313	62	375	1,377	391	1,767
14 GENERAL PLANT RELATED	PLT40	492	108	600	275	52	326	1,201	324	1,525
15 **TOTAL CITIES & TOWNS TAX**		1,085	238	1,323	606	114	720	2,649	715	3,364
16										
17 LOCAL EXCISE TAX	PLANT	10	2	12	5	1	6	24	6	30
18 **TOTAL PROPERTY TAXES**		1,096	240	1,337	612	115	727	2,676	722	3,398
19										
20 **TOTAL TAXES BEFORE ADJUST**		1,306	306	1,612	724	142	866	3,221	938	4,159
21										
22 TEST YEAR TAX ADJUSTMENTS										
23										
24 PROPERTY TAX ADJ	PLANT	155	34	189	86	16	103	378	102	480
25 FICA ADJ	EXP930	20	6	26	11	2	13	50	17	68
26										
27										
28 **TOTAL TAX ADJ**		175	40	214	97	19	116	428	119	548
29										
30 **TOTAL TAXES OTHER THAN INC TAX**		1,481	346	1,827	821	161	982	3,649	1,057	4,706

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ALLOCATED COST OF SERVICE STUDY
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			HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
	TAXES OTHER THAN INCOME TAX										
1	PAYROLL TAXES										
2	SOCIAL SECURITY	LABOR	42	32	74	35	23	58	49	25	74
3	FEDERAL UNEMPLOYMENT	LABOR	0	0	0	0	0	0	0	0	0
4	STATE UNEMPLOYMENT	LABOR	0	0	1	0	0	0	0	0	1
5	**TOTAL PAYROLL TAXES**		42	33	75	36	23	58	50	25	75
6											
7	PROPERTY TAXES										
8	FED USE & EXCISE TAX	PLANT	-	-	-	-	-	-	-	-	-
9	STATE USE TAX	PLANT	0	0	0	0	0	0	0	0	0
10											
11	CITIES & TOWNS TAXES										
12	PROD & STORAGE RELATED	PLT1020	3	-	3	4	-	4	7	-	7
13	DISTRIBUTION RELATED	PLT30	76	48	123	80	45	125	125	54	179
14	GENERAL PLANT RELATED	PLT40	65	39	105	70	37	107	109	45	154
15	**TOTAL CITIES & TOWNS TAX**		144	87	231	154	82	236	241	99	340
16											
17	LOCAL EXCISE TAX	PLANT	1	1	2	1	1	2	2	1	3
18	**TOTAL PROPERTY TAXES**		145	88	233	156	83	239	244	100	344
19											
20	**TOTAL TAXES BEFORE ADJUST**		187	121	308	191	106	297	293	125	418
21											
22	TEST YEAR TAX ADJUSTMENTS										
23											
24	PROPERTY TAX ADJ	PLANT	20	12	33	22	12	34	34	14	49
25	FICA ADJ	EXP930	3	2	6	3	2	5	5	2	7
26											
27											
28	**TOTAL TAX ADJ**		24	15	39	25	14	39	39	16	55
29											
30	**TOTAL TAXES OTHER THAN INC TAX**		211	136	347	217	119	336	332	141	474

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		ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
			PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
	TAXES OTHER THAN INCOME TAX										
1	PAYROLL TAXES										
2	SOCIAL SECURITY	LABOR	64	26	89	190	106	296	1	1	2
3	FEDERAL UNEMPLOYMENT	LABOR	0	0	0	0	0	1	0	0	0
4	STATE UNEMPLOYMENT	LABOR	0	0	1	1	1	2	0	0	0
5	**TOTAL PAYROLL TAXES**		64	26	90	192	107	299	1	1	2
6											
7	PROPERTY TAXES										
8	FED USE & EXCISE TAX	PLANT	-	-	-	-	-	-	-	-	-
9	STATE USE TAX	PLANT	0	0	1	1	0	2	0	0	0
10											
11	CITIES & TOWNS TAXES										
12	PROD & STORAGE RELATED	PLT1020	10	-	10	24	-	24	0	-	0
13	DISTRIBUTION RELATED	PLT30	180	69	248	461	215	676	3	2	5
14	GENERAL PLANT RELATED	PLT40	158	57	214	402	178	580	3	2	4
15	**TOTAL CITIES & TOWNS TAX**		347	126	473	887	393	1,280	6	4	9
16											
17	LOCAL EXCISE TAX	PLANT	3	1	4	8	4	12	0	0	0
18	**TOTAL PROPERTY TAXES**		351	127	478	896	397	1,293	6	4	9
19											
20	**TOTAL TAXES BEFORE ADJUST**		415	153	568	1,087	504	1,592	7	5	11
21											
22	TEST YEAR TAX ADJUSTMENTS										
23											
24	PROPERTY TAX ADJ	PLANT	50	18	67	126	56	183	1	1	1
25	FICA ADJ	EXP930	6	2	9	17	9	26	0	0	0
26											
27											
28	**TOTAL TAX ADJ**		56	20	76	144	65	209	1	1	2
29											
30	**TOTAL TAXES OTHER THAN INC TAX**		471	173	644	1,231	569	1,800	8	5	13

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		GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
	ALLOC	PEAK (44)	OFF-PEAK (45)	TOTAL (46)	PEAK (47)	OFF-PEAK (48)	TOTAL (49)	PEAK (50)	OFF-PEAK (51)	TOTAL (52)
TAXES OTHER THAN INCOME TAX										
1 PAYROLL TAXES										
2 SOCIAL SECURITY	LABOR	0	0	0	1	1	2	2,253	1,294	3,548
3 FEDERAL UNEMPLOYMENT	LABOR	0	0	0	0	0	0	5	3	8
4 STATE UNEMPLOYMENT	LABOR	0	0	0	0	0	0	17	10	26
5 **TOTAL PAYROLL TAXES**		0	0	0	1	1	2	2,275	1,307	3,582
6										
7 PROPERTY TAXES										
8 FED USE & EXCISE TAX	PLANT	-	-	-	-	-	-	-	-	-
9 STATE USE TAX	PLANT	0	0	0	0	0	0	12	5	17
10										
11 CITIES & TOWNS TAXES										
12 PROD & STORAGE RELATED	PLT1020	0	-	0	0	-	0	219	-	219
13 DISTRIBUTION RELATED	PLT30	0	0	0	3	2	5	5,074	2,183	7,257
14 GENERAL PLANT RELATED	PLT40	0	0	0	3	2	5	4,392	1,811	6,203
15 **TOTAL CITIES & TOWNS TAX**		0	0	1	6	4	10	9,685	3,994	13,679
16										
17 LOCAL EXCISE TAX	PLANT	0	0	0	0	0	0	87	36	123
18 **TOTAL PROPERTY TAXES**		0	0	1	6	4	10	9,784	4,035	13,819
19										
20 **TOTAL TAXES BEFORE ADJUST**		0	0	1	7	5	12	12,059	5,342	17,401
21										
22 TEST YEAR TAX ADJUSTMENTS										
23										
24 PROPERTY TAX ADJ	PLANT	0	0	0	1	1	1	1,381	570	1,951
25 FICA ADJ	EXP930	0	0	0	0	0	0	202	106	308
26										
27										
28 **TOTAL TAX ADJ**		0	0	0	1	1	2	1,583	676	2,259
29										
30 **TOTAL TAXES OTHER THAN INC TAX**		1	1	1	8	6	14	13,642	6,018	19,660

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	TAXES OTHER THAN INCOME TAX							
1	PAYROLL TAXES							
2	SOCIAL SECURITY	LABOR	-	-	-	-	-	-
3	FEDERAL UNEMPLOYMENT	LABOR	-	-	-	-	-	-
4	STATE UNEMPLOYMENT	LABOR	-	-	-	-	-	-
5	**TOTAL PAYROLL TAXES**		-	-	-	-	-	-
6								
7	PROPERTY TAXES							
8	FED USE & EXCISE TAX	PLANT	-	-	-	-	-	-
9	STATE USE TAX	PLANT	-	-	-	-	-	-
10								
11	CITIES & TOWNS TAXES							
12	PROD & STORAGE RELATED	PLT1020	-	-	-	-	-	-
13	DISTRIBUTION RELATED	PLT30	-	-	-	-	-	-
14	GENERAL PLANT RELATED	PLT40	-	-	-	-	-	-
15	**TOTAL CITIES & TOWNS TAX**		-	-	-	-	-	-
16								
17	LOCAL EXCISE TAX	PLANT	-	-	-	-	-	-
18	**TOTAL PROPERTY TAXES**		-	-	-	-	-	-
19								
20	**TOTAL TAXES BEFORE ADJUST**		-	-	-	-	-	-
21								
22	TEST YEAR TAX ADJUSTMENTS							
23								
24	PROPERTY TAX ADJ	PLANT	-	-	-	-	-	-
25	FICA ADJ	EXP930	-	-	-	-	-	-
26								
27								
28	**TOTAL TAX ADJ**		-	-	-	-	-	-
29								
30	**TOTAL TAXES OTHER THAN INC TAX**		-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	INCOME TAX CALCULATIONS								
1	OPERATING INCOME		61,638	1,081	(693)	388	32,021	(16,873)	15,148
2	LESS:								
3	INTEREST CHARGES		24,531	951	689	1,640	10,260	3,657	13,917
4	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-
5	INTEREST ON CUSTOMER DEP	ESALESB	41	-	-	-	-	-	-
6									
7	**PRE-TAX INCOME**		37,066	130	(1,382)	(1,252)	21,761	(20,531)	1,230
8									
9	ADD:								
10	NET PERMANENT BOOK-TAX DIFF	RB	-	-	-	-	-	-	-
11	AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-
12	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-
13	AMORT EXCESS INC TAX	RB	(209)	(8)	(6)	(14)	(88)	(31)	(119)
14	AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-
15	**SUB-TOTAL**		(209)	(8)	(6)	(14)	(88)	(31)	(119)
16									
17	**TAXABLE INCOME BASE**		36,856	122	(1,388)	(1,266)	21,674	(20,562)	1,112
18									
19	**STATE FRANCHISE TAX**		2,396	8	(90)	(82)	1,409	(1,337)	72
20									
21	AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-
22	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-
23	AMORT EXCESS INC TAX	RB	(209)	(8)	(6)	(14)	(88)	(31)	(119)
24	AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-
25	**FEDERAL INCOME TAX**		12,061	40	(454)	(414)	7,093	(6,729)	364
26	**TOTAL FEDERAL TAX**		11,852	32	(460)	(428)	7,005	(6,760)	245
27									
28	**TOTAL STATE & FED INCOME TAX**		14,247	40	(550)	(511)	8,414	(8,097)	317

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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		TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INCOME TAX CALCULATIONS										
1 OPERATING INCOME		33,102	(17,566)	15,536	2,289	(1,963)	326	4,256	(43)	4,213
2 LESS:										
3 INTEREST CHARGES		11,211	4,347	15,558	817	295	1,112	969	235	1,204
4 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
5 INTEREST ON CUSTOMER DEP	ESALESB	-	-	-	3	0	3	4	1	5
6										
7 **PRE-TAX INCOME**		21,891	(21,913)	(22)	1,469	(2,258)	(789)	3,283	(278)	3,005
8										
9 ADD:										
10 NET PERMANENT BOOK-TAX DIFF	RB	-	-	-	-	-	-	-	-	-
11 AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
12 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
13 AMORT EXCESS INC TAX	RB	(96)	(37)	(133)	(7)	(3)	(9)	(8)	(2)	(10)
14 AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
15 **SUB-TOTAL**		(96)	(37)	(133)	(7)	(3)	(9)	(8)	(2)	(10)
16										
17 **TAXABLE INCOME BASE**		21,795	(21,950)	(155)	1,462	(2,261)	(799)	3,274	(280)	2,994
18										
19 **STATE FRANCHISE TAX**		1,417	(1,427)	(10)	95	(147)	(52)	213	(18)	195
20										
21 AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
22 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
23 AMORT EXCESS INC TAX	RB	(96)	(37)	(133)	(7)	(3)	(9)	(8)	(2)	(10)
24 AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
25 **FEDERAL INCOME TAX**		7,132	(7,183)	(51)	479	(740)	(261)	1,072	(92)	980
26 **TOTAL FEDERAL TAX**		7,037	(7,220)	(183)	472	(742)	(271)	1,063	(94)	970
27										
28 **TOTAL STATE & FED INCOME TAX**		8,453	(8,647)	(194)	567	(889)	(323)	1,276	(112)	1,164

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		LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
INCOME TAX CALCULATIONS										
1 OPERATING INCOME		9,238	2,067	11,305	3,250	573	3,822	19,033	634	19,667
2 LESS:										
3 INTEREST CHARGES		2,206	420	2,626	1,266	227	1,494	5,259	1,177	6,436
4 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
5 INTEREST ON CUSTOMER DEP	ESALESB	10	2	12	6	1	7	23	5	27
6										
7 **PRE-TAX INCOME**		7,021	1,645	8,667	1,977	344	2,321	13,751	(547)	13,204
8										
9 ADD:										
10 NET PERMANENT BOOK-TAX DIFF	RB	-	-	-	-	-	-	-	-	-
11 AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
12 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
13 AMORT EXCESS INC TAX	RB	(19)	(4)	(22)	(11)	(2)	(13)	(45)	(10)	(55)
14 AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
15 **SUB-TOTAL**		(19)	(4)	(22)	(11)	(2)	(13)	(45)	(10)	(55)
16										
17 **TAXABLE INCOME BASE**		7,003	1,642	8,644	1,967	342	2,309	13,706	(557)	13,149
18										
19 **STATE FRANCHISE TAX**		455	107	562	128	22	150	891	(36)	855
20										
21 AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
22 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
23 AMORT EXCESS INC TAX	RB	(19)	(4)	(22)	(11)	(2)	(13)	(45)	(10)	(55)
24 AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
25 **FEDERAL INCOME TAX**		2,292	537	2,829	644	112	755	4,485	(182)	4,303
26 **TOTAL FEDERAL TAX**		2,273	534	2,806	633	110	743	4,440	(192)	4,248
27										
28 **TOTAL STATE & FED INCOME TAX**		2,728	640	3,368	761	132	893	5,331	(229)	5,103

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		HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
	ALLOC	PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
INCOME TAX CALCULATIONS										
1 OPERATING INCOME		939	343	1,282	1,233	1,214	2,447	2,430	1,466	3,896
2 LESS:										
3 INTEREST CHARGES		254	136	390	297	149	446	486	191	678
4 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
5 INTEREST ON CUSTOMER DEP	ESALESB	1	1	2	1	1	2	2	2	4
6										
7 **PRE-TAX INCOME**		685	206	890	935	1,064	1,999	1,941	1,273	3,214
8										
9 ADD:										
10 NET PERMANENT BOOK-TAX DIFF	RB	-	-	-	-	-	-	-	-	-
11 AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
12 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
13 AMORT EXCESS INC TAX	RB	(2)	(1)	(3)	(3)	(1)	(4)	(4)	(2)	(6)
14 AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
15 **SUB-TOTAL**		(2)	(1)	(3)	(3)	(1)	(4)	(4)	(2)	(6)
16										
17 **TAXABLE INCOME BASE**		682	204	887	933	1,063	1,995	1,937	1,271	3,208
18										
19 **STATE FRANCHISE TAX**		44	13	58	61	69	130	126	83	209
20										
21 AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
22 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
23 AMORT EXCESS INC TAX	RB	(2)	(1)	(3)	(3)	(1)	(4)	(4)	(2)	(6)
24 AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
25 **FEDERAL INCOME TAX**		223	67	290	305	348	653	634	416	1,050
26 **TOTAL FEDERAL TAX**		221	66	287	303	347	649	630	414	1,044
27										
28 **TOTAL STATE & FED INCOME TAX**		266	79	345	363	416	779	755	497	1,253

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		HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
	ALLOC	PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
INCOME TAX CALCULATIONS										
1 OPERATING INCOME		1,828	(143)	1,685	6,430	2,880	9,310	277	226	503
2 LESS:										
3 INTEREST CHARGES		733	271	1,005	1,770	748	2,518	11	7	18
4 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
5 INTEREST ON CUSTOMER DEP	ESALESB	3	2	6	8	5	14	0	0	0
6										
7 **PRE-TAX INCOME**		1,091	(416)	675	4,652	2,126	6,778	266	219	485
8										
9 ADD:										
10 NET PERMANENT BOOK-TAX DIFF	RB	-	-	-	-	-	-	-	-	-
11 AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
12 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
13 AMORT EXCESS INC TAX	RB	(6)	(2)	(9)	(15)	(6)	(21)	(0)	(0)	(0)
14 AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
15 **SUB-TOTAL**		(6)	(2)	(9)	(15)	(6)	(21)	(0)	(0)	(0)
16										
17 **TAXABLE INCOME BASE**		1,085	(419)	666	4,636	2,120	6,757	265	219	484
18										
19 **STATE FRANCHISE TAX**		71	(27)	43	301	138	439	17	14	31
20										
21 AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
22 AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
23 AMORT EXCESS INC TAX	RB	(6)	(2)	(9)	(15)	(6)	(21)	(0)	(0)	(0)
24 AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
25 **FEDERAL INCOME TAX**		355	(137)	218	1,517	694	2,211	87	72	159
26 **TOTAL FEDERAL TAX**		349	(139)	209	1,502	687	2,190	87	72	158
27										
28 **TOTAL STATE & FED INCOME TAX**		419	(167)	253	1,804	825	2,629	104	86	190

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			GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
	INCOME TAX CALCULATIONS										
1	OPERATING INCOME		2	6	8	279	232	511	58,844	(13,820)	45,024
2	LESS:										
3	INTEREST CHARGES		0	0	1	11	8	19	18,252	6,279	24,531
4	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
5	INTEREST ON CUSTOMER DEP	ESALESB	-	-	-	0	0	0	31	10	41
6											
7	**PRE-TAX INCOME**		2	6	8	268	225	492	40,561	(20,109)	20,452
8											
9	ADD:										
10	NET PERMANENT BOOK-TAX DIFF	RB	-	-	-	-	-	-	-	-	-
11	AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
12	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
13	AMORT EXCESS INC TAX	RB	(0)	(0)	(0)	(0)	(0)	(0)	(156)	(54)	(209)
14	AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
15	**SUB-TOTAL**		(0)	(0)	(0)	(0)	(0)	(0)	(156)	(54)	(209)
16											
17	**TAXABLE INCOME BASE**		2	6	8	267	225	492	40,405	(20,163)	20,242
18											
19	**STATE FRANCHISE TAX**		0	0	0	17	15	32	2,626	(1,311)	1,316
20											
21	AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-	-	-	-
22	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-	-	-	-
23	AMORT EXCESS INC TAX	RB	(0)	(0)	(0)	(0)	(0)	(0)	(156)	(54)	(209)
24	AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-	-	-	-
25	**FEDERAL INCOME TAX**		1	2	2	88	73	161	13,223	(6,598)	6,624
26	**TOTAL FEDERAL TAX**		1	2	2	87	73	161	13,067	(6,652)	6,415
27											
28	**TOTAL STATE & FED INCOME TAX**		1	2	3	105	88	193	15,693	(7,962)	7,731

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		ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	INCOME TAX CALCULATIONS							
1	OPERATING INCOME		8,276	8,338	16,614	-	-	-
2	LESS:							
3	INTEREST CHARGES		-	-	-	-	-	-
4	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-
5	INTEREST ON CUSTOMER DEP	ESALESB	-	-	-	-	-	-
6								
7	**PRE-TAX INCOME**		8,276	8,338	16,614	-	-	-
8								
9	ADD:							
10	NET PERMANENT BOOK-TAX DIFF	RB	-	-	-	-	-	-
11	AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-
12	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-
13	AMORT EXCESS INC TAX	RB	-	-	-	-	-	-
14	AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-
15	**SUB-TOTAL**		-	-	-	-	-	-
16								
17	**TAXABLE INCOME BASE**		8,276	8,338	16,614	-	-	-
18								
19	**STATE FRANCHISE TAX**		538	542	1,080	-	-	-
20								
21	AMORT DEF ON TEFRA BASIS ADJ	RB	-	-	-	-	-	-
22	AMORT OF INVEST TAX CREDIT	RB	-	-	-	-	-	-
23	AMORT EXCESS INC TAX	RB	-	-	-	-	-	-
24	AMORT DEFICIENT INC TAX	RB	-	-	-	-	-	-
25	**FEDERAL INCOME TAX**		2,708	2,728	5,437	-	-	-
26	**TOTAL FEDERAL TAX**		2,708	2,728	5,437	-	-	-
27								
28	**TOTAL STATE & FED INCOME TAX**		3,246	3,270	6,517	-	-	-

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	Labor Related Allocators	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	LABOR ALLOCATIONS								
1	STEAM PRODUCTION	EXP700	-	-	-	-	-	-	-
2									
3	MANUFACTURED GAS EXPENSE								
4	OPERATION EXPENSES								
5	710-SUPERVISION & ENGIN	EXP710	198	5	-	5	106	-	106
6	712-OTHER POWER EXP	EXP712	198	5	-	5	106	-	106
7	717-LIQUID PET GAS EXP	EXP717	-	-	-	-	-	-	-
8	718-OTHER PROC PROD EXP	EXP718	118	3	-	3	63	-	63
9	732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-
10	735-MISC. PRODUCTION EXP	EXP735	471	13	-	13	254	-	254
11	**TOTAL OPERATION EXPENSES**		984	27	-	27	530	-	530
12	MAINTENANCE EXPENSES								
13	740-SUPERVISION & ENGIN	EXP740	113	3	-	3	61	-	61
14	742-PRODUCTION EXP	EXP742	287	8	-	8	155	-	155
15	**TOTAL MAINTENANCE EXPENSES**		400	11	-	11	216	-	216
16	**TOTAL MANUFACTURED GAS LABOR**		1,385	38	-	38	746	-	746
17									
18									
19	813-OTHER GAS SUPPLY LABOR	EXP813	499	11	7	18	205	47	252
20									
21	**TOTAL PRODUCTION LABOR EXP**		1,884	50	7	57	951	47	997
22									
23	LOCAL STORAGE EXPENSES								
24	OPERATION EXPENSES								
25	840-SUPERVISION & ENGIN	LAB25	113	3	-	3	61	-	61
26	841-LABOR & EXP	EXP841	1,161	32	-	32	625	-	625
27	**TOTAL OPERATION EXPENSES**		1,274	35	-	35	686	-	686
28	MAINTENANCE EXPENSES								
29	843-SUPERVISION & ENGIN	LAB35	57	2	-	2	30	-	30
30	844-STRUCTURE & IMPROV	EXP844	-	-	-	-	-	-	-
31	845-MAINT GAS HOLDERS	EXP845	311	9	-	9	167	-	167
32	846-OTHER EQUIPMENT	EXP846	-	-	-	-	-	-	-
33	**TOTAL MAINTENANCE EXPENSES**		367	10	-	10	198	-	198
34	**TOTAL STORAGE EXPENSES**		1,641	45	-	45	884	-	884

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	Labor Related Allocators	ALLOC	TOTAL RESIDENTIAL PEAK (8)	TOTAL RESIDENTIAL OFF-PEAK (9)	TOTAL RESIDENTIAL TOTAL (10)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) PEAK (11)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) OFF-PEAK (12)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) TOTAL (13)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) PEAK (14)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) OFF-PEAK (15)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) TOTAL (16)
	LABOR ALLOCATIONS										
1	STEAM PRODUCTION	EXP700	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSE										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN	EXP710	112	-	112	8	-	8	12	-	12
6	712-OTHER POWER EXP	EXP712	112	-	112	8	-	8	12	-	12
7	717-LIQUID PET GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
8	718-OTHER PROC PROD EXP	EXP718	67	-	67	5	-	5	7	-	7
9	732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
10	735-MISC. PRODUCTION EXP	EXP735	267	-	267	19	-	19	27	-	27
11	**TOTAL OPERATION EXPENSES**		557	-	557	39	-	39	57	-	57
12	MAINTENANCE EXPENSES										
13	740-SUPERVISION & ENGIN	EXP740	64	-	64	5	-	5	7	-	7
14	742-PRODUCTION EXP	EXP742	163	-	163	12	-	12	17	-	17
15	**TOTAL MAINTENANCE EXPENSES**		227	-	227	16	-	16	23	-	23
16	**TOTAL MANUFACTURED GAS LABOR**		784	-	784	55	-	55	81	-	81
17											
18											
19	813-OTHER GAS SUPPLY LABOR	EXP813	217	53	270	15	2	17	22	4	26
20											
21	**TOTAL PRODUCTION LABOR EXP**		1,001	53	1,054	71	2	73	103	4	107
22											
23	LOCAL STORAGE EXPENSES										
24	OPERATION EXPENSES										
25	840-SUPERVISION & ENGIN	LAB25	64	-	64	5	-	5	7	-	7
26	841-LABOR & EXP	EXP841	657	-	657	47	-	47	68	-	68
27	**TOTAL OPERATION EXPENSES**		721	-	721	51	-	51	74	-	74
28	MAINTENANCE EXPENSES										
29	843-SUPERVISION & ENGIN	LAB35	32	-	32	2	-	2	3	-	3
30	844-STRUCTURE & IMPROV	EXP844	-	-	-	-	-	-	-	-	-
31	845-MAINT GAS HOLDERS	EXP845	176	-	176	12	-	12	18	-	18
32	846-OTHER EQUIPMENT	EXP846	-	-	-	-	-	-	-	-	-
33	**TOTAL MAINTENANCE EXPENSES**		208	-	208	15	-	15	21	-	21
34	**TOTAL STORAGE EXPENSES**		929	-	929	66	-	66	96	-	96

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		LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
Labor Related Allocators	ALLOC	PEAK (17)	OFF-PEAK (18)	TOTAL (19)	PEAK (20)	OFF-PEAK (21)	TOTAL (22)	PEAK (23)	OFF-PEAK (24)	TOTAL (25)
LABOR ALLOCATIONS										
1 STEAM PRODUCTION	EXP700	-	-	-	-	-	-	-	-	-
2										
3 MANUFACTURED GAS EXPENSE										
4 OPERATION EXPENSES										
5 710-SUPERVISION & ENGIN	EXP710	28	-	28	16	-	16	64	-	64
6 712-OTHER POWER EXP	EXP712	28	-	28	16	-	16	64	-	64
7 717-LIQUID PET GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
8 718-OTHER PROC PROD EXP	EXP718	17	-	17	10	-	10	38	-	38
9 732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
10 735-MISC. PRODUCTION EXP	EXP735	68	-	68	39	-	39	153	-	153
11 **TOTAL OPERATION EXPENSES**		141	-	141	82	-	82	320	-	320
12 MAINTENANCE EXPENSES										
13 740-SUPERVISION & ENGIN	EXP740	16	-	16	9	-	9	37	-	37
14 742-PRODUCTION EXP	EXP742	41	-	41	24	-	24	93	-	93
15 **TOTAL MAINTENANCE EXPENSES**		57	-	57	33	-	33	130	-	130
16 **TOTAL MANUFACTURED GAS LABOR**		198	-	198	115	-	115	450	-	450
17										
18										
19 813-OTHER GAS SUPPLY LABOR	EXP813	56	12	68	32	8	41	126	26	152
20										
21 **TOTAL PRODUCTION LABOR EXP**		255	12	267	147	8	156	576	26	602
22										
23 LOCAL STORAGE EXPENSES										
24 OPERATION EXPENSES										
25 840-SUPERVISION & ENGIN	LAB25	16	-	16	9	-	9	37	-	37
26 841-LABOR & EXP	EXP841	166	-	166	96	-	96	377	-	377
27 **TOTAL OPERATION EXPENSES**		183	-	183	106	-	106	414	-	414
28 MAINTENANCE EXPENSES										
29 843-SUPERVISION & ENGIN	LAB35	8	-	8	5	-	5	18	-	18
30 844-STRUCTURE & IMPROV	EXP844	-	-	-	-	-	-	-	-	-
31 845-MAINT GAS HOLDERS	EXP845	45	-	45	26	-	26	101	-	101
32 846-OTHER EQUIPMENT	EXP846	-	-	-	-	-	-	-	-	-
33 **TOTAL MAINTENANCE EXPENSES**		53	-	53	31	-	31	119	-	119
34 **TOTAL STORAGE EXPENSES**		235	-	235	136	-	136	533	-	533

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	Labor Related Allocators	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51) PEAK (26)	OFF-PEAK (27)	TOTAL (28)	HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52) PEAK (29)	OFF-PEAK (30)	TOTAL (31)	HIGH LOAD FACTOR HLF-LARGE (RATE G-53) PEAK (32)	OFF-PEAK (33)	TOTAL (34)
	LABOR ALLOCATIONS										
1	STEAM PRODUCTION	EXP700	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSE										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN	EXP710	2	-	2	4	-	4	6	-	6
6	712-OTHER POWER EXP	EXP712	2	-	2	4	-	4	6	-	6
7	717-LIQUID PET GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
8	718-OTHER PROC PROD EXP	EXP718	1	-	1	2	-	2	4	-	4
9	732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
10	735-MISC. PRODUCTION EXP	EXP735	6	-	6	9	-	9	15	-	15
11	**TOTAL OPERATION EXPENSES**		12	-	12	19	-	19	31	-	31
12	MAINTENANCE EXPENSES										
13	740-SUPERVISION & ENGIN	EXP740	1	-	1	2	-	2	4	-	4
14	742-PRODUCTION EXP	EXP742	3	-	3	5	-	5	9	-	9
15	**TOTAL MAINTENANCE EXPENSES**		5	-	5	8	-	8	13	-	13
16	**TOTAL MANUFACTURED GAS LABOR**		17	-	17	26	-	26	43	-	43
17											
18											
19	813-OTHER GAS SUPPLY LABOR	EXP813	5	3	8	8	6	14	14	9	22
20											
21	**TOTAL PRODUCTION LABOR EXP**		22	3	25	34	6	40	57	9	66
22											
23	LOCAL STORAGE EXPENSES										
24	OPERATION EXPENSES										
25	840-SUPERVISION & ENGIN	LAB25	1	-	1	2	-	2	4	-	4
26	841-LABOR & EXP	EXP841	14	-	14	22	-	22	36	-	36
27	**TOTAL OPERATION EXPENSES**		15	-	15	24	-	24	40	-	40
28	MAINTENANCE EXPENSES										
29	843-SUPERVISION & ENGIN	LAB35	1	-	1	1	-	1	2	-	2
30	844-STRUCTURE & IMPROV	EXP844	-	-	-	-	-	-	-	-	-
31	845-MAINT GAS HOLDERS	EXP845	4	-	4	6	-	6	10	-	10
32	846-OTHER EQUIPMENT	EXP846	-	-	-	-	-	-	-	-	-
33	**TOTAL MAINTENANCE EXPENSES**		4	-	4	7	-	7	11	-	11
34	**TOTAL STORAGE EXPENSES**		20	-	20	31	-	31	51	-	51

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	Labor Related Allocators	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54) PEAK (35)	OFF-PEAK (36)	TOTAL (37)	TOTAL HIGH LOAD FACTOR PEAK (38)	OFF-PEAK (39)	TOTAL (40)	STREET LIGHTING (RATE G-07) PEAK (41)	OFF-PEAK (42)	TOTAL (43)
	LABOR ALLOCATIONS										
1	STEAM PRODUCTION	EXP700	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSE										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN	EXP710	9	-	9	21	-	21	0	-	0
6	712-OTHER POWER EXP	EXP712	9	-	9	21	-	21	0	-	0
7	717-LIQUID PET GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
8	718-OTHER PROC PROD EXP	EXP718	5	-	5	13	-	13	0	-	0
9	732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
10	735-MISC. PRODUCTION EXP	EXP735	22	-	22	51	-	51	0	-	0
11	**TOTAL OPERATION EXPENSES**		46	-	46	107	-	107	1	-	1
12	MAINTENANCE EXPENSES										
13	740-SUPERVISION & ENGIN	EXP740	5	-	5	12	-	12	0	-	0
14	742-PRODUCTION EXP	EXP742	13	-	13	31	-	31	0	-	0
15	**TOTAL MAINTENANCE EXPENSES**		19	-	19	43	-	43	0	-	0
16	**TOTAL MANUFACTURED GAS LABOR**		64	-	64	150	-	150	1	-	1
17											
18											
19	813-OTHER GAS SUPPLY LABOR	EXP813	19	12	32	46	30	76	0	0	1
20											
21	**TOTAL PRODUCTION LABOR EXP**		83	12	96	196	30	227	1	0	1
22											
23	LOCAL STORAGE EXPENSES										
24	OPERATION EXPENSES										
25	840-SUPERVISION & ENGIN	LAB25	5	-	5	12	-	12	0	-	0
26	841-LABOR & EXP	EXP841	54	-	54	126	-	126	1	-	1
27	**TOTAL OPERATION EXPENSES**		59	-	59	138	-	138	1	-	1
28	MAINTENANCE EXPENSES										
29	843-SUPERVISION & ENGIN	LAB35	3	-	3	6	-	6	0	-	0
30	844-STRUCTURE & IMPROV	EXP844	-	-	-	-	-	-	-	-	-
31	845-MAINT GAS HOLDERS	EXP845	14	-	14	34	-	34	0	-	0
32	846-OTHER EQUIPMENT	EXP846	-	-	-	-	-	-	-	-	-
33	**TOTAL MAINTENANCE EXPENSES**		17	-	17	40	-	40	0	-	0
34	**TOTAL STORAGE EXPENSES**		76	-	76	178	-	178	1	-	1

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	Labor Related Allocators	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	OFF-PEAK (45)	TOTAL (46)	TOTAL OTHER RATES PEAK (47)	OFF-PEAK (48)	TOTAL (49)	TOTAL CORE PEAK (50)	OFF-PEAK (51)	TOTAL (52)
	LABOR ALLOCATIONS										
1	STEAM PRODUCTION	EXP700	-	-	-	-	-	-	-	-	-
2											
3	MANUFACTURED GAS EXPENSE										
4	OPERATION EXPENSES										
5	710-SUPERVISION & ENGIN	EXP710	0	-	0	0	-	0	198	-	198
6	712-OTHER POWER EXP	EXP712	0	-	0	0	-	0	198	-	198
7	717-LIQUID PET GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
8	718-OTHER PROC PROD EXP	EXP718	0	-	0	0	-	0	118	-	118
9	732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
10	735-MISC. PRODUCTION EXP	EXP735	0	-	0	0	-	0	471	-	471
11	**TOTAL OPERATION EXPENSES**		0	-	0	1	-	1	984	-	984
12	MAINTENANCE EXPENSES										
13	740-SUPERVISION & ENGIN	EXP740	0	-	0	0	-	0	113	-	113
14	742-PRODUCTION EXP	EXP742	0	-	0	0	-	0	287	-	287
15	**TOTAL MAINTENANCE EXPENSES**		0	-	0	0	-	0	400	-	400
16	**TOTAL MANUFACTURED GAS LABOR**		0	-	0	1	-	1	1,385	-	1,385
17											
18											
19	813-OTHER GAS SUPPLY LABOR	EXP813	-	-	-	0	0	1	389	110	499
20											
21	**TOTAL PRODUCTION LABOR EXP**		0	-	0	1	0	1	1,774	110	1,884
22											
23	LOCAL STORAGE EXPENSES										
24	OPERATION EXPENSES										
25	840-SUPERVISION & ENGIN	LAB25	0	-	0	0	-	0	113	-	113
26	841-LABOR & EXP	EXP841	0	-	0	1	-	1	1,161	-	1,161
27	**TOTAL OPERATION EXPENSES**		0	-	0	1	-	1	1,274	-	1,274
28	MAINTENANCE EXPENSES										
29	843-SUPERVISION & ENGIN	LAB35	0	-	0	0	-	0	57	-	57
30	844-STRUCTURE & IMPROV	EXP844	-	-	-	-	-	-	-	-	-
31	845-MAINT GAS HOLDERS	EXP845	0	-	0	0	-	0	311	-	311
32	846-OTHER EQUIPMENT	EXP846	-	-	-	-	-	-	-	-	-
33	**TOTAL MAINTENANCE EXPENSES**		0	-	0	0	-	0	367	-	367
34	**TOTAL STORAGE EXPENSES**		0	-	0	1	-	1	1,641	-	1,641

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	Labor Related Allocators	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	LABOR ALLOCATIONS							
1	STEAM PRODUCTION	EXP700	-	-	-	-	-	-
2								
3	MANUFACTURED GAS EXPENSE							
4	OPERATION EXPENSES							
5	710-SUPERVISION & ENGIN	EXP710	-	-	-	-	-	-
6	712-OTHER POWER EXP	EXP712	-	-	-	-	-	-
7	717-LIQUID PET GAS EXP	EXP717	-	-	-	-	-	-
8	718-OTHER PROC PROD EXP	EXP718	-	-	-	-	-	-
9	732-PURIFICATION EXP	EXP732	-	-	-	-	-	-
10	735-MISC. PRODUCTION EXP	EXP735	-	-	-	-	-	-
11	**TOTAL OPERATION EXPENSES**		-	-	-	-	-	-
12	MAINTENANCE EXPENSES							
13	740-SUPERVISION & ENGIN	EXP740	-	-	-	-	-	-
14	742-PRODUCTION EXP	EXP742	-	-	-	-	-	-
15	**TOTAL MAINTENANCE EXPENSES**		-	-	-	-	-	-
16	**TOTAL MANUFACTURED GAS LABOR**		-	-	-	-	-	-
17								
18								
19	813-OTHER GAS SUPPLY LABOR	EXP813	-	-	-	-	-	-
20								
21	**TOTAL PRODUCTION LABOR EXP**		-	-	-	-	-	-
22								
23	LOCAL STORAGE EXPENSES							
24	OPERATION EXPENSES							
25	840-SUPERVISION & ENGIN	LAB25	-	-	-	-	-	-
26	841-LABOR & EXP	EXP841	-	-	-	-	-	-
27	**TOTAL OPERATION EXPENSES**		-	-	-	-	-	-
28	MAINTENANCE EXPENSES							
29	843-SUPERVISION & ENGIN	LAB35	-	-	-	-	-	-
30	844-STRUCTURE & IMPROV	EXP844	-	-	-	-	-	-
31	845-MAINT GAS HOLDERS	EXP845	-	-	-	-	-	-
32	846-OTHER EQUIPMENT	EXP846	-	-	-	-	-	-
33	**TOTAL MAINTENANCE EXPENSES**		-	-	-	-	-	-
34	**TOTAL STORAGE EXPENSES**		-	-	-	-	-	-

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	Labor Related Allocators	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	LABOR ALLOCATIONS CON'T								
1	TRANS & DIST EXPENSES								
2	OPERATION EXPENSES								
3	850-SUPERVISION & ENGIN	LAB31	(75)	(5)	(4)	(9)	(27)	(17)	(44)
4	851-SYS CONTROL & LD DISP	EXP851	-	-	-	-	-	-	-
5	852-COMMUNICATION SYS EXP	EXP852	-	-	-	-	-	-	-
6	857-MEAS & REGUL STA EXP	EXP857	1,031	24	8	32	476	57	533
7	874-MAINS & SERVICES EXP	EXP874	10,460	361	263	624	4,356	1,866	6,222
8	878-METER & HOUSE REG EXP	EXP878	6,252	742	742	1,485	1,663	1,663	3,326
9	879-CUSTOMER INSTALL EXP	EXP879	4,043	261	261	522	1,353	1,353	2,705
10	880-OTHER EXP	EXP880	16	1	1	2	6	4	10
11									
12	**TOTAL OPERATION EXPENSES**		21,727	1,385	1,270	2,655	7,826	4,925	12,751
13	MAINTENANCE EXPENSES								
14	885-SUPERVISION & ENGIN	LAB32	325	13	10	23	131	68	199
15	886-STRUCTURE & IMPROV	EXP886	5	0	0	0	2	0	2
16	887-MAINS	EXP887	7,280	172	54	226	3,359	400	3,760
17	889-MEAS & REG EQUIP	EXP889	805	19	6	25	372	44	416
18	892-SERVICES	EXP892	8,683	435	435	869	3,064	3,064	6,127
19	893-METER & HOUSE REG EXP	EXP893	330	39	39	78	88	88	176
20	894-MAINT OTHER EQUIP	EXP894	66	2	0	2	31	4	34
21	**TOTAL MAINTENANCE EXPENSES**		17,494	679	545	1,223	7,046	3,668	10,715
22	**TOTAL TRANS & DIST LABOR**		39,221	2,063	1,815	3,879	14,872	8,593	23,466

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			TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
	Labor Related Allocators	**ALLOC**	**PEAK**	**OFF-PEAK**	**TOTAL**	**PEAK**	**OFF-PEAK**	**TOTAL**	**PEAK**	**OFF-PEAK**	**TOTAL**
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	LABOR ALLOCATIONS CON'T										
1	TRANS & DIST EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	LAB31	(32)	(21)	(53)	(2)	(1)	(4)	(2)	(1)	(3)
4	851-SYS CONTROL & LD DISP	EXP851	-	-	-	-	-	-	-	-	-
5	852-COMMUNICATION SYS EXP	EXP852	-	-	-	-	-	-	-	-	-
6	857-MEAS & REGUL STA EXP	EXP857	500	64	565	36	3	39	52	5	58
7	874-MAINS & SERVICES EXP	EXP874	4,717	2,129	6,846	368	171	539	392	115	506
8	878-METER & HOUSE REG EXP	EXP878	2,405	2,405	4,811	100	100	200	107	107	214
9	879-CUSTOMER INSTALL EXP	EXP879	1,613	1,613	3,227	127	127	254	75	75	150
10	880-OTHER EXP	EXP880	7	5	11	0	0	1	0	0	1
11											
12	**TOTAL OPERATION EXPENSES**		9,211	6,195	15,407	630	400	1,030	624	301	925
13	MAINTENANCE EXPENSES										
14	885-SUPERVISION & ENGIN	LAB32	143	78	222	11	6	18	11	4	15
15	886-STRUCTURE & IMPROV	EXP886	2	0	2	0	0	0	0	0	0
16	887-MAINS	EXP887	3,531	455	3,986	254	20	274	368	39	407
17	889-MEAS & REG EQUIP	EXP889	391	50	441	28	2	30	41	4	45
18	892-SERVICES	EXP892	3,498	3,498	6,997	309	309	618	164	164	329
19	893-METER & HOUSE REG EXP	EXP893	127	127	254	5	5	11	6	6	11
20	894-MAINT OTHER EQUIP	EXP894	32	4	36	2	0	3	3	0	4
21	**TOTAL MAINTENANCE EXPENSES**		7,725	4,213	11,938	611	343	954	593	217	811
22	**TOTAL TRANS & DIST LABOR**		16,936	10,408	27,344	1,240	743	1,984	1,217	519	1,736

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	Labor Related Allocators	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	LABOR ALLOCATIONS CON'T										
1	TRANS & DIST EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	LAB31	(4)	(2)	(6)	(2)	(1)	(3)	(11)	(5)	(16)
4	851-SYS CONTROL & LD DISP	EXP851	-	-	-	-	-	-	-	-	-
5	852-COMMUNICATION SYS EXP	EXP852	-	-	-	-	-	-	-	-	-
6	857-MEAS & REGUL STA EXP	EXP857	129	16	145	77	11	89	295	35	330
7	874-MAINS & SERVICES EXP	EXP874	845	171	1,016	474	83	557	2,079	540	2,619
8	878-METER & HOUSE REG EXP	EXP878	205	205	410	85	85	170	497	497	993
9	879-CUSTOMER INSTALL EXP	EXP879	85	85	171	23	23	45	310	310	620
10	880-OTHER EXP	EXP880	1	0	1	1	0	1	2	1	3
11											
12	**TOTAL OPERATION EXPENSES**		1,261	476	1,736	658	201	859	3,172	1,378	4,550
13	MAINTENANCE EXPENSES										
14	885-SUPERVISION & ENGIN	LAB32	22	6	28	12	2	15	57	18	75
15	886-STRUCTURE & IMPROV	EXP886	1	0	1	0	0	0	1	0	1
16	887-MAINS	EXP887	912	111	1,023	546	81	627	2,080	250	2,330
17	889-MEAS & REG EQUIP	EXP889	101	12	113	60	9	69	230	28	258
18	892-SERVICES	EXP892	156	156	312	30	30	60	659	659	1,319
19	893-METER & HOUSE REG EXP	EXP893	11	11	22	4	4	9	26	26	52
20	894-MAINT OTHER EQUIP	EXP894	8	1	9	5	1	6	19	2	21
21	**TOTAL MAINTENANCE EXPENSES**		1,211	297	1,507	659	127	786	3,073	984	4,058
22	**TOTAL TRANS & DIST LABOR**		2,471	772	3,244	1,316	328	1,645	6,245	2,363	8,608

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	Labor Related Allocators	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
	LABOR ALLOCATIONS CON'T		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1	TRANS & DIST EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	LAB31	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)
4	851-SYS CONTROL & LD DISP	EXP851	-	-	-	-	-	-	-	-	-
5	852-COMMUNICATION SYS EXP	EXP852	-	-	-	-	-	-	-	-	-
6	857-MEAS & REGUL STA EXP	EXP857	11	3	14	16	7	23	28	9	37
7	874-MAINS & SERVICES EXP	EXP874	113	68	181	117	62	179	183	72	255
8	878-METER & HOUSE REG EXP	EXP878	48	48	96	53	53	107	75	75	149
9	879-CUSTOMER INSTALL EXP	EXP879	42	42	83	24	24	48	23	23	45
10	880-OTHER EXP	EXP880	0	0	0	0	0	0	0	0	0
11											
12	**TOTAL OPERATION EXPENSES**		212	161	373	210	145	355	307	178	486
13	MAINTENANCE EXPENSES										
14	885-SUPERVISION & ENGIN	LAB32	3	2	6	3	2	5	5	2	7
15	886-STRUCTURE & IMPROV	EXP886	0	0	0	0	0	0	0	0	0
16	887-MAINS	EXP887	77	25	102	112	47	159	197	65	263
17	889-MEAS & REG EQUIP	EXP889	9	3	11	12	5	18	22	7	29
18	892-SERVICES	EXP892	95	95	191	45	45	90	34	34	68
19	893-METER & HOUSE REG EXP	EXP893	3	3	5	3	3	6	4	4	8
20	894-MAINT OTHER EQUIP	EXP894	1	0	1	1	0	1	2	1	2
21	**TOTAL MAINTENANCE EXPENSES**		188	128	316	177	102	279	264	113	377
22	**TOTAL TRANS & DIST LABOR**		400	289	689	387	247	634	571	291	863

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	Labor Related Allocators	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
	LABOR ALLOCATIONS CON'T										
1	TRANS & DIST EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	LAB31	(1)	(1)	(2)	(4)	(2)	(6)	(0)	(0)	(0)
4	851-SYS CONTROL & LD DISP	EXP851	-	-	-	-	-	-	-	-	-
5	852-COMMUNICATION SYS EXP	EXP852	-	-	-	-	-	-	-	-	-
6	857-MEAS & REGUL STA EXP	EXP857	45	16	61	100	35	136	1	0	1
7	874-MAINS & SERVICES EXP	EXP874	272	99	371	685	301	986	5	3	8
8	878-METER & HOUSE REG EXP	EXP878	48	48	96	224	224	448	0	0	0
9	879-CUSTOMER INSTALL EXP	EXP879	9	9	18	97	97	194	1	1	2
10	880-OTHER EXP	EXP880	0	0	0	1	0	1	0	0	0
11											
12	**TOTAL OPERATION EXPENSES**		373	171	545	1,103	656	1,758	6	4	11
13	MAINTENANCE EXPENSES										
14	885-SUPERVISION & ENGIN	LAB32	7	3	10	19	9	28	0	0	0
15	886-STRUCTURE & IMPROV	EXP886	0	0	0	0	0	1	0	0	0
16	887-MAINS	EXP887	320	114	433	707	250	957	4	2	7
17	889-MEAS & REG EQUIP	EXP889	35	13	48	78	28	106	0	0	1
18	892-SERVICES	EXP892	7	7	13	181	181	362	2	2	5
19	893-METER & HOUSE REG EXP	EXP893	3	3	5	12	12	24	0	0	0
20	894-MAINT OTHER EQUIP	EXP894	3	1	4	6	2	9	0	0	0
21	**TOTAL MAINTENANCE EXPENSES**		374	139	513	1,003	482	1,486	7	5	12
22	**TOTAL TRANS & DIST LABOR**		748	310	1,058	2,106	1,138	3,244	13	10	23

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	Labor Related Allocators	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	GAS LAMPS (RATE G-17) OFF-PEAK (45)	GAS LAMPS (RATE G-17) TOTAL (46)	TOTAL OTHER RATES PEAK (47)	TOTAL OTHER RATES OFF-PEAK (48)	TOTAL OTHER RATES TOTAL (49)	TOTAL CORE PEAK (50)	TOTAL CORE OFF-PEAK (51)	TOTAL CORE TOTAL (52)
	LABOR ALLOCATIONS CON'T										
1	TRANS & DIST EXPENSES										
2	OPERATION EXPENSES										
3	850-SUPERVISION & ENGIN	LAB31	(0)	(0)	(0)	(0)	(0)	(0)	(47)	(28)	(75)
4	851-SYS CONTROL & LD DISP	EXP851	-	-	-	-	-	-	-	-	-
5	852-COMMUNICATION SYS EXP	EXP852	-	-	-	-	-	-	-	-	-
6	857-MEAS & REGUL STA EXP	EXP857	0	0	0	1	0	1	895	136	1,031
7	874-MAINS & SERVICES EXP	EXP874	0	0	1	5	4	8	7,486	2,974	10,460
8	878-METER & HOUSE REG EXP	EXP878	0	0	0	0	0	0	3,126	3,126	6,252
9	879-CUSTOMER INSTALL EXP	EXP879	0	0	0	1	1	2	2,022	2,022	4,043
10	880-OTHER EXP	EXP880	0	0	0	0	0	0	10	6	16
11											
12	**TOTAL OPERATION EXPENSES**		1	1	1	7	5	12	13,493	8,234	21,727
13	MAINTENANCE EXPENSES										
14	885-SUPERVISION & ENGIN	LAB32	0	0	0	0	0	0	219	106	325
15	886-STRUCTURE & IMPROV	EXP886	0	0	0	0	0	0	4	1	5
16	887-MAINS	EXP887	0	0	0	4	2	7	6,322	958	7,280
17	889-MEAS & REG EQUIP	EXP889	0	0	0	0	0	1	699	106	805
18	892-SERVICES	EXP892	1	1	1	3	3	6	4,342	4,342	8,683
19	893-METER & HOUSE REG EXP	EXP893	0	0	0	0	0	0	165	165	330
20	894-MAINT OTHER EQUIP	EXP894	0	0	0	0	0	0	58	9	66
21	**TOTAL MAINTENANCE EXPENSES**		1	1	1	8	6	13	11,809	5,686	17,494
22	**TOTAL TRANS & DIST LABOR**		1	1	2	14	11	25	25,301	13,920	39,221

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	Labor Related Allocators	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	LABOR ALLOCATIONS CON'T							
1	TRANS & DIST EXPENSES							
2	OPERATION EXPENSES							
3	850-SUPERVISION & ENGIN	LAB31	-	-	-	-	-	-
4	851-SYS CONTROL & LD DISP	EXP851	-	-	-	-	-	-
5	852-COMMUNICATION SYS EXP	EXP852	-	-	-	-	-	-
6	857-MEAS & REGUL STA EXP	EXP857	-	-	-	-	-	-
7	874-MAINS & SERVICES EXP	EXP874	-	-	-	-	-	-
8	878-METER & HOUSE REG EXP	EXP878	-	-	-	-	-	-
9	879-CUSTOMER INSTALL EXP	EXP879	-	-	-	-	-	-
10	880-OTHER EXP	EXP880	-	-	-	-	-	-
11								
12	**TOTAL OPERATION EXPENSES**		-	-	-	-	-	-
13	MAINTENANCE EXPENSES							
14	885-SUPERVISION & ENGIN	LAB32	-	-	-	-	-	-
15	886-STRUCTURE & IMPROV	EXP886	-	-	-	-	-	-
16	887-MAINS	EXP887	-	-	-	-	-	-
17	889-MEAS & REG EQUIP	EXP889	-	-	-	-	-	-
18	892-SERVICES	EXP892	-	-	-	-	-	-
19	893-METER & HOUSE REG EXP	EXP893	-	-	-	-	-	-
20	894-MAINT OTHER EQUIP	EXP894	-	-	-	-	-	-
21	**TOTAL MAINTENANCE EXPENSES**		-	-	-	-	-	-
22	**TOTAL TRANS & DIST LABOR**		-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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	Labor Related Allocators	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
				PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	LABOR ALLOCATIONS CON'T								
1	CUSTOMER ACCOUNT EXPENSES								
2	901-SUPERVISION	EXP901	461	55	55	110	120	120	239
3	902-METER READING	EXP902	2,915	578	578	1,156	700	700	1,401
4	903-CUST RECORDS & COLLECT	EXP903	8,417	1,002	1,002	2,004	2,184	2,184	4,369
5	905-MISC CUST ACCOUNT EXP	EXP905	-	-	-	-	-	-	-
6	**TOTAL CUSTOMER ACCT LABOR**		11,793	1,635	1,635	3,270	3,004	3,004	6,009
7									
8	CUSTOMER SALES EXPENSES								
9	911-SALES SUPERVISION	ESALES	140	3	2	5	58	13	71
10	912 SALES LABOR	EAC912	3,251	83	83	165	1,104	1,104	2,208
11	913-ADVERTISING	ESALES	190	4	3	7	78	18	96
12	916-MISC SALES	ESALES	503	12	7	18	207	47	254
13	**TOTAL CUST SALES LABOR**		4,084	102	94	196	1,447	1,182	2,628
14									
15	ADMINISTRATIVE & GENERAL EXP								
16	920-ADMIN & GEN EXPENSES	EXP920	16,370	843	729	1,571	6,291	3,486	9,778
17	921-OFFICE SUPPLS & EXP	EXP921	6	0	0	1	2	1	3
18	922-ADMIN EXP TRANSF(CR)	EXP922	-	-	-	-	-	-	-
19	925-INJURIES & DAMAGES	EXP925	-	-	-	-	-	-	-
20	926-PENSIONS & BENEFITS	EXP926	229	14	13	28	84	50	134
21	928-REGUL COMMISS EXP	EXP928	-	-	-	-	-	-	-
22	930-MISC GENERAL EXP	EXP930	214	11	10	21	82	46	128
23	**TOTAL A & G LABOR**		16,820	869	752	1,620	6,460	3,583	10,043
24									
25	**TOTAL LABOR ALLOCATOR**		75,443	4,764	4,303	9,066	27,618	16,409	44,027

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	Labor Related Allocators	ALLOC	TOTAL RESIDENTIAL PEAK (8)	TOTAL RESIDENTIAL OFF-PEAK (9)	TOTAL RESIDENTIAL TOTAL (10)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) PEAK (11)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) OFF-PEAK (12)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) TOTAL (13)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) PEAK (14)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) OFF-PEAK (15)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) TOTAL (16)
	LABOR ALLOCATIONS CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION	EXP901	175	175	349	24	24	48	8	8	17
3	902-METER READING	EXP902	1,278	1,278	2,557	47	47	94	28	28	57
4	903-CUST RECORDS & COLLECT	EXP903	3,187	3,187	6,373	440	440	879	153	153	306
5	905-MISC CUST ACCOUNT EXP	EXP905	-	-	-	-	-	-	-	-	-
6	**TOTAL CUSTOMER ACCT LABOR**		4,639	4,639	9,279	511	511	1,021	190	190	380
7											
8	CUSTOMER SALES EXPENSES										
9	911-SALES SUPERVISION	ESALES	61	15	76	4	1	5	6	1	7
10	912 SALES LABOR	EAC912	1,187	1,187	2,373	33	33	65	51	51	101
11	913-ADVERTISING	ESALES	82	20	103	6	1	7	9	1	10
12	916-MISC SALES	ESALES	219	54	272	15	2	17	23	4	26
13	**TOTAL CUST SALES LABOR**		1,548	1,276	2,824	58	36	94	88	57	145
14											
15	ADMINISTRATIVE & GENERAL EXP										
16	920-ADMIN & GEN EXPENSES	EXP920	7,134	4,215	11,349	525	308	833	510	194	705
17	921-OFFICE SUPPLS & EXP	EXP921	3	1	4	0	0	0	0	0	0
18	922-ADMIN EXP TRANSF(CR)	EXP922	-	-	-	-	-	-	-	-	-
19	925-INJURIES & DAMAGES	EXP925	-	-	-	-	-	-	-	-	-
20	926-PENSIONS & BENEFITS	EXP926	99	63	162	8	5	12	7	3	10
21	928-REGUL COMMISS EXP	EXP928	-	-	-	-	-	-	-	-	-
22	930-MISC GENERAL EXP	EXP930	93	55	149	7	4	11	7	3	9
23	**TOTAL A & G LABOR**		7,328	4,335	11,663	539	317	857	524	200	724
24											
25	**TOTAL LABOR ALLOCATOR**		32,382	20,712	53,094	2,485	1,609	4,094	2,218	969	3,187

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	Labor Related Allocators	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
	LABOR ALLOCATIONS CON'T		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION	EXP901	5	5	11	0	0	1	38	38	77
3	902-METER READING	EXP902	37	37	73	10	10	20	122	122	244
4	903-CUST RECORDS & COLLECT	EXP903	100	100	200	9	9	18	702	702	1,403
5	905-MISC CUST ACCOUNT EXP	EXP905	-	-	-	-	-	-	-	-	-
6	**TOTAL CUSTOMER ACCT LABOR**		142	142	284	20	20	39	862	862	1,725
7											
8	CUSTOMER SALES EXPENSES										
9	911-SALES SUPERVISION	ESALES	16	3	19	9	2	11	35	7	43
10	912 SALES LABOR	EAC912	131	131	262	78	78	156	293	293	585
11	913-ADVERTISING	ESALES	21	5	26	12	3	15	48	10	58
12	916-MISC SALES	ESALES	57	12	69	33	8	41	127	26	154
13	**TOTAL CUST SALES LABOR**		225	151	376	132	92	224	503	336	839
14											
15	ADMINISTRATIVE & GENERAL EXP										
16	920-ADMIN & GEN EXPENSES	EXP920	1,067	297	1,364	581	129	710	2,683	928	3,611
17	921-OFFICE SUPPLS & EXP	EXP921	0	0	0	0	0	0	1	0	1
18	922-ADMIN EXP TRANSF(CR)	EXP922	-	-	-	-	-	-	-	-	-
19	925-INJURIES & DAMAGES	EXP925	-	-	-	-	-	-	-	-	-
20	926-PENSIONS & BENEFITS	EXP926	13	4	18	7	2	9	35	14	49
21	928-REGUL COMMISS EXP	EXP928	-	-	-	-	-	-	-	-	-
22	930-MISC GENERAL EXP	EXP930	14	4	18	8	2	9	35	12	47
23	**TOTAL A & G LABOR**		1,094	305	1,400	596	132	728	2,754	954	3,708
24											
25	**TOTAL LABOR ALLOCATOR**		4,423	1,383	5,806	2,347	581	2,928	11,473	4,542	16,015

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	Labor Related Allocators	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51) PEAK (26)	OFF-PEAK (27)	TOTAL (28)	HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52) PEAK (29)	OFF-PEAK (30)	TOTAL (31)	HIGH LOAD FACTOR HLF-LARGE (RATE G-53) PEAK (32)	OFF-PEAK (33)	TOTAL (34)
	LABOR ALLOCATIONS CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION	EXP901	11	11	23	4	4	8	2	2	4
3	902-METER READING	EXP902	21	21	43	14	14	29	14	14	28
4	903-CUST RECORDS & COLLECT	EXP903	209	209	418	71	71	143	35	35	71
5	905-MISC CUST ACCOUNT EXP	EXP905	-	-	-	-	-	-	-	-	-
6	**TOTAL CUSTOMER ACCT LABOR**		242	242	484	90	90	180	52	52	103
7											
8	CUSTOMER SALES EXPENSES										
9	911-SALES SUPERVISION	ESALES	1	1	2	2	2	4	4	2	6
10	912 SALES LABOR	EAC912	16	16	33	26	26	52	43	43	85
11	913-ADVERTISING	ESALES	2	1	3	3	2	5	5	3	8
12	916-MISC SALES	ESALES	5	3	9	8	6	14	14	9	23
13	**TOTAL CUST SALES LABOR**		25	22	47	39	36	76	65	57	123
14											
15	ADMINISTRATIVE & GENERAL EXP										
16	920-ADMIN & GEN EXPENSES	EXP920	176	129	306	164	100	264	240	119	359
17	921-OFFICE SUPPLS & EXP	EXP921	0	0	0	0	0	0	0	0	0
18	922-ADMIN EXP TRANSF(CR)	EXP922	-	-	-	-	-	-	-	-	-
19	925-INJURIES & DAMAGES	EXP925	-	-	-	-	-	-	-	-	-
20	926-PENSIONS & BENEFITS	EXP926	3	2	5	2	1	4	3	2	5
21	928-REGUL COMMISS EXP	EXP928	-	-	-	-	-	-	-	-	-
22	930-MISC GENERAL EXP	EXP930	2	2	4	2	1	3	3	2	5
23	**TOTAL A & G LABOR**		181	133	315	168	103	271	247	122	369
24											
25	**TOTAL LABOR ALLOCATOR**		891	689	1,580	749	482	1,231	1,043	531	1,574

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	Labor Related Allocators	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
			(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
	LABOR ALLOCATIONS CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION	EXP901	0	0	0	18	18	35	0	0	0
3	902-METER READING	EXP902	6	6	12	56	56	112	0	0	0
4	903-CUST RECORDS & COLLECT	EXP903	4	4	8	320	320	640	0	0	0
5	905-MISC CUST ACCOUNT EXP	EXP905	-	-	-	-	-	-	-	-	-
6	**TOTAL CUSTOMER ACCT LABOR**		10	10	21	394	394	787	0	0	0
7											
8	CUSTOMER SALES EXPENSES										
9	911-SALES SUPERVISION	ESALES	5	3	9	13	9	21	0	0	0
10	912 SALES LABOR	EAC912	61	61	122	146	146	292	-	-	-
11	913-ADVERTISING	ESALES	7	5	12	17	12	29	0	0	0
12	916-MISC SALES	ESALES	19	12	32	46	31	77	0	0	1
13	**TOTAL CUST SALES LABOR**		93	81	175	223	197	420	0	0	1
14											
15	ADMINISTRATIVE & GENERAL EXP										
16	920-ADMIN & GEN EXPENSES	EXP920	335	131	465	915	479	1,394	7	8	15
17	921-OFFICE SUPPLS & EXP	EXP921	0	0	0	0	0	0	0	0	0
18	922-ADMIN EXP TRANSF(CR)	EXP922	-	-	-	-	-	-	-	-	-
19	925-INJURIES & DAMAGES	EXP925	-	-	-	-	-	-	-	-	-
20	926-PENSIONS & BENEFITS	EXP926	4	2	6	12	7	19	0	0	0
21	928-REGUL COMMISS EXP	EXP928	-	-	-	-	-	-	-	-	-
22	930-MISC GENERAL EXP	EXP930	4	2	6	12	6	18	0	0	0
23	**TOTAL A & G LABOR**		343	134	477	940	492	1,432	7	8	15
24											
25	**TOTAL LABOR ALLOCATOR**		1,354	549	1,902	4,036	2,251	6,288	23	19	42

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	Labor Related Allocators	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	GAS LAMPS (RATE G-17) OFF-PEAK (45)	GAS LAMPS (RATE G-17) TOTAL (46)	TOTAL OTHER RATES PEAK (47)	TOTAL OTHER RATES OFF-PEAK (48)	TOTAL OTHER RATES TOTAL (49)	TOTAL CORE PEAK (50)	TOTAL CORE OFF-PEAK (51)	TOTAL CORE TOTAL (52)
	LABOR ALLOCATIONS CON'T										
1	CUSTOMER ACCOUNT EXPENSES										
2	901-SUPERVISION	EXP901	0	0	0	0	0	0	231	231	461
3	902-METER READING	EXP902	1	1	2	1	1	2	1,457	1,457	2,915
4	903-CUST RECORDS & COLLECT	EXP903	-	-	-	0	0	0	4,209	4,209	8,417
5	905-MISC CUST ACCOUNT EXP	EXP905	-	-	-	-	-	-	-	-	-
6	**TOTAL CUSTOMER ACCT LABOR**		1	1	2	1	1	3	5,897	5,897	11,793
7											
8	CUSTOMER SALES EXPENSES										
9	911-SALES SUPERVISION	ESALES	-	-	-	0	0	0	109	31	140
10	912 SALES LABOR	EAC912	-	-	-	-	-	-	1,625	1,625	3,251
11	913-ADVERTISING	ESALES	-	-	-	0	0	0	148	42	190
12	916-MISC SALES	ESALES	-	-	-	0	0	1	392	111	503
13	**TOTAL CUST SALES LABOR**		-	-	-	0	0	1	2,274	1,810	4,084
14											
15	ADMINISTRATIVE & GENERAL EXP										
16	920-ADMIN & GEN EXPENSES	EXP920	0	0	1	8	8	16	10,739	5,631	16,370
17	921-OFFICE SUPPLS & EXP	EXP921	0	0	0	0	0	0	4	2	6
18	922-ADMIN EXP TRANSF(CR)	EXP922	-	-	-	-	-	-	-	-	-
19	925-INJURIES & DAMAGES	EXP925	-	-	-	-	-	-	-	-	-
20	926-PENSIONS & BENEFITS	EXP926	0	0	0	0	0	0	146	84	229
21	928-REGUL COMMISS EXP	EXP928	-	-	-	-	-	-	-	-	-
22	930-MISC GENERAL EXP	EXP930	0	0	0	0	0	0	141	74	214
23	**TOTAL A & G LABOR**		0	0	1	8	9	16	11,030	5,790	16,820
24											
25	**TOTAL LABOR ALLOCATOR**		3	3	6	26	21	47	47,917	27,527	75,443

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	Labor Related Allocators	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
	LABOR ALLOCATIONS CON'T							
1	CUSTOMER ACCOUNT EXPENSES							
2	901-SUPERVISION	EXP901	-	-	-	-	-	-
3	902-METER READING	EXP902	-	-	-	-	-	-
4	903-CUST RECORDS & COLLECT	EXP903	-	-	-	-	-	-
5	905-MISC CUST ACCOUNT EXP	EXP905	-	-	-	-	-	-
6	**TOTAL CUSTOMER ACCT LABOR**		-	-	-	-	-	-
7								
8	CUSTOMER SALES EXPENSES							
9	911-SALES SUPERVISION	ESALES	-	-	-	-	-	-
10	912 SALES LABOR	EAC912	-	-	-	-	-	-
11	913-ADVERTISING	ESALES	-	-	-	-	-	-
12	916-MISC SALES	ESALES	-	-	-	-	-	-
13	**TOTAL CUST SALES LABOR**		-	-	-	-	-	-
14								
15	ADMINISTRATIVE & GENERAL EXP							
16	920-ADMIN & GEN EXPENSES	EXP920	-	-	-	-	-	-
17	921-OFFICE SUPPLS & EXP	EXP921	-	-	-	-	-	-
18	922-ADMIN EXP TRANSF(CR)	EXP922	-	-	-	-	-	-
19	925-INJURIES & DAMAGES	EXP925	-	-	-	-	-	-
20	926-PENSIONS & BENEFITS	EXP926	-	-	-	-	-	-
21	928-REGUL COMMISS EXP	EXP928	-	-	-	-	-	-
22	930-MISC GENERAL EXP	EXP930	-	-	-	-	-	-
23	**TOTAL A & G LABOR**		-	-	-	-	-	-
24								
25	**TOTAL LABOR ALLOCATOR**		-	-	-	-	-	-

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Allocator Values	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
CAPACITY RELATED								
1 LNG & PROPANE DEMAND	DPROD	1.00	0.0277	0.0000	0.0277	0.5384	0.0000	0.5384
2 PROPORTIONAL RESPONSIBILITY	DEM11	100	2.3559	0.7481	3.1040	46.1479	5.4993	51.6472
3 PRODUCTION & STORAGE	DP_S	14,052	388	0	388	7,538	1	7,540

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Allocator Values	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.5661	0.0000	0.5661	0.0401	0.0000	0.0401	0.0583	0.0000	0.0583
2 PROPORTIONAL RESPONSIBILITY	DEM11	48.5037	6.2474	54.7512	3.4926	0.2745	3.7671	5.0560	0.5327	5.5888
3 PRODUCTION & STORAGE	DP_S	7,926	2	7,928	564	0	564	821	0	821

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Allocator Values	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.1433	0.0000	0.1433	0.0831	0.0000	0.0831	0.3247	0.0000	0.3247
2 PROPORTIONAL RESPONSIBILITY	DEM11	12.5220	1.5241	14.0461	7.5026	1.1080	8.6106	28.5732	3.4394	32.0125
3 PRODUCTION & STORAGE	DP_S	2,019	2	2,021	1,171	2	1,173	4,575	5	4,580

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Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.0122	0.0000	0.0122	0.0189	0.0000	0.0189	0.0313	0.0000	0.0313
2 PROPORTIONAL RESPONSIBILITY	DEM11	1.0595	0.3386	1.3981	1.5447	0.6417	2.1864	2.7112	0.8995	3.6106
3 PRODUCTION & STORAGE	DP_S	171	0	171	266	1	266	441	2	443

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Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.0462	0.0000	0.0462	0.1085	0.0000	0.1085	0.0006	0.0000	0.0006
2 PROPORTIONAL RESPONSIBILITY	DEM11	4.3907	1.5594	5.9501	9.7061	3.4392	13.1452	0.0568	0.0337	0.0905
3 PRODUCTION & STORAGE	DP_S	652	3	655	1,529	7	1,536	8	0	9

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Allocator Values	ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.0000	0.0000	0.0000	0.0006	0.0000	0.0006	1.0000	0.0000	1.0000
2 PROPORTIONAL RESPONSIBILITY	DEM11	0.0004	0.0002	0.0006	0.0572	0.0339	0.0911	86.8402	13.1598	100.0000
3 PRODUCTION & STORAGE	DP_S	0	0	0	8	0	9	14,039	14	14,052

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Allocator Values	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
CAPACITY RELATED							
1 LNG & PROPANE DEMAND	DPROD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PROPORTIONAL RESPONSIBILITY	DEM11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3 PRODUCTION & STORAGE	DP_S	-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING (RATE R-01) PEAK (2)	OFF-PEAK (3)	TOTAL (4)	RESIDENTIAL HEATING (RATE R-03) PEAK (5)	OFF-PEAK (6)	TOTAL (7)
COMMODITY RELATED								
1 PENALTY CHARGE REVENUE	EPEN	1,038,276	-	-	-	-	-	-
2 WEATHER ADJUSTMENT	EWEAT	5,520,760	86,987	(23,636)	63,351	3,803,263	(350,793)	3,452,469
3 NORMAL SALES VOLS	ESALES	801,336,534	18,328,279	11,023,803	29,352,082	329,497,588	74,809,884	404,307,472
4 RESIDENTIAL SALES	ESALESA	433,659,554	18,328,279	11,023,803	29,352,082	329,497,588	74,809,884	404,307,472
5 COMMERCIAL/INDUS SALE	ESALESB	367,676,980	-	-	-	-	-	-
6 BILLING DAY ADJUSTMENT	EBDAY	(164,726)	(4,646)	-	(4,646)	(90,007)	-	(90,007)
7 BASE REVENUES - COMMODITY	EREV	227,415	7,212	4,384	11,596	100,283	23,529	123,813
8 ACCOUNT 912 EXP	EAC912	11,546,107	293,640	293,640	587,279	3,920,925	3,920,925	7,841,850
9 ADMIN GENERAL EXP	EAGROR	305,880	15,746	13,614	29,360	117,555	65,146	182,701

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	-	-	-	85,305	79,539	164,844	77,284	71,662	148,946
2 WEATHER ADJUSTMENT	EWEAT	3,890,250	(374,430)	3,515,820	315,354	(16,497)	298,858	453,308	(50,237)	403,071
3 NORMAL SALES VOLS	ESALES	347,825,867	85,833,687	433,659,554	24,351,157	3,272,320	27,623,477	35,921,802	5,895,458	41,817,260
4 RESIDENTIAL SALES	ESALESA	347,825,867	85,833,687	433,659,554	-	-	-	-	-	-
5 COMMERCIAL/INDUS SALE	ESALESB	-	-	-	24,351,157	3,272,320	27,623,477	35,921,802	5,895,458	41,817,260
6 BILLING DAY ADJUSTMENT	EBDAY	(94,654)	-	(94,654)	(6,796)	-	(6,796)	(9,816)	-	(9,816)
7 BASE REVENUES - COMMODITY	EREV	107,496	27,913	135,408	7,266	983	8,249	9,163	1,764	10,928
8 ACCOUNT 912 EXP	EAC912	4,214,565	4,214,565	8,429,129	116,167	116,167	232,335	180,168	180,168	360,335
9 ADMIN GENERAL EXP	EAGROR	133,301	78,760	212,061	9,803	5,761	15,564	9,537	3,628	13,165

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	95,988	130,118	226,106	16,073	20,492	36,564	274,650	301,811	576,461
2 WEATHER ADJUSTMENT	EWEAT	988,612	(108,377)	880,236	210,123	26,224	236,346	1,967,397	(148,886)	1,818,511
3 NORMAL SALES VOLS	ESALES	90,200,802	19,654,188	109,854,990	51,789,577	13,290,366	65,079,943	202,263,338	42,112,332	244,375,670
4 RESIDENTIAL SALES	ESALESA	-	-	-	-	-	-	-	-	-
5 COMMERCIAL/INDUS SALE	ESALESB	90,200,802	19,654,188	109,854,990	51,789,577	13,290,366	65,079,943	202,263,338	42,112,332	244,375,670
6 BILLING DAY ADJUSTMENT	EBDAY	(23,545)	-	(23,545)	(13,105)	-	(13,105)	(53,262)	-	(53,262)
7 BASE REVENUES - COMMODITY	EREV	18,920	4,053	22,973	9,175	1,464	10,639	44,524	8,264	52,788
8 ACCOUNT 912 EXP	EAC912	465,180	465,180	930,360	277,621	277,621	555,242	1,039,136	1,039,136	2,078,271
9 ADMIN GENERAL EXP	EAGROR	19,930	5,547	25,477	10,857	2,407	13,265	50,128	17,344	67,471

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	61,463	71,859	133,322	55,664	68,389	124,053	70,701	80,969	151,670
2 WEATHER ADJUSTMENT	EWEAT	36,218	(8,589)	27,629	43,284	(11,528)	31,755	129,547	(34,099)	95,448
3 NORMAL SALES VOLS	ESALES	8,313,946	5,294,421	13,608,367	12,608,052	9,589,240	22,197,292	21,701,441	14,146,019	35,847,460
4 RESIDENTIAL SALES	ESALESA	-	-	-	-	-	-	-	-	-
5 COMMERCIAL/INDUS SALE	ESALESB	8,313,946	5,294,421	13,608,367	12,608,052	9,589,240	22,197,292	21,701,441	14,146,019	35,847,460
6 BILLING DAY ADJUSTMENT	EBDAY	(1,955)	-	(1,955)	(3,097)	-	(3,097)	(5,072)	-	(5,072)
7 BASE REVENUES - COMMODITY	EREV	2,382	1,347	3,729	2,703	2,081	4,784	4,363	2,271	6,634
8 ACCOUNT 912 EXP	EAC912	58,105	58,105	116,209	93,186	93,186	186,371	151,687	151,687	303,374
9 ADMIN GENERAL EXP	EAGROR	3,295	2,416	5,712	3,058	1,871	4,929	4,492	2,223	6,715

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	25,946	26,824	52,770	213,774	248,041	461,815	-	-	-
2 WEATHER ADJUSTMENT	EWEAT	31,051	546	31,597	240,100	(53,670)	186,429	-	-	-
3 NORMAL SALES VOLS	ESALES	31,035,068	19,782,336	50,817,404	73,658,507	48,812,016	122,470,523	403,904	426,883	830,787
4 RESIDENTIAL SALES	ESALESA	-	-	-	-	-	-	-	-	-
5 COMMERCIAL/INDUS SALE	ESALESB	31,035,068	19,782,336	50,817,404	73,658,507	48,812,016	122,470,523	403,904	426,883	830,787
6 BILLING DAY ADJUSTMENT	EBDAY	(6,591)	-	(6,591)	(16,714)	-	(16,714)	(96)	-	(96)
7 BASE REVENUES - COMMODITY	EREV	5,464	1,260	6,724	14,913	6,959	21,871	371	337	707
8 ACCOUNT 912 EXP	EAC912	216,376	216,376	432,751	519,353	519,353	1,038,706	-	-	-
9 ADMIN GENERAL EXP	EAGROR	6,253	2,441	8,694	17,098	8,953	26,051	132	148	280

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	-	-	-	-	-	-	488,424	549,852	1,038,276
2 WEATHER ADJUSTMENT	EWEAT	-	-	-	-	-	-	6,097,747	(576,986)	5,520,760
3 NORMAL SALES VOLS	ESALES	-	-	-	403,904	426,883	830,787	624,151,616	177,184,918	801,336,534
4 RESIDENTIAL SALES	ESALESA	-	-	-	-	-	-	347,825,867	85,833,687	433,659,554
5 COMMERCIAL/INDUS SALE	ESALESB	-	-	-	403,904	426,883	830,787	276,325,749	91,351,231	367,676,980
6 BILLING DAY ADJUSTMENT	EBDAY	(1)	-	(1)	(97)	-	(97)	(164,726)	-	(164,726)
7 BASE REVENUES - COMMODITY	EREV	11	15	26	382	351	733	167,314	43,487	210,801
8 ACCOUNT 912 EXP	EAC912	-	-	-	-	-	-	5,773,054	5,773,054	11,546,107
9 ADMIN GENERAL EXP	EAGROR	9	9	17	141	157	297	200,667	105,213	305,880

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
COMMODITY RELATED							
1 PENALTY CHARGE REVENUE	EPEN	-	-	-	-	-	-
2 WEATHER ADJUSTMENT	EWEAT	-	-	-	-	-	-
3 NORMAL SALES VOLS	ESALES	-	-	-	-	-	-
4 RESIDENTIAL SALES	ESALESA	-	-	-	-	-	-
5 COMMERCIAL/INDUS SALE	ESALESB	-	-	-	-	-	-
6 BILLING DAY ADJUSTMENT	EBDAY	-	-	-	-	-	-
7 BASE REVENUES - COMMODITY	EREV	8,276	8,338	16,614	-	-	-
8 ACCOUNT 912 EXP	EAC912	-	-	-	-	-	-
9 ADMIN GENERAL EXP	EAGROR	-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
CUSTOMER RELATED								
1 380-SERVICES	CUST380	2.0000	0.1001	0.1001	0.2002	0.7057	0.7057	1.4113
2 381-METERS-INVEST & INSTALL	CUST381	2.0000	0.2375	0.2375	0.4750	0.5320	0.5320	1.0640
3 901-CUST ACCT SUPERVISION	CUST901	567,277	67543	67543	135086	147219	147219	294437
4 902-METER READING EXP	CUST902	2.0000	0.3965	0.3965	0.7930	0.4806	0.4806	0.9612
5 903-CUSTOMER REC & COL EXP	CUST903	14,057,374	1,673,744	1,673,744	3,347,487	3,648,145	3,648,145	7,296,289
6 904-UNCOLLECTIBLE ACCTS	CUST904	18,092,231	831,625	898,299	1,729,924	5,923,386	7,760,054	13,683,440
7 905-MISCELLANEOUS CUST EXP	CUST905	265,948	31,665	31,665	63,330	69,018	69,018	138,037
8 ECS REVENUE ADJUSTMENT	CRCS	329,589	47,206	48,072	95,277	102,891	104,837	207,728
9 BASE REVENUES - CUSTOMER	CREV	83,307	8,240	8,155	16,396	21,327	21,102	42,429
10 CUSTOMER DEPOSIT	CDEP	1,411,778	195	195	390	1,388	1,388	2,775

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.8058	0.8058	1.6115	0.0712	0.0712	0.1424	0.0378	0.0378	0.0757
2 381-METERS-INVEST & INSTALL	CUST381	0.7695	0.7695	1.5389	0.0320	0.0320	0.0640	0.0342	0.0342	0.0684
3 901-CUST ACCT SUPERVISION	CUST901	214762	214762	429523	29616	29616	59231	10314	10314	20628
4 902-METER READING EXP	CUST902	0.8771	0.8771	1.7541	0.0323	0.0323	0.0645	0.0194	0.0194	0.0389
5 903-CUSTOMER REC & COL EXP	CUST903	5,321,888	5,321,888	10,643,777	734,215	734,215	1,468,430	255,706	255,706	511,413
6 904-UNCOLLECTIBLE ACCTS	CUST904	6,755,011	8,658,352	15,413,364	226,024	476,395	702,419	105,384	193,675	299,058
7 905-MISCELLANEOUS CUST EXP	CUST905	100,683	100,683	201,367	13,884	13,884	27,768	4,835	4,835	9,671
8 ECS REVENUE ADJUSTMENT	CRCS	150,097	152,909	303,005	5,775	5,654	11,429	1,989	1,993	3,982
9 BASE REVENUES - CUSTOMER	CREV	29,567	29,257	58,824	2,774	2,639	5,413	1,672	1,627	3,298
10 CUSTOMER DEPOSIT	CDEP	1,583	1,583	3,165	137,218	137,218	274,435	112,209	112,209	224,418

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.0359	0.0359	0.0719	0.0069	0.0069	0.0138	0.1519	0.1519	0.3038
2 381-METERS-INVEST & INSTALL	CUST381	0.0655	0.0655	0.1310	0.0272	0.0272	0.0543	0.1589	0.1589	0.3178
3 901-CUST ACCT SUPERVISION	CUST901	6738	6738	13475	604	604	1209	47272	47272	94544
4 902-METER READING EXP	CUST902	0.0252	0.0252	0.0504	0.0069	0.0069	0.0138	0.0838	0.0838	0.1676
5 903-CUSTOMER REC & COL EXP	CUST903	167,038	167,038	334,076	14,984	14,984	29,968	1,171,943	1,171,943	2,343,886
6 904-UNCOLLECTIBLE ACCTS	CUST904	191,358	459,923	651,281	-	-	-	522,766	1,129,992	1,652,758
7 905-MISCELLANEOUS CUST EXP	CUST905	3,159	3,159	6,317	283	283	567	22,162	22,162	44,324
8 ECS REVENUE ADJUSTMENT	CRCS	1,303	1,298	2,601	115	118	233	9,182	9,063	18,245
9 BASE REVENUES - CUSTOMER	CREV	3,130	3,030	6,160	1,133	1,130	2,263	8,709	8,425	17,134
10 CUSTOMER DEPOSIT	CDEP	154,460	154,460	308,920	23,800	23,800	47,600	427,687	427,687	855,373

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.0220	0.0220	0.0440	0.0103	0.0103	0.0207	0.0078	0.0078	0.0156
2 381-METERS-INVEST & INSTALL	CUST381	0.0153	0.0153	0.0306	0.0171	0.0171	0.0342	0.0239	0.0239	0.0478
3 901-CUST ACCT SUPERVISION	CUST901	14088	14088	28177	4815	4815	9631	2384	2384	4769
4 902-METER READING EXP	CUST902	0.0146	0.0146	0.0293	0.0099	0.0099	0.0198	0.0097	0.0097	0.0195
5 903-CUSTOMER REC & COL EXP	CUST903	349,270	349,270	698,541	119,382	119,382	238,765	59,111	59,111	118,222
6 904-UNCOLLECTIBLE ACCTS	CUST904	110,559	252,325	362,885	53,555	164,088	217,643	16,208	280,160	296,368
7 905-MISCELLANEOUS CUST EXP	CUST905	6,605	6,605	13,210	2,258	2,258	4,515	1,118	1,118	2,236
8 ECS REVENUE ADJUSTMENT	CRCS	2,713	2,725	5,438	922	937	1,859	459	461	920
9 BASE REVENUES - CUSTOMER	CREV	1,303	1,272	2,575	775	765	1,540	1,103	1,077	2,180
10 CUSTOMER DEPOSIT	CDEP	91,913	91,913	183,825	108,004	108,004	216,008	73,021	73,021	146,042

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.0016	0.0016	0.0031	0.0417	0.0417	0.0834	0.0005	0.0005	0.0011
2 381-METERS-INVEST & INSTALL	CUST381	0.0153	0.0153	0.0306	0.0716	0.0716	0.1432	0.0000	0.0000	0.0000
3 901-CUST ACCT SUPERVISION	CUST901	281	281	563	21569	21569	43139	5	5	9
4 902-METER READING EXP	CUST902	0.0041	0.0041	0.0081	0.0383	0.0383	0.0767	0.0000	0.0000	0.0000
5 903-CUSTOMER REC & COL EXP	CUST903	6,977	6,977	13,954	534,741	534,741	1,069,482	115	115	229
6 904-UNCOLLECTIBLE ACCTS	CUST904	-	-	-	180,323	696,573	876,895	42,343	106,871	149,214
7 905-MISCELLANEOUS CUST EXP	CUST905	132	132	264	10,112	10,112	20,224	2	2	4
8 ECS REVENUE ADJUSTMENT	CRCS	53	55	108	4,148	4,178	8,325	1	1	2
9 BASE REVENUES - CUSTOMER	CREV	525	529	1,053	3,706	3,642	7,349	-	-	-
10 CUSTOMER DEPOSIT	CDEP	3,683	3,683	7,365	276,620	276,620	553,240	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	GAS LAMPS (RATE G-17) OFF-PEAK (45)	GAS LAMPS (RATE G-17) TOTAL (46)	TOTAL OTHER RATES PEAK (47)	TOTAL OTHER RATES OFF-PEAK (48)	TOTAL OTHER RATES TOTAL (49)	TOTAL CORE PEAK (50)	TOTAL CORE OFF-PEAK (51)	TOTAL CORE TOTAL (52)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.0001	0.0001	0.0003	0.0007	0.0007	0.0013	1.0000	1.0000	2.0000
2 381-METERS-INVEST & INSTALL	CUST381	0.0000	0.0000	0.0000	0.0000	0.0000	0.0001	1.0000	1.0000	2.0000
3 901-CUST ACCT SUPERVISION	CUST901	31	31	62	35	35	71	283638	283638	567277
4 902-METER READING EXP	CUST902	0.0008	0.0008	0.0016	0.0008	0.0008	0.0016	1.0000	1.0000	2.0000
5 903-CUSTOMER REC & COL EXP	CUST903	-	-	-	115	115	229	7,028,687	7,028,687	14,057,374
6 904-UNCOLLECTIBLE ACCTS	CUST904	-	-	-	42,343	106,871	149,214	7,500,443	10,591,788	18,092,231
7 905-MISCELLANEOUS CUST EXP	CUST905	14	14	29	17	17	33	132,974	132,974	265,948
8 ECS REVENUE ADJUSTMENT	CRCS	6	6	12	7	7	14	163,433	166,156	329,589
9 BASE REVENUES - CUSTOMER	CREV	-	-	-	-	-	-	41,982	41,325	83,307
10 CUSTOMER DEPOSIT	CDEP	-	-	-	-	-	-	705,889	705,889	1,411,778

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Allocator Values	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
CUSTOMER RELATED							
1 380-SERVICES	CUST380	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 381-METERS-INVEST & INSTALL	CUST381	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3 901-CUST ACCT SUPERVISION	CUST901	0	0	0	0	0	0
4 902-METER READING EXP	CUST902	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5 903-CUSTOMER REC & COL EXP	CUST903	-	-	-	-	-	-
6 904-UNCOLLECTIBLE ACCTS	CUST904	-	-	-	-	-	-
7 905-MISCELLANEOUS CUST EXP	CUST905	-	-	-	-	-	-
8 ECS REVENUE ADJUSTMENT	CRCS	-	-	-	-	-	-
9 BASE REVENUES - CUSTOMER	CREV	-	-	-	-	-	-
10 CUSTOMER DEPOSIT	CDEP	-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocator Values	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTERNALLY DEVELOPED								
1 TOTAL LABOR ALLOCATOR	LABOR	75,443	4,764	4,303	9,066	27,618	16,409	44,027
2 PRODUCTION LPG PLANT	PLT101	-	-	-	-	-	-	-
3 PRODUCTION LNG PLANT	PLT102	16,112	446	-	446	8,675	-	8,675
4 STORAGE LPG PLANT	PLT21	-	-	-	-	-	-	-
5 STORAGE LNG PLANT	PLT22	15,729	436	-	436	8,469	-	8,469
6 366-STRUCTURES & IMPROVMNTS	PLT366	6,724	158	50	209	3,103	370	3,473
7 367-MAINS	PLT367	541,208	12,750	4,049	16,799	249,756	29,763	279,519
8 369-MEAS & REGUL STA EQUIP	PLT369	13,684	322	102	425	6,315	753	7,068
9 380-SERVICES	PLT380	383,099	19,172	19,172	38,344	135,170	135,170	270,340
10 381-METERS	PLT381	88,536	10,513	10,513	21,027	23,549	23,549	47,099
11 382-METER INSTALLATIONS	PLT382	13,772	1,635	1,635	3,271	3,663	3,663	7,326
12 386-OTHER PROP ON CUST PREM	PLT386	1,000	24	7	31	461	55	516
13 387-OTHER EQUIPMENT	PLT387	8,108	191	61	252	3,742	446	4,188
14 303-MISC INTANGIBLE PLANT	PLT303	869,799	36,484	28,439	64,923	354,117	154,843	508,960
15 TOTAL PRODUCTION PLANT	PLT10	16,112	446	-	446	8,675	-	8,675
16 TOTAL TRANS & DIST PLANT	PLT30	1,056,834	44,783	35,595	80,378	426,084	193,807	619,891
17 TOTAL GENERAL PLANT	PLT40	903,361	37,892	29,536	67,428	367,781	160,817	528,599
18 TOTAL GAS PLANT IN SERVICE	PLANT	1,178,049	49,414	38,517	87,931	479,614	209,718	689,331
19 TOTAL LABOR ACCTS 840-841	TLAB25	1,274	35	-	35	686	-	686
20 TOTAL LABOR ACCTS 843-846	TLAB35	367	10	-	10	198	-	198
21 TOTAL LABOR ACCTS 850-880	TLAB31	21,727	1,385	1,270	2,655	7,826	4,925	12,751
22 MAINS & SERVICES COMBINED	PLT36780	924,308	31,922	23,221	55,143	384,926	164,933	549,858
23 TOTAL PLT ACCTS 381 & 382	PLT38182	102,307	12,149	12,149	24,297	27,213	27,213	54,425
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	485,407	31,321	31,321	62,641	162,382	162,382	324,765
25 TRAN & DIST OPER EXP 851-879	EXP87179	30,286	1,827	1,657	3,484	11,088	6,785	17,873
26 TOTAL LABOR ACCTS 885-894	TLAB32	17,494	679	545	1,223	7,046	3,668	10,715
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	11,793	1,635	1,635	3,270	3,004	3,004	6,009
28 INFLATION ALLOCATOR	XIFALL	77,965	4,036	3,545	7,581	29,262	17,535	46,796
29 903-CUSTOMER REC & COLLECT	EXP903	14,057	1,674	1,674	3,347	3,648	3,648	7,296
30 MISC. CUSTOMER ACCOUNT	EXP90234	23,444	2,577	2,600	5,176	6,452	7,090	13,542
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	54,834	2,654	2,390	5,044	20,704	14,079	34,782
32 TOTAL PROD & STORAGE PLANTS	PLT1020	31,841	882	-	882	17,144	-	17,144
33 TOTAL RATE BASE	RB	625,795	24,270	17,579	41,849	261,737	93,301	355,038
34 STEAM PRODUCTION EXPENSE	EXP700	-	-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocator Values	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	32,382	20,712	53,094	2,485	1,609	4,094	2,218	969	3,187
2 PRODUCTION LPG PLANT	PLT101	-	-	-	-	-	-	-	-	-
3 PRODUCTION LNG PLANT	PLT102	9,121	-	9,121	646	-	646	939	-	939
4 STORAGE LPG PLANT	PLT21	-	-	-	-	-	-	-	-	-
5 STORAGE LNG PLANT	PLT22	8,904	-	8,904	630	-	630	917	-	917
6 366-STRUCTURES & IMPROVMNTS	PLT366	3,261	420	3,681	235	18	253	340	36	376
7 367-MAINS	PLT367	262,506	33,812	296,318	18,902	1,486	20,388	27,364	2,883	30,247
8 369-MEAS & REGUL STA EQUIP	PLT369	6,637	855	7,492	478	38	515	692	73	765
9 380-SERVICES	PLT380	154,342	154,342	308,683	13,636	13,636	27,272	7,247	7,247	14,493
10 381-METERS	PLT381	34,063	34,063	68,126	1,417	1,417	2,834	1,515	1,515	3,029
11 382-METER INSTALLATIONS	PLT382	5,298	5,298	10,597	220	220	441	236	236	471
12 386-OTHER PROP ON CUST PREM	PLT386	485	62	547	35	3	38	51	5	56
13 387-OTHER EQUIPMENT	PLT387	3,933	507	4,439	283	22	305	410	43	453
14 303-MISC INTANGIBLE PLANT	PLT303	390,601	183,281	573,883	29,167	13,456	42,623	31,754	9,620	41,375
15 TOTAL PRODUCTION PLANT	PLT10	9,121	-	9,121	646	-	646	939	-	939
16 TOTAL TRANS & DIST PLANT	PLT30	470,866	229,402	700,269	35,231	16,842	52,073	37,888	12,041	49,930
17 TOTAL GENERAL PLANT	PLT40	405,673	190,354	596,027	30,293	13,975	44,268	32,980	9,992	42,971
18 TOTAL GAS PLANT IN SERVICE	PLANT	529,027	248,235	777,262	39,504	18,225	57,729	43,008	13,030	56,038
19 TOTAL LABOR ACCTS 840-841	TLAB25	721	-	721	51	-	51	74	-	74
20 TOTAL LABOR ACCTS 843-846	TLAB35	208	-	208	15	-	15	21	-	21
21 TOTAL LABOR ACCTS 850-880	TLAB31	9,211	6,195	15,407	630	400	1,030	624	301	925
22 MAINS & SERVICES COMBINED	PLT36780	416,848	188,153	605,001	32,538	15,122	47,660	34,610	10,130	44,740
23 TOTAL PLT ACCTS 381 & 382	PLT38182	39,361	39,361	78,722	1,637	1,637	3,275	1,750	1,750	3,500
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	193,703	193,703	387,406	15,274	15,274	30,547	8,997	8,997	17,994
25 TRAN & DIST OPER EXP 851-879	EXP87179	12,915	8,442	21,357	902	562	1,464	892	413	1,306
26 TOTAL LABOR ACCTS 885-894	TLAB32	7,725	4,213	11,938	611	343	954	593	217	811
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	4,639	4,639	9,279	511	511	1,021	190	190	380
28 INFLATION ALLOCATOR	XIFALL	33,297	21,080	54,377	2,382	1,505	3,887	2,277	931	3,208
29 903-CUSTOMER REC & COLLECT	EXP903	5,322	5,322	10,644	734	734	1,468	256	256	511
30 MISC. CUSTOMER ACCOUNT	EXP90234	9,028	9,690	18,718	863	950	1,813	322	353	676
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	23,357	16,468	39,826	1,846	1,323	3,169	1,543	807	2,350
32 TOTAL PROD & STORAGE PLANTS	PLT1020	18,025	-	18,025	1,276	-	1,276	1,857	-	1,857
33 TOTAL RATE BASE	RB	286,007	110,880	396,887	20,842	7,527	28,369	24,728	5,983	30,711
34 STEAM PRODUCTION EXPENSE	EXP700	-	-	-	-	-	-	-	-	-

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Allocator Values	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK (17)	OFF-PEAK (18)	TOTAL (19)	PEAK (20)	OFF-PEAK (21)	TOTAL (22)	PEAK (23)	OFF-PEAK (24)	TOTAL (25)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	4,423	1,383	5,806	2,347	581	2,928	11,473	4,542	16,015
2 PRODUCTION LPG PLANT	PLT101	-	-	-	-	-	-	-	-	-
3 PRODUCTION LNG PLANT	PLT102	2,309	-	2,309	1,339	-	1,339	5,232	-	5,232
4 STORAGE LPG PLANT	PLT21	-	-	-	-	-	-	-	-	-
5 STORAGE LNG PLANT	PLT22	2,254	-	2,254	1,307	-	1,307	5,108	-	5,108
6 366-STRUCTURES & IMPROVMNTS	PLT366	842	102	944	504	75	579	1,921	231	2,152
7 367-MAINS	PLT367	67,770	8,249	76,019	40,605	5,997	46,601	154,640	18,614	173,254
8 369-MEAS & REGUL STA EQUIP	PLT369	1,714	209	1,922	1,027	152	1,178	3,910	471	4,381
9 380-SERVICES	PLT380	6,885	6,885	13,771	1,324	1,324	2,648	29,092	29,092	58,184
10 381-METERS	PLT381	2,900	2,900	5,801	1,203	1,203	2,405	7,035	7,035	14,069
11 382-METER INSTALLATIONS	PLT382	451	451	902	187	187	374	1,094	1,094	2,188
12 386-OTHER PROP ON CUST PREM	PLT386	125	15	140	75	11	86	286	34	320
13 387-OTHER EQUIPMENT	PLT387	1,015	124	1,139	608	90	698	2,317	279	2,596
14 303-MISC INTANGIBLE PLANT	PLT303	68,992	15,137	84,129	38,534	7,226	45,760	168,448	45,440	213,888
15 TOTAL PRODUCTION PLANT	PLT10	2,309	-	2,309	1,339	-	1,339	5,232	-	5,232
16 TOTAL TRANS & DIST PLANT	PLT30	81,791	18,946	100,737	45,585	9,045	54,630	200,496	56,874	257,370
17 TOTAL GENERAL PLANT	PLT40	71,654	15,721	87,375	40,021	7,505	47,526	174,948	47,193	222,141
18 TOTAL GAS PLANT IN SERVICE	PLANT	93,443	20,501	113,944	52,190	9,787	61,977	228,144	61,543	289,688
19 TOTAL LABOR ACCTS 840-841	TLAB25	183	-	183	106	-	106	414	-	414
20 TOTAL LABOR ACCTS 843-846	TLAB35	53	-	53	31	-	31	119	-	119
21 TOTAL LABOR ACCTS 850-880	TLAB31	1,261	476	1,736	658	201	859	3,172	1,378	4,550
22 MAINS & SERVICES COMBINED	PLT36780	74,655	15,134	89,789	41,928	7,320	49,249	183,732	47,706	231,438
23 TOTAL PLT ACCTS 381 & 382	PLT38182	3,352	3,352	6,703	1,390	1,390	2,779	8,129	8,129	16,258
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	10,237	10,237	20,474	2,713	2,713	5,427	37,221	37,221	74,442
25 TRAN & DIST OPER EXP 851-879	EXP87179	1,807	643	2,450	950	273	1,222	4,551	1,890	6,441
26 TOTAL LABOR ACCTS 885-894	TLAB32	1,211	297	1,507	659	127	786	3,073	984	4,058
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	142	142	284	20	20	39	862	862	1,725
28 INFLATION ALLOCATOR	XIFALL	4,801	1,543	6,344	2,608	659	3,267	12,068	4,638	16,706
29 903-CUSTOMER REC & COLLECT	EXP903	167	167	334	15	15	30	1,172	1,172	2,344
30 MISC. CUSTOMER ACCOUNT	EXP90234	273	366	639	26	26	51	1,483	1,695	3,178
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	2,801	1,009	3,810	1,401	359	1,761	7,592	3,498	11,090
32 TOTAL PROD & STORAGE PLANTS	PLT1020	4,562	-	4,562	2,645	-	2,645	10,340	-	10,340
33 TOTAL RATE BASE	RB	56,288	10,710	66,998	32,307	5,797	38,104	134,165	30,017	164,182
34 STEAM PRODUCTION EXPENSE	EXP700	-	-	-	-	-	-	-	-	-

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Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	891	689	1,580	749	482	1,231	1,043	531	1,574
2 PRODUCTION LPG PLANT	PLT101	-	-	-	-	-	-	-	-	-
3 PRODUCTION LNG PLANT	PLT102	196	-	196	304	-	304	504	-	504
4 STORAGE LPG PLANT	PLT21	-	-	-	-	-	-	-	-	-
5 STORAGE LNG PLANT	PLT22	191	-	191	297	-	297	492	-	492
6 366-STRUCTURES & IMPROVMNTS	PLT366	71	23	94	104	43	147	182	60	243
7 367-MAINS	PLT367	5,734	1,833	7,567	8,360	3,473	11,833	14,673	4,868	19,541
8 369-MEAS & REGUL STA EQUIP	PLT369	145	46	191	211	88	299	371	123	494
9 380-SERVICES	PLT380	4,213	4,213	8,426	1,981	1,981	3,962	1,497	1,497	2,995
10 381-METERS	PLT381	678	678	1,356	756	756	1,513	1,057	1,057	2,114
11 382-METER INSTALLATIONS	PLT382	105	105	211	118	118	235	164	164	329
12 386-OTHER PROP ON CUST PREM	PLT386	11	3	14	15	6	22	27	9	36
13 387-OTHER EQUIPMENT	PLT387	86	27	113	125	52	177	220	73	293
14 303-MISC INTANGIBLE PLANT	PLT303	9,138	5,538	14,676	9,814	5,211	15,024	15,346	6,279	21,624
15 TOTAL PRODUCTION PLANT	PLT10	196	-	196	304	-	304	504	-	504
16 TOTAL TRANS & DIST PLANT	PLT30	11,051	6,931	17,982	11,682	6,522	18,204	18,211	7,859	26,070
17 TOTAL GENERAL PLANT	PLT40	9,491	5,751	15,242	10,192	5,412	15,604	15,938	6,521	22,459
18 TOTAL GAS PLANT IN SERVICE	PLANT	12,377	7,500	19,877	13,291	7,057	20,349	20,784	8,504	29,288
19 TOTAL LABOR ACCTS 840-841	TLAB25	15	-	15	24	-	24	40	-	40
20 TOTAL LABOR ACCTS 843-846	TLAB35	4	-	4	7	-	7	11	-	11
21 TOTAL LABOR ACCTS 850-880	TLAB31	212	161	373	210	145	355	307	178	486
22 MAINS & SERVICES COMBINED	PLT36780	9,947	6,046	15,993	10,341	5,454	15,795	16,170	6,365	22,536
23 TOTAL PLT ACCTS 381 & 382	PLT38182	783	783	1,566	874	874	1,748	1,221	1,221	2,443
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	4,996	4,996	9,993	2,855	2,855	5,710	2,719	2,719	5,438
25 TRAN & DIST OPER EXP 851-879	EXP87179	300	224	524	294	199	493	433	241	675
26 TOTAL LABOR ACCTS 885-894	TLAB32	188	128	316	177	102	279	264	113	377
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	242	242	484	90	90	180	52	52	103
28 INFLATION ALLOCATOR	XIFALL	862	687	1,548	779	518	1,297	1,118	640	1,757
29 903-CUSTOMER REC & COLLECT	EXP903	349	349	699	119	119	239	59	59	118
30 MISC. CUSTOMER ACCOUNT	EXP90234	410	460	870	153	192	345	80	172	251
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	581	462	1,043	468	318	786	631	333	964
32 TOTAL PROD & STORAGE PLANTS	PLT1020	387	-	387	601	-	601	996	-	996
33 TOTAL RATE BASE	RB	6,468	3,477	9,945	7,568	3,800	11,368	12,410	4,884	17,293
34 STEAM PRODUCTION EXPENSE	EXP700	-	-	-	-	-	-	-	-	-

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Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	1,354	549	1,902	4,036	2,251	6,288	23	19	42
2 PRODUCTION LPG PLANT	PLT101	-	-	-	-	-	-	-	-	-
3 PRODUCTION LNG PLANT	PLT102	745	-	745	1,749	-	1,749	10	-	10
4 STORAGE LPG PLANT	PLT21	-	-	-	-	-	-	-	-	-
5 STORAGE LNG PLANT	PLT22	727	-	727	1,707	-	1,707	9	-	9
6 366-STRUCTURES & IMPROVMNTS	PLT366	295	105	400	653	231	884	4	2	6
7 367-MAINS	PLT367	23,763	8,440	32,202	52,530	18,613	71,143	307	182	490
8 369-MEAS & REGUL STA EQUIP	PLT369	601	213	814	1,328	471	1,799	8	5	12
9 380-SERVICES	PLT380	297	297	594	7,989	7,989	15,977	103	103	206
10 381-METERS	PLT381	678	678	1,356	3,169	3,169	6,339	0	0	0
11 382-METER INSTALLATIONS	PLT382	105	105	211	493	493	986	0	0	0
12 386-OTHER PROP ON CUST PREM	PLT386	44	16	59	97	34	131	1	0	1
13 387-OTHER EQUIPMENT	PLT387	356	126	482	787	279	1,066	5	3	7
14 303-MISC INTANGIBLE PLANT	PLT303	22,085	7,983	30,068	56,382	25,010	81,392	357	236	593
15 TOTAL PRODUCTION PLANT	PLT10	745	-	745	1,749	-	1,749	10	-	10
16 TOTAL TRANS & DIST PLANT	PLT30	26,170	9,992	36,162	67,114	31,303	98,417	428	296	724
17 TOTAL GENERAL PLANT	PLT40	22,937	8,291	31,228	58,558	25,975	84,532	371	245	616
18 TOTAL GAS PLANT IN SERVICE	PLANT	29,911	10,812	40,723	76,363	33,873	110,236	483	320	804
19 TOTAL LABOR ACCTS 840-841	TLAB25	59	-	59	138	-	138	1	-	1
20 TOTAL LABOR ACCTS 843-846	TLAB35	17	-	17	40	-	40	0	-	0
21 TOTAL LABOR ACCTS 850-880	TLAB31	373	171	545	1,103	656	1,758	6	4	11
22 MAINS & SERVICES COMBINED	PLT36780	24,060	8,737	32,796	60,519	26,602	87,120	411	286	696
23 TOTAL PLT ACCTS 381 & 382	PLT38182	784	784	1,567	3,662	3,662	7,325	0	0	0
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	1,081	1,081	2,161	11,651	11,651	23,302	103	103	207
25 TRAN & DIST OPER EXP 851-879	EXP87179	539	240	779	1,567	904	2,471	9	7	16
26 TOTAL LABOR ACCTS 885-894	TLAB32	374	139	513	1,003	482	1,486	7	5	12
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	10	10	21	394	394	787	0	0	0
28 INFLATION ALLOCATOR	XIFALL	1,539	644	2,183	4,297	2,488	6,785	38	55	93
29 903-CUSTOMER REC & COLLECT	EXP903	7	7	14	535	535	1,069	0	0	0
30 MISC. CUSTOMER ACCOUNT	EXP90234	13	13	27	657	836	1,493	15	37	52
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	776	312	1,088	2,455	1,426	3,881	18	14	33
32 TOTAL PROD & STORAGE PLANTS	PLT1020	1,472	-	1,472	3,456	-	3,456	19	-	19
33 TOTAL RATE BASE	RB	18,703	6,925	25,628	45,149	19,086	64,234	280	188	468
34 STEAM PRODUCTION EXPENSE	EXP700	-	-	-	-	-	-	-	-	-

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Allocator Values	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	GAS LAMPS (RATE G-17) OFF-PEAK (45)	GAS LAMPS (RATE G-17) TOTAL (46)	TOTAL OTHER RATES PEAK (47)	TOTAL OTHER RATES OFF-PEAK (48)	TOTAL OTHER RATES TOTAL (49)	TOTAL CORE PEAK (50)	TOTAL CORE OFF-PEAK (51)	TOTAL CORE TOTAL (52)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	3	3	6	26	21	47	47,917	27,527	75,443
2 PRODUCTION LPG PLANT	PLT101	-	-	-	-	-	-	-	-	-
3 PRODUCTION LNG PLANT	PLT102	0	-	0	10	-	10	16,112	-	16,112
4 STORAGE LPG PLANT	PLT21	-	-	-	-	-	-	-	-	-
5 STORAGE LNG PLANT	PLT22	0	-	0	9	-	9	15,729	-	15,729
6 366-STRUCTURES & IMPROVMNTS	PLT366	0	0	0	4	2	6	5,839	885	6,724
7 367-MAINS	PLT367	2	1	3	310	183	493	469,986	71,222	541,208
8 369-MEAS & REGUL STA EQUIP	PLT369	0	0	0	8	5	12	11,883	1,801	13,684
9 380-SERVICES	PLT380	24	24	48	127	127	255	191,550	191,550	383,099
10 381-METERS	PLT381	1	1	2	1	1	2	44,268	44,268	88,536
11 382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0	6,886	6,886	13,772
12 386-OTHER PROP ON CUST PREM	PLT386	0	0	0	1	0	1	868	132	1,000
13 387-OTHER EQUIPMENT	PLT387	0	0	0	5	3	7	7,041	1,067	8,108
14 303-MISC INTANGIBLE PLANT	PLT303	22	21	43	379	257	637	615,810	253,989	869,799
15 TOTAL PRODUCTION PLANT	PLT10	0	-	0	10	-	10	16,112	-	16,112
16 TOTAL TRANS & DIST PLANT	PLT30	28	26	54	455	322	778	738,932	317,902	1,056,834
17 TOTAL GENERAL PLANT	PLT40	23	22	45	394	267	661	639,572	263,789	903,361
18 TOTAL GAS PLANT IN SERVICE	PLANT	30	29	59	514	349	862	834,048	344,000	1,178,049
19 TOTAL LABOR ACCTS 840-841	TLAB25	0	-	0	1	-	1	1,274	-	1,274
20 TOTAL LABOR ACCTS 843-846	TLAB35	0	-	0	0	-	0	367	-	367
21 TOTAL LABOR ACCTS 850-880	TLAB31	1	1	1	7	5	12	13,493	8,234	21,727
22 MAINS & SERVICES COMBINED	PLT36780	26	25	51	437	311	748	661,536	262,772	924,308
23 TOTAL PLT ACCTS 381 & 382	PLT38182	1	1	3	1	1	3	51,154	51,154	102,307
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	25	25	51	129	129	257	242,703	242,703	485,407
25 TRAN & DIST OPER EXP 851-879	EXP87179	1	1	2	10	7	17	19,043	11,243	30,286
26 TOTAL LABOR ACCTS 885-894	TLAB32	1	1	1	8	6	13	11,809	5,686	17,494
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	1	1	2	1	1	3	5,897	5,897	11,793
28 INFLATION ALLOCATOR	XIFALL	2	2	3	40	57	96	49,702	28,263	77,965
29 903-CUSTOMER REC & COLLECT	EXP903	-	-	-	0	0	0	7,029	7,029	14,057
30 MISC. CUSTOMER ACCOUNT	EXP90234	1	1	2	16	39	55	11,184	12,259	23,444
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	2	2	4	21	17	37	33,425	21,409	54,834
32 TOTAL PROD & STORAGE PLANTS	PLT1020	0	-	0	19	-	19	31,841	-	31,841
33 TOTAL RATE BASE	RB	12	11	24	292	199	491	465,613	160,182	625,795
34 STEAM PRODUCTION EXPENSE	EXP700	-	-	-	-	-	-	-	-	-

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Allocator Values	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
INTERNALLY DEVELOPED							
1 TOTAL LABOR ALLOCATOR	LABOR	-	-	-	-	-	-
2 PRODUCTION LPG PLANT	PLT101	-	-	-	-	-	-
3 PRODUCTION LNG PLANT	PLT102	-	-	-	-	-	-
4 STORAGE LPG PLANT	PLT21	-	-	-	-	-	-
5 STORAGE LNG PLANT	PLT22	-	-	-	-	-	-
6 366-STRUCTURES & IMPROVMNTS	PLT366	-	-	-	-	-	-
7 367-MAINS	PLT367	-	-	-	-	-	-
8 369-MEAS & REGUL STA EQUIP	PLT369	-	-	-	-	-	-
9 380-SERVICES	PLT380	-	-	-	-	-	-
10 381-METERS	PLT381	-	-	-	-	-	-
11 382-METER INSTALLATIONS	PLT382	-	-	-	-	-	-
12 386-OTHER PROP ON CUST PREM	PLT386	-	-	-	-	-	-
13 387-OTHER EQUIPMENT	PLT387	-	-	-	-	-	-
14 303-MISC INTANGIBLE PLANT	PLT303	-	-	-	-	-	-
15 TOTAL PRODUCTION PLANT	PLT10	-	-	-	-	-	-
16 TOTAL TRANS & DIST PLANT	PLT30	-	-	-	-	-	-
17 TOTAL GENERAL PLANT	PLT40	-	-	-	-	-	-
18 TOTAL GAS PLANT IN SERVICE	PLANT	-	-	-	-	-	-
19 TOTAL LABOR ACCTS 840-841	TLAB25	-	-	-	-	-	-
20 TOTAL LABOR ACCTS 843-846	TLAB35	-	-	-	-	-	-
21 TOTAL LABOR ACCTS 850-880	TLAB31	-	-	-	-	-	-
22 MAINS & SERVICES COMBINED	PLT36780	-	-	-	-	-	-
23 TOTAL PLT ACCTS 381 & 382	PLT38182	-	-	-	-	-	-
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	-	-	-	-	-	-
25 TRAN & DIST OPER EXP 851-879	EXP87179	-	-	-	-	-	-
26 TOTAL LABOR ACCTS 885-894	TLAB32	-	-	-	-	-	-
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	-	-	-	-	-	-
28 INFLATION ALLOCATOR	XIFALL	-	-	-	-	-	-
29 903-CUSTOMER REC & COLLECT	EXP903	-	-	-	-	-	-
30 MISC. CUSTOMER ACCOUNT	EXP90234	-	-	-	-	-	-
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	-	-	-	-	-	-
32 TOTAL PROD & STORAGE PLANTS	PLT1020	-	-	-	-	-	-
33 TOTAL RATE BASE	RB	-	-	-	-	-	-
34 STEAM PRODUCTION EXPENSE	EXP700	-	-	-	-	-	-

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Allocator Values	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING (RATE R-01) PEAK (2)	OFF-PEAK (3)	TOTAL (4)	RESIDENTIAL HEATING (RATE R-03) PEAK (5)	OFF-PEAK (6)	TOTAL (7)
INTERNALLY DEVELOPED-CON'T								
1 710-SUPERVISION & ENGIN	EXP710	307	9	-	9	165	-	165
2 712-OTHER POWER EXPENSES	EXP712	307	9	-	9	165	-	165
3 717-LIQUID PETROL GAS EXP	EXP717	-	-	-	-	-	-	-
4 718-OTHER PROC PROD EXP	EXP718	187	5	-	5	101	-	101
5 732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-
6 735-MISC PRODUCTION	EXP735	783	22	-	22	421	-	421
7 740-SUPERVISION & ENGIN	EXP740	176	5	-	5	95	-	95
8 742-PRODUCTION EQUIPMENT	EXP742	655	18	-	18	352	-	352
9 813-OTHER GAS SUPPLY EXP	EXP813	705	16	10	26	290	66	356
10 LABOR ACCT 841-LABOR & EXP	LAB25	1,161	32	-	32	625	-	625
11 841-LABOR & EXP	EXP841	1,800	50	-	50	969	-	969
12 TOTAL LABOR ACCTS 844-846	LAB35	311	9	-	9	167	-	167
13 844-STRUCT & IMPROVMNTS	EXP844	-	-	-	-	-	-	-
14 845-GAS HOLDERS	EXP845	482	13	-	13	260	-	260
15 846-OTHER EQUIP	EXP846	-	-	-	-	-	-	-
16 TOTAL LABOR ACCTS 851-882	LAB31	21,802	1,390	1,275	2,664	7,853	4,942	12,795
17 851-SYS CONT & LD DISP	EXP851	44	1	0	1	20	2	23
18 852-COMMUNICATION SYS	EXP852	(3)	(0)	(0)	(0)	(1)	(0)	(2)
19 857-MEAS & REG STA EXP-GL	EXP857	1,224	29	9	38	565	67	632
20 874-MAINS & SERVICES EXP	EXP874	15,920	550	400	950	6,630	2,841	9,470
21 878-METER & HOUSE REGUL	EXP878	7,416	881	881	1,761	1,972	1,972	3,945
22 879-CUSTOMER INSTALL EXP	EXP879	5,686	367	367	734	1,902	1,902	3,804
23 880-OTHER EXPENSES	EXP880	41	3	2	5	15	9	24
24 TOTAL LABOR ACCTS 886-894	LAB32	17,170	666	535	1,201	6,915	3,600	10,516
25 886-STRUCT & IMPROVMNTS	EXP886	30	1	0	1	14	2	15
26 887-MAINS	EXP887	15,697	370	117	487	7,244	863	8,107
27 889-MEAS & REG EQUIP	EXP889	1,318	31	10	41	608	72	681
28 892-SERVICES	EXP892	11,386	570	570	1,140	4,017	4,017	8,034
29 893-METERS & HOUSE REGUL	EXP893	540	64	64	128	144	144	287
30 894-OTHER EQUIPMENT	EXP894	105	2	1	3	48	6	54
31 901-SUPERVISION & ENGIN	EXP901	567	68	68	135	147	147	294
32 902-METER READING EXP	EXP902	3,096	614	614	1,227	744	744	1,488
33 905-MISC CUST ACCT EXP	EXP905	266	32	32	63	69	69	138
34 913-ADVERTISING EXPENSE	EXP913	2,121	49	29	78	872	198	1,070
35 390-STRUCTURES & IMPROVMNTS	PLT390	5,985	251	196	447	2,437	1,065	3,502
36 391-OFFICE FURNITURE & EQUP	PLT391	12,711	533	416	949	5,175	2,263	7,438
37 392-TRANSPORTATION EQUIP	PLT392	55	2	2	4	22	10	32
38 393-STORES EQUIPMENT	PLT393	931	39	30	69	379	166	545
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	3,161	133	103	236	1,287	563	1,850
40 395-LABORATORY EQUIP	PLT395	52	2	2	4	21	9	30

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Allocator Values	ALLOC	TOTAL RESIDENTIAL PEAK (8)	TOTAL RESIDENTIAL OFF-PEAK (9)	TOTAL RESIDENTIAL TOTAL (10)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) PEAK (11)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) OFF-PEAK (12)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) TOTAL (13)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) PEAK (14)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) OFF-PEAK (15)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) TOTAL (16)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	174	-	174	12	-	12	18	-	18
2 712-OTHER POWER EXPENSES	EXP712	174	-	174	12	-	12	18	-	18
3 717-LIQUID PETROL GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
4 718-OTHER PROC PROD EXP	EXP718	106	-	106	8	-	8	11	-	11
5 732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
6 735-MISC PRODUCTION	EXP735	443	-	443	31	-	31	46	-	46
7 740-SUPERVISION & ENGIN	EXP740	100	-	100	7	-	7	10	-	10
8 742-PRODUCTION EQUIPMENT	EXP742	371	-	371	26	-	26	38	-	38
9 813-OTHER GAS SUPPLY EXP	EXP813	306	75	381	21	3	24	32	5	37
10 LABOR ACCT 841-LABOR & EXP	LAB25	657	-	657	47	-	47	68	-	68
11 841-LABOR & EXP	EXP841	1,019	-	1,019	72	-	72	105	-	105
12 TOTAL LABOR ACCTS 844-846	LAB35	176	-	176	12	-	12	18	-	18
13 844-STRUCT & IMPROVMNTS	EXP844	-	-	-	-	-	-	-	-	-
14 845-GAS HOLDERS	EXP845	273	-	273	19	-	19	28	-	28
15 846-OTHER EQUIP	EXP846	-	-	-	-	-	-	-	-	-
16 TOTAL LABOR ACCTS 851-882	LAB31	9,243	6,217	15,460	632	402	1,034	626	302	928
17 851-SYS CONT & LD DISP	EXP851	21	3	24	2	0	2	2	0	2
18 852-COMMUNICATION SYS	EXP852	(1)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)
19 857-MEAS & REG STA EXP-GL	EXP857	594	76	670	43	3	46	62	7	68
20 874-MAINS & SERVICES EXP	EXP874	7,180	3,241	10,420	560	260	821	596	174	771
21 878-METER & HOUSE REGUL	EXP878	2,853	2,853	5,706	119	119	237	127	127	254
22 879-CUSTOMER INSTALL EXP	EXP879	2,269	2,269	4,538	179	179	358	105	105	211
23 880-OTHER EXPENSES	EXP880	18	12	29	1	1	2	1	1	2
24 TOTAL LABOR ACCTS 886-894	LAB32	7,581	4,135	11,716	599	337	936	582	213	796
25 886-STRUCT & IMPROVMNTS	EXP886	14	2	16	1	0	1	2	0	2
26 887-MAINS	EXP887	7,613	981	8,594	548	43	591	794	84	877
27 889-MEAS & REG EQUIP	EXP889	639	82	722	46	4	50	67	7	74
28 892-SERVICES	EXP892	4,587	4,587	9,174	405	405	811	215	215	431
29 893-METERS & HOUSE REGUL	EXP893	208	208	415	9	9	17	9	9	18
30 894-OTHER EQUIPMENT	EXP894	51	7	57	4	0	4	5	1	6
31 901-SUPERVISION & ENGIN	EXP901	215	215	430	30	30	59	10	10	21
32 902-METER READING EXP	EXP902	1,358	1,358	2,715	50	50	100	30	30	60
33 905-MISC CUST ACCT EXP	EXP905	101	101	201	14	14	28	5	5	10
34 913-ADVERTISING EXPENSE	EXP913	920	227	1,148	64	9	73	95	16	111
35 390-STRUCTURES & IMPROVMNTS	PLT390	2,688	1,261	3,949	201	93	293	218	66	285
36 391-OFFICE FURNITURE & EQUP	PLT391	5,708	2,678	8,387	426	197	623	464	141	605
37 392-TRANSPORTATION EQUIP	PLT392	25	11	36	2	1	3	2	1	3
38 393-STORES EQUIPMENT	PLT393	418	196	614	31	14	46	34	10	44
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	1,419	666	2,085	106	49	155	115	35	150
40 395-LABORATORY EQUIP	PLT395	23	11	34	2	1	3	2	1	2

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Allocator Values	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43) PEAK (17)	OFF-PEAK (18)	TOTAL (19)	LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44) PEAK (20)	OFF-PEAK (21)	TOTAL (22)	TOTAL LOW LOAD FACTOR PEAK (23)	OFF-PEAK (24)	TOTAL (25)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	44	-	44	26	-	26	100	-	100
2 712-OTHER POWER EXPENSES	EXP712	44	-	44	26	-	26	100	-	100
3 717-LIQUID PETROL GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
4 718-OTHER PROC PROD EXP	EXP718	27	-	27	16	-	16	61	-	61
5 732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
6 735-MISC PRODUCTION	EXP735	112	-	112	65	-	65	254	-	254
7 740-SUPERVISION & ENGIN	EXP740	25	-	25	15	-	15	57	-	57
8 742-PRODUCTION EQUIPMENT	EXP742	94	-	94	54	-	54	213	-	213
9 813-OTHER GAS SUPPLY EXP	EXP813	79	17	97	46	12	57	178	37	215
10 LABOR ACCT 841-LABOR & EXP	LAB25	166	-	166	96	-	96	377	-	377
11 841-LABOR & EXP	EXP841	258	-	258	150	-	150	585	-	585
12 TOTAL LABOR ACCTS 844-846	LAB35	45	-	45	26	-	26	101	-	101
13 844-STRUCT & IMPROVMNTS	EXP844	-	-	-	-	-	-	-	-	-
14 845-GAS HOLDERS	EXP845	69	-	69	40	-	40	157	-	157
15 846-OTHER EQUIP	EXP846	-	-	-	-	-	-	-	-	-
16 TOTAL LABOR ACCTS 851-882	LAB31	1,265	477	1,742	660	202	862	3,183	1,383	4,566
17 851-SYS CONT & LD DISP	EXP851	5	1	6	3	0	4	12	2	14
18 852-COMMUNICATION SYS	EXP852	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(1)
19 857-MEAS & REG STA EXP-GL	EXP857	153	19	172	92	14	105	350	42	392
20 874-MAINS & SERVICES EXP	EXP874	1,286	261	1,546	722	126	848	3,164	822	3,986
21 878-METER & HOUSE REGUL	EXP878	243	243	486	101	101	201	589	589	1,178
22 879-CUSTOMER INSTALL EXP	EXP879	120	120	240	32	32	64	436	436	872
23 880-OTHER EXPENSES	EXP880	2	1	3	1	0	2	6	3	9
24 TOTAL LABOR ACCTS 886-894	LAB32	1,188	291	1,479	646	125	771	3,016	966	3,982
25 886-STRUCT & IMPROVMNTS	EXP886	4	0	4	2	0	3	9	1	10
26 887-MAINS	EXP887	1,966	239	2,205	1,178	174	1,352	4,485	540	5,025
27 889-MEAS & REG EQUIP	EXP889	165	20	185	99	15	114	377	45	422
28 892-SERVICES	EXP892	205	205	409	39	39	79	865	865	1,729
29 893-METERS & HOUSE REGUL	EXP893	18	18	35	7	7	15	43	43	86
30 894-OTHER EQUIPMENT	EXP894	13	2	15	8	1	9	30	4	34
31 901-SUPERVISION & ENGIN	EXP901	7	7	13	1	1	1	47	47	95
32 902-METER READING EXP	EXP902	39	39	78	11	11	21	130	130	259
33 905-MISC CUST ACCT EXP	EXP905	3	3	6	0	0	1	22	22	44
34 913-ADVERTISING EXPENSE	EXP913	239	52	291	137	35	172	535	111	647
35 390-STRUCTURES & IMPROVMNTS	PLT390	475	104	579	265	50	315	1,159	313	1,472
36 391-OFFICE FURNITURE & EQUP	PLT391	1,008	221	1,229	563	106	669	2,462	664	3,126
37 392-TRANSPORTATION EQUIP	PLT392	4	1	5	2	0	3	11	3	13
38 393-STORES EQUIPMENT	PLT393	74	16	90	41	8	49	180	49	229
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	251	55	306	140	26	166	612	165	777
40 395-LABORATORY EQUIP	PLT395	4	1	5	2	0	3	10	3	13

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Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	4	-	4	6	-	6	10	-	10
2 712-OTHER POWER EXPENSES	EXP712	4	-	4	6	-	6	10	-	10
3 717-LIQUID PETROL GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
4 718-OTHER PROC PROD EXP	EXP718	2	-	2	4	-	4	6	-	6
5 732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
6 735-MISC PRODUCTION	EXP735	10	-	10	15	-	15	24	-	24
7 740-SUPERVISION & ENGIN	EXP740	2	-	2	3	-	3	6	-	6
8 742-PRODUCTION EQUIPMENT	EXP742	8	-	8	12	-	12	20	-	20
9 813-OTHER GAS SUPPLY EXP	EXP813	7	5	12	11	8	20	19	12	32
10 LABOR ACCT 841-LABOR & EXP	LAB25	14	-	14	22	-	22	36	-	36
11 841-LABOR & EXP	EXP841	22	-	22	34	-	34	56	-	56
12 TOTAL LABOR ACCTS 844-846	LAB35	4	-	4	6	-	6	10	-	10
13 844-STRUCT & IMPROVMNTS	EXP844	-	-	-	-	-	-	-	-	-
14 845-GAS HOLDERS	EXP845	6	-	6	9	-	9	15	-	15
15 846-OTHER EQUIP	EXP846	-	-	-	-	-	-	-	-	-
16 TOTAL LABOR ACCTS 851-882	LAB31	213	162	375	210	146	356	308	179	487
17 851-SYS CONT & LD DISP	EXP851	0	0	1	1	0	1	1	0	2
18 852-COMMUNICATION SYS	EXP852	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
19 857-MEAS & REG STA EXP-GL	EXP857	13	4	17	19	8	27	33	11	44
20 874-MAINS & SERVICES EXP	EXP874	171	104	275	178	94	272	279	110	388
21 878-METER & HOUSE REGUL	EXP878	57	57	114	63	63	127	89	89	177
22 879-CUSTOMER INSTALL EXP	EXP879	59	59	117	33	33	67	32	32	64
23 880-OTHER EXPENSES	EXP880	0	0	1	0	0	1	1	0	1
24 TOTAL LABOR ACCTS 886-894	LAB32	184	126	310	174	100	274	259	111	370
25 886-STRUCT & IMPROVMNTS	EXP886	0	0	0	0	0	1	1	0	1
26 887-MAINS	EXP887	166	53	219	242	101	343	426	141	567
27 889-MEAS & REG EQUIP	EXP889	14	4	18	20	8	29	36	12	48
28 892-SERVICES	EXP892	125	125	250	59	59	118	45	45	89
29 893-METERS & HOUSE REGUL	EXP893	4	4	8	5	5	9	6	6	13
30 894-OTHER EQUIPMENT	EXP894	1	0	1	2	1	2	3	1	4
31 901-SUPERVISION & ENGIN	EXP901	14	14	28	5	5	10	2	2	5
32 902-METER READING EXP	EXP902	23	23	45	15	15	31	15	15	30
33 905-MISC CUST ACCT EXP	EXP905	7	7	13	2	2	5	1	1	2
34 913-ADVERTISING EXPENSE	EXP913	22	14	36	33	25	59	57	37	95
35 390-STRUCTURES & IMPROVMNTS	PLT390	63	38	101	68	36	103	106	43	149
36 391-OFFICE FURNITURE & EQUP	PLT391	134	81	214	143	76	220	224	92	316
37 392-TRANSPORTATION EQUIP	PLT392	1	0	1	1	0	1	1	0	1
38 393-STORES EQUIPMENT	PLT393	10	6	16	11	6	16	16	7	23
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	33	20	53	36	19	55	56	23	79
40 395-LABORATORY EQUIP	PLT395	1	0	1	1	0	1	1	0	1

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Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	14	-	14	33	-	33	0	-	0
2 712-OTHER POWER EXPENSES	EXP712	14	-	14	33	-	33	0	-	0
3 717-LIQUID PETROL GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
4 718-OTHER PROC PROD EXP	EXP718	9	-	9	20	-	20	0	-	0
5 732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
6 735-MISC PRODUCTION	EXP735	36	-	36	85	-	85	0	-	0
7 740-SUPERVISION & ENGIN	EXP740	8	-	8	19	-	19	0	-	0
8 742-PRODUCTION EQUIPMENT	EXP742	30	-	30	71	-	71	0	-	0
9 813-OTHER GAS SUPPLY EXP	EXP813	27	17	45	65	43	108	0	0	1
10 LABOR ACCT 841-LABOR & EXP	LAB25	54	-	54	126	-	126	1	-	1
11 841-LABOR & EXP	EXP841	83	-	83	195	-	195	1	-	1
12 TOTAL LABOR ACCTS 844-846	LAB35	14	-	14	34	-	34	0	-	0
13 844-STRUCT & IMPROVMNTS	EXP844	-	-	-	-	-	-	-	-	-
14 845-GAS HOLDERS	EXP845	22	-	22	52	-	52	0	-	0
15 846-OTHER EQUIP	EXP846	-	-	-	-	-	-	-	-	-
16 TOTAL LABOR ACCTS 851-882	LAB31	375	172	547	1,107	658	1,764	6	4	11
17 851-SYS CONT & LD DISP	EXP851	2	1	3	4	2	6	0	0	0
18 852-COMMUNICATION SYS	EXP852	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
19 857-MEAS & REG STA EXP-GL	EXP857	54	19	73	119	42	161	1	0	1
20 874-MAINS & SERVICES EXP	EXP874	414	150	565	1,042	458	1,500	7	5	12
21 878-METER & HOUSE REGUL	EXP878	57	57	114	265	265	531	0	0	0
22 879-CUSTOMER INSTALL EXP	EXP879	13	13	25	136	136	273	1	1	2
23 880-OTHER EXPENSES	EXP880	1	0	1	2	1	3	0	0	0
24 TOTAL LABOR ACCTS 886-894	LAB32	367	136	504	985	473	1,458	7	5	12
25 886-STRUCT & IMPROVMNTS	EXP886	1	0	2	3	1	4	0	0	0
26 887-MAINS	EXP887	689	245	934	1,524	540	2,063	9	5	14
27 889-MEAS & REG EQUIP	EXP889	58	21	78	128	45	173	1	0	1
28 892-SERVICES	EXP892	9	9	18	237	237	475	3	3	6
29 893-METERS & HOUSE REGUL	EXP893	4	4	8	19	19	39	0	0	0
30 894-OTHER EQUIPMENT	EXP894	5	2	6	10	4	14	0	0	0
31 901-SUPERVISION & ENGIN	EXP901	0	0	1	22	22	43	0	0	0
32 902-METER READING EXP	EXP902	6	6	13	59	59	119	0	0	0
33 905-MISC CUST ACCT EXP	EXP905	0	0	0	10	10	20	0	0	0
34 913-ADVERTISING EXPENSE	EXP913	82	52	134	195	129	324	1	1	2
35 390-STRUCTURES & IMPROVMNTS	PLT390	152	55	207	388	172	560	2	2	4
36 391-OFFICE FURNITURE & EQUP	PLT391	323	117	439	824	365	1,189	5	3	9
37 392-TRANSPORTATION EQUIP	PLT392	1	1	2	4	2	5	0	0	0
38 393-STORES EQUIPMENT	PLT393	24	9	32	60	27	87	0	0	1
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	80	29	109	205	91	296	1	1	2
40 395-LABORATORY EQUIP	PLT395	1	0	2	3	1	5	0	0	0

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Allocator Values	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	OFF-PEAK (45)	TOTAL (46)	TOTAL OTHER RATES PEAK (47)	OFF-PEAK (48)	TOTAL (49)	TOTAL CORE PEAK (50)	OFF-PEAK (51)	TOTAL (52)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	0	-	0	0	-	0	307	-	307
2 712-OTHER POWER EXPENSES	EXP712	0	-	0	0	-	0	307	-	307
3 717-LIQUID PETROL GAS EXP	EXP717	-	-	-	-	-	-	-	-	-
4 718-OTHER PROC PROD EXP	EXP718	0	-	0	0	-	0	187	-	187
5 732-PURIFICATION EXP	EXP732	-	-	-	-	-	-	-	-	-
6 735-MISC PRODUCTION	EXP735	0	-	0	0	-	0	783	-	783
7 740-SUPERVISION & ENGIN	EXP740	0	-	0	0	-	0	176	-	176
8 742-PRODUCTION EQUIPMENT	EXP742	0	-	0	0	-	0	655	-	655
9 813-OTHER GAS SUPPLY EXP	EXP813	-	-	-	0	0	1	549	156	705
10 LABOR ACCT 841-LABOR & EXP	LAB25	0	-	0	1	-	1	1,161	-	1,161
11 841-LABOR & EXP	EXP841	0	-	0	1	-	1	1,800	-	1,800
12 TOTAL LABOR ACCTS 844-846	LAB35	0	-	0	0	-	0	311	-	311
13 844-STRUCT & IMPROVMNTS	EXP844	-	-	-	-	-	-	-	-	-
14 845-GAS HOLDERS	EXP845	0	-	0	0	-	0	482	-	482
15 846-OTHER EQUIP	EXP846	-	-	-	-	-	-	-	-	-
16 TOTAL LABOR ACCTS 851-882	LAB31	1	1	1	7	5	12	13,539	8,263	21,802
17 851-SYS CONT & LD DISP	EXP851	0	0	0	0	0	0	38	6	44
18 852-COMMUNICATION SYS	EXP852	(0)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	(3)
19 857-MEAS & REG STA EXP-GL	EXP857	0	0	0	1	0	1	1,063	161	1,224
20 874-MAINS & SERVICES EXP	EXP874	0	0	1	8	5	13	11,394	4,526	15,920
21 878-METER & HOUSE REGUL	EXP878	0	0	0	0	0	0	3,708	3,708	7,416
22 879-CUSTOMER INSTALL EXP	EXP879	0	0	1	2	2	3	2,843	2,843	5,686
23 880-OTHER EXPENSES	EXP880	0	0	0	0	0	0	26	15	41
24 TOTAL LABOR ACCTS 886-894	LAB32	1	1	1	8	6	13	11,590	5,580	17,170
25 886-STRUCT & IMPROVMNTS	EXP886	0	0	0	0	0	0	26	4	30
26 887-MAINS	EXP887	0	0	0	9	5	14	13,631	2,066	15,697
27 889-MEAS & REG EQUIP	EXP889	0	0	0	1	0	1	1,145	173	1,318
28 892-SERVICES	EXP892	1	1	1	4	4	8	5,693	5,693	11,386
29 893-METERS & HOUSE REGUL	EXP893	0	0	0	0	0	0	270	270	540
30 894-OTHER EQUIPMENT	EXP894	0	0	0	0	0	0	91	14	105
31 901-SUPERVISION & ENGIN	EXP901	0	0	0	0	0	0	284	284	567
32 902-METER READING EXP	EXP902	1	1	2	1	1	2	1,548	1,548	3,096
33 905-MISC CUST ACCT EXP	EXP905	0	0	0	0	0	0	133	133	266
34 913-ADVERTISING EXPENSE	EXP913	-	-	-	1	1	2	1,652	469	2,121
35 390-STRUCTURES & IMPROVMNTS	PLT390	0	0	0	3	2	4	4,237	1,748	5,985
36 391-OFFICE FURNITURE & EQUP	PLT391	0	0	1	6	4	9	8,999	3,712	12,711
37 392-TRANSPORTATION EQUIP	PLT392	0	0	0	0	0	0	39	16	55
38 393-STORES EQUIPMENT	PLT393	0	0	0	0	0	1	659	272	931
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	0	0	0	1	1	2	2,238	923	3,161
40 395-LABORATORY EQUIP	PLT395	0	0	0	0	0	0	37	15	52

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Allocator Values	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
INTERNALLY DEVELOPED-CON'T							
1 710-SUPERVISION & ENGIN	EXP710	-	-	-	-	-	-
2 712-OTHER POWER EXPENSES	EXP712	-	-	-	-	-	-
3 717-LIQUID PETROL GAS EXP	EXP717	-	-	-	-	-	-
4 718-OTHER PROC PROD EXP	EXP718	-	-	-	-	-	-
5 732-PURIFICATION EXP	EXP732	-	-	-	-	-	-
6 735-MISC PRODUCTION	EXP735	-	-	-	-	-	-
7 740-SUPERVISION & ENGIN	EXP740	-	-	-	-	-	-
8 742-PRODUCTION EQUIPMENT	EXP742	-	-	-	-	-	-
9 813-OTHER GAS SUPPLY EXP	EXP813	-	-	-	-	-	-
10 LABOR ACCT 841-LABOR & EXP	LAB25	-	-	-	-	-	-
11 841-LABOR & EXP	EXP841	-	-	-	-	-	-
12 TOTAL LABOR ACCTS 844-846	LAB35	-	-	-	-	-	-
13 844-STRUCT & IMPROVMNTS	EXP844	-	-	-	-	-	-
14 845-GAS HOLDERS	EXP845	-	-	-	-	-	-
15 846-OTHER EQUIP	EXP846	-	-	-	-	-	-
16 TOTAL LABOR ACCTS 851-882	LAB31	-	-	-	-	-	-
17 851-SYS CONT & LD DISP	EXP851	-	-	-	-	-	-
18 852-COMMUNICATION SYS	EXP852	-	-	-	-	-	-
19 857-MEAS & REG STA EXP-GL	EXP857	-	-	-	-	-	-
20 874-MAINS & SERVICES EXP	EXP874	-	-	-	-	-	-
21 878-METER & HOUSE REGUL	EXP878	-	-	-	-	-	-
22 879-CUSTOMER INSTALL EXP	EXP879	-	-	-	-	-	-
23 880-OTHER EXPENSES	EXP880	-	-	-	-	-	-
24 TOTAL LABOR ACCTS 886-894	LAB32	-	-	-	-	-	-
25 886-STRUCT & IMPROVMNTS	EXP886	-	-	-	-	-	-
26 887-MAINS	EXP887	-	-	-	-	-	-
27 889-MEAS & REG EQUIP	EXP889	-	-	-	-	-	-
28 892-SERVICES	EXP892	-	-	-	-	-	-
29 893-METERS & HOUSE REGUL	EXP893	-	-	-	-	-	-
30 894-OTHER EQUIPMENT	EXP894	-	-	-	-	-	-
31 901-SUPERVISION & ENGIN	EXP901	-	-	-	-	-	-
32 902-METER READING EXP	EXP902	-	-	-	-	-	-
33 905-MISC CUST ACCT EXP	EXP905	-	-	-	-	-	-
34 913-ADVERTISING EXPENSE	EXP913	-	-	-	-	-	-
35 390-STRUCTURES & IMPROVMNTS	PLT390	-	-	-	-	-	-
36 391-OFFICE FURNITURE & EQUP	PLT391	-	-	-	-	-	-
37 392-TRANSPORTATION EQUIP	PLT392	-	-	-	-	-	-
38 393-STORES EQUIPMENT	PLT393	-	-	-	-	-	-
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	-	-	-	-	-	-
40 395-LABORATORY EQUIP	PLT395	-	-	-	-	-	-

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Allocator Values	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTERNALLY DEVELOPED-CON'T								
1 396-POWER OPERATED EQUIP	PLT396	161	7	5	12	66	29	94
2 397-COMMUNICATION EQUIPMENT	PLT397	8,689	364	284	649	3,537	1,547	5,084
3 398-MISCELLANEOUS EQUIPMENT	PLT398	1,720	72	56	128	700	306	1,006
4 920-ADMIN & GEN EXPENSES	EXP920	21,321	1,098	949	2,047	8,194	4,541	12,735
5 921-OFFICE SUPPLS & EXP	EXP921	25,922	1,334	1,154	2,488	9,962	5,521	15,483
6 922-ADMIN EXP TRANSF(CR)	EXP922	(15,325)	(789)	(682)	(1,471)	(5,890)	(3,264)	(9,154)
7 925-INJURIES & DAMAGES	EXP925	1	0	0	0	0	0	1
8 926-PENSIONS & BENEFITS	EXP926	16,686	1,054	952	2,005	6,108	3,629	9,738
9 928-REGUL COMMISS EXP	EXP928	932	48	41	89	358	198	557
10 930-MISC GENERAL EXP	EXP930	(2,009)	(103)	(89)	(193)	(772)	(428)	(1,200)
11 ADMIN & GENERAL ALLOCATOR	OMXAG	105,239	6,110	5,479	11,588	38,680	23,541	62,221
12 P&S & T&D PLANT	OPLANT	1,088,675	45,665	35,595	81,260	443,227	193,807	637,034

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Allocator Values	ALLOC	TOTAL RESIDENTIAL PEAK (8)	TOTAL RESIDENTIAL OFF-PEAK (9)	TOTAL RESIDENTIAL TOTAL (10)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) PEAK (11)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) OFF-PEAK (12)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) TOTAL (13)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) PEAK (14)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) OFF-PEAK (15)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) TOTAL (16)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	72	34	106	5	2	8	6	2	8
2 397-COMMUNICATION EQUIPMENT	PLT397	3,902	1,831	5,733	291	134	426	317	96	413
3 398-MISCELLANEOUS EQUIPMENT	PLT398	772	362	1,135	58	27	84	63	19	82
4 920-ADMIN & GEN EXPENSES	EXP920	9,292	5,490	14,781	683	402	1,085	665	253	918
5 921-OFFICE SUPPLS & EXP	EXP921	11,297	6,675	17,971	831	488	1,319	808	308	1,116
6 922-ADMIN EXP TRANSF(CR)	EXP922	(6,679)	(3,946)	(10,625)	(491)	(289)	(780)	(478)	(182)	(660)
7 925-INJURIES & DAMAGES	EXP925	0	0	1	0	0	0	0	0	0
8 926-PENSIONS & BENEFITS	EXP926	7,162	4,581	11,743	550	356	906	491	214	705
9 928-REGUL COMMISS EXP	EXP928	406	240	646	30	18	47	29	11	40
10 930-MISC GENERAL EXP	EXP930	(875)	(517)	(1,393)	(64)	(38)	(102)	(63)	(24)	(86)
11 ADMIN & GENERAL ALLOCATOR	OMXAG	44,789	29,020	73,809	3,306	2,157	5,463	3,030	1,309	4,339
12 P&S & T&D PLANT	OPLANT	488,892	229,402	718,294	36,507	16,842	53,349	39,745	12,041	51,786

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocator Values	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK (17)	OFF-PEAK (18)	TOTAL (19)	PEAK (20)	OFF-PEAK (21)	TOTAL (22)	PEAK (23)	OFF-PEAK (24)	TOTAL (25)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	13	3	16	7	1	8	31	8	40
2 397-COMMUNICATION EQUIPMENT	PLT397	689	151	840	385	72	457	1,683	454	2,137
3 398-MISCELLANEOUS EQUIPMENT	PLT398	136	30	166	76	14	90	333	90	423
4 920-ADMIN & GEN EXPENSES	EXP920	1,389	387	1,776	757	168	925	3,494	1,209	4,703
5 921-OFFICE SUPPLS & EXP	EXP921	1,689	470	2,159	920	204	1,124	4,248	1,470	5,718
6 922-ADMIN EXP TRANSF(CR)	EXP922	(999)	(278)	(1,276)	(544)	(121)	(665)	(2,511)	(869)	(3,380)
7 925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0	0	0	0
8 926-PENSIONS & BENEFITS	EXP926	978	306	1,284	519	128	648	2,537	1,005	3,542
9 928-REGUL COMMISS EXP	EXP928	61	17	78	33	7	40	153	53	206
10 930-MISC GENERAL EXP	EXP930	(131)	(36)	(167)	(71)	(16)	(87)	(329)	(114)	(443)
11 ADMIN & GENERAL ALLOCATOR	OMXAG	6,221	2,055	8,276	3,335	869	4,204	15,892	6,390	22,282
12 P&S & T&D PLANT	OPLANT	86,353	18,946	105,300	48,231	9,045	57,275	210,836	56,874	267,710

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	2	1	3	2	1	3	3	1	4
2 397-COMMUNICATION EQUIPMENT	PLT397	91	55	147	98	52	150	153	63	216
3 398-MISCELLANEOUS EQUIPMENT	PLT398	18	11	29	19	10	30	30	12	43
4 920-ADMIN & GEN EXPENSES	EXP920	230	168	398	213	130	344	313	155	468
5 921-OFFICE SUPPLS & EXP	EXP921	279	205	484	259	159	418	381	188	569
6 922-ADMIN EXP TRANSF(CR)	EXP922	(165)	(121)	(286)	(153)	(94)	(247)	(225)	(111)	(336)
7 925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0	0	0	0
8 926-PENSIONS & BENEFITS	EXP926	197	152	349	166	107	272	231	118	348
9 928-REGUL COMMISS EXP	EXP928	10	7	17	9	6	15	14	7	20
10 930-MISC GENERAL EXP	EXP930	(22)	(16)	(38)	(20)	(12)	(32)	(29)	(15)	(44)
11 ADMIN & GENERAL ALLOCATOR	OMXAG	1,216	975	2,191	1,051	705	1,756	1,475	832	2,307
12 P&S & T&D PLANT	OPLANT	11,438	6,931	18,369	12,283	6,522	18,805	19,207	7,859	27,066

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	4	1	6	10	5	15	0	0	0
2 397-COMMUNICATION EQUIPMENT	PLT397	221	80	300	563	250	813	4	2	6
3 398-MISCELLANEOUS EQUIPMENT	PLT398	44	16	59	111	49	161	1	0	1
4 920-ADMIN & GEN EXPENSES	EXP920	436	170	606	1,192	624	1,816	9	10	20
5 921-OFFICE SUPPLS & EXP	EXP921	530	207	737	1,449	759	2,208	11	13	24
6 922-ADMIN EXP TRANSF(CR)	EXP922	(313)	(122)	(436)	(857)	(449)	(1,305)	(7)	(7)	(14)
7 925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0	0	0	0
8 926-PENSIONS & BENEFITS	EXP926	299	121	421	893	498	1,391	5	4	9
9 928-REGUL COMMISS EXP	EXP928	19	7	26	52	27	79	0	0	1
10 930-MISC GENERAL EXP	EXP930	(41)	(16)	(57)	(112)	(59)	(171)	(1)	(1)	(2)
11 ADMIN & GENERAL ALLOCATOR	OMXAG	1,960	831	2,791	5,702	3,343	9,045	42	55	97
12 P&S & T&D PLANT	OPLANT	27,642	9,992	37,634	70,570	31,303	101,873	447	296	743

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		PEAK (44)	OFF-PEAK (45)	TOTAL (46)	PEAK (47)	OFF-PEAK (48)	TOTAL (49)	PEAK (50)	OFF-PEAK (51)	TOTAL (52)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0	114	47	161
2 397-COMMUNICATION EQUIPMENT	PLT397	0	0	0	4	3	6	6,151	2,537	8,689
3 398-MISCELLANEOUS EQUIPMENT	PLT398	0	0	0	1	1	1	1,218	502	1,720
4 920-ADMIN & GEN EXPENSES	EXP920	1	1	1	10	11	21	13,987	7,334	21,321
5 921-OFFICE SUPPLS & EXP	EXP921	1	1	1	12	13	25	17,006	8,916	25,922
6 922-ADMIN EXP TRANSF(CR)	EXP922	(0)	(0)	(1)	(7)	(8)	(15)	(10,054)	(5,271)	(15,325)
7 925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0	1	0	1
8 926-PENSIONS & BENEFITS	EXP926	1	1	1	6	5	10	10,598	6,088	16,686
9 928-REGUL COMMISS EXP	EXP928	0	0	0	0	0	1	611	321	932
10 930-MISC GENERAL EXP	EXP930	(0)	(0)	(0)	(1)	(1)	(2)	(1,318)	(691)	(2,009)
11 ADMIN & GENERAL ALLOCATOR	OMXAG	3	3	6	45	57	103	66,429	38,810	105,239
12 P&S & T&D PLANT	OPLANT	28	26	54	475	322	797	770,772	317,902	1,088,675

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocator Values	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
INTERNALLY DEVELOPED-CON'T							
1 396-POWER OPERATED EQUIP	PLT396	-	-	-	-	-	-
2 397-COMMUNICATION EQUIPMENT	PLT397	-	-	-	-	-	-
3 398-MISCELLANEOUS EQUIPMENT	PLT398	-	-	-	-	-	-
4 920-ADMIN & GEN EXPENSES	EXP920	-	-	-	-	-	-
5 921-OFFICE SUPPLS & EXP	EXP921	-	-	-	-	-	-
6 922-ADMIN EXP TRANSF(CR)	EXP922	-	-	-	-	-	-
7 925-INJURIES & DAMAGES	EXP925	-	-	-	-	-	-
8 926-PENSIONS & BENEFITS	EXP926	-	-	-	-	-	-
9 928-REGUL COMMISS EXP	EXP928	-	-	-	-	-	-
10 930-MISC GENERAL EXP	EXP930	-	-	-	-	-	-
11 ADMIN & GENERAL ALLOCATOR	OMXAG	-	-	-	-	-	-
12 P&S & T&D PLANT	OPLANT	-	-	-	-	-	-

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
CAPACITY RELATED								
1 LNG & PROPANE DEMAND	DPROD	1.000	0.028	0.000	0.028	0.538	0.000	0.538
2 PROPORTIONAL RESPONSIBILITY	DEM11	1.000	0.024	0.007	0.031	0.461	0.055	0.516
3 PRODUCTION & STORAGE	DP_S	1.000	0.028	0.000	0.028	0.536	0.000	0.537

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
2 PROPORTIONAL RESPONSIBILITY	DEM11	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
3 PRODUCTION & STORAGE	DP_S	0.564	0.000	0.564	0.040	0.000	0.040	0.058	0.000	0.058

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
2 PROPORTIONAL RESPONSIBILITY	DEM11	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
3 PRODUCTION & STORAGE	DP_S	0.144	0.000	0.144	0.083	0.000	0.083	0.326	0.000	0.326

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
2 PROPORTIONAL RESPONSIBILITY	DEM11	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
3 PRODUCTION & STORAGE	DP_S	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.032

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
2 PROPORTIONAL RESPONSIBILITY	DEM11	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
3 PRODUCTION & STORAGE	DP_S	0.046	0.000	0.047	0.109	0.000	0.109	0.001	0.000	0.001

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		PEAK (44)	OFF-PEAK (45)	TOTAL (46)	PEAK (47)	OFF-PEAK (48)	TOTAL (49)	PEAK (50)	OFF-PEAK (51)	TOTAL (52)
CAPACITY RELATED										
1 LNG & PROPANE DEMAND	DPROD	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
2 PROPORTIONAL RESPONSIBILITY	DEM11	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
3 PRODUCTION & STORAGE	DP_S	0.000	0.000	0.000	0.001	0.000	0.001	0.999	0.001	1.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
CAPACITY RELATED							
1 LNG & PROPANE DEMAND	DPROD	0.000	0.000	0.000	0.000	0.000	0.000
2 PROPORTIONAL RESPONSIBILITY	DEM11	0.000	0.000	0.000	0.000	0.000	0.000
3 PRODUCTION & STORAGE	DP_S	0.000	0.000	0.000	0.000	0.000	0.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
COMMODITY RELATED								
1 PENALTY CHARGE REVENUE	EPEN	1.000	0.000	0.000	0.000	0.000	0.000	0.000
2 WEATHER ADJUSTMENT	EWEAT	1.000	0.016	-0.004	0.011	0.689	-0.064	0.625
3 NORMAL SALES VOLS	ESALES	1.000	0.023	0.014	0.037	0.411	0.093	0.505
4 RESIDENTIAL SALES	ESALESA	1.000	0.042	0.025	0.068	0.760	0.173	0.932
5 COMMERCIAL/INDUS SALE	ESALESB	1.000	0.000	0.000	0.000	0.000	0.000	0.000
6 BILLING DAY ADJUSTMENT	EBDAY	1.000	0.028	0.000	0.028	0.546	0.000	0.546
7 BASE REVENUES - COMMODITY	EREV	1.000	0.032	0.019	0.051	0.441	0.103	0.544
8 ACCOUNT 912 EXP	EAC912	1.000	0.025	0.025	0.051	0.340	0.340	0.679
9 ADMIN GENERAL EXP	EAGROR	1.000	0.051	0.045	0.096	0.384	0.213	0.597

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	0.000	0.000	0.000	0.082	0.077	0.159	0.074	0.069	0.143
2 WEATHER ADJUSTMENT	EWEAT	0.705	-0.068	0.637	0.057	-0.003	0.054	0.082	-0.009	0.073
3 NORMAL SALES VOLS	ESALES	0.434	0.107	0.541	0.030	0.004	0.034	0.045	0.007	0.052
4 RESIDENTIAL SALES	ESALESA	0.802	0.198	1.000	0.000	0.000	0.000	0.000	0.000	0.000
5 COMMERCIAL/INDUS SALE	ESALESB	0.000	0.000	0.000	0.066	0.009	0.075	0.098	0.016	0.114
6 BILLING DAY ADJUSTMENT	EBDAY	0.575	0.000	0.575	0.041	0.000	0.041	0.060	0.000	0.060
7 BASE REVENUES - COMMODITY	EREV	0.473	0.123	0.595	0.032	0.004	0.036	0.040	0.008	0.048
8 ACCOUNT 912 EXP	EAC912	0.365	0.365	0.730	0.010	0.010	0.020	0.016	0.016	0.031
9 ADMIN GENERAL EXP	EAGROR	0.436	0.257	0.693	0.032	0.019	0.051	0.031	0.012	0.043

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	0.092	0.125	0.218	0.015	0.020	0.035	0.265	0.291	0.555
2 WEATHER ADJUSTMENT	EWEAT	0.179	-0.020	0.159	0.038	0.005	0.043	0.356	-0.027	0.329
3 NORMAL SALES VOLS	ESALES	0.113	0.025	0.137	0.065	0.017	0.081	0.252	0.053	0.305
4 RESIDENTIAL SALES	ESALESA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 COMMERCIAL/INDUS SALE	ESALESB	0.245	0.053	0.299	0.141	0.036	0.177	0.550	0.115	0.665
6 BILLING DAY ADJUSTMENT	EBDAY	0.143	0.000	0.143	0.080	0.000	0.080	0.323	0.000	0.323
7 BASE REVENUES - COMMODITY	EREV	0.083	0.018	0.101	0.040	0.006	0.047	0.196	0.036	0.232
8 ACCOUNT 912 EXP	EAC912	0.040	0.040	0.081	0.024	0.024	0.048	0.090	0.090	0.180
9 ADMIN GENERAL EXP	EAGROR	0.065	0.018	0.083	0.035	0.008	0.043	0.164	0.057	0.221

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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$000

Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	0.059	0.069	0.128	0.054	0.066	0.119	0.068	0.078	0.146
2 WEATHER ADJUSTMENT	EWEAT	0.007	-0.002	0.005	0.008	-0.002	0.006	0.023	-0.006	0.017
3 NORMAL SALES VOLS	ESALES	0.010	0.007	0.017	0.016	0.012	0.028	0.027	0.018	0.045
4 RESIDENTIAL SALES	ESALESA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 COMMERCIAL/INDUS SALE	ESALESB	0.023	0.014	0.037	0.034	0.026	0.060	0.059	0.038	0.097
6 BILLING DAY ADJUSTMENT	EBDAY	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
7 BASE REVENUES - COMMODITY	EREV	0.010	0.006	0.016	0.012	0.009	0.021	0.019	0.010	0.029
8 ACCOUNT 912 EXP	EAC912	0.005	0.005	0.010	0.008	0.008	0.016	0.013	0.013	0.026
9 ADMIN GENERAL EXP	EAGROR	0.011	0.008	0.019	0.010	0.006	0.016	0.015	0.007	0.022

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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$000

Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	0.025	0.026	0.051	0.206	0.239	0.445	0.000	0.000	0.000
2 WEATHER ADJUSTMENT	EWEAT	0.006	0.000	0.006	0.043	-0.010	0.034	0.000	0.000	0.000
3 NORMAL SALES VOLS	ESALES	0.039	0.025	0.063	0.092	0.061	0.153	0.001	0.001	0.001
4 RESIDENTIAL SALES	ESALESA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 COMMERCIAL/INDUS SALE	ESALESB	0.084	0.054	0.138	0.200	0.133	0.333	0.001	0.001	0.002
6 BILLING DAY ADJUSTMENT	EBDAY	0.040	0.000	0.040	0.101	0.000	0.101	0.001	0.000	0.001
7 BASE REVENUES - COMMODITY	EREV	0.024	0.006	0.030	0.066	0.031	0.096	0.002	0.001	0.003
8 ACCOUNT 912 EXP	EAC912	0.019	0.019	0.037	0.045	0.045	0.090	0.000	0.000	0.000
9 ADMIN GENERAL EXP	EAGROR	0.020	0.008	0.028	0.056	0.029	0.085	0.000	0.000	0.001

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
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Allocators Ratio Table	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	OFF-PEAK (45)	TOTAL (46)	TOTAL OTHER RATES PEAK (47)	OFF-PEAK (48)	TOTAL (49)	TOTAL CORE PEAK (50)	OFF-PEAK (51)	TOTAL (52)
COMMODITY RELATED										
1 PENALTY CHARGE REVENUE	EPEN	0.000	0.000	0.000	0.000	0.000	0.000	0.470	0.530	1.000
2 WEATHER ADJUSTMENT	EWEAT	0.000	0.000	0.000	0.000	0.000	0.000	1.105	-0.105	1.000
3 NORMAL SALES VOLS	ESALES	0.000	0.000	0.000	0.001	0.001	0.001	0.779	0.221	1.000
4 RESIDENTIAL SALES	ESALESA	0.000	0.000	0.000	0.000	0.000	0.000	0.802	0.198	1.000
5 COMMERCIAL/INDUS SALE	ESALESB	0.000	0.000	0.000	0.001	0.001	0.002	0.752	0.248	1.000
6 BILLING DAY ADJUSTMENT	EBDAY	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
7 BASE REVENUES - COMMODITY	EREV	0.000	0.000	0.000	0.002	0.002	0.003	0.736	0.191	0.927
8 ACCOUNT 912 EXP	EAC912	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
9 ADMIN GENERAL EXP	EAGROR	0.000	0.000	0.000	0.000	0.001	0.001	0.656	0.344	1.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
COMMODITY RELATED							
1 PENALTY CHARGE REVENUE	EPEN	0.000	0.000	0.000	0.000	0.000	0.000
2 WEATHER ADJUSTMENT	EWEAT	0.000	0.000	0.000	0.000	0.000	0.000
3 NORMAL SALES VOLS	ESALES	0.000	0.000	0.000	0.000	0.000	0.000
4 RESIDENTIAL SALES	ESALESA	0.000	0.000	0.000	0.000	0.000	0.000
5 COMMERCIAL/INDUS SALE	ESALESB	0.000	0.000	0.000	0.000	0.000	0.000
6 BILLING DAY ADJUSTMENT	EBDAY	0.000	0.000	0.000	0.000	0.000	0.000
7 BASE REVENUES - COMMODITY	EREV	0.036	0.037	0.073	0.000	0.000	0.000
8 ACCOUNT 912 EXP	EAC912	0.000	0.000	0.000	0.000	0.000	0.000
9 ADMIN GENERAL EXP	EAGROR	0.000	0.000	0.000	0.000	0.000	0.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
CUSTOMER RELATED								
1 380-SERVICES	CUST380	1.000	0.050	0.050	0.100	0.353	0.353	0.706
2 381-METERS-INVEST & INSTALL	CUST381	1.000	0.119	0.119	0.237	0.266	0.266	0.532
3 901-CUST ACCT SUPERVISION	CUST901	1.000	0.119	0.119	0.238	0.260	0.260	0.519
4 902-METER READING EXP	CUST902	1.000	0.198	0.198	0.396	0.240	0.240	0.481
5 903-CUSTOMER REC & COL EXP	CUST903	1.000	0.119	0.119	0.238	0.260	0.260	0.519
6 904-UNCOLLECTIBLE ACCTS	CUST904	1.000	0.046	0.050	0.096	0.327	0.429	0.756
7 905-MISCELLANEOUS CUST EXP	CUST905	1.000	0.119	0.119	0.238	0.260	0.260	0.519
8 RCS REVENUE ADJUSTMENT	CRCS	1.000	0.143	0.146	0.289	0.312	0.318	0.630
9 BASE REVENUES - CUSTOMER	CREV	1.000	0.099	0.098	0.197	0.256	0.253	0.509
10 CUSTOMER DEPOSIT	CDEP	1.000	0.000	0.000	0.000	0.001	0.001	0.002

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.403	0.403	0.806	0.036	0.036	0.071	0.019	0.019	0.038
2 381-METERS-INVEST & INSTALL	CUST381	0.385	0.385	0.769	0.016	0.016	0.032	0.017	0.017	0.034
3 901-CUST ACCT SUPERVISION	CUST901	0.379	0.379	0.757	0.052	0.052	0.104	0.018	0.018	0.036
4 902-METER READING EXP	CUST902	0.439	0.439	0.877	0.016	0.016	0.032	0.010	0.010	0.019
5 903-CUSTOMER REC & COL EXP	CUST903	0.379	0.379	0.757	0.052	0.052	0.104	0.018	0.018	0.036
6 904-UNCOLLECTIBLE ACCTS	CUST904	0.373	0.479	0.852	0.012	0.026	0.039	0.006	0.011	0.017
7 905-MISCELLANEOUS CUST EXP	CUST905	0.379	0.379	0.757	0.052	0.052	0.104	0.018	0.018	0.036
8 RCS REVENUE ADJUSTMENT	CRCS	0.455	0.464	0.919	0.018	0.017	0.035	0.006	0.006	0.012
9 BASE REVENUES - CUSTOMER	CREV	0.355	0.351	0.706	0.033	0.032	0.065	0.020	0.020	0.040
10 CUSTOMER DEPOSIT	CDEP	0.001	0.001	0.002	0.097	0.097	0.194	0.079	0.079	0.159

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.018	0.018	0.036	0.003	0.003	0.007	0.076	0.076	0.152
2 381-METERS-INVEST & INSTALL	CUST381	0.033	0.033	0.066	0.014	0.014	0.027	0.079	0.079	0.159
3 901-CUST ACCT SUPERVISION	CUST901	0.012	0.012	0.024	0.001	0.001	0.002	0.083	0.083	0.167
4 902-METER READING EXP	CUST902	0.013	0.013	0.025	0.003	0.003	0.007	0.042	0.042	0.084
5 903-CUSTOMER REC & COL EXP	CUST903	0.012	0.012	0.024	0.001	0.001	0.002	0.083	0.083	0.167
6 904-UNCOLLECTIBLE ACCTS	CUST904	0.011	0.025	0.036	0.000	0.000	0.000	0.029	0.062	0.091
7 905-MISCELLANEOUS CUST EXP	CUST905	0.012	0.012	0.024	0.001	0.001	0.002	0.083	0.083	0.167
8 RCS REVENUE ADJUSTMENT	CRCS	0.004	0.004	0.008	0.000	0.000	0.001	0.028	0.027	0.055
9 BASE REVENUES - CUSTOMER	CREV	0.038	0.036	0.074	0.014	0.014	0.027	0.105	0.101	0.206
10 CUSTOMER DEPOSIT	CDEP	0.109	0.109	0.219	0.017	0.017	0.034	0.303	0.303	0.606

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.011	0.011	0.022	0.005	0.005	0.010	0.004	0.004	0.008
2 381-METERS-INVEST & INSTALL	CUST381	0.008	0.008	0.015	0.009	0.009	0.017	0.012	0.012	0.024
3 901-CUST ACCT SUPERVISION	CUST901	0.025	0.025	0.050	0.008	0.008	0.017	0.004	0.004	0.008
4 902-METER READING EXP	CUST902	0.007	0.007	0.015	0.005	0.005	0.010	0.005	0.005	0.010
5 903-CUSTOMER REC & COL EXP	CUST903	0.025	0.025	0.050	0.008	0.008	0.017	0.004	0.004	0.008
6 904-UNCOLLECTIBLE ACCTS	CUST904	0.006	0.014	0.020	0.003	0.009	0.012	0.001	0.015	0.016
7 905-MISCELLANEOUS CUST EXP	CUST905	0.025	0.025	0.050	0.008	0.008	0.017	0.004	0.004	0.008
8 RCS REVENUE ADJUSTMENT	CRCS	0.008	0.008	0.016	0.003	0.003	0.006	0.001	0.001	0.003
9 BASE REVENUES - CUSTOMER	CREV	0.016	0.015	0.031	0.009	0.009	0.018	0.013	0.013	0.026
10 CUSTOMER DEPOSIT	CDEP	0.065	0.065	0.130	0.077	0.077	0.153	0.052	0.052	0.103

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.001	0.001	0.002	0.021	0.021	0.042	0.000	0.000	0.001
2 381-METERS-INVEST & INSTALL	CUST381	0.008	0.008	0.015	0.036	0.036	0.072	0.000	0.000	0.000
3 901-CUST ACCT SUPERVISION	CUST901	0.000	0.000	0.001	0.038	0.038	0.076	0.000	0.000	0.000
4 902-METER READING EXP	CUST902	0.002	0.002	0.004	0.019	0.019	0.038	0.000	0.000	0.000
5 903-CUSTOMER REC & COL EXP	CUST903	0.000	0.000	0.001	0.038	0.038	0.076	0.000	0.000	0.000
6 904-UNCOLLECTIBLE ACCTS	CUST904	0.000	0.000	0.000	0.010	0.039	0.048	0.002	0.006	0.008
7 905-MISCELLANEOUS CUST EXP	CUST905	0.000	0.000	0.001	0.038	0.038	0.076	0.000	0.000	0.000
8 RCS REVENUE ADJUSTMENT	CRCS	0.000	0.000	0.000	0.013	0.013	0.025	0.000	0.000	0.000
9 BASE REVENUES - CUSTOMER	CREV	0.006	0.006	0.013	0.044	0.044	0.088	0.000	0.000	0.000
10 CUSTOMER DEPOSIT	CDEP	0.003	0.003	0.005	0.196	0.196	0.392	0.000	0.000	0.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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$000

Allocators Ratio Table	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	GAS LAMPS (RATE G-17) OFF-PEAK (45)	GAS LAMPS (RATE G-17) TOTAL (46)	TOTAL OTHER RATES PEAK (47)	TOTAL OTHER RATES OFF-PEAK (48)	TOTAL OTHER RATES TOTAL (49)	TOTAL CORE PEAK (50)	TOTAL CORE OFF-PEAK (51)	TOTAL CORE TOTAL (52)
CUSTOMER RELATED										
1 380-SERVICES	CUST380	0.000	0.000	0.000	0.000	0.000	0.001	0.500	0.500	1.000
2 381-METERS-INVEST & INSTALL	CUST381	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
3 901-CUST ACCT SUPERVISION	CUST901	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
4 902-METER READING EXP	CUST902	0.000	0.000	0.001	0.000	0.000	0.001	0.500	0.500	1.000
5 903-CUSTOMER REC & COL EXP	CUST903	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
6 904-UNCOLLECTIBLE ACCTS	CUST904	0.000	0.000	0.000	0.002	0.006	0.008	0.415	0.585	1.000
7 905-MISCELLANEOUS CUST EXP	CUST905	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
8 RCS REVENUE ADJUSTMENT	CRCS	0.000	0.000	0.000	0.000	0.000	0.000	0.496	0.504	1.000
9 BASE REVENUES - CUSTOMER	CREV	0.000	0.000	0.000	0.000	0.000	0.000	0.504	0.496	1.000
10 CUSTOMER DEPOSIT	CDEP	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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Allocators Ratio Table	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
CUSTOMER RELATED							
1 380-SERVICES	CUST380	0.000	0.000	0.000	0.000	0.000	0.000
2 381-METERS-INVEST & INSTALL	CUST381	0.000	0.000	0.000	0.000	0.000	0.000
3 901-CUST ACCT SUPERVISION	CUST901	0.000	0.000	0.000	0.000	0.000	0.000
4 902-METER READING EXP	CUST902	0.000	0.000	0.000	0.000	0.000	0.000
5 903-CUSTOMER REC & COL EXP	CUST903	0.000	0.000	0.000	0.000	0.000	0.000
6 904-UNCOLLECTIBLE ACCTS	CUST904	0.000	0.000	0.000	0.000	0.000	0.000
7 905-MISCELLANEOUS CUST EXP	CUST905	0.000	0.000	0.000	0.000	0.000	0.000
8 RCS REVENUE ADJUSTMENT	CRCS	0.000	0.000	0.000	0.000	0.000	0.000
9 BASE REVENUES - CUSTOMER	CREV	0.000	0.000	0.000	0.000	0.000	0.000
10 CUSTOMER DEPOSIT	CDEP	0.000	0.000	0.000	0.000	0.000	0.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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$000

Allocators Ratio Table	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING (RATE R-01) PEAK (2)	OFF-PEAK (3)	TOTAL (4)	RESIDENTIAL HEATING (RATE R-03) PEAK (5)	OFF-PEAK (6)	TOTAL (7)
INTERNALLY DEVELOPED								
1 TOTAL LABOR ALLOCATOR	LABOR	1.000	0.063	0.057	0.120	0.366	0.218	0.584
2 PRODUCTION LPG PLANT	PLT101	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 PRODUCTION LNG PLANT	PLT102	1.000	0.028	0.000	0.028	0.538	0.000	0.538
4 STORAGE LPG PLANT	PLT21	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 STORAGE LNG PLANT	PLT22	1.000	0.028	0.000	0.028	0.538	0.000	0.538
6 366-STRUCTURES & IMPROVMNTS	PLT366	1.000	0.024	0.007	0.031	0.461	0.055	0.516
7 367-MAINS	PLT367	1.000	0.024	0.007	0.031	0.461	0.055	0.516
8 369-MEAS & REGUL STA EQUIP	PLT369	1.000	0.024	0.007	0.031	0.461	0.055	0.516
9 380-SERVICES	PLT380	1.000	0.050	0.050	0.100	0.353	0.353	0.706
10 381-METERS	PLT381	1.000	0.119	0.119	0.237	0.266	0.266	0.532
11 382-METER INSTALLATIONS	PLT382	1.000	0.119	0.119	0.237	0.266	0.266	0.532
12 386-OTHER PROP ON CUST PREM	PLT386	1.000	0.024	0.007	0.031	0.461	0.055	0.516
13 387-OTHER EQUIPMENT	PLT387	1.000	0.024	0.007	0.031	0.461	0.055	0.516
14 303-MISC INTANGIBLE PLANT	PLT303	1.000	0.042	0.033	0.075	0.407	0.178	0.585
15 TOTAL PRODUCTION PLANT	PLT10	1.000	0.028	0.000	0.028	0.538	0.000	0.538
16 TOTAL TRANS & DIST PLANT	PLT30	1.000	0.042	0.034	0.076	0.403	0.183	0.587
17 TOTAL GENERAL PLANT	PLT40	1.000	0.042	0.033	0.075	0.407	0.178	0.585
18 TOTAL GAS PLANT IN SERVICE	PLANT	1.000	0.042	0.033	0.075	0.407	0.178	0.585
19 TOTAL LABOR ACCTS 840-841	TLAB25	1.000	0.028	0.000	0.028	0.538	0.000	0.538
20 TOTAL LABOR ACCTS 843-846	TLAB35	1.000	0.028	0.000	0.028	0.538	0.000	0.538
21 TOTAL LABOR ACCTS 850-880	TLAB31	1.000	0.064	0.058	0.122	0.360	0.227	0.587
22 MAINS & SERVICES COMBINED	PLT36780	1.000	0.035	0.025	0.060	0.416	0.178	0.595
23 TOTAL PLT ACCTS 381 & 382	PLT38182	1.000	0.119	0.119	0.237	0.266	0.266	0.532
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	1.000	0.065	0.065	0.129	0.335	0.335	0.669
25 TRAN & DIST OPER EXP 851-879	EXP87179	1.000	0.060	0.055	0.115	0.366	0.224	0.590
26 TOTAL LABOR ACCTS 885-894	TLAB32	1.000	0.039	0.031	0.070	0.403	0.210	0.612
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	1.000	0.139	0.139	0.277	0.255	0.255	0.510
28 INFLATION ALLOCATOR	XIFALL	1.000	0.052	0.045	0.097	0.375	0.225	0.600
29 903-CUSTOMER REC & COLLECT	EXP903	1.000	0.119	0.119	0.238	0.260	0.260	0.519
30 MISC. CUSTOMER ACCOUNT	EXP90234	1.000	0.110	0.111	0.221	0.275	0.302	0.578
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	1.000	0.048	0.044	0.092	0.378	0.257	0.634
32 TOTAL PROD & STORAGE PLANTS	PLT1020	1.000	0.028	0.000	0.028	0.538	0.000	0.538
33 TOTAL RATE BASE	RB	1.000	0.039	0.028	0.067	0.418	0.149	0.567
34 STEAM PRODUCTION EXPENSE	EXP700	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	0.429	0.275	0.704	0.033	0.021	0.054	0.029	0.013	0.042
2 PRODUCTION LPG PLANT	PLT101	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 PRODUCTION LNG PLANT	PLT102	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
4 STORAGE LPG PLANT	PLT21	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 STORAGE LNG PLANT	PLT22	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
6 366-STRUCTURES & IMPROVMNTS	PLT366	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
7 367-MAINS	PLT367	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
8 369-MEAS & REGUL STA EQUIP	PLT369	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
9 380-SERVICES	PLT380	0.403	0.403	0.806	0.036	0.036	0.071	0.019	0.019	0.038
10 381-METERS	PLT381	0.385	0.385	0.769	0.016	0.016	0.032	0.017	0.017	0.034
11 382-METER INSTALLATIONS	PLT382	0.385	0.385	0.769	0.016	0.016	0.032	0.017	0.017	0.034
12 386-OTHER PROP ON CUST PREM	PLT386	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
13 387-OTHER EQUIPMENT	PLT387	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
14 303-MISC INTANGIBLE PLANT	PLT303	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
15 TOTAL PRODUCTION PLANT	PLT10	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
16 TOTAL TRANS & DIST PLANT	PLT30	0.446	0.217	0.663	0.033	0.016	0.049	0.036	0.011	0.047
17 TOTAL GENERAL PLANT	PLT40	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
18 TOTAL GAS PLANT IN SERVICE	PLANT	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
19 TOTAL LABOR ACCTS 840-841	TLAB25	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
20 TOTAL LABOR ACCTS 843-846	TLAB35	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
21 TOTAL LABOR ACCTS 850-880	TLAB31	0.424	0.285	0.709	0.029	0.018	0.047	0.029	0.014	0.043
22 MAINS & SERVICES COMBINED	PLT36780	0.451	0.204	0.655	0.035	0.016	0.052	0.037	0.011	0.048
23 TOTAL PLT ACCTS 381 & 382	PLT38182	0.385	0.385	0.769	0.016	0.016	0.032	0.017	0.017	0.034
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	0.399	0.399	0.798	0.031	0.031	0.063	0.019	0.019	0.037
25 TRAN & DIST OPER EXP 851-879	EXP87179	0.426	0.279	0.705	0.030	0.019	0.048	0.029	0.014	0.043
26 TOTAL LABOR ACCTS 885-894	TLAB32	0.442	0.241	0.682	0.035	0.020	0.055	0.034	0.012	0.046
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	0.393	0.393	0.787	0.043	0.043	0.087	0.016	0.016	0.032
28 INFLATION ALLOCATOR	XIFALL	0.427	0.270	0.697	0.031	0.019	0.050	0.029	0.012	0.041
29 903-CUSTOMER REC & COLLECT	EXP903	0.379	0.379	0.757	0.052	0.052	0.104	0.018	0.018	0.036
30 MISC. CUSTOMER ACCOUNT	EXP90234	0.385	0.413	0.798	0.037	0.041	0.077	0.014	0.015	0.029
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	0.426	0.300	0.726	0.034	0.024	0.058	0.028	0.015	0.043
32 TOTAL PROD & STORAGE PLANTS	PLT1020	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
33 TOTAL RATE BASE	RB	0.457	0.177	0.634	0.033	0.012	0.045	0.040	0.010	0.049
34 STEAM PRODUCTION EXPENSE	EXP700	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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Allocators Ratio Table	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	0.059	0.018	0.077	0.031	0.008	0.039	0.152	0.060	0.212
2 PRODUCTION LPG PLANT	PLT101	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 PRODUCTION LNG PLANT	PLT102	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
4 STORAGE LPG PLANT	PLT21	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 STORAGE LNG PLANT	PLT22	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
6 366-STRUCTURES & IMPROVMNTS	PLT366	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
7 367-MAINS	PLT367	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
8 369-MEAS & REGUL STA EQUIP	PLT369	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
9 380-SERVICES	PLT380	0.018	0.018	0.036	0.003	0.003	0.007	0.076	0.076	0.152
10 381-METERS	PLT381	0.033	0.033	0.066	0.014	0.014	0.027	0.079	0.079	0.159
11 382-METER INSTALLATIONS	PLT382	0.033	0.033	0.066	0.014	0.014	0.027	0.079	0.079	0.159
12 386-OTHER PROP ON CUST PREM	PLT386	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
13 387-OTHER EQUIPMENT	PLT387	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
14 303-MISC INTANGIBLE PLANT	PLT303	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
15 TOTAL PRODUCTION PLANT	PLT10	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
16 TOTAL TRANS & DIST PLANT	PLT30	0.077	0.018	0.095	0.043	0.009	0.052	0.190	0.054	0.244
17 TOTAL GENERAL PLANT	PLT40	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
18 TOTAL GAS PLANT IN SERVICE	PLANT	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
19 TOTAL LABOR ACCTS 840-841	TLAB25	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
20 TOTAL LABOR ACCTS 843-846	TLAB35	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
21 TOTAL LABOR ACCTS 850-880	TLAB31	0.058	0.022	0.080	0.030	0.009	0.040	0.146	0.063	0.209
22 MAINS & SERVICES COMBINED	PLT36780	0.081	0.016	0.097	0.045	0.008	0.053	0.199	0.052	0.250
23 TOTAL PLT ACCTS 381 & 382	PLT38182	0.033	0.033	0.066	0.014	0.014	0.027	0.079	0.079	0.159
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	0.021	0.021	0.042	0.006	0.006	0.011	0.077	0.077	0.153
25 TRAN & DIST OPER EXP 851-879	EXP87179	0.060	0.021	0.081	0.031	0.009	0.040	0.150	0.062	0.213
26 TOTAL LABOR ACCTS 885-894	TLAB32	0.069	0.017	0.086	0.038	0.007	0.045	0.176	0.056	0.232
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	0.012	0.012	0.024	0.002	0.002	0.003	0.073	0.073	0.146
28 INFLATION ALLOCATOR	XIFALL	0.062	0.020	0.081	0.033	0.008	0.042	0.155	0.059	0.214
29 903-CUSTOMER REC & COLLECT	EXP903	0.012	0.012	0.024	0.001	0.001	0.002	0.083	0.083	0.167
30 MISC. CUSTOMER ACCOUNT	EXP90234	0.012	0.016	0.027	0.001	0.001	0.002	0.063	0.072	0.136
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	0.051	0.018	0.069	0.026	0.007	0.032	0.138	0.064	0.202
32 TOTAL PROD & STORAGE PLANTS	PLT1020	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
33 TOTAL RATE BASE	RB	0.090	0.017	0.107	0.052	0.009	0.061	0.214	0.048	0.262
34 STEAM PRODUCTION EXPENSE	EXP700	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	0.012	0.009	0.021	0.010	0.006	0.016	0.014	0.007	0.021
2 PRODUCTION LPG PLANT	PLT101	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 PRODUCTION LNG PLANT	PLT102	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
4 STORAGE LPG PLANT	PLT21	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 STORAGE LNG PLANT	PLT22	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
6 366-STRUCTURES & IMPROVMNTS	PLT366	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
7 367-MAINS	PLT367	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
8 369-MEAS & REGUL STA EQUIP	PLT369	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
9 380-SERVICES	PLT380	0.011	0.011	0.022	0.005	0.005	0.010	0.004	0.004	0.008
10 381-METERS	PLT381	0.008	0.008	0.015	0.009	0.009	0.017	0.012	0.012	0.024
11 382-METER INSTALLATIONS	PLT382	0.008	0.008	0.015	0.009	0.009	0.017	0.012	0.012	0.024
12 386-OTHER PROP ON CUST PREM	PLT386	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
13 387-OTHER EQUIPMENT	PLT387	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
14 303-MISC INTANGIBLE PLANT	PLT303	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
15 TOTAL PRODUCTION PLANT	PLT10	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
16 TOTAL TRANS & DIST PLANT	PLT30	0.010	0.007	0.017	0.011	0.006	0.017	0.017	0.007	0.025
17 TOTAL GENERAL PLANT	PLT40	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
18 TOTAL GAS PLANT IN SERVICE	PLANT	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
19 TOTAL LABOR ACCTS 840-841	TLAB25	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
20 TOTAL LABOR ACCTS 843-846	TLAB35	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
21 TOTAL LABOR ACCTS 850-880	TLAB31	0.010	0.007	0.017	0.010	0.007	0.016	0.014	0.008	0.022
22 MAINS & SERVICES COMBINED	PLT36780	0.011	0.007	0.017	0.011	0.006	0.017	0.017	0.007	0.024
23 TOTAL PLT ACCTS 381 & 382	PLT38182	0.008	0.008	0.015	0.009	0.009	0.017	0.012	0.012	0.024
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	0.010	0.010	0.021	0.006	0.006	0.012	0.006	0.006	0.011
25 TRAN & DIST OPER EXP 851-879	EXP87179	0.010	0.007	0.017	0.010	0.007	0.016	0.014	0.008	0.022
26 TOTAL LABOR ACCTS 885-894	TLAB32	0.011	0.007	0.018	0.010	0.006	0.016	0.015	0.006	0.022
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	0.021	0.021	0.041	0.008	0.008	0.015	0.004	0.004	0.009
28 INFLATION ALLOCATOR	XIFALL	0.011	0.009	0.020	0.010	0.007	0.017	0.014	0.008	0.023
29 903-CUSTOMER REC & COLLECT	EXP903	0.025	0.025	0.050	0.008	0.008	0.017	0.004	0.004	0.008
30 MISC. CUSTOMER ACCOUNT	EXP90234	0.018	0.020	0.037	0.007	0.008	0.015	0.003	0.007	0.011
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	0.011	0.008	0.019	0.009	0.006	0.014	0.012	0.006	0.018
32 TOTAL PROD & STORAGE PLANTS	PLT1020	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
33 TOTAL RATE BASE	RB	0.010	0.006	0.016	0.012	0.006	0.018	0.020	0.008	0.028
34 STEAM PRODUCTION EXPENSE	EXP700	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	0.018	0.007	0.025	0.054	0.030	0.083	0.000	0.000	0.001
2 PRODUCTION LPG PLANT	PLT101	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 PRODUCTION LNG PLANT	PLT102	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
4 STORAGE LPG PLANT	PLT21	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 STORAGE LNG PLANT	PLT22	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
6 366-STRUCTURES & IMPROVMNTS	PLT366	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
7 367-MAINS	PLT367	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
8 369-MEAS & REGUL STA EQUIP	PLT369	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
9 380-SERVICES	PLT380	0.001	0.001	0.002	0.021	0.021	0.042	0.000	0.000	0.001
10 381-METERS	PLT381	0.008	0.008	0.015	0.036	0.036	0.072	0.000	0.000	0.000
11 382-METER INSTALLATIONS	PLT382	0.008	0.008	0.015	0.036	0.036	0.072	0.000	0.000	0.000
12 386-OTHER PROP ON CUST PREM	PLT386	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
13 387-OTHER EQUIPMENT	PLT387	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
14 303-MISC INTANGIBLE PLANT	PLT303	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
15 TOTAL PRODUCTION PLANT	PLT10	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
16 TOTAL TRANS & DIST PLANT	PLT30	0.025	0.009	0.034	0.064	0.030	0.093	0.000	0.000	0.001
17 TOTAL GENERAL PLANT	PLT40	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
18 TOTAL GAS PLANT IN SERVICE	PLANT	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
19 TOTAL LABOR ACCTS 840-841	TLAB25	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
20 TOTAL LABOR ACCTS 843-846	TLAB35	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
21 TOTAL LABOR ACCTS 850-880	TLAB31	0.017	0.008	0.025	0.051	0.030	0.081	0.000	0.000	0.000
22 MAINS & SERVICES COMBINED	PLT36780	0.026	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
23 TOTAL PLT ACCTS 381 & 382	PLT38182	0.008	0.008	0.015	0.036	0.036	0.072	0.000	0.000	0.000
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	0.002	0.002	0.004	0.024	0.024	0.048	0.000	0.000	0.000
25 TRAN & DIST OPER EXP 851-879	EXP87179	0.018	0.008	0.026	0.052	0.030	0.082	0.000	0.000	0.001
26 TOTAL LABOR ACCTS 885-894	TLAB32	0.021	0.008	0.029	0.057	0.028	0.085	0.000	0.000	0.001
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	0.001	0.001	0.002	0.033	0.033	0.067	0.000	0.000	0.000
28 INFLATION ALLOCATOR	XIFALL	0.020	0.008	0.028	0.055	0.032	0.087	0.000	0.001	0.001
29 903-CUSTOMER REC & COLLECT	EXP903	0.000	0.000	0.001	0.038	0.038	0.076	0.000	0.000	0.000
30 MISC. CUSTOMER ACCOUNT	EXP90234	0.001	0.001	0.001	0.028	0.036	0.064	0.001	0.002	0.002
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	0.014	0.006	0.020	0.045	0.026	0.071	0.000	0.000	0.001
32 TOTAL PROD & STORAGE PLANTS	PLT1020	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
33 TOTAL RATE BASE	RB	0.030	0.011	0.041	0.072	0.030	0.103	0.000	0.000	0.001
34 STEAM PRODUCTION EXPENSE	EXP700	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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Allocators Ratio Table	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	GAS LAMPS (RATE G-17) OFF-PEAK (45)	GAS LAMPS (RATE G-17) TOTAL (46)	TOTAL OTHER RATES PEAK (47)	TOTAL OTHER RATES OFF-PEAK (48)	TOTAL OTHER RATES TOTAL (49)	TOTAL CORE PEAK (50)	TOTAL CORE OFF-PEAK (51)	TOTAL CORE TOTAL (52)
INTERNALLY DEVELOPED										
1 TOTAL LABOR ALLOCATOR	LABOR	0.000	0.000	0.000	0.000	0.000	0.001	0.635	0.365	1.000
2 PRODUCTION LPG PLANT	PLT101	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 PRODUCTION LNG PLANT	PLT102	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
4 STORAGE LPG PLANT	PLT21	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 STORAGE LNG PLANT	PLT22	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
6 366-STRUCTURES & IMPROVMNTS	PLT366	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
7 367-MAINS	PLT367	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
8 369-MEAS & REGUL STA EQUIP	PLT369	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
9 380-SERVICES	PLT380	0.000	0.000	0.000	0.000	0.000	0.001	0.500	0.500	1.000
10 381-METERS	PLT381	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
11 382-METER INSTALLATIONS	PLT382	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
12 386-OTHER PROP ON CUST PREM	PLT386	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
13 387-OTHER EQUIPMENT	PLT387	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
14 303-MISC INTANGIBLE PLANT	PLT303	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
15 TOTAL PRODUCTION PLANT	PLT10	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
16 TOTAL TRANS & DIST PLANT	PLT30	0.000	0.000	0.000	0.000	0.000	0.001	0.699	0.301	1.000
17 TOTAL GENERAL PLANT	PLT40	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
18 TOTAL GAS PLANT IN SERVICE	PLANT	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
19 TOTAL LABOR ACCTS 840-841	TLAB25	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
20 TOTAL LABOR ACCTS 843-846	TLAB35	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
21 TOTAL LABOR ACCTS 850-880	TLAB31	0.000	0.000	0.000	0.000	0.000	0.001	0.621	0.379	1.000
22 MAINS & SERVICES COMBINED	PLT36780	0.000	0.000	0.000	0.000	0.000	0.001	0.716	0.284	1.000
23 TOTAL PLT ACCTS 381 & 382	PLT38182	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	0.000	0.000	0.000	0.000	0.000	0.001	0.500	0.500	1.000
25 TRAN & DIST OPER EXP 851-879	EXP87179	0.000	0.000	0.000	0.000	0.000	0.001	0.629	0.371	1.000
26 TOTAL LABOR ACCTS 885-894	TLAB32	0.000	0.000	0.000	0.000	0.000	0.001	0.675	0.325	1.000
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
28 INFLATION ALLOCATOR	XIFALL	0.000	0.000	0.000	0.001	0.001	0.001	0.637	0.363	1.000
29 903-CUSTOMER REC & COLLECT	EXP903	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
30 MISC. CUSTOMER ACCOUNT	EXP90234	0.000	0.000	0.000	0.001	0.002	0.002	0.477	0.523	1.000
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	0.000	0.000	0.000	0.000	0.000	0.001	0.610	0.390	1.000
32 TOTAL PROD & STORAGE PLANTS	PLT1020	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
33 TOTAL RATE BASE	RB	0.000	0.000	0.000	0.000	0.000	0.001	0.744	0.256	1.000
34 STEAM PRODUCTION EXPENSE	EXP700	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
INTERNALLY DEVELOPED							
1 TOTAL LABOR ALLOCATOR	LABOR	0.000	0.000	0.000	0.000	0.000	0.000
2 PRODUCTION LPG PLANT	PLT101	0.000	0.000	0.000	0.000	0.000	0.000
3 PRODUCTION LNG PLANT	PLT102	0.000	0.000	0.000	0.000	0.000	0.000
4 STORAGE LPG PLANT	PLT21	0.000	0.000	0.000	0.000	0.000	0.000
5 STORAGE LNG PLANT	PLT22	0.000	0.000	0.000	0.000	0.000	0.000
6 366-STRUCTURES & IMPROVMNTS	PLT366	0.000	0.000	0.000	0.000	0.000	0.000
7 367-MAINS	PLT367	0.000	0.000	0.000	0.000	0.000	0.000
8 369-MEAS & REGUL STA EQUIP	PLT369	0.000	0.000	0.000	0.000	0.000	0.000
9 380-SERVICES	PLT380	0.000	0.000	0.000	0.000	0.000	0.000
10 381-METERS	PLT381	0.000	0.000	0.000	0.000	0.000	0.000
11 382-METER INSTALLATIONS	PLT382	0.000	0.000	0.000	0.000	0.000	0.000
12 386-OTHER PROP ON CUST PREM	PLT386	0.000	0.000	0.000	0.000	0.000	0.000
13 387-OTHER EQUIPMENT	PLT387	0.000	0.000	0.000	0.000	0.000	0.000
14 303-MISC INTANGIBLE PLANT	PLT303	0.000	0.000	0.000	0.000	0.000	0.000
15 TOTAL PRODUCTION PLANT	PLT10	0.000	0.000	0.000	0.000	0.000	0.000
16 TOTAL TRANS & DIST PLANT	PLT30	0.000	0.000	0.000	0.000	0.000	0.000
17 TOTAL GENERAL PLANT	PLT40	0.000	0.000	0.000	0.000	0.000	0.000
18 TOTAL GAS PLANT IN SERVICE	PLANT	0.000	0.000	0.000	0.000	0.000	0.000
19 TOTAL LABOR ACCTS 840-841	TLAB25	0.000	0.000	0.000	0.000	0.000	0.000
20 TOTAL LABOR ACCTS 843-846	TLAB35	0.000	0.000	0.000	0.000	0.000	0.000
21 TOTAL LABOR ACCTS 850-880	TLAB31	0.000	0.000	0.000	0.000	0.000	0.000
22 MAINS & SERVICES COMBINED	PLT36780	0.000	0.000	0.000	0.000	0.000	0.000
23 TOTAL PLT ACCTS 381 & 382	PLT38182	0.000	0.000	0.000	0.000	0.000	0.000
24 TOTAL PLT ACCTS 380,381 & 382	PLT38012	0.000	0.000	0.000	0.000	0.000	0.000
25 TRAN & DIST OPER EXP 851-879	EXP87179	0.000	0.000	0.000	0.000	0.000	0.000
26 TOTAL LABOR ACCTS 885-894	TLAB32	0.000	0.000	0.000	0.000	0.000	0.000
27 TOTAL CUSTOMER ACCT LABOR	TLAB60	0.000	0.000	0.000	0.000	0.000	0.000
28 INFLATION ALLOCATOR	XIFALL	0.000	0.000	0.000	0.000	0.000	0.000
29 903-CUSTOMER REC & COLLECT	EXP903	0.000	0.000	0.000	0.000	0.000	0.000
30 MISC. CUSTOMER ACCOUNT	EXP90234	0.000	0.000	0.000	0.000	0.000	0.000
31 TOTAL DEPRECIATION EXPENSE	DEPEXP	0.000	0.000	0.000	0.000	0.000	0.000
32 TOTAL PROD & STORAGE PLANTS	PLT1020	0.000	0.000	0.000	0.000	0.000	0.000
33 TOTAL RATE BASE	RB	0.000	0.000	0.000	0.000	0.000	0.000
34 STEAM PRODUCTION EXPENSE	EXP700	0.000	0.000	0.000	0.000	0.000	0.000

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Allocators Ratio Table	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING (RATE R-01) PEAK (2)	OFF-PEAK (3)	TOTAL (4)	RESIDENTIAL HEATING (RATE R-03) PEAK (5)	OFF-PEAK (6)	TOTAL (7)
INTERNALLY DEVELOPED-CON'T								
1 710-SUPERVISION & ENGIN	EXP710	1.000	0.028	0.000	0.028	0.538	0.000	0.538
2 712-OTHER POWER EXPENSES	EXP712	1.000	0.028	0.000	0.028	0.538	0.000	0.538
3 717-LIQUID PETROL GAS EXP	EXP717	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4 718-OTHER PROC PROD EXP	EXP718	1.000	0.028	0.000	0.028	0.538	0.000	0.538
5 732-PURIFICATION EXP	EXP732	0.000	0.000	0.000	0.000	0.000	0.000	0.000
6 735-MISC PRODUCTION	EXP735	1.000	0.028	0.000	0.028	0.538	0.000	0.538
7 740-SUPERVISION & ENGIN	EXP740	1.000	0.028	0.000	0.028	0.538	0.000	0.538
8 742-PRODUCTION EQUIPMENT	EXP742	1.000	0.028	0.000	0.028	0.538	0.000	0.538
9 813-OTHER GAS SUPPLY EXP	EXP813	1.000	0.023	0.014	0.037	0.411	0.093	0.505
10 LABOR ACCT 841-LABOR & EXP	LAB25	1.000	0.028	0.000	0.028	0.538	0.000	0.538
11 841-LABOR & EXP	EXP841	1.000	0.028	0.000	0.028	0.538	0.000	0.538
12 TOTAL LABOR ACCTS 844-846	LAB35	1.000	0.028	0.000	0.028	0.538	0.000	0.538
13 844-STRUCT & IMPROVMNTS	EXP844	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14 845-GAS HOLDERS	EXP845	1.000	0.028	0.000	0.028	0.538	0.000	0.538
15 846-OTHER EQUIP	EXP846	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16 TOTAL LABOR ACCTS 851-882	LAB31	1.000	0.064	0.058	0.122	0.360	0.227	0.587
17 851-SYS CONT & LD DISP	EXP851	1.000	0.024	0.007	0.031	0.461	0.055	0.516
18 852-COMMUNICATION SYS	EXP852	1.000	0.024	0.007	0.031	0.461	0.055	0.516
19 857-MEAS & REG STA EXP-GL	EXP857	1.000	0.024	0.007	0.031	0.461	0.055	0.516
20 874-MAINS & SERVICES EXP	EXP874	1.000	0.035	0.025	0.060	0.416	0.178	0.595
21 878-METER & HOUSE REGUL	EXP878	1.000	0.119	0.119	0.237	0.266	0.266	0.532
22 879-CUSTOMER INSTALL EXP	EXP879	1.000	0.065	0.065	0.129	0.335	0.335	0.669
23 880-OTHER EXPENSES	EXP880	1.000	0.060	0.055	0.115	0.366	0.224	0.590
24 TOTAL LABOR ACCTS 886-894	LAB32	1.000	0.039	0.031	0.070	0.403	0.210	0.612
25 886-STRUCT & IMPROVMNTS	EXP886	1.000	0.024	0.007	0.031	0.461	0.055	0.516
26 887-MAINS	EXP887	1.000	0.024	0.007	0.031	0.461	0.055	0.516
27 889-MEAS & REG EQUIP	EXP889	1.000	0.024	0.007	0.031	0.461	0.055	0.516
28 892-SERVICES	EXP892	1.000	0.050	0.050	0.100	0.353	0.353	0.706
29 893-METERS & HOUSE REGUL	EXP893	1.000	0.119	0.119	0.237	0.266	0.266	0.532
30 894-OTHER EQUIPMENT	EXP894	1.000	0.024	0.007	0.031	0.461	0.055	0.516
31 901-SUPERVISION & ENGIN	EXP901	1.000	0.119	0.119	0.238	0.260	0.260	0.519
32 902-METER READING EXP	EXP902	1.000	0.198	0.198	0.396	0.240	0.240	0.481
33 905-MISC CUST ACCT EXP	EXP905	1.000	0.119	0.119	0.238	0.260	0.260	0.519
34 913-ADVERTISING EXPENSE	EXP913	1.000	0.023	0.014	0.037	0.411	0.093	0.505
35 390-STRUCTURES & IMPROVMNTS	PLT390	1.000	0.042	0.033	0.075	0.407	0.178	0.585
36 391-OFFICE FURNITURE & EQUP	PLT391	1.000	0.042	0.033	0.075	0.407	0.178	0.585
37 392-TRANSPORTATION EQUIP	PLT392	1.000	0.042	0.033	0.075	0.407	0.178	0.585
38 393-STORES EQUIPMENT	PLT393	1.000	0.042	0.033	0.075	0.407	0.178	0.585
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	1.000	0.042	0.033	0.075	0.407	0.178	0.585
40 395-LABORATORY EQUIP	PLT395	1.000	0.042	0.033	0.075	0.407	0.178	0.585

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Allocators Ratio Table	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK (8)	OFF-PEAK (9)	TOTAL (10)	PEAK (11)	OFF-PEAK (12)	TOTAL (13)	PEAK (14)	OFF-PEAK (15)	TOTAL (16)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
2 712-OTHER POWER EXPENSES	EXP712	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
3 717-LIQUID PETROL GAS EXP	EXP717	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4 718-OTHER PROC PROD EXP	EXP718	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
5 732-PURIFICATION EXP	EXP732	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
6 735-MISC PRODUCTION	EXP735	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
7 740-SUPERVISION & ENGIN	EXP740	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
8 742-PRODUCTION EQUIPMENT	EXP742	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
9 813-OTHER GAS SUPPLY EXP	EXP813	0.434	0.107	0.541	0.030	0.004	0.034	0.045	0.007	0.052
10 LABOR ACCT 841-LABOR & EXP	LAB25	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
11 841-LABOR & EXP	EXP841	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
12 TOTAL LABOR ACCTS 844-846	LAB35	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
13 844-STRUCT & IMPROVMNTS	EXP844	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14 845-GAS HOLDERS	EXP845	0.566	0.000	0.566	0.040	0.000	0.040	0.058	0.000	0.058
15 846-OTHER EQUIP	EXP846	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16 TOTAL LABOR ACCTS 851-882	LAB31	0.424	0.285	0.709	0.029	0.018	0.047	0.029	0.014	0.043
17 851-SYS CONT & LD DISP	EXP851	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
18 852-COMMUNICATION SYS	EXP852	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
19 857-MEAS & REG STA EXP-GL	EXP857	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
20 874-MAINS & SERVICES EXP	EXP874	0.451	0.204	0.655	0.035	0.016	0.052	0.037	0.011	0.048
21 878-METER & HOUSE REGUL	EXP878	0.385	0.385	0.769	0.016	0.016	0.032	0.017	0.017	0.034
22 879-CUSTOMER INSTALL EXP	EXP879	0.399	0.399	0.798	0.031	0.031	0.063	0.019	0.019	0.037
23 880-OTHER EXPENSES	EXP880	0.426	0.279	0.705	0.030	0.019	0.048	0.029	0.014	0.043
24 TOTAL LABOR ACCTS 886-894	LAB32	0.442	0.241	0.682	0.035	0.020	0.055	0.034	0.012	0.046
25 886-STRUCT & IMPROVMNTS	EXP886	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
26 887-MAINS	EXP887	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
27 889-MEAS & REG EQUIP	EXP889	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
28 892-SERVICES	EXP892	0.403	0.403	0.806	0.036	0.036	0.071	0.019	0.019	0.038
29 893-METERS & HOUSE REGUL	EXP893	0.385	0.385	0.769	0.016	0.016	0.032	0.017	0.017	0.034
30 894-OTHER EQUIPMENT	EXP894	0.485	0.062	0.548	0.035	0.003	0.038	0.051	0.005	0.056
31 901-SUPERVISION & ENGIN	EXP901	0.379	0.379	0.757	0.052	0.052	0.104	0.018	0.018	0.036
32 902-METER READING EXP	EXP902	0.439	0.439	0.877	0.016	0.016	0.032	0.010	0.010	0.019
33 905-MISC CUST ACCT EXP	EXP905	0.379	0.379	0.757	0.052	0.052	0.104	0.018	0.018	0.036
34 913-ADVERTISING EXPENSE	EXP913	0.434	0.107	0.541	0.030	0.004	0.034	0.045	0.007	0.052
35 390-STRUCTURES & IMPROVMNTS	PLT390	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
36 391-OFFICE FURNITURE & EQUP	PLT391	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
37 392-TRANSPORTATION EQUIP	PLT392	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
38 393-STORES EQUIPMENT	PLT393	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
40 395-LABORATORY EQUIP	PLT395	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048

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Allocators Ratio Table	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43) PEAK (17)	OFF-PEAK (18)	TOTAL (19)	LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44) PEAK (20)	OFF-PEAK (21)	TOTAL (22)	TOTAL LOW LOAD FACTOR PEAK (23)	OFF-PEAK (24)	TOTAL (25)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
2 712-OTHER POWER EXPENSES	EXP712	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
3 717-LIQUID PETROL GAS EXP	EXP717	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4 718-OTHER PROC PROD EXP	EXP718	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
5 732-PURIFICATION EXP	EXP732	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
6 735-MISC PRODUCTION	EXP735	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
7 740-SUPERVISION & ENGIN	EXP740	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
8 742-PRODUCTION EQUIPMENT	EXP742	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
9 813-OTHER GAS SUPPLY EXP	EXP813	0.113	0.025	0.137	0.065	0.017	0.081	0.252	0.053	0.305
10 LABOR ACCT 841-LABOR & EXP	LAB25	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
11 841-LABOR & EXP	EXP841	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
12 TOTAL LABOR ACCTS 844-846	LAB35	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
13 844-STRUCT & IMPROVMNTS	EXP844	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14 845-GAS HOLDERS	EXP845	0.143	0.000	0.143	0.083	0.000	0.083	0.325	0.000	0.325
15 846-OTHER EQUIP	EXP846	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16 TOTAL LABOR ACCTS 851-882	LAB31	0.058	0.022	0.080	0.030	0.009	0.040	0.146	0.063	0.209
17 851-SYS CONT & LD DISP	EXP851	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
18 852-COMMUNICATION SYS	EXP852	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
19 857-MEAS & REG STA EXP-GL	EXP857	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
20 874-MAINS & SERVICES EXP	EXP874	0.081	0.016	0.097	0.045	0.008	0.053	0.199	0.052	0.250
21 878-METER & HOUSE REGUL	EXP878	0.033	0.033	0.066	0.014	0.014	0.027	0.079	0.079	0.159
22 879-CUSTOMER INSTALL EXP	EXP879	0.021	0.021	0.042	0.006	0.006	0.011	0.077	0.077	0.153
23 880-OTHER EXPENSES	EXP880	0.060	0.021	0.081	0.031	0.009	0.040	0.150	0.062	0.213
24 TOTAL LABOR ACCTS 886-894	LAB32	0.069	0.017	0.086	0.038	0.007	0.045	0.176	0.056	0.232
25 886-STRUCT & IMPROVMNTS	EXP886	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
26 887-MAINS	EXP887	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
27 889-MEAS & REG EQUIP	EXP889	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
28 892-SERVICES	EXP892	0.018	0.018	0.036	0.003	0.003	0.007	0.076	0.076	0.152
29 893-METERS & HOUSE REGUL	EXP893	0.033	0.033	0.066	0.014	0.014	0.027	0.079	0.079	0.159
30 894-OTHER EQUIPMENT	EXP894	0.125	0.015	0.140	0.075	0.011	0.086	0.286	0.034	0.320
31 901-SUPERVISION & ENGIN	EXP901	0.012	0.012	0.024	0.001	0.001	0.002	0.083	0.083	0.167
32 902-METER READING EXP	EXP902	0.013	0.013	0.025	0.003	0.003	0.007	0.042	0.042	0.084
33 905-MISC CUST ACCT EXP	EXP905	0.012	0.012	0.024	0.001	0.001	0.002	0.083	0.083	0.167
34 913-ADVERTISING EXPENSE	EXP913	0.113	0.025	0.137	0.065	0.017	0.081	0.252	0.053	0.305
35 390-STRUCTURES & IMPROVMNTS	PLT390	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
36 391-OFFICE FURNITURE & EQUP	PLT391	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
37 392-TRANSPORTATION EQUIP	PLT392	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
38 393-STORES EQUIPMENT	PLT393	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
40 395-LABORATORY EQUIP	PLT395	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246

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Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51) PEAK (26)	OFF-PEAK (27)	TOTAL (28)	HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52) PEAK (29)	OFF-PEAK (30)	TOTAL (31)	HIGH LOAD FACTOR HLF-LARGE (RATE G-53) PEAK (32)	OFF-PEAK (33)	TOTAL (34)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
2 712-OTHER POWER EXPENSES	EXP712	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
3 717-LIQUID PETROL GAS EXP	EXP717	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4 718-OTHER PROC PROD EXP	EXP718	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
5 732-PURIFICATION EXP	EXP732	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
6 735-MISC PRODUCTION	EXP735	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
7 740-SUPERVISION & ENGIN	EXP740	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
8 742-PRODUCTION EQUIPMENT	EXP742	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
9 813-OTHER GAS SUPPLY EXP	EXP813	0.010	0.007	0.017	0.016	0.012	0.028	0.027	0.018	0.045
10 LABOR ACCT 841-LABOR & EXP	LAB25	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
11 841-LABOR & EXP	EXP841	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
12 TOTAL LABOR ACCTS 844-846	LAB35	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
13 844-STRUCT & IMPROVMNTS	EXP844	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14 845-GAS HOLDERS	EXP845	0.012	0.000	0.012	0.019	0.000	0.019	0.031	0.000	0.031
15 846-OTHER EQUIP	EXP846	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16 TOTAL LABOR ACCTS 851-882	LAB31	0.010	0.007	0.017	0.010	0.007	0.016	0.014	0.008	0.022
17 851-SYS CONT & LD DISP	EXP851	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
18 852-COMMUNICATION SYS	EXP852	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
19 857-MEAS & REG STA EXP-GL	EXP857	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
20 874-MAINS & SERVICES EXP	EXP874	0.011	0.007	0.017	0.011	0.006	0.017	0.017	0.007	0.024
21 878-METER & HOUSE REGUL	EXP878	0.008	0.008	0.015	0.009	0.009	0.017	0.012	0.012	0.024
22 879-CUSTOMER INSTALL EXP	EXP879	0.010	0.010	0.021	0.006	0.006	0.012	0.006	0.006	0.011
23 880-OTHER EXPENSES	EXP880	0.010	0.007	0.017	0.010	0.007	0.016	0.014	0.008	0.022
24 TOTAL LABOR ACCTS 886-894	LAB32	0.011	0.007	0.018	0.010	0.006	0.016	0.015	0.006	0.022
25 886-STRUCT & IMPROVMNTS	EXP886	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
26 887-MAINS	EXP887	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
27 889-MEAS & REG EQUIP	EXP889	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
28 892-SERVICES	EXP892	0.011	0.011	0.022	0.005	0.005	0.010	0.004	0.004	0.008
29 893-METERS & HOUSE REGUL	EXP893	0.008	0.008	0.015	0.009	0.009	0.017	0.012	0.012	0.024
30 894-OTHER EQUIPMENT	EXP894	0.011	0.003	0.014	0.015	0.006	0.022	0.027	0.009	0.036
31 901-SUPERVISION & ENGIN	EXP901	0.025	0.025	0.050	0.008	0.008	0.017	0.004	0.004	0.008
32 902-METER READING EXP	EXP902	0.007	0.007	0.015	0.005	0.005	0.010	0.005	0.005	0.010
33 905-MISC CUST ACCT EXP	EXP905	0.025	0.025	0.050	0.008	0.008	0.017	0.004	0.004	0.008
34 913-ADVERTISING EXPENSE	EXP913	0.010	0.007	0.017	0.016	0.012	0.028	0.027	0.018	0.045
35 390-STRUCTURES & IMPROVMNTS	PLT390	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
36 391-OFFICE FURNITURE & EQUP	PLT391	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
37 392-TRANSPORTATION EQUIP	PLT392	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
38 393-STORES EQUIPMENT	PLT393	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
40 395-LABORATORY EQUIP	PLT395	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025

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Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
2 712-OTHER POWER EXPENSES	EXP712	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
3 717-LIQUID PETROL GAS EXP	EXP717	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4 718-OTHER PROC PROD EXP	EXP718	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
5 732-PURIFICATION EXP	EXP732	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
6 735-MISC PRODUCTION	EXP735	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
7 740-SUPERVISION & ENGIN	EXP740	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
8 742-PRODUCTION EQUIPMENT	EXP742	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
9 813-OTHER GAS SUPPLY EXP	EXP813	0.039	0.025	0.063	0.092	0.061	0.153	0.001	0.001	0.001
10 LABOR ACCT 841-LABOR & EXP	LAB25	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
11 841-LABOR & EXP	EXP841	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
12 TOTAL LABOR ACCTS 844-846	LAB35	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
13 844-STRUCT & IMPROVMNTS	EXP844	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14 845-GAS HOLDERS	EXP845	0.046	0.000	0.046	0.109	0.000	0.109	0.001	0.000	0.001
15 846-OTHER EQUIP	EXP846	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16 TOTAL LABOR ACCTS 851-882	LAB31	0.017	0.008	0.025	0.051	0.030	0.081	0.000	0.000	0.000
17 851-SYS CONT & LD DISP	EXP851	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
18 852-COMMUNICATION SYS	EXP852	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
19 857-MEAS & REG STA EXP-GL	EXP857	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
20 874-MAINS & SERVICES EXP	EXP874	0.026	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
21 878-METER & HOUSE REGUL	EXP878	0.008	0.008	0.015	0.036	0.036	0.072	0.000	0.000	0.000
22 879-CUSTOMER INSTALL EXP	EXP879	0.002	0.002	0.004	0.024	0.024	0.048	0.000	0.000	0.000
23 880-OTHER EXPENSES	EXP880	0.018	0.008	0.026	0.052	0.030	0.082	0.000	0.000	0.001
24 TOTAL LABOR ACCTS 886-894	LAB32	0.021	0.008	0.029	0.057	0.028	0.085	0.000	0.000	0.001
25 886-STRUCT & IMPROVMNTS	EXP886	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
26 887-MAINS	EXP887	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
27 889-MEAS & REG EQUIP	EXP889	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
28 892-SERVICES	EXP892	0.001	0.001	0.002	0.021	0.021	0.042	0.000	0.000	0.001
29 893-METERS & HOUSE REGUL	EXP893	0.008	0.008	0.015	0.036	0.036	0.072	0.000	0.000	0.000
30 894-OTHER EQUIPMENT	EXP894	0.044	0.016	0.060	0.097	0.034	0.131	0.001	0.000	0.001
31 901-SUPERVISION & ENGIN	EXP901	0.000	0.000	0.001	0.038	0.038	0.076	0.000	0.000	0.000
32 902-METER READING EXP	EXP902	0.002	0.002	0.004	0.019	0.019	0.038	0.000	0.000	0.000
33 905-MISC CUST ACCT EXP	EXP905	0.000	0.000	0.001	0.038	0.038	0.076	0.000	0.000	0.000
34 913-ADVERTISING EXPENSE	EXP913	0.039	0.025	0.063	0.092	0.061	0.153	0.001	0.001	0.001
35 390-STRUCTURES & IMPROVMNTS	PLT390	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
36 391-OFFICE FURNITURE & EQUP	PLT391	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
37 392-TRANSPORTATION EQUIP	PLT392	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
38 393-STORES EQUIPMENT	PLT393	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
40 395-LABORATORY EQUIP	PLT395	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001

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Allocators Ratio Table	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	GAS LAMPS (RATE G-17) OFF-PEAK (45)	GAS LAMPS (RATE G-17) TOTAL (46)	TOTAL OTHER RATES PEAK (47)	TOTAL OTHER RATES OFF-PEAK (48)	TOTAL OTHER RATES TOTAL (49)	TOTAL CORE PEAK (50)	TOTAL CORE OFF-PEAK (51)	TOTAL CORE TOTAL (52)
INTERNALLY DEVELOPED-CON'T										
1 710-SUPERVISION & ENGIN	EXP710	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
2 712-OTHER POWER EXPENSES	EXP712	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
3 717-LIQUID PETROL GAS EXP	EXP717	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4 718-OTHER PROC PROD EXP	EXP718	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
5 732-PURIFICATION EXP	EXP732	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
6 735-MISC PRODUCTION	EXP735	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
7 740-SUPERVISION & ENGIN	EXP740	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
8 742-PRODUCTION EQUIPMENT	EXP742	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
9 813-OTHER GAS SUPPLY EXP	EXP813	0.000	0.000	0.000	0.001	0.001	0.001	0.779	0.221	1.000
10 LABOR ACCT 841-LABOR & EXP	LAB25	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
11 841-LABOR & EXP	EXP841	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
12 TOTAL LABOR ACCTS 844-846	LAB35	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
13 844-STRUCT & IMPROVMNTS	EXP844	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14 845-GAS HOLDERS	EXP845	0.000	0.000	0.000	0.001	0.000	0.001	1.000	0.000	1.000
15 846-OTHER EQUIP	EXP846	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16 TOTAL LABOR ACCTS 851-882	LAB31	0.000	0.000	0.000	0.000	0.000	0.001	0.621	0.379	1.000
17 851-SYS CONT & LD DISP	EXP851	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
18 852-COMMUNICATION SYS	EXP852	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
19 857-MEAS & REG STA EXP-GL	EXP857	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
20 874-MAINS & SERVICES EXP	EXP874	0.000	0.000	0.000	0.000	0.000	0.001	0.716	0.284	1.000
21 878-METER & HOUSE REGUL	EXP878	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
22 879-CUSTOMER INSTALL EXP	EXP879	0.000	0.000	0.000	0.000	0.000	0.001	0.500	0.500	1.000
23 880-OTHER EXPENSES	EXP880	0.000	0.000	0.000	0.000	0.000	0.001	0.629	0.371	1.000
24 TOTAL LABOR ACCTS 886-894	LAB32	0.000	0.000	0.000	0.000	0.000	0.001	0.675	0.325	1.000
25 886-STRUCT & IMPROVMNTS	EXP886	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
26 887-MAINS	EXP887	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
27 889-MEAS & REG EQUIP	EXP889	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
28 892-SERVICES	EXP892	0.000	0.000	0.000	0.000	0.000	0.001	0.500	0.500	1.000
29 893-METERS & HOUSE REGUL	EXP893	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
30 894-OTHER EQUIPMENT	EXP894	0.000	0.000	0.000	0.001	0.000	0.001	0.868	0.132	1.000
31 901-SUPERVISION & ENGIN	EXP901	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
32 902-METER READING EXP	EXP902	0.000	0.000	0.001	0.000	0.000	0.001	0.500	0.500	1.000
33 905-MISC CUST ACCT EXP	EXP905	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	1.000
34 913-ADVERTISING EXPENSE	EXP913	0.000	0.000	0.000	0.001	0.001	0.001	0.779	0.221	1.000
35 390-STRUCTURES & IMPROVMNTS	PLT390	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
36 391-OFFICE FURNITURE & EQUP	PLT391	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
37 392-TRANSPORTATION EQUIP	PLT392	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
38 393-STORES EQUIPMENT	PLT393	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
40 395-LABORATORY EQUIP	PLT395	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000

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Allocators Ratio Table	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
INTERNALLY DEVELOPED-CON'T							
1 710-SUPERVISION & ENGIN	EXP710	0.000	0.000	0.000	0.000	0.000	0.000
2 712-OTHER POWER EXPENSES	EXP712	0.000	0.000	0.000	0.000	0.000	0.000
3 717-LIQUID PETROL GAS EXP	EXP717	0.000	0.000	0.000	0.000	0.000	0.000
4 718-OTHER PROC PROD EXP	EXP718	0.000	0.000	0.000	0.000	0.000	0.000
5 732-PURIFICATION EXP	EXP732	0.000	0.000	0.000	0.000	0.000	0.000
6 735-MISC PRODUCTION	EXP735	0.000	0.000	0.000	0.000	0.000	0.000
7 740-SUPERVISION & ENGIN	EXP740	0.000	0.000	0.000	0.000	0.000	0.000
8 742-PRODUCTION EQUIPMENT	EXP742	0.000	0.000	0.000	0.000	0.000	0.000
9 813-OTHER GAS SUPPLY EXP	EXP813	0.000	0.000	0.000	0.000	0.000	0.000
10 LABOR ACCT 841-LABOR & EXP	LAB25	0.000	0.000	0.000	0.000	0.000	0.000
11 841-LABOR & EXP	EXP841	0.000	0.000	0.000	0.000	0.000	0.000
12 TOTAL LABOR ACCTS 844-846	LAB35	0.000	0.000	0.000	0.000	0.000	0.000
13 844-STRUCT & IMPROVMNTS	EXP844	0.000	0.000	0.000	0.000	0.000	0.000
14 845-GAS HOLDERS	EXP845	0.000	0.000	0.000	0.000	0.000	0.000
15 846-OTHER EQUIP	EXP846	0.000	0.000	0.000	0.000	0.000	0.000
16 TOTAL LABOR ACCTS 851-882	LAB31	0.000	0.000	0.000	0.000	0.000	0.000
17 851-SYS CONT & LD DISP	EXP851	0.000	0.000	0.000	0.000	0.000	0.000
18 852-COMMUNICATION SYS	EXP852	0.000	0.000	0.000	0.000	0.000	0.000
19 857-MEAS & REG STA EXP-GL	EXP857	0.000	0.000	0.000	0.000	0.000	0.000
20 874-MAINS & SERVICES EXP	EXP874	0.000	0.000	0.000	0.000	0.000	0.000
21 878-METER & HOUSE REGUL	EXP878	0.000	0.000	0.000	0.000	0.000	0.000
22 879-CUSTOMER INSTALL EXP	EXP879	0.000	0.000	0.000	0.000	0.000	0.000
23 880-OTHER EXPENSES	EXP880	0.000	0.000	0.000	0.000	0.000	0.000
24 TOTAL LABOR ACCTS 886-894	LAB32	0.000	0.000	0.000	0.000	0.000	0.000
25 886-STRUCT & IMPROVMNTS	EXP886	0.000	0.000	0.000	0.000	0.000	0.000
26 887-MAINS	EXP887	0.000	0.000	0.000	0.000	0.000	0.000
27 889-MEAS & REG EQUIP	EXP889	0.000	0.000	0.000	0.000	0.000	0.000
28 892-SERVICES	EXP892	0.000	0.000	0.000	0.000	0.000	0.000
29 893-METERS & HOUSE REGUL	EXP893	0.000	0.000	0.000	0.000	0.000	0.000
30 894-OTHER EQUIPMENT	EXP894	0.000	0.000	0.000	0.000	0.000	0.000
31 901-SUPERVISION & ENGIN	EXP901	0.000	0.000	0.000	0.000	0.000	0.000
32 902-METER READING EXP	EXP902	0.000	0.000	0.000	0.000	0.000	0.000
33 905-MISC CUST ACCT EXP	EXP905	0.000	0.000	0.000	0.000	0.000	0.000
34 913-ADVERTISING EXPENSE	EXP913	0.000	0.000	0.000	0.000	0.000	0.000
35 390-STRUCTURES & IMPROVMNTS	PLT390	0.000	0.000	0.000	0.000	0.000	0.000
36 391-OFFICE FURNITURE & EQUP	PLT391	0.000	0.000	0.000	0.000	0.000	0.000
37 392-TRANSPORTATION EQUIP	PLT392	0.000	0.000	0.000	0.000	0.000	0.000
38 393-STORES EQUIPMENT	PLT393	0.000	0.000	0.000	0.000	0.000	0.000
39 394-TOOLS,SHOP & GARAGE EQP	PLT394	0.000	0.000	0.000	0.000	0.000	0.000
40 395-LABORATORY EQUIP	PLT395	0.000	0.000	0.000	0.000	0.000	0.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

Allocators Ratio Table	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING (RATE R-01) PEAK (2)	OFF-PEAK (3)	TOTAL (4)	RESIDENTIAL HEATING (RATE R-03) PEAK (5)	OFF-PEAK (6)	TOTAL (7)
INTERNALLY DEVELOPED-CON'T								
1 396-POWER OPERATED EQUIP	PLT396	1.000	0.042	0.033	0.075	0.407	0.178	0.585
2 397-COMMUNICATION EQUIPMENT	PLT397	1.000	0.042	0.033	0.075	0.407	0.178	0.585
3 398-MISCELLANEOUS EQUIPMENT	PLT398	1.000	0.042	0.033	0.075	0.407	0.178	0.585
4 920-ADMIN & GEN EXPENSES	EXP920	1.000	0.051	0.045	0.096	0.384	0.213	0.597
5 921-OFFICE SUPPLS & EXP	EXP921	1.000	0.051	0.045	0.096	0.384	0.213	0.597
6 922-ADMIN EXP TRANSF(CR)	EXP922	1.000	0.051	0.045	0.096	0.384	0.213	0.597
7 925-INJURIES & DAMAGES	EXP925	1.000	0.051	0.045	0.096	0.384	0.213	0.597
8 926-PENSIONS & BENEFITS	EXP926	1.000	0.063	0.057	0.120	0.366	0.218	0.584
9 928-REGUL COMMISS EXP	EXP928	1.000	0.051	0.045	0.096	0.384	0.213	0.597
10 930-MISC GENERAL EXP	EXP930	1.000	0.051	0.045	0.096	0.384	0.213	0.597
11 ADMIN & GENERAL ALLOCATOR	OMXAG	1.000	0.058	0.052	0.110	0.368	0.224	0.591
12 P&S & T&D PLANT	OPLANT	1.000	0.042	0.033	0.075	0.407	0.178	0.585

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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Allocators Ratio Table	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
2 397-COMMUNICATION EQUIPMENT	PLT397	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
3 398-MISCELLANEOUS EQUIPMENT	PLT398	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048
4 920-ADMIN & GEN EXPENSES	EXP920	0.436	0.257	0.693	0.032	0.019	0.051	0.031	0.012	0.043
5 921-OFFICE SUPPLS & EXP	EXP921	0.436	0.257	0.693	0.032	0.019	0.051	0.031	0.012	0.043
6 922-ADMIN EXP TRANSF(CR)	EXP922	0.436	0.257	0.693	0.032	0.019	0.051	0.031	0.012	0.043
7 925-INJURIES & DAMAGES	EXP925	0.436	0.257	0.693	0.032	0.019	0.051	0.031	0.012	0.043
8 926-PENSIONS & BENEFITS	EXP926	0.429	0.275	0.704	0.033	0.021	0.054	0.029	0.013	0.042
9 928-REGUL COMMISS EXP	EXP928	0.436	0.257	0.693	0.032	0.019	0.051	0.031	0.012	0.043
10 930-MISC GENERAL EXP	EXP930	0.436	0.257	0.693	0.032	0.019	0.051	0.031	0.012	0.043
11 ADMIN & GENERAL ALLOCATOR	OMXAG	0.426	0.276	0.701	0.031	0.020	0.052	0.029	0.012	0.041
12 P&S & T&D PLANT	OPLANT	0.449	0.211	0.660	0.034	0.015	0.049	0.037	0.011	0.048

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK (17)	OFF-PEAK (18)	TOTAL (19)	PEAK (20)	OFF-PEAK (21)	TOTAL (22)	PEAK (23)	OFF-PEAK (24)	TOTAL (25)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
2 397-COMMUNICATION EQUIPMENT	PLT397	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
3 398-MISCELLANEOUS EQUIPMENT	PLT398	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246
4 920-ADMIN & GEN EXPENSES	EXP920	0.065	0.018	0.083	0.035	0.008	0.043	0.164	0.057	0.221
5 921-OFFICE SUPPLS & EXP	EXP921	0.065	0.018	0.083	0.035	0.008	0.043	0.164	0.057	0.221
6 922-ADMIN EXP TRANSF(CR)	EXP922	0.065	0.018	0.083	0.035	0.008	0.043	0.164	0.057	0.221
7 925-INJURIES & DAMAGES	EXP925	0.065	0.018	0.083	0.035	0.008	0.043	0.164	0.057	0.221
8 926-PENSIONS & BENEFITS	EXP926	0.059	0.018	0.077	0.031	0.008	0.039	0.152	0.060	0.212
9 928-REGUL COMMISS EXP	EXP928	0.065	0.018	0.083	0.035	0.008	0.043	0.164	0.057	0.221
10 930-MISC GENERAL EXP	EXP930	0.065	0.018	0.083	0.035	0.008	0.043	0.164	0.057	0.221
11 ADMIN & GENERAL ALLOCATOR	OMXAG	0.059	0.020	0.079	0.032	0.008	0.040	0.151	0.061	0.212
12 P&S & T&D PLANT	OPLANT	0.079	0.017	0.097	0.044	0.008	0.053	0.194	0.052	0.246

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
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Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
2 397-COMMUNICATION EQUIPMENT	PLT397	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
3 398-MISCELLANEOUS EQUIPMENT	PLT398	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025
4 920-ADMIN & GEN EXPENSES	EXP920	0.011	0.008	0.019	0.010	0.006	0.016	0.015	0.007	0.022
5 921-OFFICE SUPPLS & EXP	EXP921	0.011	0.008	0.019	0.010	0.006	0.016	0.015	0.007	0.022
6 922-ADMIN EXP TRANSF(CR)	EXP922	0.011	0.008	0.019	0.010	0.006	0.016	0.015	0.007	0.022
7 925-INJURIES & DAMAGES	EXP925	0.011	0.008	0.019	0.010	0.006	0.016	0.015	0.007	0.022
8 926-PENSIONS & BENEFITS	EXP926	0.012	0.009	0.021	0.010	0.006	0.016	0.014	0.007	0.021
9 928-REGUL COMMISS EXP	EXP928	0.011	0.008	0.019	0.010	0.006	0.016	0.015	0.007	0.022
10 930-MISC GENERAL EXP	EXP930	0.011	0.008	0.019	0.010	0.006	0.016	0.015	0.007	0.022
11 ADMIN & GENERAL ALLOCATOR	OMXAG	0.012	0.009	0.021	0.010	0.007	0.017	0.014	0.008	0.022
12 P&S & T&D PLANT	OPLANT	0.011	0.006	0.017	0.011	0.006	0.017	0.018	0.007	0.025

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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Allocators Ratio Table	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
2 397-COMMUNICATION EQUIPMENT	PLT397	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
3 398-MISCELLANEOUS EQUIPMENT	PLT398	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001
4 920-ADMIN & GEN EXPENSES	EXP920	0.020	0.008	0.028	0.056	0.029	0.085	0.000	0.000	0.001
5 921-OFFICE SUPPLS & EXP	EXP921	0.020	0.008	0.028	0.056	0.029	0.085	0.000	0.000	0.001
6 922-ADMIN EXP TRANSF(CR)	EXP922	0.020	0.008	0.028	0.056	0.029	0.085	0.000	0.000	0.001
7 925-INJURIES & DAMAGES	EXP925	0.020	0.008	0.028	0.056	0.029	0.085	0.000	0.000	0.001
8 926-PENSIONS & BENEFITS	EXP926	0.018	0.007	0.025	0.054	0.030	0.083	0.000	0.000	0.001
9 928-REGUL COMMISS EXP	EXP928	0.020	0.008	0.028	0.056	0.029	0.085	0.000	0.000	0.001
10 930-MISC GENERAL EXP	EXP930	0.020	0.008	0.028	0.056	0.029	0.085	0.000	0.000	0.001
11 ADMIN & GENERAL ALLOCATOR	OMXAG	0.019	0.008	0.027	0.054	0.032	0.086	0.000	0.001	0.001
12 P&S & T&D PLANT	OPLANT	0.025	0.009	0.035	0.065	0.029	0.094	0.000	0.000	0.001

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
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Allocators Ratio Table	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	OFF-PEAK (45)	TOTAL (46)	TOTAL OTHER RATES PEAK (47)	OFF-PEAK (48)	TOTAL (49)	TOTAL CORE PEAK (50)	OFF-PEAK (51)	TOTAL (52)
INTERNALLY DEVELOPED-CON'T										
1 396-POWER OPERATED EQUIP	PLT396	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
2 397-COMMUNICATION EQUIPMENT	PLT397	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
3 398-MISCELLANEOUS EQUIPMENT	PLT398	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000
4 920-ADMIN & GEN EXPENSES	EXP920	0.000	0.000	0.000	0.000	0.001	0.001	0.656	0.344	1.000
5 921-OFFICE SUPPLS & EXP	EXP921	0.000	0.000	0.000	0.000	0.001	0.001	0.656	0.344	1.000
6 922-ADMIN EXP TRANSF(CR)	EXP922	0.000	0.000	0.000	0.000	0.001	0.001	0.656	0.344	1.000
7 925-INJURIES & DAMAGES	EXP925	0.000	0.000	0.000	0.000	0.001	0.001	0.656	0.344	1.000
8 926-PENSIONS & BENEFITS	EXP926	0.000	0.000	0.000	0.000	0.000	0.001	0.635	0.365	1.000
9 928-REGUL COMMISS EXP	EXP928	0.000	0.000	0.000	0.000	0.001	0.001	0.656	0.344	1.000
10 930-MISC GENERAL EXP	EXP930	0.000	0.000	0.000	0.000	0.001	0.001	0.656	0.344	1.000
11 ADMIN & GENERAL ALLOCATOR	OMXAG	0.000	0.000	0.000	0.000	0.001	0.001	0.631	0.369	1.000
12 P&S & T&D PLANT	OPLANT	0.000	0.000	0.000	0.000	0.000	0.001	0.708	0.292	1.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
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Allocators Ratio Table	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
INTERNALLY DEVELOPED-CON'T							
1 396-POWER OPERATED EQUIP	PLT396	0.000	0.000	0.000	0.000	0.000	0.000
2 397-COMMUNICATION EQUIPMENT	PLT397	0.000	0.000	0.000	0.000	0.000	0.000
3 398-MISCELLANEOUS EQUIPMENT	PLT398	0.000	0.000	0.000	0.000	0.000	0.000
4 920-ADMIN & GEN EXPENSES	EXP920	0.000	0.000	0.000	0.000	0.000	0.000
5 921-OFFICE SUPPLS & EXP	EXP921	0.000	0.000	0.000	0.000	0.000	0.000
6 922-ADMIN EXP TRANSF(CR)	EXP922	0.000	0.000	0.000	0.000	0.000	0.000
7 925-INJURIES & DAMAGES	EXP925	0.000	0.000	0.000	0.000	0.000	0.000
8 926-PENSIONS & BENEFITS	EXP926	0.000	0.000	0.000	0.000	0.000	0.000
9 928-REGUL COMMISS EXP	EXP928	0.000	0.000	0.000	0.000	0.000	0.000
10 930-MISC GENERAL EXP	EXP930	0.000	0.000	0.000	0.000	0.000	0.000
11 ADMIN & GENERAL ALLOCATOR	OMXAG	0.000	0.000	0.000	0.000	0.000	0.000
12 P&S & T&D PLANT	OPLANT	0.000	0.000	0.000	0.000	0.000	0.000

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING (RATE R-01)			RESIDENTIAL HEATING (RATE R-03)		
			PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DEVELOPMENT OF REVENUE REQUIREMENTS								
1 **RATE BASE**		625,795	24,270	17,579	41,849	261,737	93,301	355,038
2 NET OPER INC (PRESENT RATES)		34,391	539	(507)	32	18,188	(10,709)	7,479
3 RATE OF RETURN (ACTUAL)		5.496%	2.221%	-2.882%	0.077%	6.949%	-11.478%	2.107%
4 RELATIVE RATE OF RETURN		1.00	0.40	-0.52	0.01	1.26	-2.09	0.38
5 **SALES REVENUE (PRES RATES)**		**312,088**	**15,348**	**12,365**	**27,713**	**123,743**	**43,629**	**167,372**
6								
7 RETURN ADJUSTMENT TO EQUAL								
8 TOT COMPANY RATE OF RETURN		0	795	1,473	2,268	(3,804)	15,836	12,032
9 REVENUE ADJUSTMENT TO EQUAL								
10 TOT COMPANY RATE OF RETURN		0	795	1,473	2,268	(3,804)	15,836	12,032
11								
12 CLAIMED RATE OF RETURN								
13								
14 CLAIMED RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
15 RETURN REQ FOR CLAIMED ROR		63,393	2,459	1,781	4,239	26,514	9,451	35,965
16 **SALES REVENUE REQ CLAIMED ROR**		**338,622**	**17,684**	**15,534**	**33,218**	**128,582**	**73,642**	**202,224**
17 **REVENUE DEFICIENCY SALES REV**		**26,534**	**2,337**	**3,169**	**5,505**	**4,839**	**30,013**	**34,852**
18 PERCENT INCREASE REQUIRED		8.50%	15.23%	25.63%	19.87%	3.91%	68.79%	20.82%
19 ANNUAL SALES VOLS - BBTUS		79,845	1,811	1,199	3,010	32,208	7,990	40,198
20 SALES REV REQUIRED ($/MMBTU)		$4.24	$9.76	$12.96	$11.03	$3.99	$9.22	$5.03
21 REV DEFIC PER BILLING UNIT		-$0.33	-$1.29	-$2.64	-$1.83	-$0.15	-$3.76	-$0.87
22								
23 NET REVENUE REQUIREMENT		338,621,785	17,684,402	15,533,763	33,218,165	128,581,852	73,641,840	202,223,692

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
$000

	ALLOC	TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DEVELOPMENT OF REVENUE REQUIREMENTS										
1 **RATE BASE**		286,007	110,880	396,887	20,842	7,527	28,369	24,728	5,983	30,711
2 NET OPER INC (PRESENT RATES)		18,727	(11,215)	7,511	1,288	(1,230)	58	2,464	(55)	2,408
3 RATE OF RETURN (ACTUAL)		6.548%	-10.115%	1.893%	6.180%	-16.339%	0.206%	9.964%	-0.927%	7.842%
4 RELATIVE RATE OF RETURN		1.19	-1.84	0.34	1.12	-2.97	0.04	1.81	-0.17	1.43
5 **SALES REVENUE (PRES RATES)**		**139,090**	**55,994**	**195,084**	**10,215**	**3,546**	**13,762**	**11,131**	**3,297**	**14,429**
6										
7 RETURN ADJUSTMENT TO EQUAL										
8 TOT COMPANY RATE OF RETURN		(3,009)	17,309	14,300	(143)	1,643	1,501	(1,105)	384	(721)
9 REVENUE ADJUSTMENT TO EQUAL										
10 TOT COMPANY RATE OF RETURN		(3,009)	17,309	14,300	(143)	1,643	1,501	(1,105)	384	(721)
11										
12 CLAIMED RATE OF RETURN										
13										
14 CLAIMED RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
15 RETURN REQ FOR CLAIMED ROR		28,972	11,232	40,205	2,111	762	2,874	2,505	606	3,111
16 **SALES REVENUE REQ CLAIMED ROR**		**146,266**	**89,176**	**235,442**	**10,864**	**6,570**	**17,434**	**10,362**	**4,183**	**14,545**
17 **REVENUE DEFICIENCY SALES REV**		**7,176**	**33,182**	**40,357**	**649**	**3,023**	**3,672**	**(770)**	**886**	**116**
18 PERCENT INCREASE REQUIRED		5.16%	59.26%	20.69%	6.35%	85.25%	26.68%	-6.91%	26.87%	0.81%
19 ANNUAL SALES VOLS - BBTUS		34,019	9,189	43,209	2,341	383	2,724	3,470	756	4,225
20 SALES REV REQUIRED ($/MMBTU)		$4.30	$9.70	$5.45	$4.64	$17.14	$6.40	$2.99	$5.54	$3.44
21 REV DEFIC PER BILLING UNIT		-$0.21	-$3.61	-$0.93	-$0.28	-$7.89	-$1.35	$0.22	-$1.17	-$0.03
22										
23 NET REVENUE REQUIREMENT		146,266,254	89,175,603	235,441,857	10,864,388	6,569,622	17,434,010	10,361,790	4,183,359	14,545,149

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KEYSPAN ENERGY DELIVERY NEW ENGLAND
ALLOCATED COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2002
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	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
DEVELOPMENT OF REVENUE REQUIREMENTS										
1 **RATE BASE**		56,288	10,710	66,998	32,307	5,797	38,104	134,165	30,017	164,182
2 NET OPER INC (PRESENT RATES)		5,334	1,203	6,537	1,814	319	2,133	10,901	237	11,137
3 RATE OF RETURN (ACTUAL)		9.477%	11.232%	9.758%	5.616%	5.501%	5.598%	8.125%	0.788%	6.783%
4 RELATIVE RATE OF RETURN		1.72	2.04	1.78	1.02	1.00	1.02	1.48	0.14	1.23
5 **SALES REVENUE (PRES RATES)**		**22,685**	**6,895**	**29,580**	**10,320**	**2,581**	**12,901**	**54,351**	**16,320**	**70,672**
6										
7 RETURN ADJUSTMENT TO EQUAL										
8 TOT COMPANY RATE OF RETURN		(2,241)	(614)	(2,855)	(39)	(0)	(39)	(3,527)	1,413	(2,114)
9 REVENUE ADJUSTMENT TO EQUAL										
10 TOT COMPANY RATE OF RETURN		(2,241)	(614)	(2,855)	(39)	(0)	(39)	(3,527)	1,413	(2,114)
11										
12 CLAIMED RATE OF RETURN										
13										
14 CLAIMED RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
15 RETURN REQ FOR CLAIMED ROR		5,702	1,085	6,787	3,273	587	3,860	13,591	3,041	16,632
16 **SALES REVENUE REQ CLAIMED ROR**		**21,384**	**6,339**	**27,723**	**11,626**	**2,826**	**14,452**	**54,236**	**19,918**	**74,154**
17 **REVENUE DEFICIENCY SALES REV**		**(1,301)**	**(557)**	**(1,858)**	**1,306**	**245**	**1,551**	**(116)**	**3,598**	**3,482**
18 PERCENT INCREASE REQUIRED		-5.73%	-8.07%	-6.28%	12.65%	9.50%	12.02%	-0.21%	22.04%	4.93%
19 ANNUAL SALES VOLS - BBTUS		8,745	2,165	10,909	5,036	1,475	6,511	19,592	4,778	24,370
20 SALES REV REQUIRED ($/MMBTU)		$2.45	$2.93	$2.54	$2.31	$1.92	$2.22	$2.77	$4.17	$3.04
21 REV DEFIC PER BILLING UNIT		$0.15	$0.26	$0.17	-$0.26	-$0.17	-$0.24	$0.01	-$0.75	-$0.14
22										
23 NET REVENUE REQUIREMENT		21,384,046	6,338,641	27,722,687	11,625,608	2,826,268	14,451,876	54,235,832	19,917,891	74,153,722

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	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
DEVELOPMENT OF REVENUE REQUIREMENTS										
1 **RATE BASE**		6,468	3,477	9,945	7,568	3,800	11,368	12,410	4,884	17,293
2 NET OPER INC (PRESENT RATES)		539	191	730	712	719	1,431	1,415	866	2,281
3 RATE OF RETURN (ACTUAL)		8.329%	5.490%	7.336%	9.406%	18.914%	12.584%	11.401%	17.738%	13.190%
4 RELATIVE RATE OF RETURN		1.52	1.00	1.33	1.71	3.44	2.29	2.07	3.23	2.40
5 **SALES REVENUE (PRES RATES)**		**3,676**	**2,583**	**6,259**	**3,471**	**2,809**	**6,280**	**5,515**	**3,280**	**8,795**
6										
7 RETURN ADJUSTMENT TO EQUAL										
8 TOT COMPANY RATE OF RETURN		(183)	0	(183)	(296)	(510)	(806)	(733)	(598)	(1,331)
9 REVENUE ADJUSTMENT TO EQUAL										
10 TOT COMPANY RATE OF RETURN		(183)	0	(183)	(296)	(510)	(806)	(733)	(598)	(1,331)
11										
12 CLAIMED RATE OF RETURN										
13										
14 CLAIMED RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
15 RETURN REQ FOR CLAIMED ROR		655	352	1,007	767	385	1,152	1,257	495	1,752
16 **SALES REVENUE REQ CLAIMED ROR**		**3,649**	**2,730**	**6,379**	**3,305**	**2,131**	**5,436**	**4,836**	**2,503**	**7,339**
17 **REVENUE DEFICIENCY SALES REV**		**(27)**	**148**	**120**	**(166)**	**(678)**	**(844)**	**(680)**	**(777)**	**(1,456)**
18 PERCENT INCREASE REQUIRED		-0.74%	5.72%	1.92%	-4.78%	-24.14%	-13.44%	-12.32%	-23.68%	-16.56%
19 ANNUAL SALES VOLS - BBTUS		814	549	1,363	1,168	1,017	2,185	2,129	1,429	3,557
20 SALES REV REQUIRED ($/MMBTU)		$4.48	$4.98	$4.68	$2.83	$2.09	$2.49	$2.27	$1.75	$2.06
21 REV DEFIC PER BILLING UNIT		$0.03	-$0.27	-$0.09	$0.14	$0.67	$0.39	$0.32	$0.54	$0.41
22										
23 NET REVENUE REQUIREMENT		3,648,521	2,730,485	6,379,006	3,305,290	2,130,650	5,435,940	4,835,904	2,502,889	7,338,793

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	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
DEVELOPMENT OF REVENUE REQUIREMENTS										
1 **RATE BASE**		18,703	6,925	25,628	45,149	19,086	64,234	280	188	468
2 NET OPER INC (PRESENT RATES)		1,018	(122)	896	3,683	1,654	5,337	167	137	303
3 RATE OF RETURN (ACTUAL)		5.442%	-1.758%	3.496%	8.157%	8.667%	8.309%	59.541%	72.842%	64.877%
4 RELATIVE RATE OF RETURN		0.99	-0.32	0.64	1.48	1.58	1.51	10.83	13.25	11.81
5 **SALES REVENUE (PRES RATES)**		**5,907**	**1,748**	**7,655**	**18,570**	**10,419**	**28,988**	**369**	**336**	**705**
6										
7 RETURN ADJUSTMENT TO EQUAL										
8 TOT COMPANY RATE OF RETURN		10	502	512	(1,202)	(605)	(1,807)	(151)	(126)	(278)
9 REVENUE ADJUSTMENT TO EQUAL										
10 TOT COMPANY RATE OF RETURN		10	502	512	(1,202)	(605)	(1,807)	(151)	(126)	(278)
11										
12 CLAIMED RATE OF RETURN										
13										
14 CLAIMED RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
15 RETURN REQ FOR CLAIMED ROR		1,895	701	2,596	4,574	1,933	6,507	28	19	47
16 **SALES REVENUE REQ CLAIMED ROR**		**6,717**	**2,868**	**9,584**	**18,506**	**10,232**	**28,738**	**132**	**136**	**268**
17 **REVENUE DEFICIENCY SALES REV**		**810**	**1,120**	**1,930**	**(63)**	**(187)**	**(250)**	**(237)**	**(200)**	**(437)**
18 PERCENT INCREASE REQUIRED		13.71%	64.10%	25.21%	-0.34%	-1.79%	-0.86%	-64.28%	-59.53%	-62.01%
19 ANNUAL SALES VOLS - BBTUS		3,037	2,037	5,074	7,149	5,031	12,180	43	43	85
20 SALES REV REQUIRED ($/MMBTU)		$2.21	$1.41	$1.89	$2.59	$2.03	$2.36	$3.08	$3.19	$3.13
21 REV DEFIC PER BILLING UNIT		-$0.27	-$0.55	-$0.38	$0.01	$0.04	$0.02	$5.55	$4.69	$5.12
22										
23 NET REVENUE REQUIREMENT		6,716,700	2,867,750	9,584,450	18,506,415	10,231,774	28,738,189	131,789	135,912	267,702

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	ALLOC	GAS LAMPS (RATE G-17)			TOTAL OTHER RATES			TOTAL CORE		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
DEVELOPMENT OF REVENUE REQUIREMENTS										
1 **RATE BASE**		12	11	24	292	199	491	465,613	160,182	625,795
2 NET OPER INC (PRESENT RATES)		1	4	5	168	140	308	33,479	(9,184)	24,294
3 RATE OF RETURN (ACTUAL)		11.352%	31.729%	21.169%	57.509%	70.474%	62.760%	7.190%	-5.734%	3.882%
4 RELATIVE RATE OF RETURN		2.07	5.77	3.85	10.46	12.82	11.42	1.31	-1.04	0.71
5 **SALES REVENUE (PRES RATES)**		**11**	**14**	**25**	**380**	**350**	**730**	**212,391**	**83,083**	**295,474**
6										
7 RETURN ADJUSTMENT TO EQUAL										
8 TOT COMPANY RATE OF RETURN		(1)	(3)	(4)	(152)	(129)	(281)	(7,890)	17,987	10,097
9 REVENUE ADJUSTMENT TO EQUAL										
10 TOT COMPANY RATE OF RETURN		(1)	(3)	(4)	(152)	(129)	(281)	(7,890)	17,987	10,097
11										
12 CLAIMED RATE OF RETURN										
13										
14 CLAIMED RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
15 RETURN REQ FOR CLAIMED ROR		1	1	2	30	20	50	47,167	16,226	63,393
16 **SALES REVENUE REQ CLAIMED ROR**		**10**	**10**	**20**	**142**	**146**	**288**	**219,151**	**119,471**	**338,622**
17 **REVENUE DEFICIENCY SALES REV**		**(1)**	**(4)**	**(5)**	**(238)**	**(204)**	**(442)**	**6,759**	**36,388**	**43,148**
18 PERCENT INCREASE REQUIRED		-6.07%	-30.81%	-20.15%	-62.60%	-58.34%	-60.55%	3.18%	43.80%	14.60%
19 ANNUAL SALES VOLS - BBTUS		0	0	0	43	43	86	60,802	19,042	79,845
20 SALES REV REQUIRED ($/MMBTU)		$47.85	$40.43	$43.88	$3.31	$3.40	$3.35	$3.60	$6.27	$4.24
21 REV DEFIC PER BILLING UNIT		$3.09	$18.00	$11.08	$5.54	$4.76	$5.15	-$0.11	-$1.91	-$0.54
22										
23 NET REVENUE REQUIREMENT		10,293	10,023	20,316	142,082	145,936	288,018	219,150,582	119,471,204	338,621,785

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	ALLOC	TOTAL NON-CORE			TOTAL NON-FIRM		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(53)	(54)	(55)	(56)	(57)	(58)
DEVELOPMENT OF REVENUE REQUIREMENTS							
1 **RATE BASE**		-	-	-	-	-	-
2 NET OPER INC (PRESENT RATES)		5,030	5,067	10,097	-	-	-
3 RATE OF RETURN (ACTUAL)		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4 RELATIVE RATE OF RETURN		0.00	0.00	0.00	0.00	0.00	0.00
5 **SALES REVENUE (PRES RATES)**		**8,276**	**8,338**	**16,614**	-	-	-
6							
7 RETURN ADJUSTMENT TO EQUAL							
8 TOT COMPANY RATE OF RETURN		(5,030)	(5,067)	(10,097)	-	-	-
9 REVENUE ADJUSTMENT TO EQUAL							
10 TOT COMPANY RATE OF RETURN		(5,030)	(5,067)	(10,097)	-	-	-
11							
12 CLAIMED RATE OF RETURN							
13							
14 CLAIMED RATE OF RETURN		10.13%	10.13%	0.00%	10.13%	10.13%	0.00%
15 RETURN REQ FOR CLAIMED ROR		-	-	-	-	-	-
16 **SALES REVENUE REQ CLAIMED ROR**		-	-	-	-	-	-
17 **REVENUE DEFICIENCY SALES REV**		**(8,276)**	**(8,338)**	**(16,614)**	-	-	-
18 PERCENT INCREASE REQUIRED		-100.00%	-100.00%	-100.00%	0.00%	0.00%	0.00%
19 ANNUAL SALES VOLS - BBTUS		-	-	-	-	-	-
20 SALES REV REQUIRED ($/MMBTU)		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
21 REV DEFIC PER BILLING UNIT		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
22							
23 NET REVENUE REQUIREMENT		-	-	-	-	-	-

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING (RATE R-01) PEAK (2)	OFF-PEAK (3)	TOTAL (4)	RESIDENTIAL HEATING (RATE R-03) PEAK (5)	OFF-PEAK (6)	TOTAL (7)
1	DEVELOPMENT OF RATE BASE								
2	GAS PLANT IN SERVICE		1,178,049	49,414	38,517	87,931	479,614	209,718	689,331
3	LESS:								
4	RESERVE FOR DEPRECIATION		448,986	21,140	17,950	39,091	175,738	99,339	275,077
5	NET PLANT IN SERVICE		729,063	28,273	20,567	48,841	303,875	110,379	414,254
6	PLUS:								
7	WORKING CAPITAL		18,982	1,054	954	2,008	6,978	4,388	11,366
8	LESS:								
9	DEFERRED TAXES		98,648	4,138	3,225	7,363	40,162	17,561	57,723
10			-	-	-	-	-	-	-
11	RESERVE DEFERRED TAXES		-	-	-	-	-	-	-
12	AMORITZATION INTANGIBLE PLANT		20,139	845	658	1,503	8,199	3,585	11,784
13	UNAMORT INVEST TAX CREDIT		1,714	72	56	128	698	305	1,003
14	CUSTOMER ADVANCES		51	0	0	0	0	0	0
15	CUSTOMER DEPOSITS		1,563	0	0	0	2	2	3
16	UNCLAIMED FUNDS		135	3	2	5	56	13	68
17	**RATE BASE**		625,795	24,270	17,579	41,849	261,737	93,301	355,038
18									
19	DEVELOPMENT OF RETURN								
20	OPERATING REVENUES								
21	THROUGHPUT OF GAS		310,722	15,453	12,539	27,991	121,610	44,631	166,241
22	REVENUE NORMALIZING ADJUSTM		1,366	(105)	(174)	(279)	2,133	(1,002)	1,130
23	CONTRACT MARGIN CONTRIBUTION		13,167	511	370	881	5,507	1,963	7,470
24	OTHER OPERATING REVENUE		1,192	-	-	-	-	-	-
25	REVENUE INCR/(DECR)		26,534	2,337	3,169	5,505	4,839	30,013	34,852
26	**TOTAL OPERATING REVENUES**		352,981	18,195	15,904	34,099	134,089	75,605	209,694
27									
28	OPERATING EXPENSES								
29	OPERATION & MAINTENANCE		185,116	11,002	10,135	21,136	66,558	43,809	110,367
30	DEPREC & AMORT EXPENSE		60,034	2,872	2,560	5,432	22,821	15,004	37,825
31	TAXES OTHER THAN INCOME		19,660	904	734	1,637	7,850	3,652	11,502
32	FEDERAL INCOME TAXES		20,603	799	579	1,378	8,617	3,072	11,689
33	STATE FRANCHISE TAXES		4,134	160	116	276	1,729	616	2,345
34	INTEREST ON CUST DEPOSITS		41	-	-	-	-	-	-
35	**NET OPERATING EXPENSES**		289,588	15,737	14,123	29,859	107,575	66,154	173,729
36									
37	**NET OPERATING INCOME**		63,393	2,459	1,781	4,239	26,514	9,451	35,965
38									
39	RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
40	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

		TOTAL RESIDENTIAL			LOW LOAD FACTOR LLF-SMALL (RATE G-41)			LOW LOAD FACTOR LLF-MEDIUM (RATE G-42)		
	ALLOC	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1 DEVELOPMENT OF RATE BASE										
2 GAS PLANT IN SERVICE		529,027	248,235	777,262	39,504	18,225	57,729	43,008	13,030	56,038
3 LESS:										
4 RESERVE FOR DEPRECIATION		196,879	117,289	314,168	15,051	9,069	24,120	14,287	5,828	20,115
5 NET PLANT IN SERVICE		332,149	130,946	463,095	24,453	9,155	33,608	28,721	7,202	35,923
6 PLUS:										
7 WORKING CAPITAL		8,032	5,342	13,374	591	393	984	541	243	784
8 LESS:										
9 DEFERRED TAXES		44,300	20,787	65,087	3,308	1,526	4,834	3,601	1,091	4,693
10		-	-	-	-	-	-	-	-	-
11 RESERVE DEFERRED TAXES		-	-	-	-	-	-	-	-	-
12 AMORITZATION INTANGIBLE PLANT		9,044	4,244	13,287	675	312	987	735	223	958
13 UNAMORT INVEST TAX CREDIT		770	361	1,131	57	27	84	63	19	82
14 CUSTOMER ADVANCES		0	0	0	5	5	10	4	4	8
15 CUSTOMER DEPOSITS		2	2	4	152	152	304	124	124	248
16 UNCLAIMED FUNDS		59	15	73	4	1	5	6	1	7
17 **RATE BASE**		286,007	110,880	396,887	20,842	7,527	28,369	24,728	5,983	30,711
18										
19 DEVELOPMENT OF RETURN										
20 OPERATING REVENUES										
21 THROUGHPUT OF GAS		137,063	57,170	194,233	10,040	3,621	13,661	10,835	3,391	14,226
22 REVENUE NORMALIZING ADJUSTM		2,028	(1,176)	852	176	(75)	101	296	(94)	203
23 CONTRACT MARGIN CONTRIBUTION		6,018	2,333	8,351	439	158	597	520	126	646
24 OTHER OPERATING REVENUE		-	-	-	98	91	189	89	82	171
25 REVENUE INCR/(DECR)		7,176	33,182	40,357	649	3,023	3,672	(770)	886	116
26 **TOTAL OPERATING REVENUES**		152,284	91,509	243,793	11,401	6,819	18,220	10,971	4,392	15,362
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		77,560	53,944	131,503	5,786	4,030	9,815	5,061	2,460	7,521
30 DEPREC & AMORT EXPENSE		25,693	17,564	43,257	2,021	1,403	3,424	1,733	864	2,597
31 TAXES OTHER THAN INCOME		8,754	4,386	13,139	657	326	983	691	224	915
32 FEDERAL INCOME TAXES		9,416	3,651	13,067	686	248	934	814	197	1,011
33 STATE FRANCHISE TAXES		1,889	732	2,622	138	50	187	163	40	203
34 INTEREST ON CUST DEPOSITS		-	-	-	3	0	3	4	1	5
35 **NET OPERATING EXPENSES**		123,312	80,276	203,588	9,290	6,057	15,346	8,466	3,785	12,251
36										
37 **NET OPERATING INCOME**		28,972	11,232	40,205	2,111	762	2,874	2,505	606	3,111
38										
39 RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
40 RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

		LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
	ALLOC	PEAK (17)	OFF-PEAK (18)	TOTAL (19)	PEAK (20)	OFF-PEAK (21)	TOTAL (22)	PEAK (23)	OFF-PEAK (24)	TOTAL (25)
1 DEVELOPMENT OF RATE BASE										
2 GAS PLANT IN SERVICE		93,443	20,501	113,944	52,190	9,787	61,977	228,144	61,543	289,688
3 LESS:										
4 RESERVE FOR DEPRECIATION		28,502	7,893	36,395	15,094	3,118	18,212	72,934	25,909	98,843
5 NET PLANT IN SERVICE		64,941	12,608	77,549	37,096	6,669	43,765	155,210	35,635	190,845
6 PLUS:										
7 WORKING CAPITAL		1,097	379	1,476	586	158	744	2,815	1,173	3,988
8 LESS:										
9 DEFERRED TAXES		7,825	1,717	9,541	4,370	820	5,190	19,104	5,154	24,258
10		-	-	-	-	-	-	-	-	-
11 RESERVE DEFERRED TAXES		-	-	-	-	-	-	-	-	-
12 AMORITZATION INTANGIBLE PLANT		1,597	350	1,948	892	167	1,060	3,900	1,052	4,952
13 UNAMORT INVEST TAX CREDIT		136	30	166	76	14	90	332	90	421
14 CUSTOMER ADVANCES		6	6	11	1	1	2	15	15	31
15 CUSTOMER DEPOSITS		171	171	342	26	26	53	473	473	947
16 UNCLAIMED FUNDS		15	3	19	9	2	11	34	7	41
17 **RATE BASE**		56,288	10,710	66,998	32,307	5,797	38,104	134,165	30,017	164,182
18										
19 DEVELOPMENT OF RETURN										
20 OPERATING REVENUES										
21 THROUGHPUT OF GAS		22,050	7,083	29,133	10,308	2,594	12,902	53,233	16,689	69,922
22 REVENUE NORMALIZING ADJUSTM		635	(187)	448	12	(13)	(1)	1,118	(369)	749
23 CONTRACT MARGIN CONTRIBUTION		1,184	225	1,410	680	122	802	2,823	632	3,455
24 OTHER OPERATING REVENUE		110	149	260	18	24	42	315	346	662
25 REVENUE INCR/(DECR)		(1,301)	(557)	(1,858)	1,306	245	1,551	(116)	3,598	3,482
26 **TOTAL OPERATING REVENUES**		22,679	6,713	29,392	12,324	2,972	15,296	57,374	20,896	78,270
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		10,047	3,757	13,804	5,316	1,590	6,906	26,209	11,837	38,046
30 DEPREC & AMORT EXPENSE		3,214	1,100	4,313	1,632	403	2,034	8,599	3,770	12,368
31 TAXES OTHER THAN INCOME		1,481	346	1,827	821	161	982	3,649	1,057	4,706
32 FEDERAL INCOME TAXES		1,853	353	2,206	1,064	191	1,255	4,417	988	5,405
33 STATE FRANCHISE TAXES		372	71	443	213	38	252	886	198	1,085
34 INTEREST ON CUST DEPOSITS		10	2	12	6	1	7	23	5	27
35 **NET OPERATING EXPENSES**		16,977	5,628	22,605	9,051	2,385	11,436	43,783	17,855	61,638
36										
37 **NET OPERATING INCOME**		5,702	1,085	6,787	3,273	587	3,860	13,591	3,041	16,632
38										
39 RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
40 RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
1 DEVELOPMENT OF RATE BASE										
2 GAS PLANT IN SERVICE		12,377	7,500	19,877	13,291	7,057	20,349	20,784	8,504	29,288
3 LESS:										
4 RESERVE FOR DEPRECIATION		4,745	3,322	8,067	4,418	2,540	6,958	6,415	2,819	9,235
5 NET PLANT IN SERVICE		7,632	4,178	11,810	8,873	4,517	13,390	14,369	5,684	20,053
6 PLUS:										
7 WORKING CAPITAL		209	172	381	180	130	310	254	155	409
8 LESS:										
9 DEFERRED TAXES		1,036	628	1,664	1,113	591	1,704	1,740	712	2,452
10		-	-	-	-	-	-	-	-	-
11 RESERVE DEFERRED TAXES		-	-	-	-	-	-	-	-	-
12 AMORITZATION INTANGIBLE PLANT		212	128	340	227	121	348	355	145	501
13 UNAMORT INVEST TAX CREDIT		18	11	29	19	10	30	30	12	43
14 CUSTOMER ADVANCES		3	3	7	4	4	8	3	3	5
15 CUSTOMER DEPOSITS		102	102	203	120	120	239	81	81	162
16 UNCLAIMED FUNDS		1	1	2	2	2	4	4	2	6
17 **RATE BASE**		6,468	3,477	9,945	7,568	3,800	11,368	12,410	4,884	17,293
18										
19 DEVELOPMENT OF RETURN										
20 OPERATING REVENUES										
21 THROUGHPUT OF GAS		3,686	2,619	6,304	3,478	2,846	6,324	5,467	3,348	8,814
22 REVENUE NORMALIZING ADJUSTM		(10)	(36)	(46)	(7)	(37)	(44)	49	(68)	(19)
23 CONTRACT MARGIN CONTRIBUTION		136	73	209	159	80	239	261	103	364
24 OTHER OPERATING REVENUE		71	82	153	64	79	142	81	93	174
25 REVENUE INCR/(DECR)		(27)	148	120	(166)	(678)	(844)	(680)	(777)	(1,456)
26 **TOTAL OPERATING REVENUES**		3,855	2,886	6,741	3,528	2,289	5,818	5,178	2,699	7,877
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		2,097	1,765	3,862	1,718	1,284	3,002	2,373	1,497	3,870
30 DEPREC & AMORT EXPENSE		635	495	1,131	526	350	876	723	371	1,094
31 TAXES OTHER THAN INCOME		211	136	347	217	119	336	332	141	474
32 FEDERAL INCOME TAXES		213	114	327	249	125	374	409	161	569
33 STATE FRANCHISE TAXES		43	23	66	50	25	75	82	32	114
34 INTEREST ON CUST DEPOSITS		1	1	2	1	1	2	2	2	4
35 **NET OPERATING EXPENSES**		3,200	2,534	5,734	2,762	1,904	4,666	3,921	2,204	6,125
36										
37 **NET OPERATING INCOME**		655	352	1,007	767	385	1,152	1,257	495	1,752
38										
39 RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
40 RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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	ALLOC	HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
DEVELOPMENT OF REVENUE REQUIREMENTS CLAIMED RATE OF RETURN (CON'T)										
1 DEVELOPMENT OF RATE BASE										
2 GAS PLANT IN SERVICE		29,911	10,812	40,723	76,363	33,873	110,236	483	320	804
3 LESS:										
4 RESERVE FOR DEPRECIATION		8,481	2,931	11,412	24,060	11,612	35,672	162	111	274
5 NET PLANT IN SERVICE		21,430	7,881	29,311	52,304	22,261	74,565	321	209	530
6 PLUS:										
7 WORKING CAPITAL		342	157	499	985	614	1,599	8	12	20
8 LESS:										
9 DEFERRED TAXES		2,505	905	3,410	6,395	2,836	9,231	40	27	67
10		-	-	-	-	-	-	-	-	-
11 RESERVE DEFERRED TAXES		-	-	-	-	-	-	-	-	-
12 AMORITZATION INTANGIBLE PLANT		511	185	696	1,305	579	1,885	8	5	14
13 UNAMORT INVEST TAX CREDIT		44	16	59	111	49	160	1	0	1
14 CUSTOMER ADVANCES		0	0	0	10	10	20	-	-	-
15 CUSTOMER DEPOSITS		4	4	8	306	306	612	-	-	-
16 UNCLAIMED FUNDS		5	3	9	12	8	21	0	0	0
17 **RATE BASE**		18,703	6,925	25,628	45,149	19,086	64,234	280	188	468
18										
19 DEVELOPMENT OF RETURN										
20 OPERATING REVENUES										
21 THROUGHPUT OF GAS		5,989	1,789	7,778	18,619	10,601	29,220	371	337	707
22 REVENUE NORMALIZING ADJUSTM		(82)	(41)	(123)	(49)	(183)	(232)	(2)	(1)	(3)
23 CONTRACT MARGIN CONTRIBUTION		394	146	539	950	402	1,352	6	4	10
24 OTHER OPERATING REVENUE		30	31	61	245	285	530	-	-	-
25 REVENUE INCR/(DECR)		810	1,120	1,930	(63)	(187)	(250)	(237)	(200)	(437)
26 **TOTAL OPERATING REVENUES**		7,140	3,044	10,184	19,702	10,918	30,620	138	140	278
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		3,124	1,534	4,658	9,312	6,080	15,392	70	92	162
30 DEPREC & AMORT EXPENSE		908	359	1,267	2,792	1,575	4,367	20	16	36
31 TAXES OTHER THAN INCOME		471	173	644	1,231	569	1,800	8	5	13
32 FEDERAL INCOME TAXES		616	228	844	1,486	628	2,115	9	6	15
33 STATE FRANCHISE TAXES		124	46	169	298	126	424	2	1	3
34 INTEREST ON CUST DEPOSITS		3	2	6	8	5	14	0	0	0
35 **NET OPERATING EXPENSES**		5,245	2,343	7,588	15,128	8,985	24,113	109	121	230
36										
37 **NET OPERATING INCOME**		1,895	701	2,596	4,574	1,933	6,507	28	19	47
38										
39 RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
40 RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	OFF-PEAK (45)	TOTAL (46)	TOTAL OTHER RATES PEAK (47)	OFF-PEAK (48)	TOTAL (49)	TOTAL CORE PEAK (50)	OFF-PEAK (51)	TOTAL (52)
1 DEVELOPMENT OF RATE BASE										
2 GAS PLANT IN SERVICE		30	29	59	514	349	862	834,048	344,000	1,178,049
3 LESS:										
4 RESERVE FOR DEPRECIATION		15	15	30	178	126	304	294,050	154,936	448,986
5 NET PLANT IN SERVICE		15	14	29	336	223	559	539,998	189,065	729,063
6 PLUS:										
7 WORKING CAPITAL		1	1	1	9	12	21	11,840	7,141	18,982
8 LESS:										
9 DEFERRED TAXES		3	2	5	43	29	72	69,842	28,806	98,648
10		-	-	-	-	-	-	-	-	-
11 RESERVE DEFERRED TAXES		-	-	-	-	-	-	-	-	-
12 AMORITZATION INTANGIBLE PLANT		1	0	1	9	6	15	14,258	5,881	20,139
13 UNAMORT INVEST TAX CREDIT		0	0	0	1	1	1	1,213	500	1,714
14 CUSTOMER ADVANCES		-	-	-	-	-	-	25	25	51
15 CUSTOMER DEPOSITS		-	-	-	-	-	-	781	781	1,563
16 UNCLAIMED FUNDS		-	-	-	0	0	0	106	30	135
17 **RATE BASE**		12	11	24	292	199	491	465,613	160,182	625,795
18										
19 DEVELOPMENT OF RETURN										
20 OPERATING REVENUES										
21 THROUGHPUT OF GAS		11	15	26	382	351	733	209,296	84,812	294,108
22 REVENUE NORMALIZING ADJUSTM		(0)	(0)	(0)	(2)	(1)	(3)	3,095	(1,729)	1,366
23 CONTRACT MARGIN CONTRIBUTION		0	0	1	6	4	10	9,797	3,370	13,167
24 OTHER OPERATING REVENUE		-	-	-	-	-	-	561	631	1,192
25 REVENUE INCR/(DECR)		(1)	(4)	(5)	(238)	(204)	(442)	6,759	36,388	43,148
26 **TOTAL OPERATING REVENUES**		11	10	21	148	150	298	229,508	123,473	352,981
27										
28 OPERATING EXPENSES										
29 OPERATION & MAINTENANCE		6	6	12	76	98	174	113,157	71,959	185,116
30 DEPREC & AMORT EXPENSE		2	2	5	23	18	41	37,106	22,927	60,034
31 TAXES OTHER THAN INCOME		1	1	1	8	6	14	13,642	6,018	19,660
32 FEDERAL INCOME TAXES		0	0	1	10	7	16	15,330	5,274	20,603
33 STATE FRANCHISE TAXES		0	0	0	2	1	3	3,076	1,058	4,134
34 INTEREST ON CUST DEPOSITS		-	-	-	0	0	0	31	10	41
35 **NET OPERATING EXPENSES**		9	9	18	119	130	249	182,342	107,246	289,588
36										
37 **NET OPERATING INCOME**		1	1	2	30	20	50	47,167	16,226	63,393
38										
39 RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
40 RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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	ALLOC	TOTAL NON-CORE PEAK (53)	TOTAL NON-CORE OFF-PEAK (54)	TOTAL NON-CORE TOTAL (55)	TOTAL NON-FIRM PEAK (56)	TOTAL NON-FIRM OFF-PEAK (57)	TOTAL NON-FIRM TOTAL (58)
DEVELOPMENT OF REVENUE REQUIREMENTS CLAIMED RATE OF RETURN (CON'T)							
1 DEVELOPMENT OF RATE BASE							
2 GAS PLANT IN SERVICE		-	-	-	-	-	-
3 LESS:							
4 RESERVE FOR DEPRECIATION		-	-	-	-	-	-
5 NET PLANT IN SERVICE		-	-	-	-	-	-
6 PLUS:							
7 WORKING CAPITAL		-	-	-	-	-	-
8 LESS:							
9 DEFERRED TAXES		-	-	-	-	-	-
10		-	-	-	-	-	-
11 RESERVE DEFERRED TAXES		-	-	-	-	-	-
12 AMORITZATION INTANGIBLE PLANT		-	-	-	-	-	-
13 UNAMORT INVEST TAX CREDIT		-	-	-	-	-	-
14 CUSTOMER ADVANCES		-	-	-	-	-	-
15 CUSTOMER DEPOSITS		-	-	-	-	-	-
16 UNCLAIMED FUNDS		-	-	-	-	-	-
17 **RATE BASE**		-	-	-	-	-	-
18							
19 DEVELOPMENT OF RETURN							
20 OPERATING REVENUES							
21 THROUGHPUT OF GAS		8,276	8,338	16,614	-	-	-
22 REVENUE NORMALIZING ADJUSTM		-	-	-	-	-	-
23 CONTRACT MARGIN CONTRIBUTION		-	-	-	-	-	-
24 OTHER OPERATING REVENUE		-	-	-	-	-	-
25 REVENUE INCR/(DECR)		(8,276)	(8,338)	(16,614)	-	-	-
26 **TOTAL OPERATING REVENUES**		-	-	-	-	-	-
27							
28 OPERATING EXPENSES							
29 OPERATION & MAINTENANCE		-	-	-	-	-	-
30 DEPREC & AMORT EXPENSE		-	-	-	-	-	-
31 TAXES OTHER THAN INCOME		-	-	-	-	-	-
32 FEDERAL INCOME TAXES		-	-	-	-	-	-
33 STATE FRANCHISE TAXES		-	-	-	-	-	-
34 INTEREST ON CUST DEPOSITS		-	-	-	-	-	-
35 **NET OPERATING EXPENSES**		-	-	-	-	-	-
36							
37 **NET OPERATING INCOME**		-	-	-	-	-	-
38							
39 RATE OF RETURN		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%
40 RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING (RATE R-01) PEAK (2)	OFF-PEAK (3)	TOTAL (4)	RESIDENTIAL HEATING (RATE R-03) PEAK (5)	OFF-PEAK (6)	TOTAL (7)
INCOME TAX CALCULATIONS								
1 TOTAL RATE BASE		625,795	24,270	17,579	41,849	261,737	93,301	355,038
2 CLAIMED RETURN		63,393	2,459	1,781	4,239	26,514	9,451	35,965
3 LESS:								
4 INTEREST DEDUCTION		24,531	951	689	1,640	10,260	3,657	13,917
5 **NET INCOME**		38,862	1,507	1,092	2,599	16,254	5,794	22,048
6								
7 ADD:								
8 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-
9 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-
10 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-
11 AMORT EXCESS INC TAX		(209)	(8)	(6)	(14)	(88)	(31)	(119)
12 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-
13 **SUB-TOTAL**		(209)	(8)	(6)	(14)	(88)	(31)	(119)
14								
15 **TAXABLE INCOME BASE**		38,652	1,499	1,086	2,585	16,166	5,763	21,929
16								
17 COMBINED TAX RATE		60.78%						
18								
19 TAXABLE INCOME		63,599	2,467	1,787	4,253	26,600	9,482	36,082
20								
21 STATE FRANCHISE TAX		4,134	160	116	276	1,729	616	2,345
22 FEDERAL TAXABLE INCOME		59,465	2,306	1,670	3,977	24,871	8,866	33,737
23								
24 FEDERAL INCOME TAX		20,813	807	585	1,392	8,705	3,103	11,808
25								
26 **TOTAL INCOME TAX**		24,947	967	701	1,668	10,434	3,719	14,153
27								
28 ADD:								
29 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-
30 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-
31 AMORT EXCESS INC TAX		(209)	(8)	(6)	(14)	(88)	(31)	(119)
32 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-
33								
34 **TOTAL INCOME TAX**		24,737	959	695	1,654	10,346	3,688	14,034

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

INCOME TAX CALCULATIONS

	ALLOC	TOTAL RESIDENTIAL PEAK (8)	TOTAL RESIDENTIAL OFF-PEAK (9)	TOTAL RESIDENTIAL TOTAL (10)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) PEAK (11)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) OFF-PEAK (12)	LOW LOAD FACTOR LLF-SMALL (RATE G-41) TOTAL (13)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) PEAK (14)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) OFF-PEAK (15)	LOW LOAD FACTOR LLF-MEDIUM (RATE G-42) TOTAL (16)
1 TOTAL RATE BASE		286,007	110,880	396,887	20,842	7,527	28,369	24,728	5,983	30,711
2 CLAIMED RETURN		28,972	11,232	40,205	2,111	762	2,874	2,505	606	3,111
3 LESS:										
4 INTEREST DEDUCTION		11,211	4,347	15,558	817	295	1,112	969	235	1,204
5 **NET INCOME**		17,761	6,886	24,647	1,294	467	1,762	1,536	372	1,907
6										
7 ADD:										
8 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
9 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
10 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
11 AMORT EXCESS INC TAX		(96)	(37)	(133)	(7)	(3)	(9)	(8)	(2)	(10)
12 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
13 **SUB-TOTAL**		(96)	(37)	(133)	(7)	(3)	(9)	(8)	(2)	(10)
14										
15 **TAXABLE INCOME BASE**		17,665	6,849	24,514	1,287	465	1,752	1,527	370	1,897
16										
17 COMBINED TAX RATE										
18										
19 TAXABLE INCOME		29,067	11,269	40,335	2,118	765	2,883	2,513	608	3,121
20										
21 STATE FRANCHISE TAX		1,889	732	2,622	138	50	187	163	40	203
22 FEDERAL TAXABLE INCOME		27,177	10,536	37,714	1,981	715	2,696	2,350	569	2,918
23										
24 FEDERAL INCOME TAX		9,512	3,688	13,200	693	250	944	822	199	1,021
25										
26 **TOTAL INCOME TAX**		11,401	4,420	15,822	831	300	1,131	986	239	1,224
27										
28 ADD:										
29 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
30 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
31 AMORT EXCESS INC TAX		(96)	(37)	(133)	(7)	(3)	(9)	(8)	(2)	(10)
32 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
33										
34 **TOTAL INCOME TAX**		11,306	4,383	15,689	824	298	1,121	977	237	1,214

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

INCOME TAX CALCULATIONS

	ALLOC	LOW LOAD FACTOR LLF-LARGE (RATE G-43)			LOW LOAD FACTOR LLF-EXTRA-LARGE (RATE G-44)			TOTAL LOW LOAD FACTOR		
		PEAK (17)	OFF-PEAK (18)	TOTAL (19)	PEAK (20)	OFF-PEAK (21)	TOTAL (22)	PEAK (23)	OFF-PEAK (24)	TOTAL (25)
1 TOTAL RATE BASE		56,288	10,710	66,998	32,307	5,797	38,104	134,165	30,017	164,182
2 CLAIMED RETURN		5,702	1,085	6,787	3,273	587	3,860	13,591	3,041	16,632
3 LESS:										
4 INTEREST DEDUCTION		2,206	420	2,626	1,266	227	1,494	5,259	1,177	6,436
5 **NET INCOME**		3,495	665	4,161	2,006	360	2,366	8,332	1,864	10,196
6										
7 ADD:										
8 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
9 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
10 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
11 AMORT EXCESS INC TAX		(19)	(4)	(22)	(11)	(2)	(13)	(45)	(10)	(55)
12 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
13 **SUB-TOTAL**		(19)	(4)	(22)	(11)	(2)	(13)	(45)	(10)	(55)
14										
15 **TAXABLE INCOME BASE**		3,477	662	4,138	1,995	358	2,354	8,287	1,854	10,141
16										
17 COMBINED TAX RATE										
18										
19 TAXABLE INCOME		5,721	1,088	6,809	3,283	589	3,873	13,635	3,051	16,686
20										
21 STATE FRANCHISE TAX		372	71	443	213	38	252	886	198	1,085
22 FEDERAL TAXABLE INCOME		5,349	1,018	6,366	3,070	551	3,621	12,749	2,852	15,601
23										
24 FEDERAL INCOME TAX		1,872	356	2,228	1,074	193	1,267	4,462	998	5,460
25										
26 **TOTAL INCOME TAX**		2,244	427	2,671	1,288	231	1,519	5,348	1,197	6,545
27										
28 ADD:										
29 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
30 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
31 AMORT EXCESS INC TAX		(19)	(4)	(22)	(11)	(2)	(13)	(45)	(10)	(55)
32 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
33										
34 **TOTAL INCOME TAX**		2,225	423	2,648	1,277	229	1,506	5,303	1,187	6,490

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	ALLOC	HIGH LOAD FACTOR HLF-SMALL (RATE G-51)			HIGH LOAD FACTOR HLF-MEDIUM (RATE G-52)			HIGH LOAD FACTOR HLF-LARGE (RATE G-53)		
		PEAK (26)	OFF-PEAK (27)	TOTAL (28)	PEAK (29)	OFF-PEAK (30)	TOTAL (31)	PEAK (32)	OFF-PEAK (33)	TOTAL (34)
DEVELOPMENT OF REVENUE REQUIREMENTS CLAIMED RATE OF RETURN (CON'T)										
INCOME TAX CALCULATIONS										
1 TOTAL RATE BASE		6,468	3,477	9,945	7,568	3,800	11,368	12,410	4,884	17,293
2 CLAIMED RETURN		655	352	1,007	767	385	1,152	1,257	495	1,752
3 LESS:										
4 INTEREST DEDUCTION		254	136	390	297	149	446	486	191	678
5 **NET INCOME**		402	216	618	470	236	706	771	303	1,074
6										
7 ADD:										
8 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
9 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
10 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
11 AMORT EXCESS INC TAX		(2)	(1)	(3)	(3)	(1)	(4)	(4)	(2)	(6)
12 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
13 **SUB-TOTAL**		(2)	(1)	(3)	(3)	(1)	(4)	(4)	(2)	(6)
14										
15 **TAXABLE INCOME BASE**		399	215	614	467	235	702	766	302	1,068
16										
17 COMBINED TAX RATE										
18										
19 TAXABLE INCOME		657	353	1,011	769	386	1,155	1,261	496	1,758
20										
21 STATE FRANCHISE TAX		43	23	66	50	25	75	82	32	114
22 FEDERAL TAXABLE INCOME		615	330	945	719	361	1,080	1,179	464	1,643
23										
24 FEDERAL INCOME TAX		215	116	331	252	126	378	413	162	575
25										
26 **TOTAL INCOME TAX**		258	139	396	302	151	453	495	195	689
27										
28 ADD:										
29 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
30 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
31 AMORT EXCESS INC TAX		(2)	(1)	(3)	(3)	(1)	(4)	(4)	(2)	(6)
32 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
33										
34 **TOTAL INCOME TAX**		256	137	393	299	150	449	491	193	684

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

INCOME TAX CALCULATIONS

		HIGH LOAD FACTOR HLF-EXTRA-LARGE (RATE G-54)			TOTAL HIGH LOAD FACTOR			STREET LIGHTING (RATE G-07)		
	ALLOC	PEAK (35)	OFF-PEAK (36)	TOTAL (37)	PEAK (38)	OFF-PEAK (39)	TOTAL (40)	PEAK (41)	OFF-PEAK (42)	TOTAL (43)
1 TOTAL RATE BASE		18,703	6,925	25,628	45,149	19,086	64,234	280	188	468
2 CLAIMED RETURN		1,895	701	2,596	4,574	1,933	6,507	28	19	47
3 LESS:										
4 INTEREST DEDUCTION		733	271	1,005	1,770	748	2,518	11	7	18
5 **NET INCOME**		1,161	430	1,592	2,804	1,185	3,989	17	12	29
6										
7 ADD:										
8 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
9 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
10 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
11 AMORT EXCESS INC TAX		(6)	(2)	(9)	(15)	(6)	(21)	(0)	(0)	(0)
12 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
13 **SUB-TOTAL**		(6)	(2)	(9)	(15)	(6)	(21)	(0)	(0)	(0)
14										
15 **TAXABLE INCOME BASE**		1,155	428	1,583	2,789	1,179	3,967	17	12	29
16										
17 COMBINED TAX RATE										
18										
19 TAXABLE INCOME		1,901	704	2,605	4,588	1,940	6,528	28	19	48
20										
21 STATE FRANCHISE TAX		124	46	169	298	126	424	2	1	3
22 FEDERAL TAXABLE INCOME		1,777	658	2,435	4,290	1,814	6,104	27	18	44
23										
24 FEDERAL INCOME TAX		622	230	852	1,502	635	2,136	9	6	16
25										
26 **TOTAL INCOME TAX**		746	276	1,022	1,800	761	2,561	11	7	19
27										
28 ADD:										
29 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
30 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
31 AMORT EXCESS INC TAX		(6)	(2)	(9)	(15)	(6)	(21)	(0)	(0)	(0)
32 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
33										
34 **TOTAL INCOME TAX**		739	274	1,013	1,785	754	2,539	11	7	18

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DEVELOPMENT OF REVENUE REQUIREMENTS
CLAIMED RATE OF RETURN (CON'T)

	ALLOC	GAS LAMPS (RATE G-17) PEAK (44)	OFF-PEAK (45)	TOTAL (46)	TOTAL OTHER RATES PEAK (47)	OFF-PEAK (48)	TOTAL (49)	TOTAL CORE PEAK (50)	OFF-PEAK (51)	TOTAL (52)
INCOME TAX CALCULATIONS										
1 TOTAL RATE BASE		12	11	24	292	199	491	465,613	160,182	625,795
2 CLAIMED RETURN		1	1	2	30	20	50	47,167	16,226	63,393
3 LESS:										
4 INTEREST DEDUCTION		0	0	1	11	8	19	18,252	6,279	24,531
5 **NET INCOME**		1	1	1	18	12	31	28,915	9,947	38,862
6										
7 ADD:										
8 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-	-	-	-
9 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
10 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
11 AMORT EXCESS INC TAX		(0)	(0)	(0)	(0)	(0)	(0)	(156)	(54)	(209)
12 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
13 **SUB-TOTAL**		(0)	(0)	(0)	(0)	(0)	(0)	(156)	(54)	(209)
14										
15 **TAXABLE INCOME BASE**		1	1	1	18	12	30	28,759	9,894	38,652
16										
17 COMBINED TAX RATE					0	0		0	0	
18										
19 TAXABLE INCOME		1	1	2	30	20	50	47,320	16,279	63,599
20										
21 STATE FRANCHISE TAX		0	0	0	2	1	3	3,076	1,058	4,134
22 FEDERAL TAXABLE INCOME		1	1	2	28	19	47	44,244	15,221	59,465
23										
24 FEDERAL INCOME TAX		0	0	1	10	7	16	15,485	5,327	20,813
25										
26 **TOTAL INCOME TAX**		0	0	1	12	8	20	18,561	6,386	24,947
27										
28 ADD:										
29 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-	-	-	-
30 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-	-	-	-
31 AMORT EXCESS INC TAX		(0)	(0)	(0)	(0)	(0)	(0)	(156)	(54)	(209)
32 AMORT DEFICIENT INC TAX		-	-	-	-	-	-	-	-	-
33										
34 **TOTAL INCOME TAX**		0	0	1	12	8	19	18,405	6,332	24,737

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	ALLOC	TOTAL NON-CORE			TOTAL NON-FIRM		
		PEAK	OFF-PEAK	TOTAL	PEAK	OFF-PEAK	TOTAL
		(53)	(54)	(55)	(56)	(57)	(58)
DEVELOPMENT OF REVENUE REQUIREMENTS CLAIMED RATE OF RETURN (CON'T)							
INCOME TAX CALCULATIONS							
1 TOTAL RATE BASE		-	-	-	-	-	-
2 CLAIMED RETURN		-	-	-	-	-	-
3 LESS:							
4 INTEREST DEDUCTION		-	-	-	-	-	-
5 **NET INCOME**		-	-	-	-	-	-
6							
7 ADD:							
8 NET PERMANENT BOOK-TAX DIFF		-	-	-	-	-	-
9 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-
10 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-
11 AMORT EXCESS INC TAX		-	-	-	-	-	-
12 AMORT DEFICIENT INC TAX		-	-	-	-	-	-
13 **SUB-TOTAL**		-	-	-	-	-	-
14							
15 **TAXABLE INCOME BASE**		-	-	-	-	-	-
16							
17 COMBINED TAX RATE							
18							
19 TAXABLE INCOME		-	-	-	-	-	-
20							
21 STATE FRANCHISE TAX		-	-	-	-	-	-
22 FEDERAL TAXABLE INCOME		-	-	-	-	-	-
23							
24 FEDERAL INCOME TAX		-	-	-	-	-	-
25							
26 **TOTAL INCOME TAX**		-	-	-	-	-	-
27							
28 ADD:							
29 AMORT DEF ON TEFRA BASIS ADJ		-	-	-	-	-	-
30 AMORT OF INVEST TAX CREDIT		-	-	-	-	-	-
31 AMORT EXCESS INC TAX		-	-	-	-	-	-
32 AMORT DEFICIENT INC TAX		-	-	-	-	-	-
33							
34 **TOTAL INCOME TAX**		-	-	-	-	-	-