

ST. LAWRENCE GAS COMPANY, INC.
Operating Income Statement

Exhibit 5
Schedule 1
Page 1 of 6

Line No. Description	Reference	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		12 Months Ended				
		<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>
1 Operating Revenues	PSC Annual Report - pg. 114, Ln. 2	\$ 43,113,775	\$ 46,367,070	\$ 43,586,358	\$ 39,157,589	\$ 46,091,703
Operating Expenses						
2 Operating Expense	PSC Annual Report - pg. 114, Ln. 4	\$ 37,332,553	\$ 39,752,289	\$ 38,160,353	\$ 32,819,468	\$ 38,909,785
3 Maintenance Expense	PSC Annual Report - pg. 114, Ln. 5	327,749	383,894	352,400	290,537	347,395
4 Depreciation	PSC Annual Report - pg. 114, Ln. 6	1,122,226	1,335,603	1,546,624	1,924,137	2,143,377
5 Amortization of Other Utility Plant	PSC Annual Report - pg. 114, Ln. 7	14,072	14,072	14,071	14,072	14,072
6 Taxes Other Than Income Taxes	PSC Annual Report - pg. 114, Ln. 13; pg. 117, Ln. 46	2,273,213	2,326,592	2,312,402	2,180,508	2,215,254
7 Federal & State Income Taxes - Current	PSC Annual Report - pg. 114, Ln. 14-15; pg. 117, Ln. 47-48	716,838	378,972	(2,137,500)	353,106	89,198
8 Provision for Deferred Income Taxes	PSC Annual Report - pg. 114, Ln. 16-17; pg. 117, Ln. 49-50	(78,873)	590,931	2,521,815	179,635	392,983
9 Investment Tax Credit Adjustment	PSC Annual Report - pg. 114, Ln. 18; pg. 117, Ln. 51	-	-	-	-	-
10 Total Operating Expenses	Calculated	\$ 41,707,778	\$ 44,782,352	\$ 42,770,165	\$ 37,761,463	\$ 44,112,064
11 Operating Income	Calculated	\$ 1,405,997	\$ 1,584,718	\$ 816,193	\$ 1,396,126	\$ 1,979,639
Other Income and Deductions						
12 Nonoperating Rental Income	PSC Annual Report - pg. 117, Ln. 35					\$ 600,000
13 Equity in Earnings of Subsidiary Companies	PSC Annual Report - pg. 117, Ln. 36	\$ 6,434	\$ 5,672	\$ 6,536	\$ 6,674	\$ 5,697
14 Interest and Dividend Income	PSC Annual Report - pg. 117, Ln. 37	161,981	225,864	146,283	92,779	108,023
15 Allowance for Funds Used During Construction	PSC Annual Report - pg. 117 Ln. 38	162,684	268,253	238,133	30,213	21,501
16 Miscellaneous Income Deductions	PSC Annual Report - pg. 117 Ln. 46	(20,054)	(1,196)	(8,500)	(10,239)	(20,075)
17 Total Other Income	Calculated	\$ 311,045	\$ 498,592	\$ 382,452	\$ 119,427	\$ 715,146
18 Total Income	Calculated	\$ 1,717,042	\$ 2,083,311	\$ 1,198,645	\$ 1,515,553	\$ 2,694,785
Interest Charges and Other Income Deductions						
19 Interest on Long Term Debt	PSC Annual Report - pg. 117, Ln. 58	\$ -	\$ -	\$ -	\$ -	\$ -
20 Other Interest Charges	PSC Annual Report - pg. 117, Ln. 64,65	567,259	573,990	588,772	778,899	802,391
21 Other Income Deductions and Misc. Amort.	PSC Annual Report - pg. 117, Ln. 44	-	-	-	-	-
22 Total Interest Charges and Other Inc. Ded.	Calculated	\$ 567,259	\$ 573,990	\$ 588,772	\$ 778,899	\$ 802,391
23 Net Income Before Extraordinary Items	Calculated, pg. 117, Ln. 65	\$ 1,149,783	\$ 1,509,321	\$ 609,873	\$ 736,654	\$ 1,892,394
24 Extraordinary Items	PSC Annual Report - pg. 117, Ln. 71	-	-	-	-	-
25 Net Income	Calculated, pg. 117, Ln.72	\$ 1,149,783	\$ 1,509,321	\$ 609,873	\$ 736,654	\$ 1,892,394

Annual Report

Utility Plant	Account	As reported	Expansion	Balance Less	
<u>Page #</u>	<u>Line #</u>	<u>to PSC</u>	<u>Area</u>	<u>Franklin Cty.</u>	
1	110	2 Utility Plant	\$ 65,078,532	\$ 12,508,561	\$ 52,569,971
2	110	3 CWIP	\$ 21,779,116	\$ 21,018,704	\$ 760,412
3	110	4 Total Utility Plant	\$ 86,857,648	\$ 33,527,265	\$ 53,330,383
4	110	5 Less: Accum. Depre.	\$ 25,807,526	\$ 16,146	\$ 25,791,380
5	110	6 Net Utility Plant	\$ 61,050,122	\$ 33,511,119	\$ 27,539,003
Utility Income	Account	As reported	Expansion	Balance Less	
<u>Page #</u>	<u>Line #</u>	<u>to PSC</u>	<u>Area</u>	<u>Franklin Cty.</u>	
6	114	2 Operating Revenues	\$ 43,113,775	\$ 27,716	\$ 43,086,059
7	114	4 Operating Expenses	\$ 37,332,553	\$ 47,862	\$ 37,284,691
8	114	5 Maintenance Expenses	\$ 327,749	\$ -	\$ 327,749
9	114	6 Depreciation Expense	\$ 1,122,226	\$ 16,146	\$ 1,106,080
10	114	7 Amortization of Utility Plant	\$ 14,072	\$ -	\$ 14,072
11	114	13 Taxes other than Inc. Tax	\$ 2,273,213	\$ -	\$ 2,273,213
12	114	14 Income Taxes	\$ 543,349	\$ (19,368)	\$ 562,717
13	114	15 Income Taxes - Other	\$ 173,489	\$ (4,354)	\$ 177,843
14	114	16 Provision for Deferred Taxes	\$ (22,658)	\$ -	\$ (22,658)
15	114	17 Less: Provision for Deferred Tax Cr.	\$ 56,215	\$ -	\$ 56,215
16	114	23 Total Utility Operating Expenses	\$ 41,707,778	\$ 40,287	\$ 41,667,491
17	114	25 Net Utility Operating Income	\$ 1,405,997	\$ (12,571)	\$ 1,418,568
18	117	39 Total Other Income	\$ 331,099	\$ -	\$ 331,099
19	117	44 Total Other Income Deductions	\$ 20,054	\$ -	\$ 20,054
20	117	54 Net Other Income & Deductions	\$ 311,045	\$ -	\$ 311,045
21	117	62 Interest	\$ 567,259	\$ 25,025	\$ 542,234
22	117	72 Net Income	\$ 1,149,783	\$ (37,596)	\$ 1,187,379
23		CIAC Surcharges (not included in sales revenues)			\$ 12,121.94
24		Temporary Surcharge Revenues (included in sales revenues)			\$ 3,831.29

Annual Report

Utility Plant	Account	As reported	Expansion	Balance Less
<u>Page #</u>	<u>Line #</u>	<u>to PSC</u>	<u>Area</u>	<u>Franklin Cty.</u>
1	110	\$ 68,241,320	\$ 14,631,429	\$ 53,609,891
2	110	\$ 26,957,398	\$ 26,283,660	\$ 673,738
3	110	\$ 95,198,718	\$ 40,915,089	\$ 54,283,629
4	110	\$ 27,216,107	\$ 259,455	\$ 26,956,652
5	110	\$ 67,982,611	\$ 40,655,634	\$ 27,326,977
Utility Income	Account	As reported	Expansion	Balance Less
<u>Page #</u>	<u>Line #</u>	<u>to PSC</u>	<u>Area</u>	<u>Franklin Cty.</u>
6	114	\$ 46,367,070	\$ 570,149	\$ 45,796,921
7	114	\$ 39,752,289	\$ 429,009	\$ 39,323,280
8	114	\$ 383,894	\$ 8,512	\$ 375,382
9	114	\$ 1,335,603	\$ 243,308	\$ 1,092,295
10	114	\$ 14,072	\$ -	\$ 14,072
11	114	\$ 2,326,591	\$ 34,274	\$ 2,292,317
12	114	\$ 96,560	\$ (130,580)	\$ 227,140
13	114	\$ 282,412	\$ (29,352)	\$ 311,764
14	114	\$ 698,717	\$ -	\$ 698,717
15	114	\$ 107,786	\$ -	\$ 107,786
16	114	\$ 44,782,352	\$ 555,172	\$ 44,227,180
17	114	\$ 1,584,718	\$ 14,978	\$ 1,569,740
18	117	\$ 499,788	\$ -	\$ 499,788
19	117	\$ 1,196	\$ -	\$ 1,196
20	117	\$ 498,592	\$ -	\$ 498,592
21	117	\$ 573,989	\$ 268,457	\$ 305,532
22	117	\$ 1,509,321	\$ (253,479)	\$ 1,762,800
23				\$ 300,827.87
24				\$ 88,778.45

Annual Report

Utility Plant	Account	As reported	Expansion	Balance Less	
<u>Page #</u>	<u>Line #</u>	<u>Title</u>	<u>to PSC</u>	<u>Area</u>	<u>Franklin Cty.</u>
1	110	2 Utility Plant	\$ 100,394,687	\$ 45,631,609	\$ 54,763,078
2	110	3 CWIP	\$ (1,127,617)	\$ (2,057,289)	\$ 929,672
3	110	4 Total Utility Plant	\$ 99,267,070	\$ 43,574,320	\$ 55,692,750
4	110	5 Less: Accum. Depre.	\$ 28,631,006	\$ 697,281	\$ 27,933,725
5	110	6 Net Utility Plant	\$ 70,636,064	\$ 42,877,039	\$ 27,759,025
Utility Income	Account	As reported	Franklin	Balance Less	
<u>Page #</u>	<u>Line #</u>	<u>Title</u>	<u>to PSC</u>	<u>County</u>	<u>Franklin Cty.</u>
6	114	2 Operating Revenues	\$ 43,586,358	\$ 1,343,997	\$ 42,242,361
7	114	4 Operating Expenses	\$ 38,160,353	\$ 941,867	\$ 37,218,486
8	114	5 Maintenance Expenses	\$ 352,400	\$ 4,415	\$ 347,985
9	114	6 Depreciation Expense	\$ 1,546,624	\$ 437,826	\$ 1,108,798
10	114	7 Amortization of Utility Plant	\$ 14,071	\$ -	\$ 14,071
11	114	13 Taxes other than Inc. Tax	\$ 2,312,402	\$ 2,771	\$ 2,309,631
12	114	14 Income Taxes	\$ (727,900)	\$ (119,692)	\$ (608,208)
13	114	15 Income Taxes - Other	\$ (1,409,600)	\$ (26,905)	\$ (1,382,695)
14	114	16 Provision for Deferred Taxes	\$ 2,478,463	\$ -	\$ 2,478,463
15	114	17 Less: Provision for Deferred Tax Cr.	\$ (43,352)	\$ -	\$ (43,352)
16	114	23 Total Utility Operating Expenses	\$ 42,770,165	\$ 1,240,283	\$ 41,529,882
17	114	25 Net Utility Operating Income	\$ 816,193	\$ 103,714	\$ 712,479
18	117	39 Total Other Income	\$ 390,952	\$ -	\$ 390,952
19	117	44 Total Other Income Deductions	\$ 8,500	\$ -	\$ 8,500
20	117	54 Net Other Income & Deductions	\$ 382,452	\$ -	\$ 382,452
21	117	62 Interest	\$ 588,772	\$ 336,056	\$ 252,716
22	117	72 Net Income	\$ 609,873	\$ (232,343)	\$ 842,216
23		CIAC Surcharges (not included in sales revenues)			\$ 768,664
24		Temporary Surcharge Revenues (included in sales revenues)			\$ 222,093

Annual Report

Utility Plant	Account	As reported	Expansion	Balance Less
<u>Page #</u>	<u>Line #</u>	<u>Title</u>	<u>to PSC</u>	<u>Franklin Cty.</u>
1	110	2 Utility Plant	\$ 100,197,154	\$ 57,465,123
2	110	3 CWIP	\$ 741,022	\$ 712,506
3	110	4 Total Utility Plant	\$ 100,938,176	\$ 58,177,629
4	110	5 Less: Accum. Depre.	\$ 29,516,669	\$ 27,977,179
5	110	6 Net Utility Plant	\$ 71,421,507	\$ 30,200,450
Utility Income	Account	As reported	Franklin	Balance Less
<u>Page #</u>	<u>Line #</u>	<u>Title</u>	<u>to PSC</u>	<u>Franklin Cty.</u>
6	114	2 Operating Revenues	\$ 39,157,589	\$ 36,056,928
7	114	4 Operating Expenses	\$ 32,819,468	\$ 30,707,230
8	114	5 Maintenance Expenses	\$ 290,537	\$ 279,289
9	114	6 Depreciation Expense	\$ 1,924,137	\$ 1,081,928
10	114	7 Amortization of Utility Plant	\$ 14,072	\$ 14,072
11	114	13 Taxes other than Inc. Tax	\$ 2,180,508	\$ 2,175,040
12	114	14 Income Taxes	\$ (1,001,665)	\$ (886,222)
13	114	15 Income Taxes - Other	\$ 1,354,771	\$ 1,378,375
14	114	16 Provision for Deferred Taxes	\$ 54,602	\$ 54,602
15	114	17 Less: Provision for Deferred Tax Cr.	\$ (125,033)	\$ (125,033)
16	114	23 Total Utility Operating Expenses	\$ 37,761,463	\$ 34,929,347
17	114	25 Net Utility Operating Income	\$ 1,396,126	\$ 1,127,581
18	117	39 Total Other Income	\$ 129,666	\$ 129,666
19	117	44 Total Other Income Deductions	\$ 10,239	\$ 10,239
20	117	54 Net Other Income & Deductions	\$ 119,427	\$ 119,427
21	117	62 Interest	\$ 778,899	\$ 286,260
22	117	72 Net Income	\$ 736,654	\$ 960,748
23		CIAC Surcharges (not included in sales revenues)		\$ 2,041,860
24		Temporary Surcharge Revenues (included in sales revenues)		\$ 566,443

Annual Report

Utility Plant	Account	As reported	Expansion	Balance Less	
<u>Page #</u>	<u>Line #</u>	<u>to PSC</u>	<u>Area</u>	<u>Franklin Cty.</u>	
1	110	2 Utility Plant	\$ 65,078,532	\$ 12,508,561	\$ 52,569,971
2	110	3 CWIP	\$ 21,779,116	\$ 21,018,704	\$ 760,412
3	110	4 Total Utility Plant	\$ 86,857,648	\$ 33,527,265	\$ 53,330,383
4	110	5 Less: Accum. Depre.	\$ 25,807,526	\$ 16,146	\$ 25,791,380
5	110	6 Net Utility Plant	\$ 61,050,122	\$ 33,511,119	\$ 27,539,003
Utility Income	Account	As reported	Expansion	Balance Less	
<u>Page #</u>	<u>Line #</u>	<u>to PSC</u>	<u>Area</u>	<u>Franklin Cty.</u>	
6	114	2 Operating Revenues	\$ 43,113,775	\$ 27,716	\$ 43,086,059
7	114	4 Operating Expenses	\$ 37,332,553	\$ 47,862	\$ 37,284,691
8	114	5 Maintenance Expenses	\$ 327,749	\$ -	\$ 327,749
9	114	6 Depreciation Expense	\$ 1,122,226	\$ 16,146	\$ 1,106,080
10	114	7 Amortization of Utility Plant	\$ 14,072	\$ -	\$ 14,072
11	114	13 Taxes other than Inc. Tax	\$ 2,273,213	\$ -	\$ 2,273,213
12	114	14 Income Taxes	\$ 543,349	\$ (19,368)	\$ 562,717
13	114	15 Income Taxes - Other	\$ 173,489	\$ (4,354)	\$ 177,843
14	114	16 Provision for Deferred Taxes	\$ (22,658)	\$ -	\$ (22,658)
15	114	17 Less: Provision for Deferred Tax Cr.	\$ 56,215	\$ -	\$ 56,215
16	114	23 Total Utility Operating Expenses	\$ 41,707,778	\$ 40,287	\$ 41,667,491
17	114	25 Net Utility Operating Income	\$ 1,405,997	\$ (12,571)	\$ 1,418,568
18	117	39 Total Other Income	\$ 331,099	\$ -	\$ 331,099
19	117	44 Total Other Income Deductions	\$ 20,054	\$ -	\$ 20,054
20	117	54 Net Other Income & Deductions	\$ 311,045	\$ -	\$ 311,045
21	117	62 Interest	\$ 567,259	\$ 25,025	\$ 542,234
22	117	72 Net Income	\$ 1,149,783	\$ (37,596)	\$ 1,187,379
23		CIAC Surcharges (not included in sales revenues)			\$ 12,121.94
24		Temporary Surcharge Revenues (included in sales revenues)			3831.29

ST. LAWRENCE GAS COMPANY, INC.
O & M Expense

Expansion Area

Exhibit 5
Schedule 2
Col. 5

Line No.	Account No.	Description	Reference PSC Annual Report	12 Months Ended				
				Col. 1 12/31/2013	Col. 2 12/31/2014	Col. 3 12/31/2015	Col. 4 12/31/2016	Col. 5 12/31/2017
		Distribution Expense						
1	870000	Operations, Supervision, and Eng.	Pg. 76, Ln. 14	\$ 330,590	\$ 354,233	\$ 332,907	\$ 357,544	\$ 402,103
2	870009	Operations, Supervision, and Eng. - FC		\$ -	\$ 3,653	\$ 2,831	\$ 2,742	\$ 19,591
3	871000	Load Dispatching	Pg. 76, Ln. 15	39,899	39,821	40,206	14,162	11,849
4	874000	Mains & Services Exp.	Pg. 76, Ln. 18	951,266	867,949	1,048,211	685,953	724,767
5	874009	Mains & Services Exp. - FC		-	7,748	8,295	15,252	229,945
6	875000	Measuring and Reg. Sta. Exp.	Pg. 76, Ln. 19	82,883	74,738	90,476	74,895	99,989
7	875009	Measuring and Reg. Sta. Exp. - FC		-	-	-	-	2,917
8	876000	Measuring and Reg. Sta. Exp. - Ind.	Pg. 76, Ln. 20	28,269	30,962	28,337	35,990	37,026
9	876009	Measuring and Reg. Sta. Exp. - Ind. - FC		-	22	151	289	791
10	878000	Meter and House Regulator Exp.	Pg. 76, Ln. 22	175,194	169,147	168,272	178,271	201,610
11	878009	Meter and House Regulator Exp. - FC		-	1,106	2,404	6,248	1,977
12	879000	Customer Installation Exp.	Pg. 76, Ln. 23	238,710	243,313	251,712	235,164	272,963
13	879009	Customer Installation Exp. - FC		-	525	734	592	561
14	880000	Other Expenses	Pg. 76, Ln. 24	324,532	378,535	376,001	361,136	417,174
15		Total Operation		\$ 2,171,343	\$ 2,171,752	\$ 2,350,537	\$ 1,968,238	\$ 2,423,263
16		Total Operation - FC		-	13,054	14,415	25,122	255,783
17	885000	Maint. Supervision and Eng.	Pg. 76, Ln. 28	\$64,721	\$60,881	\$54,380	\$51,014	\$62,983
18	885009	Maint. Supervision and Eng. - FC		-	828	48	349	-
19	886000	Maint. Of Structures	Pg. 76, Ln. 29	18,951	20,094	12,016	13,588	23,290
20	887000	Maint. Of Mains	Pg. 76, Ln. 30	125,224	152,248	97,530	75,519	82,440
21	887009	Maint. Of Mains - FC		-	5,158	1,508	4,679	1,252
22	889000	Maint. Of Meas. & Reg. Sta. Eq.	Pg. 76, Ln. 32	39,731	56,903	43,756	46,859	87,390
23	889009	Maint. Of Meas. & Reg. Sta. Eq. - FC		-	-	-	686	2,494
24	890000	Maint. Of Meas. & Reg. Sta. Eq.-Ind.	Pg. 76, Ln. 33	23,853	25,027	67,140	39,108	37,393
25	890009	Maint. Of Meas. & Reg. Sta. Eq.-Ind. - FC		-	763	-	1,828	1,778
26	892000	Maint. Of Services	Pg. 76, Ln. 35	45,439	43,647	66,721	43,243	37,393
27	892009	Maint. Of Services - FC		-	1,512	2,749	3,706	526
28	893000	Maint. Of Meters & House Regulators	Pg. 76, Ln. 36	9,831	16,583	6,444	9,957	4,704
29	893009	Maint. Of Meters & House Regulators - FC		-	250	110	-	104
30		Total Maintenance		\$ 327,750	\$ 383,894	\$ 352,402	\$ 290,536	\$ 341,747
31		Total Maintenance - FC		-	8,512	4,415	11,249	6,154
32		Total Distribution Expense		\$ 2,499,093	\$ 2,555,646	\$ 2,702,939	\$ 2,258,774	\$ 2,765,010
33								

ST. LAWRENCE GAS COMPANY, INC.
O & M Expense

Expansion Area

Exhibit 5
Schedule 2
Col. 5

Line No.	Account No.	Description	Reference PSC Annual Report	12 Months Ended				
				Col. 1 12/31/2013	Col. 2 12/31/2014	Col. 3 12/31/2015	Col. 4 12/31/2016	Col. 5 12/31/2017
34		Customer Accounting Expense						
35	901000	Supervision	Pg. 76, Ln. 42	\$ 17,584	\$ 18,172	\$ 22,297	\$ 26,803	\$ 48,485
36	902000	Meter Reading Expenses	Pg. 76, Ln. 43	72,083	77,217	73,579	82,421	81,457
37	902009	Meter Reading Expenses - FC						599
38	903000	Customer Records & Collections	Pg. 76, Ln. 44	658,001	660,430	663,141	680,388	622,365
39	904000	Uncollectibles	Pg. 76, Ln. 45	132,344	133,358	154,718	(7,891)	(84,098)
40	905000	Misc. Customer Accounts Exp.	Pg. 76, Ln. 46	2,265	2,041	2,175	2,772	(3,863)
41		Total Customer Accounting Expense		\$ 882,277	\$ 891,218	\$ 915,910	\$ 784,493	\$ 664,945
42		Total Customer Accounting Expense - FC						599
43		Customer Service Expense						
44	909000	Supervision	Pg. 77, Ln. 3	\$ 25,127	\$ 24,760	\$ 21,644	\$ 23,391	\$ 24,368
45	909009	Supervision - FC		0	0	0	0	0
45	910000	Customer Service Expense	Pg. 77, Ln. 4	7,148	34,212	33,460	39,750	68,360
46	910009	Customer Service Expense - FC		1,371	164	74	7	708
47	911000	Informational Advertising	Pg. 77, Ln. 5	87,367	98,218	85,657	23,352	9,066
48	911009	Informational Advertising - FC		679	366	1,728	325	184
49	912000	Expenses	Pg. 77, Ln. 6	15,435	14,941	15,838	15,918	17,306
50	912009	Expenses - FC		14,274	16,337	15,885	14,859	13,286
51	915000	Sales Promotion Supervision	Pg. 77, Ln. 10	72,739	74,551	65,380	83,564	87,327
52	915009	Sales Promotion Supervision - FC		-	-	-	-	-
53	916000	Demonstration & Selling Expense	Pg. 77, Ln. 11	13,097	20,304	8,311	9,021	38,736
54	916009	Demonstration & Selling Expense - FC		70	-	-	10	100
55	917000	Promotional Advertising	Pg. 77, Ln. 12	14,900	18,121	8,854	6,789	8,123
56	917009	Promotional Advertising - FC		10,137	6,893	6,709	8,668	12,421
57		Total Customer Service Expense		\$ 262,344	\$ 308,867	\$ 263,540	\$ 225,654	\$ 279,985
58		Total Customer Service Expense - FC		26,530	23,761	24,396	23,869	26,699

ST. LAWRENCE GAS COMPANY, INC.
O & M Expense

Expansion Area

Exhibit 5
Schedule 2
Col. 5

Line No.	Account No.	Description	Reference PSC Annual Report	12 Months Ended				
				Col. 1 12/31/2013	Col. 2 12/31/2014	Col. 3 12/31/2015	Col. 4 12/31/2016	Col. 5 12/31/2017
59		Administration and General						
60	920000	A & G Salaries	Pg. 77, Ln. 17	\$ 799,207	\$ 814,322	\$ 831,891	\$ 843,384	\$ 809,028
61	921000	Office Supplies and Expenses	Pg. 77, Ln. 18	141,445	122,164	124,521	189,245	116,907
62	922000	Administrative Exp. Trans. Credit	Pg. 77, Ln. 19	(47,026)	(38,690)	(41,102)	(39,690)	(37,954)
63	923000	Outside Services Employed	Pg. 77, Ln. 20	986,233	1,000,973	1,137,921	1,241,947	1,396,198
64	923009	Outside Services Employed - FC						1,027
65	924000	Property Insurance	Pg. 77, Ln. 21	4,585	10,623	9,107	7,524	7,278
66	925000	Injuries and Damages	Pg. 77, Ln. 22	101,247	80,609	101,920	62,954	83,609
67	926000	Employee Pensions and Benefits	Pg. 77, Ln. 23	1,762,980	1,856,054	1,903,515	2,096,761	2,377,751
68	928000	Regulatory Commission Expense	Pg. 77, Ln. 25	1,247,293	978,122	1,123,282	626,526	603,604
69	930010	Goodwill Advertising	Pg. 77, Ln. 27	4,713	5,354	3,597	3,942	4,675
70	930020	Misc. General Expenses	Pg. 77, Ln. 28	13,490	12,801	12,133	12,441	8,380
71	932000	Maintenance of General Plant	Pg. 77, Ln. 32	259,464	244,313	251,354	209,674	192,520
72		Total A & G Expense		\$ 5,273,631	\$ 5,086,645	\$ 5,458,139	\$ 5,254,708	\$ 5,563,023
73		Total A & G Expense - FC						1,027
74		Total O & M Expense		\$ 8,917,345	\$ 8,842,376	\$ 9,340,528	\$ 8,523,629	\$ 9,272,964
75		Total O & M Expense - FC		26,530	45,327	43,227	60,239	289,664

ST. LAWRENCE GAS COMPANY, INC.
Depreciation Expense

FC = Expansion Area

Exhibit 5
Schedule 3

			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5		
Line No.	Account No.	Description	1/1/2013-5/31/2016	6/1/2016-current	12 Months Ended				
			Deprec Rate %	Deprec Rate %	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
			\$	\$	\$	\$	\$		
1	302	Franchise & Consents	0		0	0	0	0	
2	374	Land & Land Rights	1.67	1.43	7,300	7,374	7,437	6,901	6,591
3	374F	Land & Land Rights - FC	1.67	1.67	0	10,227	11,100	11,148	11,172
4	375	Structures & Improvements	2.50	2.5	16,333	16,551	16,697	16,697	16,697
5	376	Mains	1.93	1.72	450,337	368,838	371,125	354,114	367,637
6	376F	Mains - FC	1.93	1.93	16,146	219,908	389,997	745,605	720,765
7	378	Meas. & Reg. Sta. Equipment	2.40	2	104,582	97,207	97,839	88,040	85,011
8	378F	Meas. & Reg. Sta. Equipment - FC	2.40	2.4	0	4,404	9,010	19,710	20,107
9	380	Services	3.20	2.17	255,715	264,972	270,628	224,798	190,459
10	380F	Services - FC	3.20	3.2	0	6,140	24,909	54,649	65,827
11	381	Meters	2.57	2.75	61,659	56,477	56,782	60,692	63,930
12	381F	Meters - FC	2.57	2.57	0	2,629	2,811	3,681	3,681
13	382	Meter Installations	3.24	2.75	34,410	35,328	36,091	34,000	32,438
14	382F	Meter Installations - FC		3.24				2,628	3,439
15	383	House Regulators	3.23	2.84	12,773	13,227	13,197	12,701	12,800
16	383F	House Regulators - FC		3.23			94	175	168
17	384	House Regulator Installations	3.55	2.7	4,198	4,275	4,369	3,802	3,355
18	384F	House Regulator Installations - FC		3.55				220	220
19	385	Ind. Meas. & Reg. Sta. Equipment	2.76	2.38	26,977	19,071	20,342	18,312	19,693
20	385F	Ind. Meas. & Reg. Sta. Equipment - FC		2.76			646	3,654	4,547
21	387	Other Distribution System Equipment	5.00	5.5	9,308	15,089	21,540	22,796	24,161
22	390	Structures & Improvements	2.50	2.5	79,070	79,491	79,644	79,644	80,133
23	391	Office Furniture and Equipment	4.90	4	15,351	17,535	16,932	15,651	14,468
24	391.1	Computer Equipment	20.00	20	44,746	62,008	57,344	62,538	133,476
25	391.1	Billing System	10.00	10	100,882	148,762	148,838	185,733	186,094
26	393	Stores Equipment	5.00	5	598	598	681	681	681
27	394	Tools, Shop, & Garage Equipment	3.60	4	41,642	44,869	46,956	52,405	54,162
28	395	Laboratory Equipment	3.33	4	5,350	5,566	6,169	7,717	7,711
29	397	Communication Equipment	6.67	6.67	10,909	11,167	11,560	11,560	11,560
30	398	Misc. Equipment	5.00	5	3,939	3,887	3,887	3,887	2,099
31		TOTAL			1,302,226	1,515,601	1,726,624	2,104,139	2,143,083
32		Amortization of Excess Depreciation Reserve			(180,000)	(180,000)	(180,000)	(180,000)	
33		TOTAL			1,122,226	1,335,601	1,546,624	1,924,139	2,143,083
AMORTIZATION OF OTHER LIMITED TERM GAS PLANT									
34	302	Franchise & Consents			14,072	14,072	14,072	14,072	14,072
35		TOTAL			14,072	14,072	14,072	14,072	14,072
DEPRECIATION EXPENSE - CLEARINGS									
36	392	Transportation Equipment			138,894	150,529	149,206	150,113	185,503
37	396	Power Operated Equipment			48,734	60,785	60,653	61,041	65,582
38		TOTAL			187,628	211,314	209,859	211,154	251,085

ST. LAWRENCE GAS COMPANY, INC.
Depreciation Expense

FC = Expansion Area

Exhibit 5
Schedule 3

			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5		
Line No.	Account No.	Description	1/1/2013-5/31/2016	6/1/2016-current	12 Months Ended				
			Deprec Rate %	Deprec Rate %	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
			\$	\$	\$	\$	\$		
1	302	Franchise & Consents	0		0	0	0	0	
2	374	Land & Land Rights	1.67	1.43	7,300	7,374	7,437	6,901	6,591
3	374F	Land & Land Rights - FC	1.67	1.67					
4	375	Structures & Improvements	2.50	2.5	16,333	16,551	16,697	16,697	16,697
5	376	Mains	1.93	1.72	466,484	368,838	371,125	354,114	367,637
6	376F	Mains - FC	1.93	1.93					
7	378	Meas. & Reg. Sta. Equipment	2.40	2	104,582	97,207	97,839	88,040	85,011
8	378F	Meas. & Reg. Sta. Equipment - FC	2.40	2.4					
9	380	Services	3.20	2.17	255,715	264,972	270,628	224,798	190,459
10	380F	Services - FC	3.20	3.2					
11	381	Meters	2.57	2.75	61,659	56,477	56,782	60,692	63,930
12	381F	Meters - FC	2.57	2.57					
13	382	Meter Installations	3.24	2.75	34,410	35,328	36,091	34,000	32,438
14	382F	Meter Installations - FC		3.24					
15	383	House Regulators	3.23	2.84	12,773	13,227	13,197	12,701	12,800
16	383F	House Regulators - FC		3.23					
17	384	House Regulator Installations	3.55	2.7	4,198	4,275	4,369	3,802	3,355
18	384F	House Regulator Installations - FC		3.55					
19	385	Ind. Meas. & Reg. Sta. Equipment	2.76	2.38	26,977	19,071	20,342	18,312	19,693
20	385F	Ind. Meas. & Reg. Sta. Equipment - FC		2.76					
21	387	Other Distribution System Equipment	5.00	5.5	9,308	15,089	21,540	22,796	24,161
22	390	Structures & Improvements	2.50	2.5	79,070	79,491	79,644	79,644	80,133
23	391	Office Furniture and Equipment	4.90	4	15,351	17,535	16,932	15,651	14,468
24	391.1	Computer Equipment	20.00	20	44,746	62,008	57,344	62,538	133,476
25	391.1	Billing System	10.00	10	100,882	148,762	148,838	185,733	186,094
26	393	Stores Equipment	5.00	5	598	598	681	681	681
27	394	Tools, Shop, & Garage Equipment	3.60	4	41,642	44,869	46,956	52,405	54,162
28	395	Laboratory Equipment	3.33	4	5,350	5,566	6,169	7,717	7,711
29	397	Communication Equipment	6.67	6.67	10,909	11,167	11,560	11,560	11,560
30	398	Misc. Equipment	5.00	5	3,939	3,887	3,887	3,887	2,099
31		TOTAL			1,302,226	1,272,292	1,288,058	1,262,670	1,313,156
32		Amortization of Excess Depreciation Reserve			(180,000)	(180,000)	(180,000)	(180,000)	
33		TOTAL			1,122,226	1,092,292	1,108,058	1,082,670	1,313,156
AMORTIZATION OF OTHER LIMITED TERM GAS PLANT									
34	302	Franchise & Consents			14,072	14,072	14,072	14,072	14,072
35		TOTAL			14,072	14,072	14,072	14,072	14,072

ST. LAWRENCE GAS COMPANY, INC.

Exhibit 5
Schedule 4

Taxes Other Than Income Taxes FC = Expansion Area

Line No.	Reference	12 Months Ended					
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	
		<u>12/31/13</u>	<u>12/31/14</u>	<u>12/31/15</u>	<u>12/31/16</u>	<u>12/31/17</u>	
Revenue Taxes							
1	New York Gross Income	Section 1, Pg. 263, Line 6	156,520	164,427	153,040	136,298	136,507
2	New York Gross Income - FC			685	2,771	5,468	9,837
3	Municipal Gross Receipts	Section 1, Pg. 263, Line 21	236,084	249,739	238,441	189,857	193,693
4	Subtotal		392,604	414,852	394,252	331,623	340,037
Federal							
5	FICA	Section 1, Pg. 263, Line 2	231,504	247,609	244,457	265,582	255,761
6	Unemployment	Section 1, Pg. 263, Line 3	3,903	6,452	2,188	2,061	2,448
State							
7	New York Unemployment	Section 1, Pg. 263, Line 13	10,147	21,706	34,898	19,796	23,457
Local Property Taxes							
8	Town	Section 1, Pg. 263, Line 27	559,684	530,151	536,340	537,510	466,883
9	School	Section 1, Pg. 263, Line 28	765,970	792,690	788,097	730,159	655,696
10	Village	Section 1, Pg. 263, Line 29	165,275	177,849	185,260	197,377	185,790
11	City	Section 1, Pg. 263, Line 30 & 31	113,418	112,829	110,148	122,072	179,874
12	Adj. to Property Taxes	Section 1, Pg. 263, Line 33	30,709	22,455	16,760	(58,078)	(5,980)
13	Property Taxes - FC					32,406	111,288
14	Subtotal		1,635,056	1,635,974	1,636,605	1,561,446	1,593,551
15							
16	Total Taxes Other Than Income		2,273,214	2,326,592	2,312,400	2,180,508	2,215,254

Line No.	Account No.	Description	Reference PSC Annual Report	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
				12 Months Ended 12/31/2013	12/31/2014	12/31/2015	12/30/2016	12/30/2017
1	301	Organization	Section 2, Pg. 60, line 2	2,261	2,261	2,261	2,261	2,261
2	302	Franchise & Consents	Section 2, Pg. 60, line 3	412,751	412,751	412,751	412,751	412,751
3		Total Intangible Plant	Calc.: Sec. 2, Pg. 60, line 5	415,012	415,012	415,012	415,012	415,012
4								
5	374	Land & Land Rights	Section 2, Pg. 62, line 90	521,678	525,482	534,077	541,051	550,882
6	374F	Land & Land Rights - FC		520,759	664,665	664,665	668,977	677,155
7	375	Structures & Improvements	Section 2, Pg. 62, line 91	702,487	708,331	708,331	708,331	708,331
8	376	Mains	Section 2, Pg. 62, line 92	22,937,749	23,056,023	52,756,065	25,210,978	26,410,022
9	376F	Mains - FC		11,536,367	12,713,965	12,713,965	38,738,314	36,337,372
10	378	Meas. & Reg. Sta. Equip.	Section 2, Pg. 62, line 94	4,672,277	4,696,337	5,109,189	4,870,882	4,971,210
11	378F	Meas. & Reg. Sta. Equip. - FC		183,489	347,911	347,911	837,810	921,290
12	380	Services	Section 2, Pg. 62, line 96	8,760,333	8,937,694	10,085,846	9,253,413	9,499,581
13	380F	Services - FC		165,660	772,771	772,771	2,057,910	2,138,285
14	381	Meters	Section 2, Pg. 62, line 97	2,338,494	2,248,058	2,341,375	2,344,599	2,421,043
15	381F	Meters - FC			109,369	109,369	143,226	143,226
16	382	Meter Installation	Section 2, Pg. 62, line 98	1,090,356	1,113,922	1,232,035	1,286,976	1,318,150
17	382F	Meter Installation - FC				0	106,153	112,087
18	383	House Regulators	Section 2, Pg. 62, line 99	409,528	408,579	428,557	477,595	469,702
19	383F	House Regulators - FC				0	8,112	8,112
20	384	House Regulator Installations	Section 2, Pg. 62, line 100	120,431	123,067	130,686	130,435	129,854
21	384F	House Regulator Installations - FC				0	6,185	6,185
22	385	Ind. Meas. & Reg. Sta. Equip.	Section 2, Pg. 62, line 101	1,009,098	1,061,921	1,205,827	1,033,816	1,288,509
23	385F	Ind. Meas. & Reg. Sta. Equip. - FC		0	22,748	22,748	165,343	166,467
24	387	Other Equipment	Section 2, Pg. 62, line 103	186,151	430,793	430,793	439,293	439,293
25		Total Distribution Plant	Section 2, Pg. 62, line 104	55,154,857	57,941,636	89,594,210	89,029,398	88,716,756
26		Total Distribution Plant - FC		12,406,275	14,631,429	14,631,429	42,732,031	40,510,179
27								
28	389	Land and Land Rights	Section 2, Pg. 62, line 106	126,033	126,033	126,033	126,033	126,033
29	390	Structures & Improvements	Section 2, Pg. 62, line 107	3,179,455	3,185,751	3,185,751	3,205,325	3,237,472
30	391	Office Furniture & Equipment	Section 2, Pg. 62, line 108	2,341,941	2,345,876	2,802,356	3,151,698	3,045,634
31	392	Transportation Equipment	Section 2, Pg. 62, line 109	1,356,062	1,625,998	1,581,086	1,742,778	1,919,150
32	393	Stores Equipment	Section 2, Pg. 62, line 110	23,475	25,138	25,138	25,138	25,138
33	394	Tools, Shop, & Garage Equipment	Section 2, Pg. 62, line 111	1,246,366	1,304,331	1,376,073	1,357,065	1,489,619
34	395	Laboratory Equipment	Section 2, Pg. 62, line 112	167,112	185,252	207,443	185,439	327,750
35	396	Power Operated Equipment	Section 2, Pg. 62, line 113	823,049	835,235	830,527	864,433	931,921
36	397	Communication Equipment	Section 2, Pg. 62, line 114	167,426	173,313	173,313	173,313	173,313
37	398	Miscellaneous Equipment	Section 2, Pg. 62, line 115	77,745	77,744	77,745	41,970	42,603
38		Total General Plant	Section 2, Pg. 62, line 116	9,508,664	9,884,672	10,385,465	10,873,192	11,318,633
39								
40		Total Gas Plant in Service - 101	Section 2, Pg. 62, line 119	65,078,533	68,241,320	100,394,687	100,317,602	100,450,400
41		Construction Work in Progress - 107	Section 1, Pg. 216, line 43	760,412	673,738	929,672	704,571	219,696
42		Construction Work in Progress - 107 - FC		21,018,704	26,283,660	(2,057,289)	28,516	(14)
43		Total Plant		65,838,945	68,915,058	101,324,359	101,022,173	100,670,097

ST. LAWRENCE GAS COMPANY, INC.

FC = Expansion Area

Depreciation Reserve

Line No.	Account No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
			Gas Plant In Service 12/31/2017	Non-Depreciable Property	Depreciable Property	Depreciation Rate	Depreciation Reserve 12/31/2017
1	301	Organization	2,261	2,261	-	-	-
2	302	Franchise & Consents (1)	188,628	278	188,350.36	0.0410	-
3	302	Franchise & Consents (1)	83,775		83,774.78	0.0200	-
4	302	Franchise & Consents (1)	140,348		140,348.29	0.0333	-
5		Total Intangible Plant	415,012	2,539	412,473		0
6	374	Land & Land Rights	550,882	80,128	470,753.92	0.0143	348,123
7	374F	Land & Land Rights - FC	677,155		677,155.33	0.0167	43,647
8	375	Structures & Improvements	708,331	40,439	667,891.76	0.0250	337,899
9	376	Mains	26,410,022	3,827,165	22,582,856.58	0.0172	11,871,801
10	376F	Mains - FC	36,337,372		36,337,371.84	0.0193	2,091,720
11	378	Meas. & Reg. Sta. Equip.	4,971,210	622,222	4,348,988.10	0.0200	3,076,295
12	378F	Meas. & Reg. Sta. Equip. - FC	921,290		921,289.84	0.0240	53,231
13	380	Services	9,499,581	479,965	9,019,616.52	0.0217	6,176,806
14	380F	Services - FC	2,138,285		2,138,285.05	0.0320	135,664
15	381	Meters	2,421,043	38,649	2,382,393.17	0.0275	911,836
16	381F	Meters - FC	143,226		143,226.09	0.0257	12,801
17	382	Meter Installation	1,318,150		1,318,149.95	0.0275	670,378
18	381F	Meter Installation - FC	112,087		112,086.68	0.0324	6,067
19	383	House Regulators	469,702		469,701.72	0.0284	232,423
20	381F	House Regulators - FC	8,112		8,111.82	0.0323	437
21	384	House Regulator Installations	129,854		129,853.81	0.0270	101,603
22	381F	House Regulator Installations FC	6,185		6,184.68	0.0355	439
23	385	Ind. Meas. & Reg. Sta. Equip.	1,288,509	324,608	963,901.92	0.0238	490,552
24	385F	Ind. Meas. & Reg. Sta. Equip. - FC	166,467		166,467.43	0.0276	8,847
25	387	Other Equipment	439,293	0	439,293.00	0.0550	140,899
26		Total Distribution Plant	88,716,756	5,413,176	83,303,579		26,711,469
27	389	Land and Land Rights	126,033	126,033	-	-	-
28	390	Structures & Improvements	3,237,472		3,237,471.56	0.0250	1,545,594
29	391	Office Furniture & Equipment	354,422		354,422.19	0.0400	233,335
30	391.01	Computer Equipment	191,974	47,467	144,506.93	0.2000	(80,589)
31	391.01	Computer Equipment - Software	638,011	135,906	502,104.90	0.2000	395,502
32	391.01	Computer Equipment - Optiron	437,861	417,763	20,097.52	0.1000	455,179
33	391.01	Computer Equipment - Optiron Software	1,423,367	570,960	852,407.03	0.1000	918,611
34	392	Transportation Equipment (2)	1,919,150	250,586	1,668,564.00	-	970,410
35	393	Stores Equipment	25,138	11,521	13,617	0.0500	16,552
36	394	Tools, Shop, & Garage Equipment	1,489,619		1,489,618.58	0.0400	303,137
37	395	Laboratory Equipment	327,750		327,750.35	0.0400	4,113
38	396	Power Operated Equipment (2)	931,921	88,290	843,630.51	-	440,809
39	397	Communication Equipment	173,313		173,313	0.0667	116,947
40	398	Miscellaneous Equipment	42,603		42,602.89	0.0500	25,150
41		Total General Plant	11,318,633	1,648,527	9,670,106		5,344,749
42		Total Gas Plant in Service - 101	100,450,401	7,064,242	93,386,159		32,056,218

- (1) Amortized over franchise life to account 404.03.
- (2) Depreciation expensed through clearing accounts.

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	12/31/2013	12/31/2014	12/31/2015	12/30/2016	12/30/2017
Sales Revenue					
1 Residential	18,710,678	19,936,676	19,006,834	15,192,191	16,076,748
2 Residential - FC	-	66,976	217,387	302,952	495,394
3 Commercial	9,092,493	9,813,171	9,118,342	7,007,594	7,221,995
4 Commercial - FC	-	163,491	500,434	1,563,083	2,395,285
5 Industrial Firm	448,224	601,903	108,303	18,314	162,544
6 Industrial Firm - FC	27,716	167,709	197,357	-	-
7 Interruptible	889,715	1,164,618	968,211	718,338	711,205
8 Interruptible - FC	-	-	-	-	-
9 Total Sales Revenue	29,168,826	31,914,544	30,116,868	24,802,472	27,063,171
10 Transportation Revenue	9,136,679	8,300,004	7,982,078	7,537,463	8,579,707
11 Transportation Revenue - FC	-	170,529	430,239	1,175,308	1,280,132
12 Cogeneration Revenue	517,853	192,323	193,114	194,631	197,087
13 Total Revenue	38,823,358	40,577,400	38,722,300	33,709,874	37,120,098
	0	(0)	-	-	-
Gas Sales - Dt					
14 Residential	1,467,572	1,620,071	1,543,174	1,402,829	1,405,592
15 Residential - FC	-	4,576	15,221	22,912	36,970
16 Commercial	899,072	952,236	895,058	808,777	794,132.60
17 Commercial - FC	-	16,343	54,118	196,347	273,324
18 Industrial Firm	-	234	25,543	-	56.80
19 Industrial Firm - FC	3,216	18,607	-	-	-
20 Interruptible	120,979	137,905	129,254	124,742	113,294
21 Interruptible - FC	-	-	-	-	-
22 Total Sales	2,490,840	2,749,972	2,662,368	2,555,608	2,623,370
23 Transportation	3,991,908	4,290,800	4,070,983	3,962,963	3,966,061
24 Transportation - FC	-	33,244	87,033	245,040	265,380
25 Cogeneration	457,568	237,798	191,631	195,754	234,601
26 Total Requirements	6,940,316	7,311,813	7,012,015	6,959,364	7,089,412
	(0)	-	-	-	-
Average Sales Customers					
27 Residential	13,945	14,018	14,040	14,097	14,138
28 Residential - FC	-	63	168	327	422
29 Commercial	1,576	1,582	1,573	1,581	1,565
30 Commercial - FC	-	5	13	29	41
31 Industrial Firm	-	-	-	-	-
32 Industrial Firm - FC	-	-	0	-	-
33 Interruptible	3	3	3	3	3
34 Total Sales Customers	15,524	15,671	15,797	16,036	16,169
35 Transportation Customers	116	122	138	150	211
36 Transportation Customers - FC	-	1	1	2	5
37 Cogeneration Customers	3	2	2	2	2
38 Total Customers	15,643	15,796	15,938	16,189	16,386
	(0)	(0)	(0)	-	0

Average Use Per Billed Customer						
39 Residential		105	116	110	100	99
40 Residential - FC		-	73	90	70	88
41 Commercial		570	602	569	511	507
42 Commercial - FC		-	3,269	4,090	6,843	6,617
43 Industrial Firm		-	-	-	-	-
44 Industrial Firm - FC	#DIV/0!	-	-	-	-	-
45 Interruptible		40,326	45,968	48,470	46,778	42,485
46 Total Use Per Sales Customer	#DIV/0!	-	50,028	53,329	54,302	49,796
47 Transportation Customers		34,413	35,170	29,499	26,437	18,814
48 Transportation Customers - FC		-	33,244	80,817	132,730	57,499
49 Cogeneration Customers		152,523	118,899	104,526	130,503	117,300
50 Total Average Use Per Customer	#DIV/0!	-	237,341	268,171	343,972	243,409
Average Revenue Per Billed Customer						
51 Residential		1,342	1,422	1,354	1,078	1,137
52 Residential - FC		-	1,063	1,292	928	1,173
53 Commercial		5,769	6,203	5,798	4,431	4,615
54 Commercial - FC		-	32,698	37,824	54,477	57,986
55 Industrial Firm		-	-	-	-	-
56 Industrial Firm - FC	#DIV/0!	-	-	855,213	-	-
57 Interruptible		296,572	388,206	363,079	269,377	266,702
58 Total Avg. Rev. Per Billed Customer	#DIV/0!	-	429,592	1,264,560	330,291	331,613
59 Transportation Customers		78,764	68,033	57,838	50,282	40,700
60 Transportation Customers - FC		-	170,529	399,508	636,625	277,362
61 Cogeneration Customers		172,618	96,162	105,335	129,754	98,544
62 Total Average Rev. Per Customer	#DIV/0!	-	764,316	1,827,241	1,146,952	748,219
Average Rate Per Dt Sold						
63 Residential	\$	12.75	\$ 12.31	\$ 12.32	\$ 10.83	\$ 11.44
64 Residential - FC	\$	-	\$ 14.64	\$ 14.28	\$ 13.22	\$ 13.40
65 Commercial	\$	10.11	\$ 10.31	\$ 10.19	\$ 8.66	\$ 9.09
66 Commercial - FC	\$	-	\$ 10.00	\$ 9.25	\$ 7.96	\$ 8.76
67 Industrial Firm	\$	-	\$ 2,568.94	\$ 4.24	\$ -	\$ 2,861.69
68 Industrial Firm - FC	\$	8.62	\$ 9.01	\$ -	\$ -	\$ -
69 Interruptible	\$	7.35	\$ 8.45	\$ 7.49	\$ 5.76	\$ 6.28
70 Total Avg. Rate Per Dt Sold	\$	11.71	\$ 11.61	\$ 11.31	\$ 9.71	\$ 10.32
71 Rate Per Dt Transportation	\$	2.29	\$ 1.93	\$ 1.96	\$ 1.90	\$ 2.16
72 Rate Per Dt Transportation - FC	\$	-	\$ 5.13	\$ 4.94	\$ 4.80	\$ 4.82
73 Rate Per Dt Cogeneration	\$	1.13	\$ 0.81	\$ 1.01	\$ 0.99	\$ 0.84

ST. LAWRENCE GAS COMPANY, INC.
 Unappropriated Retained Earnings

Exhibit 5
 Schedule 8

			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
Line	Reference	12 Months Ended					
No. Description	PSC Annual Report	12/31/2013	12/31/2014	12/31/2015	12/30/2016	12/30/2017	
1	Balance Beginning of Period	Section 1, Pg. 118, Line 1	10,380,458	11,633,019	12,980,079	13,684,339	14,392,675
2	Adjustments to Retained Earnings	Section 1, Pg. 118, Line 9-15	109,212	(156,589)	100,923	(21,644)	30,416
3	Balance Transferred From Income Account	Section 1, Pg. 118, Line 16	1,143,349	1,503,649	603,337	729,980	1,886,696
4	Dividends Declared - Common Stock	Section 1, Pg. 118, Line 36		-	-	-	-
5	Balance End of Period	Section 1, Pg. 118, Line 38	11,633,019	12,980,079	13,684,339	14,392,675	16,309,787