

BEFORE THE  
STATE OF NEW YORK  
PUBLIC SERVICE COMMISSION

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In the Matter of  
Corning Natural Gas Corporation

Case 16-G-0369

October 2016

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Prepared Exhibits of:  
Staff Gas Rates Panel

Hieu T. Cam  
Utility Engineer 2

Richard Quimby  
Utility Engineer 2

Office of Electric, Gas & Water  
State of New York  
Department of Public Service  
3 Empire State Plaza  
Albany, New York 12223-1350

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**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE  
INTERROGATORIES/DOCUMENT REQUESTS**

**Corning Natural Gas Corporation  
Case 16-G-0369**

**Gas Rates**

**Responses to Department of Public Service Staff  
“Filing Requirements – Gas Utilities”**

**Lost and Unaccounted For Gas**

- DPS-107** Provide the company’s actual experienced gas lost and unaccounted for (LAUF) factor and the gas loss percentage for the most recent five years (each year ending on August 31). Include the total receipts and deliveries used to derive the gas loss percentage in each period. *The information requested is included in Attachment CNG-13-107 LAUF Factor attached.*
- DPS-108** Provide the fixed tariff LAUF factor in effect for the company for the last five years ending on August 31, along with the case number in which the Commission approved the factor and the date of the Order. *The FY 2013 to 2015 fixed LAUF factor was approved by the Commission in Case 11-G-0280; the FY 2011 to 2012 fixed LAUF factor was approved by the Commission in Case 08-G-1137.*
- DPS-109** Provide a sample calculation of the company’s derivation of the actual LAUF percentage for the most recent 12 months ending on August 31. *Please see response to Question 107 above.*

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**

**Corning Natural Gas Corporation**  
**Case 16-G-0369**  
**Gas Rates**

**Request No.:** DPS-203 RQ-1  
**Requested By:** Richard Quimby  
**Requested of:** Accounting/Policy Panel  
**Date of Request:** July 18, 2016  
**Response Due Date:** July 28, 2016  
**Subject:** Root Pipeline Project

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1. Provide the revenue and volumes by month for the Root Pipeline Project for the historic test year and an additional prior 4 years. Provide all workpapers and supporting documentation. Spreadsheets should be in excel format with formulas intact.

Response: Please see the accompanying Excel file designated Attachment DPS-203(1) Local Production January 2011 through May 2016.xlsx. The May 2016 invoice has been provided I this file as an example of original source data. Additional invoices will be provided upon request.

2. Provide the revenue and volumes by month for the rate years. Provide all workpapers and supporting documentation. Spreadsheets should be in excel format with formulas intact.

Response: The requested information is contained in the "Other Revenues" part of the model provided to Staff electronically, at lines 71 to 117.

Name of Respondent: L. Mario DiValentino  
Position of Respondent: President, Moonstone Consulting LLC  
Date of Response: July 22, 2016

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**

**Corning Natural Gas Corporation**  
**Case 16-G-0369**  
**Gas Rates**

**Request No.:** DPS-204 RQ-2  
**Requested By:** Richard Quimby  
**Information Requested of:** Accounting/Policy Panel  
**Date of Request:** July 18, 2016  
**Response Due Date:** July 28, 2016  
**Subject:** Weather Normalization

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1. In reference to DPS-57, did the Company use 10 or 30 years of data to determine the weather normalization?
  - a. If the Company used 10 years, provide the same information using 30 years of data. Provide all workpapers in excel format, other supporting documentation, and explain all assumptions used.

Response: The Company used ten years of weather data to determine weather normalization. The Excel files provided in response to this data request computed the weather normalization adjustment to sales and revenues using an average of 30 years for normal weather. The design day demands were also recomputed using a 30-year average for normal weather.

The following Excel files are attached to calculate the weather normalization based on 30 years of weather data:

DPS-204 RQ-2 Corning Weather Norm Model 30 Yr 12-31-15.xls

DPS-204 RQ-2 Degree Days by Billing Cycle.xls

DPS-204 RQ -2 CNG Billing Cycle Actual and Normal Degree Summary.xlsx

DPS-204 RQ-2 CNC Gas Billing Cycle info 12-31-15.xlsx

Name of Respondent: Paul M. Normand

Position of Respondent: President, Management Applications Consulting, Inc.

Date: July 20, 2016

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**

**Corning Natural Gas Corporation**  
**Case 16-G-0369**  
**Gas Rates**

**Request No.:** DPS-208 HTC-1  
**Requested By:** Hieu Cam  
**Requested of:** Paul Normand  
**Date of Request:** July 19, 2016  
**Response Due Date:** July 29, 2016  
**Subject:** Cost of Service

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1. Identify any major changes in the cost of service allocation methodology since the last rate case. Explain the basis for these changes.
2. Rerun and provide the results of the historic cost of service study separating heat and non-heat customer classes.
3. Provide the average number of non-heat residential and non-heat commercial customers for each of the past three years.

**Response:**

1. There was one major change which related to the allocation of Acct 376 – Distribution Mains. The account costs were split into above 2 inch pipe and 2 inch and below pipe. The cost of 2 inch and below pipe was allocated to the Residential and Small Commercial rate classes based on their design day demands. Mains 2 inch and below pipe would not be used to serve the larger rate classes and therefore was only allocated to Residential and the Small Commercial rate classes. The pipe above 2 inches was allocated to all the rate classes based on their design day demands since they are part of the distribution system serving all customers.
2. The Company does not maintain separate sales data for heating and non-heating customers.
3. The Company does not maintain separate customer data for heating and non-heating customers.

**Name of Respondent:** Paul M. Normand

**Position of Respondent:** President, Management Applications Consulting, Inc.

**Date of Response:** July 22, 2016

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**

**Corning Natural Gas Corporation**  
**Case 16-G-0369**  
**Gas Rates**

**Request No.:** DPS-222 RQ-3  
**Requested By:** Richard Quimby  
**Information Requested of:** Accounting/Policy Panel  
**Date of Request:** July 21, 2016  
**Response Due Date:** July 31, 2016  
**Subject:** Customer Contract Agreements

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1. Provide copies of the 8 customer contract agreements.

Response:

The information requested contains confidential information and is voluminous. Accordingly, it will be provided for Staff review on a data stick under arrangements for the preservation of confidentiality.

2. Provide copies of the customer contract agreements with NYSEG and Empire.

Response:

The information requested contains confidential information and is voluminous. Accordingly, it will be provided for Staff review on a data stick under arrangements for the preservation of confidentiality.

Name of Respondent: L. Mario DiValentino  
Position of Respondent: President, Moonstone Consulting LLC  
Date of Response: August 10, 2016

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**

**Corning Natural Gas Corporation**  
**Case 16-G-0369**  
**Gas Rates**

**Request No.:** DPS-239 RQ-6  
**Requested By:** Richard Quimby  
**Information Requested of:** Accounting/Policy Panel  
**Date of Request:** July 22, 2016  
**Response Due Date:** August 1, 2016  
**Subject:** Customer Changing Service Class

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1. Provide the actual billed sales data per month for the customer that is changing from SC-6 to an SC-11 Contract:
  - a. The last five calendar years
  - b. The historic test year
  - c. Current year to date

Response:

Please see the accompanying Excel file designated “Response DPS-239 RQ-6 Customer Changing Service Class”.

2. Provide the actual delivery revenues per month for the customer that is changing from SC-6 to an SC-11 Contract:
  - a. The last five calendar years
  - b. The historic test year
  - c. Current year to date

Response:

Please see the accompanying Excel file designated “Response DPS-239 RQ-6 Customer Changing Service Class”.

3. Provide the date that the customer plans to change service class.

Response:

Unknown at this time. Negotiation with the purchaser is ongoing.

4. Provide any supporting documentation and explain all assumptions used to calculate the sales and revenues for the rate years for that customer.

Response:

The Company reduced the SC7 customer forecast by 318,628 MCF and assumed that the new buyer would use 1/3 of the existing load and produce \$150,000 annually. The assumption was based on publicly communications available to the Company.

Name of Respondent: L. Mario DiValentino

Position of Respondent: President, Moonstone Consulting LLC

Date of Response: August 8, 2016

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**

**Corning Natural Gas Corporation**  
**Case 16-G-0369**  
**Gas Rates**

**Request No.:** DPS-240 RQ-7  
**Requested By:** Richard Quimby  
**Information Requested of:** Accounting/Policy Panel  
**Date of Request:** July 22, 2016  
**Response Due Date:** August 1, 2016  
**Subject:** SC-11 Contracts Breakdown

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1. A follow up to IR DPS-56, 58 and 65, provide the actual billed sales data per month by each SC-11 contract for:
  - a. The last five calendar years
  - b. The historic test year
  - c. Current year to date

Response:

Please see the accompanying Excel file designated "Response DPS-240 SC11 Sales by Rate code Jan 2010 to June 2016".

2. A follow up to IR DPS-56, 58 and 65, provide the actual delivery revenues per month by each SC-11 contract for:
  - a. The last five calendar years
  - b. The historic test year
  - c. Current year to date

Response:

Please see the accompanying Excel file designated "Response DPS-240 SC11 Sales by Rate code Jan 2010 to June 2016".

Name of Respondent: L. Mario DiValentino  
Position of Respondent: President, Moonstone Consulting LLC  
Date of Response: August 8, 2016

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**

**Corning Natural Gas Corporation**  
**Case 16-G-0369**  
**Gas Rates**

**Request No.:** DPS-264  
**Requested By:** Richard Quimby  
**Information Requested of:** Accounting/Policy Panel  
**Date of Request:** August 10, 2016  
**Response Due Date:** August 22, 2016  
**Subject:** Adjustments

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1. After a technical conference with the Company, it informally provided a file named 'Rate Code MCF and Customer Data 1-2010 to 6-2016 - Hieu.xlsx'. Provide a copy of the file identical to the one supplied on August 3, 2016.

Response:

Please see the accompanying Excel file designated "Response 'Rate Code MCF and Customer Data 1-2010 to 6-2016 - Hieu.xlsx'".

2. In the file 'CNG Revenue Proof 12-31-15 Test Year & Rate Year.xlsx', provided by the Company as part of its workpapers, service class SC-7 Industrial Transportation was "customer adjusted." Explain what is meant by "customer adjusted" and how the customer adjustment was derived.

Response:

The "customer adjusted" refers to the manufacturing customer that has announced its closing. Please refer to the response to DPS-238 RQ-36.

3. In the file 'Attachment CNG 13-56 58 and 65 Revenue History 2010-2016.xlsx', provided by the Company in response to IRs DPS-56, DPS-58 and DPS-65, the number of SC-7 Industrial Transportation customers dropped to 3 between Jan 2010 and May 2016. Explain the reason for the fluctuation and drop across the service class during the time period Jan 2010 to May 2016.

Response:

The number of customers were displayed in error from Jan 2010 to Sept 2014. They erroneously included rate codes TI, TO, DPT MP and WK from customer classes other than SC-7.

4. The historical number of customers in service class SC-7 Industrial Transportation is different in files 'Attachment CNG 13-56 58 and 65 Revenue History 2010-2016.xlsx'

and 'Rate Code MCF and Customer Data 1-2010 to 6-2016 - Hieu.xlsx'. Explain why they are different and provide any and all supporting documentation necessary.

Response:

The numbers of customers in service class SC-7 are different as between the two files due to the figures on 'Attachment CNG 13-56 58 and 65 Revenue History 2010-2016.xlsx' erroneously including rate codes TI, TO, DPT MP and WK from January 2010 through September 2014. 'Rate Code MCF and Customer Data 1-2010 to 6-2016 - Hieu.xlsx' correctly displays the number of customers in service class SC-7 Industrial with Rate Codes IT and ITO only.

Name of Respondent: L. Mario DiValentino

Position of Respondent: President, Moonstone Consulting LLC

Date of Response: August 12, 2016

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE  
INTERROGATORY/DOCUMENT REQUEST**

**Corning Natural Gas Corporation  
Case 16-G-0369  
Gas Rates**

**Request No.:** DPS-300  
**Requested By:** Hieu Cam  
**Information Requested of:** Mario DiValentino  
**Date of Request:** August 29, 2016  
**Response Due Date:** September 12, 2016  
**Subject:** Historic Revenues

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1. Provide the revenue, by year, for the most recent three calendar years for the following items:
- a. Local Production Revenue - Access Revenue.
  - b. Customer Discounts Forfeited.
  - c. Reconnect Fees.
  - d. Misc. Revenue.

Response:

- (a) The requested information has been previously provided to Staff. Please the response to DPS-188, including the Excel file accompanying that response, designated "Response DPS-188 MC-2 Local Production".
- (b) & (c) The information requested is shown below.

	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>
Customer Discounts Forfeited	106,627.47	132,587.82	100,819.83
Reconnect Fees	3,961.95	6,600.30	5,340.00
Misc. Revenues	6,495.00	8,805.50	10,832.50

Name of Respondent: L. Mario DiValentino  
Position of Respondent: President, Moonstone Consulting LLC  
Date of Response: September 6, 2016

## Sales Forecast

	Staff		Company	
	Avg Cust	Total CCF	Avg. Cust	Total CCF
SC-1 Residential	12,490	11,741,328	12,490	12,268,335
SC-3 Commercial	852	2,206,576	852	2,289,117
SC-8 Hammondsport Transportation	7	555,621	7	578,135
SC-14 Aggregation Residential	1,356	1,581,058	1,356	1,649,901
SC-14 Aggregation Commercial	207	1,624,230	207	1,694,891
SC-6 Commercial Transportation	23	2,135,963	23	2,201,101
SC-7 Industrial Transportation	3	7,415,256	2	4,383,454
Bath E G & W - Firm SC-1	1	2,691,807	1	2,803,290
Bath E G & W - Trans SC-3 & SC-4	2	1,321,972	2	1,368,590
Contract 1	1	495,020	1	495,020
Contract 2	1	19,127,250	1	19,127,250
Contract 3	1	532,600	1	532,600
Contract 4	1	1,819,350	1	1,819,350
Contract 5	1	260,270	1	268,673
Contract 6	1	2,056,074	1	2,094,422
Contract 7	1	4,952,569	1	4,978,183
Contract 8	0	0	1	3,187,985
<b>Total</b>		<b>60,516,942</b>		<b>61,740,298</b>

### Revenue Allocation

<b>Revenue Increase</b>	(a)	\$ 831,085
<b>Percentage On Base Rates</b>	(b)	7.23%

	ROR	Unitized ROR Historic	Allocation Factor	Revenues at Current Rates	Base Revenue Increase	Adjustment	Total	Revenue % increase	Revenue Target
SC-1 Residential	6.68%	1.16	1	7,453,151	\$ 538,976	(721)	538,254	7.22%	7,991,405
SC-14 Res Aggregation	7.55%	1.31	1	914,297	\$ 66,117	(89)	66,029	7.22%	980,326
SC 3- Commercial	8.68%	1.50	1	990,838	\$ 71,653	(96)	71,557	7.22%	1,062,394
SC-14 Com Agg	8.71%	1.51	1	576,853	\$ 41,715	(56)	41,659	7.22%	618,512
SC 6 Commerical Trans	12.07%	2.09	1	420,508	\$ 30,409	(41)	30,368	7.22%	450,877
SC 7 Industrial	4.20%	0.73	1	684,880	\$ 49,527	(66)	49,461	7.22%	734,341
SC 8 Hammondspport	5.27%	0.91	1.2	77,025	\$ 6,684	(9)	6,675	8.67%	83,701
Bath SC 1	2.40%	0.42	1	247,548	\$ 17,901	(24)	17,878	7.22%	265,426
Bath SC 3&4	4.31%	0.75	1	127,448	\$ 9,216	(12)	9,204	7.22%	136,652
<b>Total</b>				<b>11,492,548</b>	<b>\$ 832,199</b>	<b>\$ (1,114)</b>	<b>831,085</b>		<b>12,323,633</b>

**Delivery Revenue by Service Classification**  
Twelve Months Ending May 31, 2018 @ Rate Year 1 Rates

	Rate Year Usage	Present Rates	Revenues @ Proposed Rates	% Increase	Targets
<b><u>S.C. No. 1 Residential</u></b>					
Customers	12,490 Count	\$ 2,960,051	\$ 2,960,051	0%	
First 3	430,313 ccf	\$ -	\$ -		
Next 47	38% 4,479,069 ccf	\$ 2,287,953	\$ 2,557,850	12%	
Over 50	58% 6,831,946 ccf	\$ 2,205,147	\$ 2,465,276	12%	
	<b>11,741,328 Ccf</b>	<b>\$ 7,453,151</b>	<b>\$ 7,983,177</b>	<b>7%</b>	
<b><u>S.C. No. 14 Residential</u></b>					
Customers	1,356 Count	\$ 321,431	\$ 321,431	0%	
First 3	46,788 ccf	\$ -	\$ -		
Next 47	33% 519,300 ccf	\$ 265,264	\$ 296,555	12%	
Over 50	64% 1,014,970 ccf	\$ 327,602	\$ 366,247	12%	
	<b>1,581,058</b>	<b>\$ 914,297</b>	<b>\$ 984,234</b>	<b>8%</b>	
		<b>\$ 8,367,448</b>	<b>\$ 8,967,411</b>		<b>\$ 8,971,731</b>
<b><u>S.C. No. 3 Commercial</u></b>					
Customers	852 Count	\$ 309,367	\$ 309,367	0%	
First 3	29,575 ccf	\$ -	\$ -		
Next 47	13% 283,469 ccf	\$ 130,529	\$ 143,020	10%	
Over 50	86% 1,893,532 ccf	\$ 550,942	\$ 603,665	10%	
	<b>2,206,576</b>	<b>\$ 990,838</b>	<b>\$ 1,056,051</b>	<b>7%</b>	
<b><u>S.C. No. 14 Commercial</u></b>					
Customers	207 Count	\$ 75,232	\$ 75,232	0%	
First 3	21,770	\$ -	\$ -		
Next 47	13% 208,657	\$ 96,080	\$ 105,275	10%	
Over 50	86% 1,393,803	\$ 405,541	\$ 444,349	10%	
	<b>1,624,230</b>	<b>\$ 576,853</b>	<b>\$ 624,856</b>	<b>8%</b>	
		<b>\$ 1,567,691</b>	<b>\$ 1,680,907</b>		<b>1,680,907</b>
<b><u>S.C. No. 8 - Hsport</u></b>					
Customers	7 Count	\$ 8,200	\$ 8,200	0%	
First 3	13% 71,378 Ccf	\$ -	\$ -		
Over 3	86% 476,796 Ccf	\$ 68,825	\$ 75,501		
	<b>555,621</b>	<b>\$ 77,025</b>	<b>\$ 83,701</b>	<b>9%</b>	<b>\$ 83,701</b>
<b><u>S.C. No. 6 Commercial Trans</u></b>					
Customers	23 Count	\$ 27,600	\$ 27,600	0%	
First 3	13% 274,397 Ccf	\$ -	\$ -		
Over 3	86% 1,832,937 Ccf	\$ 392,908	\$ 423,277	8%	
	<b>2,135,963</b>	<b>\$ 420,508</b>	<b>\$ 450,877</b>	<b>7%</b>	<b>\$ 450,877</b>
<b><u>S.C. No. 7 Industrial</u></b>					
Customers	3	43,920	\$ 43,920	0%	
First 2500 CCF	13% 90,000	\$ -	\$ -		
All Over 2500 CCF	86% 7,325,256	\$ 640,960	\$ 690,421	8%	
	<b>7,415,256</b>	<b>\$ 684,880</b>	<b>\$ 734,341</b>	<b>7%</b>	<b>\$ 734,341</b>
<b><u>Bath S.C. No. 1</u></b>					
Customers	1	\$ 14,640	\$ 14,640	0%	
First 2500	30,000	\$ -	\$ -		
Over 2500	2,661,807	\$ 232,908	\$ 250,786	8%	
	<b>2,691,807</b>	<b>\$ 247,548</b>	<b>\$ 265,426</b>	<b>7%</b>	<b>\$ 265,426</b>
<b><u>Bath S.C. No. 3 &amp; 4</u></b>					
Customers	2	14,400	19,200	33%	
First 2500	30,000	\$ -	\$ -		
Over 2500	1,291,972	113,048	121,771	8%	
	<b>1,321,972</b>	<b>127,447.54</b>	<b>140,971.07</b>	<b>11%</b>	<b>\$ 136,652</b>
		<b>\$ 11,492,548</b>	<b>\$ 12,323,633</b>		<b>\$ 12,323,633</b>
<b><u>Corning Contracts</u></b>					
1	495,020	\$ 51,212	\$ 51,212		
2	19,127,250	\$ 625,752	\$ 625,752		
3	532,600	\$ 59,471	\$ 59,471		
4	1,819,350	\$ 171,208	\$ 171,208		
5	260,270	\$ 120,303	\$ 120,303		
6	2,056,074	\$ 57,426	\$ 57,426		
7	4,952,569	\$ 188,640	\$ 188,640		
Total Contracts	<b>29,243,133</b>	<b>\$ 1,274,012</b>	<b>\$ 1,274,012</b>		
<b>Total Sales</b>		<b>12,766,560</b>	<b>\$ 13,597,645</b>		

### Rate Year MFC Targets

#### Uncollectibles

Uncollectible Percentage	1.20%
Commodity Gas Cost*	5,771,183
	<hr/>
	<b>69,312</b>

#### Gas Supply Procurement

**70,234**

#### Records and Collections

**145,188**

#### Storage

Average Balance of Storage Gas*	1,619,158
Other Customer Capital Rate*	2.10%
Allocation to Sales Customers	80%
	<hr/>
	<b>\$ 27,202</b>

#### **Total MFC**

**311,936**

MFC Volumes

1,663,971 Mfc

Rate

0.1875 \$/Mcf

\* Example amount for illustrative purposes.

**Rate Year Proposed Rates**

	<b>Current Rates</b>	<b>Rate Year Rates</b>
<b><u>S.C. No. 1 &amp; 14 Residential</u></b>		
Minimum Charge	\$ 19.75	\$ 19.75 per month
First 3		
Next 47	\$ 0.5108	\$ 0.5711 per ccf
Over 50	\$ 0.3228	\$ 0.3608 per ccf
<b><u>S.C. No. 3 &amp; 14 Commercial</u></b>		
Minimum Charge	\$ 30.25	\$ 30.25
First 3		
Next 47	\$ 0.4605	\$ 0.5045 per ccf
Over 50	\$ 0.2910	\$ 0.3188 per ccf
<b><u>S.C. No. 8 Hammondsport</u></b>		
Minimum Charge	\$ 100.00	\$ 100.00
First 3 CCF		
All Over 3 CCF	\$ 0.1444	\$ 0.1584 per ccf
<b><u>S.C. No. 6 Commercial Trans</u></b>		
Minimum Charge	\$ 100.00	\$ 100.00
First 3 CCF		
All Over 3 CCF	\$ 0.2144	\$ 0.2309 per ccf
<b><u>S.C. No. 7 Industrial</u></b>		
Minimum Charge	\$ 1,220.00	\$ 1,220.00
First 2500 CCF		
Over 2500 CCF	\$ 0.0875	\$ 0.0943 per ccf
<b><u>Bath S.C.1</u></b>		
Minimum Charge	\$ 1,220.00	\$ 1,220.00
First 2500 CCF		
Over 2500 CCF	\$ 0.0875	\$ 0.0943 per ccf
<b><u>Bath S.C. 2 and 3</u></b>		
Minimum Charge	\$ 600.00	\$ 800.00
First 2500 CCF		
Over 2500 CCF	\$ 0.0875	\$ 0.0943 per ccf

**Corning Natural Gas Corporation**  
**RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**SC 1 Residential**

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates
			Amount	Percent			
25	\$38.99	\$39.22	\$0.23	0.6%	First 3 ccf	\$19.75	
30	\$43.15	\$43.46	\$0.31	0.7%	Next 47 ccf	\$0.5108	
40	\$51.46	\$51.93	\$0.48	0.9%	Excess 50 ccf	\$0.3228	
50	\$59.76	\$60.41	\$0.64	1.1%			
60	\$66.19	\$66.78	\$0.59	0.9%	First 3 ccf		\$19.75
70	\$72.62	\$73.15	\$0.53	0.7%	Next 47 ccf		\$0.5711
80	\$79.05	\$79.52	\$0.47	0.6%	Excess 50 ccf		\$0.3608
100	\$91.91	\$92.27	\$0.36	0.4%			
120	\$104.77	\$105.01	\$0.24	0.2%			
140	\$117.63	\$117.76	\$0.13	0.1%	Gas Supply Chrg (See Note)	\$0.2500	\$0.2500
160	\$130.48	\$130.50	\$0.02	0.0%	Merch Funct Chrg	0.0254	0.0187
180	\$143.34	\$143.24	(\$0.10)	-0.1%	DRA (See Note)	0.0188	0.0002
200	\$156.20	\$155.99	(\$0.21)	-0.1%	Safety and Reliability Charge	0.0186	0.0000
220	\$169.06	\$168.73	(\$0.33)	-0.2%	TSA	0.0074	0.0074
250	\$188.34	\$187.85	(\$0.50)	-0.3%			
300	\$220.49	\$219.71	(\$0.78)	-0.4%			
400	\$284.78	\$283.43	(\$1.35)	-0.5%			
500	\$349.07	\$347.15	(\$1.92)	-0.6%			
600	\$413.36	\$410.87	(\$2.49)	-0.6%			
800	\$541.94	\$538.31	(\$3.63)	-0.7%			
1,000	\$670.52	\$665.75	(\$4.77)	-0.7%			
2,000	\$1,313.41	\$1,302.95	(\$10.47)	-0.8%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	172	\$138.28	\$138.22	-\$0.05	0.0%
February	156	\$128.20	\$128.24	\$0.04	0.0%
March	136	\$115.10	\$115.25	\$0.15	0.1%
April	106	\$95.66	\$95.98	\$0.33	0.3%
May	67	\$70.38	\$70.93	\$0.55	0.8%
June	24	\$38.02	\$38.23	\$0.21	0.6%
July	19	\$34.40	\$34.54	\$0.14	0.4%
August	18	\$33.07	\$33.18	\$0.11	0.3%
September	19	\$33.67	\$33.79	\$0.13	0.4%
October	34	\$46.51	\$46.89	\$0.38	0.8%
November	67	\$70.40	\$70.95	\$0.55	0.8%
December	121	\$105.62	\$105.86	\$0.24	0.2%
Annual Totals	939	\$909.31	\$912.08	\$2.77	0.3%

**Corning Natural Gas Corporation**  
**RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**SC-3 Commercial**

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>
			<u>Amount</u>	<u>Percent</u>			
25	\$48.33	\$48.21	(\$0.12)	-0.3%	First 3 ccf	\$30.25	
30	\$52.22	\$52.10	(\$0.12)	-0.2%	Next 47 ccf	\$0.46047	
40	\$60.01	\$59.89	(\$0.12)	-0.2%	Excess 50 ccf	\$0.29096	
50	\$67.79	\$67.68	(\$0.12)	-0.2%			
60	\$73.88	\$73.61	(\$0.28)	-0.4%	First 3 ccf		30.25
70	\$79.98	\$79.54	(\$0.44)	-0.5%	Next 47 ccf		\$0.50453
80	\$86.07	\$85.47	(\$0.60)	-0.7%	Excess 50 ccf		\$0.31880
100	\$98.25	\$97.33	(\$0.91)	-0.9%			
120	\$110.43	\$109.19	(\$1.23)	-1.1%			
140	\$122.61	\$121.05	(\$1.55)	-1.3%	Gas Supply Chrg (See Note)	\$0.25000	\$0.25000
160	\$134.79	\$132.92	(\$1.87)	-1.4%	Merch Funct Chrg	\$0.02540	\$0.01875
180	\$146.97	\$144.78	(\$2.19)	-1.5%	DRA (See Note)	\$0.01877	\$0.00024
200	\$159.15	\$156.64	(\$2.51)	-1.6%	Safety and Reliability Charge	\$0.01859	\$0.00000
220	\$171.33	\$168.50	(\$2.83)	-1.6%	TSA	\$0.00529	\$0.00529
250	\$189.60	\$186.29	(\$3.30)	-1.7%			
300	\$220.05	\$215.95	(\$4.10)	-1.9%			
400	\$280.95	\$275.26	(\$5.69)	-2.0%			
500	\$341.85	\$334.56	(\$7.29)	-2.1%			
600	\$402.75	\$393.87	(\$8.88)	-2.2%			
800	\$524.56	\$512.49	(\$12.07)	-2.3%			
1,000	\$646.36	\$631.11	(\$15.25)	-2.4%			
2,000	\$1,255.37	\$1,224.19	(\$31.18)	-2.5%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

<u>Month</u>	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	455	\$314.51	\$307.94	-\$6.57	-2.1%
February	455	\$314.55	\$307.98	-\$6.57	-2.1%
March	372	\$264.09	\$258.84	-\$5.25	-2.0%
April	293	\$215.98	\$211.99	-\$3.99	-1.8%
May	151	\$129.11	\$127.39	-\$1.72	-1.3%
June	75	\$83.10	\$82.59	-\$0.52	-0.6%
July	76	\$83.80	\$83.26	-\$0.54	-0.6%
August	73	\$81.52	\$81.05	-\$0.48	-0.6%
September	72	\$81.05	\$80.58	-\$0.46	-0.6%
October	103	\$100.29	\$99.32	-\$0.97	-1.0%
November	169	\$140.45	\$138.43	-\$2.02	-1.4%
December	289	\$213.06	\$209.14	-\$3.92	-1.8%
Annual Totals	2,583	\$2,021.51	\$1,988.50	-\$33.01	-1.6%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Corning Natural Gas Corporation  
RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**SC-14 Aggregation Residential with Gas Costs**

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates
			Amount	Percent			
25	\$38.99	\$39.22	\$0.23	0.6%	First 3 ccf	\$19.75	
30	\$43.15	\$43.46	\$0.31	0.7%	Next 47 ccf	\$0.51081	
40	\$51.46	\$51.93	\$0.48	0.9%	Excess 50 ccf	\$0.32277	
50	\$59.76	\$60.41	\$0.64	1.1%			
60	\$66.19	\$66.78	\$0.59	0.9%	First 3 ccf		\$19.75
70	\$72.62	\$73.15	\$0.53	0.7%	Next 47 ccf		\$0.5711
80	\$79.05	\$79.52	\$0.47	0.6%	Excess 50 ccf		\$0.3608
100	\$91.91	\$92.27	\$0.36	0.4%			
120	\$104.77	\$105.01	\$0.24	0.2%			
140	\$117.63	\$117.76	\$0.13	0.1%	Gas Supply Chrg (See Note)	0.2500	0.2500
160	\$130.48	\$130.50	\$0.02	0.0%	Merch Funct Chrg	0.0254	0.0187
180	\$143.34	\$143.24	(\$0.10)	-0.1%	DRA (See Note)	0.0188	0.0002
200	\$156.20	\$155.99	(\$0.21)	-0.1%	Safety and Reliability Charge	0.0186	0.0000
220	\$169.06	\$168.73	(\$0.33)	-0.2%	TSA	0.0074	0.0074
250	\$188.34	\$187.85	(\$0.50)	-0.3%			
300	\$220.49	\$219.71	(\$0.78)	-0.4%			
400	\$284.78	\$283.43	(\$1.35)	-0.5%			
500	\$349.07	\$347.15	(\$1.92)	-0.6%			
600	\$413.36	\$410.87	(\$2.49)	-0.6%			
800	\$541.94	\$538.31	(\$3.63)	-0.7%			
1,000	\$670.52	\$665.75	(\$4.77)	-0.7%			
2,000	\$1,313.41	\$1,302.95	(\$10.47)	-0.8%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	212	\$164.15	\$163.87	-\$0.28	-0.2%
February	186	\$146.98	\$146.85	-\$0.13	-0.1%
March	161	\$130.99	\$131.01	\$0.01	0.0%
April	126	\$108.45	\$108.66	\$0.21	0.2%
May	75	\$75.54	\$76.04	\$0.50	0.7%
June	33	\$45.43	\$45.79	\$0.36	0.8%
July	24	\$38.51	\$38.73	\$0.22	0.6%
August	23	\$37.35	\$37.55	\$0.20	0.5%
September	23	\$37.18	\$37.37	\$0.20	0.5%
October	43	\$53.96	\$54.49	\$0.53	1.0%
November	89	\$84.68	\$85.11	\$0.42	0.5%
December	148	\$122.70	\$122.79	\$0.09	0.1%
Annual Totals	1,142	\$1,045.93	\$1,048.26	\$2.33	0.2%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Corning Natural Gas Corporation  
RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**SC-14 Aggregation Commercial & Public Authorities with Gas Costs**

Sales Ccf	Bills at		Difference		Present Rates	Proposed Rates
	Present Rates	Proposed Rates	Amount	Percent		
25	\$48.33	\$48.21	(\$0.12)	-0.3%		
30	\$52.22	\$52.10	(\$0.12)	-0.2%	First 3 ccf	\$30.25
40	\$60.01	\$59.89	(\$0.12)	-0.2%	Next 47 ccf	\$0.46047
50	\$67.79	\$67.68	(\$0.12)	-0.2%	Excess 50 ccf	\$0.29096
60	\$73.88	\$73.61	(\$0.28)	-0.4%	First 3 ccf	\$30.25
70	\$79.98	\$79.54	(\$0.44)	-0.5%	Next 47 ccf	\$0.5045
80	\$86.07	\$85.47	(\$0.60)	-0.7%	Excess 50 ccf	\$0.3188
100	\$98.25	\$97.33	(\$0.91)	-0.9%		
120	\$110.43	\$109.19	(\$1.23)	-1.1%		
140	\$122.61	\$121.05	(\$1.55)	-1.3%	Gas Supply Chrg (See Note)	\$0.25000
160	\$134.79	\$132.92	(\$1.87)	-1.4%	Merch Funct Chrg	\$0.02540
180	\$146.97	\$144.78	(\$2.19)	-1.5%	DRA (See Note)	\$0.01877
200	\$159.15	\$156.64	(\$2.51)	-1.6%	Safety and Reliability Charge	\$0.01859
220	\$171.33	\$168.50	(\$2.83)	-1.6%	TSA	\$0.00529
250	\$189.60	\$186.29	(\$3.30)	-1.7%		
300	\$220.05	\$215.95	(\$4.10)	-1.9%		
400	\$280.95	\$275.26	(\$5.69)	-2.0%		
500	\$341.85	\$334.56	(\$7.29)	-2.1%		
600	\$402.75	\$393.87	(\$8.88)	-2.2%		
800	\$524.56	\$512.49	(\$12.07)	-2.3%		
1,000	\$646.36	\$631.11	(\$15.25)	-2.4%		
2,000	\$1,255.37	\$1,224.19	(\$31.18)	-2.5%		

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

Month	Sales Ccf	Bills at		Difference	
		Present Rates	Proposed Rates	Amount	Percent
January	1,290	\$822.77	\$802.91	-\$19.87	-2.4%
February	1,323	\$842.99	\$822.60	-\$20.39	-2.4%
March	1,022	\$659.73	\$644.13	-\$15.60	-2.4%
April	869	\$566.68	\$553.52	-\$13.17	-2.3%
May	497	\$340.19	\$332.95	-\$7.24	-2.1%
June	292	\$215.12	\$211.15	-\$3.97	-1.8%
July	192	\$154.31	\$151.93	-\$2.38	-1.5%
August	194	\$155.72	\$153.30	-\$2.42	-1.6%
September	238	\$182.22	\$179.11	-\$3.11	-1.7%
October	355	\$253.37	\$248.40	-\$4.97	-2.0%
November	588	\$395.48	\$386.79	-\$8.69	-2.2%
December	868	\$566.06	\$552.90	-\$13.15	-2.3%
Annual Totals	7,728	\$5,154.65	\$5,039.69	-\$114.96	-2.2%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Corning Natural Gas Corporation**  
**RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**SC-6 Commercial Transportation with Gas Costs**

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>
			<u>Amount</u>	<u>Percent</u>			
500	\$351.51	\$341.18	(\$10.33)	-2.9%	First 3 CCF	\$100.00	
750	\$477.58	\$462.12	(\$15.46)	-3.2%	All Over 3 CCF	\$0.2144	
1,000	\$603.66	\$583.06	(\$20.60)	-3.4%			
2,500	\$1,360.11	\$1,308.68	(\$51.43)	-3.8%	First 3 CCF		\$100.00
5,000	\$2,620.86	\$2,518.05	(\$102.81)	-3.9%	All Over 3 CCF		\$0.2309
10,000	\$5,142.36	\$4,936.79	(\$205.57)	-4.0%			
15,000	\$7,663.86	\$7,355.54	(\$308.33)	-4.0%			
20,000	\$10,185.37	\$9,774.28	(\$411.09)	-4.0%	Gas Supply Chrg (See Note)	\$0.2500	\$0.2500
22,500	\$11,446.12	\$10,983.65	(\$462.47)	-4.0%	Merch Funct Chrg	\$0.0000	\$0.0000
25,000	\$12,706.87	\$12,193.02	(\$513.85)	-4.0%	DRA (See Note)	\$0.0188	\$0.0002
27,500	\$13,967.62	\$13,402.40	(\$565.23)	-4.0%	Safety and Reliability Charge	\$0.0186	\$0.0000
30,000	\$15,228.37	\$14,611.77	(\$616.60)	-4.0%	TSA	\$0.0026	\$0.0026
32,500	\$16,489.12	\$15,821.14	(\$667.98)	-4.1%			
35,000	\$17,749.87	\$17,030.51	(\$719.36)	-4.1%			
37,500	\$19,010.63	\$18,239.88	(\$770.74)	-4.1%			
40,000	\$20,271.38	\$19,449.25	(\$822.12)	-4.1%			
42,500	\$21,532.13	\$20,658.63	(\$873.50)	-4.1%			
45,000	\$22,792.88	\$21,868.00	(\$924.88)	-4.1%			
47,500	\$24,053.63	\$23,077.37	(\$976.26)	-4.1%			
50,000	\$25,314.38	\$24,286.74	(\$1,027.64)	-4.1%			
75,000	\$37,921.89	\$36,380.46	(\$1,541.44)	-4.1%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

<u>Month</u>	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	14,985	\$7,656	\$7,348	-\$308	-4.0%
February	13,602	\$6,959	\$6,679	-\$280	-4.0%
March	10,990	\$5,642	\$5,416	-\$226	-4.0%
April	7,497	\$3,880	\$3,726	-\$154	-4.0%
May	5,326	\$2,785	\$2,676	-\$110	-3.9%
June	3,888	\$2,060	\$1,980	-\$80	-3.9%
July	3,797	\$2,014	\$1,936	-\$78	-3.9%
August	4,000	\$2,116	\$2,034	-\$82	-3.9%
September	3,629	\$1,929	\$1,855	-\$75	-3.9%
October	6,548	\$3,401	\$3,267	-\$135	-4.0%
November	8,561	\$4,417	\$4,241	-\$176	-4.0%
December	10,047	\$5,166	\$4,959	-\$207	-4.0%
Annual Totals	92,868	\$48,026	\$46,116	-\$1,909	-4.0%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Corning Natural Gas Corporation**  
**RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**SC-8 Hamondsport Transportation with Gas Costs**

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates
			Amount	Percent			
500	\$316.38	\$304.78	(\$11.60)	-3.7%	First 3 CCF	\$100.00	
750	\$424.79	\$407.41	(\$17.38)	-4.1%	All Over 3 CCF	\$0.1444	
1,000	\$533.20	\$510.04	(\$23.16)	-4.3%			
2,500	\$1,183.65	\$1,125.81	(\$57.84)	-4.9%	First 3 CCF		\$ 100.00
5,000	\$2,267.74	\$2,152.09	(\$115.64)	-5.1%	All Over 3 CCF		\$0.1584
10,000	\$4,435.91	\$4,204.66	(\$231.24)	-5.2%			
15,000	\$6,604.08	\$6,257.23	(\$346.84)	-5.3%			
20,000	\$8,772.24	\$8,309.80	(\$462.44)	-5.3%	Gas Supply Chrg (See Note)	0.2500	0.2500
22,500	\$9,856.33	\$9,336.09	(\$520.24)	-5.3%	Merch Funct Chrg	0.0000	0.0000
25,000	\$10,940.41	\$10,362.37	(\$578.04)	-5.3%	DRA (See Note)	0.0188	0.0002
27,500	\$12,024.50	\$11,388.66	(\$635.84)	-5.3%	Safety and Reliability Charge	0.0186	0.0000
30,000	\$13,108.58	\$12,414.94	(\$693.64)	-5.3%	TSA	0.0019	0.0019
32,500	\$14,192.67	\$13,441.23	(\$751.44)	-5.3%			
35,000	\$15,276.75	\$14,467.51	(\$809.24)	-5.3%			
37,500	\$16,360.84	\$15,493.80	(\$867.04)	-5.3%			
40,000	\$17,444.92	\$16,520.08	(\$924.84)	-5.3%			
42,500	\$18,529.01	\$17,546.37	(\$982.64)	-5.3%			
45,000	\$19,613.09	\$18,572.65	(\$1,040.44)	-5.3%			
47,500	\$20,697.18	\$19,598.94	(\$1,098.24)	-5.3%			
50,000	\$21,781.26	\$20,625.22	(\$1,156.04)	-5.3%			
75,000	\$32,622.11	\$30,888.07	(\$1,734.04)	-5.3%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	16,835	\$7,400	\$7,010	-\$389	-5.3%
February	12,769	\$5,636	\$5,341	-\$295	-5.2%
March	10,778	\$4,773	\$4,524	-\$249	-5.2%
April	5,725	\$2,582	\$2,450	-\$132	-5.1%
May	2,726	\$1,281	\$1,218	-\$63	-4.9%
June	1,987	\$961	\$915	-\$46	-4.8%
July	1,999	\$966	\$920	-\$46	-4.8%
August	1,966	\$952	\$906	-\$45	-4.8%
September	2,381	\$1,132	\$1,077	-\$55	-4.9%
October	3,669	\$1,691	\$1,606	-\$85	-5.0%
November	7,269	\$3,252	\$3,084	-\$168	-5.2%
December	11,272	\$4,987	\$4,727	-\$261	-5.2%
Annual Totals	79,374	\$35,614	\$33,779	-\$1,836	-5.2%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Corning Natural Gas Corporation**  
**RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**SC-7 Industrial Transportation with Gas Costs**

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates
			Amount	Percent			
500	\$2,881.27	\$2,712.55	(\$168.72)	-5.9%	First 250 MCF	\$1,220.00	
750	\$3,821.27	\$3,576.63	(\$244.64)	-6.4%	All Over 250 MCF	\$0.8750	
1,000	\$4,761.28	\$4,440.72	(\$320.56)	-6.7%			
2,500	\$10,401.33	\$9,625.25	(\$776.08)	-7.5%	First 250 MCF		\$1,220.00
5,000	\$19,801.41	\$18,266.13	(\$1,535.28)	-7.8%	All Over 250 MCF		\$0.9425
10,000	\$38,601.56	\$35,547.89	(\$3,053.67)	-7.9%			
15,000	\$57,401.72	\$52,829.65	(\$4,572.06)	-8.0%			
20,000	\$76,201.87	\$70,111.41	(\$6,090.46)	-8.0%	Gas Supply Chrg (See Note)	\$2.5000	\$2.5000
22,500	\$85,601.95	\$78,752.29	(\$6,849.66)	-8.0%	Merch Funct Chrg	\$0.0000	\$0.0000
25,000	\$95,002.03	\$87,393.17	(\$7,608.85)	-8.0%	DRA (See Note)	\$0.1877	\$0.0024
27,500	\$104,402.10	\$96,034.05	(\$8,368.05)	-8.0%	Safety and Reliability Charge	\$0.1859	\$0.0000
30,000	\$113,802.18	\$104,674.93	(\$9,127.25)	-8.0%	TSA	\$0.0114	\$0.0114
32,500	\$123,202.26	\$113,315.81	(\$9,886.45)	-8.0%			
35,000	\$132,602.34	\$121,956.69	(\$10,645.64)	-8.0%			
37,500	\$142,002.41	\$130,597.57	(\$11,404.84)	-8.0%			
40,000	\$151,402.49	\$139,238.45	(\$12,164.04)	-8.0%			
42,500	\$160,802.57	\$147,879.33	(\$12,923.24)	-8.0%			
45,000	\$170,202.65	\$156,520.21	(\$13,682.43)	-8.0%			
47,500	\$179,602.72	\$165,161.09	(\$14,441.63)	-8.0%			
50,000	\$189,002.80	\$173,801.97	(\$15,200.83)	-8.0%			
75,000	\$283,003.58	\$260,210.77	(\$22,792.80)	-8.1%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	32,287	\$122,403	\$112,581	-\$9,822	-8.0%
February	28,695	\$108,895	\$100,164	-\$8,731	-8.0%
March	26,410	\$100,303	\$92,266	-\$8,037	-8.0%
April	19,767	\$75,327	\$69,307	-\$6,020	-8.0%
May	16,265	\$62,159	\$57,203	-\$4,956	-8.0%
June	13,864	\$53,130	\$48,903	-\$4,227	-8.0%
July	13,474	\$51,663	\$47,554	-\$4,109	-8.0%
August	13,727	\$52,615	\$48,430	-\$4,185	-8.0%
September	15,024	\$57,492	\$52,913	-\$4,579	-8.0%
October	18,046	\$68,857	\$63,359	-\$5,497	-8.0%
November	22,340	\$84,999	\$78,198	-\$6,801	-8.0%
December	27,276	\$103,559	\$95,259	-\$8,300	-8.0%
Annual Totals	247,175	\$941,401	\$866,137	-\$75,264	-8.0%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Corning Natural Gas Corporation**  
**RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

Bath SC-1 Firm

Sales <u>Mcf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>
			<u>Amount</u>	<u>Percent</u>			
500	\$3,002.55	\$2,800.56	(\$201.99)	-6.7%	First 250 MCF	\$1,220.00	
750	\$4,003.20	\$3,708.66	(\$294.54)	-7.4%	All Over 250 MCF	\$0.8750	
1,000	\$5,003.85	\$4,616.76	(\$387.09)	-7.7%			
2,500	\$11,007.75	\$10,065.33	(\$942.42)	-8.6%	First 250 MCF		\$1,220.00
5,000	\$21,014.25	\$19,146.30	(\$1,867.95)	-8.9%	All Over 250 MCF		\$0.9425
10,000	\$41,027.25	\$37,308.23	(\$3,719.02)	-9.1%			
15,000	\$61,040.25	\$55,470.15	(\$5,570.10)	-9.1%			
20,000	\$81,053.25	\$73,632.08	(\$7,421.17)	-9.2%	Gas Supply Chrg (See Note)	\$2.5000	\$2.5000
22,500	\$91,059.75	\$82,713.05	(\$8,346.70)	-9.2%	Merch Funct Chrg	\$0.2540	\$0.1875
25,000	\$101,066.25	\$91,794.01	(\$9,272.24)	-9.2%	DRA (See Note)	\$0.1877	\$0.0024
27,500	\$111,072.75	\$100,874.98	(\$10,197.77)	-9.2%	Safety and Reliability Charge	\$0.1859	\$0.0000
30,000	\$121,079.25	\$109,955.94	(\$11,123.31)	-9.2%	TSA	\$0.0000	\$0.0000
32,500	\$131,085.75	\$119,036.90	(\$12,048.85)	-9.2%			
35,000	\$141,092.25	\$128,117.87	(\$12,974.38)	-9.2%			
37,500	\$151,098.75	\$137,198.83	(\$13,899.92)	-9.2%			
40,000	\$161,105.25	\$146,279.80	(\$14,825.45)	-9.2%			
42,500	\$171,111.75	\$155,360.76	(\$15,750.99)	-9.2%			
45,000	\$181,118.25	\$164,441.73	(\$16,676.52)	-9.2%			
47,500	\$191,124.75	\$173,522.69	(\$17,602.06)	-9.2%			
50,000	\$201,131.25	\$182,603.65	(\$18,527.60)	-9.2%			
75,000	\$301,196.25	\$273,413.30	(\$27,782.95)	-9.2%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

<u>Month</u>	Sales <u>Mcf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	48,481	\$195,052	\$177,086	-\$17,965	-9.2%
February	43,357	\$174,541	\$158,473	-\$16,068	-9.2%
March	36,336	\$146,440	\$132,971	-\$13,469	-9.2%
April	21,259	\$86,091	\$78,204	-\$7,887	-9.2%
May	12,333	\$50,365	\$45,782	-\$4,583	-9.1%
June	7,741	\$31,986	\$29,103	-\$2,883	-9.0%
July	7,338	\$30,372	\$27,639	-\$2,734	-9.0%
August	6,925	\$28,719	\$26,139	-\$2,581	-9.0%
September	7,604	\$31,439	\$28,606	-\$2,832	-9.0%
October	16,916	\$68,711	\$62,432	-\$6,280	-9.1%
November	25,183	\$101,798	\$92,458	-\$9,340	-9.2%
December	35,707	\$143,924	\$130,687	-\$13,236	-9.2%
Annual Totals	269,181	\$1,089,438	\$989,581	-\$99,857	-9.2%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Corning Natural Gas Corporation**  
**RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**Bath SC-3 Transportation with Gas Costs**

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates
			Amount	Percent			
250	\$1,381.90	\$1,472.47	\$90.57	6.6%	First 250 MCF	\$600.00	
500	\$2,382.55	\$2,380.56	(\$1.99)	-0.1%	All Over 250 MCF	\$0.87500	
750	\$3,383.20	\$3,288.66	(\$94.54)	-2.8%			
1,000	\$4,383.85	\$4,196.76	(\$187.09)	-4.3%	First 250 MCF		\$800.00
1,250	\$5,384.50	\$5,104.85	(\$279.65)	-5.2%	All Over 250 MCF		\$0.94252
1,500	\$6,385.15	\$6,012.95	(\$372.20)	-5.8%			
1,750	\$7,385.80	\$6,921.04	(\$464.76)	-6.3%			
2,250	\$9,387.10	\$8,737.24	(\$649.86)	-6.9%	Gas Supply Chrg (See Note)	\$2.5000	\$2.5000
2,750	\$11,388.40	\$10,553.43	(\$834.97)	-7.3%	Merch Funct Chrg	\$0.2540	\$0.1875
3,250	\$13,389.70	\$12,369.62	(\$1,020.08)	-7.6%	DRA (See Note)	\$0.1877	\$0.0024
3,750	\$15,391.00	\$14,185.82	(\$1,205.18)	-7.8%	Safety and Reliability Charge	\$0.1859	\$0.0000
4,250	\$17,392.30	\$16,002.01	(\$1,390.29)	-8.0%	TSA	\$0.0000	\$0.0000
4,750	\$19,393.60	\$17,818.20	(\$1,575.40)	-8.1%			
5,250	\$21,394.90	\$19,634.39	(\$1,760.51)	-8.2%			
5,750	\$23,396.20	\$21,450.59	(\$1,945.61)	-8.3%			
6,250	\$25,397.50	\$23,266.78	(\$2,130.72)	-8.4%			
6,750	\$27,398.80	\$25,082.97	(\$2,315.83)	-8.5%			
7,250	\$29,400.10	\$26,899.17	(\$2,500.93)	-8.5%			
7,750	\$31,401.40	\$28,715.36	(\$2,686.04)	-8.6%			
8,250	\$33,402.70	\$30,531.55	(\$2,871.15)	-8.6%			
8,750	\$35,404.00	\$32,347.74	(\$3,056.26)	-8.6%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	7,457	\$30,229	\$27,651	-\$2,578	-8.5%
February	6,910	\$28,038	\$25,663	-\$2,375	-8.5%
March	6,185	\$25,137	\$23,030	-\$2,107	-8.4%
April	4,687	\$19,142	\$17,590	-\$1,552	-8.1%
May	1,278	\$5,497	\$5,207	-\$290	-5.3%
June	1,646	\$6,971	\$6,545	-\$426	-6.1%
July	1,209	\$5,220	\$4,956	-\$264	-5.1%
August	1,389	\$5,941	\$5,610	-\$331	-5.6%
September	1,946	\$8,171	\$7,633	-\$537	-6.6%
October	4,042	\$16,559	\$15,246	-\$1,313	-7.9%
November	4,820	\$19,673	\$18,072	-\$1,601	-8.1%
December	6,088	\$24,749	\$22,678	-\$2,071	-8.4%
Annual Totals	47,657	\$195,326	\$179,880	-\$15,446	-7.9%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Corning Natural Gas Corporation**  
**RATE YEAR ENDING 5/31/2018**

**BILL IMPACTS - MONTHLY & ANNUAL**

**Bath SC-4 Transportation with Gas Costs**

Sales <u>Mcf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>
			<u>Amount</u>	<u>Percent</u>			
500	\$2,255.55	\$2,286.83	\$31.28	1.4%	First 250 MCF	\$600.00	
1,000	\$4,129.85	\$4,009.29	(\$120.56)	-2.9%	All Over 250 MCF	\$0.87500	
1,500	\$6,004.15	\$5,731.75	(\$272.40)	-4.5%			
2,000	\$7,878.45	\$7,454.21	(\$424.24)	-5.4%	First 250 MCF		\$800.00
2,500	\$9,752.75	\$9,176.67	(\$576.08)	-5.9%	All Over 250 MCF		\$0.94252
3,000	\$11,627.05	\$10,899.13	(\$727.92)	-6.3%			
3,500	\$13,501.35	\$12,621.59	(\$879.76)	-6.5%			
4,500	\$17,249.95	\$16,066.51	(\$1,183.44)	-6.9%	Gas Supply Chrg (See Note)	\$2.50000	\$2.50000
5,500	\$20,998.55	\$19,511.44	(\$1,487.11)	-7.1%	Merch Funct Chrg	\$0.00000	\$0.00000
6,500	\$24,747.15	\$22,956.36	(\$1,790.79)	-7.2%	DRA (See Note)	\$0.18770	\$0.00240
7,500	\$28,495.75	\$26,401.28	(\$2,094.47)	-7.4%	Safety and Reliability Charge	\$0.18590	\$0.00000
8,500	\$32,244.35	\$29,846.20	(\$2,398.15)	-7.4%	TSA	\$0.00000	\$0.00000
9,500	\$35,992.95	\$33,291.12	(\$2,701.83)	-7.5%			
10,500	\$39,741.55	\$36,736.04	(\$3,005.51)	-7.6%			
11,500	\$43,490.15	\$40,180.96	(\$3,309.19)	-7.6%			
12,500	\$47,238.75	\$43,625.88	(\$3,612.87)	-7.6%			
13,500	\$50,987.35	\$47,070.80	(\$3,916.55)	-7.7%			
14,500	\$54,735.95	\$50,515.72	(\$4,220.23)	-7.7%			
15,500	\$58,484.55	\$53,960.65	(\$4,523.90)	-7.7%			
16,500	\$62,233.15	\$57,405.57	(\$4,827.58)	-7.8%			
17,500	\$65,981.75	\$60,850.49	(\$5,131.26)	-7.8%			

Note: Above comparison excludes any GRT and Municipal Revenue taxes.

<u>Month</u>	Sales <u>Mcf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	11,975	\$45,272	\$41,818	-\$3,454	-7.6%
February	11,041	\$41,768	\$38,598	-\$3,170	-7.6%
March	9,984	\$37,807	\$34,958	-\$2,849	-7.5%
April	7,709	\$29,280	\$27,122	-\$2,158	-7.4%
May	6,922	\$26,329	\$24,410	-\$1,919	-7.3%
June	4,003	\$15,387	\$14,354	-\$1,033	-6.7%
July	3,553	\$13,700	\$12,804	-\$896	-6.5%
August	3,512	\$13,546	\$12,663	-\$883	-6.5%
September	3,530	\$13,614	\$12,725	-\$889	-6.5%
October	6,990	\$26,585	\$24,645	-\$1,940	-7.3%
November	8,966	\$33,991	\$31,452	-\$2,540	-7.5%
December	11,017	\$41,680	\$38,517	-\$3,163	-7.6%
Annual Totals	89,202	\$338,959	\$314,067	-\$24,891	-7.3%

Note: Gas Cost and DRA rates forecasted based on current tariff for 12 months ended 5-31-18.

**Loss and Unaccounted For (LAUF) Gas**

<b>Historic Data</b>	<b>LAUF %</b>	<b>LAUF Factor</b>
2016	0.260%	1.003
2015	0.000%	1.000
2014	0.560%	1.006
2013	0.070%	1.001
2012	0.960%	1.010
5 Year Average	0.370%	
STD	0.004	
2STD	0.008	
5 Yr Average	0.370%	1.0037
Upperband	1.579%	1.0160
Lowerband	0.000%	1.0000