

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year	National Fuel Gas Distribution Corporation														
5	M.E./Customer Component	New York Division														
6	Peak	Cost of Service Study - Total Company														
7	Proposed Rates	Proposed Rates														
8		Twelve Months Ending December 31, 2008														
9		Delivery Service														
10																
11																
12	TRANSMISSION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogan				
481	Rents	931														
482	Corporate Management - Non O&M		1 Demand	109	65	20	8	4	3	5	3	1				
483	Corporate Management - O&M		1 Demand	148	87	27	11	5	4	7	4	3				
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0				
485	Operations, Engineering, & Mechanical		1 Demand	51,003	30,413	9,482	3,855	1,755	1,352	2,471	1,361	514				
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0				
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0				
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0				
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0				
490	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0				
491	Total Rents			51,260	30,565	9,529	3,674	1,764	1,359	2,483	1,368	518				
492																
493	Maintenance General Plant	932														
494	Corporate Management - Non O&M		1 Demand	874	522	162	63	30	23	42	23	9				
495	Corporate Management - O&M		1 Demand	1,184	700	216	84	40	31	57	31	23				
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0				
497	Operations, Engineering, & Mechanical		1 Demand	17,514	10,444	3,256	1,255	603	464	849	467	176				
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0				
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0				
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0				
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0				
502	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0				
503	Total Maintenance General Plant			19,572	11,666	3,636	1,402	673	518	948	521	208				
504																
505	Total Administrative & General															
506	Demand			1,541,128	915,551	285,443	110,020	52,837	40,685	74,390	40,980	21,222				
507	Customer			0	0	0	0	0	0	0	0	0				
508	Commodity			0	0	0	0	0	0	0	0	0				
509	Revenue			0	0	0	0	0	0	0	0	0				
510				1,541,128	915,551	285,443	110,020	52,837	40,685	74,390	40,980	21,222				
511																
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0				
513																
514	Summary O&M Expenses															
515	Demand			2,687,201	1,592,728	496,567	191,392	91,919	70,777	129,412	71,293	43,113				
516	Customer			0	0	0	0	0	0	0	0	0				
517	Commodity			0	0	0	0	0	0	0	0	0				
518	Revenue			0	0	0	0	0	0	0	0	0				
519	Total O&M Expenses			2,687,201	1,592,728	496,567	191,392	91,919	70,777	129,412	71,293	43,113				
520																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand		1 Demand	63,048	37,253	11,614	4,477	2,150	1,655	3,027	1,668	1,204				
525	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
526	Commodity		3 Commodity	23,717	12,450	3,904	1,806	952	946	2,583	686	390				
527	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
528	Total FICA			86,765	49,703	15,518	6,283	3,102	2,601	5,610	2,354	1,594				
529	Unemployment Compensation															
530	Demand		1 Demand	936	553	172	66	32	25	45	25	18				
531	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
532	Commodity		3 Commodity	352	185	58	27	14	14	38	10	6				
533	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
534	Total Unemployment Compensation			1,288	738	230	93	46	39	83	35	24				
535	Total Federal			88,053	50,441	15,748	6,376	3,148	2,640	5,693	2,389	1,618				
536	New York															
537	Unemployment Insurance															
538	Demand		1 Demand	2,052	1,212	378	146	70	54	99	54	39				
539	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
540	Commodity		3 Commodity	772	405	127	59	31	31	84	22	13				
541	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
542	Total Unemployment Insurance			2,824	1,617	505	205	101	85	183	76	52				
543	Miscellaneous - Insurance Premium Tax															
544	Demand		1 Demand	530	316	99	38	18	14	26	14	5				
545	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
546	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
547	Total Miscellaneous - Insurance Premium Tax			530	316	99	38	18	14	26	14	5				
548	Property Tax															
549	Demand		1 Demand	946,415	564,352	175,949	67,815	32,571	25,079	45,854	25,262	9,533				
550	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
551	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
552	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
553	Total Property Tax			946,415	564,352	175,949	67,815	32,571	25,079	45,854	25,262	9,533				
554	Sales Tax Company Use															
555	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
556	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
557	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0				
559	Total New York			949,769	566,285	176,553	68,058	32,690	25,178	46,063	25,352	9,590				
560	Summary of Taxes Other Than Income															
561	Demand			1,012,981	603,686	188,212	72,542	34,841	26,827	49,051	27,023	10,799				
562	Customer			0	0	0	0	0	0	0	0	0				
563	Commodity			24,841	13,040	4,089	1,892	997	991	2,705	718	409				
564	Revenue			0	0	0	0	0	0	0	0	0				
565	Total Taxes Other Than Income			1,037,822	616,726	192,301	74,434	35,838	27,818	51,756	27,741	11,208				
566																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year									National Fuel Gas Distribution Corporation					
5	M.E./Customer Component									New York Division					
6	Peak									Cost of Service Study - Total Company					
7	Proposed Rates									Proposed Rates					
8										Twelve Months Ending December 31, 2008					
9										Delivery Service					
10															
11			FERC												
12	TRANSMISSION FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
567	Federal/State Income Tax	409		0	0	0	0	0	0	0	0	0			
568	Operating Revenue														
569	Operating Deductions														
570	O&M Expenses	401, 402		2,687,201	1,592,728	496,567	191,392	91,919	70,777	129,412	71,293	43,113			
571	Depreciation Expense	403		778,178	465,135	145,015	55,893	26,844	20,669	37,793	20,821	6,008			
572	Taxes Other Than Income	408		1,037,822	616,726	192,301	74,434	35,838	27,818	51,756	27,741	11,208			
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions			4,503,201	2,674,589	833,883	321,719	154,601	119,264	218,961	119,855	60,329			
575	Operating Income Before Income Taxes			(4,503,201)	(2,674,589)	(833,883)	(321,719)	(154,601)	(119,264)	(218,961)	(119,855)	(60,329)			
576	Adjustments for Tax Purposes														
577	Interest Charges			390,397	233,467	72,989	28,225	13,582	10,524	19,507	10,518	1,585			
578	Cost of Retiring Property			38,305	22,976	7,164	2,761	1,326	1,021	1,867	1,029	161			
579	Additional State Income Tax Depr.			196,796	117,630	36,673	14,135	6,789	5,227	9,558	5,265	1,519			
580	Meals/Entertainment			25,990	14,889	4,648	1,882	929	779	1,681	705	477			
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0			
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0			
583	Capitalized Overheads			(74,327)	(42,579)	(13,294)	(5,382)	(2,657)	(2,228)	(4,806)	(2,016)	(1,365)			
584	Total Adjustments for Tax Purposes			577,161	346,383	108,180	41,621	19,969	15,323	27,807	15,501	2,377			
585	New York Taxable Income			(5,080,362)	(3,020,972)	(942,063)	(363,340)	(174,570)	(134,587)	(246,768)	(135,356)	(62,706)			
586	Total State Income Tax @	7.50%		(381,027)	(226,571)	(70,655)	(27,251)	(13,093)	(10,094)	(18,508)	(10,152)	(4,703)			
587	FIT Adjustments			(161,458)	(96,507)	(30,088)	(11,597)	(5,570)	(4,288)	(7,841)	(4,320)	(1,247)			
588	Federal Taxable Income			(4,537,877)	(2,697,894)	(841,320)	(324,492)	(155,907)	(120,205)	(220,419)	(120,884)	(56,756)			
589	Total Federal Income Tax @	35.00%		(1,588,257)	(944,263)	(294,462)	(113,572)	(54,567)	(42,072)	(77,147)	(42,309)	(19,865)			
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.			(2,910)	(1,741)	(542)	(209)	(100)	(77)	(141)	(78)	(22)			
593															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue															
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand															
600	Customer															
601	Commodity															
602	Revenue															
603	Total O&M Expense															
604	Depreciation Expense															
605	Demand															
606	Customer															
607	Commodity															
608	Revenue															
609	Total Depreciation Expense															
610	Negative Net Salvage															
611	Taxes Other Than Income															
612	Demand															
613	Customer															
614	Commodity															
615	Revenue															
616	Total Taxes Other Than Income															
617	Federal/State Income Taxes															
618	Investment Tax Credit															
619	Deferred Income Taxes - Liberalized Depr.															
620	Total Operating Revenue Deductions															
621	Utility Operating Income															
622	Rate Base															
623	Gas Plant In Service															
624	Demand															
625	Customer															
626	Commodity															
627	Revenue															
628	Total Gas Plant in Service															
629	Accumulated Reserve for Depreciation															
630	Demand															
631	Customer															
632	Commodity															
633	Revenue															
634	Total Reserve for Depreciation															
635	Net Plant															



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
4	Rate Year													
5	M.E./Customer Component													
6	Peak													
7	Proposed Rates													
8														
9														
10														
11														
12	TRANSMISSION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
636	Working Capital			650,519	387,026	120,660	46,505	22,337	17,193	31,436	17,315	8,047		
637	Demand			0	0	0	0	0	0	0	0	0		
638	Customer			0	0	0	0	0	0	0	0	0		
639	Commodity			0	0	0	0	0	0	0	0	0		
640	Revenue			650,519	387,026	120,660	46,505	22,337	17,193	31,436	17,315	8,047		
641	Total Working Capital			0	0	0	0	0	0	0	0	0		
642	Other													
643	Deferred Income Taxes			(3,322,457)	(1,981,198)	(617,681)	(238,071)	(114,342)	(88,042)	(160,973)	(88,683)	(33,467)		
644	Demand			0	0	0	0	0	0	0	0	0		
645	Customer			0	0	0	0	0	0	0	0	0		
646	Commodity			0	0	0	0	0	0	0	0	0		
647	Revenue			(3,322,457)	(1,981,198)	(617,681)	(238,071)	(114,342)	(88,042)	(160,973)	(88,683)	(33,467)		
648	Total Deferred Income Taxes													
649	Deferred Income Taxes - ITC			(94,795)	(56,527)	(17,623)	(6,793)	(3,262)	(2,512)	(4,593)	(2,530)	(955)		
650	Demand			0	0	0	0	0	0	0	0	0		
651	Customer			0	0	0	0	0	0	0	0	0		
652	Commodity			0	0	0	0	0	0	0	0	0		
653	Revenue			(94,795)	(56,527)	(17,623)	(6,793)	(3,262)	(2,512)	(4,593)	(2,530)	(955)		
654	Total Deferred Income Taxes - ITC													
655	Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0		
656	Demand			0	0	0	0	0	0	0	0	0		
657	Customer			0	0	0	0	0	0	0	0	0		
658	Revenue			0	0	0	0	0	0	0	0	0		
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0		
660	Deferred RD&D			0	0	0	0	0	0	0	0	0		
661	Deferred Site Remediation Costs			145,972	87,044	27,138	10,460	5,024	3,868	7,072	3,896	1,470		
662	Demand			0	0	0	0	0	0	0	0	0		
663	Customer			0	0	0	0	0	0	0	0	0		
664	Total Deferred Site Remediation Costs			145,972	87,044	27,138	10,460	5,024	3,868	7,072	3,896	1,470		
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0		
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0		
667	Internal Pension Reserve			622,412	367,764	114,658	44,192	21,224	16,342	29,881	16,462	11,889		
668	Demand			0	0	0	0	0	0	0	0	0		
669	Customer			234,135	122,903	38,541	17,831	9,400	9,335	25,503	6,776	3,846		
670	Commodity			0	0	0	0	0	0	0	0	0		
671	Revenue			856,547	490,667	153,199	62,023	30,624	25,677	55,384	23,238	15,735		
672	Internal Pension Reserve													
673	Earnings Base in Excess of Capitalization			852,437	511,537	159,482	61,468	29,522	22,731	41,562	22,897	3,238		
674	Demand			0	0	0	0	0	0	0	0	0		
675	Customer			17,310	1,910	6,882	2,699	1,309	1,041	2,034	1,007	428		
676	Commodity			0	0	0	0	0	0	0	0	0		
677	Revenue			869,747	513,447	166,364	64,167	30,831	23,772	43,596	23,904	3,666		
678	Earnings Base in Excess of Capitalization			12,634,053	7,555,458	2,362,084	913,427	439,556	340,566	631,271	340,391	51,298		
679	Net Rate Base													
680				-20.0300%	-19.8800%	-19.8200%	-19.7800%	-19.7600%	-19.6800%	-19.5100%	-19.7800%	-69.6700%		
681	Return Earned			1.000000	0.992511	0.989516	0.987519	0.986520	0.982526	0.974039	0.987519	3.478283		
682	Unitized Rate of Return													
683	END TRANSMISSION FUNCTION													

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
13																
14	Gas Plant in Service															
15	Production Plant															
16																
17	Transmission Plant															
18	Transmission Plant															
19																
20	Distribution Plant															
21	Land															
22	Land Rights															
23	Structures & Improvements															
24	Mains (Other)															
25	Mains (>4")															
26	Mains (Remaining)															
27	Compressor Station Equipment															
28	Industrial M&R Station Equipment															
29	Other															
30	Land Rights															
31	Mains															
32	M&R Station Equipment															
33	Services															
34	Meters															
35	Meter Installations															
36	House Regulators															
37	House Regulators Installations															
38	Other															
39	Total Distribution - Demand															
40	Total Distribution - Customer															
41	Total Distribution															
42																
43	General Plant															
44	Demand - Delivery															
45	Demand - Supply															
46	Customer															
47	Commodity															
48	Revenue															
49	Total General															
50																
51	Intangible Plant															
52	Demand															
53	Customer															
54	Total Intangible															
55																
56	Plant in Service Summary															
57	Demand Related															
58	Customer Related															
59	Commodity Related															
60	Revenue Related															
61																
62	Total Gas Plant in Service															
63																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
13		FERC														
14		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs				
64	Accumulated Reserve for Depreciation	108														
65	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0				
66																
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
69																
70	Distribution Plant															
71	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
72	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0				
73	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0				
74	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0				
75	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0				
76	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0				
77	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0				
78	Other	387	1 Demand	0	0	0	0	0	0	0	0	0				
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
80	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0				
81	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0				
82	Services	380	2 Customer	0	0	0	0	0	0	0	0	0				
83	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0				
84	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0				
85	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0				
86	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0				
87	Other	387	2 Customer	0	0	0	0	0	0	0	0	0				
88	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
89	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
90	Total Distribution			0	0	0	0	0	0	0	0	0				
91																
92	General Plant	389-399														
93	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0				
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
95	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
98	Total General			0	0	0	0	0	0	0	0	0				
99																
100	Intangible Plant	301-303														
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
103	Total Intangible			0	0	0	0	0	0	0	0	0				
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0				
107	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0				
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0				
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0				
110																
111	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0				
112																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
113	Depreciation Expense															
114	Production Plant															
115																
116	Transmission Plant															
117	Transmission Plant															
118																
119	Distribution Plant															
120	Land															
121	Land Rights															
122	Structures & Improvements															
123	Mains															
124	Mains (Other)															
125	Compressor Station Equipment															
126	Industrial M&R Station Equipment															
127	Other															
128	Land Rights															
129	Mains															
130	M&R Station Equipment															
131	Services															
132	Meters															
133	Meter Installations															
134	House Regulators															
135	House Regulators Installations															
136	Other															
137	Total Distribution - Demand															
138	Total Distribution - Customer															
139	Total Distribution															
140																
141	General Plant															
142	Demand - Delivery															
143	Demand - Supply															
144	Customer															
145	Commodity															
146	Revenue															
147	Total General															
148																
149	Intangible Plant															
150	Demand															
151	Customer															
152	Total Intangible															
153																
154	Depreciation Summary															
155	Demand Related															
156	Customer Related															
157	Commodity Related															
158	Revenue Related															
159																
160	Total Depreciation Expense															
161																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation		1	Demand		0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation		2	Customer		0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital					0	0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments					0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves		1	Demand		0	0	0	0	0	0	0	0	0	0	0
182	Valves		2	Customer		0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.		1	Demand		0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers		2	Customer		0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains		1	Demand		0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains		2	Customer		0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies					0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory		1	Demand		0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand					0	0	0	0	0	0	0	0	0	0	0
191	Customer					0	0	0	0	0	0	0	0	0	0	0
192	Commodity					0	0	0	0	0	0	0	0	0	0	0
193	Revenue					0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital					0	0	0	0	0	0	0	0	0	0	0
195																
196	Other		2	Customer		0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D		2	Customer		0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934		2	Customer		0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	TRANSMISSION FUNCTION	FERC													
242	Direct Labor Expense	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
243	Natural Gas Production	401, 402	1 Demand	0	0	0	0	0	0	0	0	0	0		
244		750-769													
245	Other Gas Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0		
246															
247	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0		
248															
249	Distribution														
250	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0		
251	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0		
252	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0	0		
253	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0		
254	Services Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0		
255	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0	0		
256	Compressor Station Equipment	872,888	1 Demand	0	0	0	0	0	0	0	0	0	0		
257	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0		
258	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0	0		
259	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0		
260	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0		
261	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0		
262	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0	0		
263	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0		
264	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0		
265	Services Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0		
266	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0		
267	Customer Installations		2 Customer	0	0	0	0	0	0	0	0	0	0		
268	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0		
269	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0		
270	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0		
271	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0		
272	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0		
273	Total Distribution			0	0	0	0	0	0	0	0	0	0		
274															
275	Customer Accounts														
276	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0		
277	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0	0		
278	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0		
279	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0		
280	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0	0		
281	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0		
282	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0	0		
283	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0	0		
284	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0		
285															
286	Customer Service	909-913													
287	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0		
288	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0	0		
289	Total Customer Service			0	0	0	0	0	0	0	0	0	0		
290															
291	Summary of Direct Labor Expense														
292	Demand			0	0	0	0	0	0	0	0	0	0		
293	Customer			0	0	0	0	0	0	0	0	0	0		
294	Commodity			0	0	0	0	0	0	0	0	0	0		
295	Revenue			0	0	0	0	0	0	0	0	0	0		
296															
297	Total Direct Labor Expense			0	0	0	0	0	0	0	0	0	0		
298															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year									National Fuel Gas Distribution Corporation					
5	M.E./Customer Component									New York Division					
6	Peak									Cost of Service Study - Total Company					
7	Proposed Rates									Proposed Rates					
8										Twelve Months Ending December 31, 2008					
9										Natural Gas Supply Service					
10															
11															
12	TRANSMISSION FUNCTION														
299	Operation and Maintenance Expense	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
300	Natural Gas Production	401,402	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
301		750-769													
302	Purchase Gas Expense - Supply	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply			0	0	0	0	0	0	0	0	0	0	0	0
308															
309	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
310															
311	Distribution														
312	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment	872	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance	892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
324	Rents	881	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations	879	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance	893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
333	Rents	881	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
338															
339	Customer Accounts														
340	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
347	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
348	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
352															
353	Customer Service	909-913													
354	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service			0	0	0	0	0	0	0	0	0	0	0	0
357															
358	Sales Promotion		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
359															



A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	TRANSMISSION FUNCTION	FERC													
13	Administrative & General Expenses	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
360	A&G Salaries	920													
361	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
362	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
363	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
364	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
365	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
367	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
368	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
369	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
370	Total A&G Salaries			0	0	0	0	0	0	0	0	0	0	0	0
371															
372	Office Supplies & Expenses	921													
373	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
374	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
375	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
376	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
377	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
379	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
380	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
381	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
382	Total Outside Services			0	0	0	0	0	0	0	0	0	0	0	0
383															
384	Administrative Exp. Transferred - Credit	922													
385	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
386	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
387	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
388	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
389	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
391	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
392	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
393	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
394	Total Administrative Exp. Transferred - Credit			0	0	0	0	0	0	0	0	0	0	0	0
395															
396	Outside Services Employed	923													
397	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
398	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
399	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
400	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
401	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
403	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
404	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
405	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
406	Total Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
407															
408	Property Insurance	924													
409	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
410	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
411	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
412	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
413	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
415	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
416	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
417	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
418	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
419															
420															

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
4	Rate Year																								
5	M.E./Customer Component																								
6	Peak																								
7	Proposed Rates																								
8																									
9																									
10																									
11																									
12	TRANSMISSION FUNCTION		FERC																						
			Accounts																						
421	Injuries & Damages		925																						
422	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
423	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
425	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
426	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
427	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
429	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
430	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
431	Total Injuries & Damages				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
432																									
433	Employee Pension & Benefits		926																						
434	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
435	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
436	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
437	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
438	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
439	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
441	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
442	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
443	Total Employee Pension & Benefits				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
444																									
445	Franchise Requirement		927																						
446	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
447	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
448	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
449	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
450	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
451	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
452	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
453	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
454	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
455	Total Franchise Requirement				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
456																									
457	Regulatory Commission Expenses		928																						
458	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
459	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
460	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
461	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
462	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
463	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
464	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
465	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
466	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
467	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
468																									
469	Miscellaneous General Expenses		930.2																						
470	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
471	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
472	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
473	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
474	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
475	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
476	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
477	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
478	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
479	Total Miscellaneous General Expenses				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
480																									

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	TRANSMISSION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
491	Total Rents			0	0	0	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant			0	0	0	0	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			0	0	0	0	0	0	0	0	0	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
510				0	0	0	0	0	0	0	0	0	0	0	0
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			0	0	0	0	0	0	0	0	0	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0
520															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	TRANSMISSION FUNCTION				FERC											
521	Taxes Other Than Income				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
522	Federal															
523	FICA															
524	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
525	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
526	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
527	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA					0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
531	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
532	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
533	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation					0	0	0	0	0	0	0	0	0	0	0
535	Total Federal					0	0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
539	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
540	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
541	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance					0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
545	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
546	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax					0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
550	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
551	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
552	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax					0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
556	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
557	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use					0	0	0	0	0	0	0	0	0	0	0
559	Total New York					0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand					0	0	0	0	0	0	0	0	0	0	0
562	Customer					0	0	0	0	0	0	0	0	0	0	0
563	Commodity					0	0	0	0	0	0	0	0	0	0	0
564	Revenue					0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income					0	0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
567	Federal/State Income Tax															
568	Operating Revenue															
569	Operating Deductions															
570	O&M Expenses															
571	Depreciation Expense															
572	Taxes Other Than Income															
573	Negative Net Salvage															
574	Total Operating Deductions															
575	Operating Income Before Income Taxes															
576	Adjustments for Tax Purposes															
577	Interest Charges															
578	Cost of Retiring Property															
579	Additional State Income Tax Depr.															
580	Meals/Entertainment															
581	Contributions in Aid of Construction															
582	Bad Debts - Net															
583	Capitalized Overheads															
584	Total Adjustments for Tax Purposes															
585	New York Taxable Income															
586	Total State Income Tax @															
587	FIT Adjustments															
588	Federal Taxable Income															
589	Total Federal Income Tax @															
590	Other Tax Adjustment															
591	Investment Tax Credit															
592	Deferred Income Taxes - Liberalized Depr.															
593																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	TRANSMISSION FUNCTION				FERC											
594	Summary				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
595	Utility Operating Income															
596	Total Operating Revenue						0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand						0	0	0	0	0	0	0	0	0	0
600	Customer						0	0	0	0	0	0	0	0	0	0
601	Commodity						0	0	0	0	0	0	0	0	0	0
602	Revenue						0	0	0	0	0	0	0	0	0	0
603	Total O&M Expense						0	0	0	0	0	0	0	0	0	0
604	Depreciation Expense															
605	Demand						0	0	0	0	0	0	0	0	0	0
606	Customer						0	0	0	0	0	0	0	0	0	0
607	Commodity						0	0	0	0	0	0	0	0	0	0
608	Revenue						0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense						0	0	0	0	0	0	0	0	0	0
610	Negative Net Salvage						0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income															
612	Demand						0	0	0	0	0	0	0	0	0	0
613	Customer						0	0	0	0	0	0	0	0	0	0
614	Commodity						0	0	0	0	0	0	0	0	0	0
615	Revenue						0	0	0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income						0	0	0	0	0	0	0	0	0	0
617	Federal/State Income Taxes						0	0	0	0	0	0	0	0	0	0
618	Investment Tax Credit						0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.						0	0	0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions						0	0	0	0	0	0	0	0	0	0
621	Utility Operating Income						0	0	0	0	0	0	0	0	0	0
622	Rate Base															
623	Gas Plant In Service						0	0	0	0	0	0	0	0	0	0
624	Demand						0	0	0	0	0	0	0	0	0	0
625	Customer						0	0	0	0	0	0	0	0	0	0
626	Commodity						0	0	0	0	0	0	0	0	0	0
627	Revenue						0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant in Service						0	0	0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation															
630	Demand						0	0	0	0	0	0	0	0	0	0
631	Customer						0	0	0	0	0	0	0	0	0	0
632	Commodity						0	0	0	0	0	0	0	0	0	0
633	Revenue						0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation						0	0	0	0	0	0	0	0	0	0
635	Net Plant						0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital				0	0	0	0	0	0	0	0	0	0		
637	Demand				0	0	0	0	0	0	0	0	0	0		
638	Customer				0	0	0	0	0	0	0	0	0	0		
639	Commodity				0	0	0	0	0	0	0	0	0	0		
640	Revenue				0	0	0	0	0	0	0	0	0	0		
641	Total Working Capital				0	0	0	0	0	0	0	0	0	0		
642	Other				0	0	0	0	0	0	0	0	0	0		
643	Deferred Income Taxes				0	0	0	0	0	0	0	0	0	0		
644	Demand				0	0	0	0	0	0	0	0	0	0		
645	Customer				0	0	0	0	0	0	0	0	0	0		
646	Commodity				0	0	0	0	0	0	0	0	0	0		
647	Revenue				0	0	0	0	0	0	0	0	0	0		
648	Total Deferred Income Taxes				0	0	0	0	0	0	0	0	0	0		
649	Deferred Income Taxes - ITC				0	0	0	0	0	0	0	0	0	0		
650	Demand				0	0	0	0	0	0	0	0	0	0		
651	Customer				0	0	0	0	0	0	0	0	0	0		
652	Commodity				0	0	0	0	0	0	0	0	0	0		
653	Revenue				0	0	0	0	0	0	0	0	0	0		
654	Total Deferred Income Taxes - ITC				0	0	0	0	0	0	0	0	0	0		
655	Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0	0		
656	Demand				0	0	0	0	0	0	0	0	0	0		
657	Customer				0	0	0	0	0	0	0	0	0	0		
658	Revenue				0	0	0	0	0	0	0	0	0	0		
659	Total Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0	0		
660	Deferred RD&D				0	0	0	0	0	0	0	0	0	0		
661	Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0	0		
662	Demand				0	0	0	0	0	0	0	0	0	0		
663	Customer				0	0	0	0	0	0	0	0	0	0		
664	Total Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0	0		
665	TRA Impacts - Uncollectibles				0	0	0	0	0	0	0	0	0	0		
666	Elimination of Reorganization Costs per C27934				0	0	0	0	0	0	0	0	0	0		
667	Internal Pension Reserve				0	0	0	0	0	0	0	0	0	0		
668	Demand				0	0	0	0	0	0	0	0	0	0		
669	Customer				0	0	0	0	0	0	0	0	0	0		
670	Commodity				0	0	0	0	0	0	0	0	0	0		
671	Revenue				0	0	0	0	0	0	0	0	0	0		
672	Internal Pension Reserve				0	0	0	0	0	0	0	0	0	0		
673	Earnings Base in Excess of Capitalization				0	0	0	0	0	0	0	0	0	0		
674	Demand				0	0	0	0	0	0	0	0	0	0		
675	Customer				0	0	0	0	0	0	0	0	0	0		
676	Commodity				0	0	0	0	0	0	0	0	0	0		
677	Revenue				0	0	0	0	0	0	0	0	0	0		
678	Earnings Base in Excess of Capitalization				0	0	0	0	0	0	0	0	0	0		
679	Net Rate Base				0	0	0	0	0	0	0	0	0	0		
680					0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
681	Return Earned				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
682																
683	Utilized Rate of Return				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
684	END TRANSMISSION FUNCTION															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13																
14	Gas Plant in Service	101														
15	Production Plant	325-338	1 Demand		0	0	0	0	0	0	0	0	0			
16																
17	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0			
18	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0			
19																
20	Distribution Plant															
21	Land	374.1	1 Demand		0	0	0	0	0	0	0	0	0			
22	Land Rights	374.2	1 Demand		0	0	0	0	0	0	0	0	0			
23	Structures & Improvements	375	1 Demand		0	0	0	0	0	0	0	0	0			
24	Mains (Other)	376	1 Demand		0	0	0	0	0	0	0	0	0			
25	Mains (>4")	376	1 Demand		0	0	0	0	0	0	0	0	0			
26	Mains (Remaining)	376	1 Demand		0	0	0	0	0	0	0	0	0			
27	Compressor Station Equipment	377	1 Demand		0	0	0	0	0	0	0	0	0			
28	Industrial M&R Station Equipment	385	1 Demand		0	0	0	0	0	0	0	0	0			
29	Other	387	1 Demand		0	0	0	0	0	0	0	0	0			
30	Land Rights	374.2	2 Customer		0	0	0	0	0	0	0	0	0			
31	Mains	376	2 Customer		0	0	0	0	0	0	0	0	0			
32	M&R Station Equipment	378	2 Customer		0	0	0	0	0	0	0	0	0			
33	Services	380	2 Customer		0	0	0	0	0	0	0	0	0			
34	Meters	381	2 Customer		0	0	0	0	0	0	0	0	0			
35	Meter Installations	382	2 Customer		0	0	0	0	0	0	0	0	0			
36	House Regulators	383	2 Customer		0	0	0	0	0	0	0	0	0			
37	House Regulators Installations	384	2 Customer		0	0	0	0	0	0	0	0	0			
38	Other	387	2 Customer		0	0	0	0	0	0	0	0	0			
39	Total Distribution - Demand				0	0	0	0	0	0	0	0	0			
40	Total Distribution - Customer				0	0	0	0	0	0	0	0	0			
41	Total Distribution				0	0	0	0	0	0	0	0	0			
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand		0	0	0	0	0	0	0	0	0			
45	Demand - Supply		1 Demand		0	0	0	0	0	0	0	0	0			
46	Customer		2 Customer		0	0	0	0	0	0	0	0	0			
47	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0			
48	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0			
49	Total General				0	0	0	0	0	0	0	0	0			
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand		0	0	0	0	0	0	0	0	0			
53	Customer		2 Customer		0	0	0	0	0	0	0	0	0			
54	Total Intangible				0	0	0	0	0	0	0	0	0			
55																
56	Plant in Service Summary															
57	Demand Related		1		0	0	0	0	0	0	0	0	0			
58	Customer Related		2		0	0	0	0	0	0	0	0	0			
59	Commodity Related		3		0	0	0	0	0	0	0	0	0			
60	Revenue Related		4		0	0	0	0	0	0	0	0	0			
61																
62	Total Gas Plant in Service				0	0	0	0	0	0	0	0	0			
63																



	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
64	Accumulated Reserve for Depreciation	108			0	0	0	0	0	0	0	0	0	0		
65	Production Plant	325-338	1 Demand		0	0	0	0	0	0	0	0	0	0		
66																
67	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0	0		
68	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0	0		
69																
70	Distribution Plant				0	0	0	0	0	0	0	0	0	0		
71	Land	374.1	1 Demand		0	0	0	0	0	0	0	0	0	0		
72	Land Rights	374.2	1 Demand		0	0	0	0	0	0	0	0	0	0		
73	Structures & Improvements	375	1 Demand		0	0	0	0	0	0	0	0	0	0		
74	Mains	376	1 Demand		0	0	0	0	0	0	0	0	0	0		
75	Mains (Other)	376	1 Demand		0	0	0	0	0	0	0	0	0	0		
76	Compressor Station Equipment	377	1 Demand		0	0	0	0	0	0	0	0	0	0		
77	Industrial M&R Station Equipment	385	1 Demand		0	0	0	0	0	0	0	0	0	0		
78	Other	387	1 Demand		0	0	0	0	0	0	0	0	0	0		
79	Land Rights	374.2	2 Customer		0	0	0	0	0	0	0	0	0	0		
80	Mains	376	2 Customer		0	0	0	0	0	0	0	0	0	0		
81	M&R Station Equipment	378	2 Customer		0	0	0	0	0	0	0	0	0	0		
82	Services	380	2 Customer		0	0	0	0	0	0	0	0	0	0		
83	Meters	381	2 Customer		0	0	0	0	0	0	0	0	0	0		
84	Meter Installations	382	2 Customer		0	0	0	0	0	0	0	0	0	0		
85	House Regulators	383	2 Customer		0	0	0	0	0	0	0	0	0	0		
86	House Regulators Installations	384	2 Customer		0	0	0	0	0	0	0	0	0	0		
87	Other	387	2 Customer		0	0	0	0	0	0	0	0	0	0		
88	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0		
89	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0		
90	Total Distribution				0	0	0	0	0	0	0	0	0	0		
91																
92	General Plant	389-399			0	0	0	0	0	0	0	0	0	0		
93	Demand - Delivery		1 Demand		0	0	0	0	0	0	0	0	0	0		
94	Demand - Supply		1 Demand		0	0	0	0	0	0	0	0	0	0		
95	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0		
96	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0		
97	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0		
98	Total General				0	0	0	0	0	0	0	0	0	0		
99																
100	Intangible Plant	301-303			0	0	0	0	0	0	0	0	0	0		
101	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0		
102	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0		
103	Total Intangible				0	0	0	0	0	0	0	0	0	0		
104																
105	Accumulated Reserve for Depreciation Summary				0	0	0	0	0	0	0	0	0	0		
106	Demand Related		1 Demand		0	0	0	0	0	0	0	0	0	0		
107	Customer Related		2 Customer		0	0	0	0	0	0	0	0	0	0		
108	Commodity Related		3 Commodity		0	0	0	0	0	0	0	0	0	0		
109	Revenue Related		4 Revenue		0	0	0	0	0	0	0	0	0	0		
110																
111	Total Accumulated Reserve for Depreciation				0	0	0	0	0	0	0	0	0	0		
112																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
113	Depreciation Expense															
114	Production Plant															
115																
116	Transmission Plant															
117	Transmission Plant															
118																
119	Distribution Plant															
120	Land															
121	Land Rights															
122	Structures & Improvements															
123	Mains															
124	Mains (Other)															
125	Compressor Station Equipment															
126	Industrial M&R Station Equipment															
127	Other															
128	Land Rights															
129	Mains															
130	M&R Station Equipment															
131	Services															
132	Meters															
133	Meter Installations															
134	House Regulators															
135	House Regulators Installations															
136	Other															
137	Total Distribution - Demand															
138	Total Distribution - Customer															
139	Total Distribution															
140																
141	General Plant															
142	Demand - Delivery															
143	Demand - Supply															
144	Customer															
145	Commodity															
146	Revenue															
147	Total General															
148																
149	Intangible Plant															
150	Demand															
151	Customer															
152	Total Intangible															
153																
154	Depreciation Summary															
155	Demand Related															
156	Customer Related															
157	Commodity Related															
158	Revenue Related															
159																
160	Total Depreciation Expense															
161																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION				FERC											
162	Working Capital				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
163	Cash															
164	1/8 O&M calculation				3	Commodity	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation				1	Demand	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation				2	Customer	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation				4	Revenue	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital						0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments						0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves				1	Demand	0	0	0	0	0	0	0	0	0	0
182	Valves				2	Customer	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.				1	Demand	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers				2	Customer	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains				1	Demand	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains				2	Customer	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies						0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory				1	Demand	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand						0	0	0	0	0	0	0	0	0	0
191	Customer						0	0	0	0	0	0	0	0	0	0
192	Commodity						0	0	0	0	0	0	0	0	0	0
193	Revenue						0	0	0	0	0	0	0	0	0	0
194	Total Working Capital						0	0	0	0	0	0	0	0	0	0
195	Other				2	Customer	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D				2	Customer	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles				4	Revenue	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934				2	Customer	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION				FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
242	Direct Labor Expense				Accounts											
243	Natural Gas Production				401, 402	1 Demand	0	0	0	0	0	0	0	0	0	0
244					750-769											
245	Other Gas Supply				807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0
246																
247	Transmission				850-867	1 Demand	0	0	0	0	0	0	0	0	0	0
248																
249	Distribution															
250	Load Dispatching				871	1 Demand	0	0	0	0	0	0	0	0	0	0
251	Mains & Services				874	1 Demand	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements				886	1 Demand	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance				887	1 Demand	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance				887	1 Demand	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint				888	1 Demand	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment				872,888	1 Demand	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General				875,889	1 Demand	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial				876,890	1 Demand	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City				877,891	1 Demand	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment				894	1 Demand	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering				870,885	1 Demand	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense				880	1 Demand	0	0	0	0	0	0	0	0	0	0
263	Mains & Services				874	2 Customer	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance				887	2 Customer	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance				887	2 Customer	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators				878,893	2 Customer	0	0	0	0	0	0	0	0	0	0
267	Customer Installations					2 Customer	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment				894	2 Customer	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering				870,885	2 Customer	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense				880	2 Customer	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand						0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer						0	0	0	0	0	0	0	0	0	0
273	Total Distribution						0	0	0	0	0	0	0	0	0	0
274																
275	Customer Accounts															
276	Meter Reading				902	2 Customer	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections				903	2 Customer	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections				903	4 Revenue	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts				905	2 Customer	0	0	0	0	0	0	0	0	0	0
280	Supervision				901	2 Customer	0	0	0	0	0	0	0	0	0	0
281	Supervision				901	4 Revenue	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer						0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue						0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts						0	0	0	0	0	0	0	0	0	0
285																
286	Customer Service				909-913											
287	Customer Service					2 Customer	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration					2 Customer	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service						0	0	0	0	0	0	0	0	0	0
290																
291	Summary of Direct Labor Expense															
292	Demand						0	0	0	0	0	0	0	0	0	0
293	Customer						0	0	0	0	0	0	0	0	0	0
294	Commodity						0	0	0	0	0	0	0	0	0	0
295	Revenue						0	0	0	0	0	0	0	0	0	0
296																
297	Total Direct Labor Expense						0	0	0	0	0	0	0	0	0	0
298																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION				FERC		Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
13	Operation and Maintenance Expense				401, 402											
14	Natural Gas Production				750-769		1 Demand	0	0	0	0	0	0	0	0	0
15																
16	Purchase Gas Expense - Supply				401,999		3 Commodity	0	0	0	0	0	0	0	0	0
17	Purchase Gas Expense - Delivery				401,999		3 Commodity	0	0	0	0	0	0	0	0	0
18	Other Gas Supply Expense - Supply				807,1-813		3 Commodity	0	0	0	0	0	0	0	0	0
19	Other Gas Supply Expense - Delivery				807,1-813		3 Commodity	0	0	0	0	0	0	0	0	0
20	Gas for Utility Operation				807,1-813		3 Commodity	0	0	0	0	0	0	0	0	0
21	Total Other Gas Supply							0	0	0	0	0	0	0	0	0
22																
23	Transmission				850-867		1 Demand	0	0	0	0	0	0	0	0	0
24																
25	Distribution															
26	Load Dispatching				871		1 Demand	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment				872		1 Demand	0	0	0	0	0	0	0	0	0
28	Mains & Services				874		1 Demand	0	0	0	0	0	0	0	0	0
29	Structures & Improvements				886		1 Demand	0	0	0	0	0	0	0	0	0
30	Mains Maintenance				887		1 Demand	0	0	0	0	0	0	0	0	0
31	Compressor Station Equip Maint				888		1 Demand	0	0	0	0	0	0	0	0	0
32	Maint of Other Equipment				894		1 Demand	0	0	0	0	0	0	0	0	0
33	Meas. & Regulator - General				875,889		1 Demand	0	0	0	0	0	0	0	0	0
34	Meas. & Regulator - Industrial				876,890		1 Demand	0	0	0	0	0	0	0	0	0
35	Meas. & Regulator - City				877,891		1 Demand	0	0	0	0	0	0	0	0	0
36	Services Maintenance				892,892.10		1 Demand	0	0	0	0	0	0	0	0	0
37	Supervision & Engineering				870,885		1 Demand	0	0	0	0	0	0	0	0	0
38	Rents				881		1 Demand	0	0	0	0	0	0	0	0	0
39	Other Distribution Expense				890		1 Demand	0	0	0	0	0	0	0	0	0
40	Mains & Services				874		2 Customer	0	0	0	0	0	0	0	0	0
41	Customer Installations				879		2 Customer	0	0	0	0	0	0	0	0	0
42	Mains Maintenance				887		2 Customer	0	0	0	0	0	0	0	0	0
43	Maint of Other Equipment				894		2 Customer	0	0	0	0	0	0	0	0	0
44	Meters & House Regulators				878,893		2 Customer	0	0	0	0	0	0	0	0	0
45	Services Maintenance				893,893.10		2 Customer	0	0	0	0	0	0	0	0	0
46	Supervision & Engineering				870,885		2 Customer	0	0	0	0	0	0	0	0	0
47	Rents				881		2 Customer	0	0	0	0	0	0	0	0	0
48	Other Distribution Expense				880		2 Customer	0	0	0	0	0	0	0	0	0
49	Total Distribution - Demand							0	0	0	0	0	0	0	0	0
50	Total Distribution - Customer							0	0	0	0	0	0	0	0	0
51	Total Distribution							0	0	0	0	0	0	0	0	0
52																
53	Customer Accounts															
54	Meter Reading				902		2 Customer	0	0	0	0	0	0	0	0	0
55	Customer Record & Collections				903		2 Customer	0	0	0	0	0	0	0	0	0
56	Customer Record & Collections				903		4 Revenue	0	0	0	0	0	0	0	0	0
57	Uncollectible Accounts - Supply				904		4 Revenue	0	0	0	0	0	0	0	0	0
58	Uncollectible Accounts - Delivery				904		4 Revenue	0	0	0	0	0	0	0	0	0
59	Uncollectible Accounts - Billing				904		4 Revenue	0	0	0	0	0	0	0	0	0
60	Miscellaneous Customer Accounts				905		2 Customer	0	0	0	0	0	0	0	0	0
61	Supervision				901		2 Customer	0	0	0	0	0	0	0	0	0
62	Supervision				901		4 Revenue	0	0	0	0	0	0	0	0	0
63	Total Customer Accounts - Customer							0	0	0	0	0	0	0	0	0
64	Total Customer Accounts - Revenue							0	0	0	0	0	0	0	0	0
65	Total Customer Accounts							0	0	0	0	0	0	0	0	0
66																
67	Customer Service				909-913											
68	Customer Service						2 Customer	0	0	0	0	0	0	0	0	0
69	Transportation Administration						2 Customer	0	0	0	0	0	0	0	0	0
70	Total Customer Service							0	0	0	0	0	0	0	0	0
71																
72	Sales Promotion						2 Customer	0	0	0	0	0	0	0	0	0
73																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION				FERC		Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coden
360	Administrative & General Expenses				Accounts											
361	A&G Salaries			920												
362	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
364	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
368	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
371	Total A&G Salaries							0	0	0	0	0	0	0	0	0
372																
373	Office Supplies & Expenses			921												
374	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
376	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
380	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
383	Total Outside Services							0	0	0	0	0	0	0	0	0
384																
385	Administrative Exp. Transferred - Credit			922												
386	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
388	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
392	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit							0	0	0	0	0	0	0	0	0
396																
397	Outside Services Employed			923												
398	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
400	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
404	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed							0	0	0	0	0	0	0	0	0
408																
409	Property Insurance			924												
410	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
412	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
416	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
419	Total Property Insurance							0	0	0	0	0	0	0	0	0
420																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year									National Fuel Gas Distribution Corporation					
5	M.E./Customer Component									New York Division					
6	Peak									Cost of Service Study - Total Company					
7	Proposed Rates									Proposed Rates					
8										Twelve Months Ending December 31, 2008					
9										Billing and Payment Service					
10															
11															
12	TRANSMISSION FUNCTION	FERC Accounts	Classification	Total	SG 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Injuries & Damages	925													
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages			0	0	0	0	0	0	0	0	0	0	0	0
432															
433	Employee Pension & Benefits	926													
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
444															
445	Franchise Requirement	927													
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0
456															
457	Regulatory Commission Expenses	928													
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0
468															
469	Miscellaneous General Expenses	930.2													
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
480															



A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	TRANSMISSION FUNCTION	FERC Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Conen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
491	Total Rents			0	0	0	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant			0	0	0	0	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			0	0	0	0	0	0	0	0	0	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
510				0	0	0	0	0	0	0	0	0	0	0	0
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			0	0	0	0	0	0	0	0	0	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0
520															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	TRANSMISSION FUNCTION															
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
525	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA				0	0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
531	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation				0	0	0	0	0	0	0	0	0	0	0	0
535	Total Federal				0	0	0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
539	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance				0	0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
545	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
546	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax				0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
550	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
551	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax				0	0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
556	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use				0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York				0	0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand				0	0	0	0	0	0	0	0	0	0	0	0
562	Customer				0	0	0	0	0	0	0	0	0	0	0	0
563	Commodity				0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income				0	0	0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year										National Fuel Gas Distribution Corporation					
5	M.E./Customer Component										New York Division					
6	Peak										Cost of Service Study - Total Company					
7	Proposed Rates										Proposed Rates					
8											Twelve Months Ending December 31, 2008					
9											Billing and Payment Service					
10																
11																
12	TRANSMISSION FUNCTION		FERC													
567	Federal/State Income Tax		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
568	Operating Revenue		409		0	0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions															
570	O&M Expenses		401, 402		0	0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense		403		0	0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income		408		0	0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage				0	0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions				0	0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes				0	0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes															
577	Interest Charges				0	0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property				0	0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.				0	0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment				0	0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction				0	0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net				0	0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads				0	0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes				0	0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income				0	0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @		7.50%		0	0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments				0	0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income				0	0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @		35.00%		0	0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment				0	0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit				0	0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.				0	0	0	0	0	0	0	0	0	0	0	0
593																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	TRANSMISSION FUNCTION	FERC													
13	Summary	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
594	Utility Operating Income			0	0	0	0	0	0	0	0	0			
595	Total Operating Revenue			0	0	0	0	0	0	0	0	0			
596	Operating Income Deductions														
597	O&M Expenses														
598	Demand			0	0	0	0	0	0	0	0	0			
599	Customer			0	0	0	0	0	0	0	0	0			
600	Commodity			0	0	0	0	0	0	0	0	0			
601	Revenue			0	0	0	0	0	0	0	0	0			
602	Total O&M Expense			0	0	0	0	0	0	0	0	0			
603	Depreciation Expense														
604	Demand			0	0	0	0	0	0	0	0	0			
605	Customer			0	0	0	0	0	0	0	0	0			
606	Commodity			0	0	0	0	0	0	0	0	0			
607	Revenue			0	0	0	0	0	0	0	0	0			
608	Total Depreciation Expense			0	0	0	0	0	0	0	0	0			
609	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
610	Taxes Other Than Income														
611	Demand			0	0	0	0	0	0	0	0	0			
612	Customer			0	0	0	0	0	0	0	0	0			
613	Commodity			0	0	0	0	0	0	0	0	0			
614	Revenue			0	0	0	0	0	0	0	0	0			
615	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0			
616	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0			
617	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
618	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0			
619	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0			
620	Utility Operating Income			0	0	0	0	0	0	0	0	0			
621	Rate Base														
622	Gas Plant In Service			0	0	0	0	0	0	0	0	0			
623	Demand			0	0	0	0	0	0	0	0	0			
624	Customer			0	0	0	0	0	0	0	0	0			
625	Commodity			0	0	0	0	0	0	0	0	0			
626	Revenue			0	0	0	0	0	0	0	0	0			
627	Total Gas Plant In Service			0	0	0	0	0	0	0	0	0			
628	Accumulated Reserve for Depreciation														
629	Demand			0	0	0	0	0	0	0	0	0			
630	Customer			0	0	0	0	0	0	0	0	0			
631	Commodity			0	0	0	0	0	0	0	0	0			
632	Revenue			0	0	0	0	0	0	0	0	0			
633	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0			
634	Net Plant			0	0	0	0	0	0	0	0	0			
635															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	TRANSMISSION FUNCTION	FERC													
13		Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costen			
638	Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			0	0	0	0	0	0	0	0	0	0	0	0
639	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
640	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
642	Other			0	0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
644	Demand			0	0	0	0	0	0	0	0	0	0	0	0
645	Customer			0	0	0	0	0	0	0	0	0	0	0	0
646	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
647	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
650	Demand			0	0	0	0	0	0	0	0	0	0	0	0
651	Customer			0	0	0	0	0	0	0	0	0	0	0	0
652	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
653	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
656	Demand			0	0	0	0	0	0	0	0	0	0	0	0
657	Customer			0	0	0	0	0	0	0	0	0	0	0	0
658	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
662	Demand			0	0	0	0	0	0	0	0	0	0	0	0
663	Customer			0	0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
668	Demand			0	0	0	0	0	0	0	0	0	0	0	0
669	Customer			0	0	0	0	0	0	0	0	0	0	0	0
670	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
671	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
674	Demand			0	0	0	0	0	0	0	0	0	0	0	0
675	Customer			0	0	0	0	0	0	0	0	0	0	0	0
676	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
677	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base			0	0	0	0	0	0	0	0	0	0	0	0
680															
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682															
683	Unitized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
684	END TRANSMISSION FUNCTION														

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
13																
14	Gas Plant in Service	101														
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land	374.1	1 Demand	1,693,343	1,055,966	329,220	126,891	60,943	48,924	42,406	23,363	7,630				
22	Land Rights	374.2	1 Demand	8,739,405	5,449,875	1,699,115	654,887	314,531	242,178	218,861	120,578	39,380				
23	Structures & Improvements	375	1 Demand	1,305,025	771,096	240,405	92,658	44,503	34,266	62,653	34,517	24,927				
24	Mains (Other)	376	1 Demand	1,300,116	0	0	0	0	0	0	0	1,300,116				
25	Mains (>4")	376	1 Demand	147,628,910	88,927,669	27,725,152	10,685,971	5,132,319	3,951,731	7,225,402	3,980,666	0				
26	Mains (Remaining)	376	1 Demand	139,586,868	90,990,118	28,368,100	10,933,839	5,251,398	4,043,413	0	0	0				
27	Compressor Station Equipment	377	1 Demand	1,357,265	801,963	250,029	96,367	46,284	35,638	65,161	35,898	25,925				
28	Industrial M&R Station Equipment	385	1 Demand	18,301,841	0	0	9,734,622	3,817,892	2,317,690	1,691,749	628,961	110,927				
29	Other	387	1 Demand	23,677	13,913	4,338	2,392	1,086	790	689	357	112				
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
31	Mains	376	2 Customer	335,032,612	309,566,783	24,770,971	556,489	80,073	39,199	19,097	0	0				
32	M&R Station Equipment	378	2 Customer	13,825,903	8,169,269	2,546,939	981,653	471,477	383,027	663,768	365,681	264,089				
33	Services	380	2 Customer	354,702,618	321,229,333	29,147,333	2,561,662	740,264	423,160	346,544	157,843	96,479				
34	Meters	381	2 Customer	15,196,392	8,102,443	2,862,742	1,513,621	1,262,349	893,867	314,049	242,960	4,361				
35	Meter Installations	382	2 Customer	5,529,759	2,948,367	1,041,713	550,786	459,352	325,266	114,278	88,410	1,587				
36	House Regulators	383	2 Customer	18,756	12,178	4,303	2,275	0	0	0	0	0				
37	House Regulators Installations	384	2 Customer	1,981,062	1,286,294	454,473	240,295	0	0	0	0	0				
38	Other	387	2 Customer	53,754	48,206	4,502	474	223	151	108	63	27				
39	Total Distribution - Demand			319,936,450	188,010,600	58,616,359	32,327,627	14,668,956	10,672,630	9,306,921	4,824,340	1,509,017				
40	Total Distribution - Customer			726,340,856	651,362,873	60,832,976	6,407,255	3,013,738	2,044,670	1,457,844	854,957	366,543				
41	Total Distribution			1,046,277,306	839,373,473	119,449,335	38,734,882	17,682,694	12,717,300	10,764,765	5,679,297	1,875,560				
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand	12,617,996	7,414,939	2,311,781	1,274,973	578,535	420,924	367,058	190,267	59,519				
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
46	Customer		2 Customer	28,727,062	26,542,713	2,123,907	47,716	6,866	3,361	1,637	632	230				
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
49	Total General			41,345,058	33,957,652	4,435,688	1,322,689	585,401	424,285	368,695	190,899	59,749				
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand	1,742,285	1,023,851	319,209	176,047	79,884	58,121	50,683	26,272	8,218				
53	Customer		2 Customer	3,955,440	3,547,131	331,280	34,891	16,411	11,135	7,939	4,656	1,997				
54	Total Intangible			5,697,725	4,570,982	650,489	210,938	96,295	69,256	58,622	30,928	10,215				
55																
56	Plant in Service Summary															
57	Demand Related		1	334,296,731	196,449,390	61,247,349	33,778,647	15,327,375	11,151,675	9,724,662	5,040,879	1,576,754				
58	Customer Related		2	759,023,358	681,452,717	63,288,163	6,489,862	3,037,015	2,059,166	1,467,420	860,245	368,770				
59	Commodity Related		3	0	0	0	0	0	0	0	0	0				
60	Revenue Related		4	0	0	0	0	0	0	0	0	0				
61																
62	Total Gas Plant in Service			1,093,320,089	877,902,107	124,535,512	40,268,509	18,364,390	13,210,841	11,192,082	5,901,124	1,945,524				
63																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13	Accounts														
14	Accumulated Reserve for Depreciation	108													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	(111,887)	(69,772)	(21,753)	(8,384)	(4,027)	(3,101)	(2,802)	(1,544)	(504)			
22	Land Rights	374.2	1 Demand	(2,037,046)	(1,270,298)	(396,042)	(152,646)	(73,313)	(66,449)	(51,014)	(28,105)	(9,179)			
23	Structures & Improvements	375	1 Demand	(611,933)	(361,570)	(112,727)	(43,448)	(20,888)	(16,068)	(29,378)	(16,185)	(11,689)			
24	Mains	376	1 Demand	(112,241,434)	(70,278,403)	(21,910,875)	(8,445,045)	(4,056,069)	(3,123,006)	(2,855,085)	(1,572,951)	0			
25	Mains (Other)	376	1 Demand	(506,513)	0	0	0	0	0	0	0	(506,513)			
26	Compressor Station Equipment	377	1 Demand	(729,394)	(430,975)	(134,365)	(51,788)	(24,873)	(19,152)	(35,017)	(19,292)	(13,932)			
27	Industrial M&R Station Equipment	385	1 Demand	(4,875,832)	0	0	(2,593,421)	(1,017,133)	(617,461)	(450,702)	(167,563)	(29,552)			
28	Other	387	1 Demand	(19,939)	(11,717)	(3,653)	(2,015)	(914)	(665)	(580)	(301)	(94)			
29	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0			
30	Mains	376	2 Customer	(130,926,025)	(120,974,338)	(9,680,147)	(217,468)	(31,291)	(15,318)	(7,463)	0	0			
31	M&R Station Equipment	378	2 Customer	(4,862,365)	(2,873,028)	(895,726)	(345,235)	(165,813)	(127,672)	(233,439)	(128,605)	(92,877)			
32	Services	380	2 Customer	(93,449,761)	(84,630,907)	(7,679,141)	(674,894)	(195,030)	(111,486)	(91,300)	(41,585)	(25,418)			
33	Meters	381	2 Customer	(6,554,627)	(3,494,810)	(1,234,780)	(652,867)	(544,486)	(365,550)	(135,458)	(104,795)	(1,881)			
34	Meter Installations	382	2 Customer	(1,397,408)	(745,073)	(263,248)	(139,167)	(116,081)	(82,197)	(28,879)	(22,342)	(401)			
35	House Regulators	383	2 Customer	(3,809)	(2,473)	(874)	(462)	0	0	0	0	0			
36	House Regulators Installations	384	2 Customer	(523,935)	(340,189)	(120,195)	(63,551)	0	0	0	0	0			
37	Other	387	2 Customer	(45,268)	(40,566)	(3,791)	(399)	(188)	(127)	(91)	(53)	(23)			
38	Total Distribution - Demand			(121,133,978)	(72,422,735)	(22,579,415)	(11,296,747)	(5,197,197)	(3,835,902)	(3,424,578)	(1,805,941)	(571,463)			
39	Total Distribution - Customer			(237,763,228)	(213,101,414)	(19,877,902)	(2,094,063)	(1,052,889)	(722,350)	(496,630)	(297,360)	(120,600)			
40	Total Distribution			(358,897,206)	(285,524,149)	(42,457,317)	(13,390,810)	(6,250,086)	(4,558,252)	(3,921,208)	(2,103,321)	(692,063)			
41															
42	General Plant	389-399													
43	Demand - Delivery		1 Demand	(1,167,922)	(688,327)	(213,978)	(118,012)	(53,549)	(38,961)	(33,975)	(17,611)	(5,509)			
44	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0			
45	Customer		2 Customer	(2,667,330)	(2,464,513)	(197,208)	(4,430)	(637)	(312)	(152)	(59)	(21)			
46	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0			
47	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0			
48	Total General			(3,835,252)	(3,150,840)	(411,184)	(122,442)	(54,186)	(39,273)	(34,127)	(17,670)	(5,530)			
49															
50	Intangible Plant	301-303													
51	Demand		1 Demand	(1,286,533)	(756,028)	(235,710)	(129,996)	(58,988)	(42,817)	(37,425)	(19,400)	(6,069)			
52	Customer		2 Customer	(2,920,766)	(2,819,264)	(244,623)	(25,784)	(12,118)	(6,222)	(5,862)	(3,438)	(1,475)			
53	Total Intangible			(4,207,299)	(3,375,292)	(480,333)	(155,760)	(71,106)	(51,139)	(43,287)	(22,838)	(7,544)			
54															
55	Accumulated Reserve for Depreciation Summary														
56	Demand Related		1 Demand	(123,588,433)	(73,885,090)	(23,029,103)	(11,544,755)	(5,309,734)	(3,917,780)	(3,495,978)	(1,842,952)	(583,041)			
57	Customer Related		2 Customer	(243,351,324)	(218,185,191)	(20,319,731)	(2,124,257)	(1,065,644)	(730,884)	(502,644)	(300,877)	(122,096)			
58	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0			
59	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0			
60	Total Accumulated Reserve for Depreciation			(366,939,757)	(292,050,281)	(43,348,834)	(13,669,012)	(6,375,378)	(4,648,664)	(3,998,622)	(2,143,829)	(705,137)			

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC														
13	Depreciation Expense	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
133	Production Plant	403														
134		325-338	1 Demand	0	0	0	0	0	0	0	0	0				
135																
136	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
137	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
138																
139	Distribution Plant															
140	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
141	Land Rights	374.2	1 Demand	116,550	72,679	22,660	8,734	4,195	3,230	2,919	1,608	525				
142	Structures & Improvements	375	1 Demand	20,752	12,262	3,823	1,473	708	545	996	549	396				
143	Mains	376	1 Demand	9,055,197	5,669,784	1,767,683	681,313	327,228	251,952	230,337	128,900	0				
144	Mains (Other)	376	1 Demand	43,684	0	0	0	0	0	0	0	43,684				
145	Compressor Station Equipment	377	1 Demand	44,144	26,084	8,132	3,134	1,505	1,159	2,119	1,168	843				
146	Industrial M&R Station Equipment	385	1 Demand	449,684	0	0	239,183	93,807	56,947	41,567	15,454	2,726				
147	Other	387	1 Demand	316	186	58	32	14	11	9	5	1				
148	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
149	Mains	376	2 Customer	10,565,871	9,762,780	781,198	17,550	2,525	1,236	602	0	0				
150	M&R Station Equipment	378	2 Customer	502,298	296,791	92,531	35,664	17,129	13,189	24,115	13,285	9,594				
151	Services	380	2 Customer	9,925,495	8,988,825	815,618	71,882	20,715	11,841	9,697	4,417	2,700				
152	Meters	381	2 Customer	521,805	278,216	98,299	51,974	43,346	30,693	10,784	8,343	150				
153	Meter Installations	382	2 Customer	112,651	60,064	21,222	11,220	9,358	6,626	2,328	1,801	32				
154	House Regulators	383	2 Customer	2,323	1,505	533	232	0	0	0	0	0				
155	House Regulators Installations	384	2 Customer	38,085	24,728	8,737	4,620	0	0	0	0	0				
156	Other	387	2 Customer	716	543	60	6	3	2	1	1	0				
157	Total Distribution - Demand			9,730,327	5,780,995	1,802,356	933,869	427,457	313,844	277,947	145,684	48,175				
158	Total Distribution - Customer			21,669,244	19,413,535	1,818,198	192,999	93,076	63,587	47,527	27,847	12,476				
159	Total Distribution			31,399,571	25,194,530	3,620,554	1,126,867	520,533	377,431	325,474	173,531	60,651				
160																
161	General Plant	389-399														
162	Demand - Delivery		1 Demand	1,483,492	871,770	271,795	149,898	68,018	49,488	43,155	22,370	6,998				
163	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
164	Customer		2 Customer	3,388,578	3,130,918	250,531	5,628	810	396	193	75	27				
165	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
166	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
167	Total General			4,872,070	4,002,688	522,326	155,526	68,828	49,884	43,348	22,445	7,025				
168																
169	Intangible Plant	301-303														
170	Demand		1 Demand	160,857	94,527	29,471	16,254	7,375	5,366	4,679	2,426	759				
171	Customer		2 Customer	365,186	327,490	30,585	3,221	1,515	1,028	733	430	184				
172	Total Intangible			526,043	422,017	60,056	19,475	8,890	6,394	5,412	2,856	943				
173																
174	Depreciation Summary															
175	Demand Related		1 Demand	11,374,678	6,747,292	2,103,822	1,100,021	502,850	368,698	325,781	170,480	55,932				
176	Customer Related		2 Customer	25,423,008	22,871,943	2,099,314	201,847	95,401	65,011	48,453	26,352	12,687				
177	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0				
178	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0				
179	Total Depreciation Expense			36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,832	68,619				
180																
181																



	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation		3	Commodity		35,914	29,423	6,014		0	0	0	0	0	0	477
165	1/8 O&M calculation		1	Demand		3,115,984	1,805,327	552,190	327,262	146,912	105,700	103,429	53,374	21,790		
166	1/8 O&M calculation		2	Customer		10,190,140	8,282,648	1,182,800	190,382	120,030	237,603	110,135	53,254	13,288		
167	1/8 O&M calculation		4	Revenue		1,672,077	1,620,934	47,818	1,073	154	1,202	590	224	82		
168	Total Cash Working Capital					15,014,115	11,738,332	1,788,822	518,717	267,096	344,505	214,154	106,852	35,637		
169	Prepayments															
170	Taxes - Demand		1	Demand		2,945,359	1,730,835	539,628	297,611	135,045	98,254	85,680	44,413	13,893		
171	Taxes - Customer		2	Customer		6,687,457	6,004,018	557,607	57,178	26,757	18,143	12,927	7,577	3,250		
172	Taxes - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0		
173	Other Insurance - Demand		1	Demand		245,400	144,233	44,951	24,793	11,243	8,183	7,141	3,703	1,153		
174	Other Insurance - Customer		2	Customer		557,173	500,225	46,459	4,768	2,240	1,508	1,086	621	266		
175	Other Insurance - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0		
176	AGA Dues - Demand		1	Demand		10,082	5,872	1,810	1,044	470	340	319	165	62		
177	AGA Dues - Customer		2	Customer		27,464	23,063	2,904	424	255	461	220	108	29		
178	AGA Dues - Revenue		4	Revenue		2,454	2,379	70	2	0	2	1	0	0		
179	Total Prepayments					10,472,935	8,408,246	1,193,359	385,818	176,010	126,889	107,373	56,587	18,653		
180	Material & Supplies															
181	Valves		1	Demand		1,579,299	984,848	307,047	118,345	56,839	43,764	39,550	21,790	7,116		
182	Valves		2	Customer		0	0	0	0	0	0	0	0	0		
183	Regulators - Dem & Ind.		1	Demand		681,976	403,011	125,672	48,467	23,225	17,882	32,697	18,013	13,009		
184	Meter & Service Risers		2	Customer		909,928	810,136	78,742	10,025	4,926	3,240	1,625	986	248		
185	Pipe - Services & Mains		1	Demand		864,085	538,842	167,995	64,750	31,098	23,945	21,639	11,922	3,894		
186	Pipe - Services & Mains		2	Customer		2,065,712	1,889,195	161,481	9,339	2,456	1,384	1,095	473	289		
187	Total Material & Supplies					6,101,000	4,626,032	840,937	250,926	118,544	90,215	96,606	53,184	24,556		
188	Gas Storage Inventory		1	Demand		0	0	0	0	0	0	0	0	0		
189	Summary of Working Capital															
190	Demand					9,442,185	5,612,968	1,739,293	882,272	404,832	298,068	290,455	153,380	60,917		
191	Customer					20,437,874	17,509,285	2,029,993	272,116	156,664	262,339	127,088	63,019	17,370		
192	Commodity					35,914	29,423	6,014	0	0	0	0	0	477		
193	Revenue					1,674,531	1,623,313	47,888	1,075	154	1,204	591	224	82		
194	Total Working Capital					31,590,504	24,774,989	3,823,188	1,155,463	561,650	561,611	418,134	216,623	78,846		
195	Other		2	Customer		0	0	0	0	0	0	0	0	0		
196	Deferred Income Taxes - Demand		1	Demand		(33,405,926)	(19,630,926)	(6,120,400)	(3,375,468)	(1,531,662)	(1,114,388)	(971,778)	(503,728)	(157,576)		
197	Deferred Income Taxes - Customer		2	Customer		(75,840,487)	(68,089,817)	(6,323,656)	(648,436)	(303,438)	(205,755)	(146,600)	(85,927)	(36,858)		
198	Deferred Income Taxes - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0		
199	Deferred Income Taxes - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0		
200	Deferred Income Taxes - ITC Demand		1	Demand		(953,124)	(560,102)	(174,625)	(96,307)	(43,701)	(31,795)	(27,726)	(14,372)	(4,496)		
201	Deferred Income Taxes - ITC Customer		2	Customer		(2,163,849)	(1,942,708)	(180,424)	(18,501)	(8,658)	(5,871)	(4,183)	(2,452)	(1,052)		
202	Deferred Income Taxes - ITC Commodity		3	Commodity		0	0	0	0	0	0	0	0	0		
203	Deferred Income Taxes - ITC Revenue		4	Revenue		0	0	0	0	0	0	0	0	0		
204	Deferred NY PSC Assessment - Demand		1	Demand		354,844	204,911	62,431	37,592	16,837	12,085	12,096	6,236	2,656		
205	Deferred NY PSC Assessment - Customer		2	Customer		1,122,895	897,542	136,225	22,739	14,573	29,871	13,732	6,599	1,614		
206	Deferred NY PSC Assessment - Revenue		4	Revenue		170,261	165,054	4,869	109	15	122	60	23	9		
207	Deferred NY PSC Assessment - Revenue		2	Customer		(168,000)	(155,225)	(12,421)	(279)	(40)	(20)	(10)	(4)	(1)		
208	Deferred RD&D		1	Demand		1,466,558	861,820	268,692	148,187	67,242	48,923	42,662	22,114	6,918		
209	Deferred Site Remediation Costs - Demand		2	Customer		3,329,470	2,989,208	277,615	28,467	13,321	9,033	6,436	3,772	1,618		
210	Deferred Site Remediation Costs - Customer		4	Revenue		4,987,000	4,834,463	142,618	3,202	459	3,588	1,760	668	244		
211	TRA Impacts - Uncollectibles		2	Customer		(93,000)	(85,929)	(6,876)	(154)	(22)	(11)	(5)	(2)	(1)		
212	Elimination of Reorganization Costs per C27934		1	Demand		5,722,868	3,309,534	980,528	605,834	269,993	192,815	206,779	106,606	50,779		
213	Internal Pension Reserve - Demand		2	Customer		18,970,211	14,809,494	2,394,173	461,925	309,404	580,128	259,399	127,764	27,924		
214	Internal Pension Reserve - Customer		3	Commodity		0	0	0	0	0	0	0	0	0		
215	Internal Pension Reserve - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0		
216	Earnings Base in Excess of Capitalization - Demand		1	Demand		8,272,201	4,808,481	1,496,433	874,388	393,691	284,084	247,355	126,995	40,774		
217	Earnings Base in Excess of Capitalization - Customer		2	Customer		20,591,804	18,363,976	1,766,365	191,833	92,128	85,497	52,221	28,767	11,017		
218	Earnings Base in Excess of Capitalization - Commodity		3	Commodity		1,545	4	770	318	148	125	105	54	21		
219	Earnings Base in Excess of Capitalization - Revenue		4	Revenue		292,308	283,368	8,359	188	27	210	103	39	14		
220																
221																
222																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC														
223	Operating Revenues	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs				
224	Revenues - Supply Function	400														
225	Revenues - Delivery Function	480-481, 489														
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply	487														
229	Late Payment Charges - Delivery	487														
230	Late Payment Charges - Billing	487														
231	Bill Insert Revenues	495														
232	Misc. Other Revenue	495														
233	Sale of Inventory Materials	495														
234	Sales Tax	495	1 Demand													
235	Sales Tax	495	2 Customer													
236	Sales Tax	495	3 Commodity													
237	Sales Tax	495	4 Revenue													
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
242	Direct Labor Expense	401, 402														
243	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0				
244																
245	Other Gas Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0				
246																
247	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0				
248																
249	Distribution															
250	Load Dispatching	871	1 Demand	429,256	253,634	79,075	30,478	14,638	11,271	20,608	11,353	8,199				
251	Mains & Services	874	1 Demand	1,016,606	633,953	197,649	76,179	36,588	28,171	25,459	14,026	4,581				
252	Structures & Improvements	886	1 Demand	98,564	58,238	18,157	6,998	3,361	2,588	4,732	2,607	1,883				
253	Mains Maintenance	887	1 Demand	950,233	592,563	184,744	71,206	34,199	26,332	23,797	13,110	4,282				
254	Services Maintenance	887	1 Demand	156,148	141,413	12,831	1,128	326	186	153	69	42				
255	Compressor Station Equip Maint	888	1 Demand	1,509	892	278	107	51	40	72	40	29				
256	Compressor Station Equipment	872,888	1 Demand	42,726	25,245	7,871	3,034	1,457	1,122	2,051	1,130	816				
257	Meas. & Regulator - General	875,889	1 Demand	487,760	288,201	89,853	34,631	18,633	12,807	23,417	12,901	9,317				
258	Meas. & Regulator - Industrial	876,890	1 Demand	268,092	0	0	141,532	55,509	33,697	24,596	9,145	1,613				
259	Meas. & Regulator - City	877,891	1 Demand	50	30	9	4	2	1	2	1	1				
260	Maint of Other Equipment	894	1 Demand	38,457	22,599	7,046	3,886	1,763	1,283	1,119	580	181				
261	Supervision & Engineering	870,885	1 Demand	1,006,948	582,317	172,525	106,597	47,506	33,926	36,383	18,757	8,935				
262	Other Distribution Expense	880	1 Demand	1,308,770	756,862	224,238	138,549	61,745	44,095	47,288	24,380	11,613				
263	Mains & Services	874	2 Customer	2,430,335	2,222,660	189,984	10,988	2,890	1,628	1,288	557	340				
264	Mains Maintenance	887	2 Customer	1,103,438	1,019,563	81,584	1,833	264	129	63	0	0				
265	Services Maintenance	887	2 Customer	373,292	338,084	30,675	2,696	779	445	365	166	102				
266	Meters & House Regulators	878,893	2 Customer	2,290,731	1,244,785	439,804	232,539	173,543	122,886	43,173	33,401	600				
267	Customer Installations		2 Customer	1,584,667	1,430,055	133,558	14,067	6,616	4,489	3,200	1,877	805				
268	Maint of Other Equipment	894	2 Customer	87,307	78,295	7,312	770	362	246	175	103	44				
269	Supervision & Engineering	870,885	2 Customer	2,278,144	1,831,074	255,264	76,006	53,329	37,532	13,954	10,438	547				
270	Other Distribution Expense	880	2 Customer	2,971,249	2,388,163	332,925	99,130	69,554	48,951	18,199	13,614	713				
271	Total Distribution - Demand			5,803,117	3,355,947	994,276	614,329	273,778	195,519	209,677	108,099	51,492				
272	Total Distribution - Customer			13,129,161	10,552,659	1,471,106	438,029	307,337	216,306	80,417	60,156	3,151				
273	Total Distribution			18,932,278	13,908,606	2,465,382	1,052,358	581,115	411,825	290,094	168,255	54,643				
274																
275	Customer Accounts															
276	Meter Reading	902	2 Customer	2,039,655	1,879,696	142,498	11,920	3,720	1,148	367	271	35				
277	Customer Record & Collections	903	2 Customer	2,052,813	1,896,721	151,773	3,410	491	240	117	45	16				
278	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0				
279	Miscellaneous Customer Accounts	905	2 Customer	37,489	34,549	2,619	219	68	21	7	5	1				
280	Supervision	901	2 Customer	331,054	305,881	24,476	550	79	39	19	7	3				
281	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0				
282	Total Customer Accounts - Customer			4,461,011	4,116,847	321,366	16,099	4,358	1,448	510	328	55				
283	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0				
284	Total Customer Accounts			4,461,011	4,116,847	321,366	16,099	4,358	1,448	510	328	55				
285																
286	Customer Service	909-913														
287	Customer Service		2 Customer	1,648,040	347,654	635,263	14,270	2,053	370,499	182,108	69,076	25,117				
288	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0				
289	Total Customer Service			1,648,040	347,654	635,263	14,270	2,053	370,499	182,108	69,076	25,117				
290																
291	Summary of Direct Labor Expense															
292	Demand			5,803,117	3,355,947	994,276	614,329	273,778	195,519	209,677	108,099	51,492				
293	Customer			19,236,212	15,017,160	2,427,735	468,398	313,748	588,253	263,035	129,560	28,323				
294	Commodity			0	0	0	0	0	0	0	0	0				
295	Revenue			0	0	0	0	0	0	0	0	0				
296																
297	Total Direct Labor Expense			25,039,329	18,373,107	3,422,011	1,082,727	587,526	783,772	472,712	237,659	79,815				
298																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
299	Operation and Maintenance Expense	401, 402														
300	Natural Gas Production	750-769	1 Demand		0	0	0	0	0	0	0	0	0			
301																
302	Purchase Gas Expense - Supply	401.999	3 Commodity		0	0	0	0	0	0	0	0	0			
303	Purchase Gas Expense - Delivery	401.999	3 Commodity		19,093,000	11,307,046	3,545,856	1,640,471	698,498	628,522	769,391	503,521	(305)			
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity		289,898	152,172	47,721	22,078	11,639	11,558	31,578	8,390	4,762			
306	Gas for Utility Operation	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
307	Total Other Gas Supply				19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457			
308																
309	Transmission	850-867	1 Demand		0	0	0	0	0	0	0	0	0			
310																
311	Distribution															
312	Load Dispatching	871	1 Demand		844,426	498,944	155,556	59,955	28,796	22,172	40,540	22,334	16,129			
313	Compressor Station Equipment	872	1 Demand		93,566	55,285	17,236	8,643	3,191	2,457	4,492	2,475	1,787			
314	Mains & Services	874	1 Demand		1,551,146	967,292	301,574	116,235	55,826	42,984	38,845	21,401	6,989			
315	Structures & Improvements	886	1 Demand		656,091	387,663	120,862	46,583	22,373	17,227	31,498	17,353	12,532			
316	Mains Maintenance	887	1 Demand		1,697,428	1,058,513	330,014	127,197	61,090	47,037	42,509	23,419	7,649			
317	Compressor Station Equip Maint	888	1 Demand		(248,687)	(146,941)	(45,812)	(17,657)	(8,480)	(6,530)	(11,939)	(6,578)	(4,750)			
318	Maint of Other Equipment	894	1 Demand		93,574	54,989	17,144	9,455	4,290	3,122	2,722	1,411	441			
319	Meas. & Regulator - General	875,889	1 Demand		945,729	558,800	174,217	67,148	32,250	24,832	45,404	25,014	18,064			
320	Meas. & Regulator - Industrial	876,890	1 Demand		539,831	0	0	287,131	112,613	68,363	49,900	18,552	3,272			
321	Meas. & Regulator - City	877,891	1 Demand		3,442	2,035	634	244	117	90	165	91	66			
322	Services Maintenance	892,892.10	1 Demand		236,904	214,549	19,467	1,711	494	283	231	105	64			
323	Supervision & Engineering	870,885	1 Demand		1,249,527	711,346	212,537	137,286	80,896	43,260	47,609	24,466	12,127			
324	Rents	881	1 Demand		49,040	27,918	8,341	5,388	2,390	1,698	1,869	960	476			
325	Other Distribution Expense	880	1 Demand		2,341,190	1,332,823	398,222	257,227	114,098	81,054	89,204	45,841	22,721			
326	Mains & Services	874	2 Customer		3,708,225	3,391,354	289,879	16,765	4,409	2,485	1,965	849	519			
327	Customer Installations	879	2 Customer		1,745,241	1,565,085	146,169	15,395	7,241	4,913	3,503	2,054	881			
328	Mains Maintenance	887	2 Customer		1,971,101	1,821,278	145,735	3,274	471	231	112	0	0			
329	Maint of Other Equipment	894	2 Customer		212,438	190,510	17,792	1,874	881	598	426	250	107			
330	Meters & House Regulators	878,893	2 Customer		5,203,893	2,827,795	999,111	528,263	394,242	279,163	98,078	75,878	1,363			
331	Services Maintenance	893,893.10	2 Customer		566,351	512,905	46,539	4,090	1,182	676	553	252	154			
332	Supervision & Engineering	870,885	2 Customer		2,673,104	2,055,365	328,022	113,578	81,431	57,434	20,864	15,806	604			
333	Rents	881	2 Customer		111,332	85,604	13,662	4,730	3,392	2,392	869	658	25			
334	Other Distribution Expense	880	2 Customer		5,315,111	4,088,822	652,228	225,834	161,914	114,200	41,484	31,428	1,201			
335	Total Distribution - Demand				10,053,207	5,723,216	1,709,992	1,104,546	489,944	348,049	383,049	196,844	4,854			
336	Total Distribution - Customer				21,506,796	16,536,718	2,639,137	913,803	655,163	462,092	167,854	127,175	4,854			
337	Total Distribution				31,560,003	22,259,934	4,349,129	2,018,349	1,145,107	810,141	550,903	324,019	102,421			
338																
339	Customer Accounts															
340	Meter Reading	902	2 Customer		2,477,966	2,283,631	173,121	14,481	4,520	1,395	446	330	42			
341	Customer Record & Collections	903	2 Customer		5,969,365	5,515,467	441,339	9,915	1,427	698	340	131	48			
342	Customer Record & Collections	903	4 Revenue		0	0	0	0	0	0	0	0	0			
343	Uncollectible Accounts - Supply	904	4 Revenue		0	0	0	0	0	0	0	0	0			
344	Uncollectible Accounts - Delivery	904	4 Revenue		8,698,868	8,432,796	248,770	5,585	800	6,254	3,071	1,166	426			
345	Uncollectible Accounts - Billing	904	4 Revenue		0	0	0	0	0	0	0	0	0			
346	Miscellaneous Customer Accounts	905	2 Customer		514,502	474,152	35,945	3,007	938	290	93	68	9			
347	Supervision	901	2 Customer		562,462	519,695	41,585	934	134	66	32	12	4			
348	Supervision	901	4 Revenue		0	0	0	0	0	0	0	0	0			
349	Total Customer Accounts - Customer				9,524,295	8,792,945	691,990	28,337	7,019	2,449	911	541	103			
350	Total Customer Accounts - Revenue				8,698,868	8,432,796	248,770	5,585	800	6,254	3,071	1,166	426			
351	Total Customer Accounts				18,223,163	17,225,741	940,760	33,922	7,819	8,703	3,962	1,707	529			
352																
353	Customer Service	909-913														
354	Customer Service		2 Customer		6,111,016	2,497,451	1,805,047	40,540	5,836	1,009,381	496,135	188,189	68,437			
355	Transportation Administration		2 Customer		1,594,684	1,278,509	288,131	22,166	3,189	1,555	764	290	80			
356	Total Customer Service				7,705,700	3,775,960	2,093,178	62,706	9,025	1,010,936	496,899	188,479	68,517			
357																
358	Sales Promotion		2 Customer		296,188	287,855	6,617	148	21	887	436	165	59			
359																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12															
13	DISTRIBUTION FUNCTION	FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
14	Administrative & General Expenses	Accounts													
15	A&G Salaries	920													
16	Corporate Management - Non O&M	1 Demand	652,357	383,356	119,520	65,917	29,911	21,762	18,977	9,837	3,077				
17	Corporate Management - O&M	1 Demand	702,439	399,894	119,481	77,177	34,233	24,319	26,764	13,754	6,817				
18	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0				
19	Operations, Engineering, & Mechanical	1 Demand	948,354	556,125	173,384	95,623	43,390	31,569	27,529	14,270	4,464				
20	Corporate Management - Non O&M	2 Customer	1,481,180	1,329,809	123,502	12,664	5,925	4,018	2,863	1,678	720				
21	Corporate Management - O&M	2 Customer	2,727,319	2,053,786	379,471	70,220	46,899	103,158	46,542	22,105	5,138				
22	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0				
23	Operations, Engineering, & Mechanical	2 Customer	2,148,703	1,929,114	179,161	18,371	8,597	5,829	4,153	2,434	1,044				
24	Corporate Management - O&M	4 Revenue	607,807	585,216	17,382	390	56	437	215	81	30				
25	Total A&G Salaries		9,266,159	7,241,300	1,111,901	340,362	169,012	191,092	127,043	64,159	21,290				
26	Office Supplies & Expenses	921													
27	Corporate Management - Non O&M	1 Demand	347,668	204,306	63,697	35,130	15,941	11,598	10,114	5,242	1,640				
28	Corporate Management - O&M	1 Demand	374,359	213,120	63,676	41,131	18,244	12,961	14,264	7,330	3,633				
29	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0				
30	Operations, Engineering, & Mechanical	1 Demand	210,169	123,508	38,506	21,236	9,636	7,011	6,114	3,169	991				
31	Corporate Management - Non O&M	2 Customer	789,382	708,710	65,819	6,749	3,158	2,142	1,526	894	384				
32	Corporate Management - O&M	2 Customer	1,453,500	1,094,547	202,236	37,423	24,994	54,977	24,804	11,781	2,738				
33	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0				
34	Operations, Engineering, & Mechanical	2 Customer	477,190	428,422	39,789	4,080	1,909	1,295	922	541	232				
35	Corporate Management - O&M	4 Revenue	323,925	314,017	8,264	208	30	233	114	43	16				
36	Total Outside Services		3,976,193	3,086,626	482,987	145,957	73,912	90,217	57,858	29,000	9,634				
37	Administrative Exp. Transferred - Credit	922													
38	Corporate Management - Non O&M	1 Demand	(159)	(94)	(29)	(16)	(7)	(5)	(5)	(2)	(1)				
39	Corporate Management - O&M	1 Demand	(172)	(98)	(29)	(19)	(8)	(6)	(7)	(3)	(2)				
40	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0				
41	Operations, Engineering, & Mechanical	1 Demand	(348,343)	(204,703)	(63,821)	(35,198)	(15,972)	(11,620)	(10,133)	(5,253)	(1,643)				
42	Corporate Management - Non O&M	2 Customer	(362)	(326)	(30)	(3)	(1)	(1)	(1)	(5)	(1)				
43	Corporate Management - O&M	2 Customer	(666)	(503)	(93)	(17)	(11)	(25)	(11)	(5)	(1)				
44	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0				
45	Operations, Engineering, & Mechanical	2 Customer	(790,914)	(710,086)	(85,947)	(8,762)	(3,164)	(2,148)	(1,529)	(896)	(384)				
46	Corporate Management - O&M	4 Revenue	(149)	(145)	(4)	0	0	0	0	0	0				
47	Total Administrative Exp. Transferred - Credit		(1,140,765)	(915,935)	(129,953)	(42,015)	(19,163)	(13,803)	(11,686)	(6,159)	(2,031)				
48	Outside Services Employed	923													
49	Corporate Management - Non O&M	1 Demand	185,487	109,000	33,984	18,742	8,505	6,188	5,396	2,797	875				
50	Corporate Management - O&M	1 Demand	199,727	113,703	33,972	21,944	9,734	6,915	7,610	3,911	1,938				
51	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0				
52	Operations, Engineering, & Mechanical	1 Demand	89,173	52,401	16,338	9,010	4,089	2,975	2,594	1,345	421				
53	Corporate Management - Non O&M	2 Customer	421,148	378,107	35,116	3,601	1,685	1,143	814	477	205				
54	Corporate Management - O&M	2 Customer	775,466	583,959	107,896	19,966	13,335	29,331	13,233	6,285	1,481				
55	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0				
56	Operations, Engineering, & Mechanical	2 Customer	202,468	181,778	16,882	1,731	810	549	391	229	98				
57	Corporate Management - O&M	4 Revenue	172,819	167,534	4,942	111	16	124	61	23	8				
58	Total Outside Services Employed		2,046,288	1,586,482	249,130	75,105	38,174	47,225	30,099	15,087	5,006				
59	Property Insurance	924													
60	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0				
61	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0				
62	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0				
63	Operations, Engineering, & Mechanical	1 Demand	11,066	6,504	2,027	1,118	507	369	322	187	52				
64	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0				
65	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0				
66	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0				
67	Operations, Engineering, & Mechanical	2 Customer	25,125	22,557	2,095	215	101	68	49	28	12				
68	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0				
69	Total Property Insurance		36,191	29,061	4,122	1,333	608	437	371	195	64				

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year		National Fuel Gas Distribution Corporation																										
5	M.E./Customer Component		New York Division																										
6	Peak		Cost of Service Study - Total Company																										
7	Proposed Rates		Proposed Rates																										
8			Twelve Months Ending December 31, 2008																										
9			Bundled Service																										
10																													
11																													
12	DISTRIBUTION FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs																
121	Injuries & Damages		925																										
122	Corporate Management - Non O&M			1 Demand	162,900	95,729	29,845	16,460	7,469	5,434	4,739	2,456	768																
123	Corporate Management - O&M			1 Demand	175,406	99,858	29,836	19,272	8,548	6,073	6,683	3,434	1,702																
124	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0																
125	Operations, Engineering, & Mechanical			1 Demand	1,022,879	601,092	187,405	103,356	46,899	34,122	29,756	15,424	4,825																
126	Corporate Management - Non O&M			2 Customer	369,864	332,065	30,840	3,162	1,480	1,003	715	419	180																
127	Corporate Management - O&M			2 Customer	681,037	512,849	94,757	17,535	11,711	25,760	11,622	5,520	1,283																
128	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0																
129	Operations, Engineering, & Mechanical			2 Customer	2,322,454	2,085,106	193,849	19,977	9,292	6,301	4,489	2,631	1,129																
130	Corporate Management - O&M			4 Revenue	151,775	147,134	4,340	97	14	109	54	20	7																
131	Total Injuries & Damages				4,866,315	3,873,833	570,672	178,739	85,413	78,802	58,058	29,904	9,894																
132																													
133	Employee Pension & Benefits		926																										
134	Corporate Management - Non O&M			1 Demand	2,607,155	1,532,090	477,665	263,437	119,538	86,972	75,842	39,313	12,298																
135	Corporate Management - O&M			1 Demand	2,807,311	1,598,183	477,507	308,439	136,814	97,192	106,964	54,967	27,245																
136	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0																
137	Operations, Engineering, & Mechanical			1 Demand	601,983	353,753	110,291	60,827	27,601	20,082	17,512	9,077	2,840																
138	Corporate Management - Non O&M			2 Customer	5,919,564	5,314,602	493,579	50,612	23,684	16,090	11,443	6,707	2,877																
139	Corporate Management - O&M			2 Customer	10,899,775	8,207,987	1,516,562	280,637	187,433	412,273	186,005	88,343	20,535																
140	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0																
141	Operations, Engineering, & Mechanical			2 Customer	1,366,806	1,227,122	113,966	11,886	5,469	3,708	2,642	1,549	664																
142	Corporate Management - O&M			4 Revenue	2,429,111	2,354,811	69,468	1,559	223	1,747	857	326	119																
143	Total Employee Pension & Benefits				26,631,705	20,589,549	3,259,038	977,197	500,762	638,034	401,265	200,282	66,578																
144																													
145	Franchise Requirement		927																										
146	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0																
147	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0																
148	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0																
149	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0																
150	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0																
151	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0																
152	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0																
153	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0																
154	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0																
155	Total Franchise Requirement				0	0	0	0	0	0	0	0	0																
156																													
157	Regulatory Commission Expenses		928																										
158	Corporate Management - Non O&M			1 Demand	408,650	240,141	74,870	41,292	18,737	13,632	11,888	6,162	1,928																
159	Corporate Management - O&M			1 Demand	508,692	289,596	86,525	55,890	24,781	17,611	19,382	9,960	4,937																
160	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0																
161	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0																
162	Corporate Management - Non O&M			2 Customer	927,844	833,021	77,365	7,933	3,712	2,517	1,794	1,051	451																
163	Corporate Management - O&M			2 Customer	1,975,069	1,487,310	274,805	50,852	33,963	74,705	33,705	16,008	3,724																
164	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0																
165	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0																
166	Corporate Management - O&M			4 Revenue	440,162	426,699	12,588	283	40	316	155	59	22																
167	Total Regulatory Expenses				4,260,417	3,278,767	526,153	156,250	81,243	108,781	66,924	33,240	11,059																
168																													
169	Miscellaneous General Expenses		930.2																										
170	Corporate Management - Non O&M			1 Demand	711,947	418,374	130,438	71,933	32,643	23,750	20,711	10,735	3,358																
171	Corporate Management - O&M			1 Demand	766,603	436,421	130,395	84,227	37,360	26,541	29,209	15,010	7,440																
172	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0																
173	Operations, Engineering, & Mechanical			1 Demand	1,246,178	732,315	228,316	125,919	57,137	41,571	36,251	18,791	5,878																
174	Corporate Management - Non O&M			2 Customer	1,816,480	1,451,279	134,784	13,821	6,468	4,386	3,125	1,831	766																
175	Corporate Management - O&M			2 Customer	2,976,442	2,241,386	414,133	76,634	51,183	112,581	50,793	24,124	5,608																
176	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0																
177	Operations, Engineering, & Mechanical			2 Customer	2,829,456	2,540,294	235,923	24,192	11,321	7,676	5,469	3,206	1,375																
178	Corporate Management - O&M			4 Revenue	643,326	643,036	18,970	426	61	477	234	89	33																
179	Total Miscellaneous General Expenses				10,810,432	8,463,105	1,292,959	397,157	196,173	216,982	145,792	73,786	24,478																
180																													

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Bundled Service														
10															
11															
12	DISTRIBUTION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13		Accounts													
14		931													
15	Rents														
16	Corporate Management - Non O&M	1 Demand	1,100	646	202	111	50	37	32	17	5				
17	Corporate Management - O&M	1 Demand	1,184	675	201	130	58	41	45	23	11				
18	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0				
19	Operations, Engineering, & Mechanical	1 Demand	512,386	301,102	93,876	51,774	23,493	17,093	14,905	7,726	2,417				
20	Corporate Management - Non O&M	2 Customer	2,498	2,243	208	21	10	7	5	3	1				
21	Corporate Management - O&M	2 Customer	4,599	3,464	640	118	79	174	78	37	9				
22	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0				
23	Operations, Engineering, & Mechanical	2 Customer	1,163,377	1,044,483	97,004	9,947	4,655	3,156	2,249	1,318	565				
24	Corporate Management - O&M	4 Revenue	1,025	994	29	1	0	1	0	0	0				
25	Total Rents		1,686,169	1,353,607	192,160	62,102	28,345	20,509	17,314	9,124	3,008				
26															
27	Maintenance General Plant	932													
28	Corporate Management - Non O&M	1 Demand	8,778	5,160	1,608	887	402	293	255	132	41				
29	Corporate Management - O&M	1 Demand	9,452	5,381	1,608	1,038	461	327	360	185	92				
30	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0				
31	Operations, Engineering, & Mechanical	1 Demand	175,947	103,396	32,236	17,778	8,067	5,869	5,118	2,653	830				
32	Corporate Management - Non O&M	2 Customer	19,932	17,894	1,662	170	80	54	39	23	10				
33	Corporate Management - O&M	2 Customer	36,700	27,838	5,106	945	631	1,388	626	297	69				
34	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0				
35	Operations, Engineering, & Mechanical	2 Customer	399,488	358,661	33,310	3,416	1,598	1,084	772	453	194				
36	Corporate Management - O&M	4 Revenue	8,179	7,929	234	5	1	6	3	1	0				
37	Total Maintenance General Plant		658,476	526,059	75,764	24,239	11,240	9,021	7,173	3,744	1,236				
38															
39	Total Administrative & General														
40	Demand		15,096,676	8,770,932	2,693,530	1,574,570	708,271	510,876	489,191	252,629	98,877				
41	Customer		43,220,924	35,687,278	4,804,190	739,776	457,007	873,171	409,327	199,071	51,104				
42	Commodity		0	0	0	0	0	0	0	0	0				
43	Revenue		4,797,980	4,651,226	137,213	3,080	441	3,450	1,693	642	235				
44			63,117,580	49,109,436	7,634,933	2,317,426	1,165,719	1,387,297	900,211	452,342	150,216				
45															
46	Misc. Other	2 Customer	0	0	0	0	0	0	0	0	0				
47															
48	Summary O&M Expenses														
49	Demand		25,151,883	14,494,148	4,403,522	2,679,116	1,196,215	858,725	872,240	449,473	196,444				
50	Customer		82,253,903	65,080,756	10,235,112	1,744,770	1,126,235	2,349,535	1,075,427	515,431	124,637				
51	Commodity		19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457				
52	Revenue		13,496,848	13,084,022	385,983	8,865	1,241	9,704	4,764	1,808	661				
53	Total O&M Expenses		140,285,532	104,116,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199				
54															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand	1 Demand	579,703	335,242	99,323	61,369	27,349	19,531	20,946	10,799	5,144					
525	Customer	2 Customer	1,921,603	1,500,139	242,520	46,791	31,341	58,765	26,276	12,942	2,829					
526	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0					
527	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0					
528	Total FICA		2,501,306	1,835,381	341,843	108,160	58,690	78,296	47,222	23,741	7,973					
529	Unemployment Compensation															
530	Demand	1 Demand	8,608	4,979	1,475	911	406	290	311	160	76					
531	Customer	2 Customer	28,533	22,275	3,601	695	465	873	390	192	42					
532	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0					
533	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0					
534	Total Unemployment Compensation		37,141	27,254	5,076	1,606	871	1,163	701	352	118					
535	Total Federal		2,538,447	1,862,635	346,919	109,766	59,561	79,459	47,923	24,093	8,091					
536	New York															
537	Unemployment Insurance															
538	Demand	1 Demand	18,871	10,913	3,233	1,998	890	636	682	352	167					
539	Customer	2 Customer	62,554	48,835	7,895	1,523	1,020	1,913	855	421	92					
540	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0					
541	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0					
542	Total Unemployment Insurance		81,425	59,748	11,128	3,521	1,910	2,549	1,537	773	259					
543	Miscellaneous - Insurance Premium Tax															
544	Demand	1 Demand	5,341	3,138	979	540	245	178	155	81	25					
545	Customer	2 Customer	12,128	10,888	1,011	104	49	33	23	14	6					
546	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0					
547	Total Miscellaneous - Insurance Premium Tax		17,469	14,026	1,990	644	294	211	178	95	31					
548	Property Tax															
549	Demand	1 Demand	9,515,809	5,591,946	1,743,420	961,515	436,300	317,438	276,815	143,489	44,886					
550	Customer	2 Customer	21,603,460	19,395,652	1,801,318	184,710	86,435	58,610	41,759	24,477	10,499					
551	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0					
552	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0					
553	Total Property Tax		31,119,269	24,987,598	3,544,738	1,146,225	522,735	376,048	318,574	167,966	55,385					
554	Sales Tax Company Use															
555	Demand	1 Demand	18,959	11,141	3,474	1,916	869	632	552	286	89					
556	Customer	2 Customer	43,041	38,642	3,589	368	172	117	83	49	21					
557	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0					
558	Total Sales Tax Company Use		62,000	49,783	7,063	2,284	1,041	749	635	335	110					
559	Total New York		31,280,163	25,111,155	3,564,919	1,152,674	525,980	379,557	320,924	169,169	55,785					
560	Summary of Taxes Other Than Income															
561	Demand		10,147,291	5,957,359	1,851,904	1,028,249	466,059	338,705	299,461	155,167	50,387					
562	Customer		23,671,319	21,016,431	2,059,934	234,191	119,482	120,311	69,386	38,095	13,489					
563	Commodity		0	0	0	0	0	0	0	0	0					
564	Revenue		0	0	0	0	0	0	0	0	0					
565	Total Taxes Other Than Income		33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876					
566																



	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC														
567	Federal/State Income Tax	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogan				
568	Operating Revenue	409		316,086,548	229,471,685	52,135,681	16,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658				
569	Operating Deductions															
570	O&M Expenses	401, 402		140,285,532	104,118,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199				
571	Depreciation Expense	403		36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,832	68,619				
572	Taxes Other Than Income	408		33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876				
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0				
574	Total Operating Deductions			210,901,826	160,711,169	26,732,968	8,659,408	4,221,620	4,750,769	3,496,481	1,870,717	458,694				
575	Operating Income Before Income Taxes			105,184,722	68,760,516	25,402,713	7,394,592	1,714,115	(177,223)	1,455,533	425,512	208,964				
576	Adjustments for Tax Purposes															
577	Interest Charges			21,958,701	17,665,467	2,463,700	803,118	365,898	278,480	225,692	117,325	39,021				
578	Cost of Retiring Property			2,056,689	1,658,794	229,874	75,314	33,946	24,242	20,367	10,639	3,513				
579	Additional State Income Tax Depr.			10,566,483	8,505,194	1,206,872	373,832	171,790	124,537	107,461	57,091	19,706				
580	Meals/Entertainment			749,248	549,776	102,398	32,398	17,580	23,453	14,145	7,111	2,389				
581	Contributions in Aid of Construction			(1,200,000)	(748,318)	(233,304)	(89,922)	(43,188)	(33,253)	(30,052)	(16,556)	(5,407)				
582	Bad Debts - Net			(171,000)	(165,770)	(4,890)	(110)	(16)	(123)	(60)	(23)	(8)				
583	Capitalized Overheads			(2,142,752)	(1,572,287)	(292,839)	(92,655)	(50,278)	(67,072)	(40,453)	(20,337)	(6,831)				
584	Total Adjustments for Tax Purposes			31,817,369	25,892,856	3,471,809	1,101,975	495,732	350,264	297,100	155,250	52,383				
585	New York Taxable Income			73,367,353	42,867,660	21,930,904	6,292,617	1,218,383	(527,487)	1,158,433	270,262	156,581				
586	Total State Income Tax @	7.50%		5,502,551	3,215,074	1,644,818	471,946	91,379	(39,562)	86,882	20,270	11,744				
587	FIT Adjustments			(7,634,842)	(6,145,453)	(872,029)	(270,113)	(124,127)	(89,984)	(77,646)	(41,251)	(14,239)				
588	Federal Taxable Income			75,499,644	45,798,039	21,158,115	6,090,784	1,251,131	(397,941)	1,149,197	291,243	159,076				
589	Total Federal Income Tax @	35.00%		26,424,876	16,029,314	7,405,340	2,131,774	437,896	(139,279)	402,219	101,935	55,677				
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0				
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0				
592	Deferred Income Taxes - Liberalized Depr.			(137,581)	(110,742)	(15,714)	(4,867)	(2,237)	(1,622)	(1,399)	(743)	(257)				
593																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC														
13	Summary	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costs				
14	Utility Operating Income			316,086,548	229,471,685	52,135,681	16,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658				
15	Total Operating Revenue															
16	Operating Income Deductions															
17	O&M Expenses															
18	Demand			25,151,883	14,494,148	4,403,522	2,679,118	1,198,215	858,725	872,240	449,473	196,444				
19	Customer			82,253,903	65,080,756	10,235,112	1,744,770	1,128,235	2,349,535	1,075,427	515,431	124,637				
20	Commodity			19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457				
21	Revenue			13,496,848	13,084,022	385,983	8,665	1,241	9,704	4,764	1,808	661				
22	Total O&M Expense			140,285,532	104,118,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199				
23	Depreciation Expense															
24	Demand			11,374,676	6,747,292	2,103,822	1,100,021	502,850	368,698	325,781	170,480	55,932				
25	Customer			25,423,008	22,871,943	2,099,314	201,847	95,401	65,011	48,453	28,352	12,687				
26	Commodity			0	0	0	0	0	0	0	0	0				
27	Revenue			0	0	0	0	0	0	0	0	0				
28	Total Depreciation Expense			36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,832	68,619				
29	Negative Net Salvage			0	0	0	0	0	0	0	0	0				
30	Taxes Other Than Income															
31	Demand			10,147,291	5,957,359	1,851,904	1,028,249	466,059	338,705	299,461	155,167	50,387				
32	Customer			23,671,319	21,018,431	2,059,934	234,191	119,482	120,311	69,386	38,095	13,489				
33	Commodity			0	0	0	0	0	0	0	0	0				
34	Revenue			0	0	0	0	0	0	0	0	0				
35	Total Taxes Other Than Income			33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876				
36	Federal/State Income Taxes			31,927,427	19,244,388	9,050,158	2,603,720	529,275	(178,841)	489,101	122,205	67,421				
37	Investment Tax Credit			0	0	0	0	0	0	0	0	0				
38	Deferred Income Taxes - Liberalized Depr.			(137,581)	(110,742)	(15,714)	(4,867)	(2,237)	(1,622)	(1,399)	(743)	(257)				
39	Total Operating Revenue Deductions			242,691,672	179,544,815	35,767,412	11,258,251	4,748,658	4,570,306	3,984,183	1,992,179	525,858				
40	Utility Operating Income			73,394,876	49,926,870	16,368,269	4,795,739	1,187,077	3,240	967,831	304,050	141,800				
41	Rate Base															
42	Gas Plant In Service															
43	Demand			334,296,731	196,449,390	61,247,349	33,778,647	15,327,375	11,151,675	9,724,862	5,040,879	1,576,754				
44	Customer			759,023,358	681,452,717	63,288,163	6,489,862	3,037,015	2,059,166	1,487,420	860,245	368,770				
45	Commodity			0	0	0	0	0	0	0	0	0				
46	Revenue			0	0	0	0	0	0	0	0	0				
47	Total Gas Plant In Service			1,093,320,089	877,902,107	124,535,512	40,268,509	18,364,390	13,210,841	11,192,082	5,901,124	1,945,524				
48	Accumulated Reserve for Depreciation															
49	Demand			(123,588,433)	(73,865,090)	(23,029,103)	(11,544,755)	(5,308,734)	(3,917,780)	(3,485,978)	(1,842,952)	(583,041)				
50	Customer			(243,351,324)	(218,185,191)	(20,319,731)	(2,124,257)	(1,065,644)	(730,864)	(502,644)	(300,877)	(122,096)				
51	Commodity			0	0	0	0	0	0	0	0	0				
52	Revenue			0	0	0	0	0	0	0	0	0				
53	Total Reserve for Depreciation			(366,939,757)	(292,050,281)	(43,348,834)	(13,669,012)	(6,375,378)	(4,648,664)	(3,998,622)	(2,143,829)	(705,137)				
54	Net Plant			726,380,332	585,851,826	81,186,678	26,599,497	11,989,012	8,562,177	7,193,460	3,757,295	1,240,387				

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
13	Working Capital															
14	Demand															
15	Customer															
16	Commodity															
17	Revenue															
18	Total Working Capital															
19	Other															
20	Deferred Income Taxes															
21	Demand															
22	Customer															
23	Commodity															
24	Revenue															
25	Total Deferred Income Taxes															
26	Deferred Income Taxes - ITC															
27	Demand															
28	Customer															
29	Commodity															
30	Revenue															
31	Total Deferred Income Taxes - ITC															
32	Deferred NY PSC Assessment															
33	Demand															
34	Customer															
35	Commodity															
36	Revenue															
37	Total Deferred NY PSC Assessment															
38	Deferred RD&D															
39	Demand															
40	Customer															
41	Total Deferred Site Remediation Costs															
42	TRA Impacts - Uncollectibles															
43	Elimination of Reorganization Costs per C27934															
44	Internal Pension Reserve															
45	Demand															
46	Customer															
47	Commodity															
48	Revenue															
49	Internal Pension Reserve															
50	Earnings Base in Excess of Capitalization															
51	Demand															
52	Customer															
53	Commodity															
54	Revenue															
55	Earnings Base in Excess of Capitalization															
56	Net Rate Base															
57	Return Earned															
58	Utilized Rate of Return															
59	END DISTRIBUTION FUNCTION															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M/E/Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13															
14	Gas Plant in Service	101													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	1,693,343	1,055,966	329,220	126,891	60,943	46,924	42,406	23,363	7,630			
22	Land Rights	374.2	1 Demand	8,739,405	5,449,875	1,699,115	654,887	314,531	242,178	218,861	120,578	39,360			
23	Structures & Improvements	375	1 Demand	1,305,025	771,096	240,405	92,658	44,503	34,266	62,653	34,517	24,927			
24	Mains (Other)	376	1 Demand	1,300,116	0	0	0	0	0	0	0	1,300,116			
25	Mains (>4')	376	1 Demand	147,628,910	88,927,689	27,725,152	10,685,971	5,132,319	3,951,731	7,225,402	3,980,666	0			
26	Mains (Remaining)	376	1 Demand	139,586,868	90,990,116	28,368,100	10,833,839	5,251,398	4,043,413	0	0	0			
27	Compressor Station Equipment	377	1 Demand	1,357,295	801,963	250,029	96,367	48,284	35,638	65,161	35,898	25,925			
28	Industrial M&R Station Equipment	385	1 Demand	18,301,841	0	0	9,734,622	3,817,892	2,317,690	1,891,749	628,961	110,927			
29	Other	387	1 Demand	23,677	13,913	4,338	2,392	1,086	790	689	357	112			
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0			
31	Mains	376	2 Customer	335,032,612	309,566,783	24,770,971	556,489	80,073	39,199	19,097	0	0			
32	M&R Station Equipment	378	2 Customer	13,825,903	8,169,269	2,546,939	981,653	471,477	363,027	663,768	365,681	264,059			
33	Services	380	2 Customer	354,702,618	321,229,333	29,147,333	2,561,662	740,264	423,160	346,544	157,843	98,479			
34	Meters	381	2 Customer	15,196,392	8,102,443	2,862,742	1,513,621	1,262,349	893,867	314,049	242,960	4,361			
35	Meter Installations	382	2 Customer	5,529,759	2,948,367	1,041,713	550,786	459,352	325,268	114,278	88,410	1,587			
36	House Regulators	383	2 Customer	18,756	12,178	4,303	2,275	0	0	0	0	0			
37	House Regulators Installations	384	2 Customer	1,981,062	1,286,294	454,473	240,295	0	0	0	0	0			
38	Other	387	2 Customer	53,754	48,208	4,502	474	223	151	108	63	27			
39	Total Distribution - Demand			319,936,450	188,010,600	58,616,359	32,327,627	14,668,956	10,672,630	9,306,921	4,824,340	1,509,017			
40	Total Distribution - Customer			726,340,856	651,362,873	60,832,976	6,407,255	3,013,738	2,044,670	1,457,844	854,957	368,543			
41	Total Distribution			1,046,277,306	839,373,473	119,449,335	38,734,882	17,682,694	12,717,300	10,764,765	5,679,297	1,875,560			
42															
43	General Plant	389-399													
44	Demand - Delivery		1 Demand	12,617,996	7,414,939	2,311,781	1,274,973	578,535	420,924	367,058	190,267	59,519			
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0			
46	Customer		2 Customer	28,727,062	26,542,713	2,123,907	47,716	6,866	3,361	1,637	632	230			
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0			
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0			
49	Total General			41,345,058	33,957,652	4,435,688	1,322,689	585,401	424,285	368,695	190,899	59,749			
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	1,742,285	1,023,651	319,209	176,047	79,884	58,121	50,683	26,272	8,218			
53	Customer		2 Customer	3,955,440	3,547,131	331,280	34,891	16,411	11,135	7,939	4,656	1,997			
54	Total Intangible			5,697,725	4,570,782	650,489	210,938	96,295	69,256	58,622	30,928	10,215			
55															
56	Plant in Service Summary														
57	Demand Related		1	334,296,731	196,449,390	61,247,349	33,778,647	15,327,375	11,151,675	9,724,662	5,040,879	1,576,754			
58	Customer Related		2	759,023,358	681,452,717	83,288,163	6,489,862	3,037,015	2,059,166	1,467,420	860,245	368,770			
59	Commodity Related		3	0	0	0	0	0	0	0	0	0			
60	Revenue Related		4	0	0	0	0	0	0	0	0	0			
61															
62	Total Gas Plant in Service			1,093,320,089	877,902,107	124,535,512	40,288,509	18,364,390	13,210,841	11,192,082	5,901,124	1,945,524			
63															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	<b>DISTRIBUTION FUNCTION</b>	<b>FERC</b>	<b>Classification</b>	<b>Total</b>	<b>SC 1</b>	<b>SC 3</b>	<b>TC 1.1</b>	<b>TC 2.0</b>	<b>TC 3.0</b>	<b>TC 4.0</b>	<b>TC 4.1</b>	<b>Cogen</b>			
64	Accumulated Reserve for Depreciation	108													
65	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land	374.1	1 Demand	(111,887)	(69,772)	(21,753)	(8,384)	(4,027)	(3,101)	(2,802)	(1,544)	(504)			
72	Land Rights	374.2	1 Demand	(2,037,046)	(1,270,298)	(396,042)	(152,646)	(73,313)	(56,449)	(51,014)	(28,105)	(9,179)			
73	Structures & Improvements	375	1 Demand	(611,933)	(361,570)	(112,727)	(43,448)	(20,868)	(16,068)	(29,378)	(16,185)	(11,689)			
74	Mains	376	1 Demand	(112,241,434)	(70,278,403)	(21,910,875)	(8,445,045)	(4,056,069)	(3,123,006)	(2,855,085)	(1,572,951)	0			
75	Mains (Other)	376	1 Demand	(506,513)	0	0	0	0	0	0	0	(506,513)			
76	Compressor Station Equipment	377	1 Demand	(729,394)	(430,975)	(134,365)	(51,788)	(24,873)	(19,152)	(35,017)	(19,292)	(13,932)			
77	Industrial M&R Station Equipment	385	1 Demand	(4,875,832)	0	0	(2,593,421)	(1,017,133)	(617,481)	(450,702)	(167,563)	(29,552)			
78	Other	387	1 Demand	(19,939)	(11,717)	(3,653)	(2,015)	(914)	(685)	(580)	(301)	(94)			
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0			
80	Mains	376	2 Customer	(130,926,025)	(120,974,338)	(9,680,147)	(217,468)	(31,291)	(15,318)	(7,463)	0	0			
81	M&R Station Equipment	378	2 Customer	(4,862,395)	(2,873,028)	(895,726)	(345,235)	(165,813)	(127,672)	(233,439)	(128,605)	(92,877)			
82	Services	380	2 Customer	(93,449,761)	(84,630,907)	(7,679,141)	(874,894)	(195,030)	(111,486)	(91,300)	(41,585)	(25,418)			
83	Meters	381	2 Customer	(6,554,827)	(3,494,810)	(1,234,780)	(552,867)	(544,486)	(385,550)	(135,458)	(104,795)	(1,881)			
84	Meter Installations	382	2 Customer	(1,397,408)	(745,073)	(263,248)	(139,187)	(116,081)	(82,197)	(28,679)	(22,342)	(401)			
85	House Regulators	383	2 Customer	(3,809)	(2,473)	(874)	(462)	0	0	0	0	0			
86	House Regulators Installations	384	2 Customer	(523,935)	(340,189)	(120,195)	(63,551)	0	0	0	0	0			
87	Other	387	2 Customer	(45,268)	(40,596)	(3,791)	(399)	(188)	(127)	(91)	(53)	(23)			
88	Total Distribution - Demand			(121,133,978)	(72,422,735)	(22,579,415)	(11,296,747)	(5,197,197)	(3,835,902)	(3,424,578)	(1,805,941)	(571,463)			
89	Total Distribution - Customer			(237,763,228)	(213,101,414)	(19,877,902)	(2,094,063)	(1,052,889)	(722,350)	(496,830)	(297,380)	(120,600)			
90	Total Distribution			(358,897,206)	(285,524,149)	(42,457,317)	(13,390,810)	(6,250,086)	(4,558,252)	(3,921,208)	(2,103,321)	(692,063)			
91															
92	General Plant	389-399													
93	Demand - Delivery		1 Demand	(1,167,922)	(686,327)	(213,978)	(118,012)	(53,549)	(38,961)	(33,975)	(17,611)	(5,509)			
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0			
95	Customer		2 Customer	(2,667,330)	(2,464,513)	(197,206)	(4,430)	(637)	(312)	(152)	(59)	(21)			
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0			
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0			
98	Total General			(3,835,252)	(3,150,840)	(411,184)	(122,442)	(54,186)	(39,273)	(34,127)	(17,670)	(5,530)			
99															
100	Intangible Plant	301-303													
101	Demand		1 Demand	(1,286,533)	(756,028)	(235,710)	(129,998)	(58,988)	(42,917)	(37,425)	(19,400)	(6,089)			
102	Customer		2 Customer	(2,920,786)	(2,619,264)	(244,623)	(25,784)	(12,118)	(8,222)	(5,862)	(3,438)	(1,475)			
103	Total Intangible			(4,207,299)	(3,375,292)	(480,333)	(155,760)	(71,106)	(51,139)	(43,287)	(22,838)	(7,544)			
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related		1 Demand	(123,586,433)	(73,865,090)	(23,029,103)	(11,544,755)	(5,309,734)	(3,917,780)	(3,495,978)	(1,842,952)	(583,041)			
107	Customer Related		2 Customer	(243,351,324)	(218,185,191)	(20,319,731)	(2,124,257)	(1,065,844)	(730,884)	(502,844)	(300,877)	(122,096)			
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0			
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0			
110															
111	Total Accumulated Reserve for Depreciation			(366,939,757)	(292,050,281)	(43,348,834)	(13,669,012)	(6,375,578)	(4,848,664)	(3,998,622)	(2,143,829)	(705,137)			
112															

National Fuel Gas Distribution Corporation  
New York Division  
Cost of Service Study - Total Company  
Proposed Rates  
Twelve Months Ending December 31, 2008  
Delivery Service

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION														
113	Depreciation Expense	403													
114	Production Plant	325-338													
115	Transmission Plant	365-369													
116	Transmission Plant	365-369													
117	Transmission Plant	365-369													
118	Transmission Plant	365-369													
119	Distribution Plant														
120	Land	374.1													
121	Land Rights	374.2													
122	Structures & Improvements	375													
123	Mains	376													
124	Mains (Other)	376													
125	Compressor Station Equipment	377													
126	Industrial M&R Station Equipment	385													
127	Other	387													
128	Land Rights	374.2													
129	Mains	376													
130	M&R Station Equipment	378													
131	Services	380													
132	Meters	381													
133	Meter Installations	382													
134	House Regulators	383													
135	House Regulators Installations	384													
136	Other	387													
137	Total Distribution - Demand														
138	Total Distribution - Customer														
139	Total Distribution														
140															
141	General Plant	389-399													
142	Demand - Delivery														
143	Demand - Supply														
144	Customer														
145	Commodity														
146	Revenue														
147	Total General														
148															
149	Intangible Plant	301-303													
150	Demand														
151	Customer														
152	Total Intangible														
153															
154	Depreciation Summary														
155	Demand Related														
156	Customer Related														
157	Commodity Related														
158	Revenue Related														
159															
160	Total Depreciation Expense														
161															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION				FERC											
162	Working Capital				Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen	
163	Cash															
164	1/8 O&M calculation				3	Commodity	35,914	29,423	6,014	0	0	0	0	0	0	477
165	1/8 O&M calculation				1	Demand	3,115,984	1,805,327	552,190	327,262	148,912	105,700	103,429	53,374	21,790	
166	1/8 O&M calculation				2	Customer	10,190,140	8,282,648	1,182,800	190,382	120,030	237,603	110,135	53,254	13,288	
167	1/8 O&M calculation				4	Revenue	1,672,077	1,620,934	47,818	1,073	154	1,202	590	224	82	
168	Total Cash Working Capital						15,014,115	11,738,332	1,788,822	518,717	267,098	344,505	214,154	106,852	35,637	
169	Prepayments															
170	Taxes - Demand				1	Demand	2,945,359	1,730,835	539,628	297,611	135,045	98,254	85,680	44,413	13,893	
171	Taxes - Customer				2	Customer	6,687,457	6,004,018	557,807	57,178	26,757	18,143	12,927	7,577	3,250	
172	Taxes - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	
173	Other Insurance - Demand				1	Demand	245,400	144,233	44,951	24,793	11,243	8,183	7,141	3,703	1,153	
174	Other Insurance - Customer				2	Customer	557,173	500,225	48,459	4,768	2,240	1,508	1,086	621	266	
175	Other Insurance - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	
176	AGA Dues - Demand				1	Demand	10,082	5,872	1,810	1,044	470	340	319	165	62	
177	AGA Dues - Customer				2	Customer	27,484	23,063	2,904	424	255	461	220	108	29	
178	AGA Dues - Revenue				4	Revenue	2,454	2,379	70	2	0	2	1	0	0	
179	Total Prepayments						10,472,935	8,408,246	1,193,359	385,818	176,010	126,889	107,373	56,587	18,653	
180	Material & Supplies															
181	Valves				1	Demand	1,579,299	984,848	307,047	118,345	56,839	43,764	39,550	21,790	7,116	
182	Valves				2	Customer	0	0	0	0	0	0	0	0	0	
183	Regulators - Dom & Ind.				1	Demand	681,976	403,011	125,672	48,467	23,225	17,882	32,697	18,013	13,009	
184	Meter & Service Risers				2	Customer	909,928	810,136	78,742	10,025	4,928	3,240	1,625	986	248	
185	Pipe - Services & Mains				1	Demand	864,085	538,842	187,995	64,750	31,098	23,945	21,639	11,922	3,894	
186	Pipe - Services & Mains				2	Customer	2,065,712	1,889,195	161,481	9,339	2,456	1,384	1,095	473	289	
187	Total Material & Supplies						6,101,000	4,626,032	840,937	250,926	118,544	90,215	96,606	53,184	24,556	
188	Gas Storage Inventory				1	Demand	0	0	0	0	0	0	0	0	0	
189	Summary of Working Capital															
190	Demand						9,442,185	5,612,968	1,739,293	882,272	404,832	298,068	290,455	153,380	60,917	
191	Customer						20,437,874	17,509,285	2,029,993	272,116	156,664	262,339	127,088	63,019	17,370	
192	Commodity						35,914	29,423	6,014	0	0	0	0	0	477	
193	Revenue						1,674,531	1,623,313	47,888	1,075	154	1,204	591	224	82	
194	Total Working Capital						31,590,504	24,774,989	3,823,188	1,155,463	561,650	561,611	418,134	216,623	78,846	
195																
196	Other				2	Customer	0	0	0	0	0	0	0	0	0	
197	Deferred Income Taxes - Demand				1	Demand	(33,405,926)	(19,630,926)	(6,120,400)	(3,375,468)	(1,531,662)	(1,114,388)	(971,778)	(503,728)	(157,578)	
198	Deferred Income Taxes - Customer				2	Customer	(75,840,487)	(68,089,817)	(8,323,656)	(648,438)	(303,438)	(205,755)	(146,600)	(85,927)	(36,858)	
199	Deferred Income Taxes - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	
200	Deferred Income Taxes - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	
201	Deferred Income Taxes - ITC Demand				1	Demand	(953,124)	(580,102)	(174,625)	(96,307)	(43,701)	(31,795)	(27,726)	(14,372)	(4,496)	
202	Deferred Income Taxes - ITC Customer				2	Customer	(2,163,849)	(1,942,708)	(180,424)	(18,501)	(8,658)	(5,871)	(4,183)	(2,452)	(1,052)	
203	Deferred Income Taxes - ITC Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	
204	Deferred Income Taxes - ITC Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	
205	Deferred NY PSC Assessment - Demand				1	Demand	354,844	204,911	62,431	37,592	16,837	12,085	12,096	6,236	2,656	
206	Deferred NY PSC Assessment - Customer				2	Customer	1,122,895	897,542	136,225	22,739	14,573	29,871	13,732	6,599	1,614	
207	Deferred NY PSC Assessment - Revenue				4	Revenue	170,261	165,054	4,869	109	15	122	60	23	9	
208	Deferred RD&D				2	Customer	(168,000)	(155,225)	(12,421)	(279)	(40)	(20)	(10)	(4)	(1)	
209	Deferred Site Remediation Costs - Demand				1	Demand	1,466,558	861,820	268,692	148,187	67,242	48,923	42,662	22,114	6,918	
210	Deferred Site Remediation Costs - Customer				2	Customer	3,329,470	2,989,208	277,615	28,467	13,321	9,033	6,436	3,772	1,618	
211	TRA Impacts - Uncollectibles				4	Revenue	4,987,000	4,834,463	142,618	3,202	459	3,586	1,760	668	244	
212	Elimination of Reorganization Costs per C27934				2	Customer	(93,000)	(85,929)	(6,876)	(154)	(22)	(11)	(5)	(2)	(1)	
213	Internal Pension Reserve - Demand				1	Demand	5,722,868	3,309,534	980,528	605,834	269,993	192,815	206,779	106,606	50,779	
214	Internal Pension Reserve - Customer				2	Customer	18,970,211	14,809,494	2,394,173	461,925	309,404	580,128	259,399	127,764	27,924	
215	Internal Pension Reserve - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	
216	Internal Pension Reserve - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	
217	Earnings Base in Excess of Capitalization - Demand				1	Demand	8,272,201	4,808,481	1,496,433	874,388	393,691	284,084	247,355	126,995	40,774	
218	Earnings Base in Excess of Capitalization - Customer				2	Customer	20,591,804	18,363,976	1,766,365	191,833	92,128	85,497	52,221	28,767	11,017	
219	Earnings Base in Excess of Capitalization - Commodity				3	Commodity	1,545	4	770	318	148	125	105	54	21	
220	Earnings Base in Excess of Capitalization - Revenue				4	Revenue	292,308	283,368	8,359	188	27	210	103	39	14	
221																
222																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																



	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
11																
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogan			
13			Accounts													
242	Direct Labor Expense		401, 402													
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0			
244																
245	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
246																
247	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0			
248																
249	Distribution															
250	Load Dispatching		871	1 Demand	429,256	253,634	79,075	30,478	14,638	11,271	20,608	11,353	8,199			
251	Mains & Services		874	1 Demand	1,016,606	633,953	197,649	76,179	36,588	28,171	25,459	14,026	4,581			
252	Structures & Improvements		886	1 Demand	98,564	58,238	18,157	6,998	3,361	2,588	4,732	2,607	1,883			
253	Mains Maintenance		887	1 Demand	950,233	592,563	184,744	71,206	34,199	26,332	23,797	13,110	4,282			
254	Services Maintenance		887	1 Demand	156,146	141,413	12,831	1,128	326	186	153	69	42			
255	Compressor Station Equip Maint		888	1 Demand	1,509	892	278	107	51	40	72	40	29			
256	Compressor Station Equipment		872,888	1 Demand	42,726	25,245	7,871	3,034	1,457	1,122	2,051	1,130	616			
257	Meas. & Regulator - General		875,889	1 Demand	487,760	288,201	89,853	34,631	16,633	12,807	23,417	12,901	9,317			
258	Meas. & Regulator - Industrial		876,890	1 Demand	266,092	0	0	141,532	55,509	33,697	24,596	9,145	1,613			
259	Meas. & Regulator - City		877,891	1 Demand	50	30	9	4	1	2	1	1	1			
260	Maint of Other Equipment		894	1 Demand	38,457	22,599	7,046	3,886	1,763	1,283	1,119	580	181			
261	Supervision & Engineering		870,885	1 Demand	1,006,946	582,317	172,525	106,597	47,508	33,926	36,383	18,757	8,935			
262	Other Distribution Expense		890	1 Demand	1,308,770	756,862	224,238	138,549	61,745	44,095	47,288	24,380	11,613			
263	Mains & Services		874	2 Customer	2,430,335	2,222,660	189,984	10,988	2,890	1,628	1,288	557	340			
264	Mains Maintenance		887	2 Customer	1,103,436	1,019,563	81,584	1,833	264	129	63	0	102			
265	Services Maintenance		887	2 Customer	373,292	338,064	30,675	2,696	779	445	365	166	102			
266	Meters & House Regulators		878,893	2 Customer	2,290,731	1,244,785	439,804	232,539	173,543	122,886	43,173	33,401	600			
267	Customer Installations			2 Customer	1,594,687	1,430,055	133,558	14,067	6,616	4,489	3,200	1,877	805			
268	Maint of Other Equipment		894	2 Customer	87,307	78,295	7,312	770	362	246	175	103	44			
269	Supervision & Engineering		870,885	2 Customer	2,278,144	1,831,074	255,284	76,006	53,329	37,532	13,354	10,438	547			
270	Other Distribution Expense		880	2 Customer	2,971,249	2,388,163	332,925	99,130	69,554	48,951	18,199	13,614	713			
271	Total Distribution - Demand				5,803,117	3,355,947	994,276	614,329	273,778	195,519	209,677	108,099	51,492			
272	Total Distribution - Customer				13,129,161	10,552,659	1,471,106	436,029	307,337	216,306	80,417	60,156	3,151			
273	Total Distribution				18,932,278	13,908,606	2,465,382	1,052,358	581,115	411,825	290,094	168,255	54,643			
274																
275	Customer Accounts															
276	Meter Reading		902	2 Customer	2,039,655	1,879,696	142,498	11,920	3,720	1,148	367	271	35			
277	Customer Record & Collections		903	2 Customer	2,052,813	1,896,721	151,773	3,410	491	240	117	45	18			
278	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0			
279	Miscellaneous Customer Accounts		905	2 Customer	37,489	34,549	2,619	219	68	21	7	5	1			
280	Supervision		901	2 Customer	331,054	305,581	24,476	550	79	39	19	7	3			
281	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0			
282	Total Customer Accounts - Customer				4,461,011	4,116,847	321,366	16,099	4,358	1,448	510	328	55			
283	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0			
284	Total Customer Accounts				4,461,011	4,116,847	321,366	16,099	4,358	1,448	510	328	55			
285																
286	Customer Service		909-913													
287	Customer Service			2 Customer	1,646,040	347,654	635,263	14,270	2,053	370,499	182,108	69,076	25,117			
288	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0			
289	Total Customer Service				1,646,040	347,654	635,263	14,270	2,053	370,499	182,108	69,076	25,117			
290																
291	Summary of Direct Labor Expense															
292	Demand				5,803,117	3,355,947	994,276	614,329	273,778	195,519	209,677	108,099	51,492			
293	Customer				19,236,212	15,017,160	2,427,735	468,398	313,748	588,253	263,035	129,560	28,323			
294	Commodity				0	0	0	0	0	0	0	0	0			
295	Revenue				0	0	0	0	0	0	0	0	0			
296																
297	Total Direct Labor Expense				25,039,329	18,373,107	3,422,011	1,082,727	587,526	783,772	472,712	237,659	79,615			
298																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coogan			
299	Operation and Maintenance Expense	401, 402													
300	Natural Gas Production	750-763	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
301															
302	Purchase Gas Expense - Supply	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery	401,999	3 Commodity	19,093,000	11,307,046	3,545,856	1,640,471	698,498	628,522	769,391	503,521	(305)			
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity	289,898	152,172	47,721	22,078	11,639	11,558	31,578	8,390	4,762			
306	Gas for Utility Operation	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply			19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457			
308															
309	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
310															
311	Distribution														
312	Load Dispatching	871	1 Demand	844,426	498,944	155,556	59,955	28,798	22,172	40,540	22,334	16,129			
313	Compressor Station Equipment	872	1 Demand	93,566	55,285	17,236	6,643	3,191	2,457	4,492	2,475	1,787			
314	Mains & Services	886	1 Demand	1,551,146	967,292	301,574	116,235	55,628	42,984	38,845	21,401	6,989			
315	Structures & Improvements	886	1 Demand	656,091	387,663	120,862	46,563	22,373	17,227	31,498	17,353	12,532			
316	Mains Maintenance	887	1 Demand	1,667,428	1,058,513	330,014	127,197	61,090	47,037	42,509	23,419	7,649			
317	Compressor Station Equip Maint	888	1 Demand	(248,687)	(146,941)	(45,812)	(17,657)	(8,480)	(6,530)	(11,939)	(6,578)	(4,750)			
318	Maint of Other Equipment	894	1 Demand	93,574	54,989	17,144	9,455	4,290	3,122	2,722	1,411	441			
319	Meas. & Regulator - General	875,889	1 Demand	945,729	558,800	174,217	67,148	32,250	24,832	45,404	25,014	18,064			
320	Meas. & Regulator - Industrial	876,890	1 Demand	539,831	0	0	287,131	112,613	68,363	49,900	18,552	3,272			
321	Meas. & Regulator - City	877,891	1 Demand	3,442	2,035	634	244	117	90	165	91	66			
322	Services Maintenance	892,892.10	1 Demand	238,904	214,549	19,467	19,467	80,896	43,260	47,609	24,466	12,127			
323	Supervision & Engineering	870,885	1 Demand	1,249,527	711,346	212,537	137,286	2,390	1,698	1,869	960	476			
324	Rents	881	1 Demand	49,040	27,918	8,341	5,388	2,390	1,698	1,869	960	476			
325	Other Distribution Expense	880	1 Demand	2,341,190	1,332,823	398,222	257,227	114,098	81,054	89,204	45,841	22,721			
326	Mains & Services	874	2 Customer	3,708,225	3,391,354	288,878	16,765	4,409	2,485	1,965	849	519			
327	Customer Installations	879	2 Customer	1,745,241	1,565,085	146,169	15,395	7,241	4,913	3,503	2,054	881			
328	Mains Maintenance	887	2 Customer	1,071,101	1,821,276	145,735	3,274	471	231	112	0	0			
329	Maint of Other Equipment	894	2 Customer	212,438	190,510	17,792	1,874	881	598	426	250	107			
330	Meters & House Regulators	878,893	2 Customer	5,203,893	2,827,795	999,111	528,263	394,242	279,163	98,078	75,678	1,363			
331	Services Maintenance	893,893.10	2 Customer	566,351	512,905	46,539	4,090	1,182	676	553	252	154			
332	Supervision & Engineering	870,885	2 Customer	2,673,104	2,055,365	328,022	113,578	81,431	57,434	20,864	15,806	604			
333	Rents	881	2 Customer	111,332	85,604	13,662	4,730	3,392	2,392	869	658	25			
334	Other Distribution Expense	880	2 Customer	5,315,111	4,086,822	652,228	225,834	161,914	114,200	41,484	31,428	1,201			
335	Total Distribution - Demand			10,053,207	5,723,216	1,709,982	1,104,548	499,944	348,049	383,049	196,844	97,567			
336	Total Distribution - Customer			21,506,796	16,536,718	2,639,137	913,803	655,163	462,092	167,854	127,175	4,854			
337	Total Distribution			31,560,003	22,259,934	4,349,129	2,018,349	1,145,107	810,141	550,903	324,019	102,421			
338															
339	Customer Accounts														
340	Meter Reading	902	2 Customer	2,477,966	2,283,631	173,121	14,481	4,520	1,395	448	330	42			
341	Customer Record & Collections	903	2 Customer	5,969,365	5,515,467	441,339	9,915	1,427	698	340	131	48			
342	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0			
343	Uncollectible Accounts - Supply	904	4 Revenue	0	0	0	0	0	0	0	0	0			
344	Uncollectible Accounts - Delivery	904	4 Revenue	8,698,868	8,432,796	248,770	5,585	800	6,254	3,071	1,166	426			
345	Uncollectible Accounts - Billing	904	4 Revenue	0	0	0	0	0	0	0	0	0			
346	Miscellaneous Customer Accounts	905	2 Customer	514,502	474,152	35,945	3,007	938	290	93	68	9			
347	Supervision	901	2 Customer	562,462	519,695	41,565	934	134	66	32	12	4			
348	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0			
349	Total Customer Accounts - Customer			9,524,295	8,792,945	691,990	28,337	7,019	2,449	911	541	103			
350	Total Customer Accounts - Revenue			8,698,868	8,432,796	248,770	5,585	800	6,254	3,071	1,166	426			
351	Total Customer Accounts			18,223,163	17,225,741	940,760	33,922	7,819	8,703	3,982	1,707	529			
352															
353	Customer Service	909-913	2 Customer	6,111,016	2,497,451	1,805,047	40,540	5,836	1,009,381	496,135	188,189	68,437			
354	Customer Service			1,594,684	1,278,509	288,131	22,166	3,189	1,555	764	290	80			
355	Transportation Administration		2 Customer	7,705,700	3,775,960	2,093,178	62,706	9,025	1,010,936	496,899	188,479	68,517			
356	Total Customer Service														
357															
358	Sales Promotion		2 Customer	296,188	287,855	6,617	148	21	887	436	165	59			
359															

Exhibit \_\_\_\_ (RMF-A-1)  
Schedule 2  
Worksheet  
Distribution Delivery  
Page 8

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SG 1	SG 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs				
421	Injuries & Damages	925														
422	Corporate Management - Non O&M	1 Demand	162,900	95,729	29,845	16,460	7,469	5,434	4,739	2,456	768					
423	Corporate Management - O&M	1 Demand	175,406	99,898	29,836	19,272	8,548	6,073	6,883	3,434	1,702					
424	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0					
425	Operations, Engineering, & Mechanical	1 Demand	1,022,879	601,092	187,405	103,356	46,899	34,122	29,756	15,424	4,825					
426	Corporate Management - Non O&M	2 Customer	369,864	332,065	30,840	3,162	1,480	1,003	715	419	180					
427	Corporate Management - O&M	2 Customer	681,037	512,849	94,757	17,535	11,711	25,760	11,622	5,520	1,283					
428	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0					
429	Operations, Engineering, & Mechanical	2 Customer	2,322,454	2,085,106	193,649	19,857	9,292	6,301	4,469	2,631	1,129					
430	Corporate Management - O&M	4 Revenue	151,775	147,134	4,340	97	14	109	54	20	7					
431	Total Injuries & Damages		4,886,315	3,873,833	570,872	179,739	85,413	78,802	58,058	29,904	9,894					
432																
433	Employee Pension & Benefits	926														
434	Corporate Management - Non O&M	1 Demand	2,607,155	1,532,090	477,685	263,437	119,536	86,972	75,842	39,313	12,298					
435	Corporate Management - O&M	1 Demand	2,607,311	1,598,183	477,507	308,439	136,814	97,192	106,964	54,967	27,245					
436	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0					
437	Operations, Engineering, & Mechanical	1 Demand	601,983	353,753	110,291	60,827	27,601	20,082	17,512	9,077	2,840					
438	Corporate Management - Non O&M	2 Customer	5,919,584	5,314,802	493,579	50,612	23,684	16,060	11,443	6,707	2,877					
439	Corporate Management - O&M	2 Customer	10,899,775	8,207,987	1,516,562	280,637	187,433	412,273	188,005	88,343	20,535					
440	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0					
441	Operations, Engineering, & Mechanical	2 Customer	1,366,808	1,227,122	113,968	11,686	5,489	3,708	2,842	1,549	664					
442	Corporate Management - O&M	4 Revenue	2,429,111	2,354,812	69,468	1,569	223	1,747	857	326	119					
443	Total Employee Pension & Benefits		26,631,705	20,588,549	3,259,038	977,197	500,762	636,034	401,265	200,282	66,578					
444																
445	Franchise Requirement	927														
446	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0					
447	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0					
448	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0					
449	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0					
450	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0					
451	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0					
452	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0					
453	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0					
454	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0					
455	Total Franchise Requirement		0	0	0	0	0	0	0	0	0					
456																
457	Regulatory Commission Expenses	928														
458	Corporate Management - Non O&M	1 Demand	408,650	240,141	74,870	41,292	18,737	13,632	11,888	6,162	1,928					
459	Corporate Management - O&M	1 Demand	508,852	289,596	86,525	55,890	24,791	17,611	19,382	9,960	4,937					
460	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0					
461	Operations, Engineering, & Mechanical	1 Demand	927,844	833,021	77,365	7,933	3,712	2,517	1,794	1,051	451					
462	Corporate Management - Non O&M	2 Customer	1,975,069	1,487,310	274,805	50,852	33,963	74,705	33,705	16,008	3,721					
463	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0					
464	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0					
465	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0					
466	Corporate Management - O&M	4 Revenue	440,162	426,699	12,588	283	40	318	155	59	22					
467	Total Regulatory Expenses		4,260,417	3,276,767	526,153	156,250	81,243	108,781	66,924	33,240	11,059					
468																
469	Miscellaneous General Expenses	930.2														
470	Corporate Management - Non O&M	1 Demand	711,947	418,374	130,438	71,938	32,843	23,750	20,711	10,735	3,358					
471	Corporate Management - O&M	1 Demand	766,903	436,421	130,395	84,227	37,360	26,541	29,209	15,010	7,440					
472	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0					
473	Operations, Engineering, & Mechanical	1 Demand	1,246,178	732,315	228,316	125,919	57,137	41,571	36,251	18,791	5,878					
474	Corporate Management - Non O&M	2 Customer	1,616,480	1,451,279	134,784	13,821	6,488	4,386	3,125	1,831	786					
475	Corporate Management - O&M	2 Customer	2,978,442	2,241,386	414,133	76,634	51,163	112,581	50,793	24,124	5,608					
476	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0					
477	Operations, Engineering, & Mechanical	2 Customer	2,829,456	2,540,294	235,923	24,192	11,321	7,676	5,469	3,206	1,375					
478	Corporate Management - O&M	4 Revenue	663,326	643,036	18,970	428	61	477	234	89	33					
479	Total Miscellaneous General Expenses		10,810,432	8,463,105	1,292,959	397,157	196,173	216,982	145,792	73,788	24,478					
480																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
11																
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13			Accounts													
14	Rents		931													
15	Corporate Management - Non O&M			1 Demand	1,100	646	202	111	50	37	32	17	5			
16	Corporate Management - O&M			1 Demand	1,184	675	201	130	58	41	45	23	11			
17	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
18	Operations, Engineering, & Mechanical			1 Demand	512,386	301,102	93,876	51,774	23,493	17,093	14,905	7,726	2,417			
19	Corporate Management - Non O&M			2 Customer	2,498	2,243	258	21	10	7	5	3	1			
20	Corporate Management - O&M			2 Customer	4,599	3,484	640	118	79	174	78	37	9			
21	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
22	Operations, Engineering, & Mechanical			2 Customer	1,163,377	1,044,483	97,004	9,947	4,655	3,156	2,249	1,318	565			
23	Corporate Management - O&M			4 Revenue	1,025	994	29	1	0	1	0	0	0			
24	Total Rents				1,686,169	1,353,607	192,160	62,102	28,345	20,509	17,314	9,124	3,008			
25	Maintenance General Plant		932													
26	Corporate Management - Non O&M			1 Demand	8,778	5,160	1,608	887	402	293	255	132	41			
27	Corporate Management - O&M			1 Demand	9,452	5,381	1,608	1,038	481	327	360	185	92			
28	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
29	Operations, Engineering, & Mechanical			1 Demand	175,947	103,396	32,238	17,778	8,067	5,869	5,118	2,653	830			
30	Corporate Management - Non O&M			2 Customer	19,932	17,894	1,862	170	80	54	39	23	10			
31	Corporate Management - O&M			2 Customer	36,700	27,638	5,106	945	631	1,388	626	297	69			
32	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
33	Operations, Engineering, & Mechanical			2 Customer	399,488	358,861	33,310	3,416	1,598	1,084	772	453	194			
34	Corporate Management - O&M			4 Revenue	8,179	7,929	234	5	1	6	3	1	0			
35	Total Maintenance General Plant				658,476	526,059	75,764	24,239	11,240	9,021	7,173	3,744	1,236			
36	Total Administrative & General															
37	Demand				15,098,676	8,770,932	2,693,530	1,574,570	708,271	510,676	489,191	252,629	98,877			
38	Customer				43,220,924	35,687,278	4,804,190	739,776	457,007	873,171	409,327	199,071	51,104			
39	Commodity				0	0	0	0	0	0	0	0	0			
40	Revenue				4,797,980	4,651,226	137,213	3,080	441	3,450	1,693	642	235			
41					63,117,590	49,109,436	7,634,933	2,317,426	1,185,719	1,387,297	900,211	452,342	150,216			
42	Misc. Other			2 Customer	0	0	0	0	0	0	0	0	0			
43	Summary O&M Expenses															
44	Demand				25,151,883	14,494,148	4,403,522	2,679,116	1,198,215	858,725	872,240	449,473	196,444			
45	Customer				82,253,903	65,080,756	10,235,112	1,744,770	1,128,235	2,349,535	1,075,427	515,431	124,637			
46	Commodity				19,382,859	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457			
47	Revenue				13,496,848	13,084,022	385,963	8,665	1,241	9,704	4,764	1,808	661			
48	Total O&M Expenses				140,285,532	104,118,144	18,618,194	8,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199			

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION				FERC											
13	Taxes Other Than Income				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
521	Federal															
522	FICA															
523	Demand				1 Demand		579,703	335,242	99,323	61,369	27,349	19,531	20,946	10,799	5,144	
524	Customer				2 Customer		1,921,603	1,500,139	242,520	46,791	31,341	58,765	26,276	12,942	2,829	
525	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	
526	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	
527	Total FICA						2,501,306	1,835,381	341,843	108,160	58,690	78,296	47,222	23,741	7,973	
528	Unemployment Compensation															
529	Demand				1 Demand		8,608	4,979	1,475	911	406	290	311	160	76	
530	Customer				2 Customer		28,533	22,275	3,601	695	465	873	390	192	42	
531	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	
532	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	
533	Total Unemployment Compensation						37,141	27,254	5,076	1,606	871	1,163	701	352	118	
534	Total Federal						2,538,447	1,862,635	346,919	109,766	59,561	79,459	47,923	24,093	8,091	
535	New York															
536	Unemployment Insurance															
537	Demand				1 Demand		18,871	10,913	3,233	1,998	890	636	682	352	167	
538	Customer				2 Customer		62,554	48,835	7,895	1,523	1,020	1,913	855	421	92	
539	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	
540	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	
541	Total Unemployment Insurance						81,425	59,748	11,128	3,521	1,910	2,549	1,537	773	259	
542	Miscellaneous - Insurance Premium Tax															
543	Demand				1 Demand		5,341	3,138	979	540	245	178	155	81	25	
544	Customer				2 Customer		12,128	10,888	1,011	104	49	33	23	14	6	
545	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	
546	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	
547	Total Miscellaneous - Insurance Premium Tax						17,469	14,026	1,990	644	294	211	178	95	31	
548	Property Tax															
549	Demand				1 Demand		9,515,809	5,591,946	1,743,420	961,515	436,300	317,438	276,815	143,489	44,886	
550	Customer				2 Customer		21,603,460	19,395,652	1,801,318	184,710	86,435	58,610	41,759	24,477	10,499	
551	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	
552	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	
553	Total Property Tax						31,119,269	24,987,598	3,544,738	1,146,225	522,735	376,048	318,574	167,966	55,385	
554	Sales Tax Company Use															
555	Demand				1 Demand		18,959	11,141	3,474	1,916	869	632	552	286	89	
556	Customer				2 Customer		43,041	38,642	3,589	368	172	117	83	49	21	
557	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	
558	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	
559	Total Sales Tax Company Use						62,000	49,783	7,063	2,284	1,041	749	635	335	110	
560	Total New York						31,280,163	25,111,155	3,564,919	1,152,674	525,980	379,557	320,924	169,169	55,785	
561	Summary of Taxes Other Than Income															
562	Demand						10,147,291	5,957,359	1,851,904	1,028,249	466,059	338,705	299,461	155,167	50,387	
563	Customer						23,671,319	21,016,431	2,059,934	234,191	119,482	120,311	69,386	38,095	13,489	
564	Commodity						0	0	0	0	0	0	0	0	0	
565	Revenue						0	0	0	0	0	0	0	0	0	
566	Total Taxes Other Than Income						33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876	

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
567	Federal/State Income Tax	409			316,086,548	229,471,685	52,135,681	18,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658			
568	Operating Revenue															
569	Operating Deductions															
570	O&M Expenses	401, 402			140,285,532	104,118,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199			
571	Depreciation Expense	403			36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,832	68,619			
572	Taxes Other Than Income	408			33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876			
573	Negative Net Salvage				0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions				210,901,826	160,711,169	26,732,968	8,659,408	4,221,620	4,750,769	3,496,481	1,870,717	458,694			
575	Operating Income Before Income Taxes				105,184,722	68,760,516	25,402,713	7,394,592	1,714,115	(177,223)	1,455,533	425,512	208,964			
576	Adjustments for Tax Purposes															
577	Interest Charges				21,958,701	17,665,467	2,463,700	803,118	365,898	278,480	225,692	117,325	39,021			
578	Cost of Retiring Property				2,056,689	1,658,794	229,874	75,314	33,948	24,242	20,367	10,639	3,513			
579	Additional State Income Tax Depr.				10,566,483	8,505,194	1,206,872	373,832	171,790	124,537	107,461	57,091	19,706			
580	Meals/Entertainment				749,248	549,776	102,396	32,398	17,580	23,453	14,145	7,111	2,389			
581	Contributions in Aid of Construction				(1,200,000)	(748,318)	(233,304)	(89,922)	(43,188)	(33,253)	(30,052)	(16,556)	(5,407)			
582	Bad Debts - Net				(171,000)	(165,770)	(4,890)	(110)	(18)	(123)	(60)	(23)	(8)			
583	Capitalized Overheads				(2,142,752)	(1,572,287)	(292,839)	(92,655)	(50,278)	(67,072)	(40,453)	(20,337)	(6,831)			
584	Total Adjustments for Tax Purposes				31,817,369	25,892,856	3,471,809	1,101,975	495,732	350,264	297,100	155,250	52,383			
585	New York Taxable Income				73,367,353	42,867,660	21,930,904	6,292,617	1,218,383	(527,487)	1,158,433	270,262	156,581			
586	Total State Income Tax @	7.50%			5,502,551	3,215,074	1,644,818	471,946	91,379	(39,562)	86,882	20,270	11,744			
587	FIT Adjustments				(7,834,842)	(6,145,453)	(872,029)	(270,113)	(124,127)	(89,984)	(77,646)	(41,251)	(14,239)			
588	Federal Taxable Income				75,499,644	45,798,039	21,158,115	6,090,784	1,251,131	(397,941)	1,149,197	291,243	159,076			
589	Total Federal Income Tax @	35.00%			26,424,876	16,029,314	7,405,340	2,131,774	437,896	(139,279)	402,219	101,935	55,677			
590	Other Tax Adjustment				0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit				0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.				(137,581)	(110,742)	(15,714)	(4,867)	(2,237)	(1,622)	(1,399)	(743)	(257)			
593																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs				
594	Summary	Accounts														
595	Utility Operating Income															
596	Total Operating Revenue			316,086,548	229,471,685	52,135,581	16,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658				
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand			25,151,883	14,494,148	4,403,522	2,679,116	1,198,215	858,725	872,240	449,473	196,444				
600	Customer			82,253,903	65,080,756	10,235,112	1,744,770	1,128,235	2,349,535	1,075,427	515,431	124,637				
601	Commodity			19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457				
602	Revenue			13,496,848	13,084,022	385,983	8,685	1,241	9,704	4,764	1,808	661				
603	Total O&M Expense			140,285,532	104,118,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199				
604	Depreciation Expense															
605	Demand			11,374,676	6,747,292	2,103,622	1,100,021	502,850	368,698	325,781	170,480	55,932				
606	Customer			25,423,008	22,671,943	2,099,314	201,847	95,401	65,011	48,453	28,352	12,687				
607	Commodity			0	0	0	0	0	0	0	0	0				
608	Revenue			0	0	0	0	0	0	0	0	0				
609	Total Depreciation Expense			36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,932	68,619				
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0				
611	Taxes Other Than Income															
612	Demand			10,147,291	5,957,359	1,851,904	1,028,249	466,059	338,705	299,461	155,167	50,387				
613	Customer			23,671,319	21,016,431	2,059,934	234,191	119,482	120,311	69,386	38,095	13,489				
614	Commodity			0	0	0	0	0	0	0	0	0				
615	Revenue			0	0	0	0	0	0	0	0	0				
616	Total Taxes Other Than Income			33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876				
617	Federal/State Income Taxes			31,927,427	19,244,388	9,050,158	2,603,720	529,275	(178,841)	489,101	122,205	67,421				
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0				
619	Deferred income Taxes - Liberalized Depr.			(137,581)	(110,742)	(15,714)	(4,867)	(2,237)	(1,622)	(1,399)	(743)	(257)				
620	Total Operating Revenue Deductions			242,691,672	179,844,815	35,767,412	11,258,261	4,748,658	4,570,306	3,984,183	1,992,179	525,858				
621	Utility Operating Income			73,394,876	49,626,870	16,368,269	4,795,739	1,187,077	3,240	967,831	304,050	141,800				
622	Rate Base															
623	Gas Plant in Service															
624	Demand			334,296,731	196,449,390	61,247,349	33,778,647	15,327,375	11,151,675	9,724,662	5,040,879	1,576,754				
625	Customer			759,023,358	681,452,717	63,288,163	6,489,862	3,037,015	2,059,166	1,487,420	860,245	368,770				
626	Commodity			0	0	0	0	0	0	0	0	0				
627	Revenue			0	0	0	0	0	0	0	0	0				
628	Total Gas Plant in Service			1,093,320,089	877,902,107	124,535,512	40,268,509	18,364,390	13,210,841	11,192,082	5,901,124	1,945,524				
629	Accumulated Reserve for Depreciation															
630	Demand			(123,588,433)	(73,885,090)	(23,029,103)	(11,544,755)	(5,309,734)	(3,917,780)	(3,495,978)	(1,842,952)	(583,041)				
631	Customer			(243,351,324)	(218,185,191)	(20,319,731)	(2,124,257)	(1,065,644)	(730,884)	(502,644)	(300,877)	(122,096)				
632	Commodity			0	0	0	0	0	0	0	0	0				
633	Revenue			0	0	0	0	0	0	0	0	0				
634	Total Reserve for Depreciation			(366,939,757)	(292,050,281)	(43,348,834)	(13,669,012)	(6,375,378)	(4,648,664)	(3,998,622)	(2,143,829)	(705,137)				
635	Net Plant			726,380,332	585,851,826	81,186,678	26,599,497	11,989,012	8,562,177	7,193,460	3,757,295	1,240,387				



	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
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	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION			FERC												
13				Accounts		Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
14	Gas Plant in Service			101												
15	Production Plant			325-338	1	Demand		0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant			365-369	1	Demand		0	0	0	0	0	0	0	0	0
18	Transmission Plant			365-369	1	Demand		0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land			374.1	1	Demand		0	0	0	0	0	0	0	0	0
22	Land Rights			374.2	1	Demand		0	0	0	0	0	0	0	0	0
23	Structures & Improvements			375	1	Demand		0	0	0	0	0	0	0	0	0
24	Mains (Other)			376	1	Demand		0	0	0	0	0	0	0	0	0
25	Mains (>4")			376	1	Demand		0	0	0	0	0	0	0	0	0
26	Mains (Remaining)			376	1	Demand		0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment			377	1	Demand		0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment			385	1	Demand		0	0	0	0	0	0	0	0	0
29	Other			387	1	Demand		0	0	0	0	0	0	0	0	0
30	Land Rights			374.2	2	Customer		0	0	0	0	0	0	0	0	0
31	Mains			376	2	Customer		0	0	0	0	0	0	0	0	0
32	M&R Station Equipment			378	2	Customer		0	0	0	0	0	0	0	0	0
33	Services			380	2	Customer		0	0	0	0	0	0	0	0	0
34	Meters			381	2	Customer		0	0	0	0	0	0	0	0	0
35	Meter Installations			382	2	Customer		0	0	0	0	0	0	0	0	0
36	House Regulators			383	2	Customer		0	0	0	0	0	0	0	0	0
37	House Regulators Installations			384	2	Customer		0	0	0	0	0	0	0	0	0
38	Other			387	2	Customer		0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand							0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer							0	0	0	0	0	0	0	0	0
41	Total Distribution							0	0	0	0	0	0	0	0	0
42																
43	General Plant			389-399												
44	Demand - Delivery				1	Demand		0	0	0	0	0	0	0	0	0
45	Demand - Supply				1	Demand		0	0	0	0	0	0	0	0	0
46	Customer				2	Customer		0	0	0	0	0	0	0	0	0
47	Commodity				3	Commodity		0	0	0	0	0	0	0	0	0
48	Revenue				4	Revenue		0	0	0	0	0	0	0	0	0
49	Total General							0	0	0	0	0	0	0	0	0
50																
51	Intangible Plant			301-303												
52	Demand				1	Demand		0	0	0	0	0	0	0	0	0
53	Customer				2	Customer		0	0	0	0	0	0	0	0	0
54	Total Intangible							0	0	0	0	0	0	0	0	0
55																
56	Plant in Service Summary															
57	Demand Related				1			0	0	0	0	0	0	0	0	0
58	Customer Related				2			0	0	0	0	0	0	0	0	0
59	Commodity Related				3			0	0	0	0	0	0	0	0	0
60	Revenue Related				4			0	0	0	0	0	0	0	0	0
61																
62	Total Gas Plant in Service							0	0	0	0	0	0	0	0	0
63																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	<b>DISTRIBUTION FUNCTION</b>															
13		FERC														
14		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs				
64	Accumulated Reserve for Depreciation	108														
65	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0				
66																
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
69																
70	Distribution Plant															
71	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
72	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0				
73	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0				
74	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0				
75	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0				
76	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0				
77	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0				
78	Other	387	1 Demand	0	0	0	0	0	0	0	0	0				
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
80	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0				
81	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0				
82	Services	380	2 Customer	0	0	0	0	0	0	0	0	0				
83	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0				
84	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0				
85	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0				
86	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0				
87	Other	387	2 Customer	0	0	0	0	0	0	0	0	0				
88	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
89	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
90	Total Distribution			0	0	0	0	0	0	0	0	0				
91																
92	General Plant	389-399														
93	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0				
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
95	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
98	Total General			0	0	0	0	0	0	0	0	0				
99																
100	Intangible Plant	301-303														
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
103	Total Intangible			0	0	0	0	0	0	0	0	0				
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0				
107	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0				
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0				
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0				
110	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0				
111																
112																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
13	Depreciation Expense															
14	Production Plant															
15																
16	Transmission Plant															
17	Transmission Plant															
18																
19	Distribution Plant															
20	Land															
21	Land Rights															
22	Structures & Improvements															
23	Mains															
24	Mains (Other)															
25	Compressor Station Equipment															
26	Industrial M&R Station Equipment															
27	Other															
28	Land Rights															
29	Mains															
30	M&R Station Equipment															
31	Services															
32	Meters															
33	Meter Installations															
34	House Regulators															
35	House Regulators Installations															
36	Other															
37	Total Distribution - Demand															
38	Total Distribution - Customer															
39	Total Distribution															
40																
41	General Plant															
42	Demand - Delivery															
43	Demand - Supply															
44	Customer															
45	Commodity															
46	Revenue															
47	Total General															
48																
49	Intangible Plant															
50	Demand															
51	Customer															
52	Total Intangible															
53																
54	Depreciation Summary															
55	Demand Related															
56	Customer Related															
57	Commodity Related															
58	Revenue Related															
59																
60	Total Depreciation Expense															
61																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation		3	Commodity		0		0		0		0		0		0
165	1/8 O&M calculation		1	Demand		0		0		0		0		0		0
166	1/8 O&M calculation		2	Customer		0		0		0		0		0		0
167	1/8 O&M calculation		4	Revenue		0		0		0		0		0		0
168	Total Cash Working Capital					0		0		0		0		0		0
169	Prepayments															
170	Taxes - Demand		1	Demand		0		0		0		0		0		0
171	Taxes - Customer		2	Customer		0		0		0		0		0		0
172	Taxes - Commodity		3	Commodity		0		0		0		0		0		0
173	Other Insurance - Demand		1	Demand		0		0		0		0		0		0
174	Other Insurance - Customer		2	Customer		0		0		0		0		0		0
175	Other Insurance - Revenue		4	Revenue		0		0		0		0		0		0
176	AGA Dues - Demand		1	Demand		0		0		0		0		0		0
177	AGA Dues - Customer		2	Customer		0		0		0		0		0		0
178	AGA Dues - Revenue		4	Revenue		0		0		0		0		0		0
179	Total Prepayments					0		0		0		0		0		0
180	Material & Supplies															
181	Valves		1	Demand		0		0		0		0		0		0
182	Valves		2	Customer		0		0		0		0		0		0
183	Regulators - Dom & Ind.		1	Demand		0		0		0		0		0		0
184	Meter & Service Risers		2	Customer		0		0		0		0		0		0
185	Pipe - Services & Mains		1	Demand		0		0		0		0		0		0
186	Pipe - Services & Mains		2	Customer		0		0		0		0		0		0
187	Total Material & Supplies					0		0		0		0		0		0
188	Gas Storage Inventory		1	Demand		0		0		0		0		0		0
189	Summary of Working Capital															
190	Demand					0		0		0		0		0		0
191	Customer					0		0		0		0		0		0
192	Commodity					0		0		0		0		0		0
193	Revenue					0		0		0		0		0		0
194	Total Working Capital					0		0		0		0		0		0
195																
196	Other		2	Customer		0		0		0		0		0		0
197	Deferred Income Taxes - Demand		1	Demand		0		0		0		0		0		0
198	Deferred Income Taxes - Customer		2	Customer		0		0		0		0		0		0
199	Deferred Income Taxes - Commodity		3	Commodity		0		0		0		0		0		0
200	Deferred Income Taxes - Revenue		4	Revenue		0		0		0		0		0		0
201	Deferred Income Taxes - ITC Demand		1	Demand		0		0		0		0		0		0
202	Deferred Income Taxes - ITC Customer		2	Customer		0		0		0		0		0		0
203	Deferred Income Taxes - ITC Commodity		3	Commodity		0		0		0		0		0		0
204	Deferred Income Taxes - ITC Revenue		4	Revenue		0		0		0		0		0		0
205	Deferred NY PSC Assessment - Demand		1	Demand		0		0		0		0		0		0
206	Deferred NY PSC Assessment - Customer		2	Customer		0		0		0		0		0		0
207	Deferred NY PSC Assessment - Revenue		4	Revenue		0		0		0		0		0		0
208	Deferred RD&D		2	Customer		0		0		0		0		0		0
209	Deferred Site Remediation Costs - Demand		1	Demand		0		0		0		0		0		0
210	Deferred Site Remediation Costs - Customer		2	Customer		0		0		0		0		0		0
211	TRA Impacts - Uncollectibles		4	Revenue		0		0		0		0		0		0
212	Elimination of Reorganization Costs per C27934		2	Customer		0		0		0		0		0		0
213	Internal Pension Reserve - Demand		1	Demand		0		0		0		0		0		0
214	Internal Pension Reserve - Customer		2	Customer		0		0		0		0		0		0
215	Internal Pension Reserve - Commodity		3	Commodity		0		0		0		0		0		0
216	Internal Pension Reserve - Revenue		4	Revenue		0		0		0		0		0		0
217	Earnings Base in Excess of Capitalization - Demand		1	Demand		0		0		0		0		0		0
218	Earnings Base in Excess of Capitalization - Customer		2	Customer		0		0		0		0		0		0
219	Earnings Base in Excess of Capitalization - Commodity		3	Commodity		0		0		0		0		0		0
220	Earnings Base in Excess of Capitalization - Revenue		4	Revenue		0		0		0		0		0		0
221																
222																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
242	Direct Labor Expense		401, 402													
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0			
244																
245	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
246																
247	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0			
248																
249	Distribution															
250	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0			
251	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0			
252	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0			
253	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0			
254	Services Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0			
255	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0			
256	Compressor Station Equipment		872,888	1 Demand	0	0	0	0	0	0	0	0	0			
257	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0			
258	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0			
259	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0			
260	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0			
261	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0			
262	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0			
263	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0			
264	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0			
265	Services Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0			
266	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0			
267	Customer Installations			2 Customer	0	0	0	0	0	0	0	0	0			
268	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0			
269	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0			
270	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0			
271	Total Distribution - Demand				0	0	0	0	0	0	0	0	0			
272	Total Distribution - Customer				0	0	0	0	0	0	0	0	0			
273	Total Distribution				0	0	0	0	0	0	0	0	0			
274																
275	Customer Accounts															
276	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0			
277	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0			
278	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0			
279	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0			
280	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0			
281	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0			
282	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0			
283	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0			
284	Total Customer Accounts				0	0	0	0	0	0	0	0	0			
285																
286	Customer Service		909-913													
287	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0			
288	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0			
289	Total Customer Service				0	0	0	0	0	0	0	0	0			
290																
291	Summary of Direct Labor Expense															
292	Demand				0	0	0	0	0	0	0	0	0			
293	Customer				0	0	0	0	0	0	0	0	0			
294	Commodity				0	0	0	0	0	0	0	0	0			
295	Revenue				0	0	0	0	0	0	0	0	0			
296																
297	Total Direct Labor Expense				0	0	0	0	0	0	0	0	0			
298																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
299	Operation and Maintenance Expense	401, 402														
300	Natural Gas Production	750-769	1 Demand		0	0	0	0	0	0	0	0	0			
301																
302	Purchase Gas Expense - Supply	401.999	3 Commodity		0	0	0	0	0	0	0	0	0			
303	Purchase Gas Expense - Delivery	401.999	3 Commodity		0	0	0	0	0	0	0	0	0			
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
306	Gas for Utility Operation	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
307	Total Other Gas Supply				0	0	0	0	0	0	0	0	0			
308																
309	Transmission	850-867	1 Demand		0	0	0	0	0	0	0	0	0			
310																
311	Distribution															
312	Load Dispatching	871	1 Demand		0	0	0	0	0	0	0	0	0			
313	Compressor Station Equipment	872	1 Demand		0	0	0	0	0	0	0	0	0			
314	Mains & Services	874	1 Demand		0	0	0	0	0	0	0	0	0			
315	Structures & Improvements	886	1 Demand		0	0	0	0	0	0	0	0	0			
316	Mains Maintenance	887	1 Demand		0	0	0	0	0	0	0	0	0			
317	Compressor Station Equip Maint	888	1 Demand		0	0	0	0	0	0	0	0	0			
318	Maint of Other Equipment	894	1 Demand		0	0	0	0	0	0	0	0	0			
319	Meas. & Regulator - General	875,889	1 Demand		0	0	0	0	0	0	0	0	0			
320	Meas. & Regulator - Industrial	876,890	1 Demand		0	0	0	0	0	0	0	0	0			
321	Meas. & Regulator - City	877,891	1 Demand		0	0	0	0	0	0	0	0	0			
322	Services Maintenance	892,892.10	1 Demand		0	0	0	0	0	0	0	0	0			
323	Supervision & Engineering	870,885	1 Demand		0	0	0	0	0	0	0	0	0			
324	Rents	881	1 Demand		0	0	0	0	0	0	0	0	0			
325	Other Distribution Expense	880	1 Demand		0	0	0	0	0	0	0	0	0			
326	Mains & Services	874	2 Customer		0	0	0	0	0	0	0	0	0			
327	Customer Installations	879	2 Customer		0	0	0	0	0	0	0	0	0			
328	Mains Maintenance	887	2 Customer		0	0	0	0	0	0	0	0	0			
329	Maint of Other Equipment	894	2 Customer		0	0	0	0	0	0	0	0	0			
330	Meters & House Regulators	878,893	2 Customer		0	0	0	0	0	0	0	0	0			
331	Services Maintenance	893,893.10	2 Customer		0	0	0	0	0	0	0	0	0			
332	Supervision & Engineering	870,885	2 Customer		0	0	0	0	0	0	0	0	0			
333	Rents	881	2 Customer		0	0	0	0	0	0	0	0	0			
334	Other Distribution Expense	880	2 Customer		0	0	0	0	0	0	0	0	0			
335	Total Distribution - Demand				0	0	0	0	0	0	0	0	0			
336	Total Distribution - Customer				0	0	0	0	0	0	0	0	0			
337	Total Distribution				0	0	0	0	0	0	0	0	0			
338																
339	Customer Accounts															
340	Meter Reading	902	2 Customer		0	0	0	0	0	0	0	0	0			
341	Customer Record & Collections	903	2 Customer		0	0	0	0	0	0	0	0	0			
342	Customer Record & Collections	903	4 Revenue		0	0	0	0	0	0	0	0	0			
343	Uncollectible Accounts - Supply	904	4 Revenue		0	0	0	0	0	0	0	0	0			
344	Uncollectible Accounts - Delivery	904	4 Revenue		0	0	0	0	0	0	0	0	0			
345	Uncollectible Accounts - Billing	904	4 Revenue		0	0	0	0	0	0	0	0	0			
346	Miscellaneous Customer Accounts	905	2 Customer		0	0	0	0	0	0	0	0	0			
347	Supervision	901	2 Customer		0	0	0	0	0	0	0	0	0			
348	Supervision	901	4 Revenue		0	0	0	0	0	0	0	0	0			
349	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0			
350	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0			
351	Total Customer Accounts				0	0	0	0	0	0	0	0	0			
352																
353	Customer Service	909-913														
354	Customer Service		2 Customer		0	0	0	0	0	0	0	0	0			
355	Transportation Administration		2 Customer		0	0	0	0	0	0	0	0	0			
356	Total Customer Service				0	0	0	0	0	0	0	0	0			
357																
358	Sales Promotion		2 Customer		0	0	0	0	0	0	0	0	0			
359																



Exhibit \_\_\_\_ (RMF)  
Schedule 3  
Worksheet  
Distribution NGS  
Page 8

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
13	Injuries & Damages															
14	Corporate Management - Non O&M															
15	Corporate Management - O&M															
16	Consumer Services															
17	Operations, Engineering, & Mechanical															
18	Corporate Management - Non O&M															
19	Corporate Management - O&M															
20	Consumer Services															
21	Operations, Engineering, & Mechanical															
22	Corporate Management - O&M															
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148	Corporate Management - O&M															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION				FERC											
					Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costen	
481	Rents				931											
482	Corporate Management - Non O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
484	Consumer Services					1 Demand	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical					1 Demand	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
488	Consumer Services					2 Customer	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical					2 Customer	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M					4 Revenue	0	0	0	0	0	0	0	0	0	0
491	Total Rents						0	0	0	0	0	0	0	0	0	0
492																
493	Maintenance General Plant				932											
494	Corporate Management - Non O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
496	Consumer Services					1 Demand	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical					1 Demand	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
500	Consumer Services					2 Customer	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical					2 Customer	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M					4 Revenue	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant						0	0	0	0	0	0	0	0	0	0
504																
505	Total Administrative & General															
506	Demand						0	0	0	0	0	0	0	0	0	0
507	Customer						0	0	0	0	0	0	0	0	0	0
508	Commodity						0	0	0	0	0	0	0	0	0	0
509	Revenue						0	0	0	0	0	0	0	0	0	0
510							0	0	0	0	0	0	0	0	0	0
511																
512	Misc. Other					2 Customer	0	0	0	0	0	0	0	0	0	0
513																
514	Summary O&M Expenses						0	0	0	0	0	0	0	0	0	0
515	Demand						0	0	0	0	0	0	0	0	0	0
516	Customer						0	0	0	0	0	0	0	0	0	0
517	Commodity						0	0	0	0	0	0	0	0	0	0
518	Revenue						0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses						0	0	0	0	0	0	0	0	0	0
520																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
525	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA				0	0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
531	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation				0	0	0	0	0	0	0	0	0	0	0	0
535	Total Federal				0	0	0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
539	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance				0	0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
545	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
546	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax				0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
550	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
551	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax				0	0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
556	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use				0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York				0	0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand				0	0	0	0	0	0	0	0	0	0	0	0
562	Customer				0	0	0	0	0	0	0	0	0	0	0	0
563	Commodity				0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income				0	0	0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coogen			
567	Federal/State Income Tax		409													
568	Operating Revenue				0	0	0	0	0	0	0	0	0			
569	Operating Deductions															
570	O&M Expenses	401, 402			0	0	0	0	0	0	0	0	0			
571	Depreciation Expense	403			0	0	0	0	0	0	0	0	0			
572	Taxes Other Than Income	408			0	0	0	0	0	0	0	0	0			
573	Negative Net Salvage				0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions				0	0	0	0	0	0	0	0	0			
575	Operating Income Before Income Taxes				0	0	0	0	0	0	0	0	0			
576	Adjustments for Tax Purposes															
577	Interest Charges				0	0	0	0	0	0	0	0	0			
578	Cost of Retiring Property				0	0	0	0	0	0	0	0	0			
579	Additional State Income Tax Depr.				0	0	0	0	0	0	0	0	0			
580	Meals/Entertainment				0	0	0	0	0	0	0	0	0			
581	Contributions in Aid of Construction				0	0	0	0	0	0	0	0	0			
582	Bad Debts - Net				0	0	0	0	0	0	0	0	0			
583	Capitalized Overheads				0	0	0	0	0	0	0	0	0			
584	Total Adjustments for Tax Purposes				0	0	0	0	0	0	0	0	0			
585	New York Taxable Income				0	0	0	0	0	0	0	0	0			
586	Total State Income Tax @	7.50%			0	0	0	0	0	0	0	0	0			
587	FIT Adjustments				0	0	0	0	0	0	0	0	0			
588	Federal Taxable Income				0	0	0	0	0	0	0	0	0			
589	Total Federal Income Tax @	35.00%			0	0	0	0	0	0	0	0	0			
590	Other Tax Adjustment				0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit				0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.				0	0	0	0	0	0	0	0	0			
593																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue															
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand															
600	Customer															
601	Commodity															
602	Revenue															
603	Total O&M Expense															
604	Depreciation Expense															
605	Demand															
606	Customer															
607	Commodity															
608	Revenue															
609	Total Depreciation Expense															
610	Negative Net Salvage															
611	Taxes Other Than Income															
612	Demand															
613	Customer															
614	Commodity															
615	Revenue															
616	Total Taxes Other Than Income															
617	Federal/State Income Taxes															
618	Investment Tax Credit															
619	Deferred Income Taxes - Liberalized Depr.															
620	Total Operating Revenue Deductions															
621	Utility Operating Income															
622	Rate Base															
623	Gas Plant In Service															
624	Demand															
625	Customer															
626	Commodity															
627	Revenue															
628	Total Gas Plant In Service															
629	Accumulated Reserve for Depreciation															
630	Demand															
631	Customer															
632	Commodity															
633	Revenue															
634	Total Reserve for Depreciation															
635	Net Plant															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year									National Fuel Gas Distribution Corporation					
5	M.E./Customer Component									New York Division					
6	Peak									Cost of Service Study - Total Company					
7	Proposed Rates									Proposed Rates					
8										Twelve Months Ending December 31, 2008					
9										Natural Gas Supply Service					
10															
11															
12	DISTRIBUTION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital	Accounts													
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			0	0	0	0	0	0	0	0	0	0	0	0
639	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
640	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
642	Other			0	0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0	0	0	0
645	Customer			0	0	0	0	0	0	0	0	0	0	0	0
646	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
647	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0	0	0	0
651	Customer			0	0	0	0	0	0	0	0	0	0	0	0
652	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
653	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0	0	0	0
657	Customer			0	0	0	0	0	0	0	0	0	0	0	0
658	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0	0	0	0
663	Customer			0	0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve														
668	Demand			0	0	0	0	0	0	0	0	0	0	0	0
669	Customer			0	0	0	0	0	0	0	0	0	0	0	0
670	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
671	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve														
673	Earnings Base in Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0	0	0	0
675	Customer			0	0	0	0	0	0	0	0	0	0	0	0
676	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
677	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base			0	0	0	0	0	0	0	0	0	0	0	0
680															
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682															
683	Utilized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
684	END DISTRIBUTION FUNCTION														

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13																
14	Gas Plant in Service	101														
15	Production Plant	325-338	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land	374.1	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	376	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	376	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution				0	0	0	0	0	0	0	0	0	0	0	0
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
47	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
49	Total General				0	0	0	0	0	0	0	0	0	0	0	0
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible				0	0	0	0	0	0	0	0	0	0	0	0
55																
56	Plant in Service Summary															
57	Demand Related		1		0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related		2		0	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related		3		0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related		4		0	0	0	0	0	0	0	0	0	0	0	0
61																
62	Total Gas Plant in Service				0	0	0	0	0	0	0	0	0	0	0	0
63																



A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	<b>DISTRIBUTION FUNCTION</b>	<b>FERC</b>	<b>Classification</b>	<b>Total</b>	<b>SC 1</b>	<b>SC 3</b>	<b>TC 1.1</b>	<b>TC 2.0</b>	<b>TC 3.0</b>	<b>TC 4.0</b>	<b>TC 4.1</b>	<b>Cogan</b>			
64	Accumulated Reserve for Depreciation	108													
65	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
74	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
78	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
80	Mains	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
82	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
83	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
87	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
91															
92	General Plant	389-399													
93	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
95	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
98	Total General			0	0	0	0	0	0	0	0	0	0	0	0
99															
100	Intangible Plant	301-303													
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
110															
111	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0
112															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION	FERC													
113	Depreciation Expense	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogan			
114	Production Plant	403													
115		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
116	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
118															
119	Distribution Plant														
120	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
123	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
127	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
129	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
131	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
132	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
136	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
140															
141	General Plant	389-399													
142	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
144	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
145	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
146	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
147	Total General			0	0	0	0	0	0	0	0	0	0	0	0
148															
149	Intangible Plant	301-303													
150	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
151	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
153															
154	Depreciation Summary														
155	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
159															
160	Total Depreciation Expense			0	0	0	0	0	0	0	0	0	0	0	0
161															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION				FERC											
162	Working Capital				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
163	Cash															
164	1/8 O&M calculation				3	Commodity	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation				1	Demand	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation				2	Customer	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation				4	Revenue	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital						0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments						0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves				1	Demand	0	0	0	0	0	0	0	0	0	0
182	Valves				2	Customer	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.				1	Demand	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers				2	Customer	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains				1	Demand	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains				2	Customer	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies						0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory				1	Demand	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand						0	0	0	0	0	0	0	0	0	0
191	Customer						0	0	0	0	0	0	0	0	0	0
192	Commodity						0	0	0	0	0	0	0	0	0	0
193	Revenue						0	0	0	0	0	0	0	0	0	0
194	Total Working Capital						0	0	0	0	0	0	0	0	0	0
195																
196	Other				2	Customer	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D				2	Customer	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles				4	Revenue	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934				2	Customer	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand				1	Demand	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer				2	Customer	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity				3	Commodity	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue				4	Revenue	0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
13	Accounts														
242	Direct Labor Expense	401, 402													
243	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
244															
245	Other Gas Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
246															
247	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
248															
249	Distribution														
250	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment	872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
274															
275	Customer Accounts														
276	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
280	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
281	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
285															
286	Customer Service	909-913													
287	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service			0	0	0	0	0	0	0	0	0	0	0	0
290															
291	Summary of Direct Labor Expense			0	0	0	0	0	0	0	0	0	0	0	0
292	Demand			0	0	0	0	0	0	0	0	0	0	0	0
293	Customer			0	0	0	0	0	0	0	0	0	0	0	0
294	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
295	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
296				0	0	0	0	0	0	0	0	0	0	0	0
297	Total Direct Labor Expense			0	0	0	0	0	0	0	0	0	0	0	0
298															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION	FERC													
13	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
14	Operation and Maintenance Expense	401, 402													
15	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16	Purchase Gas Expense - Supply	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
17	Purchase Gas Expense - Delivery	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
18	Other Gas Supply Expense - Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
19	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
20	Gas for Utility Operation	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Other Gas Supply			0	0	0	0	0	0	0	0	0	0	0	0
22	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Distribution														
24	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Compressor Station Equipment	872	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
31	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
32	Meas. & Regulator - Industrial	878,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
33	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
34	Services Maintenance	892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
35	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
36	Rents	881	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
37	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
38	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Customer Installations	879	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
40	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
41	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
42	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
43	Services Maintenance	893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
44	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
45	Rents	881	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
46	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
47	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
48	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
49	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
50	Customer Accounts														
51	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
52	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
53	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
54	Uncollectible Accounts - Supply	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
55	Uncollectible Accounts - Delivery	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
56	Uncollectible Accounts - Billing	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
57	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
58	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
59	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
60	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0	0	0	0
61	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0	0	0	0
62	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
63	Customer Service	909-913													
64	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
65	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
66	Total Customer Service			0	0	0	0	0	0	0	0	0	0	0	0
67	Sales Promotion		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION															
13	Accounts															
14	Classification															
15	Total															
16	SC 1															
17	SC 3															
18	TC 1.1															
19	TC 2.0															
20	TC 3.0															
21	TC 4.0															
22	TC 4.1															
23	Cogen															
360	Administrative & General Expenses															
361	A&G Salaries	920														
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
371	Total A&G Salaries			0	0	0	0	0	0	0	0	0	0	0	0	0
372																
373	Office Supplies & Expenses	921														
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
383	Total Outside Services			0	0	0	0	0	0	0	0	0	0	0	0	0
384																
385	Administrative Exp. Transferred - Credit	922														
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit			0	0	0	0	0	0	0	0	0	0	0	0	0
396																
397	Outside Services Employed	923														
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0	0
408																
409	Property Insurance	924														
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0	0
420																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION	FERC													
13	Injuries & Damages	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Corporate Management - Non O&M	925	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
422	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
423	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
424	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
425	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
427	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
428	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
429	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
430	Total Injuries & Damages			0	0	0	0	0	0	0	0	0	0	0	0
431															
432	Employee Pension & Benefits	926													
433	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
434	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
435	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
436	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
437	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
439	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
440	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
441	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
442	Total Employee Pension & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
443															
444	Franchise Requirement	927													
445	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
446	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
447	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
448	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
449	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
451	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
452	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
453	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
454	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0
455															
456	Regulatory Commission Expenses	928													
457	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
458	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
459	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
460	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
461	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
463	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
464	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
465	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
466	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0
467															
468	Miscellaneous General Expenses	930.2													
469	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
470	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
471	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
472	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
473	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
475	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
476	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
477	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
478	Total Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
479															
480															



	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
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12	DISTRIBUTION FUNCTION		FERC													
			Accounts													
			931													
481	Rents															
482	Corporate Management - Non O&M			1 Demand		0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M			1 Demand		0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services			1 Demand		0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical			1 Demand		0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M			2 Customer		0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M			2 Customer		0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services			2 Customer		0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical			2 Customer		0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
491	Total Rents					0	0	0	0	0	0	0	0	0	0	0
492																
493	Maintenance General Plant		932													
494	Corporate Management - Non O&M			1 Demand		0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M			1 Demand		0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services			1 Demand		0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical			1 Demand		0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M			2 Customer		0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M			2 Customer		0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services			2 Customer		0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical			2 Customer		0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant					0	0	0	0	0	0	0	0	0	0	0
504																
505	Total Administrative & General					0	0	0	0	0	0	0	0	0	0	0
506	Demand					0	0	0	0	0	0	0	0	0	0	0
507	Customer					0	0	0	0	0	0	0	0	0	0	0
508	Commodity					0	0	0	0	0	0	0	0	0	0	0
509	Revenue					0	0	0	0	0	0	0	0	0	0	0
510						0	0	0	0	0	0	0	0	0	0	0
511						0	0	0	0	0	0	0	0	0	0	0
512	Misc. Other			2 Customer		0	0	0	0	0	0	0	0	0	0	0
513																
514	Summary O&M Expenses					0	0	0	0	0	0	0	0	0	0	0
515	Demand					0	0	0	0	0	0	0	0	0	0	0
516	Customer					0	0	0	0	0	0	0	0	0	0	0
517	Commodity					0	0	0	0	0	0	0	0	0	0	0
518	Revenue					0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses					0	0	0	0	0	0	0	0	0	0	0
520																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
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	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
567	Federal/State Income Tax	409		0	0	0	0	0	0	0	0	0	0			
568	Operating Revenue			0	0	0	0	0	0	0	0	0	0			
569	Operating Deductions			0	0	0	0	0	0	0	0	0	0			
570	O&M Expenses	401, 402		0	0	0	0	0	0	0	0	0	0			
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0			
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0	0			
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0	0			
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0	0			
576	Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0			
577	Interest Charges			0	0	0	0	0	0	0	0	0	0			
578	Cost of Retiring Property			0	0	0	0	0	0	0	0	0	0			
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0	0			
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0	0			
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0	0			
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0	0			
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0	0			
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0			
585	New York Taxable Income			0	0	0	0	0	0	0	0	0	0			
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0	0			
587	FIT Adjustments			0	0	0	0	0	0	0	0	0	0			
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0	0			
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0	0			
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0			
593																

A	B	C	D	E	F	G	B8	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	<b>DISTRIBUTION FUNCTION</b>	<b>FERC</b>	<b>Classification</b>	<b>Total</b>	<b>SC.1</b>	<b>SC.3</b>	<b>TC.1.1</b>	<b>TC.2.0</b>	<b>TC.3.0</b>	<b>TC.4.0</b>	<b>TC.4.1</b>	<b>Cogen</b>			
594	Summary	Accounts													
595	Utility Operating Income			0	0	0	0	0	0	0	0	0			
596	Total Operating Revenue														
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand			0	0	0	0	0	0	0	0	0			
600	Customer			0	0	0	0	0	0	0	0	0			
601	Commodity			0	0	0	0	0	0	0	0	0			
602	Revenue			0	0	0	0	0	0	0	0	0			
603	Total O&M Expense			0	0	0	0	0	0	0	0	0			
604	Depreciation Expense														
605	Demand			0	0	0	0	0	0	0	0	0			
606	Customer			0	0	0	0	0	0	0	0	0			
607	Commodity			0	0	0	0	0	0	0	0	0			
608	Revenue			0	0	0	0	0	0	0	0	0			
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0			
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
611	Taxes Other Than Income														
612	Demand			0	0	0	0	0	0	0	0	0			
613	Customer			0	0	0	0	0	0	0	0	0			
614	Commodity			0	0	0	0	0	0	0	0	0			
615	Revenue			0	0	0	0	0	0	0	0	0			
616	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0			
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0			
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
619	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0			
620	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0			
621	Utility Operating Income			0	0	0	0	0	0	0	0	0			
622	Rate Base														
623	Gas Plant In Service														
624	Demand			0	0	0	0	0	0	0	0	0			
625	Customer			0	0	0	0	0	0	0	0	0			
626	Commodity			0	0	0	0	0	0	0	0	0			
627	Revenue			0	0	0	0	0	0	0	0	0			
628	Total Gas Plant In Service			0	0	0	0	0	0	0	0	0			
629	Accumulated Reserve for Depreciation														
630	Demand			0	0	0	0	0	0	0	0	0			
631	Customer			0	0	0	0	0	0	0	0	0			
632	Commodity			0	0	0	0	0	0	0	0	0			
633	Revenue			0	0	0	0	0	0	0	0	0			
634	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0			
635	Net Plant			0	0	0	0	0	0	0	0	0			

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION														
636	Working Capital	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			0	0	0	0	0	0	0	0	0	0	0	0
639	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
640	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
642	Other			0	0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0	0	0	0
645	Customer			0	0	0	0	0	0	0	0	0	0	0	0
646	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
647	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0	0	0	0
651	Customer			0	0	0	0	0	0	0	0	0	0	0	0
652	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
653	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0	0	0	0
657	Customer			0	0	0	0	0	0	0	0	0	0	0	0
658	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0	0	0	0
663	Customer			0	0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934														
667	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
668	Demand			0	0	0	0	0	0	0	0	0	0	0	0
669	Customer			0	0	0	0	0	0	0	0	0	0	0	0
670	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
671	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0	0	0	0
675	Customer			0	0	0	0	0	0	0	0	0	0	0	0
676	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
677	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base			0											
680															
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682	Unutilized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
683															
684	END DISTRIBUTION FUNCTION														

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION	FERC														
13		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
14	Gas Plant in Service	101														
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0				
16																
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
19																
20	Distribution Plant															
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0				
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0				
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0				
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0				
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0				
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0				
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0				
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0				
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0				
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0				
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0				
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0				
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0				
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0				
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0				
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0				
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
41	Total Distribution			0	0	0	0	0	0	0	0	0				
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0				
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
46	Customer		2 Customer	26,989	24,937	1,995	45	6	3	2	1	0				
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
49	Total General			26,989	24,937	1,995	45	6	3	2	1	0				
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
54	Total Intangible			0	0	0	0	0	0	0	0	0				
55																
56	Plant in Service Summary															
57	Demand Related		1	0	0	0	0	0	0	0	0	0				
58	Customer Related		2	26,989	24,937	1,995	45	6	3	2	1	0				
59	Commodity Related		3	0	0	0	0	0	0	0	0	0				
60	Revenue Related		4	0	0	0	0	0	0	0	0	0				
61																
62	Total Gas Plant in Service			26,989	24,937	1,995	45	6	3	2	1	0				
63																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
64	Accumulated Reserve for Depreciation	108													
65	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
74	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
78	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
80	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
82	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
83	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
87	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
91															
92	General Plant	389-399													
93	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
95	Customer		2 Customer	(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	0	0
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
98	Total General			(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	0	0
99															
100	Intangible Plant	301-303													
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related		2 Customer	(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	0	0
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation			(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	0	0
111															
112															

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13	Depreciation Expense	403													
14	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
15															
16	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	Distribution Plant														
20	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
21	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
22	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
29	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
30	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
31	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Motor Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
36	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
38	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
40															
41	General Plant	389-399													
42	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
43	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
44	Customer		2 Customer	6,891	6,368	509	11	2	1	0	0	0	0	0	0
45	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
46	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
47	Total General			6,891	6,368	509	11	2	1	0	0	0	0	0	0
48															
49	Intangible Plant	301-303													
50	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
51	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
52	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
53															
54	Depreciation Summary														
55	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
56	Customer Related		2 Customer	6,891	6,368	509	11	2	1	0	0	0	0	0	0
57	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
58	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
59															
60	Total Depreciation Expense			6,891	6,368	509	11	2	1	0	0	0	0	0	0
61															



	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation		1	Demand		0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation		2	Customer		497,565	459,733	36,787	826	119	58	28	11	3		
167	1/8 O&M calculation		4	Revenue		49,973	48,444	1,429	32	5	36	18	7	2		
168	Total Cash Working Capital					547,538	508,177	38,216	858	124	94	46	18	5		
169	Prepayments															
170	Taxes - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments					0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves		1	Demand		0	0	0	0	0	0	0	0	0	0	0
182	Valves		2	Customer		0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dem & Ind.		1	Demand		0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers		2	Customer		0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains		1	Demand		0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains		2	Customer		0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies					0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory		1	Demand		0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital					0	0	0	0	0	0	0	0	0	0	0
190	Demand					497,565	459,733	36,787	826	119	58	28	11	3		
191	Customer					0	0	0	0	0	0	0	0	0	0	0
192	Commodity					49,973	48,444	1,429	32	5	36	18	7	2		
193	Revenue					547,538	508,177	38,216	858	124	94	46	18	5		
194	Total Working Capital															
195																
196	Other	235	2	Customer		0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer		2	Customer		(106)	(98)	(8)	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer		2	Customer		(3)	(3)	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D		2	Customer		0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934		2	Customer		0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer		2	Customer		1,240	1,146	92	2	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer		2	Customer		660	610	49	1	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue		4	Revenue		63	61	2	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION	FERC	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
223	Operating Revenues	400														
224	Revenues - Supply Function	480-481, 489			0	0	0	0	0	0	0	0	0			
225	Revenues - Delivery Function				0	0	0	0	0	0	0	0	0			
226	Revenues - Billing Function				12,985,375	12,186,528	782,421	11,427	2,506	1,467	753	273	0			
227	Other Operating Revenues															
228	Late Payment Charges - Supply	487			0	0	0	0	0	0	0	0	0			
229	Late Payment Charges - Delivery	487			0	0	0	0	0	0	0	0	0			
230	Late Payment Charges - Billing	487			111,388	104,535	6,711	98	21	13	6	2	0			
231	Bill Insert Revenues	495			95,868	88,579	7,088	159	23	11	5	2	1			
232	Misc. Other Revenue	495			0	0	0	0	0	0	0	0	0			
233	Sale of Inventory Materials	495			0	0	0	0	0	0	0	0	0			
234	Sales Tax	495	1 Demand		0	0	0	0	0	0	0	0	0			
235	Sales Tax	495	2 Customer		0	0	0	0	0	0	0	0	0			
236	Sales Tax	495	3 Commodity		0	0	0	0	0	0	0	0	0			
237	Sales Tax	495	4 Revenue		0	0	0	0	0	0	0	0	0			
238	Total Other Operating Revenue				207,254	193,114	13,799	257	44	24	11	4	1			
239																
240	Total Operating Revenue				13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277	1			
241																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
242	Direct Labor Expense															
243	Natural Gas Production															
244																
245	Other Gas Supply															
246																
247	Transmission															
248																
249	Distribution															
250	Load Dispatching															
251	Mains & Services															
252	Structures & Improvements															
253	Mains Maintenance															
254	Services Maintenance															
255	Compressor Station Equip Maint															
256	Compressor Station Equipment															
257	Meas. & Regulator - General															
258	Meas. & Regulator - Industrial															
259	Meas. & Regulator - City															
260	Maint of Other Equipment															
261	Supervision & Engineering															
262	Other Distribution Expense															
263	Mains & Services															
264	Mains Maintenance															
265	Services Maintenance															
266	Meters & House Regulators															
267	Customer Installations															
268	Maint of Other Equipment															
269	Supervision & Engineering															
270	Other Distribution Expense															
271	Total Distribution - Demand															
272	Total Distribution - Customer															
273	Total Distribution															
274																
275	Customer Accounts															
276	Meter Reading															
277	Customer Record & Collections															
278	Customer Record & Collections															
279	Miscellaneous Customer Accounts															
280	Supervision															
281	Supervision															
282	Total Customer Accounts - Customer															
283	Total Customer Accounts - Revenue															
284	Total Customer Accounts															
285																
286	Customer Service															
287	Customer Service															
288	Transportation Administration															
289	Total Customer Service															
290																
291	Summary of Direct Labor Expense															
292	Demand															
293	Customer															
294	Commodity															
295	Revenue															
296																
297	Total Direct Labor Expense															
298																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION			FERC		Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
299	Operation and Maintenance Expense			401, 402												
300	Natural Gas Production			750-769	1	Demand		0	0	0	0	0	0	0	0	0
301																
302	Purchase Gas Expense - Supply			401.999	3	Commodity		0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery			401.999	3	Commodity		0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply			807.1-813	3	Commodity		0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery			807.1-813	3	Commodity		0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation			807.1-813	3	Commodity		0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply							0	0	0	0	0	0	0	0	0
308																
309	Transmission			850-867	1	Demand		0	0	0	0	0	0	0	0	0
310																
311	Distribution															
312	Load Dispatching			871	1	Demand		0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment			872	1	Demand		0	0	0	0	0	0	0	0	0
314	Mains & Services			874	1	Demand		0	0	0	0	0	0	0	0	0
315	Structures & Improvements			886	1	Demand		0	0	0	0	0	0	0	0	0
316	Mains Maintenance			887	1	Demand		0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint			888	1	Demand		0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment			894	1	Demand		0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General			875,889	1	Demand		0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial			876,890	1	Demand		0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City			877,891	1	Demand		0	0	0	0	0	0	0	0	0
322	Services Maintenance			892,892.10	1	Demand		0	0	0	0	0	0	0	0	0
323	Supervision & Engineering			870,885	1	Demand		0	0	0	0	0	0	0	0	0
324	Rents			881	1	Demand		0	0	0	0	0	0	0	0	0
325	Other Distribution Expense			880	1	Demand		0	0	0	0	0	0	0	0	0
326	Mains & Services			874	2	Customer		0	0	0	0	0	0	0	0	0
327	Customer Installations			879	2	Customer		0	0	0	0	0	0	0	0	0
328	Mains Maintenance			887	2	Customer		0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment			894	2	Customer		0	0	0	0	0	0	0	0	0
330	Meters & House Regulators			878,893	2	Customer		0	0	0	0	0	0	0	0	0
331	Services Maintenance			893,893.10	2	Customer		0	0	0	0	0	0	0	0	0
332	Supervision & Engineering			870,885	2	Customer		0	0	0	0	0	0	0	0	0
333	Rents			881	2	Customer		0	0	0	0	0	0	0	0	0
334	Other Distribution Expense			880	2	Customer		0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand							0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer							0	0	0	0	0	0	0	0	0
337	Total Distribution							0	0	0	0	0	0	0	0	0
338																
339	Customer Accounts															
340	Meter Reading			902	2	Customer		0	0	0	0	0	0	0	0	0
341	Customer Record & Collections			903	2	Customer		3,308,192	3,056,643	244,588	5,495	791	387	189	73	26
342	Customer Record & Collections			903	4	Revenue		0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply			904	4	Revenue		0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery			904	4	Revenue		0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing			904	4	Revenue		363,566	352,447	10,397	233	33	261	128	49	18
346	Miscellaneous Customer Accounts			905	2	Customer		0	0	0	0	0	0	0	0	0
347	Supervision			901	2	Customer		311,714	288,013	23,046	518	74	36	18	7	2
348	Supervision			901	4	Revenue		0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer							3,619,906	3,344,656	267,634	6,013	865	423	207	80	28
350	Total Customer Accounts - Revenue							363,566	352,447	10,397	233	33	261	128	49	18
351	Total Customer Accounts							3,983,472	3,697,103	278,031	6,246	898	684	335	129	46
352																
353	Customer Service			909-913												
354	Customer Service				2	Customer		0	0	0	0	0	0	0	0	0
355	Transportation Administration				2	Customer		0	0	0	0	0	0	0	0	0
356	Total Customer Service							0	0	0	0	0	0	0	0	0
357																
358	Sales Promotion				2	Customer		0	0	0	0	0	0	0	0	0
359																

**Exhibit \_\_\_\_ (RMFA-1)**  
**Schedule 1**  
**Worksheet**  
**Billing and Payment Bundled**  
**Page 8**

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Injuries & Damages	925													
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	13,805	12,755	1,021	23	3	2	1	0	0	0	0	0
428	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	1,387	1,345	40	1	0	1	0	0	0	0	0	0
431	Total Injuries & Damages			15,192	14,100	1,061	24	3	3	1	0	0	0	0	0
432															
433	Employee Pension & Benefits	926													
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	220,953	204,151	16,336	367	53	26	13	5	2	0	0	0
440	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	22,192	21,513	635	14	2	16	8	3	1	0	0	0
443	Total Employee Pension & Benefits			243,145	225,664	16,971	381	55	42	21	8	3	0	0	0
444															
445	Franchise Requirement	927													
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0
456															
457	Regulatory Commission Expenses	928													
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0
468															
469	Miscellaneous General Expenses	930.2													
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	60,337	55,751	4,461	100	14	7	3	1	0	0	0	0
476	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	6,060	5,875	173	4	1	4	2	1	0	0	0	0
479	Total Miscellaneous General Expenses			66,397	61,626	4,634	104	15	11	5	2	0	0	0	0
480															

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	94	87	7	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	9	9	0	0	0	0	0	0	0	0	0	0
491	Total Rents			103	96	7	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	1	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	744	688	55	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	75	73	2	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant			819	761	57	1	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			396,390	366,252	29,307	658	94	48	23	8	2	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			39,813	38,596	1,139	26	4	28	14	5	1	0	0	0
510				436,203	404,848	30,446	684	98	74	37	13	3	0	0	0
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			4,016,296	3,710,908	296,941	6,671	959	469	230	88	30	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			403,379	391,043	11,536	259	37	289	142	54	19	0	0	0
519	Total O&M Expenses			4,419,675	4,101,951	308,477	6,930	996	758	372	142	49	0	0	0
520															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION				FERC											
521	Taxes Other Than Income				Accounts	Classification	Total		SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen
522	Federal															
523	FICA															
524	Demand				1 Demand		0		0	0	0	0	0	0	0	0
525	Customer				2 Customer		126		117	9	0	0	0	0	0	0
526	Commodity				3 Commodity		0		0	0	0	0	0	0	0	0
527	Revenue				4 Revenue		0		0	0	0	0	0	0	0	0
528	Total FICA						126		117	9	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand				1 Demand		0		0	0	0	0	0	0	0	0
531	Customer				2 Customer		2		2	0	0	0	0	0	0	0
532	Commodity				3 Commodity		0		0	0	0	0	0	0	0	0
533	Revenue				4 Revenue		0		0	0	0	0	0	0	0	0
534	Total Unemployment Compensation						2		2	0	0	0	0	0	0	0
535	Total Federal						128		119	9	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand				1 Demand		0		0	0	0	0	0	0	0	0
539	Customer				2 Customer		4		4	0	0	0	0	0	0	0
540	Commodity				3 Commodity		0		0	0	0	0	0	0	0	0
541	Revenue				4 Revenue		0		0	0	0	0	0	0	0	0
542	Total Unemployment Insurance						4		4	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand				1 Demand		0		0	0	0	0	0	0	0	0
545	Customer				2 Customer		0		0	0	0	0	0	0	0	0
546	Revenue				4 Revenue		0		0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax						0		0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand				1 Demand		0		0	0	0	0	0	0	0	0
550	Customer				2 Customer		30		28	2	0	0	0	0	0	0
551	Commodity				3 Commodity		0		0	0	0	0	0	0	0	0
552	Revenue				4 Revenue		0		0	0	0	0	0	0	0	0
553	Total Property Tax						30		28	2	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand				1 Demand		0		0	0	0	0	0	0	0	0
556	Customer				2 Customer		0		0	0	0	0	0	0	0	0
557	Revenue				4 Revenue		0		0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use						0		0	0	0	0	0	0	0	0
559	Total New York						34		32	2	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand						0		0	0	0	0	0	0	0	0
562	Customer						162		151	11	0	0	0	0	0	0
563	Commodity						0		0	0	0	0	0	0	0	0
564	Revenue						0		0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income						162		151	11	0	0	0	0	0	0
566																



	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
567	Federal/State Income Tax															
568	Operating Revenue															
569	Operating Deductions															
570	O&M Expenses															
571	Depreciation Expense															
572	Taxes Other Than Income															
573	Negative Net Salvage															
574	Total Operating Deductions															
575	Operating Income Before Income Taxes															
576	Adjustments for Tax Purposes															
577	Interest Charges															
578	Cost of Retiring Property															
579	Additional State Income Tax Depr.															
580	Meals/Entertainment															
581	Contributions in Aid of Construction															
582	Bad Debts - Net															
583	Capitalized Overheads															
584	Total Adjustments for Tax Purposes															
585	New York Taxable Income															
586	Total State Income Tax @															
587	FIT Adjustments															
588	Federal Taxable Income															
589	Total Federal Income Tax @															
590	Other Tax Adjustment															
591	Investment Tax Credit															
592	Deferred Income Taxes - Liberalized Depr.															

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC													
594	Summary	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
595	Utility Operating Income														
596	Total Operating Revenue			13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277	1			
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand			0	0	0	0	0	0	0	0	0			
600	Customer			4,016,296	3,710,908	296,941	6,671	959	489	230	88	30			
601	Commodity			0	0	0	0	0	0	0	0	0			
602	Revenue			403,379	391,043	11,536	259	37	289	142	54	19			
603	Total O&M Expense			4,419,675	4,101,951	308,477	6,930	996	758	372	142	49			
604	Depreciation Expense														
605	Demand			0	0	0	0	0	0	0	0	0			
606	Customer			6,891	6,368	509	11	2	1	0	0	0			
607	Commodity			0	0	0	0	0	0	0	0	0			
608	Revenue			0	0	0	0	0	0	0	0	0			
609	Total Depreciation Expense			6,891	6,368	509	11	2	1	0	0	0			
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
611	Taxes Other Than Income														
612	Demand			0	0	0	0	0	0	0	0	0			
613	Customer			162	151	11	0	0	0	0	0	0			
614	Commodity			0	0	0	0	0	0	0	0	0			
615	Revenue			0	0	0	0	0	0	0	0	0			
616	Total Taxes Other Than Income			162	151	11	0	0	0	0	0	0			
617	Federal/State Income Taxes			3,488,744	3,291,950	193,615	1,681	817	291	156	53	(19)			
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
619	Deferred Income Taxes - Liberalized Depr.			(26)	(24)	(2)	0	0	0	0	0	0			
620	Total Operating Revenue Deductions			7,915,446	7,400,396	502,810	8,822	1,615	1,050	528	195	30			
621	Utility Operating Income			5,277,183	4,979,246	293,410	2,862	935	441	236	82	(29)			
622	Rate Base														
623	Gas Plant in Service														
624	Demand			0	0	0	0	0	0	0	0	0			
625	Customer			26,989	24,937	1,995	45	6	3	2	1	0			
626	Commodity			0	0	0	0	0	0	0	0	0			
627	Revenue			0	0	0	0	0	0	0	0	0			
628	Total Gas Plant in Service			26,989	24,937	1,995	45	6	3	2	1	0			
629	Accumulated Reserve for Depreciation														
630	Demand			0	0	0	0	0	0	0	0	0			
631	Customer			(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0			
632	Commodity			0	0	0	0	0	0	0	0	0			
633	Revenue			0	0	0	0	0	0	0	0	0			
634	Total Reserve for Depreciation			(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0			
635	Net Plant			21,704	20,054	1,604	36	5	2	2	1	0			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year		National Fuel Gas Distribution Corporation																										
5	M.E./Customer Component		New York Division																										
6	Peak		Cost of Service Study - Total Company																										
7	Proposed Rates		Proposed Rates																										
8			Twelve Months Ending December 31, 2008																										
9			Bundled Service																										
10																													
11																													
12	BILLING FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen																
636	Working Capital																												
637	Demand				0	0	0	0	0	0	0	0	0																
638	Customer				497,565	459,733	36,787	826	119	58	28	11	3																
639	Commodity				0	0	0	0	0	0	0	0	0																
640	Revenue				49,973	48,444	1,429	32	5	36	18	7	2																
641	Total Working Capital				547,538	508,177	38,216	858	124	94	46	18	5																
642	Other				0	0	0	0	0	0	0	0	0																
643	Deferred Income Taxes																												
644	Demand				0	0	0	0	0	0	0	0	0																
645	Customer				(106)	(98)	(8)	0	0	0	0	0	0																
646	Commodity				0	0	0	0	0	0	0	0	0																
647	Revenue				0	0	0	0	0	0	0	0	0																
648	Total Deferred Income Taxes				(106)	(98)	(8)	0	0	0	0	0	0																
649	Deferred Income Taxes - ITC																												
650	Demand				0	0	0	0	0	0	0	0	0																
651	Customer				(3)	(3)	0	0	0	0	0	0	0																
652	Commodity				0	0	0	0	0	0	0	0	0																
653	Revenue				0	0	0	0	0	0	0	0	0																
654	Total Deferred Income Taxes - ITC				(3)	(3)	0	0	0	0	0	0	0																
655	Deferred NY PSC Assessment																												
656	Demand				0	0	0	0	0	0	0	0	0																
657	Customer				0	0	0	0	0	0	0	0	0																
658	Revenue				0	0	0	0	0	0	0	0	0																
659	Total Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0																
660	Deferred RD&D				0	0	0	0	0	0	0	0	0																
661	Deferred Site Remediation Costs																												
662	Demand				0	0	0	0	0	0	0	0	0																
663	Customer				0	0	0	0	0	0	0	0	0																
664	Total Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0																
665	TRA Impacts - Uncollectibles				0	0	0	0	0	0	0	0	0																
666	Elimination of Reorganization Costs per C27934				0	0	0	0	0	0	0	0	0																
667	Internal Pension Reserve																												
668	Demand				0	0	0	0	0	0	0	0	0																
669	Customer				1,240	1,146	92	2	0	0	0	0	0																
670	Commodity				0	0	0	0	0	0	0	0	0																
671	Revenue				1,240	1,146	92	2	0	0	0	0	0																
672	Internal Pension Reserve																												
673	Earnings Base in Excess of Capitalization				0	0	0	0	0	0	0	0	0																
674	Demand				660	610	49	1	0	0	0	0	0																
675	Customer				0	0	0	0	0	0	0	0	0																
676	Commodity				63	61	2	0	0	0	0	0	0																
677	Revenue				723	671	51	1	0	0	0	0	0																
678	Earnings Base in Excess of Capitalization																												
679	Net Rate Base				571,096	529,947	39,955	897	129	96	48	19	5																
680																													
681	Return Earned				924.0400%	939.5700%	734.3500%	319.0600%	724.8100%	459.3800%	491.6700%	431.5800%	-580.0000%																
682																													
683	Unitized Rate of Return				1.000000	1.016807	0.794717	0.345288	0.784392	0.497143	0.532087	0.467058	(0.627678)																
684	END BILLING FUNCTION																												

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC													
13		Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
14	Gas Plant in Service	101													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	378	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	378	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
42															
43	General Plant	389-399													
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
49	Total General			0	0	0	0	0	0	0	0	0	0	0	0
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
55															
56	Plant in Service Summary														
57	Demand Related		1	0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related		2	0	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related		3	0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related		4	0	0	0	0	0	0	0	0	0	0	0	0
61															
62	Total Gas Plant in Service			0	0	0	0	0	0	0	0	0	0	0	0
63															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION		FERC		Classification		Total		SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cooran
64	Accumulated Reserve for Depreciation		108													
65	Production Plant		325-338	1 Demand		0	0	0	0	0	0	0	0	0	0	0
66																
67	Transmission Plant		365-369	1 Demand		0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant		365-369	1 Demand		0	0	0	0	0	0	0	0	0	0	0
69																
70	Distribution Plant															
71	Land		374.1	1 Demand		0	0	0	0	0	0	0	0	0	0	0
72	Land Rights		374.2	1 Demand		0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements		375	1 Demand		0	0	0	0	0	0	0	0	0	0	0
74	Mains		376	1 Demand		0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)		378	1 Demand		0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment		377	1 Demand		0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment		385	1 Demand		0	0	0	0	0	0	0	0	0	0	0
78	Other		387	1 Demand		0	0	0	0	0	0	0	0	0	0	0
79	Land Rights		374.2	2 Customer		0	0	0	0	0	0	0	0	0	0	0
80	Mains		376	2 Customer		0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment		378	2 Customer		0	0	0	0	0	0	0	0	0	0	0
82	Services		380	2 Customer		0	0	0	0	0	0	0	0	0	0	0
83	Meters		381	2 Customer		0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations		382	2 Customer		0	0	0	0	0	0	0	0	0	0	0
85	House Regulators		383	2 Customer		0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations		384	2 Customer		0	0	0	0	0	0	0	0	0	0	0
87	Other		387	2 Customer		0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
91																
92	General Plant		389-399													
93	Demand - Delivery			1 Demand		0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply			1 Demand		0	0	0	0	0	0	0	0	0	0	0
95	Customer			2 Customer		0	0	0	0	0	0	0	0	0	0	0
96	Commodity			3 Commodity		0	0	0	0	0	0	0	0	0	0	0
97	Revenue			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
98	Total General					0	0	0	0	0	0	0	0	0	0	0
99																
100	Intangible Plant		301-303													
101	Demand			1 Demand		0	0	0	0	0	0	0	0	0	0	0
102	Customer			2 Customer		0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related			1 Demand		0	0	0	0	0	0	0	0	0	0	0
107	Customer Related			2 Customer		0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related			3 Commodity		0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
110																
111	Total Accumulated Reserve for Depreciation					0	0	0	0	0	0	0	0	0	0	0
112																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
113	Depreciation Expense															
114	Production Plant															
115																
116	Transmission Plant															
117	Transmission Plant															
118																
119	Distribution Plant															
120	Land															
121	Land Rights															
122	Structures & Improvements															
123	Mains															
124	Mains (Other)															
125	Compressor Station Equipment															
126	Industrial M&R Station Equipment															
127	Other															
128	Land Rights															
129	Mains															
130	M&R Station Equipment															
131	Services															
132	Meters															
133	Meter Installations															
134	House Regulators															
135	House Regulators Installations															
136	Other															
137	Total Distribution - Demand															
138	Total Distribution - Customer															
139	Total Distribution															
140																
141	General Plant															
142	Demand - Delivery															
143	Demand - Supply															
144	Customer															
145	Commodity															
146	Revenue															
147	Total General															
148																
149	Intangible Plant															
150	Demand															
151	Customer															
152	Total Intangible															
153																
154	Depreciation Summary															
155	Demand Related															
156	Customer Related															
157	Commodity Related															
158	Revenue Related															
159																
160	Total Depreciation Expense															
161																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11				FERC												
12	BILLING FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
162	Working Capital															
163	Cash															
164	1/8 O&M calculation			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital				0	0	0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments				0	0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
182	Valves			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies				0	0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand				0	0	0	0	0	0	0	0	0	0	0	0
191	Customer				0	0	0	0	0	0	0	0	0	0	0	0
192	Commodity				0	0	0	0	0	0	0	0	0	0	0	0
193	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital				0	0	0	0	0	0	0	0	0	0	0	0
195																
196	Other	235		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																



	A	B	C	D	E	F	G	AF	AH	AJ	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coden				
12	Accounts															
242	Direct Labor Expense	401, 402														
243	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0				
244																
245	Other Gas Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0				
246																
247	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0				
248																
249	Distribution															
250	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0				
251	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0				
252	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0				
253	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0				
254	Services Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0				
255	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0				
256	Compressor Station Equipment	872,888	1 Demand	0	0	0	0	0	0	0	0	0				
257	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0				
258	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0				
259	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0				
260	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0				
261	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0				
262	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0				
263	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0				
264	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0				
265	Services Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0				
266	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0				
267	Customer Installations		2 Customer	0	0	0	0	0	0	0	0	0				
268	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0				
269	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0				
270	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0				
271	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
272	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
273	Total Distribution			0	0	0	0	0	0	0	0	0				
274																
275	Customer Accounts															
276	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0				
277	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0				
278	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0				
279	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0				
280	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0				
281	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0				
282	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0				
283	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0				
284	Total Customer Accounts			0	0	0	0	0	0	0	0	0				
285																
286	Customer Service	909-913														
287	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0				
288	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0				
289	Total Customer Service			0	0	0	0	0	0	0	0	0				
290																
291	Summary of Direct Labor Expense															
292	Demand			0	0	0	0	0	0	0	0	0				
293	Customer			0	0	0	0	0	0	0	0	0				
294	Commodity			0	0	0	0	0	0	0	0	0				
295	Revenue			0	0	0	0	0	0	0	0	0				
296																
297	Total Direct Labor Expense			0	0	0	0	0	0	0	0	0				
298																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Copen			
299	Operation and Maintenance Expense	401, 402													
300	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
301															
302	Purchase Gas Expense - Supply	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply			0	0	0	0	0	0	0	0	0	0	0	0
308															
309	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
310															
311	Distribution														
312	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment	872	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance	892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
324	Rents	881	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations	879	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance	893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
333	Rents	881	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
338															
339	Customer Accounts														
340	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
347	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
348	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
352															
353	Customer Service	909-913													
354	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service			0	0	0	0	0	0	0	0	0	0	0	0
357															
358	Sales Promotion		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
359															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
13	Administrative & General Expenses															
14	A&G Salaries	920														
15	Corporate Management - Non O&M	1 Demand														
16	Corporate Management - O&M	1 Demand														
17	Consumer Services	1 Demand														
18	Operations, Engineering, & Mechanical	1 Demand														
19	Corporate Management - Non O&M	2 Customer														
20	Corporate Management - O&M	2 Customer														
21	Consumer Services	2 Customer														
22	Operations, Engineering, & Mechanical	2 Customer														
23	Corporate Management - O&M	4 Revenue														
24	Total A&G Salaries															
25	Office Supplies & Expenses	921														
26	Corporate Management - Non O&M	1 Demand														
27	Corporate Management - O&M	1 Demand														
28	Consumer Services	1 Demand														
29	Operations, Engineering, & Mechanical	1 Demand														
30	Corporate Management - Non O&M	2 Customer														
31	Corporate Management - O&M	2 Customer														
32	Consumer Services	2 Customer														
33	Operations, Engineering, & Mechanical	2 Customer														
34	Corporate Management - O&M	4 Revenue														
35	Total Outside Services															
36	Administrative Exp. Transferred - Credit	922														
37	Corporate Management - Non O&M	1 Demand														
38	Corporate Management - O&M	1 Demand														
39	Consumer Services	1 Demand														
40	Operations, Engineering, & Mechanical	1 Demand														
41	Corporate Management - Non O&M	2 Customer														
42	Corporate Management - O&M	2 Customer														
43	Consumer Services	2 Customer														
44	Operations, Engineering, & Mechanical	2 Customer														
45	Corporate Management - O&M	4 Revenue														
46	Total Administrative Exp. Transferred - Credit															
47	Outside Services Employed	923														
48	Corporate Management - Non O&M	1 Demand														
49	Corporate Management - O&M	1 Demand														
50	Consumer Services	1 Demand														
51	Operations, Engineering, & Mechanical	1 Demand														
52	Corporate Management - Non O&M	2 Customer														
53	Corporate Management - O&M	2 Customer														
54	Consumer Services	2 Customer														
55	Operations, Engineering, & Mechanical	2 Customer														
56	Corporate Management - O&M	4 Revenue														
57	Total Outside Services Employed															
58	Property Insurance	924														
59	Corporate Management - Non O&M	1 Demand														
60	Corporate Management - O&M	1 Demand														
61	Consumer Services	1 Demand														
62	Operations, Engineering, & Mechanical	1 Demand														
63	Corporate Management - Non O&M	2 Customer														
64	Corporate Management - O&M	2 Customer														
65	Consumer Services	2 Customer														
66	Operations, Engineering, & Mechanical	2 Customer														
67	Corporate Management - O&M	4 Revenue														
68	Total Property Insurance															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION		FERC													
13			Accounts													
14	Injuries & Damages		925													
15	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
17	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
20	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
21	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
22	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
23	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
24	Total Injuries & Damages				0	0	0	0	0	0	0	0	0	0	0	0
25																
26	Employee Pension & Benefits		926													
27	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
31	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
36	Total Employee Pension & Benefits				0	0	0	0	0	0	0	0	0	0	0	0
37																
38	Franchise Requirement		927													
39	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
40	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
41	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
42	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
43	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
44	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
45	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
46	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
47	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
48	Total Franchise Requirement				0	0	0	0	0	0	0	0	0	0	0	0
49																
50	Regulatory Commission Expenses		928													
51	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
52	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
53	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
54	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
55	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
56	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
57	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
58	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
59	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
60	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0	0	0	0
61																
62	Miscellaneous General Expenses		930.2													
63	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
64	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
65	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
66	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
67	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
68	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
69	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
70	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
71	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
72	Total Miscellaneous General Expenses				0	0	0	0	0	0	0	0	0	0	0	0
73																

A	B	C	D	E	F	G	AF	AH	AJ	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
491	Total Rents			0	0	0	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant			0	0	0	0	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			0	0	0	0	0	0	0	0	0	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
510				0	0	0	0	0	0	0	0	0	0	0	0
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			0	0	0	0	0	0	0	0	0	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0
520															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand			1 Demand		0	0	0	0	0	0	0	0	0	0	0
525	Customer			2 Customer		0	0	0	0	0	0	0	0	0	0	0
526	Commodity			3 Commodity		0	0	0	0	0	0	0	0	0	0	0
527	Revenue			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
528	Total FICA					0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand			1 Demand		0	0	0	0	0	0	0	0	0	0	0
531	Customer			2 Customer		0	0	0	0	0	0	0	0	0	0	0
532	Commodity			3 Commodity		0	0	0	0	0	0	0	0	0	0	0
533	Revenue			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation					0	0	0	0	0	0	0	0	0	0	0
535	Total Federal					0	0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand			1 Demand		0	0	0	0	0	0	0	0	0	0	0
539	Customer			2 Customer		0	0	0	0	0	0	0	0	0	0	0
540	Commodity			3 Commodity		0	0	0	0	0	0	0	0	0	0	0
541	Revenue			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance					0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand			1 Demand		0	0	0	0	0	0	0	0	0	0	0
545	Customer			2 Customer		0	0	0	0	0	0	0	0	0	0	0
546	Revenue			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax					0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand			1 Demand		0	0	0	0	0	0	0	0	0	0	0
550	Customer			2 Customer		0	0	0	0	0	0	0	0	0	0	0
551	Commodity			3 Commodity		0	0	0	0	0	0	0	0	0	0	0
552	Revenue			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax					0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand			1 Demand		0	0	0	0	0	0	0	0	0	0	0
556	Customer			2 Customer		0	0	0	0	0	0	0	0	0	0	0
557	Revenue			4 Revenue		0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use					0	0	0	0	0	0	0	0	0	0	0
559	Total New York					0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand					0	0	0	0	0	0	0	0	0	0	0
562	Customer					0	0	0	0	0	0	0	0	0	0	0
563	Commodity					0	0	0	0	0	0	0	0	0	0	0
564	Revenue					0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income					0	0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
567	Federal/State Income Tax		FERC													
568	Operating Revenue		Accounts													
569	Operating Deductions		409													
570	O&M Expenses		401, 402													
571	Depreciation Expense		403													
572	Taxes Other Than Income		408													
573	Negative Net Salvage															
574	Total Operating Deductions															
575	Operating Income Before Income Taxes															
576	Adjustments for Tax Purposes															
577	Interest Charges															
578	Cost of Retiring Property															
579	Additional State Income Tax Depr.															
580	Meals/Entertainment															
581	Contributions in Aid of Construction															
582	Bad Debts - Net															
583	Capitalized Overheads															
584	Total Adjustments for Tax Purposes															
585	New York Taxable Income															
586	Total State Income Tax @		7.50%													
587	FIT Adjustments															
588	Federal Taxable Income															
589	Total Federal Income Tax @		35.00%													
590	Other Tax Adjustment															
591	Investment Tax Credit															
592	Deferred Income Taxes - Liberalized Depr.															
593																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Copen			
584	Summary	Accounts													
585	Utility Operating Income														
586	Total Operating Revenue			0	0	0	0	0	0	0	0	0			
587	Operating Income Deductions														
588	O&M Expenses														
589	Demand			0	0	0	0	0	0	0	0	0			
600	Customer			0	0	0	0	0	0	0	0	0			
601	Commodity			0	0	0	0	0	0	0	0	0			
602	Revenue			0	0	0	0	0	0	0	0	0			
603	Total O&M Expense			0	0	0	0	0	0	0	0	0			
604	Depreciation Expense														
605	Demand			0	0	0	0	0	0	0	0	0			
606	Customer			0	0	0	0	0	0	0	0	0			
607	Commodity			0	0	0	0	0	0	0	0	0			
608	Revenue			0	0	0	0	0	0	0	0	0			
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0			
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
611	Taxes Other Than Income														
612	Demand			0	0	0	0	0	0	0	0	0			
613	Customer			0	0	0	0	0	0	0	0	0			
614	Commodity			0	0	0	0	0	0	0	0	0			
615	Revenue			0	0	0	0	0	0	0	0	0			
616	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0			
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0			
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
619	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0			
620	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0			
621	Utility Operating Income			0	0	0	0	0	0	0	0	0			
622	Rate Base														
623	Gas Plant In Service														
624	Demand			0	0	0	0	0	0	0	0	0			
625	Customer			0	0	0	0	0	0	0	0	0			
626	Commodity			0	0	0	0	0	0	0	0	0			
627	Revenue			0	0	0	0	0	0	0	0	0			
628	Total Gas Plant In Service			0	0	0	0	0	0	0	0	0			
629	Accumulated Reserve for Depreciation														
630	Demand			0	0	0	0	0	0	0	0	0			
631	Customer			0	0	0	0	0	0	0	0	0			
632	Commodity			0	0	0	0	0	0	0	0	0			
633	Revenue			0	0	0	0	0	0	0	0	0			
634	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0			
635	Net Plant			0	0	0	0	0	0	0	0	0			



A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
636	Working Capital	Accounts													
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			0	0	0	0	0	0	0	0	0	0	0	0
639	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
640	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
642	Other			0	0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
644	Demand			0	0	0	0	0	0	0	0	0	0	0	0
645	Customer			0	0	0	0	0	0	0	0	0	0	0	0
646	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
647	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
650	Demand			0	0	0	0	0	0	0	0	0	0	0	0
651	Customer			0	0	0	0	0	0	0	0	0	0	0	0
652	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
653	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
656	Demand			0	0	0	0	0	0	0	0	0	0	0	0
657	Customer			0	0	0	0	0	0	0	0	0	0	0	0
658	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
662	Demand			0	0	0	0	0	0	0	0	0	0	0	0
663	Customer			0	0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
668	Demand			0	0	0	0	0	0	0	0	0	0	0	0
669	Customer			0	0	0	0	0	0	0	0	0	0	0	0
670	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
671	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
674	Demand			0	0	0	0	0	0	0	0	0	0	0	0
675	Customer			0	0	0	0	0	0	0	0	0	0	0	0
676	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
677	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base			0	0	0	0	0	0	0	0	0	0	0	0
680															
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682															
683	Utilized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
684	END BILLING FUNCTION														

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
13																
14	Gas Plant in Service															
15	Production Plant															
16																
17	Transmission Plant															
18	Transmission Plant															
19																
20	Distribution Plant															
21	Land															
22	Land Rights															
23	Structures & Improvements															
24	Mains (Other)															
25	Mains (>4")															
26	Mains (Remaining)															
27	Compressor Station Equipment															
28	Industrial M&R Station Equipment															
29	Other															
30	Land Rights															
31	Mains															
32	M&R Station Equipment															
33	Services															
34	Meters															
35	Meter Installations															
36	House Regulators															
37	House Regulators Installations															
38	Other															
39	Total Distribution - Demand															
40	Total Distribution - Customer															
41	Total Distribution															
42																
43	General Plant															
44	Demand - Delivery															
45	Demand - Supply															
46	Customer															
47	Commodity															
48	Revenue															
49	Total General															
50																
51	Intangible Plant															
52	Demand															
53	Customer															
54	Total Intangible															
55																
56	Plant in Service Summary															
57	Demand Related															
58	Customer Related															
59	Commodity Related															
60	Revenue Related															
61																
62	Total Gas Plant in Service															
63																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	<b>BILLING FUNCTION</b>	<b>FERC</b>	<b>Classification</b>	<b>Total</b>	<b>SC 1</b>	<b>SC 3</b>	<b>TC 1.1</b>	<b>TC 2.0</b>	<b>TC 3.0</b>	<b>TC 4.0</b>	<b>TC 4.1</b>	<b>Cogen</b>				
64	Accumulated Reserve for Depreciation	108														
65	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
66																
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
69																
70	Distribution Plant															
71	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
83	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
87	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0	0
91																
92	General Plant	389-399														
93	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
98	Total General			0	0	0	0	0	0	0	0	0	0	0	0	0
99																
100	Intangible Plant	301-303														
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0	0
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	0
111																
112																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year									National Fuel Gas Distribution Corporation					
5	M.E./Customer Component									New York Division					
6	Peak									Cost of Service Study - Total Company					
7	Proposed Rates									Proposed Rates					
8										Twelve Months Ending December 31, 2008					
9										Natural Gas Supply Service					
10															
11															
12	<b>BILLING FUNCTION</b>		<b>FERC</b>												
113	Depreciation Expense		<b>Accounts</b>												
114	Production Plant		325-338		1 Demand		0	0	0	0	0	0	0	0	0
115															
116	Transmission Plant		365-369		1 Demand		0	0	0	0	0	0	0	0	0
117	Transmission Plant		365-369		1 Demand		0	0	0	0	0	0	0	0	0
118															
119	Distribution Plant														
120	Land		374.1		1 Demand		0	0	0	0	0	0	0	0	0
121	Land Rights		374.2		1 Demand		0	0	0	0	0	0	0	0	0
122	Structures & Improvements		375		1 Demand		0	0	0	0	0	0	0	0	0
123	Mains		376		1 Demand		0	0	0	0	0	0	0	0	0
124	Mains (Other)		377		1 Demand		0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment		378		1 Demand		0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment		385		1 Demand		0	0	0	0	0	0	0	0	0
127	Other		387		1 Demand		0	0	0	0	0	0	0	0	0
128	Land Rights		374.2		2 Customer		0	0	0	0	0	0	0	0	0
129	Mains		376		2 Customer		0	0	0	0	0	0	0	0	0
130	M&R Station Equipment		378		2 Customer		0	0	0	0	0	0	0	0	0
131	Services		380		2 Customer		0	0	0	0	0	0	0	0	0
132	Meters		381		2 Customer		0	0	0	0	0	0	0	0	0
133	Meter Installations		382		2 Customer		0	0	0	0	0	0	0	0	0
134	House Regulators		383		2 Customer		0	0	0	0	0	0	0	0	0
135	House Regulators Installations		384		2 Customer		0	0	0	0	0	0	0	0	0
136	Other		387		2 Customer		0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand						0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer						0	0	0	0	0	0	0	0	0
139	Total Distribution						0	0	0	0	0	0	0	0	0
140															
141	General Plant		389-399												
142	Demand - Delivery				1 Demand		0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand		0	0	0	0	0	0	0	0	0
144	Customer				2 Customer		0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0
147	Total General						0	0	0	0	0	0	0	0	0
148															
149	Intangible Plant		301-303												
150	Demand				1 Demand		0	0	0	0	0	0	0	0	0
151	Customer				2 Customer		0	0	0	0	0	0	0	0	0
152	Total Intangible						0	0	0	0	0	0	0	0	0
153															
154	Depreciation Summary														
155	Demand Related				1 Demand		0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer		0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity		0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue		0	0	0	0	0	0	0	0	0
159															
160	Total Depreciation Expense						0	0	0	0	0	0	0	0	0
161															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION				FERC											
12	Accounts			Classification				Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
162	Working Capital															
163	Cash															
164	1/8 O&M calculation			3	Commodity			0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation			1	Demand			0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation			2	Customer			0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation			4	Revenue			0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital							0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand			1	Demand			0	0	0	0	0	0	0	0	0
171	Taxes - Customer			2	Customer			0	0	0	0	0	0	0	0	0
172	Taxes - Commodity			3	Commodity			0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand			1	Demand			0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer			2	Customer			0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue			4	Revenue			0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand			1	Demand			0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer			2	Customer			0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue			4	Revenue			0	0	0	0	0	0	0	0	0
179	Total Prepayments							0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves			1	Demand			0	0	0	0	0	0	0	0	0
182	Valves			2	Customer			0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.			1	Demand			0	0	0	0	0	0	0	0	0
184	Meter & Service Risers			2	Customer			0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains			1	Demand			0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains			2	Customer			0	0	0	0	0	0	0	0	0
187	Total Material & Supplies							0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory			1	Demand			0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand							0	0	0	0	0	0	0	0	0
191	Customer							0	0	0	0	0	0	0	0	0
192	Commodity							0	0	0	0	0	0	0	0	0
193	Revenue							0	0	0	0	0	0	0	0	0
194	Total Working Capital							0	0	0	0	0	0	0	0	0
195																
196	Other			235	2	Customer		0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand				1	Demand		0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer				2	Customer		0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity				3	Commodity		0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue				4	Revenue		0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand				1	Demand		0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer				2	Customer		0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity				3	Commodity		0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue				4	Revenue		0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand				1	Demand		0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer				2	Customer		0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue				4	Revenue		0	0	0	0	0	0	0	0	0
208	Deferred RD&D				2	Customer		0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand				1	Demand		0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer				2	Customer		0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles				4	Revenue		0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934				2	Customer		0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand				1	Demand		0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer				2	Customer		0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity				3	Commodity		0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue				4	Revenue		0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand				1	Demand		0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer				2	Customer		0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity				3	Commodity		0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue				4	Revenue		0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
242	Direct Labor Expense															
243	Natural Gas Production															
244																
245	Other Gas Supply															
246																
247	Transmission															
248																
249	Distribution															
250	Load Dispatching															
251	Mains & Services															
252	Structures & Improvements															
253	Mains Maintenance															
254	Services Maintenance															
255	Compressor Station Equip Maint															
256	Compressor Station Equipment															
257	Meas. & Regulator - General															
258	Meas. & Regulator - Industrial															
259	Meas. & Regulator - City															
260	Maint of Other Equipment															
261	Supervision & Engineering															
262	Other Distribution Expense															
263	Mains & Services															
264	Mains Maintenance															
265	Services Maintenance															
266	Meters & House Regulators															
267	Customer Installations															
268	Maint of Other Equipment															
269	Supervision & Engineering															
270	Other Distribution Expense															
271	Total Distribution - Demand															
272	Total Distribution - Customer															
273	Total Distribution															
274																
275	Customer Accounts															
276	Meter Reading															
277	Customer Record & Collections															
278	Customer Record & Collections															
279	Miscellaneous Customer Accounts															
280	Supervision															
281	Supervision															
282	Total Customer Accounts - Customer															
283	Total Customer Accounts - Revenue															
284	Total Customer Accounts															
285																
286	Customer Service															
287	Customer Service															
288	Transportation Administration															
289	Total Customer Service															
290																
291	Summary of Direct Labor Expense															
292	Demand															
293	Customer															
294	Commodity															
295	Revenue															
296																
297	Total Direct Labor Expense															
298																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
299	Operation and Maintenance Expense	401, 402														
300	Natural Gas Production	750-769	1 Demand		0	0	0	0	0	0	0	0	0			
301																
302	Purchase Gas Expense - Supply	401.999	3 Commodity		0	0	0	0	0	0	0	0	0			
303	Purchase Gas Expense - Delivery	401.999	3 Commodity		0	0	0	0	0	0	0	0	0			
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
306	Gas for Utility Operation	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
307	Total Other Gas Supply				0	0	0	0	0	0	0	0	0			
308																
309	Transmission	850-867	1 Demand		0	0	0	0	0	0	0	0	0			
310																
311	Distribution															
312	Load Dispatching	871	1 Demand		0	0	0	0	0	0	0	0	0			
313	Compressor Station Equipment	872	1 Demand		0	0	0	0	0	0	0	0	0			
314	Mains & Services	874	1 Demand		0	0	0	0	0	0	0	0	0			
315	Structures & Improvements	886	1 Demand		0	0	0	0	0	0	0	0	0			
316	Mains Maintenance	887	1 Demand		0	0	0	0	0	0	0	0	0			
317	Compressor Station Equip Maint	888	1 Demand		0	0	0	0	0	0	0	0	0			
318	Maint of Other Equipment	894	1 Demand		0	0	0	0	0	0	0	0	0			
319	Meas. & Regulator - General	875,889	1 Demand		0	0	0	0	0	0	0	0	0			
320	Meas. & Regulator - Industrial	876,890	1 Demand		0	0	0	0	0	0	0	0	0			
321	Meas. & Regulator - City	877,891	1 Demand		0	0	0	0	0	0	0	0	0			
322	Services Maintenance	892,892.10	1 Demand		0	0	0	0	0	0	0	0	0			
323	Supervision & Engineering	870,885	1 Demand		0	0	0	0	0	0	0	0	0			
324	Rents	881	1 Demand		0	0	0	0	0	0	0	0	0			
325	Other Distribution Expense	880	1 Demand		0	0	0	0	0	0	0	0	0			
326	Mains & Services	874	2 Customer		0	0	0	0	0	0	0	0	0			
327	Customer Installations	879	2 Customer		0	0	0	0	0	0	0	0	0			
328	Mains Maintenance	887	2 Customer		0	0	0	0	0	0	0	0	0			
329	Maint of Other Equipment	894	2 Customer		0	0	0	0	0	0	0	0	0			
330	Meters & House Regulators	878,893	2 Customer		0	0	0	0	0	0	0	0	0			
331	Services Maintenance	893,893.10	2 Customer		0	0	0	0	0	0	0	0	0			
332	Supervision & Engineering	870,885	2 Customer		0	0	0	0	0	0	0	0	0			
333	Rents	881	2 Customer		0	0	0	0	0	0	0	0	0			
334	Other Distribution Expense	880	2 Customer		0	0	0	0	0	0	0	0	0			
335	Total Distribution - Demand				0	0	0	0	0	0	0	0	0			
336	Total Distribution - Customer				0	0	0	0	0	0	0	0	0			
337	Total Distribution				0	0	0	0	0	0	0	0	0			
338																
339	Customer Accounts															
340	Meter Reading	902	2 Customer		0	0	0	0	0	0	0	0	0			
341	Customer Record & Collections	903	2 Customer		0	0	0	0	0	0	0	0	0			
342	Customer Record & Collections	903	4 Revenue		0	0	0	0	0	0	0	0	0			
343	Uncollectible Accounts - Supply	904	4 Revenue		0	0	0	0	0	0	0	0	0			
344	Uncollectible Accounts - Delivery	904	4 Revenue		0	0	0	0	0	0	0	0	0			
345	Uncollectible Accounts - Billing	904	4 Revenue		0	0	0	0	0	0	0	0	0			
346	Miscellaneous Customer Accounts	905	2 Customer		0	0	0	0	0	0	0	0	0			
347	Supervision	901	2 Customer		0	0	0	0	0	0	0	0	0			
348	Supervision	901	4 Revenue		0	0	0	0	0	0	0	0	0			
349	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0			
350	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0			
351	Total Customer Accounts				0	0	0	0	0	0	0	0	0			
352																
353	Customer Service	909-913														
354	Customer Service		2 Customer		0	0	0	0	0	0	0	0	0			
355	Transportation Administration		2 Customer		0	0	0	0	0	0	0	0	0			
356	Total Customer Service				0	0	0	0	0	0	0	0	0			
357																
358	Sales Promotion		2 Customer		0	0	0	0	0	0	0	0	0			
359																



A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC													
13	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs				
366	Administrative & General Expenses														
367	A&G Salaries	920													
368	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
369	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
370	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
371	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
372	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
373	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
374	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
375	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
376	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
377	Total A&G Salaries		0	0	0	0	0	0	0	0	0	0	0	0	0
378	Office Supplies & Expenses	921													
379	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
380	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
381	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
382	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
383	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
384	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
385	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
386	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
388	Total Outside Services		0	0	0	0	0	0	0	0	0	0	0	0	0
389	Administrative Exp. Transferred - Credit	922													
390	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
395	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
396	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
397	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
398	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
399	Total Administrative Exp. Transferred - Credit		0	0	0	0	0	0	0	0	0	0	0	0	0
400	Outside Services Employed	923													
401	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
407	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
408	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
409	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
410	Total Outside Services Employed		0	0	0	0	0	0	0	0	0	0	0	0	0
411	Property Insurance	924													
412	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
413	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
414	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
415	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
416	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
417	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
418	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
419	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
420	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
421	Total Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Injuries & Damages		925													
422	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0			
423	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0			
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
425	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0			
426	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0			
427	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0			
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
429	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0			
430	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0			
431	Total Injuries & Damages				0	0	0	0	0	0	0	0	0			
432																
433	Employee Pension & Benefits		926													
434	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0			
435	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0			
436	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
437	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0			
438	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0			
439	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0			
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
441	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0			
442	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0			
443	Total Employee Pension & Benefits				0	0	0	0	0	0	0	0	0			
444																
445	Franchise Requirement		927													
446	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0			
447	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0			
448	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
449	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0			
450	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0			
451	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0			
452	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
453	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0			
454	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0			
455	Total Franchise Requirement				0	0	0	0	0	0	0	0	0			
456																
457	Regulatory Commission Expenses		928													
458	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0			
459	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0			
460	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
461	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0			
462	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0			
463	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0			
464	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
465	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0			
466	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0			
467	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0			
468																
469	Miscellaneous General Expenses		930.2													
470	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0			
471	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0			
472	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
473	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0			
474	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0			
475	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0			
476	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
477	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0			
478	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0			
479	Total Miscellaneous General Expenses				0	0	0	0	0	0	0	0	0			
480																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
481	Rents	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
482	Corporate Management - Non O&M	931	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
491	Total Rents			0	0	0	0	0	0	0	0	0	0	0	0	0
492																
493	Maintenance General Plant	932														
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant			0	0	0	0	0	0	0	0	0	0	0	0	0
504																
505	Total Administrative & General															
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
510				0	0	0	0	0	0	0	0	0	0	0	0	0
511																
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
513																
514	Summary O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
520																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION				FERC											
121	Taxes Other Than Income				Accounts	Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
521	Federal															
522	FICA															
523	Demand				1 Demand			0	0	0	0	0	0	0	0	0
524	Customer				2 Customer			0	0	0	0	0	0	0	0	0
525	Commodity				3 Commodity			0	0	0	0	0	0	0	0	0
526	Revenue				4 Revenue			0	0	0	0	0	0	0	0	0
527	Total FICA							0	0	0	0	0	0	0	0	0
528	Unemployment Compensation															
529	Demand				1 Demand			0	0	0	0	0	0	0	0	0
530	Customer				2 Customer			0	0	0	0	0	0	0	0	0
531	Commodity				3 Commodity			0	0	0	0	0	0	0	0	0
532	Revenue				4 Revenue			0	0	0	0	0	0	0	0	0
533	Total Unemployment Compensation							0	0	0	0	0	0	0	0	0
534	Total Federal							0	0	0	0	0	0	0	0	0
535	New York															
536	Unemployment Insurance															
537	Demand				1 Demand			0	0	0	0	0	0	0	0	0
538	Customer				2 Customer			0	0	0	0	0	0	0	0	0
539	Commodity				3 Commodity			0	0	0	0	0	0	0	0	0
540	Revenue				4 Revenue			0	0	0	0	0	0	0	0	0
541	Total Unemployment Insurance							0	0	0	0	0	0	0	0	0
542	Miscellaneous - Insurance Premium Tax															
543	Demand				1 Demand			0	0	0	0	0	0	0	0	0
544	Customer				2 Customer			0	0	0	0	0	0	0	0	0
545	Commodity				3 Commodity			0	0	0	0	0	0	0	0	0
546	Revenue				4 Revenue			0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax							0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand				1 Demand			0	0	0	0	0	0	0	0	0
550	Customer				2 Customer			0	0	0	0	0	0	0	0	0
551	Commodity				3 Commodity			0	0	0	0	0	0	0	0	0
552	Revenue				4 Revenue			0	0	0	0	0	0	0	0	0
553	Total Property Tax							0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand				1 Demand			0	0	0	0	0	0	0	0	0
556	Customer				2 Customer			0	0	0	0	0	0	0	0	0
557	Revenue				4 Revenue			0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use							0	0	0	0	0	0	0	0	0
559	Total New York							0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand							0	0	0	0	0	0	0	0	0
562	Customer							0	0	0	0	0	0	0	0	0
563	Commodity							0	0	0	0	0	0	0	0	0
564	Revenue							0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income							0	0	0	0	0	0	0	0	0
566																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
567	Federal/State Income Tax	409													
568	Operating Revenue			0	0	0	0	0	0	0	0	0			
569	Operating Deductions														
570	O&M Expenses	401, 402		0	0	0	0	0	0	0	0	0			
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0			
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0			
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0			
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0			
576	Adjustments for Tax Purposes														
577	Interest Charges			0	0	0	0	0	0	0	0	0			
578	Cost of Retiring Property			0	0	0	0	0	0	0	0	0			
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0			
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0			
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0			
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0			
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0			
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0			
585	New York Taxable Income			0	0	0	0	0	0	0	0	0			
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0			
587	FIT Adjustments			0	0	0	0	0	0	0	0	0			
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0			
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0			
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0			
593															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
594	Summary														
595	Utility Operating Income			0	0	0	0	0	0	0	0	0			
596	Total Operating Revenue														
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand			0	0	0	0	0	0	0	0	0			
600	Customer			0	0	0	0	0	0	0	0	0			
601	Commodity			0	0	0	0	0	0	0	0	0			
602	Revenue			0	0	0	0	0	0	0	0	0			
603	Total O&M Expense			0	0	0	0	0	0	0	0	0			
604	Depreciation Expense														
605	Demand			0	0	0	0	0	0	0	0	0			
606	Customer			0	0	0	0	0	0	0	0	0			
607	Commodity			0	0	0	0	0	0	0	0	0			
608	Revenue			0	0	0	0	0	0	0	0	0			
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0			
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
611	Taxes Other Than Income														
612	Demand			0	0	0	0	0	0	0	0	0			
613	Customer			0	0	0	0	0	0	0	0	0			
614	Commodity			0	0	0	0	0	0	0	0	0			
615	Revenue			0	0	0	0	0	0	0	0	0			
616	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0			
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0			
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
619	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0			
620	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0			
621	Utility Operating Income														
622	Rate Base														
623	Gas Plant In Service														
624	Demand			0	0	0	0	0	0	0	0	0			
625	Customer			0	0	0	0	0	0	0	0	0			
626	Commodity			0	0	0	0	0	0	0	0	0			
627	Revenue			0	0	0	0	0	0	0	0	0			
628	Total Gas Plant In Service			0	0	0	0	0	0	0	0	0			
629	Accumulated Reserve for Depreciation														
630	Demand			0	0	0	0	0	0	0	0	0			
631	Customer			0	0	0	0	0	0	0	0	0			
632	Commodity			0	0	0	0	0	0	0	0	0			
633	Revenue			0	0	0	0	0	0	0	0	0			
634	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0			
635	Net Plant														

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
636	Working Capital	Accounts		0	0	0	0	0	0	0	0	0	0			
637	Demand			0	0	0	0	0	0	0	0	0	0			
638	Customer			0	0	0	0	0	0	0	0	0	0			
639	Commodity			0	0	0	0	0	0	0	0	0	0			
640	Revenue			0	0	0	0	0	0	0	0	0	0			
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0			
642	Other			0	0	0	0	0	0	0	0	0	0			
643	Deferred Income Taxes															
644	Demand			0	0	0	0	0	0	0	0	0	0			
645	Customer			0	0	0	0	0	0	0	0	0	0			
646	Commodity			0	0	0	0	0	0	0	0	0	0			
647	Revenue			0	0	0	0	0	0	0	0	0	0			
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0			
649	Deferred Income Taxes - ITC															
650	Demand			0	0	0	0	0	0	0	0	0	0			
651	Customer			0	0	0	0	0	0	0	0	0	0			
652	Commodity			0	0	0	0	0	0	0	0	0	0			
653	Revenue			0	0	0	0	0	0	0	0	0	0			
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0			
655	Deferred NY PSC Assessment															
656	Demand			0	0	0	0	0	0	0	0	0	0			
657	Customer			0	0	0	0	0	0	0	0	0	0			
658	Revenue			0	0	0	0	0	0	0	0	0	0			
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0			
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0			
661	Deferred Site Remediation Costs															
662	Demand			0	0	0	0	0	0	0	0	0	0			
663	Customer			0	0	0	0	0	0	0	0	0	0			
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0			
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0			
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0			
667	Internal Pension Reserve															
668	Demand			0	0	0	0	0	0	0	0	0	0			
669	Customer			0	0	0	0	0	0	0	0	0	0			
670	Commodity			0	0	0	0	0	0	0	0	0	0			
671	Revenue			0	0	0	0	0	0	0	0	0	0			
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0			
673	Earnings Base in Excess of Capitalization															
674	Demand			0	0	0	0	0	0	0	0	0	0			
675	Customer			0	0	0	0	0	0	0	0	0	0			
676	Commodity			0	0	0	0	0	0	0	0	0	0			
677	Revenue			0	0	0	0	0	0	0	0	0	0			
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0			
679	Net Rate Base			0	0	0	0	0	0	0	0	0	0			
680																
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
682																
683	Unitized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
684	END BILLING FUNCTION															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
13		Accounts													
14	Gas Plant In Service	101													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
42															
43	General Plant	389-399													
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer	26,989	24,937	1,995	45	6	3	2	1	0	0	0	0
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
49	Total General			26,989	24,937	1,995	45	6	3	2	1	0	0	0	0
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
55															
56	Plant In Service Summary														
57	Demand Related		1	0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related		2	26,989	24,937	1,995	45	6	3	2	1	0	0	0	0
59	Commodity Related		3	0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related		4	0	0	0	0	0	0	0	0	0	0	0	0
61															
62	Total Gas Plant In Service			26,989	24,937	1,995	45	6	3	2	1	0	0	0	0
63															



A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC													
64	Accumulated Reserve for Depreciation	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
65	Production Plant	108	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
66		325-338													
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
74	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
78	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
80	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
82	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
83	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
87	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
91															
92	General Plant	389-399													
93	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
95	Customer		2 Customer	(5,285)	(4,883)	(391)	(9)	(1)	(1)	(1)	0	0	0	0	0
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
98	Total General			(5,285)	(4,883)	(391)	(9)	(1)	(1)	(1)	0	0	0	0	0
99															
100	Intangible Plant	301-303													
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related		2 Customer	(5,285)	(4,883)	(391)	(9)	(1)	(1)	(1)	0	0	0	0	0
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
110															
111	Total Accumulated Reserve for Depreciation			(5,285)	(4,883)	(391)	(9)	(1)	(1)	(1)	0	0	0	0	0
112															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION	FERC														
13	Depreciation Expense	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
14	Production Plant	403														
15		325-338	1 Demand	0	0	0	0	0	0	0	0	0				
16	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
18																
19	Distribution Plant															
20	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
21	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0				
22	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0				
23	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0				
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0				
25	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0				
26	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0				
27	Other	387	1 Demand	0	0	0	0	0	0	0	0	0				
28	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
29	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0				
30	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0				
31	Services	380	2 Customer	0	0	0	0	0	0	0	0	0				
32	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0				
33	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0				
34	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0				
35	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0				
36	Other	387	2 Customer	0	0	0	0	0	0	0	0	0				
37	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
38	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
39	Total Distribution			0	0	0	0	0	0	0	0	0				
40																
41	General Plant	389-399														
42	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0				
43	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
44	Customer		2 Customer	6,891	6,368	509	11	2	1	0	0	0				
45	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
46	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
47	Total General			6,891	6,368	509	11	2	1	0	0	0				
48																
49	Intangible Plant	301-303														
50	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
51	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
52	Total Intangible			0	0	0	0	0	0	0	0	0				
53																
54	Depreciation Summary															
55	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0				
56	Customer Related		2 Customer	6,891	6,368	509	11	2	1	0	0	0				
57	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0				
58	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0				
59																
60	Total Depreciation Expense			6,891	6,368	509	11	2	1	0	0	0				
61																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation															
165	1/8 O&M calculation															
166	1/8 O&M calculation															
167	1/8 O&M calculation															
168	Total Cash Working Capital															
169	Prepayments															
170	Taxes - Demand															
171	Taxes - Customer															
172	Taxes - Commodity															
173	Other Insurance - Demand															
174	Other Insurance - Customer															
175	Other Insurance - Revenue															
176	AGA Dues - Demand															
177	AGA Dues - Customer															
178	AGA Dues - Revenue															
179	Total Prepayments															
180	Material & Supplies															
181	Valves															
182	Valves															
183	Regulators - Dom & Ind.															
184	Meter & Service Risers															
185	Pipe - Services & Mains															
186	Pipe - Services & Mains															
187	Total Material & Supplies															
188	Gas Storage Inventory															
189	Summary of Working Capital															
190	Demand															
191	Customer															
192	Commodity															
193	Revenue															
194	Total Working Capital															
195																
196	Other															
197	Deferred Income Taxes - Demand															
198	Deferred Income Taxes - Customer															
199	Deferred Income Taxes - Commodity															
200	Deferred Income Taxes - Revenue															
201	Deferred Income Taxes - ITC Demand															
202	Deferred Income Taxes - ITC Customer															
203	Deferred Income Taxes - ITC Commodity															
204	Deferred Income Taxes - ITC Revenue															
205	Deferred NY PSC Assessment - Demand															
206	Deferred NY PSC Assessment - Customer															
207	Deferred NY PSC Assessment - Revenue															
208	Deferred RD&D															
209	Deferred Site Remediation Costs - Demand															
210	Deferred Site Remediation Costs - Customer															
211	TRA Impacts - Uncollectibles															
212	Elimination of Reorganization Costs per C27934															
213	Internal Pension Reserve - Demand															
214	Internal Pension Reserve - Customer															
215	Internal Pension Reserve - Commodity															
216	Internal Pension Reserve - Revenue															
217	Earnings Base in Excess of Capitalization - Demand															
218	Earnings Base in Excess of Capitalization - Customer															
219	Earnings Base in Excess of Capitalization - Commodity															
220	Earnings Base in Excess of Capitalization - Revenue															
221																
222																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION		FERC													
223	Operating Revenues		Accounts	Classification				Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costs
224	Revenues - Supply Function		480-481, 489					0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function							0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function							12,985,375	12,186,528	782,421	11,427	2,506	1,467	753	273	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply		487					0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery		487					0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing		487					111,386	104,535	6,711	98	21	13	6	2	0
231	Bill Insert Revenues		495					95,868	88,579	7,088	159	23	11	5	2	1
232	Misc. Other Revenue		495					0	0	0	0	0	0	0	0	0
233	Sales of Inventory Materials		495					0	0	0	0	0	0	0	0	0
234	Sales Tax		495	1 Demand				0	0	0	0	0	0	0	0	0
235	Sales Tax		495	2 Customer				0	0	0	0	0	0	0	0	0
236	Sales Tax		495	3 Commodity				0	0	0	0	0	0	0	0	0
237	Sales Tax		495	4 Revenue				0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue							207,254	193,114	13,799	257	44	24	11	4	1
239																
240	Total Operating Revenue							13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277	1
241																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogan		
242	Direct Labor Expense	401, 402													
243	Natural Gas Production	750-769	1 Demand		0	0	0	0	0	0	0	0	0	0	
244															
245	Other Gas Supply	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0	0	
246															
247	Transmission	850-867	1 Demand		0	0	0	0	0	0	0	0	0	0	
248															
249	Distribution														
250	Load Dispatching	871	1 Demand		0	0	0	0	0	0	0	0	0	0	
251	Mains & Services	874	1 Demand		0	0	0	0	0	0	0	0	0	0	
252	Structures & Improvements	886	1 Demand		0	0	0	0	0	0	0	0	0	0	
253	Mains Maintenance	887	1 Demand		0	0	0	0	0	0	0	0	0	0	
254	Services Maintenance	887	1 Demand		0	0	0	0	0	0	0	0	0	0	
255	Compressor Station Equip Maint	888	1 Demand		0	0	0	0	0	0	0	0	0	0	
256	Compressor Station Equipment	872,888	1 Demand		0	0	0	0	0	0	0	0	0	0	
257	Meas. & Regulator - General	875,889	1 Demand		0	0	0	0	0	0	0	0	0	0	
258	Meas. & Regulator - Industrial	876,890	1 Demand		0	0	0	0	0	0	0	0	0	0	
259	Meas. & Regulator - City	877,891	1 Demand		0	0	0	0	0	0	0	0	0	0	
260	Maint of Other Equipment	894	1 Demand		0	0	0	0	0	0	0	0	0	0	
261	Supervision & Engineering	870,885	1 Demand		0	0	0	0	0	0	0	0	0	0	
262	Other Distribution Expense	880	1 Demand		0	0	0	0	0	0	0	0	0	0	
263	Mains & Services	874	2 Customer		0	0	0	0	0	0	0	0	0	0	
264	Mains Maintenance	887	2 Customer		0	0	0	0	0	0	0	0	0	0	
265	Services Maintenance	887	2 Customer		0	0	0	0	0	0	0	0	0	0	
266	Meters & House Regulators	878,893	2 Customer		0	0	0	0	0	0	0	0	0	0	
267	Customer Installations		2 Customer		0	0	0	0	0	0	0	0	0	0	
268	Maint of Other Equipment	894	2 Customer		0	0	0	0	0	0	0	0	0	0	
269	Supervision & Engineering	870,885	2 Customer		0	0	0	0	0	0	0	0	0	0	
270	Other Distribution Expense	880	2 Customer		0	0	0	0	0	0	0	0	0	0	
271	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	
272	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	
273	Total Distribution				0	0	0	0	0	0	0	0	0	0	
274															
275	Customer Accounts														
276	Meter Reading	902	2 Customer		0	0	0	0	0	0	0	0	0	0	
277	Customer Record & Collections	903	2 Customer		1,082	1,000	80	2	0	0	0	0	0	0	
278	Customer Record & Collections	903	4 Revenue		0	0	0	0	0	0	0	0	0	0	
279	Miscellaneous Customer Accounts	905	2 Customer		0	0	0	0	0	0	0	0	0	0	
280	Supervision	901	2 Customer		175	162	13	0	0	0	0	0	0	0	
281	Supervision	901	4 Revenue		0	0	0	0	0	0	0	0	0	0	
282	Total Customer Accounts - Customer				1,257	1,162	93	2	0	0	0	0	0	0	
283	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0	
284	Total Customer Accounts				1,257	1,162	93	2	0	0	0	0	0	0	
285															
286	Customer Service	909-913													
287	Customer Service		2 Customer		0	0	0	0	0	0	0	0	0	0	
288	Transportation Administration		2 Customer		0	0	0	0	0	0	0	0	0	0	
289	Total Customer Service				0	0	0	0	0	0	0	0	0	0	
290															
291	Summary of Direct Labor Expense														
292	Demand				0	0	0	0	0	0	0	0	0	0	
293	Customer				1,257	1,162	93	2	0	0	0	0	0	0	
294	Commodity				0	0	0	0	0	0	0	0	0	0	
295	Revenue				0	0	0	0	0	0	0	0	0	0	
296															
297	Total Direct Labor Expense				1,257	1,162	93	2	0	0	0	0	0	0	
298															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC													
13	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogan				
299	Operation and Maintenance Expense	401, 402													
300	Natural Gas Production	750-769	1 Demand												
301															
302	Purchase Gas Expense - Supply	401.999	3 Commodity												
303	Purchase Gas Expense - Delivery	401.999	3 Commodity												
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity												
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity												
306	Gas for Utility Operation	807.1-813	3 Commodity												
307	Total Other Gas Supply														
308															
309	Transmission	850-867	1 Demand												
310															
311	Distribution														
312	Load Dispatching	871	1 Demand												
313	Compressor Station Equipment	872	1 Demand												
314	Mains & Services	874	1 Demand												
315	Structures & Improvements	886	1 Demand												
316	Mains Maintenance	887	1 Demand												
317	Compressor Station Equip Maint	888	1 Demand												
318	Maint of Other Equipment	894	1 Demand												
319	Meas. & Regulator - General	875,889	1 Demand												
320	Meas. & Regulator - Industrial	876,890	1 Demand												
321	Meas. & Regulator - City	877,891	1 Demand												
322	Services Maintenance	892,892.10	1 Demand												
323	Supervision & Engineering	870,885	1 Demand												
324	Rents	881	1 Demand												
325	Other Distribution Expense	880	1 Demand												
326	Mains & Services	874	2 Customer												
327	Customer Installations	879	2 Customer												
328	Mains Maintenance	887	2 Customer												
329	Maint of Other Equipment	894	2 Customer												
330	Meters & House Regulators	878,893	2 Customer												
331	Services Maintenance	893,893.10	2 Customer												
332	Supervision & Engineering	870,885	2 Customer												
333	Rents	881	2 Customer												
334	Other Distribution Expense	880	2 Customer												
335	Total Distribution - Demand														
336	Total Distribution - Customer														
337	Total Distribution														
338															
339	Customer Accounts														
340	Meter Reading	902	2 Customer												
341	Customer Record & Collections	903	2 Customer												
342	Customer Record & Collections	903	4 Revenue												
343	Uncollectible Accounts - Supply	904	4 Revenue												
344	Uncollectible Accounts - Delivery	904	4 Revenue												
345	Uncollectible Accounts - Billing	904	4 Revenue												
346	Miscellaneous Customer Accounts	905	2 Customer												
347	Supervision	901	2 Customer												
348	Supervision	901	4 Revenue												
349	Total Customer Accounts - Customer														
350	Total Customer Accounts - Revenue														
351	Total Customer Accounts														
352															
353	Customer Service	909-913													
354	Customer Service		2 Customer												
355	Transportation Administration		2 Customer												
356	Total Customer Service														
357															
358	Sales Promotion		2 Customer												
359															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
13	Accounts														
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer	55,286	51,083	4,088	92	13	6	3	1	0	0	0	0
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue	5,553	5,382	159	4	1	4	2	1	0	0	0	0
371	Total A&G Salaries			60,839	56,465	4,247	96	14	10	5	2	0	0	0	0
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer	29,465	27,225	2,178	49	7	3	2	1	0	0	0	0
380	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue	2,959	2,869	85	2	0	2	1	0	0	0	0	0
383	Total Outside Services			32,424	30,094	2,263	51	7	5	3	1	0	0	0	0
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer	(14)	(13)	(1)	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue	(1)	(1)	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit			(15)	(14)	(1)	0	0	0	0	0	0	0	0	0
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer	15,720	14,525	1,162	26	4	2	1	0	0	0	0	0
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue	1,579	1,531	45	1	0	1	1	0	0	0	0	0
407	Total Outside Services Employed			17,299	16,056	1,207	27	4	3	2	0	0	0	0	0
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
420															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11																
12	BILLING FUNCTION			FERC	Classification	Total	SG.1	SG.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Gegen		
422	Injuries & Damages			925												
423	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
424	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
425	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
426	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
427	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
428	Corporate Management - O&M			2 Customer	13,805	12,755	1,021	23	3	2	1	0	0	0	0	
429	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
430	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
431	Corporate Management - O&M			4 Revenue	1,387	1,345	40	1	0	1	0	0	0	0	0	
432	Total Injuries & Damages				15,192	14,100	1,061	24	3	3	1	0	0	0	0	
433																
434	Employee Pension & Benefits			926												
435	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
436	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
437	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
438	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
439	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
440	Corporate Management - O&M			2 Customer	220,953	204,151	16,336	367	53	26	13	5	2	2	2	
441	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
442	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
443	Corporate Management - O&M			4 Revenue	22,192	21,513	635	14	2	16	8	3	1	1	1	
444	Total Employee Pension & Benefits				243,145	225,664	16,971	381	55	42	21	8	3	3	3	
445																
446	Franchise Requirement			927												
447	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
448	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
449	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
450	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
451	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
452	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
453	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
454	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
455	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
456	Total Franchise Requirement				0	0	0	0	0	0	0	0	0	0	0	
457																
458	Regulatory Commission Expenses			928												
459	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
460	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
461	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
462	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
463	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
464	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
465	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
466	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
467	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
468	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0	0	0	
469																
470	Miscellaneous General Expenses			930.2												
471	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
472	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
473	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
474	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	
475	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
476	Corporate Management - O&M			2 Customer	60,337	55,751	4,461	100	14	7	3	1	0	0	0	
477	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
478	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	
479	Corporate Management - O&M			4 Revenue	6,060	5,875	173	4	1	4	2	1	0	0	0	
480	Total Miscellaneous General Expenses				66,397	61,626	4,634	104	15	11	5	2	0	0	0	



A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year									National Fuel Gas Distribution Corporation					
5	M.E./Customer Component									New York Division					
6	Peak									Cost of Service Study - Total Company					
7	Proposed Rates									Proposed Rates					
8										Twelve Months Ending December 31, 2008					
9										Billing and Payment Service					
10															
11															
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	94	87	7	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	9	9	0	0	0	0	0	0	0	0	0	0
491	Total Rents			103	96	7	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	744	688	55	1	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	75	73	2	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant			819	761	57	1	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			396,390	368,252	29,307	658	94	46	23	8	2			
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			39,813	38,596	1,139	26	4	28	14	5	1			
510				436,203	404,848	30,446	684	98	74	37	13	3			
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			4,016,296	3,710,908	296,941	6,671	959	469	230	88	30			
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			403,379	391,043	11,536	259	37	289	142	54	19			
519	Total O&M Expenses			4,419,675	4,101,951	308,477	6,930	996	758	372	142	49			
520															

	A	B	C	D	E	F	G	B8	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION				FERC											
13	Accounts				Classification											
14	Taxes Other Than Income				Total			SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1		Cogen
15	Federal															
16	FICA															
17	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Customer			2 Customer	126	117	9	0	0	0	0	0	0	0	0	0
19	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
20	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
21	Total FICA				126	117	9	0	0	0	0	0	0	0	0	0
22	Unemployment Compensation															
23	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Customer			2 Customer	2	2	0	0	0	0	0	0	0	0	0	0
25	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
26	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Unemployment Compensation				2	2	0	0	0	0	0	0	0	0	0	0
28	Total Federal				128	119	9	0	0	0	0	0	0	0	0	0
29	New York															
30	Unemployment Insurance															
31	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
32	Customer			2 Customer	4	4	0	0	0	0	0	0	0	0	0	0
33	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
34	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
35	Total Unemployment Insurance				4	4	0	0	0	0	0	0	0	0	0	0
36	Miscellaneous - Insurance Premium Tax															
37	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
38	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Miscellaneous - Insurance Premium Tax				0	0	0	0	0	0	0	0	0	0	0	0
41	Property Tax															
42	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
43	Customer			2 Customer	30	28	2	0	0	0	0	0	0	0	0	0
44	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
45	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
46	Total Property Tax				30	28	2	0	0	0	0	0	0	0	0	0
47	Sales Tax Company Use															
48	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
49	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
50	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
51	Total Sales Tax Company Use				0	0	0	0	0	0	0	0	0	0	0	0
52	Total New York				34	32	2	0	0	0	0	0	0	0	0	0
53	Summary of Taxes Other Than Income															
54	Demand				0	0	0	0	0	0	0	0	0	0	0	0
55	Customer				162	151	11	0	0	0	0	0	0	0	0	0
56	Commodity				0	0	0	0	0	0	0	0	0	0	0	0
57	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
58	Total Taxes Other Than Income				162	151	11	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
567	Federal/State Income Tax		FERC													
568	Operating Revenue		Accounts													
569	Operating Deductions		Classification													
570	O&M Expenses															
571	Depreciation Expense															
572	Taxes Other Than Income															
573	Negative Net Salvage															
574	Total Operating Deductions															
575	Operating Income Before Income Taxes															
576	Adjustments for Tax Purposes															
577	Interest Charges															
578	Cost of Retiring Property															
579	Additional State Income Tax Depr.															
580	Meals/Entertainment															
581	Contributions in Aid of Construction															
582	Bad Debts - Net															
583	Capitalized Overheads															
584	Total Adjustments for Tax Purposes															
585	New York Taxable Income															
586	Total State Income Tax @		7.50%													
587	FIT Adjustments															
588	Federal Taxable Income															
589	Total Federal Income Tax @		35.00%													
590	Other Tax Adjustment															
591	Investment Tax Credit															
592	Deferred Income Taxes - Liberalized Depr.															
593																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue															
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand															
600	Customer															
601	Commodity															
602	Revenue															
603	Total O&M Expense															
604	Depreciation Expense															
605	Demand															
606	Customer															
607	Commodity															
608	Revenue															
609	Total Depreciation Expense															
610	Negative Net Salvage															
611	Taxes Other Than Income															
612	Demand															
613	Customer															
614	Commodity															
615	Revenue															
616	Total Taxes Other Than Income															
617	Federal/State Income Taxes															
618	Investment Tax Credit															
619	Deferred Income Taxes - Liberalized Depr.															
620	Total Operating Revenue Deductions															
621	Utility Operating Income															
622	Rate Base															
623	Gas Plant In Service															
624	Demand															
625	Customer															
626	Commodity															
627	Revenue															
628	Total Gas Plant In Service															
629	Accumulated Reserve for Depreciation															
630	Demand															
631	Customer															
632	Commodity															
633	Revenue															
634	Total Reserve for Depreciation															
635	Net Plant															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M/E/Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION														
13		FERC													
14		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
15	636	Working Capital		0	0	0	0	0	0	0	0	0	0		
16	637	Demand		0	0	0	0	0	0	0	0	0	0		
17	638	Customer		497,565	459,733	36,787	828	119	58	28	11	3			
18	639	Commodity		0	0	0	0	0	0	0	0	0	0		
19	640	Revenue		49,973	48,444	1,429	32	5	38	18	7	2			
20	641	Total Working Capital		547,538	508,177	38,216	858	124	94	46	18	5			
21	642	Other		0	0	0	0	0	0	0	0	0			
22	643	Deferred Income Taxes													
23	644	Demand		0	0	0	0	0	0	0	0	0			
24	645	Customer		(106)	(98)	(8)	0	0	0	0	0	0			
25	646	Commodity		0	0	0	0	0	0	0	0	0			
26	647	Revenue		0	0	0	0	0	0	0	0	0			
27	648	Total Deferred Income Taxes		(106)	(98)	(8)	0	0	0	0	0	0			
28	649	Deferred Income Taxes - ITC													
29	650	Demand		0	0	0	0	0	0	0	0	0			
30	651	Customer		(3)	(3)	0	0	0	0	0	0	0			
31	652	Commodity		0	0	0	0	0	0	0	0	0			
32	653	Revenue		0	0	0	0	0	0	0	0	0			
33	654	Total Deferred Income Taxes - ITC		(3)	(3)	0	0	0	0	0	0	0			
34	655	Deferred NY PSC Assessment													
35	656	Demand		0	0	0	0	0	0	0	0	0			
36	657	Customer		0	0	0	0	0	0	0	0	0			
37	658	Commodity		0	0	0	0	0	0	0	0	0			
38	659	Revenue		0	0	0	0	0	0	0	0	0			
39	660	Total Deferred NY PSC Assessment		0	0	0	0	0	0	0	0	0			
40	661	Deferred RD&D		0	0	0	0	0	0	0	0	0			
41	662	Deferred Site Remediation Costs													
42	663	Demand		0	0	0	0	0	0	0	0	0			
43	664	Customer		0	0	0	0	0	0	0	0	0			
44	665	Commodity		0	0	0	0	0	0	0	0	0			
45	666	Revenue		0	0	0	0	0	0	0	0	0			
46	667	Total Deferred Site Remediation Costs		0	0	0	0	0	0	0	0	0			
47	668	TRA Impacts - Uncollectibles		0	0	0	0	0	0	0	0	0			
48	669	Elimination of Reorganization Costs per C27934		0	0	0	0	0	0	0	0	0			
49	670	Internal Pension Reserve													
50	671	Demand		0	0	0	0	0	0	0	0	0			
51	672	Customer		1,240	1,146	92	2	0	0	0	0	0			
52	673	Commodity		0	0	0	0	0	0	0	0	0			
53	674	Revenue		0	0	0	0	0	0	0	0	0			
54	675	Total Internal Pension Reserve		1,240	1,146	92	2	0	0	0	0	0			
55	676	Earnings Base in Excess of Capitalization													
56	677	Demand		0	0	0	0	0	0	0	0	0			
57	678	Customer		660	610	49	1	0	0	0	0	0			
58	679	Commodity		0	0	0	0	0	0	0	0	0			
59	680	Revenue		83	61	2	0	0	0	0	0	0			
60	681	Total Earnings Base in Excess of Capitalization		723	671	51	1	0	0	0	0	0			
61	682	Net Rate Base		571,096	529,947	39,955	897	129	96	48	19	5			
62	683	Return Earned		924.0400%	939.5700%	734.3500%	319.0600%	724.8100%	459.3800%	491.6700%	431.5800%	-580.0000%			
63	684	Unlited Rate of Return		1.000000	1.016807	0.794717	0.345288	0.784392	0.497143	0.532087	0.467058	(0.627678)			
64	685	END BILLING FUNCTION													

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION	FERC														
13		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
14	Gas Plant in Service	101														
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0				
16																
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
19																
20	Distribution Plant															
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0				
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0				
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0				
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0				
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0				
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0				
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0				
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0				
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0				
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0				
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0				
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0				
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0				
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0				
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0				
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0				
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
41	Total Distribution			0	0	0	0	0	0	0	0	0				
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0				
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
46	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
49	Total General			0	0	0	0	0	0	0	0	0				
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
54	Total Intangible			0	0	0	0	0	0	0	0	0				
55																
56	Plant in Service Summary															
57	Demand Related		1	0	0	0	0	0	0	0	0	0				
58	Customer Related		2	0	0	0	0	0	0	0	0	0				
59	Commodity Related		3	0	0	0	0	0	0	0	0	0				
60	Revenue Related		4	0	0	0	0	0	0	0	0	0				
61																
62	Total Gas Plant in Service			0	0	0	0	0	0	0	0	0				
63																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC													
13	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
14	108														
15	Accumulated Reserve for Depreciation														
16	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
17															
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
20															
21	Distribution Plant														
22	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
42															
43	General Plant	389-399													
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
49	Total General			0	0	0	0	0	0	0	0	0	0	0	0
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
55															
56	Accumulated Reserve for Depreciation Summary														
57	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
61															
62	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0
63															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION	FERC	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
113	Depreciation Expense	403														
114	Production Plant	325-338	1 Demand		0	0	0	0	0	0	0	0	0			
115																
116	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0			
117	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0			
118																
119	Distribution Plant															
120	Land	374.1	1 Demand		0	0	0	0	0	0	0	0	0			
121	Land Rights	374.2	1 Demand		0	0	0	0	0	0	0	0	0			
122	Structures & Improvements	375	1 Demand		0	0	0	0	0	0	0	0	0			
123	Mains	376	1 Demand		0	0	0	0	0	0	0	0	0			
124	Mains (Other)	376	1 Demand		0	0	0	0	0	0	0	0	0			
125	Compressor Station Equipment	377	1 Demand		0	0	0	0	0	0	0	0	0			
126	Industrial M&R Station Equipment	385	1 Demand		0	0	0	0	0	0	0	0	0			
127	Other	387	1 Demand		0	0	0	0	0	0	0	0	0			
128	Land Rights	374.2	2 Customer		0	0	0	0	0	0	0	0	0			
129	Mains	376	2 Customer		0	0	0	0	0	0	0	0	0			
130	M&R Station Equipment	378	2 Customer		0	0	0	0	0	0	0	0	0			
131	Services	380	2 Customer		0	0	0	0	0	0	0	0	0			
132	Meters	381	2 Customer		0	0	0	0	0	0	0	0	0			
133	Meter Installations	382	2 Customer		0	0	0	0	0	0	0	0	0			
134	House Regulators	383	2 Customer		0	0	0	0	0	0	0	0	0			
135	House Regulators Installations	384	2 Customer		0	0	0	0	0	0	0	0	0			
136	Other	387	2 Customer		0	0	0	0	0	0	0	0	0			
137	Total Distribution - Demand				0	0	0	0	0	0	0	0	0			
138	Total Distribution - Customer				0	0	0	0	0	0	0	0	0			
139	Total Distribution				0	0	0	0	0	0	0	0	0			
140																
141	General Plant	389-399														
142	Demand - Delivery		1 Demand		0	0	0	0	0	0	0	0	0			
143	Demand - Supply		1 Demand		0	0	0	0	0	0	0	0	0			
144	Customer		2 Customer		0	0	0	0	0	0	0	0	0			
145	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0			
146	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0			
147	Total General				0	0	0	0	0	0	0	0	0			
148																
149	Intangible Plant	301-303														
150	Demand		1 Demand		0	0	0	0	0	0	0	0	0			
151	Customer		2 Customer		0	0	0	0	0	0	0	0	0			
152	Total Intangible				0	0	0	0	0	0	0	0	0			
153																
154	Depreciation Summary															
155	Demand Related		1 Demand		0	0	0	0	0	0	0	0	0			
156	Customer Related		2 Customer		0	0	0	0	0	0	0	0	0			
157	Commodity Related		3 Commodity		0	0	0	0	0	0	0	0	0			
158	Revenue Related		4 Revenue		0	0	0	0	0	0	0	0	0			
159																
160	Total Depreciation Expense				0	0	0	0	0	0	0	0	0			
161																



A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION														
162	Working Capital														
163	Cash														
164	1/8 O&M calculation	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
169	Prepayments														
170	Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments			0	0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies														
181	Valves	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
182	Valves	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies			0	0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital														
190	Demand			0	0	0	0	0	0	0	0	0	0	0	0
191	Customer			0	0	0	0	0	0	0	0	0	0	0	0
192	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
193	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
195															
196	Other	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
221															
222															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Bundled Service															
10																
11																
12	COMPETITIVE ES FUNCTION		FERC													
223	Operating Revenues	400	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
224	Revenues - Supply Function	480-481, 489			0	0	0	0	0	0	0	0	0	0		
225	Revenues - Delivery Function				0	0	0	0	0	0	0	0	0	0		
226	Revenues - Billing Function				0	0	0	0	0	0	0	0	0	0		
227	Other Operating Revenues															
228	Late Payment Charges - Supply	487			0	0	0	0	0	0	0	0	0	0		
229	Late Payment Charges - Delivery	487			0	0	0	0	0	0	0	0	0	0		
230	Late Payment Charges - Billing	487			0	0	0	0	0	0	0	0	0	0		
231	Bill Insert Revenues	495			0	0	0	0	0	0	0	0	0	0		
232	Misc. Other Revenue	495			0	0	0	0	0	0	0	0	0	0		
233	Sale of Inventory Materials	495			0	0	0	0	0	0	0	0	0	0		
234	Sales Tax	495	1 Demand		0	0	0	0	0	0	0	0	0	0		
235	Sales Tax	495	2 Customer		0	0	0	0	0	0	0	0	0	0		
236	Sales Tax	495	3 Commodity		0	0	0	0	0	0	0	0	0	0		
237	Sales Tax	495	4 Revenue		0	0	0	0	0	0	0	0	0	0		
238	Total Other Operating Revenue				0	0	0	0	0	0	0	0	0	0		
239																
240	Total Operating Revenue				0	0	0	0	0	0	0	0	0	0		
241																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
242	Direct Labor Expense	401, 402													
243	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0			
244															
245	Other Gas Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
246															
247	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0			
248															
249	Distribution														
250	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0			
251	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0			
252	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0			
253	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0			
254	Services Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0			
255	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0			
256	Compressor Station Equipment	872,888	1 Demand	0	0	0	0	0	0	0	0	0			
257	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0			
258	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0			
259	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0			
260	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0			
261	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0			
262	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0			
263	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0			
264	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0			
265	Services Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0			
266	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0			
267	Customer Installations		2 Customer	0	0	0	0	0	0	0	0	0			
268	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0			
269	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0			
270	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0			
271	Total Distribution - Demand			0	0	0	0	0	0	0	0	0			
272	Total Distribution - Customer			0	0	0	0	0	0	0	0	0			
273	Total Distribution			0	0	0	0	0	0	0	0	0			
274															
275	Customer Accounts														
276	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0			
277	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0			
278	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0			
279	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0			
280	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0			
281	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0			
282	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0			
283	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0			
284	Total Customer Accounts			0	0	0	0	0	0	0	0	0			
285															
286	Customer Service	909-913													
287	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0			
288	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0			
289	Total Customer Service			0	0	0	0	0	0	0	0	0			
290															
291	Summary of Direct Labor Expense														
292	Demand			0	0	0	0	0	0	0	0	0			
293	Customer			0	0	0	0	0	0	0	0	0			
294	Commodity			0	0	0	0	0	0	0	0	0			
295	Revenue			0	0	0	0	0	0	0	0	0			
296															
297	Total Direct Labor Expense			0	0	0	0	0	0	0	0	0			
298															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
299	Operation and Maintenance Expense															
300	Natural Gas Production															
301																
302	Purchase Gas Expense - Supply															
303	Purchase Gas Expense - Delivery															
304	Other Gas Supply Expense - Supply															
305	Other Gas Supply Expense - Delivery															
306	Gas for Utility Operation															
307	Total Other Gas Supply															
308																
309	Transmission															
310																
311	Distribution															
312	Load Dispatching															
313	Compressor Station Equipment															
314	Mains & Services															
315	Structures & Improvements															
316	Mains Maintenance															
317	Compressor Station Equip Maint															
318	Maint of Other Equipment															
319	Meas. & Regulator - General															
320	Meas. & Regulator - Industrial															
321	Meas. & Regulator - City															
322	Services Maintenance															
323	Supervision & Engineering															
324	Rents															
325	Other Distribution Expense															
326	Mains & Services															
327	Customer Installations															
328	Mains Maintenance															
329	Maint of Other Equipment															
330	Meters & House Regulators															
331	Services Maintenance															
332	Supervision & Engineering															
333	Rents															
334	Other Distribution Expense															
335	Total Distribution - Demand															
336	Total Distribution - Customer															
337	Total Distribution															
338																
339	Customer Accounts															
340	Meter Reading															
341	Customer Record & Collections															
342	Customer Record & Collections															
343	Uncollectible Accounts - Supply															
344	Uncollectible Accounts - Delivery															
345	Uncollectible Accounts - Billing															
346	Miscellaneous Customer Accounts															
347	Supervision															
348	Supervision															
349	Total Customer Accounts - Customer															
350	Total Customer Accounts - Revenue															
351	Total Customer Accounts															
352																
353	Customer Service															
354	Customer Service															
355	Transportation Administration															
356	Total Customer Service															
357																
358	Sales Promotion															
359																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen		
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
371	Total A&G Salaries			0	0	0	0	0	0	0	0	0	0	0	0
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
383	Total Outside Services			0	0	0	0	0	0	0	0	0	0	0	0
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit			0	0	0	0	0	0	0	0	0	0	0	0
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
420															

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC Accounts	Classification	Total	SG 1	SG 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Injuries & Damages	925													
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages			0	0	0	0	0	0	0	0	0	0	0	0
432															
433	Employee Pension & Benefits	926													
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
444															
445	Franchise Requirement	927													
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0
456															
457	Regulatory Commission Expenses	928													
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0
468															
469	Miscellaneous General Expenses	930.2													
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
480															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11																
12	COMPETITIVE ES FUNCTION			FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
481	Rents			931												
482	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
491	Total Rents					0	0	0	0	0	0	0	0	0	0	0
492																
493	Maintenance General Plant			932												
494	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant					0	0	0	0	0	0	0	0	0	0	0
504																
505	Total Administrative & General															
506	Demand					0	0	0	0	0	0	0	0	0	0	0
507	Customer					0	0	0	0	0	0	0	0	0	0	0
508	Commodity					0	0	0	0	0	0	0	0	0	0	0
509	Revenue					0	0	0	0	0	0	0	0	0	0	0
510						0	0	0	0	0	0	0	0	0	0	0
511																
512	Misc. Other				2 Customer	0	0	0	0	0	0	0	0	0	0	0
513																
514	Summary O&M Expenses					0	0	0	0	0	0	0	0	0	0	0
515	Demand					0	0	0	0	0	0	0	0	0	0	0
516	Customer					0	0	0	0	0	0	0	0	0	0	0
517	Commodity					0	0	0	0	0	0	0	0	0	0	0
518	Revenue					0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses					0	0	0	0	0	0	0	0	0	0	0
520																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
521	Taxes Other Than Income				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
522	Federal															
523	FICA															
524	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
525	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
526	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
527	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
528	Total FICA						0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
531	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
532	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
533	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation						0	0	0	0	0	0	0	0	0	0
535	Total Federal						0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
539	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
540	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
541	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance						0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
545	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
546	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax						0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
550	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
551	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
552	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
553	Total Property Tax						0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
556	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
557	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use						0	0	0	0	0	0	0	0	0	0
559	Total New York						0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand						0	0	0	0	0	0	0	0	0	0
562	Customer						0	0	0	0	0	0	0	0	0	0
563	Commodity						0	0	0	0	0	0	0	0	0	0
564	Revenue						0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income						0	0	0	0	0	0	0	0	0	0
566																



A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coden			
567	Federal/State Income Tax	409		0	0	0	0	0	0	0	0	0			
568	Operating Revenue			0	0	0	0	0	0	0	0	0			
569	Operating Deductions			0	0	0	0	0	0	0	0	0			
570	O&M Expenses	401, 402		0	0	0	0	0	0	0	0	0			
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0			
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0			
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0			
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0			
576	Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0			
577	Interest Charges			0	0	0	0	0	0	0	0	0			
578	Cost of Retiring Property			0	0	0	0	0	0	0	0	0			
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0			
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0			
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0			
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0			
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0			
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0			
585	New York Taxable Income			0	0	0	0	0	0	0	0	0			
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0			
587	FIT Adjustments			0	0	0	0	0	0	0	0	0			
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0			
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0			
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0			
593															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue			0		0		0		0		0		0		0
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand			0		0		0		0		0		0		0
600	Customer			0		0		0		0		0		0		0
601	Commodity			0		0		0		0		0		0		0
602	Revenue			0		0		0		0		0		0		0
603	Total O&M Expense			0		0		0		0		0		0		0
604	Depreciation Expense															
605	Demand			0		0		0		0		0		0		0
606	Customer			0		0		0		0		0		0		0
607	Commodity			0		0		0		0		0		0		0
608	Revenue			0		0		0		0		0		0		0
609	Total Depreciation Expense			0		0		0		0		0		0		0
610	Negative Net Salvage			0		0		0		0		0		0		0
611	Taxes Other Than Income															
612	Demand			0		0		0		0		0		0		0
613	Customer			0		0		0		0		0		0		0
614	Commodity			0		0		0		0		0		0		0
615	Revenue			0		0		0		0		0		0		0
616	Total Taxes Other Than Income			0		0		0		0		0		0		0
617	Federal/State Income Taxes			0		0		0		0		0		0		0
618	Investment Tax Credit			0		0		0		0		0		0		0
619	Deferred Income Taxes - Liberalized Depr.			0		0		0		0		0		0		0
620	Total Operating Revenue Deductions			0		0		0		0		0		0		0
621	Utility Operating Income			0		0		0		0		0		0		0
622	Rate Base															
623	Gas Plant in Service															
624	Demand			0		0		0		0		0		0		0
625	Customer			0		0		0		0		0		0		0
626	Commodity			0		0		0		0		0		0		0
627	Revenue			0		0		0		0		0		0		0
628	Total Gas Plant in Service			0		0		0		0		0		0		0
629	Accumulated Reserve for Depreciation															
630	Demand			0		0		0		0		0		0		0
631	Customer			0		0		0		0		0		0		0
632	Commodity			0		0		0		0		0		0		0
633	Revenue			0		0		0		0		0		0		0
634	Total Reserve for Depreciation			0		0		0		0		0		0		0
635	Net Plant			0		0		0		0		0		0		0

National Fuel Gas Distribution Corporation  
New York Division  
Cost of Service Study - Total Company  
Proposed Rates  
Twelve Months Ending December 31, 2008  
Bundled Service

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital			0	0	0	0	0	0	0	0	0	0		
637	Demand			0	0	0	0	0	0	0	0	0	0		
638	Customer			0	0	0	0	0	0	0	0	0	0		
639	Commodity			0	0	0	0	0	0	0	0	0	0		
640	Revenue			0	0	0	0	0	0	0	0	0	0		
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0		
642	Other			0	0	0	0	0	0	0	0	0	0		
643	Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0		
644	Demand			0	0	0	0	0	0	0	0	0	0		
645	Customer			0	0	0	0	0	0	0	0	0	0		
646	Commodity			0	0	0	0	0	0	0	0	0	0		
647	Revenue			0	0	0	0	0	0	0	0	0	0		
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0		
649	Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0		
650	Demand			0	0	0	0	0	0	0	0	0	0		
651	Customer			0	0	0	0	0	0	0	0	0	0		
652	Commodity			0	0	0	0	0	0	0	0	0	0		
653	Revenue			0	0	0	0	0	0	0	0	0	0		
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0		
655	Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0		
656	Demand			0	0	0	0	0	0	0	0	0	0		
657	Customer			0	0	0	0	0	0	0	0	0	0		
658	Revenue			0	0	0	0	0	0	0	0	0	0		
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0		
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0		
661	Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0		
662	Demand			0	0	0	0	0	0	0	0	0	0		
663	Customer			0	0	0	0	0	0	0	0	0	0		
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0		
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0		
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0		
667	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0		
668	Demand			0	0	0	0	0	0	0	0	0	0		
669	Customer			0	0	0	0	0	0	0	0	0	0		
670	Commodity			0	0	0	0	0	0	0	0	0	0		
671	Revenue			0	0	0	0	0	0	0	0	0	0		
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0		
673	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0		
674	Demand			0	0	0	0	0	0	0	0	0	0		
675	Customer			0	0	0	0	0	0	0	0	0	0		
676	Commodity			0	0	0	0	0	0	0	0	0	0		
677	Revenue			0	0	0	0	0	0	0	0	0	0		
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0		
679	Net Rate Base			0	0	0	0	0	0	0	0	0	0		
680				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
681	Return Earned			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
682				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
683	Unitized Rate of Return														
684	END COMPETITIVE ENERGY SERVICES FUNCTION														

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
13																
14	Gas Plant In Service															
15	Production Plant															
16																
17	Transmission Plant															
18	Transmission Plant															
19																
20	Distribution Plant															
21	Land															
22	Land Rights															
23	Structures & Improvements															
24	Mains (Other)															
25	Mains (>4")															
26	Mains (Remaining)															
27	Compressor Station Equipment															
28	Industrial M&R Station Equipment															
29	Other															
30	Land Rights															
31	Mains															
32	M&R Station Equipment															
33	Services															
34	Meters															
35	Meter Installations															
36	House Regulators															
37	House Regulators Installations															
38	Other															
39	Total Distribution - Demand															
40	Total Distribution - Customer															
41	Total Distribution															
42																
43	General Plant															
44	Demand - Delivery															
45	Demand - Supply															
46	Customer															
47	Commodity															
48	Revenue															
49	Total General															
50																
51	Intangible Plant															
52	Demand															
53	Customer															
54	Total Intangible															
55																
56	Plant in Service Summary															
57	Demand Related															
58	Customer Related															
59	Commodity Related															
60	Revenue Related															
61																
62	Total Gas Plant in Service															
63																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION			FERC												
13	Accounts			Classification												
14	Total															
15	SC.1															
16	SC.3															
17	TC.1.1															
18	TC.2.0															
19	TC.3.0															
20	TC.4.0															
21	TC.4.1															
22	Cogen															
23	Accumulated Reserve for Depreciation			108												
24	Production Plant			325-338	1 Demand			0	0	0	0	0	0	0	0	0
25																
26	Transmission Plant			365-369	1 Demand			0	0	0	0	0	0	0	0	0
27	Transmission Plant			365-369	1 Demand			0	0	0	0	0	0	0	0	0
28																
29	Distribution Plant															
30	Land			374.1	1 Demand			0	0	0	0	0	0	0	0	0
31	Land Rights			374.2	1 Demand			0	0	0	0	0	0	0	0	0
32	Structures & Improvements			375	1 Demand			0	0	0	0	0	0	0	0	0
33	Mains			376	1 Demand			0	0	0	0	0	0	0	0	0
34	Mains (Other)			376	1 Demand			0	0	0	0	0	0	0	0	0
35	Compressor Station Equipment			377	1 Demand			0	0	0	0	0	0	0	0	0
36	Industrial M&R Station Equipment			385	1 Demand			0	0	0	0	0	0	0	0	0
37	Other			387	1 Demand			0	0	0	0	0	0	0	0	0
38	Land Rights			374.2	2 Customer			0	0	0	0	0	0	0	0	0
39	Mains			376	2 Customer			0	0	0	0	0	0	0	0	0
40	M&R Station Equipment			378	2 Customer			0	0	0	0	0	0	0	0	0
41	Services			380	2 Customer			0	0	0	0	0	0	0	0	0
42	Meters			381	2 Customer			0	0	0	0	0	0	0	0	0
43	Meter Installations			382	2 Customer			0	0	0	0	0	0	0	0	0
44	House Regulators			383	2 Customer			0	0	0	0	0	0	0	0	0
45	House Regulators Installations			384	2 Customer			0	0	0	0	0	0	0	0	0
46	Other			387	2 Customer			0	0	0	0	0	0	0	0	0
47	Total Distribution - Demand							0	0	0	0	0	0	0	0	0
48	Total Distribution - Customer							0	0	0	0	0	0	0	0	0
49	Total Distribution							0	0	0	0	0	0	0	0	0
50																
51	General Plant			389-399												
52	Demand - Delivery				1 Demand			0	0	0	0	0	0	0	0	0
53	Demand - Supply				1 Demand			0	0	0	0	0	0	0	0	0
54	Customer				2 Customer			0	0	0	0	0	0	0	0	0
55	Commodity				3 Commodity			0	0	0	0	0	0	0	0	0
56	Revenue				4 Revenue			0	0	0	0	0	0	0	0	0
57	Total General							0	0	0	0	0	0	0	0	0
58																
59	Intangible Plant			301-303												
60	Demand				1 Demand			0	0	0	0	0	0	0	0	0
61	Customer				2 Customer			0	0	0	0	0	0	0	0	0
62	Total Intangible							0	0	0	0	0	0	0	0	0
63																
64	Accumulated Reserve for Depreciation Summary															
65	Demand Related				1 Demand			0	0	0	0	0	0	0	0	0
66	Customer Related				2 Customer			0	0	0	0	0	0	0	0	0
67	Commodity Related				3 Commodity			0	0	0	0	0	0	0	0	0
68	Revenue Related				4 Revenue			0	0	0	0	0	0	0	0	0
69																
70	Total Accumulated Reserve for Depreciation							0	0	0	0	0	0	0	0	0
71																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11					FERC											
12	COMPETITIVE ES FUNCTION			Accounts	Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
113	Depreciation Expense			403												
114	Production Plant			325-338	1 Demand		0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand		0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand		0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand		0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand		0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand		0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand		0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand		0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand		0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand		0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand		0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer		0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer		0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer		0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer		0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer		0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer		0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer		0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer		0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer		0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand						0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer						0	0	0	0	0	0	0	0	0	0
139	Total Distribution						0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand		0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand		0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
147	Total General						0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
152	Total Intangible						0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand		0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer		0	0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity		0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue		0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense						0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation		1	Demand		0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation		2	Customer		0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital					0	0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments					0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves		1	Demand		0	0	0	0	0	0	0	0	0	0	0
182	Valves		2	Customer		0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.		1	Demand		0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers		2	Customer		0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains		1	Demand		0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains		2	Customer		0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies					0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory		1	Demand		0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand					0	0	0	0	0	0	0	0	0	0	0
191	Customer					0	0	0	0	0	0	0	0	0	0	0
192	Commodity					0	0	0	0	0	0	0	0	0	0	0
193	Revenue					0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital					0	0	0	0	0	0	0	0	0	0	0
195																
196	Other		2	Customer		0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D		2	Customer		0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934		2	Customer		0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand		1	Demand		0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer		2	Customer		0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity		3	Commodity		0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue		4	Revenue		0	0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																



	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
11																
12	COMPETITIVE ES FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
242	Direct Labor Expense			401, 402												
243	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0			
244																
245	Other Gas Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0			
246																
247	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0			
248																
249	Distribution															
250	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0			
251	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0			
252	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0			
253	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0			
254	Services Maintenance			887	1 Demand	0	0	0	0	0	0	0	0			
255	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0			
256	Compressor Station Equipment			872,888	1 Demand	0	0	0	0	0	0	0	0			
257	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0			
258	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0			
259	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0			
260	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0			
261	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0			
262	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0			
263	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0			
264	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0			
265	Services Maintenance			887	2 Customer	0	0	0	0	0	0	0	0			
266	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0			
267	Customer Installations				2 Customer	0	0	0	0	0	0	0	0			
268	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0			
269	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0			
270	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0			
271	Total Distribution - Demand					0	0	0	0	0	0	0	0			
272	Total Distribution - Customer					0	0	0	0	0	0	0	0			
273	Total Distribution					0	0	0	0	0	0	0	0			
274																
275	Customer Accounts					0	0	0	0	0	0	0	0			
276	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0			
277	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0			
278	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0			
279	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0			
280	Supervision			901	2 Customer	0	0	0	0	0	0	0	0			
281	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0			
282	Total Customer Accounts - Customer					0	0	0	0	0	0	0	0			
283	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0			
284	Total Customer Accounts					0	0	0	0	0	0	0	0			
285																
286	Customer Service			909-913												
287	Customer Service				2 Customer	0	0	0	0	0	0	0	0			
288	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0			
289	Total Customer Service					0	0	0	0	0	0	0	0			
290																
291	Summary of Direct Labor Expense															
292	Demand					0	0	0	0	0	0	0	0			
293	Customer					0	0	0	0	0	0	0	0			
294	Commodity					0	0	0	0	0	0	0	0			
295	Revenue					0	0	0	0	0	0	0	0			
296																
297	Total Direct Labor Expense					0	0	0	0	0	0	0	0			
298																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC													
299	Operation and Maintenance Expense	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
300	Natural Gas Production	401, 402	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
301		750-769													
302	Purchase Gas Expense - Supply	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply			0	0	0	0	0	0	0	0	0	0	0	0
308															
309	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
310															
311	Distribution														
312	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment	872	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance	892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
324	Rents	881	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations	879	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance	893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
333	Rents	881	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
338															
339	Customer Accounts														
340	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
347	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
348	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
352															
353	Customer Service	909-913	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
354	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration			0	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service			0	0	0	0	0	0	0	0	0	0	0	0
357															
358	Sales Promotion		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
359															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
360	Administrative & General Expenses				Accounts		Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
361	A&G Salaries			920												
362	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
364	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
368	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
371	Total A&G Salaries							0	0	0	0	0	0	0	0	0
372																
373	Office Supplies & Expenses			921												
374	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
376	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
380	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
383	Total Outside Services							0	0	0	0	0	0	0	0	0
384																
385	Administrative Exp. Transferred - Credit			922												
386	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
388	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
392	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit							0	0	0	0	0	0	0	0	0
396																
397	Outside Services Employed			923												
398	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
400	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
404	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed							0	0	0	0	0	0	0	0	0
408																
409	Property Insurance			924												
410	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
412	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
416	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
419	Total Property Insurance							0	0	0	0	0	0	0	0	0
420																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION		FERC													
13			Accounts													
14			925													
15	Injuries & Damages															
16	Corporate Management - Non O&M			1 Demand												
17	Corporate Management - O&M			1 Demand												
18	Consumer Services			1 Demand												
19	Operations, Engineering, & Mechanical			1 Demand												
20	Corporate Management - Non O&M			2 Customer												
21	Corporate Management - O&M			2 Customer												
22	Consumer Services			2 Customer												
23	Operations, Engineering, & Mechanical			2 Customer												
24	Corporate Management - O&M			4 Revenue												
25	Total Injuries & Damages															
26																
27	Employee Pension & Benefits		926													
28	Corporate Management - Non O&M			1 Demand												
29	Corporate Management - O&M			1 Demand												
30	Consumer Services			1 Demand												
31	Operations, Engineering, & Mechanical			1 Demand												
32	Corporate Management - Non O&M			2 Customer												
33	Corporate Management - O&M			2 Customer												
34	Consumer Services			2 Customer												
35	Operations, Engineering, & Mechanical			2 Customer												
36	Corporate Management - O&M			4 Revenue												
37	Total Employee Pension & Benefits															
38																
39	Franchise Requirement		927													
40	Corporate Management - Non O&M			1 Demand												
41	Corporate Management - O&M			1 Demand												
42	Consumer Services			1 Demand												
43	Operations, Engineering, & Mechanical			1 Demand												
44	Corporate Management - Non O&M			2 Customer												
45	Corporate Management - O&M			2 Customer												
46	Consumer Services			2 Customer												
47	Operations, Engineering, & Mechanical			2 Customer												
48	Corporate Management - O&M			4 Revenue												
49	Total Franchise Requirement															
50																
51	Regulatory Commission Expenses		928													
52	Corporate Management - Non O&M			1 Demand												
53	Corporate Management - O&M			1 Demand												
54	Consumer Services			1 Demand												
55	Operations, Engineering, & Mechanical			1 Demand												
56	Corporate Management - Non O&M			2 Customer												
57	Corporate Management - O&M			2 Customer												
58	Consumer Services			2 Customer												
59	Operations, Engineering, & Mechanical			2 Customer												
60	Corporate Management - O&M			4 Revenue												
61	Total Regulatory Expenses															
62																
63	Miscellaneous General Expenses		930.2													
64	Corporate Management - Non O&M			1 Demand												
65	Corporate Management - O&M			1 Demand												
66	Consumer Services			1 Demand												
67	Operations, Engineering, & Mechanical			1 Demand												
68	Corporate Management - Non O&M			2 Customer												
69	Corporate Management - O&M			2 Customer												
70	Consumer Services			2 Customer												
71	Operations, Engineering, & Mechanical			2 Customer												
72	Corporate Management - O&M			4 Revenue												
73	Total Miscellaneous General Expenses															
74																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
481	Rents															
482	Corporate Management - Non O&M															
483	Corporate Management - O&M															
484	Consumer Services															
485	Operations, Engineering, & Mechanical															
486	Corporate Management - Non O&M															
487	Corporate Management - O&M															
488	Consumer Services															
489	Operations, Engineering, & Mechanical															
490	Corporate Management - O&M															
491	Total Rents															
492																
493	Maintenance General Plant															
494	Corporate Management - Non O&M															
495	Corporate Management - O&M															
496	Consumer Services															
497	Operations, Engineering, & Mechanical															
498	Corporate Management - Non O&M															
499	Corporate Management - O&M															
500	Consumer Services															
501	Operations, Engineering, & Mechanical															
502	Corporate Management - O&M															
503	Total Maintenance General Plant															
504																
505	Total Administrative & General															
506	Demand															
507	Customer															
508	Commodity															
509	Revenue															
510																
511																
512	Misc. Other															
513																
514	Summary O&M Expenses															
515	Demand															
516	Customer															
517	Commodity															
518	Revenue															
519	Total O&M Expenses															
520																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
12	Taxes Other Than Income				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
521	Federal															
522	FICA															
523	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
524	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
525	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
526	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
527	Total FICA						0	0	0	0	0	0	0	0	0	0
528	Unemployment Compensation															
529	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
530	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
531	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
532	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
533	Total Unemployment Compensation						0	0	0	0	0	0	0	0	0	0
534	Total Federal						0	0	0	0	0	0	0	0	0	0
535	New York															
536	Unemployment Insurance															
537	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
538	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
539	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
540	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
541	Total Unemployment Insurance						0	0	0	0	0	0	0	0	0	0
542	Miscellaneous - Insurance Premium Tax															
543	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
544	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
545	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
546	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax						0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
550	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
551	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
552	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax						0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
556	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
557	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
558	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
559	Total Sales Tax Company Use						0	0	0	0	0	0	0	0	0	0
560	Total New York						0	0	0	0	0	0	0	0	0	0
561	Summary of Taxes Other Than Income															
562	Demand						0	0	0	0	0	0	0	0	0	0
563	Customer						0	0	0	0	0	0	0	0	0	0
564	Commodity						0	0	0	0	0	0	0	0	0	0
565	Revenue						0	0	0	0	0	0	0	0	0	0
566	Total Taxes Other Than Income						0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
567	Federal/State Income Tax															
568	Operating Revenue															
569	Operating Deductions															
570	O&M Expenses															
571	Depreciation Expense															
572	Taxes Other Than Income															
573	Negative Net Salvage															
574	Total Operating Deductions															
575	Operating Income Before Income Taxes															
576	Adjustments for Tax Purposes															
577	Interest Charges															
578	Cost of Retiring Property															
579	Additional State Income Tax Depr.															
580	Meals/Entertainment															
581	Contributions in Aid of Construction															
582	Bad Debts - Net															
583	Capitalized Overheads															
584	Total Adjustments for Tax Purposes															
585	New York Taxable Income															
586	Total State Income Tax @															
587	FIT Adjustments															
588	Federal Taxable Income															
589	Total Federal Income Tax @															
590	Other Tax Adjustment															
591	Investment Tax Credit															
592	Deferred Income Taxes - Liberalized Depr.															
593																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue															
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand															
600	Customer															
601	Commodity															
602	Revenue															
603	Total O&M Expense															
604	Depreciation Expense															
605	Demand															
606	Customer															
607	Commodity															
608	Revenue															
609	Total Depreciation Expense															
610	Negative Net Salvage															
611	Taxes Other Than Income															
612	Demand															
613	Customer															
614	Commodity															
615	Revenue															
616	Total Taxes Other Than Income															
617	Federal/State Income Taxes															
618	Investment Tax Credit															
619	Deferred Income Taxes - Liberalized Depr.															
620	Total Operating Revenue Deductions															
621	Utility Operating Income															
622	Rate Base															
623	Gas Plant In Service															
624	Demand															
625	Customer															
626	Commodity															
627	Revenue															
628	Total Gas Plant in Service															
629	Accumulated Reserve for Depreciation															
630	Demand															
631	Customer															
632	Commodity															
633	Revenue															
634	Total Reserve for Depreciation															
635	Net Plant															



A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Delivery Service				
10															
11				FERC											
12	COMPETITIVE ES FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital			0	0	0	0	0	0	0	0	0	0		
637	Demand			0	0	0	0	0	0	0	0	0	0		
638	Customer			0	0	0	0	0	0	0	0	0	0		
639	Commodity			0	0	0	0	0	0	0	0	0	0		
640	Revenue			0	0	0	0	0	0	0	0	0	0		
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0		
642	Other			0	0	0	0	0	0	0	0	0	0		
643	Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0		
644	Demand			0	0	0	0	0	0	0	0	0	0		
645	Customer			0	0	0	0	0	0	0	0	0	0		
646	Commodity			0	0	0	0	0	0	0	0	0	0		
647	Revenue			0	0	0	0	0	0	0	0	0	0		
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0		
649	Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0		
650	Demand			0	0	0	0	0	0	0	0	0	0		
651	Customer			0	0	0	0	0	0	0	0	0	0		
652	Commodity			0	0	0	0	0	0	0	0	0	0		
653	Revenue			0	0	0	0	0	0	0	0	0	0		
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0		
655	Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0		
656	Demand			0	0	0	0	0	0	0	0	0	0		
657	Customer			0	0	0	0	0	0	0	0	0	0		
658	Revenue			0	0	0	0	0	0	0	0	0	0		
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0		
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0		
661	Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0		
662	Demand			0	0	0	0	0	0	0	0	0	0		
663	Customer			0	0	0	0	0	0	0	0	0	0		
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0		
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0		
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0		
667	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0		
668	Demand			0	0	0	0	0	0	0	0	0	0		
669	Customer			0	0	0	0	0	0	0	0	0	0		
670	Commodity			0	0	0	0	0	0	0	0	0	0		
671	Revenue			0	0	0	0	0	0	0	0	0	0		
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0		
673	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0		
674	Demand			0	0	0	0	0	0	0	0	0	0		
675	Customer			0	0	0	0	0	0	0	0	0	0		
676	Commodity			0	0	0	0	0	0	0	0	0	0		
677	Revenue			0	0	0	0	0	0	0	0	0	0		
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0		
679	Net Rate Base			0	0	0	0	0	0	0	0	0	0		
680				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
681	Return Earned			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
682				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
683	Unitized Rate of Return														
684	END COMPETITIVE ENERGY SERVICES FUNCTION														

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
13					Accounts	Classification	Total	SC.1	SC.3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
14	Gas Plant in Service				101											
15	Production Plant				325-338	1 Demand	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land				374.1	1 Demand	0	0	0	0	0	0	0	0	0	0
22	Land Rights				374.2	1 Demand	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements				375	1 Demand	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)				376	1 Demand	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")				376	1 Demand	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)				376	1 Demand	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment				377	1 Demand	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment				385	1 Demand	0	0	0	0	0	0	0	0	0	0
29	Other				387	1 Demand	0	0	0	0	0	0	0	0	0	0
30	Land Rights				374.2	2 Customer	0	0	0	0	0	0	0	0	0	0
31	Mains				376	2 Customer	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment				378	2 Customer	0	0	0	0	0	0	0	0	0	0
33	Services				380	2 Customer	0	0	0	0	0	0	0	0	0	0
34	Meters				381	2 Customer	0	0	0	0	0	0	0	0	0	0
35	Meter Installations				382	2 Customer	0	0	0	0	0	0	0	0	0	0
36	House Regulators				383	2 Customer	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations				384	2 Customer	0	0	0	0	0	0	0	0	0	0
38	Other				387	2 Customer	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand						0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer						0	0	0	0	0	0	0	0	0	0
41	Total Distribution						0	0	0	0	0	0	0	0	0	0
42																
43	General Plant				389-399											
44	Demand - Delivery					1 Demand	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply					1 Demand	0	0	0	0	0	0	0	0	0	0
46	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
47	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
48	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
49	Total General						0	0	0	0	0	0	0	0	0	0
50																
51	Intangible Plant				301-303											
52	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
53	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
54	Total Intangible						0	0	0	0	0	0	0	0	0	0
55																
56	Plant in Service Summary															
57	Demand Related					1	0	0	0	0	0	0	0	0	0	0
58	Customer Related					2	0	0	0	0	0	0	0	0	0	0
59	Commodity Related					3	0	0	0	0	0	0	0	0	0	0
60	Revenue Related					4	0	0	0	0	0	0	0	0	0	0
61																
62	Total Gas Plant in Service						0	0	0	0	0	0	0	0	0	0
63																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11					FERC											
12	COMPETITIVE ES FUNCTION			Accounts	Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
64	Accumulated Reserve for Depreciation			108												
65	Production Plant			325-338	1 Demand		0	0	0	0	0	0	0	0	0	0
66																
67	Transmission Plant			365-369	1 Demand		0	0	0	0	0	0	0	0	0	0
68	Transmission Plant			365-369	1 Demand		0	0	0	0	0	0	0	0	0	0
69																
70	Distribution Plant															
71	Land			374.1	1 Demand		0	0	0	0	0	0	0	0	0	0
72	Land Rights			374.2	1 Demand		0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements			375	1 Demand		0	0	0	0	0	0	0	0	0	0
74	Mains			376	1 Demand		0	0	0	0	0	0	0	0	0	0
75	Mains (Other)			376	1 Demand		0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment			377	1 Demand		0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment			385	1 Demand		0	0	0	0	0	0	0	0	0	0
78	Other			387	1 Demand		0	0	0	0	0	0	0	0	0	0
79	Land Rights			374.2	2 Customer		0	0	0	0	0	0	0	0	0	0
80	Mains			376	2 Customer		0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment			378	2 Customer		0	0	0	0	0	0	0	0	0	0
82	Services			380	2 Customer		0	0	0	0	0	0	0	0	0	0
83	Meters			381	2 Customer		0	0	0	0	0	0	0	0	0	0
84	Meter Installations			382	2 Customer		0	0	0	0	0	0	0	0	0	0
85	House Regulators			383	2 Customer		0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations			384	2 Customer		0	0	0	0	0	0	0	0	0	0
87	Other			387	2 Customer		0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand						0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer						0	0	0	0	0	0	0	0	0	0
90	Total Distribution						0	0	0	0	0	0	0	0	0	0
91																
92	General Plant			389-399												
93	Demand - Delivery				1 Demand		0	0	0	0	0	0	0	0	0	0
94	Demand - Supply				1 Demand		0	0	0	0	0	0	0	0	0	0
95	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
96	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
97	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
98	Total General						0	0	0	0	0	0	0	0	0	0
99																
100	Intangible Plant			301-303												
101	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
102	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
103	Total Intangible						0	0	0	0	0	0	0	0	0	0
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related				1 Demand		0	0	0	0	0	0	0	0	0	0
107	Customer Related				2 Customer		0	0	0	0	0	0	0	0	0	0
108	Commodity Related				3 Commodity		0	0	0	0	0	0	0	0	0	0
109	Revenue Related				4 Revenue		0	0	0	0	0	0	0	0	0	0
110																
111	Total Accumulated Reserve for Depreciation						0	0	0	0	0	0	0	0	0	0
112																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
113	Depreciation Expense				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
114	Production Plant				403											
115					325-338	1 Demand	0	0	0	0	0	0	0	0	0	0
116	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land				374.1	1 Demand	0	0	0	0	0	0	0	0	0	0
121	Land Rights				374.2	1 Demand	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements				375	1 Demand	0	0	0	0	0	0	0	0	0	0
123	Mains				376	1 Demand	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)				376	1 Demand	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment				377	1 Demand	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment				385	1 Demand	0	0	0	0	0	0	0	0	0	0
127	Other				387	1 Demand	0	0	0	0	0	0	0	0	0	0
128	Land Rights				374.2	2 Customer	0	0	0	0	0	0	0	0	0	0
129	Mains				376	2 Customer	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment				378	2 Customer	0	0	0	0	0	0	0	0	0	0
131	Services				380	2 Customer	0	0	0	0	0	0	0	0	0	0
132	Meters				381	2 Customer	0	0	0	0	0	0	0	0	0	0
133	Meter Installations				382	2 Customer	0	0	0	0	0	0	0	0	0	0
134	House Regulators				383	2 Customer	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations				384	2 Customer	0	0	0	0	0	0	0	0	0	0
136	Other				387	2 Customer	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand						0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer						0	0	0	0	0	0	0	0	0	0
139	Total Distribution						0	0	0	0	0	0	0	0	0	0
140																
141	General Plant				389-399											
142	Demand - Delivery					1 Demand	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply					1 Demand	0	0	0	0	0	0	0	0	0	0
144	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
145	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
146	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
147	Total General						0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant				301-303											
150	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
151	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
152	Total Intangible						0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related					1 Demand	0	0	0	0	0	0	0	0	0	0
156	Customer Related					2 Customer	0	0	0	0	0	0	0	0	0	0
157	Commodity Related					3 Commodity	0	0	0	0	0	0	0	0	0	0
158	Revenue Related					4 Revenue	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense						0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
162	Working Capital				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
163	Cash															
164	1/8 O&M calculation				3 Commodity		0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation				1 Demand		0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation				2 Customer		0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation				4 Revenue		0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital						0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
179	Total Prepayments						0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves				1 Demand		0	0	0	0	0	0	0	0	0	0
182	Valves				2 Customer		0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.				1 Demand		0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers				2 Customer		0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains				1 Demand		0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains				2 Customer		0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies						0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory				1 Demand		0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand						0	0	0	0	0	0	0	0	0	0
191	Customer						0	0	0	0	0	0	0	0	0	0
192	Commodity						0	0	0	0	0	0	0	0	0	0
193	Revenue						0	0	0	0	0	0	0	0	0	0
194	Total Working Capital						0	0	0	0	0	0	0	0	0	0
195																
196	Other				2 Customer		0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D				2 Customer		0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles				4 Revenue		0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934				2 Customer		0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11				FERC												
12	COMPETITIVE ES FUNCTION		Accounts	Classification				Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
242	Direct Labor Expense		401, 402													
243	Natural Gas Production		750-769	1 Demand				0	0	0	0	0	0	0	0	0
244																
245	Other Gas Supply		807.1-813	3 Commodity				0	0	0	0	0	0	0	0	0
246																
247	Transmission		850-867	1 Demand				0	0	0	0	0	0	0	0	0
248																
249	Distribution															
250	Load Dispatching		871	1 Demand				0	0	0	0	0	0	0	0	0
251	Mains & Services		874	1 Demand				0	0	0	0	0	0	0	0	0
252	Structures & Improvements		886	1 Demand				0	0	0	0	0	0	0	0	0
253	Mains Maintenance		887	1 Demand				0	0	0	0	0	0	0	0	0
254	Services Maintenance		887	1 Demand				0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint		888	1 Demand				0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment		872,888	1 Demand				0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General		875,889	1 Demand				0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial		876,890	1 Demand				0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City		877,891	1 Demand				0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment		894	1 Demand				0	0	0	0	0	0	0	0	0
261	Supervision & Engineering		870,885	1 Demand				0	0	0	0	0	0	0	0	0
262	Other Distribution Expense		880	1 Demand				0	0	0	0	0	0	0	0	0
263	Mains & Services		874	2 Customer				0	0	0	0	0	0	0	0	0
264	Mains Maintenance		887	2 Customer				0	0	0	0	0	0	0	0	0
265	Services Maintenance		887	2 Customer				0	0	0	0	0	0	0	0	0
266	Meters & House Regulators		878,893	2 Customer				0	0	0	0	0	0	0	0	0
267	Customer Installations			2 Customer				0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment		894	2 Customer				0	0	0	0	0	0	0	0	0
269	Supervision & Engineering		870,885	2 Customer				0	0	0	0	0	0	0	0	0
270	Other Distribution Expense		880	2 Customer				0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand							0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer							0	0	0	0	0	0	0	0	0
273	Total Distribution							0	0	0	0	0	0	0	0	0
274																
275	Customer Accounts															
276	Meter Reading		902	2 Customer				0	0	0	0	0	0	0	0	0
277	Customer Record & Collections		903	2 Customer				0	0	0	0	0	0	0	0	0
278	Customer Record & Collections		903	4 Revenue				0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts		905	2 Customer				0	0	0	0	0	0	0	0	0
280	Supervision		901	2 Customer				0	0	0	0	0	0	0	0	0
281	Supervision		901	4 Revenue				0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer							0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue							0	0	0	0	0	0	0	0	0
284	Total Customer Accounts							0	0	0	0	0	0	0	0	0
285																
286	Customer Service		909-913													
287	Customer Service			2 Customer				0	0	0	0	0	0	0	0	0
288	Transportation Administration			2 Customer				0	0	0	0	0	0	0	0	0
289	Total Customer Service							0	0	0	0	0	0	0	0	0
290																
291	Summary of Direct Labor Expense							0	0	0	0	0	0	0	0	0
292	Demand							0	0	0	0	0	0	0	0	0
293	Customer							0	0	0	0	0	0	0	0	0
294	Commodity							0	0	0	0	0	0	0	0	0
295	Revenue							0	0	0	0	0	0	0	0	0
296																
297	Total Direct Labor Expense							0	0	0	0	0	0	0	0	0
298																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
299	Operation and Maintenance Expense															
300	Natural Gas Production															
301																
302	Purchase Gas Expense - Supply															
303	Purchase Gas Expense - Delivery															
304	Other Gas Supply Expense - Supply															
305	Other Gas Supply Expense - Delivery															
306	Gas for Utility Operation															
307	Total Other Gas Supply															
308																
309	Transmission															
310																
311	Distribution															
312	Load Dispatching															
313	Compressor Station Equipment															
314	Mains & Services															
315	Structures & Improvements															
316	Mains Maintenance															
317	Compressor Station Equip Maint															
318	Maint of Other Equipment															
319	Meas. & Regulator - General															
320	Meas. & Regulator - Industrial															
321	Meas. & Regulator - City															
322	Services Maintenance															
323	Supervision & Engineering															
324	Rents															
325	Other Distribution Expense															
326	Mains & Services															
327	Customer Installations															
328	Mains Maintenance															
329	Maint of Other Equipment															
330	Meters & House Regulators															
331	Services Maintenance															
332	Supervision & Engineering															
333	Rents															
334	Other Distribution Expense															
335	Total Distribution - Demand															
336	Total Distribution - Customer															
337	Total Distribution															
338																
339	Customer Accounts															
340	Meter Reading															
341	Customer Record & Collections															
342	Customer Record & Collections															
343	Uncollectible Accounts - Supply															
344	Uncollectible Accounts - Delivery															
345	Uncollectible Accounts - Billing															
346	Miscellaneous Customer Accounts															
347	Supervision															
348	Supervision															
349	Total Customer Accounts - Customer															
350	Total Customer Accounts - Revenue															
351	Total Customer Accounts															
352																
353	Customer Service															
354	Customer Service															
355	Transportation Administration															
356	Total Customer Service															
357																
358	Sales Promotion															
359																



A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC													
13	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
371	Total A&G Salaries		0	0	0	0	0	0	0	0	0	0	0	0	0
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
383	Total Outside Services		0	0	0	0	0	0	0	0	0	0	0	0	0
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit		0	0	0	0	0	0	0	0	0	0	0	0	0
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed		0	0	0	0	0	0	0	0	0	0	0	0	0
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
420															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION	FERC	Accounts	Classification	Total	SC1	SC3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Injuries & Damages	925														
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages			0	0	0	0	0	0	0	0	0	0	0	0	0
432																
433	Employee Pension & Benefits	926														
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits			0	0	0	0	0	0	0	0	0	0	0	0	0
444																
445	Franchise Requirement	927														
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses	928														
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses	930.2														
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
480																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11					FERC											
12	COMPETITIVE ES FUNCTION			Accounts	Classification			Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
481	Rents			931												
482	Corporate Management - Non O&M				1 Demand			0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M				1 Demand			0	0	0	0	0	0	0	0	0
484	Consumer Services				1 Demand			0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical				1 Demand			0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M				2 Customer			0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M				2 Customer			0	0	0	0	0	0	0	0	0
488	Consumer Services				2 Customer			0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical				2 Customer			0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M				4 Revenue			0	0	0	0	0	0	0	0	0
491	Total Rents							0	0	0	0	0	0	0	0	0
492																
493	Maintenance General Plant			932												
494	Corporate Management - Non O&M				1 Demand			0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M				1 Demand			0	0	0	0	0	0	0	0	0
496	Consumer Services				1 Demand			0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical				1 Demand			0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M				2 Customer			0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M				2 Customer			0	0	0	0	0	0	0	0	0
500	Consumer Services				2 Customer			0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical				2 Customer			0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M				4 Revenue			0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant							0	0	0	0	0	0	0	0	0
504																
505	Total Administrative & General															
506	Demand							0	0	0	0	0	0	0	0	0
507	Customer							0	0	0	0	0	0	0	0	0
508	Commodity							0	0	0	0	0	0	0	0	0
509	Revenue							0	0	0	0	0	0	0	0	0
510								0	0	0	0	0	0	0	0	0
511																
512	Misc. Other				2 Customer			0	0	0	0	0	0	0	0	0
513																
514	Summary O&M Expenses															
515	Demand							0	0	0	0	0	0	0	0	0
516	Customer							0	0	0	0	0	0	0	0	0
517	Commodity							0	0	0	0	0	0	0	0	0
518	Revenue							0	0	0	0	0	0	0	0	0
519	Total O&M Expenses							0	0	0	0	0	0	0	0	0
520																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
521	Taxes Other Than Income				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
522	Federal															
523	FICA															
524	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
525	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
526	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
527	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
528	Total FICA						0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
531	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
532	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
533	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation						0	0	0	0	0	0	0	0	0	0
535	Total Federal						0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
539	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
540	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
541	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance						0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
545	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
546	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax						0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
550	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
551	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
552	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
553	Total Property Tax						0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
556	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
557	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use						0	0	0	0	0	0	0	0	0	0
559	Total New York						0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand						0	0	0	0	0	0	0	0	0	0
562	Customer						0	0	0	0	0	0	0	0	0	0
563	Commodity						0	0	0	0	0	0	0	0	0	0
564	Revenue						0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income						0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
567	Federal/State Income Tax															
568	Operating Revenue															
569	Operating Deductions															
570	O&M Expenses															
571	Depreciation Expense															
572	Taxes Other Than Income															
573	Negative Net Salvage															
574	Total Operating Deductions															
575	Operating Income Before Income Taxes															
576	Adjustments for Tax Purposes															
577	Interest Charges															
578	Cost of Retiring Property															
579	Additional State Income Tax Depr.															
580	Meals/Entertainment															
581	Contributions in Aid of Construction															
582	Bad Debts - Net															
583	Capitalized Overheads															
584	Total Adjustments for Tax Purposes															
585	New York Taxable Income															
586	Total State Income Tax @															
587	FIT Adjustments															
588	Federal Taxable Income															
589	Total Federal Income Tax @															
590	Other Tax Adjustment															
591	Investment Tax Credit															
592	Deferred Income Taxes - Liberalized Depr.															
593																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue															
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand															
600	Customer															
601	Commodity															
602	Revenue															
603	Total O&M Expense															
604	Depreciation Expense															
605	Demand															
606	Customer															
607	Commodity															
608	Revenue															
609	Total Depreciation Expense															
610	Negative Net Salvage															
611	Taxes Other Than Income															
612	Demand															
613	Customer															
614	Commodity															
615	Revenue															
616	Total Taxes Other Than Income															
617	Federal/State Income Taxes															
618	Investment Tax Credit															
619	Deferred Income Taxes - Liberalized Depr.															
620	Total Operating Revenue Deductions															
621	Utility Operating Income															
622	Rate Base															
623	Gas Plant In Service															
624	Demand															
625	Customer															
626	Commodity															
627	Revenue															
628	Total Gas Plant In Service															
629	Accumulated Reserve for Depreciation															
630	Demand															
631	Customer															
632	Commodity															
633	Revenue															
634	Total Reserve for Depreciation															
635	Net Plant															

National Fuel Gas Distribution Corporation  
New York Division  
Cost of Service Study - Total Company  
Proposed Rates  
Twelve Months Ending December 31, 2008  
Natural Gas Supply Service



	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
13					Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
14	Gas Plant in Service				101											
15	Production Plant				325-338	1 Demand	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land				374.1	1 Demand	0	0	0	0	0	0	0	0	0	0
22	Land Rights				374.2	1 Demand	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements				375	1 Demand	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)				376	1 Demand	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")				376	1 Demand	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)				376	1 Demand	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment				377	1 Demand	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment				385	1 Demand	0	0	0	0	0	0	0	0	0	0
29	Other				387	1 Demand	0	0	0	0	0	0	0	0	0	0
30	Land Rights				374.2	2 Customer	0	0	0	0	0	0	0	0	0	0
31	Mains				376	2 Customer	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment				378	2 Customer	0	0	0	0	0	0	0	0	0	0
33	Services				380	2 Customer	0	0	0	0	0	0	0	0	0	0
34	Meters				381	2 Customer	0	0	0	0	0	0	0	0	0	0
35	Meter Installations				382	2 Customer	0	0	0	0	0	0	0	0	0	0
36	House Regulators				383	2 Customer	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations				384	2 Customer	0	0	0	0	0	0	0	0	0	0
38	Other				387	2 Customer	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand						0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer						0	0	0	0	0	0	0	0	0	0
41	Total Distribution						0	0	0	0	0	0	0	0	0	0
42																
43	General Plant				389-399											
44	Demand - Delivery					1 Demand	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply					1 Demand	0	0	0	0	0	0	0	0	0	0
46	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
47	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
48	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
49	Total General						0	0	0	0	0	0	0	0	0	0
50																
51	Intangible Plant				301-303											
52	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
53	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
54	Total Intangible						0	0	0	0	0	0	0	0	0	0
55																
56	Plant in Service Summary															
57	Demand Related					1	0	0	0	0	0	0	0	0	0	0
58	Customer Related					2	0	0	0	0	0	0	0	0	0	0
59	Commodity Related					3	0	0	0	0	0	0	0	0	0	0
60	Revenue Related					4	0	0	0	0	0	0	0	0	0	0
61																
62	Total Gas Plant in Service						0	0	0	0	0	0	0	0	0	0
63																



A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC													
13		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
14	Accumulated Reserve for Depreciation	108													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0			
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0			
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0			
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0			
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0			
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0			
24	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0			
25	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0			
26	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0			
27	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0			
28	Other	387	1 Demand	0	0	0	0	0	0	0	0	0			
29	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0			
30	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0			
31	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0			
32	Services	380	2 Customer	0	0	0	0	0	0	0	0	0			
33	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0			
34	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0			
35	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0			
36	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0			
37	Other	387	2 Customer	0	0	0	0	0	0	0	0	0			
38	Total Distribution - Demand			0	0	0	0	0	0	0	0	0			
39	Total Distribution - Customer			0	0	0	0	0	0	0	0	0			
40	Total Distribution			0	0	0	0	0	0	0	0	0			
41															
42	General Plant	389-399													
43	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0			
44	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0			
45	Customer		2 Customer	0	0	0	0	0	0	0	0	0			
46	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0			
47	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0			
48	Total General			0	0	0	0	0	0	0	0	0			
49															
50	Intangible Plant	301-303													
51	Demand		1 Demand	0	0	0	0	0	0	0	0	0			
52	Customer		2 Customer	0	0	0	0	0	0	0	0	0			
53	Total Intangible			0	0	0	0	0	0	0	0	0			
54															
55	Accumulated Reserve for Depreciation Summary														
56	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0			
57	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0			
58	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0			
59	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0			
60															
61	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0			
62															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
113	Depreciation Expense				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
114	Production Plant				403											
115					325-338	1 Demand	0	0	0	0	0	0	0	0	0	0
116	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land				374.1	1 Demand	0	0	0	0	0	0	0	0	0	0
121	Land Rights				374.2	1 Demand	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements				375	1 Demand	0	0	0	0	0	0	0	0	0	0
123	Mains				376	1 Demand	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)				376	1 Demand	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment				377	1 Demand	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment				385	1 Demand	0	0	0	0	0	0	0	0	0	0
127	Other				387	1 Demand	0	0	0	0	0	0	0	0	0	0
128	Land Rights				374.2	2 Customer	0	0	0	0	0	0	0	0	0	0
129	Mains				376	2 Customer	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment				378	2 Customer	0	0	0	0	0	0	0	0	0	0
131	Services				380	2 Customer	0	0	0	0	0	0	0	0	0	0
132	Meters				381	2 Customer	0	0	0	0	0	0	0	0	0	0
133	Meter Installations				382	2 Customer	0	0	0	0	0	0	0	0	0	0
134	House Regulators				383	2 Customer	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations				384	2 Customer	0	0	0	0	0	0	0	0	0	0
136	Other				387	2 Customer	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand						0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer						0	0	0	0	0	0	0	0	0	0
139	Total Distribution						0	0	0	0	0	0	0	0	0	0
140																
141	General Plant				389-399											
142	Demand - Delivery					1 Demand	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply					1 Demand	0	0	0	0	0	0	0	0	0	0
144	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
145	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
146	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
147	Total General						0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant				301-303											
150	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
151	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
152	Total Intangible						0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related					1 Demand	0	0	0	0	0	0	0	0	0	0
156	Customer Related					2 Customer	0	0	0	0	0	0	0	0	0	0
157	Commodity Related					3 Commodity	0	0	0	0	0	0	0	0	0	0
158	Revenue Related					4 Revenue	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense						0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation															
165	1/8 O&M calculation															
166	1/8 O&M calculation															
167	1/8 O&M calculation															
168	Total Cash Working Capital															
169	Prepayments															
170	Taxes - Demand															
171	Taxes - Customer															
172	Taxes - Commodity															
173	Other Insurance - Demand															
174	Other Insurance - Customer															
175	Other Insurance - Revenue															
176	AGA Dues - Demand															
177	AGA Dues - Customer															
178	AGA Dues - Revenue															
179	Total Prepayments															
180	Material & Supplies															
181	Valves															
182	Valves															
183	Regulators - Dom & Ind.															
184	Meter & Service Risers															
185	Pipe - Services & Mains															
186	Pipe - Services & Mains															
187	Total Material & Supplies															
188	Gas Storage Inventory															
189	Summary of Working Capital															
190	Demand															
191	Customer															
192	Commodity															
193	Revenue															
194	Total Working Capital															
195																
196	Other															
197	Deferred Income Taxes - Demand															
198	Deferred Income Taxes - Customer															
199	Deferred Income Taxes - Commodity															
200	Deferred Income Taxes - Revenue															
201	Deferred Income Taxes - ITC Demand															
202	Deferred Income Taxes - ITC Customer															
203	Deferred Income Taxes - ITC Commodity															
204	Deferred Income Taxes - ITC Revenue															
205	Deferred NY PSC Assessment - Demand															
206	Deferred NY PSC Assessment - Customer															
207	Deferred NY PSC Assessment - Revenue															
208	Deferred RD&D															
209	Deferred Site Remediation Costs - Demand															
210	Deferred Site Remediation Costs - Customer															
211	TRA Impacts - Uncollectibles															
212	Elimination of Reorganization Costs per C27934															
213	Internal Pension Reserve - Demand															
214	Internal Pension Reserve - Customer															
215	Internal Pension Reserve - Commodity															
216	Internal Pension Reserve - Revenue															
217	Earnings Base in Excess of Capitalization - Demand															
218	Earnings Base in Excess of Capitalization - Customer															
219	Earnings Base in Excess of Capitalization - Commodity															
220	Earnings Base in Excess of Capitalization - Revenue															
221																
222																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year										National Fuel Gas Distribution Corporation					
5	M.E./Customer Component										New York Division					
6	Peak										Cost of Service Study - Total Company					
7	Proposed Rates										Proposed Rates					
8											Twelve Months Ending December 31, 2008					
9											Billing and Payment Service					
10																
11																
12	COMPETITIVE ES FUNCTION			FERC												
223	Operating Revenues			Accounts		Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
224	Revenues - Supply Function			400				0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function			480-481, 489				0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function							0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487				0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487				0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487				0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495				0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495				0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495				0	0	0	0	0	0	0	0	0
234	Sales Tax			495		1 Demand		0	0	0	0	0	0	0	0	0
235	Sales Tax			495		2 Customer		0	0	0	0	0	0	0	0	0
236	Sales Tax			495		3 Commodity		0	0	0	0	0	0	0	0	0
237	Sales Tax			495		4 Revenue		0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue							0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue							0	0	0	0	0	0	0	0	0
241																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
242	Direct Labor Expense															
243	Natural Gas Production															
244																
245	Other Gas Supply															
246																
247	Transmission															
248																
249	Distribution															
250	Load Dispatching															
251	Mains & Services															
252	Structures & Improvements															
253	Mains Maintenance															
254	Services Maintenance															
255	Compressor Station Equip Maint															
256	Compressor Station Equipment															
257	Meas. & Regulator - General															
258	Meas. & Regulator - Industrial															
259	Meas. & Regulator - City															
260	Maint of Other Equipment															
261	Supervision & Engineering															
262	Other Distribution Expense															
263	Mains & Services															
264	Mains Maintenance															
265	Services Maintenance															
266	Meters & House Regulators															
267	Customer Installations															
268	Maint of Other Equipment															
269	Supervision & Engineering															
270	Other Distribution Expense															
271	Total Distribution - Demand															
272	Total Distribution - Customer															
273	Total Distribution															
274																
275	Customer Accounts															
276	Meter Reading															
277	Customer Record & Collections															
278	Customer Record & Collections															
279	Miscellaneous Customer Accounts															
280	Supervision															
281	Supervision															
282	Total Customer Accounts - Customer															
283	Total Customer Accounts - Revenue															
284	Total Customer Accounts															
285																
286	Customer Service															
287	Customer Service															
288	Transportation Administration															
289	Total Customer Service															
290																
291	Summary of Direct Labor Expense															
292	Demand															
293	Customer															
294	Commodity															
295	Revenue															
296																
297	Total Direct Labor Expense															
298																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
299	Operation and Maintenance Expense															
300	Natural Gas Production															
301																
302	Purchase Gas Expense - Supply															
303	Purchase Gas Expense - Delivery															
304	Other Gas Supply Expense - Supply															
305	Other Gas Supply Expense - Delivery															
306	Gas for Utility Operation															
307	Total Other Gas Supply															
308																
309	Transmission															
310																
311	Distribution															
312	Load Dispatching															
313	Compressor Station Equipment															
314	Mains & Services															
315	Structures & Improvements															
316	Mains Maintenance															
317	Compressor Station Equip Maint															
318	Maint of Other Equipment															
319	Meas. & Regulator - General															
320	Meas. & Regulator - Industrial															
321	Meas. & Regulator - City															
322	Services Maintenance															
323	Supervision & Engineering															
324	Rents															
325	Other Distribution Expense															
326	Mains & Services															
327	Customer Installations															
328	Mains Maintenance															
329	Maint of Other Equipment															
330	Meters & House Regulators															
331	Services Maintenance															
332	Supervision & Engineering															
333	Rents															
334	Other Distribution Expense															
335	Total Distribution - Demand															
336	Total Distribution - Customer															
337	Total Distribution															
338																
339	Customer Accounts															
340	Meter Reading															
341	Customer Record & Collections															
342	Customer Record & Collections															
343	Uncollectible Accounts - Supply															
344	Uncollectible Accounts - Delivery															
345	Uncollectible Accounts - Billing															
346	Miscellaneous Customer Accounts															
347	Supervision															
348	Supervision															
349	Total Customer Accounts - Customer															
350	Total Customer Accounts - Revenue															
351	Total Customer Accounts															
352																
353	Customer Service															
354	Customer Service															
355	Transportation Administration															
356	Total Customer Service															
357																
358	Sales Promotion															
359																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
360	Administrative & General Expenses				Accounts		Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
361	A&G Salaries			920												
362	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
364	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
368	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
371	Total A&G Salaries							0	0	0	0	0	0	0	0	0
372																
373	Office Supplies & Expenses			921												
374	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
376	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
380	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
383	Total Outside Services							0	0	0	0	0	0	0	0	0
384																
385	Administrative Exp. Transferred - Credit			922												
386	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
388	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
392	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit							0	0	0	0	0	0	0	0	0
396																
397	Outside Services Employed			923												
398	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
400	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
404	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed							0	0	0	0	0	0	0	0	0
408																
409	Property Insurance			924												
410	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
412	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
416	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
419	Total Property Insurance							0	0	0	0	0	0	0	0	0
420																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
421	Injuries & Damages				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
422	Corporate Management - Non O&M				925	1 Demand	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
424	Consumer Services					1 Demand	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical					1 Demand	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
428	Consumer Services					2 Customer	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical					2 Customer	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M					4 Revenue	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages						0	0	0	0	0	0	0	0	0	0
432																
433	Employee Pension & Benefits				926											
434	Corporate Management - Non O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
436	Consumer Services					1 Demand	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical					1 Demand	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
440	Consumer Services					2 Customer	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical					2 Customer	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M					4 Revenue	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits						0	0	0	0	0	0	0	0	0	0
444																
445	Franchise Requirement				927											
446	Corporate Management - Non O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
448	Consumer Services					1 Demand	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical					1 Demand	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
452	Consumer Services					2 Customer	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical					2 Customer	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M					4 Revenue	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement						0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses				928											
458	Corporate Management - Non O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
460	Consumer Services					1 Demand	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical					1 Demand	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
464	Consumer Services					2 Customer	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical					2 Customer	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M					4 Revenue	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses						0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses				930.2											
470	Corporate Management - Non O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M					1 Demand	0	0	0	0	0	0	0	0	0	0
472	Consumer Services					1 Demand	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical					1 Demand	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M					2 Customer	0	0	0	0	0	0	0	0	0	0
476	Consumer Services					2 Customer	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical					2 Customer	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M					4 Revenue	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses						0	0	0	0	0	0	0	0	0	0
480																



	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION				FERC											
					Accounts		Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
481	Rents				931											
482	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
484	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
488	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
491	Total Rents							0	0	0	0	0	0	0	0	0
492																
493	Maintenance General Plant				932											
494	Corporate Management - Non O&M					1 Demand		0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M					1 Demand		0	0	0	0	0	0	0	0	0
496	Consumer Services					1 Demand		0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical					1 Demand		0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M					2 Customer		0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M					2 Customer		0	0	0	0	0	0	0	0	0
500	Consumer Services					2 Customer		0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical					2 Customer		0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M					4 Revenue		0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant							0	0	0	0	0	0	0	0	0
504																
505	Total Administrative & General							0	0	0	0	0	0	0	0	0
506	Demand							0	0	0	0	0	0	0	0	0
507	Customer							0	0	0	0	0	0	0	0	0
508	Commodity							0	0	0	0	0	0	0	0	0
509	Revenue							0	0	0	0	0	0	0	0	0
510								0	0	0	0	0	0	0	0	0
511	Misc. Other					2 Customer		0	0	0	0	0	0	0	0	0
512																
513																
514	Summary O&M Expenses							0	0	0	0	0	0	0	0	0
515	Demand							0	0	0	0	0	0	0	0	0
516	Customer							0	0	0	0	0	0	0	0	0
517	Commodity							0	0	0	0	0	0	0	0	0
518	Revenue							0	0	0	0	0	0	0	0	0
519	Total O&M Expenses							0	0	0	0	0	0	0	0	0
520																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand			1 Demand				0	0	0	0	0	0	0	0	0
525	Customer			2 Customer				0	0	0	0	0	0	0	0	0
526	Commodity			3 Commodity				0	0	0	0	0	0	0	0	0
527	Revenue			4 Revenue				0	0	0	0	0	0	0	0	0
528	Total FICA							0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand			1 Demand				0	0	0	0	0	0	0	0	0
531	Customer			2 Customer				0	0	0	0	0	0	0	0	0
532	Commodity			3 Commodity				0	0	0	0	0	0	0	0	0
533	Revenue			4 Revenue				0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation							0	0	0	0	0	0	0	0	0
535	Total Federal							0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand			1 Demand				0	0	0	0	0	0	0	0	0
539	Customer			2 Customer				0	0	0	0	0	0	0	0	0
540	Commodity			3 Commodity				0	0	0	0	0	0	0	0	0
541	Revenue			4 Revenue				0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance							0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand			1 Demand				0	0	0	0	0	0	0	0	0
545	Customer			2 Customer				0	0	0	0	0	0	0	0	0
546	Revenue			4 Revenue				0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax							0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand			1 Demand				0	0	0	0	0	0	0	0	0
550	Customer			2 Customer				0	0	0	0	0	0	0	0	0
551	Commodity			3 Commodity				0	0	0	0	0	0	0	0	0
552	Revenue			4 Revenue				0	0	0	0	0	0	0	0	0
553	Total Property Tax							0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand			1 Demand				0	0	0	0	0	0	0	0	0
556	Customer			2 Customer				0	0	0	0	0	0	0	0	0
557	Revenue			4 Revenue				0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use							0	0	0	0	0	0	0	0	0
559	Total New York							0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand							0	0	0	0	0	0	0	0	0
562	Customer							0	0	0	0	0	0	0	0	0
563	Commodity							0	0	0	0	0	0	0	0	0
564	Revenue							0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income							0	0	0	0	0	0	0	0	0
566																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC													
567	Federal/State Income Tax	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costen			
568	Operating Revenue	409		0	0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions			0	0	0	0	0	0	0	0	0	0	0	0
570	O&M Expenses	401, 402		0	0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0	0	0
577	Interest Charges			0	0	0	0	0	0	0	0	0	0	0	0
578	Cost of Raising Property			0	0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments			0	0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0
593															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION														
594	Summary														
595	Utility Operating Income														
596	Total Operating Revenue														
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand														
600	Customer														
601	Commodity														
602	Revenue														
603	Total O&M Expense														
604	Depreciation Expense														
605	Demand														
606	Customer														
607	Commodity														
608	Revenue														
609	Total Depreciation Expense														
610	Negative Net Salvage														
611	Taxes Other Than Income														
612	Demand														
613	Customer														
614	Commodity														
615	Revenue														
616	Total Taxes Other Than Income														
617	Federal/State Income Taxes														
618	Investment Tax Credit														
619	Deferred Income Taxes - Liberalized Depr.														
620	Total Operating Revenue Deductions														
621	Utility Operating Income														
622	Rate Base														
623	Gas Plant In Service														
624	Demand														
625	Customer														
626	Commodity														
627	Revenue														
628	Total Gas Plant In Service														
629	Accumulated Reserve for Depreciation														
630	Demand														
631	Customer														
632	Commodity														
633	Revenue														
634	Total Reserve for Depreciation														
635	Net Plant														

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
636	Working Capital															
637	Demand															
638	Customer															
639	Commodity															
640	Revenue															
641	Total Working Capital															
642	Other															
643	Deferred Income Taxes															
644	Demand															
645	Customer															
646	Commodity															
647	Revenue															
648	Total Deferred Income Taxes															
649	Deferred Income Taxes - ITC															
650	Demand															
651	Customer															
652	Commodity															
653	Revenue															
654	Total Deferred Income Taxes - ITC															
655	Deferred NY PSC Assessment															
656	Demand															
657	Customer															
658	Revenue															
659	Total Deferred NY PSC Assessment															
660	Deferred RD&D															
661	Deferred Site Remediation Costs															
662	Demand															
663	Customer															
664	Total Deferred Site Remediation Costs															
665	TRA Impacts - Uncollectibles															
666	Elimination of Reorganization Costs per C27934															
667	Internal Pension Reserve															
668	Demand															
669	Customer															
670	Commodity															
671	Revenue															
672	Internal Pension Reserve															
673	Earnings Base in Excess of Capitalization															
674	Demand															
675	Customer															
676	Commodity															
677	Revenue															
678	Earnings Base in Excess of Capitalization															
679	Net Rate Base															
680																
681	Return Earned															
682																
683	Unitized Rate of Return															
684	END COMPETITIVE ENERGY SERVICES FUNCTION															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
13		Accounts														
14	Gas Plant in Service	101														
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0			
16																
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0			
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0			
19																
20	Distribution Plant															
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0			
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0			
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0			
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0			
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0	0			
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0	0			
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0			
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0			
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0			
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0			
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0			
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0			
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0			
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0			
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0			
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0			
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0			
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0			
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0			
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0			
41	Total Distribution			0	0	0	0	0	0	0	0	0	0			
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0			
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0			
46	Customer		2 Customer	1,948,431	1,800,276	144,055	3,236	466	228	111	43	16				
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0			
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0			
49	Total General			1,948,431	1,800,276	144,055	3,236	466	228	111	43	16				
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0			
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0			
54	Total Intangible			0	0	0	0	0	0	0	0	0	0			
55																
56	Plant in Service Summary															
57	Demand Related		1	0	0	0	0	0	0	0	0	0	0			
58	Customer Related		2	1,948,431	1,800,276	144,055	3,236	466	228	111	43	16				
59	Commodity Related		3	0	0	0	0	0	0	0	0	0	0			
60	Revenue Related		4	0	0	0	0	0	0	0	0	0	0			
61																
62	Total Gas Plant in Service			1,948,431	1,800,276	144,055	3,236	466	228	111	43	16				
63																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
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11																
12	CLEARING ACCOUNT FUNCTION															
13			FERC													
14			Accounts													
15			Classification													
16			Total													
17			SC 1													
18			SC 3													
19			TC 1.1													
20			TC 2.0													
21			TC 3.0													
22			TC 4.0													
23			TC 4.1													
24			Cogen													
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A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
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4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation		3	Commodity		0		0		0		0		0		0
165	1/8 O&M calculation		1	Demand		0		0		0		0		0		0
166	1/8 O&M calculation		2	Customer		322,588		298,059		23,850		536		77		38
167	1/8 O&M calculation		4	Revenue		1,519,142		1,210,941		236,849		28,473		10,525		8,109
168	Total Cash Working Capital					1,841,730		1,509,000		260,699		29,009		10,602		8,147
169	Prepayments															
170	Taxes - Demand		1	Demand		0		0		0		0		0		0
171	Taxes - Customer		2	Customer		0		0		0		0		0		0
172	Taxes - Commodity		3	Commodity		0		0		0		0		0		0
173	Other Insurance - Demand		1	Demand		0		0		0		0		0		0
174	Other Insurance - Customer		2	Customer		0		0		0		0		0		0
175	Other Insurance - Revenue		4	Revenue		0		0		0		0		0		0
176	AGA Dues - Demand		1	Demand		0		0		0		0		0		0
177	AGA Dues - Customer		2	Customer		0		0		0		0		0		0
178	AGA Dues - Revenue		4	Revenue		0		0		0		0		0		0
179	Total Prepayments					0		0		0		0		0		0
180	Material & Supplies															
181	Valves		1	Demand		0		0		0		0		0		0
182	Valves		2	Customer		0		0		0		0		0		0
183	Regulators - Dem & Ind.		1	Demand		0		0		0		0		0		0
184	Meter & Service Risers		2	Customer		0		0		0		0		0		0
185	Pipe - Services & Mains		1	Demand		0		0		0		0		0		0
186	Pipe - Services & Mains		2	Customer		0		0		0		0		0		0
187	Total Material & Supplies					0		0		0		0		0		0
188	Gas Storage Inventory		1	Demand		0		0		0		0		0		0
189	Summary of Working Capital															
190	Demand					0		0		0		0		0		0
191	Customer					322,588		298,059		23,850		536		77		38
192	Commodity					0		0		0		0		0		0
193	Revenue					1,519,142		1,210,941		236,849		28,473		10,525		8,109
194	Total Working Capital					1,841,730		1,509,000		260,699		29,009		10,602		8,147
195																
196	Other		2	Customer		0		0		0		0		0		0
197	Deferred Income Taxes - Demand		1	Demand		0		0		0		0		0		0
198	Deferred Income Taxes - Customer		2	Customer		(7,666)		(7,083)		(567)		(13)		(2)		(1)
199	Deferred Income Taxes - Commodity		3	Commodity		0		0		0		0		0		0
200	Deferred Income Taxes - Revenue		4	Revenue		0		0		0		0		0		0
201	Deferred Income Taxes - ITC Demand		1	Demand		0		0		0		0		0		0
202	Deferred Income Taxes - ITC Customer		2	Customer		(219)		(203)		(16)		0		0		0
203	Deferred Income Taxes - ITC Commodity		3	Commodity		0		0		0		0		0		0
204	Deferred Income Taxes - ITC Revenue		4	Revenue		0		0		0		0		0		0
205	Deferred NY PSC Assessment - Demand		1	Demand		0		0		0		0		0		0
206	Deferred NY PSC Assessment - Customer		2	Customer		0		0		0		0		0		0
207	Deferred NY PSC Assessment - Revenue		4	Revenue		0		0		0		0		0		0
208	Deferred RD&D		2	Customer		0		0		0		0		0		0
209	Deferred Site Remediation Costs - Demand		1	Demand		0		0		0		0		0		0
210	Deferred Site Remediation Costs - Customer		2	Customer		0		0		0		0		0		0
211	TRA Impacts - Uncollectibles		4	Revenue		0		0		0		0		0		0
212	Elimination of Reorganization Costs per C27934		2	Customer		0		0		0		0		0		0
213	Internal Pension Reserve - Demand		1	Demand		0		0		0		0		0		0
214	Internal Pension Reserve - Customer		2	Customer		0		0		0		0		0		0
215	Internal Pension Reserve - Commodity		3	Commodity		0		0		0		0		0		0
216	Internal Pension Reserve - Revenue		4	Revenue		9,021,134		7,190,944		1,406,485		169,083		62,498		48,155
217	Earnings Base in Excess of Capitalization - Demand		1	Demand		0		0		0		0		0		0
218	Earnings Base in Excess of Capitalization - Customer		2	Customer		8,289		7,659		613		14		2		1
219	Earnings Base in Excess of Capitalization - Commodity		3	Commodity		0		0		0		0		0		0
220	Earnings Base in Excess of Capitalization - Revenue		4	Revenue		43,946		35,029		6,852		824		304		235
221																
222																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
242	Direct Labor Expense		401, 402													
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0			
244																
245	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
246																
247	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0			
248																
249	Distribution															
250	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0			
251	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0			
252	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0			
253	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0			
254	Services Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0			
255	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0			
256	Compressor Station Equipment		872,888	1 Demand	0	0	0	0	0	0	0	0	0			
257	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0			
258	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0			
259	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0			
260	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0			
261	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0			
262	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0			
263	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0			
264	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0			
265	Services Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0			
266	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0			
267	Customer Installations			2 Customer	0	0	0	0	0	0	0	0	0			
268	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0			
269	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0			
270	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0			
271	Total Distribution - Demand				0	0	0	0	0	0	0	0	0			
272	Total Distribution - Customer				0	0	0	0	0	0	0	0	0			
273	Total Distribution				0	0	0	0	0	0	0	0	0			
274																
275	Customer Accounts															
276	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0			
277	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0			
278	Customer Record & Collections		903	4 Revenue	7,877,275	6,279,148	1,228,148	147,844	54,574	42,049	45,531	21,103	59,080			
279	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0			
280	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0			
281	Supervision		901	4 Revenue	1,270,355	1,012,628	198,061	23,810	8,801	6,781	7,343	3,403	9,528			
282	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0			
283	Total Customer Accounts - Revenue				9,147,630	7,291,776	1,426,207	171,454	63,375	48,830	52,874	24,506	68,608			
284	Total Customer Accounts				9,147,630	7,291,776	1,426,207	171,454	63,375	48,830	52,874	24,506	68,608			
285																
286	Customer Service		909-913													
287	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0			
288	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0			
289	Total Customer Service				0	0	0	0	0	0	0	0	0			
290																
291	Summary of Direct Labor Expense															
292	Demand				0	0	0	0	0	0	0	0	0			
293	Customer				0	0	0	0	0	0	0	0	0			
294	Commodity				0	0	0	0	0	0	0	0	0			
295	Revenue				9,147,630	7,291,776	1,426,207	171,454	63,375	48,830	52,874	24,506	68,608			
296																
297	Total Direct Labor Expense				9,147,630	7,291,776	1,426,207	171,454	63,375	48,830	52,874	24,506	68,608			
298																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC												
13	Accounts			Classification												
14	401, 402															
15	Operation and Maintenance Expense															
16	750-769	1	Demand													
17	Natural Gas Production															
18																
19	Purchase Gas Expense - Supply	401,999	3	Commodity												
20	Purchase Gas Expense - Delivery	401,999	3	Commodity												
21	Other Gas Supply Expense - Supply	807,1-813	3	Commodity												
22	Other Gas Supply Expense - Delivery	807,1-813	3	Commodity												
23	Gas for Utility Operation	807,1-813	3	Commodity												
24	Total Other Gas Supply															
25																
26	Transmission	850-867	1	Demand												
27																
28	Distribution															
29	Load Dispatching	871	1	Demand												
30	Compressor Station Equipment	872	1	Demand												
31	Mains & Services	874	1	Demand												
32	Structures & Improvements	886	1	Demand												
33	Mains Maintenance	887	1	Demand												
34	Compressor Station Equip Maint	888	1	Demand												
35	Maint of Other Equipment	894	1	Demand												
36	Meas. & Regulator - General	875,889	1	Demand												
37	Meas. & Regulator - Industrial	876,890	1	Demand												
38	Meas. & Regulator - City	877,891	1	Demand												
39	Services Maintenance	892,892.10	1	Demand												
40	Supervision & Engineering	870,885	1	Demand												
41	Rents	881	1	Demand												
42	Other Distribution Expense	880	1	Demand												
43	Mains & Services	874	2	Customer												
44	Customer Installations	879	2	Customer												
45	Mains Maintenance	887	2	Customer												
46	Maint of Other Equipment	894	2	Customer												
47	Meters & House Regulators	878,893	2	Customer												
48	Services Maintenance	893,893.10	2	Customer												
49	Supervision & Engineering	870,885	2	Customer												
50	Rents	881	2	Customer												
51	Other Distribution Expense	880	2	Customer												
52	Total Distribution - Demand															
53	Total Distribution - Customer															
54	Total Distribution															
55																
56	Customer Accounts															
57	Meter Reading	902	2	Customer												
58	Customer Record & Collections	903	2	Customer												
59	Customer Record & Collections	903	4	Revenue												
60	Uncollectible Accounts - Supply	904	4	Revenue												
61	Uncollectible Accounts - Delivery	904	4	Revenue												
62	Uncollectible Accounts - Billing	904	4	Revenue												
63	Miscellaneous Customer Accounts	905	2	Customer												
64	Supervision	901	2	Customer												
65	Supervision	901	4	Revenue												
66	Total Customer Accounts - Customer															
67	Total Customer Accounts - Revenue															
68	Total Customer Accounts															
69																
70	Customer Service	909-913														
71	Customer Service		2	Customer												
72	Transportation Administration		2	Customer												
73	Total Customer Service															
74																
75	Sales Promotion		2	Customer												
76																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer	494,088	456,518	36,530	821	118	58	28	11	4			
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue	405,182	322,980	63,172	7,594	2,807	2,163	2,342	1,085	3,039			
371	Total A&G Salaries			899,270	779,498	99,702	8,415	2,925	2,221	2,370	1,096	3,043			
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services		2 Customer	150,583	139,133	11,133	250	36	18	9	3	1			
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue	215,938	172,129	33,667	4,047	1,496	1,153	1,248	578	1,620			
383	Total Outside Services			366,521	311,262	44,800	4,297	1,532	1,171	1,257	581	1,621			
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue	(99)	(78)	(15)	(2)	(1)	(1)	(1)	0	(1)			
395	Total Administrative Exp. Transferred - Credit			(99)	(78)	(15)	(2)	(1)	(1)	(1)	0	(1)			
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue	115,207	91,834	17,962	2,159	798	615	666	309	854			
407	Total Outside Services Employed			115,207	91,834	17,962	2,159	798	615	666	309	854			
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
420															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
421	Injuries & Damages			925												
422	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0		
423	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0		
424	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0		
425	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0		
426	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0		
427	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0		
428	Consumer Services				2 Customer	99	92	7	0	0	0	0	0	0		
429	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0		
430	Corporate Management - O&M				4 Revenue	101,178	80,651	15,775	1,896	701	540	585	271	759		
431	Total Injuries & Damages					101,277	80,743	15,782	1,896	701	540	585	271	759		
432																
433	Employee Pension & Benefits			926												
434	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0		
435	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0		
436	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0		
437	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0		
438	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0		
439	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0		
440	Consumer Services				2 Customer	578,001	534,050	42,734	960	138	68	33	13	5		
441	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0		
442	Corporate Management - O&M				4 Revenue	1,619,315	1,290,791	252,467	30,351	11,219	8,644	9,360	4,338	12,145		
443	Total Employee Pension & Benefits					2,197,316	1,824,841	295,201	31,311	11,357	8,712	9,393	4,351	12,150		
444																
445	Franchise Requirement			927												
446	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0		
447	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0		
448	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0		
449	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0		
450	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0		
451	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0		
452	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0		
453	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0		
454	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0		
455	Total Franchise Requirement					0	0	0	0	0	0	0	0	0		
456																
457	Regulatory Commission Expenses			928												
458	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0		
459	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0		
460	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0		
461	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0		
462	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0		
463	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0		
464	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0		
465	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0		
466	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0		
467	Total Regulatory Expenses					0	0	0	0	0	0	0	0	0		
468																
469	Miscellaneous General Expenses			930.2												
470	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0		
471	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0		
472	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0		
473	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0		
474	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0		
475	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0		
476	Consumer Services				2 Customer	1,049,987	970,148	77,630	1,744	251	123	60	23	8		
477	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0		
478	Corporate Management - O&M				4 Revenue	442,192	352,481	68,942	8,288	3,064	2,360	2,556	1,185	3,316		
479	Total Miscellaneous General Expenses					1,492,179	1,322,629	146,572	10,032	3,315	2,483	2,616	1,208	3,324		
480																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION		FERC													
			Accounts													
481	Rents		931													
482	Corporate Management - Non O&M			1 Demand		0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M			1 Demand		0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services			1 Demand		0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical			1 Demand		0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M			2 Customer		0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M			2 Customer		0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services			2 Customer		298,285	275,605	22,053	495	71	35	17	7	2	0	0
489	Operations, Engineering, & Mechanical			2 Customer		0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M			4 Revenue		683	544	106	13	5	4	4	2	5	0	0
491	Total Rents					298,968	276,149	22,159	508	76	39	21	9	7	0	0
492																
493	Maintenance General Plant		932													
494	Corporate Management - Non O&M			1 Demand		0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M			1 Demand		0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services			1 Demand		0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical			1 Demand		0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M			2 Customer		0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M			2 Customer		0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services			2 Customer		32,854	30,355	2,429	55	8	4	2	1	0	0	0
501	Operations, Engineering, & Mechanical			2 Customer		0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M			4 Revenue		5,452	4,345	850	102	38	29	32	15	41	0	0
503	Total Maintenance General Plant					38,306	34,700	3,279	157	46	33	34	16	41	0	0
504																
505	Total Administrative & General															
506	Demand					0	0	0	0	0	0	0	0	0	0	0
507	Customer					2,603,897	2,405,901	192,516	4,325	622	306	149	58	20	0	0
508	Commodity					0	0	0	0	0	0	0	0	0	0	0
509	Revenue					2,905,048	2,315,877	452,926	54,448	20,127	15,507	16,792	7,783	21,788	0	0
510						5,508,945	4,721,578	645,442	58,773	20,749	15,813	16,941	7,841	21,808	0	0
511																
512	Misc. Other			2 Customer		0	0	0	0	0	0	0	0	0	0	0
513																
514	Summary O&M Expenses															
515	Demand					0	0	0	0	0	0	0	0	0	0	0
516	Customer					2,603,897	2,405,901	192,516	4,325	622	306	149	58	20	0	0
517	Commodity					0	0	0	0	0	0	0	0	0	0	0
518	Revenue					12,262,372	9,774,606	1,911,826	229,833	84,954	65,456	70,877	32,852	91,968	0	0
519	Total O&M Expenses					14,866,269	12,180,507	2,104,342	234,158	85,576	65,762	71,026	32,910	91,988	0	0
520																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
525	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue		4 Revenue	913,803	728,412	142,471	17,127	6,331	4,878	5,282	2,448	6,854				
528	Total FICA			913,803	728,412	142,471	17,127	6,331	4,878	5,282	2,448	6,854				
529	Unemployment Compensation															
530	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
531	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue		4 Revenue	13,569	10,817	2,116	254	94	72	78	36	102				
534	Total Unemployment Compensation			13,569	10,817	2,116	254	94	72	78	36	102				
535	Total Federal			927,372	739,229	144,587	17,381	6,425	4,950	5,360	2,484	6,956				
536	New York															
537	Unemployment Insurance															
538	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
539	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue		4 Revenue	29,747	23,711	4,638	558	206	159	172	80	223				
542	Total Unemployment Insurance			29,747	23,711	4,638	558	206	159	172	80	223				
543	Miscellaneous - Insurance Premium Tax															
544	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
545	Customer		2 Customer	1	1	0	0	0	0	0	0	0	0	0	0	0
546	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax			1	1	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
550	Customer		2 Customer	2,184	2,018	161	4	1	0	0	0	0	0	0	0	0
551	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax			2,184	2,018	161	4	1	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
556	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York			31,932	25,730	4,799	562	207	159	172	80	223				
560	Summary of Taxes Other Than Income															
561	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
562	Customer			2,185	2,019	161	4	1	0	0	0	0	0	0	0	0
563	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue			957,119	762,940	149,225	17,939	6,631	5,109	5,532	2,564	7,179				
565	Total Taxes Other Than Income			959,304	764,959	149,386	17,943	6,632	5,109	5,532	2,564	7,179				
566																



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year																												
5	M.E./Customer Component																												
6	Peak																												
7	Proposed Rates																												
8																													
9																													
10																													
11																													
12	CLEARING ACCOUNT FUNCTION	FERC																											
13		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen																	
567	Federal/State Income Tax	409		0	0	0	0	0	0	0	0	0																	
568	Operating Revenue																												
569	Operating Deductions																												
570	O&M Expenses	401, 402		14,866,269	12,180,507	2,104,342	234,158	85,576	65,762	71,026	32,910	91,988																	
571	Depreciation Expense	403		373,310	344,925	27,600	620	89	44	21	8	3																	
572	Taxes Other Than Income	408		959,304	784,959	149,386	17,943	6,632	5,109	5,532	2,564	7,179																	
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0																	
574	Total Operating Deductions			16,198,883	13,290,381	2,281,328	252,721	92,297	70,915	76,579	35,482	99,170																	
575	Operating Income Before Income Taxes			(16,198,883)	(13,290,381)	(2,281,328)	(252,721)	(92,297)	(70,915)	(76,579)	(35,482)	(99,170)																	
576	Adjustments for Tax Purposes																												
577	Interest Charges			388,744	317,702	55,552	6,232	2,281	1,753	1,894	877	2,453																	
578	Cost of Retiring Property			4,738	4,378	350	8	1	1	0	0	0																	
579	Additional State Income Tax Depr.			24,342	22,491	1,800	40	6	3	1	1	0																	
580	Meals/Entertainment			273,724	218,193	42,678	5,130	1,896	1,461	1,582	733	2,053																	
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0																	
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0																	
583	Capitalized Overheads			(782,813)	(623,998)	(122,048)	(14,672)	(5,423)	(4,179)	(4,525)	(2,097)	(5,871)																	
584	Total Adjustments for Tax Purposes			(91,265)	(61,234)	(21,870)	(3,262)	(1,239)	(961)	(1,048)	(486)	(1,365)																	
585	New York Taxable Income			(16,107,618)	(13,229,157)	(2,259,658)	(249,459)	(91,058)	(69,954)	(75,531)	(34,996)	(97,805)																	
586	Total State Income Tax @	7.50%		(1,208,071)	(992,187)	(169,474)	(18,709)	(8,829)	(5,247)	(5,665)	(2,625)	(7,335)																	
587	FIT Adjustments			(77,455)	(71,566)	(5,726)	(129)	(18)	(9)	(4)	(2)	(1)																	
588	Federal Taxable Income			(14,822,092)	(12,165,404)	(2,084,458)	(230,621)	(84,211)	(64,698)	(69,862)	(32,369)	(90,469)																	
589	Total Federal Income Tax @	35.00%		(5,187,732)	(4,257,892)	(729,560)	(80,717)	(29,474)	(22,644)	(24,452)	(11,329)	(31,664)																	
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0																	
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0																	
592	Deferred Income Taxes - Liberalized Depr.			(1,396)	(1,291)	(103)	(2)	0	0	0	0	0																	
593																													

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue			0	0	0	0	0	0	0	0	0				
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand			0	0	0	0	0	0	0	0	0				
600	Customer			2,603,897	2,405,901	192,516	4,325	622	306	149	58	20				
601	Commodity			0	0	0	0	0	0	0	0	0				
602	Revenue			12,282,372	9,774,606	1,911,826	229,833	84,954	65,456	70,877	32,852	91,968				
603	Total O&M Expense			14,866,269	12,180,507	2,104,342	234,158	85,576	65,762	71,026	32,910	91,968				
604	Depreciation Expense															
605	Demand			0	0	0	0	0	0	0	0	0				
606	Customer			373,310	344,925	27,600	620	89	44	21	8	3				
607	Commodity			0	0	0	0	0	0	0	0	0				
608	Revenue			0	0	0	0	0	0	0	0	0				
609	Total Depreciation Expense			373,310	344,925	27,600	620	89	44	21	8	3				
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0				
611	Taxes Other Than Income															
612	Demand			0	0	0	0	0	0	0	0	0				
613	Customer			2,185	2,019	161	4	1	0	0	0	0				
614	Commodity			0	0	0	0	0	0	0	0	0				
615	Revenue			957,119	762,940	149,225	17,939	6,631	5,109	5,532	2,564	7,179				
616	Total Taxes Other Than Income			959,304	764,959	149,386	17,943	6,632	5,109	5,532	2,564	7,179				
617	Federal/State Income Taxes			(6,395,803)	(5,250,079)	(899,034)	(99,426)	(36,303)	(27,891)	(30,117)	(13,954)	(38,999)				
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0				
619	Deferred Income Taxes - Liberalized Depr.			(1,396)	(1,291)	(103)	(2)	0	0	0	0	0				
620	Total Operating Revenue Deductions			9,801,684	8,039,021	1,382,191	153,293	55,994	43,024	46,462	21,528	60,171				
621	Utility Operating Income			(9,801,684)	(8,039,021)	(1,382,191)	(153,293)	(55,994)	(43,024)	(46,462)	(21,528)	(60,171)				
622	Rate Base															
623	Gas Plant In Service															
624	Demand			0	0	0	0	0	0	0	0	0				
625	Customer			1,948,431	1,800,276	144,055	3,236	466	228	111	43	16				
626	Commodity			0	0	0	0	0	0	0	0	0				
627	Revenue			0	0	0	0	0	0	0	0	0				
628	Total Gas Plant In Service			1,948,431	1,800,276	144,055	3,236	466	228	111	43	16				
629	Accumulated Reserve for Depreciation															
630	Demand			0	0	0	0	0	0	0	0	0				
631	Customer			(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)				
632	Commodity			0	0	0	0	0	0	0	0	0				
633	Revenue			0	0	0	0	0	0	0	0	0				
634	Total Reserve for Depreciation			(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)				
635	Net Plant			1,673,348	1,546,110	123,717	2,779	400	196	95	37	14				

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coden			
636	Working Capital															
637	Demand				0	0	0	0	0	0	0	0	0			
638	Customer				322,588	298,059	23,850	536	77	38	18	7	3			
639	Commodity				0	0	0	0	0	0	0	0	0			
640	Revenue				1,519,142	1,210,941	236,849	28,473	10,525	8,109	8,781	4,070	11,394			
641	Total Working Capital				1,841,730	1,509,000	260,699	29,009	10,602	8,147	8,799	4,077	11,397			
642	Other				0	0	0	0	0	0	0	0	0			
643	Deferred Income Taxes															
644	Demand				0	0	0	0	0	0	0	0	0			
645	Customer				(7,666)	(7,083)	(567)	(13)	(2)	(1)	0	0	0			
646	Commodity				0	0	0	0	0	0	0	0	0			
647	Revenue				0	0	0	0	0	0	0	0	0			
648	Total Deferred Income Taxes				(7,666)	(7,083)	(567)	(13)	(2)	(1)	0	0	0			
649	Deferred Income Taxes - ITC															
650	Demand				0	0	0	0	0	0	0	0	0			
651	Customer				(219)	(203)	(16)	0	0	0	0	0	0			
652	Commodity				0	0	0	0	0	0	0	0	0			
653	Revenue				0	0	0	0	0	0	0	0	0			
654	Total Deferred Income Taxes - ITC				(219)	(203)	(16)	0	0	0	0	0	0			
655	Deferred NY PSC Assessment															
656	Demand				0	0	0	0	0	0	0	0	0			
657	Customer				0	0	0	0	0	0	0	0	0			
658	Revenue				0	0	0	0	0	0	0	0	0			
659	Total Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0			
660	Deferred RD&D				0	0	0	0	0	0	0	0	0			
661	Deferred Site Remediation Costs															
662	Demand				0	0	0	0	0	0	0	0	0			
663	Customer				0	0	0	0	0	0	0	0	0			
664	Total Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0			
665	TRA Impacts - Uncollectibles				0	0	0	0	0	0	0	0	0			
666	Elimination of Reorganization Costs per C27934				0	0	0	0	0	0	0	0	0			
667	Internal Pension Reserve															
668	Demand				0	0	0	0	0	0	0	0	0			
669	Customer				0	0	0	0	0	0	0	0	0			
670	Commodity				0	0	0	0	0	0	0	0	0			
671	Revenue				9,021,134	7,190,944	1,406,485	169,083	62,498	48,155	52,142	24,168	67,659			
672	Total Internal Pension Reserve				9,021,134	7,190,944	1,406,485	169,083	62,498	48,155	52,142	24,168	67,659			
673	Earnings Base in Excess of Capitalization															
674	Demand				0	0	0	0	0	0	0	0	0			
675	Customer				8,289	7,659	613	14	2	1	0	0	0			
676	Commodity				0	0	0	0	0	0	0	0	0			
677	Revenue				43,946	35,029	6,852	824	304	235	254	118	330			
678	Total Earnings Base in Excess of Capitalization				52,235	42,688	7,465	838	306	236	254	118	330			
679	Net Rate Base				12,580,562	10,281,456	1,797,783	201,696	73,804	56,733	61,290	28,400	79,400			
680																
681	Return Earned				-77.9100%	-78.1900%	-76.8800%	-76.0000%	-75.8700%	-75.8400%	-75.8100%	-75.8000%	-75.7800%			
682																
683	Unitized Rate of Return				1.000000	1.003594	0.986780	0.975485	0.973816	0.973431	0.973046	0.972917	0.972661			
684	END CLEARING ACCOUNT FUNCTION															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC													
13		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cocon			
14	Gas Plant in Service	101													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
42															
43	General Plant	399-399													
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer	1,020,198	942,625	75,427	1,694	244	119	58	23	8			
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
49	Total General			1,020,198	942,625	75,427	1,694	244	119	58	23	8			
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
55															
56	Plant in Service Summary														
57	Demand Related	1		0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related	2		1,020,198	942,625	75,427	1,694	244	119	58	23	8			
59	Commodity Related	3		0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related	4		0	0	0	0	0	0	0	0	0	0	0	0
61															
62	Total Gas Plant in Service			1,020,198	942,625	75,427	1,694	244	119	58	23	8			
63															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11					FERC											
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
64	Accumulated Reserve for Depreciation	108														
65	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0			
66																
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0			
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0			
69																
70	Distribution Plant															
71	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0			
72	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0			
73	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0			
74	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0			
75	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0			
76	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0			
77	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0			
78	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0			
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0			
80	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0			
81	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0			
82	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0			
83	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0			
84	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0			
85	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0			
86	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0			
87	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0			
88	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0			
89	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0			
90	Total Distribution			0	0	0	0	0	0	0	0	0	0			
91																
92	General Plant	389-399														
93	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0			
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0			
95	Customer		2 Customer	(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)				
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0			
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0			
98	Total General			(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)				
99																
100	Intangible Plant	301-303														
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0			
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0			
103	Total Intangible			0	0	0	0	0	0	0	0	0	0			
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0			
107	Customer Related		2 Customer	(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)				
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0			
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0			
110																
111	Total Accumulated Reserve for Depreciation			(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)				
112																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION				FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
113	Depreciation Expense				Accounts											
114	Production Plant				403											
115					325-338	1 Demand	0	0	0	0	0	0	0	0	0	0
116	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant				365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land				374.1	1 Demand	0	0	0	0	0	0	0	0	0	0
121	Land Rights				374.2	1 Demand	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements				375	1 Demand	0	0	0	0	0	0	0	0	0	0
123	Mains				376	1 Demand	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)				376	1 Demand	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment				377	1 Demand	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment				385	1 Demand	0	0	0	0	0	0	0	0	0	0
127	Other				387	1 Demand	0	0	0	0	0	0	0	0	0	0
128	Land Rights				374.2	2 Customer	0	0	0	0	0	0	0	0	0	0
129	Mains				376	2 Customer	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment				378	2 Customer	0	0	0	0	0	0	0	0	0	0
131	Services				380	2 Customer	0	0	0	0	0	0	0	0	0	0
132	Meters				381	2 Customer	0	0	0	0	0	0	0	0	0	0
133	Meter Installations				382	2 Customer	0	0	0	0	0	0	0	0	0	0
134	House Regulators				383	2 Customer	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations				384	2 Customer	0	0	0	0	0	0	0	0	0	0
136	Other				387	2 Customer	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand						0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer						0	0	0	0	0	0	0	0	0	0
139	Total Distribution						0	0	0	0	0	0	0	0	0	0
140																
141	General Plant				389-399											
142	Demand - Delivery					1 Demand	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply					1 Demand	0	0	0	0	0	0	0	0	0	0
144	Customer					2 Customer	195,465	180,602	14,451	325	47	23	11	4	2	
145	Commodity					3 Commodity	0	0	0	0	0	0	0	0	0	0
146	Revenue					4 Revenue	0	0	0	0	0	0	0	0	0	0
147	Total General						195,465	180,602	14,451	325	47	23	11	4	2	
148																
149	Intangible Plant				301-303											
150	Demand					1 Demand	0	0	0	0	0	0	0	0	0	0
151	Customer					2 Customer	0	0	0	0	0	0	0	0	0	0
152	Total Intangible						0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related					1 Demand	0	0	0	0	0	0	0	0	0	0
156	Customer Related					2 Customer	195,465	180,602	14,451	325	47	23	11	4	2	
157	Commodity Related					3 Commodity	0	0	0	0	0	0	0	0	0	0
158	Revenue Related					4 Revenue	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense						195,465	180,602	14,451	325	47	23	11	4	2	
161																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
182	Working Capital	Accounts														
163	Cash															
164	1/8 O&M calculation	3	Commodity	0	0	0	0	0	0	0	0	0				
165	1/8 O&M calculation	1	Demand	0	0	0	0	0	0	0	0	0				
166	1/8 O&M calculation	2	Customer	168,907	156,063	12,488	281	40	20	9	4	2				
167	1/8 O&M calculation	4	Revenue	795,423	634,049	124,014	14,908	5,511	4,246	4,598	2,131	5,966				
168	Total Cash Working Capital			964,330	790,112	136,502	15,189	5,551	4,266	4,607	2,135	5,968				
169	Prepayments															
170	Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
171	Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
172	Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
173	Other Insurance - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
174	Other Insurance - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
175	Other Insurance - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
176	AGA Dues - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
177	AGA Dues - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
178	AGA Dues - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
179	Total Prepayments			0	0	0	0	0	0	0	0	0				
180	Material & Supplies															
181	Valves	1	Demand	0	0	0	0	0	0	0	0	0				
182	Valves	2	Customer	0	0	0	0	0	0	0	0	0				
183	Regulators - Dom & Ind.	1	Demand	0	0	0	0	0	0	0	0	0				
184	Meter & Service Risers	2	Customer	0	0	0	0	0	0	0	0	0				
185	Pipe - Services & Mains	1	Demand	0	0	0	0	0	0	0	0	0				
186	Pipe - Services & Mains	2	Customer	0	0	0	0	0	0	0	0	0				
187	Total Material & Supplies			0	0	0	0	0	0	0	0	0				
188	Gas Storage Inventory	1	Demand	0	0	0	0	0	0	0	0	0				
189	Summary of Working Capital															
190	Demand			0	0	0	0	0	0	0	0	0				
191	Customer			168,907	156,063	12,488	281	40	20	9	4	2				
192	Commodity			0	0	0	0	0	0	0	0	0				
193	Revenue			795,423	634,049	124,014	14,908	5,511	4,246	4,598	2,131	5,966				
194	Total Working Capital			964,330	790,112	136,502	15,189	5,551	4,266	4,607	2,135	5,968				
195	Other															
196	Deferred Income Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
197	Deferred Income Taxes - Customer	2	Customer	(4,014)	(3,708)	(297)	(7)	(1)	(1)	0	0	0				
198	Deferred Income Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
199	Deferred Income Taxes - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
200	Deferred Income Taxes - ITC Demand	1	Demand	0	0	0	0	0	0	0	0	0				
201	Deferred Income Taxes - ITC Customer	2	Customer	(115)	(107)	(8)	0	0	0	0	0	0				
202	Deferred Income Taxes - ITC Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
203	Deferred Income Taxes - ITC Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
204	Deferred NY PSC Assessment - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
205	Deferred NY PSC Assessment - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
206	Deferred NY PSC Assessment - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
207	Deferred RD&D	2	Customer	0	0	0	0	0	0	0	0	0				
208	Deferred Site Remediation Costs - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
209	Deferred Site Remediation Costs - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
210	Deferred Site Remediation Costs - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
211	TRA Impacts - Uncollectibles	2	Customer	0	0	0	0	0	0	0	0	0				
212	Elimination of Reorganization Costs per C27934	1	Demand	0	0	0	0	0	0	0	0	0				
213	Internal Pension Reserve - Demand	2	Customer	0	0	0	0	0	0	0	0	0				
214	Internal Pension Reserve - Customer	3	Commodity	0	0	0	0	0	0	0	0	0				
215	Internal Pension Reserve - Revenue	4	Revenue	4,723,466	3,765,178	736,436	88,532	32,724	25,214	27,302	12,654	35,426				
216	Earnings Base in Excess of Capitalization - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
217	Earnings Base in Excess of Capitalization - Customer	2	Customer	4,340	4,010	321	7	1	1	0	0	0				
218	Earnings Base in Excess of Capitalization - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
219	Earnings Base in Excess of Capitalization - Revenue	4	Revenue	23,010	18,341	3,588	431	159	123	133	62	173				
220																
221																
222																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION														
223	Operating Revenues	400													
224	Revenues - Supply Function	480-481, 489													
225	Revenues - Delivery Function														
226	Revenues - Billing Function														
227	Other Operating Revenues														
228	Late Payment Charges - Supply	487													
229	Late Payment Charges - Delivery	487													
230	Late Payment Charges - Billing	487													
231	Bill Insert Revenues	495													
232	Misc. Other Revenue	495													
233	Sale of Inventory Materials	495													
234	Sales Tax	495	1 Demand												
235	Sales Tax	495	2 Customer												
236	Sales Tax	495	3 Commodity												
237	Sales Tax	495	4 Revenue												
238	Total Other Operating Revenue														
239															
240	Total Operating Revenue														
241															



A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
242	Direct Labor Expense	401, 402													
243	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0			
244															
245	Other Gas Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
246															
247	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0			
248															
249	Distribution														
250	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0			
251	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0			
252	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0			
253	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0			
254	Services Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0			
255	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0			
256	Compressor Station Equipment	872,888	1 Demand	0	0	0	0	0	0	0	0	0			
257	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0			
258	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0			
259	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0			
260	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0			
261	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0			
262	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0			
263	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0			
264	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0			
265	Services Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0			
266	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0			
267	Customer Installations		2 Customer	0	0	0	0	0	0	0	0	0			
268	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0			
269	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0			
270	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0			
271	Total Distribution - Demand			0	0	0	0	0	0	0	0	0			
272	Total Distribution - Customer			0	0	0	0	0	0	0	0	0			
273	Total Distribution			0	0	0	0	0	0	0	0	0			
274															
275	Customer Accounts														
276	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0			
277	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0			
278	Customer Record & Collections	903	4 Revenue	4,124,541	3,287,762	643,057	77,306	28,575	22,017	23,840	11,050	30,934			
279	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0			
280	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0			
281	Supervision	901	4 Revenue	665,158	530,211	103,705	12,467	4,608	3,551	3,845	1,782	4,989			
282	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0			
283	Total Customer Accounts - Revenue			4,789,699	3,817,973	746,762	89,773	33,183	25,568	27,685	12,832	35,923			
284	Total Customer Accounts			4,789,699	3,817,973	746,762	89,773	33,183	25,568	27,685	12,832	35,923			
285															
286	Customer Service	909-913													
287	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0			
288	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0			
289	Total Customer Service			0	0	0	0	0	0	0	0	0			
290															
291	Summary of Direct Labor Expense														
292	Demand			0	0	0	0	0	0	0	0	0			
293	Customer			0	0	0	0	0	0	0	0	0			
294	Commodity			0	0	0	0	0	0	0	0	0			
295	Revenue			4,789,699	3,817,973	746,762	89,773	33,183	25,568	27,685	12,832	35,923			
296															
297	Total Direct Labor Expense			4,789,699	3,817,973	746,762	89,773	33,183	25,568	27,685	12,832	35,923			
298															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC													
13	Accounts	401, 402	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
14	Operation and Maintenance Expense	750-769	1 Demand	0	0	0	0	0	0	0	0	0			
15	Natural Gas Production	401,999	3 Commodity	0	0	0	0	0	0	0	0	0			
16	Purchase Gas Expense - Supply	401,999	3 Commodity	0	0	0	0	0	0	0	0	0			
17	Purchase Gas Expense - Delivery	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
18	Other Gas Supply Expense - Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
19	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
20	Gas for Utility Operation	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
21	Total Other Gas Supply			0	0	0	0	0	0	0	0	0			
22	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0			
23	Distribution														
24	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0			
25	Compressor Station Equipment	872	1 Demand	0	0	0	0	0	0	0	0	0			
26	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0			
27	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0			
28	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0			
29	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0			
30	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0			
31	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0			
32	Meas. & Regulator - Industrial	878,890	1 Demand	0	0	0	0	0	0	0	0	0			
33	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0			
34	Services Maintenance	892,892.10	1 Demand	0	0	0	0	0	0	0	0	0			
35	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0			
36	Rents	881	1 Demand	0	0	0	0	0	0	0	0	0			
37	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0			
38	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0			
39	Customer Installations	879	2 Customer	0	0	0	0	0	0	0	0	0			
40	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0			
41	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0			
42	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0			
43	Services Maintenance	893,893.10	2 Customer	0	0	0	0	0	0	0	0	0			
44	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0			
45	Rents	881	2 Customer	0	0	0	0	0	0	0	0	0			
46	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0			
47	Total Distribution - Demand			0	0	0	0	0	0	0	0	0			
48	Total Distribution - Customer			0	0	0	0	0	0	0	0	0			
49	Total Distribution			0	0	0	0	0	0	0	0	0			
50	Customer Accounts														
51	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0			
52	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0			
53	Customer Record & Collections	903	4 Revenue	4,477,595	3,569,188	698,102	83,924	31,021	23,901	25,881	11,996	33,582			
54	Uncollectible Accounts - Supply	904	4 Revenue	0	0	0	0	0	0	0	0	0			
55	Uncollectible Accounts - Delivery	904	4 Revenue	0	0	0	0	0	0	0	0	0			
56	Uncollectible Accounts - Billing	904	4 Revenue	0	0	0	0	0	0	0	0	0			
57	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0			
58	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0			
59	Supervision	901	4 Revenue	421,900	336,307	65,778	7,908	2,923	2,252	2,438	1,130	3,164			
60	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0			
61	Total Customer Accounts - Revenue			4,899,495	3,905,495	763,880	91,832	33,944	26,153	28,319	13,126	36,746			
62	Total Customer Accounts			4,899,495	3,905,495	763,880	91,832	33,944	26,153	28,319	13,126	36,746			
63	Customer Service	909-913													
64	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0			
65	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0			
66	Total Customer Service			0	0	0	0	0	0	0	0	0			
67	Sales Promotion		2 Customer	0	0	0	0	0	0	0	0	0			

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer		258,704	239,032	19,127	430	62	30	15	6	2		
369	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue		212,153	169,112	33,077	3,976	1,470	1,133	1,226	568	1,591		
371	Total A&G Salaries				470,857	408,144	52,204	4,406	1,532	1,163	1,241	574	1,593		
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services		2 Customer		78,845	72,849	5,829	131	19	9	5	2	1		
381	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue		113,065	90,127	17,628	2,119	783	604	653	303	848		
383	Total Outside Services				191,910	162,976	23,457	2,250	802	613	658	305	849		
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer		0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue		(52)	(39)	(8)	(1)	(1)	(1)	(1)	0	(1)		
395	Total Administrative Exp. Transferred - Credit				(52)	(39)	(8)	(1)	(1)	(1)	(1)	0	(1)		
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services		2 Customer		0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue		60,322	48,084	9,405	1,130	418	322	349	162	452		
407	Total Outside Services Employed				60,322	48,084	9,405	1,130	418	322	349	162	452		
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer		0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue		0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance				0	0	0	0	0	0	0	0	0	0	0
420															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
421	Injuries & Damages	925														
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0			
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0			
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
428	Consumer Services		2 Customer	52	48	4	0	0	0	0	0	0	0			
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0			
430	Corporate Management - O&M		4 Revenue	52,977	42,229	8,260	993	367	283	306	142	397				
431	Total Injuries & Damages			53,029	42,277	8,264	993	367	283	306	142	397				
432																
433	Employee Pension & Benefits	926														
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0			
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0			
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
440	Consumer Services		2 Customer	302,641	279,627	22,376	503	72	36	17	7	3				
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0			
442	Corporate Management - O&M		4 Revenue	847,873	675,858	132,192	15,892	5,874	4,526	4,901	2,271	6,359				
443	Total Employee Pension & Benefits			1,150,514	955,485	154,568	16,395	5,946	4,562	4,918	2,278	6,362				
444																
445	Franchise Requirement	927														
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0			
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0			
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0			
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0			
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0			
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0			
456																
457	Regulatory Commission Expenses	928														
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0			
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0			
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0			
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0			
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0			
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0			
468																
469	Miscellaneous General Expenses	930.2														
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0			
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0			
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0			
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0			
476	Consumer Services		2 Customer	549,773	507,971	40,647	913	131	64	31	12	4				
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0			
478	Corporate Management - O&M		4 Revenue	231,532	184,560	36,098	4,340	1,604	1,236	1,338	620	1,736				
479	Total Miscellaneous General Expenses			781,305	692,531	76,745	5,253	1,735	1,300	1,369	632	1,740				
480																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	156,182	144,307	11,547	259	37	18	9	4	1	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	358	284	56	7	3	2	2	1	3	0	0	0
491	Total Rents			156,540	144,591	11,603	266	40	20	11	5	4	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	17,202	15,893	1,272	29	4	2	1	1	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	2,855	2,276	445	53	20	15	17	8	21	0	0	0
503	Total Maintenance General Plant			20,057	18,169	1,717	82	24	17	18	9	21	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			1,363,399	1,259,727	100,802	2,265	325	159	78	32	11	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			1,521,083	1,212,491	237,153	28,509	10,538	8,120	8,791	4,075	11,408	0	0	0
510				2,884,482	2,472,218	337,955	30,774	10,863	8,279	8,869	4,107	11,417	0	0	0
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			1,363,399	1,259,727	100,802	2,265	325	159	78	32	11	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			6,420,578	5,117,986	1,001,033	120,341	44,482	34,273	37,110	17,201	48,152	0	0	0
519	Total O&M Expenses			7,783,977	6,377,713	1,101,835	122,606	44,807	34,432	37,188	17,233	48,163	0	0	0
520															

Exhibit \_\_\_\_ (RMF-A-1)  
Schedule 2  
Worksheet  
Clearing Account Delivery  
Page 11

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
567	Federal/State Income Tax	409		0	0	0	0	0	0	0	0	0				
568	Operating Revenue															
569	Operating Deductions															
570	O&M Expenses	401, 402		7,783,977	6,377,713	1,101,835	122,606	44,807	34,432	37,188	17,233	48,163				
571	Depreciation Expense	403		195,465	180,602	14,451	325	47	23	11	4	2				
572	Taxes Other Than Income	408		502,293	400,533	78,218	9,395	3,473	2,675	2,897	1,343	3,759				
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0				
574	Total Operating Deductions			8,481,735	6,958,848	1,194,504	132,326	48,327	37,130	40,096	18,580	51,924				
575	Operating Income Before Income Taxes			(8,481,735)	(6,958,848)	(1,194,504)	(132,326)	(48,327)	(37,130)	(40,096)	(18,580)	(51,924)				
576	Adjustments for Tax Purposes															
577	Interest Charges			203,546	166,349	29,087	3,263	1,194	918	992	459	1,284				
578	Cost of Retiring Property			2,481	2,292	183	4	1	1	0	0	0				
579	Additional State Income Tax Depr.			12,745	11,775	942	21	3	2	1	1	0				
580	Meals/Entertainment			143,322	114,246	22,345	2,686	993	765	828	384	1,075				
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0				
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0				
583	Capitalized Overheads			(409,881)	(326,727)	(63,904)	(7,682)	(2,839)	(2,188)	(2,369)	(1,098)	(3,074)				
584	Total Adjustments for Tax Purposes			(47,787)	(32,065)	(11,347)	(1,708)	(648)	(502)	(548)	(254)	(715)				
585	New York Taxable Income			(8,433,948)	(6,926,783)	(1,183,157)	(130,618)	(47,679)	(36,628)	(39,548)	(18,326)	(51,209)				
586	Total State Income Tax @	7.50%		(632,546)	(519,509)	(88,737)	(9,796)	(3,576)	(2,747)	(2,966)	(1,374)	(3,841)				
587	FIT Adjustments			(40,555)	(37,471)	(2,998)	(68)	(9)	(5)	(2)	(1)	(1)				
588	Federal Taxable Income			(7,760,847)	(6,369,803)	(1,091,422)	(120,754)	(44,094)	(33,876)	(36,580)	(16,951)	(47,367)				
589	Total Federal Income Tax @	35.00%		(2,716,296)	(2,229,430)	(381,998)	(42,264)	(15,433)	(11,857)	(12,803)	(5,933)	(16,578)				
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0				
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0				
592	Deferred Income Taxes - Liberalized Depr.			(731)	(676)	(54)	(1)	0	0	0	0	0				
593																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
594	Summary															
595	Utility Operating Income			0	0	0	0	0	0	0	0	0				
596	Total Operating Revenue			0	0	0	0	0	0	0	0	0				
597	Operating Income Deductions															
598	O&M Expenses			0	0	0	0	0	0	0	0	0				
599	Demand			1,363,399	1,259,727	100,802	2,265	325	159	78	32	11				
600	Customer			0	0	0	0	0	0	0	0	0				
601	Commodity			6,420,578	5,117,986	1,001,033	120,341	44,482	34,273	37,110	17,201	48,152				
602	Revenue			7,783,977	6,377,713	1,101,835	122,606	44,807	34,432	37,188	17,233	48,163				
603	Total O&M Expense															
604	Depreciation Expense			0	0	0	0	0	0	0	0	0				
605	Demand			195,465	180,602	14,451	325	47	23	11	4	2				
606	Customer			0	0	0	0	0	0	0	0	0				
607	Commodity			0	0	0	0	0	0	0	0	0				
608	Revenue			195,465	180,602	14,451	325	47	23	11	4	2				
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0				
610	Negative Net Salvage															
611	Taxes Other Than Income			0	0	0	0	0	0	0	0	0				
612	Demand			1,145	1,058	84	2	1	0	0	0	0				
613	Customer			0	0	0	0	0	0	0	0	0				
614	Commodity			501,148	399,475	78,134	9,393	3,472	2,675	2,897	1,343	3,759				
615	Revenue			502,293	400,533	78,218	9,395	3,473	2,675	2,897	1,343	3,759				
616	Total Taxes Other Than Income			(3,348,842)	(2,748,939)	(470,735)	(52,060)	(19,009)	(14,604)	(15,769)	(7,307)	(20,419)				
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0				
618	Investment Tax Credit			(731)	(676)	(54)	(1)	0	0	0	0	0				
619	Deferred Income Taxes - Liberalized Depr.			5,132,162	4,209,233	723,715	80,265	29,318	22,526	24,327	11,273	31,505				
620	Total Operating Revenue Deductions			(5,132,162)	(4,209,233)	(723,715)	(80,265)	(29,318)	(22,526)	(24,327)	(11,273)	(31,505)				
621	Utility Operating Income															
622	Rate Base															
623	Gas Plant In Service			0	0	0	0	0	0	0	0	0				
624	Demand			1,020,198	942,625	75,427	1,694	244	119	58	23	8				
625	Customer			0	0	0	0	0	0	0	0	0				
626	Commodity			0	0	0	0	0	0	0	0	0				
627	Revenue			1,020,198	942,625	75,427	1,694	244	119	58	23	8				
628	Total Gas Plant In Service															
629	Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0				
630	Demand			(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)				
631	Customer			0	0	0	0	0	0	0	0	0				
632	Commodity			0	0	0	0	0	0	0	0	0				
633	Revenue			(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)				
634	Total Reserve for Depreciation			876,165	809,544	64,778	1,455	209	102	50	20	7				
635	Net Plant															



	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
636	Working Capital			0	0	0	0	0	0	0	0	0				
637	Demand			168,907	156,063	12,488	281	40	20	9	4	2				
638	Customer			0	0	0	0	0	0	0	0	0				
639	Commodity			795,423	634,049	124,014	14,908	5,511	4,246	4,598	2,131	5,966				
640	Revenue			964,330	790,112	136,502	15,189	5,551	4,266	4,607	2,135	5,968				
641	Total Working Capital			0	0	0	0	0	0	0	0	0				
642	Other			0	0	0	0	0	0	0	0	0				
643	Deferred Income Taxes			0	0	0	0	0	0	0	0	0				
644	Demand			(4,014)	(3,708)	(297)	(7)	(1)	(1)	0	0	0				
645	Customer			0	0	0	0	0	0	0	0	0				
646	Commodity			0	0	0	0	0	0	0	0	0				
647	Revenue			(4,014)	(3,708)	(297)	(7)	(1)	(1)	0	0	0				
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0				
649	Deferred Income Taxes - ITC			(115)	(107)	(8)	0	0	0	0	0	0				
650	Demand			0	0	0	0	0	0	0	0	0				
651	Customer			0	0	0	0	0	0	0	0	0				
652	Commodity			0	0	0	0	0	0	0	0	0				
653	Revenue			(115)	(107)	(8)	0	0	0	0	0	0				
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0				
655	Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0				
656	Demand			0	0	0	0	0	0	0	0	0				
657	Customer			0	0	0	0	0	0	0	0	0				
658	Revenue			0	0	0	0	0	0	0	0	0				
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0				
660	Deferred RD&D			0	0	0	0	0	0	0	0	0				
661	Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0				
662	Demand			0	0	0	0	0	0	0	0	0				
663	Customer			0	0	0	0	0	0	0	0	0				
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0				
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0				
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0				
667	Internal Pension Reserve			0	0	0	0	0	0	0	0	0				
668	Demand			0	0	0	0	0	0	0	0	0				
669	Customer			0	0	0	0	0	0	0	0	0				
670	Commodity			4,723,466	3,765,178	736,436	88,532	32,724	25,214	27,302	12,654	35,426				
671	Revenue			4,723,466	3,765,178	736,436	88,532	32,724	25,214	27,302	12,654	35,426				
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0				
673	Earnings Base in Excess of Capitalization			4,340	4,010	321	7	1	1	0	0	0				
674	Demand			0	0	0	0	0	0	0	0	0				
675	Customer			23,010	18,341	3,588	431	159	123	133	62	173				
676	Commodity			27,350	22,351	3,909	438	160	124	133	62	173				
677	Revenue			6,587,182	5,383,370	941,320	105,607	38,643	29,705	32,092	14,871	41,574				
678	Earnings Base in Excess of Capitalization			-77.9100%	-78.1900%	-76.8800%	-76.0000%	-75.8700%	-75.8300%	-75.8000%	-75.8100%	-75.7800%				
679	Net Rate Base			1.000000	1.003594	0.986780	0.975485	0.973816	0.973303	0.972917	0.973046	0.972681				
680	Return Earned															
681	Unitized Rate of Return															
682	END CLEARING ACCOUNT FUNCTION															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13																
14	Gas Plant in Service	101														
15	Production Plant	325-338	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land	374.1	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	376	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	376	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution				0	0	0	0	0	0	0	0	0	0	0	0
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
47	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
49	Total General				0	0	0	0	0	0	0	0	0	0	0	0
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible				0	0	0	0	0	0	0	0	0	0	0	0
55																
56	Plant in Service Summary															
57	Demand Related		1		0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related		2		0	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related		3		0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related		4		0	0	0	0	0	0	0	0	0	0	0	0
61																
62	Total Gas Plant in Service				0	0	0	0	0	0	0	0	0	0	0	0
63																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11				FERC											
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coden			
64	Accumulated Reserve for Depreciation	108													
65	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
74	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
78	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
80	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
82	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
83	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
87	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
91															
92	General Plant	389-399													
93	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
95	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
96	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
97	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
98	Total General			0	0	0	0	0	0	0	0	0	0	0	0
99															
100	Intangible Plant	301-303													
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
110															
111	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0
112															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
113	Depreciation Expense															
114	Production Plant															
115																
116	Transmission Plant															
117	Transmission Plant															
118																
119	Distribution Plant															
120	Land															
121	Land Rights															
122	Structures & Improvements															
123	Mains															
124	Mains (Other)															
125	Compressor Station Equipment															
126	Industrial M&R Station Equipment															
127	Other															
128	Land Rights															
129	Mains															
130	M&R Station Equipment															
131	Services															
132	Meters															
133	Meter Installations															
134	House Regulators															
135	House Regulators Installations															
136	Other															
137	Total Distribution - Demand															
138	Total Distribution - Customer															
139	Total Distribution															
140																
141	General Plant															
142	Demand - Delivery															
143	Demand - Supply															
144	Customer															
145	Commodity															
146	Revenue															
147	Total General															
148																
149	Intangible Plant															
150	Demand															
151	Customer															
152	Total Intangible															
153																
154	Depreciation Summary															
155	Demand Related															
156	Customer Related															
157	Commodity Related															
158	Revenue Related															
159																
160	Total Depreciation Expense															
161																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC														
13	Working Capital	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
162	Cash															
163	1/8 O&M calculation	3	Commodity	0	0	0	0	0	0	0	0	0				
164	1/8 O&M calculation	1	Demand	0	0	0	0	0	0	0	0	0				
165	1/8 O&M calculation	2	Customer	0	0	0	0	0	0	0	0	0				
166	1/8 O&M calculation	4	Revenue	0	0	0	0	0	0	0	0	0				
167	Total Cash Working Capital			0	0	0	0	0	0	0	0	0				
168	Prepayments															
169	Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
170	Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
171	Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
172	Other Insurance - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
173	Other Insurance - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
174	Other Insurance - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
175	AGA Dues - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
176	AGA Dues - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
177	AGA Dues - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
178	Total Prepayments			0	0	0	0	0	0	0	0	0				
179	Material & Supplies															
180	Valves	1	Demand	0	0	0	0	0	0	0	0	0				
181	Valves	2	Customer	0	0	0	0	0	0	0	0	0				
182	Regulators - Dom & Ind.	1	Demand	0	0	0	0	0	0	0	0	0				
183	Meter & Service Risers	2	Customer	0	0	0	0	0	0	0	0	0				
184	Pipe - Services & Mains	1	Demand	0	0	0	0	0	0	0	0	0				
185	Pipe - Services & Mains	2	Customer	0	0	0	0	0	0	0	0	0				
186	Total Material & Supplies			0	0	0	0	0	0	0	0	0				
187	Gas Storage Inventory	1	Demand	0	0	0	0	0	0	0	0	0				
188	Summary of Working Capital															
189	Demand			0	0	0	0	0	0	0	0	0				
190	Customer			0	0	0	0	0	0	0	0	0				
191	Commodity			0	0	0	0	0	0	0	0	0				
192	Revenue			0	0	0	0	0	0	0	0	0				
193	Total Working Capital			0	0	0	0	0	0	0	0	0				
194	Other	2	Customer	0	0	0	0	0	0	0	0	0				
195	Deferred Income Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
196	Deferred Income Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
197	Deferred Income Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
198	Deferred Income Taxes - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
199	Deferred Income Taxes - ITC Demand	1	Demand	0	0	0	0	0	0	0	0	0				
200	Deferred Income Taxes - ITC Customer	2	Customer	0	0	0	0	0	0	0	0	0				
201	Deferred Income Taxes - ITC Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
202	Deferred Income Taxes - ITC Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
203	Deferred NY PSC Assessment - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
204	Deferred NY PSC Assessment - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
205	Deferred NY PSC Assessment - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
206	Deferred RD&D	2	Customer	0	0	0	0	0	0	0	0	0				
207	Deferred Site Remediation Costs - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
208	Deferred Site Remediation Costs - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
209	TRA Impacts - Uncollectibles	4	Revenue	0	0	0	0	0	0	0	0	0				
210	Elimination of Reorganization Costs per C27934	2	Customer	0	0	0	0	0	0	0	0	0				
211	Internal Pension Reserve - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
212	Internal Pension Reserve - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
213	Internal Pension Reserve - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
214	Internal Pension Reserve - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
215	Earnings Base in Excess of Capitalization - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
216	Earnings Base in Excess of Capitalization - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
217	Earnings Base in Excess of Capitalization - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
218	Earnings Base in Excess of Capitalization - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
219																
220																
221																
222																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION		FERC													
223	Operating Revenues		Accounts													
224	Revenues - Supply Function		400													
225	Revenues - Delivery Function		480-481, 489													
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply		487													
229	Late Payment Charges - Delivery		487													
230	Late Payment Charges - Billing		487													
231	Bill Insert Revenues		495													
232	Misc. Other Revenue		495													
233	Sale of Inventory Materials		495													
234	Sales Tax		495		1 Demand											
235	Sales Tax		495		2 Customer											
236	Sales Tax		495		3 Commodity											
237	Sales Tax		495		4 Revenue											
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11					FERC											
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
242	Direct Labor Expense	401, 402														
243	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0				
244																
245	Other Gas Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0				
246																
247	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0				
248																
249	Distribution															
250	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0				
251	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0				
252	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0				
253	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0				
254	Services Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0				
255	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0				
256	Compressor Station Equipment	872,888	1 Demand	0	0	0	0	0	0	0	0	0				
257	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0				
258	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0				
259	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0				
260	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0				
261	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0				
262	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0				
263	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0				
264	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0				
265	Services Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0				
266	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0				
267	Customer Installations		2 Customer	0	0	0	0	0	0	0	0	0				
268	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0				
269	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0				
270	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0				
271	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
272	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
273	Total Distribution			0	0	0	0	0	0	0	0	0				
274																
275	Customer Accounts															
276	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0				
277	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0				
278	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0				
279	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0				
280	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0				
281	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0				
282	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0				
283	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0				
284	Total Customer Accounts			0	0	0	0	0	0	0	0	0				
285																
286	Customer Service	909-913														
287	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0				
288	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0				
289	Total Customer Service			0	0	0	0	0	0	0	0	0				
290																
291	Summary of Direct Labor Expense															
292	Demand			0	0	0	0	0	0	0	0	0				
293	Customer			0	0	0	0	0	0	0	0	0				
294	Commodity			0	0	0	0	0	0	0	0	0				
295	Revenue			0	0	0	0	0	0	0	0	0				
296																
297	Total Direct Labor Expense			0	0	0	0	0	0	0	0	0				
298																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
299	Operation and Maintenance Expense	401, 402														
300	Natural Gas Production	750-769	1 Demand		0	0	0	0	0	0	0	0	0			
301																
302	Purchase Gas Expense - Supply	401.999	3 Commodity		0	0	0	0	0	0	0	0	0			
303	Purchase Gas Expense - Delivery	401.999	3 Commodity		0	0	0	0	0	0	0	0	0			
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
306	Gas for Utility Operation	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0			
307	Total Other Gas Supply				0	0	0	0	0	0	0	0	0			
308																
309	Transmission	850-867	1 Demand		0	0	0	0	0	0	0	0	0			
310																
311	Distribution															
312	Load Dispatching	871	1 Demand		0	0	0	0	0	0	0	0	0			
313	Compressor Station Equipment	872	1 Demand		0	0	0	0	0	0	0	0	0			
314	Mains & Services	874	1 Demand		0	0	0	0	0	0	0	0	0			
315	Structures & Improvements	886	1 Demand		0	0	0	0	0	0	0	0	0			
316	Mains Maintenance	887	1 Demand		0	0	0	0	0	0	0	0	0			
317	Compressor Station Equip Maint	888	1 Demand		0	0	0	0	0	0	0	0	0			
318	Maint of Other Equipment	894	1 Demand		0	0	0	0	0	0	0	0	0			
319	Meas. & Regulator - General	875,889	1 Demand		0	0	0	0	0	0	0	0	0			
320	Meas. & Regulator - Industrial	876,890	1 Demand		0	0	0	0	0	0	0	0	0			
321	Meas. & Regulator - City	877,891	1 Demand		0	0	0	0	0	0	0	0	0			
322	Services Maintenance	892,892.10	1 Demand		0	0	0	0	0	0	0	0	0			
323	Supervision & Engineering	870,885	1 Demand		0	0	0	0	0	0	0	0	0			
324	Rents	881	1 Demand		0	0	0	0	0	0	0	0	0			
325	Other Distribution Expense	880	1 Demand		0	0	0	0	0	0	0	0	0			
326	Mains & Services	874	2 Customer		0	0	0	0	0	0	0	0	0			
327	Customer Installations	879	2 Customer		0	0	0	0	0	0	0	0	0			
328	Mains Maintenance	887	2 Customer		0	0	0	0	0	0	0	0	0			
329	Maint of Other Equipment	894	2 Customer		0	0	0	0	0	0	0	0	0			
330	Meters & House Regulators	878,893	2 Customer		0	0	0	0	0	0	0	0	0			
331	Services Maintenance	893,893.10	2 Customer		0	0	0	0	0	0	0	0	0			
332	Supervision & Engineering	870,885	2 Customer		0	0	0	0	0	0	0	0	0			
333	Rents	881	2 Customer		0	0	0	0	0	0	0	0	0			
334	Other Distribution Expense	880	2 Customer		0	0	0	0	0	0	0	0	0			
335	Total Distribution - Demand				0	0	0	0	0	0	0	0	0			
336	Total Distribution - Customer				0	0	0	0	0	0	0	0	0			
337	Total Distribution				0	0	0	0	0	0	0	0	0			
338																
339	Customer Accounts															
340	Meter Reading	902	2 Customer		0	0	0	0	0	0	0	0	0			
341	Customer Record & Collections	903	2 Customer		0	0	0	0	0	0	0	0	0			
342	Customer Record & Collections	903	4 Revenue		0	0	0	0	0	0	0	0	0			
343	Uncollectible Accounts - Supply	904	4 Revenue		0	0	0	0	0	0	0	0	0			
344	Uncollectible Accounts - Delivery	904	4 Revenue		0	0	0	0	0	0	0	0	0			
345	Uncollectible Accounts - Billing	904	4 Revenue		0	0	0	0	0	0	0	0	0			
346	Miscellaneous Customer Accounts	905	2 Customer		0	0	0	0	0	0	0	0	0			
347	Supervision	901	2 Customer		0	0	0	0	0	0	0	0	0			
348	Supervision	901	4 Revenue		0	0	0	0	0	0	0	0	0			
349	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0			
350	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0			
351	Total Customer Accounts				0	0	0	0	0	0	0	0	0			
352																
353	Customer Service	909-913														
354	Customer Service		2 Customer		0	0	0	0	0	0	0	0	0			
355	Transportation Administration		2 Customer		0	0	0	0	0	0	0	0	0			
356	Total Customer Service				0	0	0	0	0	0	0	0	0			
357																
358	Sales Promotion		2 Customer		0	0	0	0	0	0	0	0	0			
359																



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
4	Rate Year																								
5	M/E/Customer Component																								
6	Peak																								
7	Proposed Rates																								
8																									
9																									
10																									
11																									
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs												
360	Administrative & General Expenses																								
361	A&G Salaries	920																							
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0												
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0												
366	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
368	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0												
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0												
370	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0												
371	Total A&G Salaries			0	0	0	0	0	0	0	0	0	0												
372																									
373	Office Supplies & Expenses	921																							
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0												
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0												
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
379	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
380	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0												
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0												
382	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0												
383	Total Outside Services			0	0	0	0	0	0	0	0	0	0												
384																									
385	Administrative Exp. Transferred - Credit	922																							
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0												
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0												
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
391	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0												
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0												
394	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0												
395	Total Administrative Exp. Transferred - Credit			0	0	0	0	0	0	0	0	0	0												
396																									
397	Outside Services Employed	923																							
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0												
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0												
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
403	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0												
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0												
406	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0												
407	Total Outside Services Employed			0	0	0	0	0	0	0	0	0	0												
408																									
409	Property Insurance	924																							
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0												
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0												
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0												
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0												
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0												
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0												
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0												
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0												
420																									

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Injuries & Damages	925														
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages			0	0	0	0	0	0	0	0	0	0	0	0	0
432																
433	Employee Pension & Benefits	926														
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits			0	0	0	0	0	0	0	0	0	0	0	0	0
444																
445	Franchise Requirement	927														
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses	928														
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses	930.2														
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
480																

**Exhibit \_\_\_\_ (RMFA-1)  
Schedule 3  
Workpaper  
Clearing Account NGS  
Page 10**

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION				FERC											
13					Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
525	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
526	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
527	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
528	Total FICA						0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
531	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
532	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
533	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation						0	0	0	0	0	0	0	0	0	0
535	Total Federal						0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
539	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
540	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
541	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance						0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
545	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
546	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax						0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
550	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
551	Commodity				3 Commodity		0	0	0	0	0	0	0	0	0	0
552	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
553	Total Property Tax						0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand				1 Demand		0	0	0	0	0	0	0	0	0	0
556	Customer				2 Customer		0	0	0	0	0	0	0	0	0	0
557	Revenue				4 Revenue		0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use						0	0	0	0	0	0	0	0	0	0
559	Total New York						0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561	Demand						0	0	0	0	0	0	0	0	0	0
562	Customer						0	0	0	0	0	0	0	0	0	0
563	Commodity						0	0	0	0	0	0	0	0	0	0
564	Revenue						0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income						0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
567	Federal/State Income Tax															
568	Operating Revenue															
569	Operating Deductions															
570	O&M Expenses															
571	Depreciation Expense															
572	Taxes Other Than Income															
573	Negative Net Salvage															
574	Total Operating Deductions															
575	Operating Income Before Income Taxes															
576	Adjustments for Tax Purposes															
577	Interest Charges															
578	Cost of Retiring Property															
579	Additional State Income Tax Depr.															
580	Meals/Entertainment															
581	Contributions in Aid of Construction															
582	Bad Debts - Net															
583	Capitalized Overheads															
584	Total Adjustments for Tax Purposes															
585	New York Taxable Income															
586	Total State Income Tax @															
587	FIT Adjustments															
588	Federal Taxable Income															
589	Total Federal Income Tax @															
590	Other Tax Adjustment															
591	Investment Tax Credit															
592	Deferred Income Taxes - Liberalized Depr.															
593																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue															
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand															
600	Customer															
601	Commodity															
602	Revenue															
603	Total O&M Expense															
604	Depreciation Expense															
605	Demand															
606	Customer															
607	Commodity															
608	Revenue															
609	Total Depreciation Expense															
610	Negative Net Salvage															
611	Taxes Other Than Income															
612	Demand															
613	Customer															
614	Commodity															
615	Revenue															
616	Total Taxes Other Than Income															
617	Federal/State Income Taxes															
618	Investment Tax Credit															
619	Deferred Income Taxes - Liberalized Depr.															
620	Total Operating Revenue Deductions															
621	Utility Operating Income															
622	Rate Base															
623	Gas Plant In Service															
624	Demand															
625	Customer															
626	Commodity															
627	Revenue															
628	Total Gas Plant in Service															
629	Accumulated Reserve for Depreciation															
630	Demand															
631	Customer															
632	Commodity															
633	Revenue															
634	Total Reserve for Depreciation															
635	Net Plant															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital			0	0	0	0	0	0	0	0	0			
637	Demand			0	0	0	0	0	0	0	0	0			
638	Customer			0	0	0	0	0	0	0	0	0			
639	Commodity			0	0	0	0	0	0	0	0	0			
640	Revenue			0	0	0	0	0	0	0	0	0			
641	Total Working Capital			0	0	0	0	0	0	0	0	0			
642	Other			0	0	0	0	0	0	0	0	0			
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0			
645	Customer			0	0	0	0	0	0	0	0	0			
646	Commodity			0	0	0	0	0	0	0	0	0			
647	Revenue			0	0	0	0	0	0	0	0	0			
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0			
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0			
651	Customer			0	0	0	0	0	0	0	0	0			
652	Commodity			0	0	0	0	0	0	0	0	0			
653	Revenue			0	0	0	0	0	0	0	0	0			
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0			
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0			
657	Customer			0	0	0	0	0	0	0	0	0			
658	Revenue			0	0	0	0	0	0	0	0	0			
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0			
660	Deferred RD&D			0	0	0	0	0	0	0	0	0			
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0			
663	Customer			0	0	0	0	0	0	0	0	0			
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0			
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0			
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0			
667	Internal Pension Reserve														
668	Demand			0	0	0	0	0	0	0	0	0			
669	Customer			0	0	0	0	0	0	0	0	0			
670	Commodity			0	0	0	0	0	0	0	0	0			
671	Revenue			0	0	0	0	0	0	0	0	0			
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0			
673	Earnings Base in Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0			
675	Customer			0	0	0	0	0	0	0	0	0			
676	Commodity			0	0	0	0	0	0	0	0	0			
677	Revenue			0	0	0	0	0	0	0	0	0			
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0			
679	Net Rate Base														
680															
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
682															
683	Unutilized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
684	END CLEARING ACCOUNT FUNCTION														

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13																
14	Gas Plant in Service	101														
15	Production Plant	325-338	1 Demand		0	0	0	0	0	0	0	0	0			
16																
17	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0			
18	Transmission Plant	365-369	1 Demand		0	0	0	0	0	0	0	0	0			
19																
20	Distribution Plant															
21	Land	374.1	1 Demand		0	0	0	0	0	0	0	0	0			
22	Land Rights	374.2	1 Demand		0	0	0	0	0	0	0	0	0			
23	Structures & Improvements	375	1 Demand		0	0	0	0	0	0	0	0	0			
24	Mains (Other)	376	1 Demand		0	0	0	0	0	0	0	0	0			
25	Mains (>4")	376	1 Demand		0	0	0	0	0	0	0	0	0			
26	Mains (Remaining)	376	1 Demand		0	0	0	0	0	0	0	0	0			
27	Compressor Station Equipment	377	1 Demand		0	0	0	0	0	0	0	0	0			
28	Industrial M&R Station Equipment	385	1 Demand		0	0	0	0	0	0	0	0	0			
29	Other	387	1 Demand		0	0	0	0	0	0	0	0	0			
30	Land Rights	374.2	2 Customer		0	0	0	0	0	0	0	0	0			
31	Mains	376	2 Customer		0	0	0	0	0	0	0	0	0			
32	M&R Station Equipment	378	2 Customer		0	0	0	0	0	0	0	0	0			
33	Services	380	2 Customer		0	0	0	0	0	0	0	0	0			
34	Meters	381	2 Customer		0	0	0	0	0	0	0	0	0			
35	Meter Installations	382	2 Customer		0	0	0	0	0	0	0	0	0			
36	House Regulators	383	2 Customer		0	0	0	0	0	0	0	0	0			
37	House Regulators Installations	384	2 Customer		0	0	0	0	0	0	0	0	0			
38	Other	387	2 Customer		0	0	0	0	0	0	0	0	0			
39	Total Distribution - Demand				0	0	0	0	0	0	0	0	0			
40	Total Distribution - Customer				0	0	0	0	0	0	0	0	0			
41	Total Distribution				0	0	0	0	0	0	0	0	0			
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand		0	0	0	0	0	0	0	0	0			
45	Demand - Supply		1 Demand		0	0	0	0	0	0	0	0	0			
46	Customer		2 Customer		928,233	857,651	68,628	1,542	222	109	53	20	8			
47	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0			
48	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0			
49	Total General				928,233	857,651	68,628	1,542	222	109	53	20	8			
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand		0	0	0	0	0	0	0	0	0			
53	Customer		2 Customer		0	0	0	0	0	0	0	0	0			
54	Total Intangible				0	0	0	0	0	0	0	0	0			
55																
56	Plant in Service Summary															
57	Demand Related		1		0	0	0	0	0	0	0	0	0			
58	Customer Related		2		928,233	857,651	68,628	1,542	222	109	53	20	8			
59	Commodity Related		3		0	0	0	0	0	0	0	0	0			
60	Revenue Related		4		0	0	0	0	0	0	0	0	0			
61																
62	Total Gas Plant in Service				928,233	857,651	68,628	1,542	222	109	53	20	8			
63																



	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
13	Accounts															
14	Classification															
15	Total															
16	SC 1															
17	SC 3															
18	TC 1.1															
19	TC 2.0															
20	TC 3.0															
21	TC 4.0															
22	TC 4.1															
23	Cogen															
24	108															
25	325-338	1 Demand														
26	Production Plant															
27	365-369	1 Demand														
28	Transmission Plant															
29	365-369	1 Demand														
30	Transmission Plant															
31	Distribution Plant															
32	374.1	1 Demand														
33	Land															
34	374.2	1 Demand														
35	Land Rights															
36	375	1 Demand														
37	Structures & Improvements															
38	376	1 Demand														
39	Mains															
40	376	1 Demand														
41	Mains (Other)															
42	377	1 Demand														
43	Compressor Station Equipment															
44	385	1 Demand														
45	Industrial M&R Station Equipment															
46	387	1 Demand														
47	Other															
48	374.2	2 Customer														
49	Land Rights															
50	376	2 Customer														
51	Mains															
52	378	2 Customer														
53	M&R Station Equipment															
54	380	2 Customer														
55	Services															
56	381	2 Customer														
57	Meters															
58	382	2 Customer														
59	Meter Installations															
60	383	2 Customer														
61	House Regulators															
62	384	2 Customer														
63	House Regulators Installations															
64	387	2 Customer														
65	Other															
66	Total Distribution - Demand															
67	Total Distribution - Customer															
68	Total Distribution															
69	389-399															
70	General Plant															
71	Demand - Delivery	1 Demand														
72	Demand - Supply	1 Demand														
73	Customer	2 Customer														
74	Commodity	3 Commodity														
75	Revenue	4 Revenue														
76	Total General															
77	301-303															
78	Intangible Plant															
79	Demand	1 Demand														
80	Customer	2 Customer														
81	Total Intangible															
82	Accumulated Reserve for Depreciation Summary															
83	Demand Related	1 Demand														
84	Customer Related	2 Customer														
85	Commodity Related	3 Commodity														
86	Revenue Related	4 Revenue														
87	Total Accumulated Reserve for Depreciation															

	A	B	C	D	E	F	G	8B	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION		FERC													
113	Depreciation Expense		Accounts		Classification		Total		SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
114	Production Plant		403													
115			325-338	1 Demand			0		0	0	0	0	0	0	0	0
116	Transmission Plant		365-369	1 Demand			0		0	0	0	0	0	0	0	0
117	Transmission Plant		365-369	1 Demand			0		0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land		374.1	1 Demand			0		0	0	0	0	0	0	0	0
121	Land Rights		374.2	1 Demand			0		0	0	0	0	0	0	0	0
122	Structures & Improvements		375	1 Demand			0		0	0	0	0	0	0	0	0
123	Mains		376	1 Demand			0		0	0	0	0	0	0	0	0
124	Mains (Other)		376	1 Demand			0		0	0	0	0	0	0	0	0
125	Compressor Station Equipment		377	1 Demand			0		0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment		385	1 Demand			0		0	0	0	0	0	0	0	0
127	Other		387	1 Demand			0		0	0	0	0	0	0	0	0
128	Land Rights		374.2	2 Customer			0		0	0	0	0	0	0	0	0
129	Mains		376	2 Customer			0		0	0	0	0	0	0	0	0
130	M&R Station Equipment		378	2 Customer			0		0	0	0	0	0	0	0	0
131	Services		380	2 Customer			0		0	0	0	0	0	0	0	0
132	Meters		381	2 Customer			0		0	0	0	0	0	0	0	0
133	Meter Installations		382	2 Customer			0		0	0	0	0	0	0	0	0
134	House Regulators		383	2 Customer			0		0	0	0	0	0	0	0	0
135	House Regulators Installations		384	2 Customer			0		0	0	0	0	0	0	0	0
136	Other		387	2 Customer			0		0	0	0	0	0	0	0	0
137	Total Distribution - Demand						0		0	0	0	0	0	0	0	0
138	Total Distribution - Customer						0		0	0	0	0	0	0	0	0
139	Total Distribution						0		0	0	0	0	0	0	0	0
140																
141	General Plant		389-399													
142	Demand - Delivery			1 Demand			0		0	0	0	0	0	0	0	0
143	Demand - Supply			1 Demand			0		0	0	0	0	0	0	0	0
144	Customer			2 Customer			177,845		164,323	13,149	295	42	21	10	4	1
145	Commodity			3 Commodity			0		0	0	0	0	0	0	0	0
146	Revenue			4 Revenue			0		0	0	0	0	0	0	0	0
147	Total General						177,845		164,323	13,149	295	42	21	10	4	1
148																
149	Intangible Plant		301-303													
150	Demand			1 Demand			0		0	0	0	0	0	0	0	0
151	Customer			2 Customer			0		0	0	0	0	0	0	0	0
152	Total Intangible						0		0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related			1 Demand			0		0	0	0	0	0	0	0	0
156	Customer Related			2 Customer			177,845		164,323	13,149	295	42	21	10	4	1
157	Commodity Related			3 Commodity			0		0	0	0	0	0	0	0	0
158	Revenue Related			4 Revenue			0		0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense						177,845		164,323	13,149	295	42	21	10	4	1
161																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Co-den			
162	Working Capital														
163	Cash														
164	1/8 O&M calculation	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation	2	Customer	153,681	141,996	11,362	255	37	18	9	3	1			
167	1/8 O&M calculation	4	Revenue	723,719	576,692	112,835	13,565	5,014	3,863	4,183	1,939	5,428			
168	Total Cash Working Capital			877,400	718,688	124,197	13,820	5,051	3,881	4,192	1,942	5,429			
169	Prepayments														
170	Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments			0	0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies														
181	Valves	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
182	Valves	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dem & Ind.	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies			0	0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital														
190	Demand			0	0	0	0	0	0	0	0	0	0	0	0
191	Customer			153,681	141,996	11,362	255	37	18	9	3	1			
192	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
193	Revenue			723,719	576,692	112,835	13,565	5,014	3,863	4,183	1,939	5,428			
194	Total Working Capital			877,400	718,688	124,197	13,820	5,051	3,881	4,192	1,942	5,429			
195	Other	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
196	Deferred Income Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Customer	2	Customer	(3,652)	(3,375)	(270)	(6)	(1)	0	0	0	0	0	0	0
198	Deferred Income Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - ITC Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Customer	2	Customer	(104)	(96)	(8)	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
204	Deferred NY PSC Assessment - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
207	Deferred RD&D	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
208	Deferred Site Remediation Costs - Demand	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Customer	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
210	TRA Impacts - Uncollectibles	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
211	Elimination of Reorganization Costs per C27834	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
212	Internal Pension Reserve - Demand	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Customer	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Revenue	4	Revenue	4,297,668	3,425,766	670,049	80,551	29,774	22,941	24,840	11,514	32,233			
215	Earnings Base in Excess of Capitalization - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
216	Earnings Base in Excess of Capitalization - Customer	2	Customer	3,949	3,649	292	7	1	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Revenue	4	Revenue	20,936	16,688	3,264	393	145	112	121	56	157			
219															
220															
221															
222															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
223	Operating Revenues															
224	Revenues - Supply Function															
225	Revenues - Delivery Function															
226	Revenues - Billing Function															
227	Other Operating Revenues															
228	Late Payment Charges - Supply															
229	Late Payment Charges - Delivery															
230	Late Payment Charges - Billing															
231	Bill Insert Revenues															
232	Misc. Other Revenue															
233	Sale of Inventory Materials															
234	Sales Tax															
235	Sales Tax															
236	Sales Tax															
237	Sales Tax															
238	Total Other Operating Revenue															
239																
240	Total Operating Revenue															
241																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Billing and Payment Service															
10																
11																
12	CLEARING ACCOUNT FUNCTION				FERC											
242				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
243	Direct Labor Expense			401, 402												
244	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
245	Other Gas Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
246																
247	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
248																
249	Distribution															
250	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment			872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations				2 Customer	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
274																
275	Customer Accounts															
276	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections			903	4 Revenue	3,752,734	2,991,386	585,089	70,338	25,999	20,032	21,691	10,053	28,146		
279	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
280	Supervision			901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
281	Supervision			901	4 Revenue	605,197	482,417	94,356	11,343	4,193	3,230	3,498	1,621	4,539		
282	Total Customer Accounts - Customer					0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue					4,357,931	3,473,803	679,445	81,681	30,192	23,262	25,189	11,674	32,685		
284	Total Customer Accounts					4,357,931	3,473,803	679,445	81,681	30,192	23,262	25,189	11,674	32,685		
285																
286	Customer Service			909-913												
287	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service					0	0	0	0	0	0	0	0	0	0	0
290																
291	Summary of Direct Labor Expense															
292	Demand					0	0	0	0	0	0	0	0	0	0	0
293	Customer					0	0	0	0	0	0	0	0	0	0	0
294	Commodity					0	0	0	0	0	0	0	0	0	0	0
295	Revenue					4,357,931	3,473,803	679,445	81,681	30,192	23,262	25,189	11,674	32,685		
296																
297	Total Direct Labor Expense					4,357,931	3,473,803	679,445	81,681	30,192	23,262	25,189	11,674	32,685		
298																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
299	Operation and Maintenance Expense	401, 402													
300	Natural Gas Production	750-769	1 Demand		0	0	0	0	0	0	0	0	0	0	
301															
302	Purchase Gas Expense - Supply	401.999	3 Commodity		0	0	0	0	0	0	0	0	0	0	
303	Purchase Gas Expense - Delivery	401.999	3 Commodity		0	0	0	0	0	0	0	0	0	0	
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0	0	
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0	0	
306	Gas for Utility Operation	807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0	0	
307	Total Other Gas Supply				0	0	0	0	0	0	0	0	0	0	
308															
309	Transmission	850-867	1 Demand		0	0	0	0	0	0	0	0	0	0	
310															
311	Distribution														
312	Load Dispatching	871	1 Demand		0	0	0	0	0	0	0	0	0	0	
313	Compressor Station Equipment	872	1 Demand		0	0	0	0	0	0	0	0	0	0	
314	Mains & Services	874	1 Demand		0	0	0	0	0	0	0	0	0	0	
315	Structures & Improvements	886	1 Demand		0	0	0	0	0	0	0	0	0	0	
316	Mains Maintenance	887	1 Demand		0	0	0	0	0	0	0	0	0	0	
317	Compressor Station Equip Maint	888	1 Demand		0	0	0	0	0	0	0	0	0	0	
318	Maint of Other Equipment	894	1 Demand		0	0	0	0	0	0	0	0	0	0	
319	Meas. & Regulator - General	875,889	1 Demand		0	0	0	0	0	0	0	0	0	0	
320	Meas. & Regulator - Industrial	876,890	1 Demand		0	0	0	0	0	0	0	0	0	0	
321	Meas. & Regulator - City	877,891	1 Demand		0	0	0	0	0	0	0	0	0	0	
322	Services Maintenance	892,892.10	1 Demand		0	0	0	0	0	0	0	0	0	0	
323	Supervision & Engineering	870,885	1 Demand		0	0	0	0	0	0	0	0	0	0	
324	Rents	881	1 Demand		0	0	0	0	0	0	0	0	0	0	
325	Other Distribution Expense	880	1 Demand		0	0	0	0	0	0	0	0	0	0	
326	Mains & Services	874	2 Customer		0	0	0	0	0	0	0	0	0	0	
327	Customer Installations	879	2 Customer		0	0	0	0	0	0	0	0	0	0	
328	Mains Maintenance	887	2 Customer		0	0	0	0	0	0	0	0	0	0	
329	Maint of Other Equipment	894	2 Customer		0	0	0	0	0	0	0	0	0	0	
330	Meters & House Regulators	878,893	2 Customer		0	0	0	0	0	0	0	0	0	0	
331	Services Maintenance	893,893.10	2 Customer		0	0	0	0	0	0	0	0	0	0	
332	Supervision & Engineering	870,885	2 Customer		0	0	0	0	0	0	0	0	0	0	
333	Rents	881	2 Customer		0	0	0	0	0	0	0	0	0	0	
334	Other Distribution Expense	880	2 Customer		0	0	0	0	0	0	0	0	0	0	
335	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	
336	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	
337	Total Distribution				0	0	0	0	0	0	0	0	0	0	
338															
339	Customer Accounts														
340	Meter Reading	902	2 Customer		0	0	0	0	0	0	0	0	0	0	
341	Customer Record & Collections	903	2 Customer		0	0	0	0	0	0	0	0	0	0	
342	Customer Record & Collections	903	4 Revenue		4,073,961	3,247,445	635,171	76,358	28,224	21,747	23,547	10,914	30,555		
343	Uncollectible Accounts - Supply	904	4 Revenue		0	0	0	0	0	0	0	0	0	0	
344	Uncollectible Accounts - Delivery	904	4 Revenue		0	0	0	0	0	0	0	0	0	0	
345	Uncollectible Accounts - Billing	904	4 Revenue		0	0	0	0	0	0	0	0	0	0	
346	Miscellaneous Customer Accounts	905	2 Customer		0	0	0	0	0	0	0	0	0	0	
347	Supervision	901	2 Customer		0	0	0	0	0	0	0	0	0	0	
348	Supervision	901	4 Revenue		383,868	305,989	59,849	7,185	2,659	2,049	2,219	1,029	2,879		
349	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0	
350	Total Customer Accounts - Revenue				4,457,829	3,553,434	695,020	83,553	30,883	23,796	25,766	11,943	33,434		
351	Total Customer Accounts				4,457,829	3,553,434	695,020	83,553	30,883	23,796	25,766	11,943	33,434		
352															
353	Customer Service	909-913													
354	Customer Service		2 Customer		0	0	0	0	0	0	0	0	0	0	
355	Transportation Administration		2 Customer		0	0	0	0	0	0	0	0	0	0	
356	Total Customer Service				0	0	0	0	0	0	0	0	0	0	
357															
358	Sales Promotion		2 Customer		0	0	0	0	0	0	0	0	0	0	
359															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
360	Administrative & General Expenses															
361	A&G Salaries	920														
362	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer		235,384	217,488	17,403	391	56	28	13	5	2			
369	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue		193,029	153,868	30,095	3,618	1,337	1,030	1,116	517	1,448			
371	Total A&G Salaries				428,413	371,354	47,498	4,009	1,393	1,058	1,129	522	1,450			
372																
373	Office Supplies & Expenses	921														
374	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services		2 Customer		71,738	66,284	5,304	119	17	9	4	1	0			
381	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue		102,873	82,002	16,039	1,928	713	549	595	275	772			
383	Total Outside Services				174,611	148,286	21,343	2,047	730	558	599	276	772			
384																
385	Administrative Exp. Transferred - Credit	922														
386	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue		(47)	(39)	(7)	(1)	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit				(47)	(39)	(7)	(1)	0	0	0	0	0	0	0	0
396																
397	Outside Services Employed	923														
398	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue		54,885	43,750	8,557	1,029	380	293	317	147	412			
407	Total Outside Services Employed				54,885	43,750	8,557	1,029	380	293	317	147	412			
408																
409	Property Insurance	924														
410	Corporate Management - Non O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance				0	0	0	0	0	0	0	0	0	0	0	0
420																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Injuries & Damages	925														
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services		2 Customer	47	44	3	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	48,201	38,422	7,515	903	334	257	279	129	362				
431	Total Injuries & Damages			48,248	38,466	7,518	903	334	257	279	129	362				
432																
433	Employee Pension & Benefits	926														
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services		2 Customer	275,360	254,423	20,358	457	66	32	16	6	2				
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	771,442	614,933	120,275	14,459	5,345	4,118	4,459	2,067	5,786				
443	Total Employee Pension & Benefits			1,046,802	869,356	140,633	14,916	5,411	4,150	4,475	2,073	5,788				
444																
445	Franchise Requirement	927														
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses	928														
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses	930.2														
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services		2 Customer	500,214	462,177	36,983	831	120	59	29	11	4				
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	210,660	167,921	32,844	3,948	1,460	1,124	1,218	565	1,580				
479	Total Miscellaneous General Expenses			710,874	630,098	69,827	4,779	1,580	1,183	1,247	576	1,584				
480																



A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	142,103	131,298	10,506	236	34	17	8	3	1	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	325	260	50	6	2	2	2	1	2	0	0	0
491	Total Rents			142,428	131,558	10,556	242	36	19	10	4	3	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	15,652	14,462	1,157	26	4	2	1	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	2,597	2,069	405	49	18	14	15	7	20	0	0	0
503	Total Maintenance General Plant			18,249	16,531	1,562	75	22	16	16	7	20	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			1,240,498	1,146,174	91,714	2,060	297	147	71	26	9	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			1,383,965	1,103,186	215,773	25,939	9,589	7,387	8,001	3,708	10,382	0	0	0
510				2,624,463	2,249,360	307,487	27,999	9,886	7,534	8,072	3,734	10,391	0	0	0
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			1,240,498	1,146,174	91,714	2,060	297	147	71	26	9	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			5,841,794	4,656,620	910,793	109,492	40,472	31,183	33,767	15,651	43,816	0	0	0
519	Total O&M Expenses			7,082,292	5,802,794	1,002,507	111,552	40,769	31,330	33,838	15,677	43,825	0	0	0
520															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION															
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
525	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue		4 Revenue		435,336	347,017	67,873	8,159	3,016	2,324	2,516	1,166	3,265			
528	Total FICA				435,336	347,017	67,873	8,159	3,016	2,324	2,516	1,166	3,265			
529	Unemployment Compensation															
530	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
531	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue		4 Revenue		6,464	5,153	1,008	121	45	34	37	17	49			
534	Total Unemployment Compensation				6,464	5,153	1,008	121	45	34	37	17	49			
535	Total Federal				441,800	352,170	68,881	8,280	3,061	2,358	2,553	1,183	3,314			
536	New York															
537	Unemployment Insurance															
538	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
539	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue		4 Revenue		14,171	11,295	2,210	266	98	76	82	38	106			
542	Total Unemployment Insurance				14,171	11,295	2,210	266	98	76	82	38	106			
543	Miscellaneous - Insurance Premium Tax															
544	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
545	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
546	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax				0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
550	Customer		2 Customer		1,040	961	77	2	0	0	0	0	0	0	0	0
551	Commodity		3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax				1,040	961	77	2	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand		1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
556	Customer		2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue		4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use				0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York				15,211	12,256	2,287	268	98	76	82	38	106			
560	Summary of Taxes Other Than Income															
561	Demand				0	0	0	0	0	0	0	0	0	0	0	0
562	Customer				1,040	961	77	2	0	0	0	0	0	0	0	0
563	Commodity				0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue				455,971	363,465	71,091	8,546	3,159	2,434	2,635	1,221	3,420			
565	Total Taxes Other Than Income				457,011	364,426	71,168	8,548	3,159	2,434	2,635	1,221	3,420			
566																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION		FERC													
567	Federal/State Income Tax		Accounts													
568	Operating Revenue		409													
569	Operating Deductions															
570	O&M Expenses		401, 402													
571	Depreciation Expense		403													
572	Taxes Other Than Income		408													
573	Negative Net Salvage															
574	Total Operating Deductions															
575	Operating Income Before Income Taxes															
576	Adjustments for Tax Purposes															
577	Interest Charges															
578	Cost of Retiring Property															
579	Additional State Income Tax Depr.															
580	Meals/Entertainment															
581	Contributions in Aid of Construction															
582	Bad Debts - Net															
583	Capitalized Overheads															
584	Total Adjustments for Tax Purposes															
585	New York Taxable Income															
586	Total State Income Tax @		7.50%													
587	FIT Adjustments															
588	Federal Taxable Income															
589	Total Federal Income Tax @		35.00%													
590	Other Tax Adjustment															
591	Investment Tax Credit															
592	Deferred Income Taxes - Liberalized Depr.															
593																

	A	B	C	D	E	F	G	B8	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
594	Summary															
595	Utility Operating Income				0	0	0	0	0	0	0	0	0			
596	Total Operating Revenue				0	0	0	0	0	0	0	0	0			
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand				0	0	0	0	0	0	0	0	0			
600	Customer				1,240,498	1,148,174	91,714	2,060	297	147	71	26	9			
601	Commodity				0	0	0	0	0	0	0	0	0			
602	Revenue				5,841,794	4,656,620	910,793	109,492	40,472	31,183	33,767	15,651	43,816			
603	Total O&M Expense				7,082,292	5,802,794	1,002,507	111,552	40,769	31,330	33,838	15,677	43,825			
604	Depreciation Expense															
605	Demand				0	0	0	0	0	0	0	0	0			
606	Customer				177,845	164,323	13,149	295	42	21	10	4	1			
607	Commodity				0	0	0	0	0	0	0	0	0			
608	Revenue				0	0	0	0	0	0	0	0	0			
609	Total Depreciation Expense				177,845	164,323	13,149	295	42	21	10	4	1			
610	Negative Net Salvage				0	0	0	0	0	0	0	0	0			
611	Taxes Other Than Income															
612	Demand				0	0	0	0	0	0	0	0	0			
613	Customer				1,040	961	77	2	0	0	0	0	0			
614	Commodity				0	0	0	0	0	0	0	0	0			
615	Revenue				455,971	363,465	71,091	8,546	3,159	2,434	2,635	1,221	3,420			
616	Total Taxes Other Than Income				457,011	364,426	71,168	8,548	3,159	2,434	2,635	1,221	3,420			
617	Federal/State Income Taxes				(3,046,961)	(2,501,139)	(428,300)	(47,366)	(17,294)	(13,287)	(14,348)	(6,647)	(18,580)			
618	Investment Tax Credit				0	0	0	0	0	0	0	0	0			
619	Deferred Income Taxes - Liberalized Depr.				(665)	(615)	(49)	(1)	0	0	0	0	0			
620	Total Operating Revenue Deductions				4,869,522	3,829,789	658,475	73,028	26,676	20,498	22,135	10,255	28,666			
621	Utility Operating Income				(4,669,522)	(3,829,789)	(658,475)	(73,028)	(26,676)	(20,498)	(22,135)	(10,255)	(28,666)			
622	Rate Base															
623	Gas Plant In Service															
624	Demand				0	0	0	0	0	0	0	0	0			
625	Customer				928,233	857,651	68,628	1,542	222	109	53	20	8			
626	Commodity				0	0	0	0	0	0	0	0	0			
627	Revenue				0	0	0	0	0	0	0	0	0			
628	Total Gas Plant In Service				928,233	857,651	68,628	1,542	222	109	53	20	8			
629	Accumulated Reserve for Depreciation															
630	Demand				0	0	0	0	0	0	0	0	0			
631	Customer				(131,050)	(121,085)	(9,689)	(218)	(31)	(15)	(8)	(3)	(1)			
632	Commodity				0	0	0	0	0	0	0	0	0			
633	Revenue				0	0	0	0	0	0	0	0	0			
634	Total Reserve for Depreciation				(131,050)	(121,085)	(9,689)	(218)	(31)	(15)	(8)	(3)	(1)			
635	Net Plant				797,183	736,566	58,939	1,324	191	94	45	17	7			

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC													
		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital			0	0	0	0	0	0	0	0	0			
637	Demand			153,681	141,996	11,362	255	37	18	9	3	1			
638	Customer			0	0	0	0	0	0	0	0	0			
639	Commodity			723,719	576,892	112,835	13,565	5,014	3,863	4,183	1,939	5,428			
640	Revenue			877,400	718,888	124,197	13,820	5,051	3,881	4,192	1,942	5,429			
641	Total Working Capital			0	0	0	0	0	0	0	0	0			
642	Other														
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0			
645	Customer			(3,652)	(3,375)	(270)	(6)	(1)	0	0	0	0			
646	Commodity			0	0	0	0	0	0	0	0	0			
647	Revenue			0	0	0	0	0	0	0	0	0			
648	Total Deferred Income Taxes			(3,652)	(3,375)	(270)	(6)	(1)	0	0	0	0			
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0			
651	Customer			(104)	(96)	(8)	0	0	0	0	0	0			
652	Commodity			0	0	0	0	0	0	0	0	0			
653	Revenue			0	0	0	0	0	0	0	0	0			
654	Total Deferred Income Taxes - ITC			(104)	(96)	(8)	0	0	0	0	0	0			
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0			
657	Customer			0	0	0	0	0	0	0	0	0			
658	Revenue			0	0	0	0	0	0	0	0	0			
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0			
660	Deferred RD&D			0	0	0	0	0	0	0	0	0			
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0			
663	Customer			0	0	0	0	0	0	0	0	0			
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0			
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0			
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0			
667	Internal Pension Reserve														
668	Demand			0	0	0	0	0	0	0	0	0			
669	Customer			0	0	0	0	0	0	0	0	0			
670	Commodity			0	0	0	0	0	0	0	0	0			
671	Revenue			4,297,668	3,425,766	670,049	80,551	29,774	22,941	24,840	11,514	32,233			
672	Internal Pension Reserve			4,297,668	3,425,766	670,049	80,551	29,774	22,941	24,840	11,514	32,233			
673	Earnings Base In Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0			
675	Customer			3,949	3,649	292	7	1	0	0	0	0			
676	Commodity			0	0	0	0	0	0	0	0	0			
677	Revenue			20,936	16,688	3,284	393	145	112	121	56	157			
678	Earnings Base In Excess of Capitalization			24,885	20,337	3,556	400	146	112	121	56	157			
679	Net Rate Base			5,993,380	4,898,086	856,463	96,089	35,161	27,028	29,198	13,529	37,826			
680															
681	Return Earned			-77.9100%	-78.1900%	-76.8800%	-76.0000%	-75.8700%	-75.8400%	-75.8100%	-75.8000%	-75.7800%			
682															
683	Unitized Rate of Return			1.000000	1.003594	0.986780	0.975485	0.973816	0.973431	0.973046	0.972917	0.972661			
684	END CLEARING ACCOUNT FUNCTION														

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7											
8		Rate Year	National Fuel Gas Distribution Corporation								
9		M.E./Customer Component	New York Division								
10		Peak	Cost of Service Study								
11		Current Rates	Current Rates								
12			Twelve Months Ending December 31, 2008								
13			Service Class Allocation Factor Report								
14			Supply Function								
15											
16	Factor		Total	SC1	SC3	TC1.1	TC1.0	TC1.0	TC1.0	TC1.1	Costs
17	#	Description									
18	1	Annual Throughput (MMcf)	100.0000%	52.4920%	16.4613%	7.8157%	4.0147%	3.9869%	10.8927%	2.8940%	1.8427%
19			94,543,348	49,828,712	15,563,411	7,200,305	3,785,693	3,769,449	10,298,528	2,736,137	1,553,111
20	2	Peak (MMcf)	100.0000%	59.0807%	16.4215%	7.1001%	3.4101%	2.8257%	4.8000%	2.6440%	1.9101%
21			857,534	506,668	157,671	80,886	29,243	22,516	41,199	22,881	16,360
22	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1891%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
23			506,388	467,862	37,439	841	121	59	29	11	4
24	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3960%	7.3936%	0.1891%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
25			506,371	467,882	37,439	841	121	59	29	0	0
26	5	Historic Service Line Investment (\$000)	100.0000%	90.5630%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
27			335,429,414	303,775,130	27,563,674	2,422,318	699,941	400,220	327,602	149,185	91,146
28	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	16.6363%	9.9404%	8.3069%	5.8821%	2.0665%	1.5888%	0.0287%
29			14,335,119	7,643,216	2,700,498	1,427,841	1,190,768	843,207	206,253	229,166	4,120
30	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	84.9295%	22.5409%	12.1296%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31			11,771,555	7,643,216	2,700,498	1,427,841	0	0	0	0	0
32	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1693%	20.6807%	12.6837%	9.2436%	3.4366%	0.6081%
33			16,887,488	0	0	8,962,334	3,522,850	2,138,585	1,561,012	580,357	102,347
34	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35			0	0	0	0	0	0	0	0	0
36	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37			0	0	0	0	0	0	0	0	0
38	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39			0	0	0	0	0	0	0	0	0
40	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41			0	0	0	0	0	0	0	0	0
42	13	Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
43			0	0	0	0	0	0	0	0	0
44	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45			0	0	0	0	0	0	0	0	0
46	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47			0	0	0	0	0	0	0	0	0
48	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49			0	0	0	0	0	0	0	0	0
50	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51			0	0	0	0	0	0	0	0	0
52	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53			0	0	0	0	0	0	0	0	0
54	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55			0	0	0	0	0	0	0	0	0
56	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57			0	0	0	0	0	0	0	0	0
58	21	Historical Number of Meters	100.0000%	92.1575%	6.9864%	0.5844%	0.1824%	0.0563%	0.0180%	0.0133%	0.0017%
59			540,081	497,728	37,732	3,156	985	304	97	72	9
60	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.6669%	0.1247%	22.5085%	11.0834%	4.1065%	1.5259%
61			1,675,680	352,770	608,061	13,856	1,865	354,635	174,311	69,119	24,041

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7											
8		Rate Year	National Fuel Gas Distribution Corporation								
9		M/E/Customer Component	New York Division								
10		Peak	Cost of Service Study								
11		Current Rates	Current Rates								
12			Twelve Months Ending December 31, 2008								
13			Service Class Allocation Factor Report								
14			Supply Function								
15											
16	Factor										
17	#	Description	Total	SG1	SG3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Open
18	83	23 Customer Service Programs - O&M	100.0000%	40.8880%	29.5378%	0.8634%	0.0955%	18.5174%	8.1187%	3.0795%	1.1199%
19	84		2,844,307	1,162,408	840,141	18,870	2,717	469,808	230,922	87,591	31,852
20	85	24 Average Annual Transportation Customers	100.0000%	83.1732%	18.0682%	1.3900%	0.2000%	0.0975%	0.0470%	0.0182%	0.0050%
21	86		60,504	48,508	10,932	841	121	59	29	11	3
22	87	25 Distribution O&M w/o Other, Supervision, Rent - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23	88		0	0	0	0	0	0	0	0	0
24	89	26 Distribution O&M w/o Other, Supervision, Rent - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25	90		0	0	0	0	0	0	0	0	0
26	91	27 Uncollectibles (Write-Offs) Delivery and Billing	100.0000%	98.9413%	2.8598%	0.0842%	0.0062%	0.0719%	0.0353%	0.0134%	0.0049%
27	92		22,831,115	22,132,755	652,921	14,868	2,110	16,420	8,070	3,081	1,113
28	93	28 Labor - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	94		0	0	0	0	0	0	0	0	0
30	95	29 Labor - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	96		0	0	0	0	0	0	0	0	0
32	97	30 Labor - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33	98		0	0	0	0	0	0	0	0	0
34	99	31 Labor - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	100		0	0	0	0	0	0	0	0	0
36	101	32 O&M + Other Taxes - Demand	100.0000%	82.0755%	16.9811%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.9434%
37	102		108	87	18	0	0	0	0	0	1
38	103	33 O&M + Other Taxes - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	104		0	0	0	0	0	0	0	0	0
40	105	34 O&M + Other Taxes - Commodity	100.0000%	82.1042%	16.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1137%
41	106		513,648,469	421,725,436	88,206,477	0	0	0	0	0	5,720,558
42	107	35 O&M + Other Taxes - Revenue	100.0000%	97.1298%	2.8553%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
43	108		18,181,458	15,717,015	463,648	0	0	0	0	0	793
44	109	36 Regulatory Assessment Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	110		0	0	0	0	0	0	0	0	0
46	111	37 Other Insurance - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	112		0	0	0	0	0	0	0	0	0
48	113	38 Misc. General Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49	114		0	0	0	0	0	0	0	0	0
50	115	39 Regulatory Assessment Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51	116		0	0	0	0	0	0	0	0	0
52	117	40 Regulatory Assessment Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53	118		0	0	0	0	0	0	0	0	0
54	119	41 Other Insurance - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55	120		0	0	0	0	0	0	0	0	0
56	121	42 Other Insurance - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57	122		0	0	0	0	0	0	0	0	0
58	123	43 Misc. General Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
59	124		0	0	0	0	0	0	0	0	0
60	125	44 Misc. General Expense - Revenue	100.0000%	97.1297%	2.8554%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
61	126		244,984	237,952	7,020	0	0	0	0	0	12

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7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
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15											
16											
17	Factor										
18	#	Description	Total	SC1	SC3	TC 1.1	TC2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
149	45	Meters & Services Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
150			0	0	0	0	0	0	0	0	0
151	46	M&R Station Equip & House Regulators Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
152			0	0	0	0	0	0	0	0	0
153	47	Gas Storage Inventory	100.0000%	83.2082%	16.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
154			36,142,201	30,073,256	5,942,121	0	0	0	0	0	128,824
155	48	M&S Working Capital	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
156			0	0	0	0	0	0	0	0	0
157	49	Plant - Demand	100.0000%	81.9277%	18.7456%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3287%
158			94,443	77,375	15,815	0	0	0	0	0	1,253
159	50	Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
160			0	0	0	0	0	0	0	0	0
161	51	Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
162			0	0	0	0	0	0	0	0	0
163	52	Depreciation Expense	100.0000%	81.8290%	18.7441%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
164			24,116	19,758	4,038	0	0	0	0	0	320
165	53	Labor Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
166			0	0	0	0	0	0	0	0	0
167	54	Federal Income Tax	99.9999%	203.0576%	-94.4166%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-8.8411%
168			(152,793)	(310,258)	144,282	0	0	0	0	0	13,203
169	55	Annual Sales Volumes	100.0000%	81.9273%	18.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
170			53,375,178	43,728,817	8,938,123	0	0	0	0	0	708,238
171	56	Peak Day w/o Cogen	100.0000%	80.2373%	18.7803%	7.2384%	3.4765%	2.6788%	4.8943%	2.6964%	0.0000%
172			841,154	508,688	157,971	60,886	29,243	22,518	41,169	22,681	0
173	57	Purchase Gas Expense - Supply	100.0000%	82.1044%	18.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
174			513,129,674	421,302,227	88,113,721	0	0	0	0	0	5,713,726
175	58	Sales Promotion Programs	100.0000%	97.1861%	2.2341%	0.0500%	0.0071%	0.2996%	0.1473%	0.0558%	0.0200%
176			279,751	271,879	6,250	140	20	838	412	156	56
177	59	Total Revenues	100.0000%	79.2748%	18.3487%	1.8784%	0.6213%	0.4858%	0.5567%	0.2388%	0.7979%
178			806,545,568	639,385,507	131,843,518	13,537,339	5,011,329	3,917,930	4,489,652	1,824,642	6,435,651
179	60	Late Payment Charge	100.0000%	79.2748%	18.3487%	1.8784%	0.6213%	0.4858%	0.5567%	0.2388%	0.7979%
180			8,810,696	5,399,150	1,113,324	114,313	42,317	33,084	37,912	18,252	54,344
181	61	O&M Excluding Purchase Gas, A&G Exp. - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
182			0	0	0	0	0	0	0	0	0
183	62	O&M Excluding Purchase Gas, A&G Exp. - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
184			0	0	0	0	0	0	0	0	0
185	63	O&M Excluding Purchase Gas, A&G Exp. - Revenue	100.0000%	97.1288%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
186			14,571,933	14,153,689	417,530	0	0	0	0	0	714
187	64	Production, Transmission, Distribution, General Plant - Demand	100.0000%	81.9277%	18.7456%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3287%
188			94,443	77,375	15,815	0	0	0	0	0	1,253
189	65	Production, Transmission, Distribution, General Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
190			0	0	0	0	0	0	0	0	0
191	66	Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
192			0	0	0	0	0	0	0	0	0



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6												
7		Rate Year	National Fuel Gas Distribution Corporation									
8		M.E./Customer Component	New York Division									
9		Peak	Cost of Service Study									
10		Current Rates	Current Rates									
11			Twelve Months Ending December 31, 2008									
12			Service Class Allocation Factor Report									
13			Supply Function									
14												
15												
16		Factor										
17		#	Description	Total	SG1	SG3	IC 1.1	IC 2.0	IC 3.0	IC 4.0	IC 4.1	Cogen
18												
19		67	Production, Transmission, Distribution, General Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
20				0	0	0	0	0	0	0	0	0
21		68	Cogen Allocation	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
22				1	0	0	0	0	0	0	0	1
23		69	Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24				0	0	0	0	0	0	0	0	0
25		70	Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
26				0	0	0	0	0	0	0	0	0
27		71	Net Plant	100.0000%	81.9278%	18.7450%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3272%
28				75,951	62,225	12,718	0	0	0	0	0	1,008
29		72	Net Rate Base	100.0000%	98.1434%	3.7660%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.9998%
30				2,185,341	2,081,833	81,547	0	0	0	0	0	1,961
31		73	Rate Base Excluding EBCAP - Demand	100.0000%	81.9278%	16.7452%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3273%
32				75,568	61,911	12,654	0	0	0	0	0	1,003
33		74	Rate Base Excluding EBCAP - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34				0	0	0	0	0	0	0	0	0
35		75	Rate Base Excluding EBCAP - Commodity	100.0000%	43.1368%	56.0688%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.7604%
36				122,827	52,890	68,780	0	0	0	0	0	957
37		76	Rate Base Excluding EBCAP - Revenue	100.0000%	97.1268%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
38				2,022,883	1,964,628	57,958	0	0	0	0	0	99
39		77	Billing Function Revenues	100.0000%	93.7406%	6.1320%	0.0860%	0.0163%	0.0113%	0.0058%	0.0021%	0.0000%
40				11,491,462	10,772,174	704,784	10,116	2,220	1,288	672	240	0
41		78	Peak Day Remaining Meters	100.0000%	65.1853%	20.3220%	7.8330%	3.7821%	2.8967%	0.0000%	0.0000%	0.0000%
42				777,304	506,888	157,971	60,886	29,243	22,516	0	0	0
43		79	Peak Day Remaining Meters and >4" allocator allocator 78 + 56	100.0000%	62.8136%	18.5212%	7.5240%	3.8137%	2.7824%	2.5437%	1.4014%	0.0000%
44				1,618,458	1,013,378	315,942	121,772	58,486	45,032	41,169	22,681	0
45		80	Supply Function Revenues	100.0000%	82.4574%	16.4542%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0694%
46				524,943,587	432,854,334	86,375,507	0	0	0	0	0	5,713,728
47		81	Delivery Function Revenues	100.0000%	71.8135%	16.8536%	8.1008%	1.6220%	1.5028%	1.7221%	0.7385%	0.2565%
48				258,092,891	185,345,795	43,498,388	13,397,034	4,960,525	3,878,748	4,444,550	1,905,942	661,888
49		82	Purchase Gas Expense - Delivery	100.0000%	56.2209%	18.5715%	8.5920%	3.6564%	3.2919%	4.0207%	2.6372%	-0.9016%
50				15,690,381	9,291,694	2,913,937	1,348,114	574,023	516,507	632,283	413,766	(253)
51		83	Uncollectibles - Supply	100.0000%	97.1268%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
52				22,788,789	22,132,755	652,921	0	0	0	0	0	1,113

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8		M.E./Customer Component	New York Division								
9		Peak	Cost of Service Study								
10		Current Rates	Current Rates								
11			Twelve Months Ending December 31, 2008								
12			Service Class Allocation Factor Report								
13			Storage Function								
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16	Factor	Description	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Consolidated
17	1	Annual Throughput (MMcf)	100.0000%	52.4020%	15.4613%	7.8157%	4.0147%	3.9889%	10.8927%	2.8640%	1.6427%
18			94,545,346	49,628,712	15,563,411	7,200,305	3,795,693	3,769,449	10,296,528	2,736,137	1,553,111
19	2	Peak (MMcf)	100.0000%	59.0867%	18.4215%	7.1001%	3.4101%	2.8257%	4.8009%	3.6449%	1.9101%
20			857,534	506,668	157,971	60,658	29,243	22,516	41,169	22,861	16,360
21	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1681%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
22			506,336	467,862	37,439	841	121	59	29	11	4
23	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3990%	7.3936%	0.1681%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
24			506,371	467,882	37,439	841	121	59	29	0	0
25	5	Historic Service Line Investment (\$000)	100.0000%	90.5630%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
26			335,429,414	303,775,130	27,563,674	2,422,318	699,941	400,220	327,602	149,185	91,146
27	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8383%	9.9604%	8.3069%	5.6821%	2.0666%	1.5689%	0.0267%
28			14,336,119	7,643,216	2,700,498	1,427,841	1,190,798	843,207	296,253	229,185	4,120
29	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	64.8266%	22.9406%	12.1296%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
30			11,771,555	7,643,216	2,700,498	1,427,841	0	0	0	0	0
31	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1892%	20.8607%	12.6637%	9.2436%	3.4365%	0.8061%
32			16,897,488	0	0	8,982,334	3,622,850	2,138,508	1,561,012	580,357	102,347
33	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34			0	0	0	0	0	0	0	0	0
35	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36			0	0	0	0	0	0	0	0	0
37	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38			0	0	0	0	0	0	0	0	0
39	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40			0	0	0	0	0	0	0	0	0
41	13	Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42			0	0	0	0	0	0	0	0	0
43	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44			0	0	0	0	0	0	0	0	0
45	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46			0	0	0	0	0	0	0	0	0
47	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48			0	0	0	0	0	0	0	0	0
49	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
50			0	0	0	0	0	0	0	0	0
51	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52			0	0	0	0	0	0	0	0	0
53	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
54			0	0	0	0	0	0	0	0	0
55	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
56			0	0	0	0	0	0	0	0	0
57	21	Historical Number of Meters	100.0000%	92.1575%	6.9864%	0.5844%	0.1624%	0.0583%	0.0180%	0.0137%	0.0017%
58			540,081	497,726	37,732	3,158	985	304	97	72	9
59	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8669%	0.1247%	22.5060%	11.0634%	4.1965%	1.5259%
60			1,575,560	332,770	609,061	13,658	1,665	354,635	174,311	69,119	24,041

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12			Service Class Allocation Factor Report								
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16	Factor										
17	#	Description	Total	SC1	SC3	TC1.1	TC2.2	TC3.3	TC4.0	TC4.1	Cogen
18	1	Annual Throughput (MMcf)	100.0000%	52.4020%	16.4513%	7.8157%	4.0147%	3.0559%	10.8927%	2.8949%	1.6427%
19			94,545,346	49,626,712	15,563,411	7,200,305	3,795,653	3,766,449	10,298,528	2,736,137	1,553,111
20	2	Peak (MMcf)	100.0000%	59.0867%	16.4215%	7.1001%	3.4101%	2.8257%	4.8003%	2.8448%	1.9101%
21			857,534	500,680	157,971	80,586	29,243	22,516	41,169	22,681	18,380
22	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1681%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
23			506,358	467,882	37,439	841	121	59	29	11	4
24	4	Average Annual Customers (Excluding Industries)	100.0000%	92.3960%	7.3936%	0.1681%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
25			506,371	467,882	37,439	841	121	59	29	0	0
26	5	Historic Service Line Investment (\$000)	100.0000%	90.5630%	8.2174%	0.7222%	0.2087%	0.1103%	0.0977%	0.0445%	0.0272%
27			305,429,414	303,775,130	27,563,674	2,422,318	699,941	400,220	327,802	149,185	91,148
28	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8363%	9.9604%	8.3069%	5.8821%	2.0666%	1.5988%	0.0287%
29			14,335,119	7,643,218	2,700,469	1,427,841	1,190,798	843,207	296,253	229,186	4,120
30	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	84.9295%	22.9400%	12.1298%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31			11,771,555	7,843,218	2,700,469	1,427,841	0	0	0	0	0
32	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1859%	20.8607%	12.6937%	9.2438%	3.4366%	0.6061%
33			16,887,488	0	0	8,982,334	3,522,850	2,138,568	1,581,912	580,357	102,347
34	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35			0	0	0	0	0	0	0	0	0
36	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37			0	0	0	0	0	0	0	0	0
38	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39			0	0	0	0	0	0	0	0	0
40	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41			0	0	0	0	0	0	0	0	0
42	13	Production, Trans., Distr. Plant - Demand	100.0000%	59.8305%	18.5911%	7.1658%	3.4415%	2.8499%	4.8450%	2.8927%	1.9073%
43			31,844,802	18,989,224	5,920,295	2,281,829	1,095,934	843,840	1,542,895	850,815	320,770
44	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45			0	0	0	0	0	0	0	0	0
46	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47			0	0	0	0	0	0	0	0	0
48	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49			0	0	0	0	0	0	0	0	0
50	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51			0	0	0	0	0	0	0	0	0
52	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53			0	0	0	0	0	0	0	0	0
54	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55			0	0	0	0	0	0	0	0	0
56	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57			0	0	0	0	0	0	0	0	0
58	21	Historical Number of Meters	100.0000%	92.1575%	6.9884%	0.5844%	0.1824%	0.0583%	0.0180%	0.0133%	0.0017%
59			540,091	497,728	37,732	3,156	885	304	97	72	9
60	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8869%	0.1247%	22.5085%	11.0634%	4.1965%	1.5259%
61			1,575,560	332,770	608,061	13,858	1,985	354,635	174,311	65,119	24,051
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7		Rate Year	National Fuel Gas Distribution Corporation								
8		M.E./Customer Component	New York Division								
9		Peak	Cost of Service Study								
10		Current Rates	Current Rates								
11			Twelve Months Ending December 31, 2008								
12			Service Class Allocation Factor Report								
13			Distribution Function								
14											
15											
16											
17	Factor										
18	#	Description	Total	SG1	SG2	IC 1.1	IC 2.0	IC 3.0	IC 4.0	IC 4.1	Green
19	23	Customer Service Programs - O&M	100.0000%	40.8680%	20.5375%	0.6634%	0.0955%	16.5174%	8.1187%	3.0795%	1.1190%
20			2,844,307	1,162,408	840,141	16,870	2,717	469,808	230,922	87,591	31,852
21	24	Average Annual Transportation Customers	100.0000%	80.1732%	18.0652%	1.3900%	0.2000%	0.0975%	0.0476%	0.0182%	0.0050%
22			60,504	48,568	10,832	841	121	58	29	11	3
23	25	Distribution O&M w/o Other, Supervision, Rest - Demand	100.0000%	56.8293%	17.0094%	10.9870%	4.8735%	3.4821%	3.8102%	1.6500%	0.9705%
24			6,413,450	3,651,129	1,090,892	704,845	312,580	222,037	244,367	125,577	62,243
25	26	Distribution O&M w/o Other, Supervision, Rest - Customer	100.0000%	76.8908%	12.2712%	4.2469%	3.0463%	2.1466%	0.7605%	0.5913%	0.0225%
26			13,407,249	10,308,927	1,645,225	569,661	408,426	288,066	104,837	79,293	3,624
27	27	Uncollectibles (Write-Offs) Delivery and Billing	100.0000%	96.9413%	2.8598%	0.0642%	0.0092%	0.0719%	0.0353%	0.0134%	0.0049%
28			22,831,116	22,132,755	652,821	14,866	2,110	16,420	8,070	3,061	1,113
29	28	Labor - Demand	100.0000%	57.8300%	17.1335%	10.5862%	4.7176%	3.3692%	3.6132%	1.6626%	0.8873%
30			5,803,117	3,355,947	894,276	614,329	273,778	195,518	209,677	106,099	51,492
31	29	Labor - Customer	100.0000%	78.0671%	12.6207%	2.4350%	1.6310%	3.0581%	1.3674%	0.8735%	0.1472%
32			19,236,212	15,017,160	2,427,735	468,390	313,748	588,253	283,035	129,560	28,323
33	30	Labor - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34			0	0	0	0	0	0	0	0	0
35	31	Labor - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36			0	0	0	0	0	0	0	0	0
37	32	O&M + Other Taxes - Demand	100.0000%	57.9336%	17.7164%	10.5046%	4.7154%	3.3925%	3.3213%	1.7139%	0.7003%
38			35,436,794	20,530,989	6,279,174	3,722,708	1,671,078	1,202,282	1,177,022	607,375	248,188
39	33	O&M + Other Taxes - Customer	100.0000%	81.2506%	11.6190%	1.8719%	1.1607%	2.3391%	1.0840%	0.5240%	0.1307%
40			106,467,287	86,505,362	12,370,469	1,992,617	1,257,038	2,490,351	1,154,062	557,919	139,149
41	34	O&M + Other Taxes - Commodity	100.0000%	58.1136%	18.5379%	8.5765%	3.8541%	3.3030%	4.1390%	2.8413%	0.0246%
42			15,943,921	9,425,047	2,955,867	1,367,423	584,197	528,823	659,919	421,125	3,920
43	35	O&M + Other Taxes - Revenue	100.0000%	96.9413%	2.8598%	0.0642%	0.0092%	0.0719%	0.0353%	0.0134%	0.0049%
44			11,215,552	10,872,505	320,741	7,200	1,032	8,065	3,959	1,504	547
45	36	Regulatory Assessment Expense - Demand	100.0000%	57.7345%	17.5851%	10.5988%	4.7469%	3.4087%	3.4148%	1.7605%	0.7517%
46			931,219	537,835	163,756	98,707	44,204	31,724	31,769	16,394	7,000
47	37	Other Insurance - Demand	100.0000%	58.7747%	18.3174%	10.1030%	4.5816%	3.3345%	2.9098%	1.5091%	0.4690%
48			11,068	6,504	2,027	1,118	507	368	322	167	52
49	38	Misc. General Expense - Demand	100.0000%	58.2392%	17.9458%	10.3572%	4.6676%	3.3720%	3.1671%	1.8368%	0.6145%
50			2,743,865	1,598,007	492,404	284,187	128,073	92,524	86,900	44,911	16,862
51	39	Regulatory Assessment Expense - Customer	100.0000%	79.8469%	12.1641%	2.0350%	1.3055%	2.6806%	1.2317%	0.5817%	0.1445%
52			2,958,790	2,360,902	359,866	90,172	36,802	79,260	36,418	17,496	4,274
53	40	Regulatory Assessment Expense - Revenue	100.0000%	96.9415%	2.8598%	0.0642%	0.0091%	0.0720%	0.0352%	0.0134%	0.0048%
54			372,408	361,018	10,650	230	34	268	131	50	16
55	41	Other Insurance - Customer	100.0000%	80.7792%	8.3833%	0.8567%	0.4020%	0.2706%	0.1650%	0.1114%	0.0476%
56			25,125	22,567	2,095	215	101	68	49	28	12
57	42	Other Insurance - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
58			0	0	0	0	0	0	0	0	0
59	43	Misc. General Expense - Customer	100.0000%	83.6593%	10.6071%	1.5548%	0.8371%	1.7001%	0.8091%	0.3970%	0.1053%
60			7,498,688	6,285,917	795,179	116,581	70,250	127,454	80,655	29,763	7,009
61	44	Misc. General Expense - Revenue	100.0001%	96.9412%	2.8599%	0.0641%	0.0093%	0.0720%	0.0354%	0.0134%	0.0048%
62			559,959	542,831	18,014	359	52	403	188	75	27

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17	Factor	Description	Total	SC1	SC3	TC1.1	TC2.0	TC3.0	TC4.0	TC4.1	Cogen
149											
150	45	Meters & Services Plant	100.0000%	89.0328%	8.8537%	1.1017%	0.5414%	0.3561%	0.1788%	0.1084%	0.0273%
151			369,899,010	329,331,776	32,010,075	4,075,283	2,002,813	1,317,027	660,593	400,803	100,840
152											
153	46	M&R Station Equip & House Regulators Plant	100.0000%	59.0947%	18.4276%	7.1069%	3.4055%	2.6221%	4.7944%	2.8413%	1.9075%
154			13,844,659	8,181,447	2,551,242	983,928	471,477	363,027	663,768	365,681	264,089
155											
156	47	Gas Storage Inventory	100.0000%	83.2082%	18.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
157			36,142,201	30,073,256	5,942,121	0	0	0	0	0	126,824
158											
159	48	M&S Working Capital	100.0000%	75.8242%	13.7836%	4.1129%	1.9430%	1.4787%	1.5834%	0.8717%	0.4025%
160			6,101,000	4,626,032	840,937	250,928	118,544	90,215	98,606	53,184	24,556
161											
162	49	Plant - Demand	100.0000%	58.7648%	18.3213%	10.1044%	4.5850%	3.3359%	2.9090%	1.5079%	0.4717%
163			334,295,542	196,448,692	61,247,131	33,778,527	15,327,321	11,151,635	9,724,627	5,040,861	1,576,748
164											
165	50	Plant - Customer	100.0000%	69.7803%	8.3381%	0.8550%	0.4001%	0.2713%	0.1933%	0.1133%	0.0486%
166			759,020,579	681,450,150	63,287,957	6,489,857	3,037,014	2,059,188	1,467,420	860,245	368,770
167											
168	51	Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
169			0	0	0	0	0	0	0	0	0
170											
171	52	Depreciation Expense	100.0000%	80.4921%	11.4218%	3.5379%	1.6258%	1.1786%	1.0170%	0.5403%	0.1865%
172			36,796,669	29,618,400	4,202,828	1,301,836	598,237	433,699	374,225	198,827	68,617
173											
174	53	Labor Expense - Total	100.0000%	73.3770%	13.6865%	4.3241%	2.3464%	3.1302%	1.8879%	0.9491%	0.3188%
175			25,039,329	18,373,107	3,422,011	1,082,727	587,526	783,772	472,712	237,859	79,815
176											
177	54	Federal Income Tax	100.0000%	35.5269%	48.7087%	13.7733%	1.8933%	-3.2027%	2.8788%	0.0796%	0.5441%
178			10,131,875	3,599,480	4,935,006	1,395,470	171,558	(324,489)	291,487	8,060	55,123
179											
180	55	Annual Sales Volumes	100.0000%	81.9273%	16.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
181			53,375,178	43,728,817	8,938,123	0	0	0	0	0	708,238
182											
183	56	Peak Day w/o Cogen	100.0000%	60.2373%	18.7803%	7.2384%	3.4765%	2.6768%	4.8943%	2.8984%	0.0000%
184			841,154	506,688	157,971	60,886	29,243	22,516	41,169	22,681	0
185											
186	57	Purchase Gas Expense - Supply	100.0000%	82.1044%	16.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
187			513,129,674	421,302,227	86,113,721	0	0	0	0	0	5,713,728
188											
189	58	Sales Promotion Programs	100.0000%	97.1861%	2.2341%	0.0500%	0.0071%	0.2986%	0.1473%	0.0558%	0.0200%
190			279,751	271,879	6,250	140	20	838	412	156	56
191											
192	59	Total Revenues	100.0000%	79.2746%	18.3467%	1.8784%	0.8213%	0.4858%	0.5567%	0.2386%	0.7979%
193			806,545,568	639,365,507	131,843,518	13,537,339	5,011,329	3,917,930	4,489,652	1,924,842	6,435,651
194											
195	60	Late Payment Charge	100.0000%	79.2746%	18.3467%	1.8784%	0.8213%	0.4858%	0.5567%	0.2386%	0.7979%
196			6,810,696	5,399,150	1,113,324	114,313	42,317	33,084	37,912	18,252	54,344
197											
198	61	O&M Excluding Purchase Gas, A&G Exp. - Demand	100.0000%	56.9293%	17.0094%	10.9870%	4.8735%	3.4621%	3.8102%	1.9580%	0.9705%
199			10,053,207	5,723,216	1,709,992	1,104,546	489,944	348,049	383,049	196,844	97,567
200											
201	62	O&M Excluding Purchase Gas, A&G Exp. - Customer	100.0000%	75.3042%	13.9137%	2.5747%	1.7196%	3.7824%	1.7065%	0.8105%	0.1884%
202			39,032,979	29,393,478	5,430,922	1,004,994	671,228	1,478,364	666,100	316,360	73,533
203											
204	63	O&M Excluding Purchase Gas, A&G Exp. - Revenue	100.0000%	96.9413%	2.8598%	0.0642%	0.0092%	0.0719%	0.0353%	0.0134%	0.0049%
205			7,184,413	6,945,275	204,888	4,600	659	5,151	2,529	960	351
206											
207	64	Production, Transmission, Distribution, General Plant - Demand	100.0000%	58.7648%	18.3213%	10.1044%	4.5850%	3.3359%	2.9090%	1.5079%	0.4717%
208			334,295,542	196,448,692	61,247,131	33,778,527	15,327,321	11,151,635	9,724,627	5,040,861	1,576,748
209											
210	65	Production, Transmission, Distribution, General Plant - Customer	100.0000%	69.7803%	8.3381%	0.8550%	0.4001%	0.2713%	0.1933%	0.1133%	0.0486%
211			759,020,579	681,450,150	63,287,957	6,489,857	3,037,014	2,059,188	1,467,420	860,245	368,770
212											
213	66	Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
214			0	0	0	0	0	0	0	0	0

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7		Rate Year	National Fuel Gas Distribution Corporation								
8		M.E./Customer Component	New York Division								
9		Peak	Cost of Service Study								
10		Current Rates	Current Rates								
11			Twelve Months Ending December 31, 2005								
12			Service Class Allocation Factor Report								
13											
14			Billing and Payment Function								
15											
16	Factor	#	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Costs
17		Description									
18	1	Annual Throughput (MMcf)	100.0000%	52.4620%	16.4613%	7.6157%	4.0147%	3.9609%	10.6927%	2.8940%	1.8427%
19			94,545,346	49,628,712	15,563,411	7,200,305	3,765,693	3,769,449	10,296,526	2,736,137	1,553,111
20	2	Peak (MMcf)	100.0000%	59.0667%	18.4215%	7.1001%	3.4101%	2.8257%	4.8009%	2.8449%	1.9101%
21			857,534	506,668	157,971	60,188	29,243	22,516	41,189	22,681	16,330
22	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1861%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
23			506,396	467,882	37,439	841	121	59	29	11	4
24	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3960%	7.3936%	0.1861%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
25			506,371	467,882	37,439	841	121	59	29	0	0
26	5	Historic Service Line Investment (\$000)	100.0000%	90.5830%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
27			335,429,414	303,775,130	27,563,674	2,422,316	699,941	400,220	327,802	149,185	91,146
28	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8383%	9.9604%	8.3059%	5.8821%	2.0666%	1.5988%	0.0287%
29			14,335,119	7,643,216	2,706,468	1,427,841	1,190,768	843,207	296,253	229,183	4,120
30	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	64.9295%	22.9400%	12.1266%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31			11,771,595	7,643,216	2,706,468	1,427,841	0	0	0	0	0
32	8	Historical Industrial MTR Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1893%	20.8607%	12.6837%	9.2436%	3.4566%	0.0018%
33			18,887,488	0	0	8,982,334	3,522,850	2,138,568	1,561,912	595,357	102,347
34	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35			0	0	0	0	0	0	0	0	0
36	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37			0	0	0	0	0	0	0	0	0
38	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39			0	0	0	0	0	0	0	0	0
40	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41			0	0	0	0	0	0	0	0	0
42	13	Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
43			0	0	0	0	0	0	0	0	0
44	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45			0	0	0	0	0	0	0	0	0
46	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47			0	0	0	0	0	0	0	0	0
48	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49			0	0	0	0	0	0	0	0	0
50	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51			0	0	0	0	0	0	0	0	0
52	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53			0	0	0	0	0	0	0	0	0
54	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55			0	0	0	0	0	0	0	0	0
56	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57			0	0	0	0	0	0	0	0	0
58	21	Historical Number of Meters	100.0000%	92.1575%	6.9864%	0.5644%	0.1824%	0.0533%	0.0180%	0.0133%	0.0017%
59			540,681	497,728	37,732	3,156	985	304	97	72	9
60	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8869%	0.1247%	22.5085%	11.0634%	4.1895%	1.5259%
61			1,575,560	332,770	609,061	13,658	1,965	254,635	174,311	66,119	24,041
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19		Description	Total	SG1	SG2	TC1.1	TC2.0	TC3.0	TC4.0	TC4.1	Cogen
20											
21		45 Meters & Services Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
22			0	0	0	0	0	0	0	0	0
23											
24		46 M&R Station Equip & House Regulators Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25			0	0	0	0	0	0	0	0	0
26											
27		47 Gas Storage Inventory	100.0000%	83.2062%	18.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
28			36,142,201	30,073,258	5,942,121	0	0	0	0	0	126,824
29											
30		48 M&S Working Capital	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31			0	0	0	0	0	0	0	0	0
32											
33		49 Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34			0	0	0	0	0	0	0	0	0
35											
36		50 Plant - Customer	100.0000%	92.3962%	7.3930%	0.1684%	0.0222%	0.0111%	0.0074%	0.0037%	0.0000%
37			27,039	24,983	1,999	45	6	3	2	1	0
38											
39		51 Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40			0	0	0	0	0	0	0	0	0
41											
42		52 Depreciation Expense	98.9900%	92.4101%	7.3870%	0.1593%	0.0290%	0.0145%	0.0000%	0.0000%	0.0000%
43			6,904	6,380	810	11	2	1	0	0	0
44											
45		53 Labor Expense - Total	100.0000%	92.4423%	7.3988%	0.1591%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46			1,257	1,152	93	2	0	0	0	0	0
47											
48		54 Federal Income Tax	100.0000%	94.3119%	5.8108%	0.0468%	0.0173%	0.0061%	0.0044%	0.0015%	-0.0008%
49			2,357,825	2,223,520	132,278	1,104	408	191	104	35	(15)
50											
51		55 Annual Sales Volumes	100.0000%	81.9273%	18.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
52			53,375,178	43,728,617	8,938,123	0	0	0	0	0	708,238
53											
54		56 Peak Day w/o Cogen	100.0000%	60.2373%	18.7853%	7.2384%	3.4755%	2.8765%	4.8943%	2.6964%	0.0000%
55			841,154	508,658	157,871	60,888	29,243	22,518	41,189	22,881	0
56											
57		57 Purchase Gas Expense - Supply	100.0000%	82.1044%	18.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
58			513,129,674	421,302,227	80,113,721	0	0	0	0	0	5,713,728
59											
60		58 Sales Promotion Programs	100.0000%	97.1881%	2.2341%	0.0500%	0.0071%	0.2956%	0.1473%	0.0558%	0.0200%
61			279,751	271,879	6,250	140	20	838	412	156	59
62											
63		59 Total Revenues	100.0000%	79.2748%	18.3487%	1.8784%	0.6213%	0.4858%	0.5567%	0.2386%	0.7979%
64			806,545,568	639,385,507	131,843,518	13,537,339	5,011,329	3,917,930	4,489,852	1,924,842	6,435,651
65											
66		60 Late Payment Charge	100.0000%	79.2748%	18.3487%	1.8784%	0.6213%	0.4858%	0.5567%	0.2386%	0.7979%
67			8,810,698	5,399,150	1,113,324	114,313	42,317	33,084	37,912	18,252	54,344
68											
69		61 O&M Excluding Purchase Gas, A&G Exp. - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
70			0	0	0	0	0	0	0	0	0
71											
72		62 O&M Excluding Purchase Gas, A&G Exp. - Customer	100.0000%	92.3962%	7.3934%	0.1661%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
73			3,619,908	3,344,850	287,834	8,013	865	423	207	80	28
74											
75		63 O&M Excluding Purchase Gas, A&G Exp. - Revenue	100.0000%	98.9408%	2.8599%	0.0644%	0.0093%	0.0718%	0.0354%	0.0134%	0.0050%
76			321,854	311,814	9,199	207	30	231	114	43	18
77											
78		64 Production, Transmission, Distribution, General Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79			0	0	0	0	0	0	0	0	0
80											
81		65 Production, Transmission, Distribution, General Plant - Customer	100.0000%	92.3962%	7.3930%	0.1664%	0.0222%	0.0111%	0.0074%	0.0037%	0.0000%
82			27,039	24,983	1,999	45	6	3	2	1	0
83											
84		66 Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
85			0	0	0	0	0	0	0	0	0



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7	Rate Year	National Fuel Gas Distribution Corporation									
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9	Peak	Cost of Service Study									
10	Current Rates	Current Rates									
11		Twelve Months Ending December 31, 2008									
12		Service Class Allocation Factor Report									
13		Competitive Energy Services Function									
14											
15											
16	Factor	Description	Total	SC1	SC3	TC1.1	TC1.2	TC3.0	TC4.0	TC4.1	Current
17	1	Annual Throughput (MMcf)	100.0000%	52.4920%	16.4813%	7.6157%	4.0147%	3.9869%	10.8927%	2.8940%	1.6427%
18			94,545,340	49,628,712	15,563,411	7,200,305	3,795,693	3,769,449	10,296,528	2,736,137	1,553,111
19	2	Peak (MMcf)	100.0000%	50.0367%	16.4215%	7.1001%	3.4101%	2.6257%	4.8009%	2.8449%	1.9101%
20			657,534	508,688	157,871	60,886	29,243	22,516	41,169	22,881	16,380
21	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1651%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
22			506,388	467,882	37,439	841	121	59	29	11	4
23	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3990%	7.3936%	0.1651%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
24			506,371	467,882	37,439	841	121	59	29	0	0
25	5	Historic Service Line Investment (\$000)	100.0000%	90.5630%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0449%	0.0272%
26			335,426,414	303,775,130	27,563,674	2,422,318	899,841	400,220	327,802	149,185	91,145
27	6	Historic Meter Investment (\$000)	100.0000%	53.3162%	18.8363%	8.9604%	8.3069%	5.8621%	2.0668%	1.5968%	0.0287%
28			14,335,119	7,643,218	2,700,498	1,427,841	1,190,795	843,207	296,253	229,196	4,120
29	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	84.9295%	22.9409%	12.1268%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
30			11,771,555	7,643,218	2,700,498	1,427,841	0	0	0	0	0
31	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1893%	20.8607%	12.6837%	9.2436%	3.4366%	0.6051%
32			18,887,488	0	0	9,982,334	3,522,850	2,138,588	1,561,012	580,357	102,347
33	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34			0	0	0	0	0	0	0	0	0
35	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36			0	0	0	0	0	0	0	0	0
37	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38			0	0	0	0	0	0	0	0	0
39	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40			0	0	0	0	0	0	0	0	0
41	13	Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42			0	0	0	0	0	0	0	0	0
43	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44			0	0	0	0	0	0	0	0	0
45	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46			0	0	0	0	0	0	0	0	0
47	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48			0	0	0	0	0	0	0	0	0
49	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
50			0	0	0	0	0	0	0	0	0
51	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52			0	0	0	0	0	0	0	0	0
53	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
54			0	0	0	0	0	0	0	0	0
55	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
56			0	0	0	0	0	0	0	0	0
57	21	Historical Number of Meters	100.0000%	92.1575%	6.8864%	0.5844%	0.1824%	0.0563%	0.0160%	0.0133%	0.0017%
58			540,081	497,728	37,732	3,158	985	304	67	72	9
59	22	Customer Service Programs - Labor	100.0000%	21.1207%	35.5934%	0.8893%	0.1247%	22.5085%	11.0634%	4.1965%	1.5259%
60			1,575,560	332,770	608,051	13,658	1,065	354,635	174,311	65,119	24,041
61											
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7		Rate Year	National Fuel Gas Distribution Corporation								
8		M.E./Customer Component	New York Division								
9		Peak	Cost of Service Study								
10		Current Rates	Current Rates								
11			Twelve Months Ending December 31, 2008								
12			Service Class Allocation Factor Report								
13			Competitive Energy Services Function								
14											
15											
16	Factor										
17	#	Description	Total	SG1	SG3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs
18	83	23 Customer Service Programs - O&M	100,000.00	40,880%	29,537%	0.8834%	0.0955%	18,5174%	8.1187%	3.0795%	1,1199%
19	84		2,844,307	1,182,408	840,141	18,870	2,717	469,808	230,922	87,591	31,852
20	85										
21	86	24 Average Annual Transportation Customers	100,000.00	80,1732%	18,0662%	1.3900%	0.2000%	0.0975%	0.0479%	0.0182%	0.0050%
22	87		85,504	48,858	10,932	841	121	59	29	11	3
23	88										
24	89	25 Distribution O&M w/o Other, Supervision, Rest - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25	90		0	0	0	0	0	0	0	0	0
26	91										
27	92	26 Distribution O&M w/o Other, Supervision, Rest - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	93		0	0	0	0	0	0	0	0	0
29	94										
30	95	27 Uncollectibles (Write-Offs) Delivery and Billing	100,000.00	98,9413%	2,8598%	0.0642%	0.0092%	0.0719%	0.0333%	0.0134%	0.0049%
31	96		22,831,116	22,132,755	852,921	14,866	2,110	16,420	8,070	3,081	1,113
32	97										
33	98	28 Labor - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34	99		0	0	0	0	0	0	0	0	0
35	100										
36	101	29 Labor - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	102		0	0	0	0	0	0	0	0	0
38	103										
39	104	30 Labor - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	105		0	0	0	0	0	0	0	0	0
41	106										
42	107	31 Labor - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
43	108		0	0	0	0	0	0	0	0	0
44	109										
45	110	32 O&M + Other Taxes - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	111		0	0	0	0	0	0	0	0	0
47	112										
48	113	33 O&M + Other Taxes - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49	114		0	0	0	0	0	0	0	0	0
50	115										
51	116	34 O&M + Other Taxes - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52	117		0	0	0	0	0	0	0	0	0
53	118										
54	119	35 O&M + Other Taxes - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55	120		0	0	0	0	0	0	0	0	0
56	121										
57	122	36 Regulatory Assessment Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
58	123		0	0	0	0	0	0	0	0	0
59	124										
60	125	37 Other Insurance - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
61	126		0	0	0	0	0	0	0	0	0
62	127										
63	128	38 Misc. General Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
64	129		0	0	0	0	0	0	0	0	0
65	130										
66	131	39 Regulatory Assessment Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
67	132		0	0	0	0	0	0	0	0	0
68	133										
69	134	40 Regulatory Assessment Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
70	135		0	0	0	0	0	0	0	0	0
71	136										
72	137	41 Other Insurance - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
73	138		0	0	0	0	0	0	0	0	0
74	139										
75	140	42 Other Insurance - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	141		0	0	0	0	0	0	0	0	0
77	142										
78	143	43 Misc. General Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	144		0	0	0	0	0	0	0	0	0
80	145										
81	146	44 Misc. General Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	147		0	0	0	0	0	0	0	0	0
83	148										

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16	Factor										
17	#	Description	Total	SC1	SC3	TC1.1	TC2.0	TC3.0	TC4.0	TC4.1	Cogen
149											
150		45 Meters & Services Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
151			0	0	0	0	0	0	0	0	0
152											
153		46 M&R Station Equip & House Regulators Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
154			0	0	0	0	0	0	0	0	0
155											
156		47 Gas Storage Inventory	100.0000%	83.2082%	16.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
157			36,142,201	30,073,258	5,942,121	0	0	0	0	0	126,824
158											
159		48 M&S Working Capital	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
160			0	0	0	0	0	0	0	0	0
161											
162		49 Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
163			0	0	0	0	0	0	0	0	0
164											
165		50 Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
166			0	0	0	0	0	0	0	0	0
167											
168		51 Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
169			0	0	0	0	0	0	0	0	0
170											
171		52 Depreciation Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
172			0	0	0	0	0	0	0	0	0
173											
174		53 Labor Expense - Total	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
175			0	0	0	0	0	0	0	0	0
176											
177		54 Federal Income Tax	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
178			0	0	0	0	0	0	0	0	0
179											
180		55 Annual Sales Volumes	100.0000%	61.6273%	16.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
181			53,375,176	43,728,617	6,938,123	0	0	0	0	0	708,238
182											
183		56 Peak Day-w/o Cogen	100.0000%	60.2373%	18.7803%	7.2384%	3.4785%	2.6768%	4.6943%	2.6964%	0.0000%
184			841,154	506,688	157,971	60,886	29,243	22,518	41,169	22,681	0
185											
186		57 Purchase Gas Expense - Supply	100.0000%	82.1044%	16.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
187			513,129,874	421,302,227	86,113,721	0	0	0	0	0	5,713,728
188											
189		58 Sales Promotion Programs	100.0000%	97.1861%	2.2341%	0.0000%	0.0071%	0.2996%	0.1473%	0.0558%	0.0200%
190			279,751	271,879	6,250	140	29	838	412	156	56
191											
192		59 Total Revenues	100.0000%	79.2746%	16.3467%	1.6784%	0.8213%	0.4858%	0.5567%	0.2388%	0.7679%
193			806,545,568	639,385,507	131,843,518	13,637,330	5,011,329	3,917,830	4,489,852	1,924,842	6,435,851
194											
195		60 Late Payment Charge	100.0000%	79.2746%	16.3467%	1.6784%	0.8213%	0.4858%	0.5567%	0.2388%	0.7679%
196			6,810,696	5,399,150	1,113,324	114,313	42,317	33,084	37,912	16,252	54,344
197											
198		61 O&M Excluding Purchase Gas, A&G Exp. - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
199			0	0	0	0	0	0	0	0	0
200											
201		62 O&M Excluding Purchase Gas, A&G Exp. - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
202			0	0	0	0	0	0	0	0	0
203											
204		63 O&M Excluding Purchase Gas, A&G Exp. - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
205			0	0	0	0	0	0	0	0	0
206											
207		64 Production, Transmission, Distribution, General Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
208			0	0	0	0	0	0	0	0	0
209											
210		65 Production, Transmission, Distribution, General Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
211			0	0	0	0	0	0	0	0	0
212											
213		66 Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
214			0	0	0	0	0	0	0	0	0

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7	Rate Year										
8	M.E. Customer Component										
9	Peak										
10	Current Rates										
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13											
14											
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16											
17	Factor	Description	Total	SG1	SG3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs
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6											
7	Rate Year	National Fuel Gas Distribution Corporation									
8	M.E./Customer Component	New York Division									
9	Peak	Cost of Service Study									
10	Current Rates	Current Rates									
11		Twelve Months Ending December 31, 2008									
12		Service Class Allocation Factor Report									
13		Clearing Function									
14											
15											
16	Factor	Description	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Costs
17	1	Annual Throughput (MMcf)	100.0000%	52.4920%	16.4813%	7.8157%	4.0147%	3.9609%	10.8927%	2.6940%	1.8427%
18			94,545,346	49,628,712	15,563,411	7,200,305	3,795,693	3,769,449	10,298,528	2,736,137	1,553,111
19											
20	2	Peak (MMcf)	100.0000%	59.0867%	18.4215%	7.1001%	3.4101%	2.8257%	4.8009%	2.8449%	1.9101%
21			857,534	506,868	157,071	60,886	29,243	22,516	41,169	22,861	16,380
22											
23	3	Average Annual Customers	100.0000%	92.5962%	7.3934%	0.1861%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
24			506,338	467,882	37,439	841	121	59	29	11	4
25											
26	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3990%	7.3936%	0.1861%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
27			506,371	467,882	37,439	841	121	59	29	0	0
28											
29	5	Historic Service Line Investment (\$000)	100.0000%	90.5830%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
30			335,429,414	303,775,130	27,563,674	2,422,318	690,941	400,220	327,802	149,185	91,146
31											
32	6	Historic Meter Investment (\$000)	100.0000%	53.3162%	18.8363%	1.9604%	8.3069%	5.8821%	2.0668%	1.5886%	0.0287%
33			14,335,119	7,643,218	2,700,468	1,427,841	1,190,788	843,207	296,253	220,188	4,120
34											
35	7	SC1, SC3, IC1.1 Meter Investment	100.0000%	84.9255%	22.8409%	12.1294%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36			11,771,555	7,643,218	2,700,468	1,427,841	0	0	0	0	0
37											
38	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1803%	20.6807%	12.6937%	8.2436%	3.4365%	0.6081%
39			16,887,488	0	0	8,982,394	3,522,850	2,138,868	1,561,012	580,357	102,347
40											
41	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42			0	0	0	0	0	0	0	0	0
43											
44	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45			0	0	0	0	0	0	0	0	0
46											
47	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48			0	0	0	0	0	0	0	0	0
49											
50	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51			0	0	0	0	0	0	0	0	0
52											
53	13	Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
54			0	0	0	0	0	0	0	0	0
55											
56	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57			0	0	0	0	0	0	0	0	0
58											
59	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
60			0	0	0	0	0	0	0	0	0
61											
62	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
63			0	0	0	0	0	0	0	0	0
64											
65	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
66			0	0	0	0	0	0	0	0	0
67											
68	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
69			0	0	0	0	0	0	0	0	0
70											
71	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
72			0	0	0	0	0	0	0	0	0
73											
74	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
75			0	0	0	0	0	0	0	0	0
76											
77	21	Historical Number of Meters	100.0000%	92.1578%	6.9864%	0.5844%	0.1824%	0.0583%	0.0180%	0.0133%	0.0017%
78			340,081	497,728	37,732	3,159	855	304	67	72	6
79											
80	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8699%	0.1247%	22.5085%	11.0634%	4.1965%	1.5259%
81			1,675,569	332,779	603,081	13,838	1,969	354,835	174,311	66,119	24,041
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7											
8	Rate Year										
9	M.E./Customer Component										
10	Peak										
11	Current Rates										
12											
13											
14											
15											
16											
17	Factor										
18	#	Description	Total	SG1	SG3	IG1.1	IG2.0	IG3.0	IG4.0	IG4.1	SG200
215											
216	67	Production, Transmission, Distribution, General Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
217			0	0	0	0	0	0	0	0	0
218											
219	68	Cogen Allocation	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
220			1	0	0	0	0	0	0	0	1
221											
222	69	Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
223			0	0	0	0	0	0	0	0	0
224											
225	70	Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
226			0	0	0	0	0	0	0	0	0
227											
228	71	Net Plant	100.0000%	92.3942%	7.3934%	0.1661%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
229			1,673,612	1,546,353	123,737	2,760	400	196	95	37	14
230											
231	72	Net Rate Base	100.0000%	81.3569%	14.9256%	1.4384%	0.5265%	0.4106%	0.4693%	0.2011%	0.8714%
232			12,599,327	10,250,427	1,880,654	181,230	66,334	51,729	59,124	25,335	64,594
233											
234	73	Rate Base Excluding EBCAP - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
235			0	0	0	0	0	0	0	0	0
236											
237	74	Rate Base Excluding EBCAP - Customer	100.0000%	92.3961%	7.3934%	0.1661%	0.0239%	0.0117%	0.0057%	0.0022%	0.0009%
238			1,061,212	1,839,801	147,219	3,308	476	233	114	44	17
239											
240	75	Rate Base Excluding EBCAP - Commodity	100.0000%	0.0000%	80.1979%	7.6714%	2.8040%	2.1659%	2.4677%	1.0702%	3.5729%
241			342,632	0	274,944	26,300	9,613	7,494	8,563	3,669	12,249
242											
243	76	Rate Base Excluding EBCAP - Revenue	100.0000%	79.2746%	16.3467%	1.6784%	0.6213%	0.4658%	0.5567%	0.2366%	0.7979%
244			10,555,671	8,368,123	1,725,537	177,170	65,563	51,281	58,765	25,186	64,226
245											
246	77	Billing Function Revenues	100.0000%	93.7496%	6.1329%	0.0880%	0.0193%	0.0113%	0.0058%	0.0021%	0.0000%
247			11,461,462	10,772,174	704,784	10,116	2,220	1,296	672	240	0
248											
249	78	Peak Day Remaining Mains	100.0000%	65.1653%	20.3229%	7.8330%	3.7621%	2.8967%	0.0000%	0.0000%	0.0000%
250			777,304	506,688	157,971	60,888	29,243	22,516	0	0	0
251											
252	79	Peak Day Remaining Mains and >4" allocator	100.0000%	62.6136%	19.5212%	7.5240%	3.6137%	2.7624%	2.5437%	1.4014%	0.0000%
253			1,618,458	1,013,378	315,942	121,772	58,486	45,032	41,169	22,661	0
254											
255	80	Supply Function Revenues	100.0000%	82.4574%	16.4542%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0834%
256			524,943,267	432,854,334	86,375,507	0	0	0	0	0	5,713,726
257											
258	81	Delivery Function Revenues	100.0000%	71.6135%	16.6536%	5.1906%	1.9220%	1.5028%	1.7221%	0.7365%	0.2565%
259			258,962,891	185,343,795	43,488,398	13,397,034	4,960,525	3,876,740	4,444,550	1,905,942	661,898
260											
261	82	Purchase Gas Expense - Delivery	100.0000%	59.2209%	16.5719%	6.5920%	3.6564%	3.2919%	4.0297%	2.6372%	-0.0016%
262			15,690,361	9,291,684	2,913,937	1,348,114	574,023	516,507	632,263	413,786	(253)
263											
264	83	Uncollectibles - Supply	100.0000%	97.1296%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
265			22,766,789	22,132,755	652,621	0	0	0	0	0	1,113
266											

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4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11					FERC														
12				SUPPLY FUNCTION	Accounts	Total	Classification %				Classification				Total	#	Classification		
13							Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
14				Gas Plant In Service	101														
15				Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand			
16																			
17				Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand			
18																			
19				Distribution Plant															
20				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand			
21				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand			
22				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand			
23				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6 Distribution Mains Allocation			
24				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand			
25				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2 Customer			
26				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2 Customer			
27				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2 Customer			
28				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2 Customer			
29				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2 Customer			
30				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2 Customer			
31				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1 Demand			
32				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5 % Total Distribution Demand & Customer			
33				Total Distribution Plant		0					0	0	0	0	0				
34																			
35				General Plant	389-399														
36				Land	389	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	19 Structures Allocator			
37				Structures and Improvements	390	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	19 Structures Allocator			
38				Office Equipment - Furniture	391.1	1,939	100.0000%	0.0000%	0.0000%	0.0000%	1,939	0	0	0	0	23 All Labor Allocator			
39				Office Equipment - General	391.2	2,627	100.0000%	0.0000%	0.0000%	0.0000%	2,627	0	0	0	0	23 All Labor Allocator			
40				Office Equipment - Computers	391.3	62,191	100.0000%	0.0000%	0.0000%	0.0000%	62,191	0	0	0	0	23 All Labor Allocator			
41				Transportation Equipment	392	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8 Production, Transmission, Distribution Plant			
42				Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8 Production, Transmission, Distribution Plant			
43				Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8 Production, Transmission, Distribution Plant			
44				Power Equipment - Truck	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8 Production, Transmission, Distribution Plant			
45				Communication Equipment	397	27,686	100.0000%	0.0000%	0.0000%	0.0000%	27,686	0	0	0	0	23 All Labor Allocator			
46				Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8 Production, Transmission, Distribution Plant			
47				Total General		94,443					94,443	0	0	0	0	94,443			
48																			
49				Intangible Plant	301-303														
50				Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8 Production, Transmission, Distribution Plant			
51				Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8 Production, Transmission, Distribution Plant			
52				Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8 Production, Transmission, Distribution Plant			
53				Total Intangible		0					0	0	0	0	0				
54																			
55				Total Gas Plant In Service		94,443					94,443	0	0	0	0	94,443			
56																			

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4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11					FERC														
12	SUPPLY FUNCTION	Accounts	Total	Classification %															
13				Demand	Customer	Commodity	Revenue												
14				Demand	Customer	Commodity	Revenue	Total	#										
15																			
16	Accumulated Reserve for Depreciation	108																	
17	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1 Demand	
18																			
19	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1 Demand	
20																			
21	Distribution Plant																		
22	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1 Demand	
23	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1 Demand	
24	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1 Demand	
25	Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	6 Distribution Mains Allocation	
26	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1 Demand	
27	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2 Customer	
28	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2 Customer	
29	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2 Customer	
30	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2 Customer	
31	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2 Customer	
32	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2 Customer	
33	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1 Demand	
34	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
35	Total Distribution		0					0	0	0	0	0	0	0	0	0	0		
36																			
37	General Plant	389-399																	
38	Land	389	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	19 Structures Allocator	
39	Structures and Improvements	390	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	19 Structures Allocator	
40	Office Equipment - Furniture	391.1	802	100.0000%	0.0000%	0.0000%	0.0000%	802	0	0	0	0	0	0	0	0	0	802 23 All Labor Allocator	
41	Office Equipment - General	391.2	(559)	100.0000%	0.0000%	0.0000%	0.0000%	(559)	0	0	0	0	0	0	0	0	0	(559) 23 All Labor Allocator	
42	Office Equipment - Computers	391.3	(9,363)	100.0000%	0.0000%	0.0000%	0.0000%	(9,363)	0	0	0	0	0	0	0	0	0	(9,363) 23 All Labor Allocator	
43	Trans Equip - CMPT		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
44	Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
45	Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
46	Power Equipment	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
47	Communication Equipment	397	(9,372)	100.0000%	0.0000%	0.0000%	0.0000%	(9,372)	0	0	0	0	0	0	0	0	0	(9,372) 23 All Labor Allocator	
48	Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
49	Total General		(18,492)					(18,492)	0	0	0	0	0	0	0	0	0	(18,492)	
50																			
51	Intangible Plant	301-303																	
52	Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
53	Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
54	Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
55	Total Intangible		0					0	0	0	0	0	0	0	0	0	0		
56																			
57	Total Accumulated Reserve for Depreciation		(18,492)					(18,492)	0	0	0	0	0	0	0	0	0	(18,492)	
58																			

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11					FERC														
12				SUPPLY FUNCTION	Accounts	Total	Classification %				Classification				Total	#	Classification		
13							Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
100				Depreciation Expense	403														
101				Production Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
102																			
103				Transmission Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
104																			
105				Distribution Plant															
106				Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
107				Land Rights		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
108				Structures & Improvements		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
109				Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6	Distribution Mains Allocation		
110				Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
111				M&R Station Equipment		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
112				Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
113				Meters		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
114				Meter Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
115				House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
116				House Regulators Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
117				Industrial M&R Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
118				Other		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
119				Total Distribution		0					0	0	0	0	0				
120																			
121				General Plant															
122				Land		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator		
123				Structures and Improvements		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator		
124				Office Equipment - Furniture		162	100.0000%	0.0000%	0.0000%	0.0000%	162	0	0	0	0	162	23 All Labor Allocator		
125				Office Equipment - General		155	100.0000%	0.0000%	0.0000%	0.0000%	155	0	0	0	0	155	23 All Labor Allocator		
126				Office Equipment - Computers		21,253	100.0000%	0.0000%	0.0000%	0.0000%	21,253	0	0	0	0	21,253	23 All Labor Allocator		
127				Trans Equip		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
128				Stores Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
129				Garage Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
130				Power Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
131				Communication Equipment		2,546	100.0000%	0.0000%	0.0000%	0.0000%	2,546	0	0	0	0	2,546	23 All Labor Allocator		
132				Miscellaneous Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
133				Total General		24,116					24,116	0	0	0	0	24,116			
134																			
135				Intangible Plant															
136				Organization		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
137				Franchises and Consents		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
138				Misc. Intangible		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
139				Total Intangible		0					0	0	0	0	0				
140																			
141				Total Depreciation Expense		24,116					24,116	0	0	0	0	24,116			
142																			

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5				M.E./Customer Component															
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12				SUPPLY FUNCTION	FERC														
13					Accounts	Total													
14							Classification %												
15							Demand	Customer	Commodity	Revenue									
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11					FERC														
12				SUPPLY FUNCTION	Accounts	Total	Classification %				Classification				Revenue	Total	#	Classification	
13							Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
186				Direct Labor Expense	401, 402														
187				Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
188																			
189				Other Gas Supply	807.1-813														
190				Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity	
191				Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity	
192				Total Other Gas Supply		0					0	0	0	0	0	0			
193																			
194				Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
195																			
196				Distribution															
197				Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
198				Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
199				Compressor Station Equipment	872	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
200				Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
201				Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7	Distribution Mains & Services	
202				Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6	Distribution Mains Allocation	
203				Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7	Distribution Mains & Services	
204				Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
205				Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
206				Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
207				Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
208				Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
209				Maint. Of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
210				Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
211				Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	10	Distribution Labor Expense	
212				Total Distribution		0					0	0	0	0	0	0			
213																			
214				Customer Accounts															
215				Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
216				Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	20	Consumer Affairs and Credit and Collections - Labor	
217				Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4	Revenue	
218				Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
219				Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	20	Consumer Affairs and Credit and Collections - Labor	
220				Total Customer Accounts		0					0	0	0	0	0	0			
221																			
222				Customer Service	909-913														
223				Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
224				Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
225				Total Customer Service		0					0	0	0	0	0	0			
226																			
227				Total Direct Labor Expense		0					0	0	0	0	0	0			
228																			

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12				STORAGE FUNCTION	FERC														
13					Accounts	Total													
100				Depreciation Expense	403														
101				Production Plant		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1 Demand	
102																			
103				Transmission Plant		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1 Demand	
104																			
105				Distribution Plant															
106				Land		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1 Demand	
107				Land Rights		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1 Demand	
108				Structures & Improvements		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1 Demand	
109				Mains		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	6 Distribution Mains Allocation	
110				Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1 Demand	
111				M&R Station Equipment		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2 Customer	
112				Services		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2 Customer	
113				Meters		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2 Customer	
114				Meter Installations		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2 Customer	
115				House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2 Customer	
116				House Regulators Installations		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2 Customer	
117				Industrial M&R Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1 Demand	
118				Other		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	5 % Total Distribution Demand & Customer	
119				Total Distribution		0							0	0	0	0	0		
120																			
121				General Plant															
122				Land		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	19 Structures Allocator	
123				Structures and Improvements		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	19 Structures Allocator	
124				Office Equipment - Furniture		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	23 All Labor Allocator	
125				Office Equipment - General		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	23 All Labor Allocator	
126				Office Equipment - Computers		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	23 All Labor Allocator	
127				Trans Equip		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8 Production, Transmission, Distribution Plant	
128				Stores Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8 Production, Transmission, Distribution Plant	
129				Garage Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8 Production, Transmission, Distribution Plant	
130				Power Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8 Production, Transmission, Distribution Plant	
131				Communication Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	23 All Labor Allocator	
132				Miscellaneous Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8 Production, Transmission, Distribution Plant	
133				Total General		0							0	0	0	0	0		
134																			
135				Intangible Plant															
136				Organization		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8 Production, Transmission, Distribution Plant	
137				Franchises and Consents		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8 Production, Transmission, Distribution Plant	
138				Misc. Intangible		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8 Production, Transmission, Distribution Plant	
139				Total Intangible		0							0	0	0	0	0		
140																			
141				Total Depreciation Expense		0							0	0	0	0	0		
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13					Accounts	Total													
143				Working Capital															
144				Cash															
145				Gas Purchase Related		0	0.0000%	0.0000%	100.0000%	0.0000%			0	0	0	0	0	3	Commodity
146				Non Gas Purchase Related		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	14	O&M Excluding Purchased Gas
147				Total Cash Working Capital		0							0	0	0	0	0		
148				Prepayments															
149				Taxes - Property		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
150				Other Insurance		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	17	Other Insurance Expense
151				AGA Dues		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	18	Misc. General Expense
152				Total Prepayments		0							0	0	0	0	0		
153				Material & Supplies															
154				Valves		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1	Demand
155				Regulators - Dom & Ind.		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1	Demand
156				Meter & Service Risers		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
157				Pipe - Services & Mains		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	7	Distribution Mains & Services
158				Total Material & Supplies		0							0	0	0	0	0		
159				Gas Storage Inventory		(27,567,000)	100.0000%	0.0000%	0.0000%	0.0000%			(27,567,000)	0	0	0	(27,567,000)	1	Demand
160				Total Working Capital		(27,567,000)							(27,567,000)	0	0	0	(27,567,000)		
161																			
162				Other Operating Revenues Sales Tax		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8	Production, Transmission, Distribution Plant
163																			
164				Other		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
165				Deferred Income Taxes	410.1														
166				Production		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1	Demand
167				Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1	Demand
168				Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	5	% Total Distribution Demand & Customer
169				General		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
170				Total Deferred Income Taxes		0							0	0	0	0	0		
171				Deferred Income Taxes - ITC	409														
172				Production		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1	Demand
173				Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	1	Demand
174				Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	5	% Total Distribution Demand & Customer
175				General		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
176				Total Deferred Income Taxes - ITC		0							0	0	0	0	0		
177																			
178				Deferred NY PSC Assessment		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	16	Regulatory Assessment Expense
179				Deferred RD&D		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
180				Deferred Site Remediation Costs		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	8	Production, Transmission, Distribution Plant
181				TRA Impacts - Uncollectibles		0	0.0000%	0.0000%	0.0000%	100.0000%			0	0	0	0	0	4	Revenue
182				Elimination of Reorganization Costs per C27934		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
183				Internal Pension Reserve		0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	15	Direct Charged Labor Expense
184				Earnings Base in Excess of Capitalization		0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	22	EBCAP Ratebase Component
185																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	STORAGE FUNCTION				FERC														
13					Accounts														
186	Direct Labor Expense				401, 402														
187	Natural Gas Production				750-769														
188																			
189	Other Gas Supply				807.1-813														
190	Purchase Gas Expense				401999														
191	Other Gas Supply Expense																		
192	Total Other Gas Supply																		
193																			
194	Transmission				850-867														
195																			
196	Distribution																		
197	Load Dispatching				871														
198	Structures & Improvements				886														
199	Compressor Station Equipment				872														
200	Compressor Station Equipment Maint				888														
201	Mains & Services				874														
202	Mains Maintenance				887														
203	Services Maintenance				887														
204	Meas. & Regulator - General				875,889														
205	Meas. & Regulator - Industrial				876,890														
206	Meas. & Regulator - City				877,891														
207	Meters & House Regulators				878,893														
208	Customer Installations																		
209	Maint. Of Other Equipment				894														
210	Other Distribution Expense				879														
211	Supervision & Engineering				870,885														
212	Total Distribution																		
213																			
214	Customer Accounts																		
215	Meter Reading				902														
216	Customer Record & Collections				903														
217	Uncollectible Accounts				904														
218	Miscellaneous Customer Accounts				905														
219	Supervision				901														
220	Total Customer Accounts																		
221																			
222	Customer Service				909-913														
223	Customer Service																		
224	Transportation Administration																		
225	Total Customer Service																		
226																			
227	Total Direct Labor Expense																		
228																			

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1																			
2																			
3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11																			
12				STORAGE FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
229				Operation and Maintenance Expense	401,402														
230				Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
231																			
232				Other Gas Supply Expense	807.1-813														
233				Purchase Gas Expense	401,999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity	
234				Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity	
235				Gas for Utility Operation		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity	
236				Total Other Gas Supply Expense		0					0	0	0	0	0	0			
237																			
238				Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
239																			
240				Distribution															
241				Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
242				Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
243				Compressor Station Equipment	872,888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
244				Compressor Station Equipment Maint	894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
245				Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7	Distribution Mains & Services	
246				Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6	Distribution Mains Allocation	
247				Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7	Distribution Mains & Services	
248				Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
249				Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
250				Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
251				Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
252				Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
253				Maint of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
254				Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
255				Rents	881	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
256				Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	12	Distribution O&M Expense	
257				Total Distribution		0					0	0	0	0	0	0			
258																			
259				Customer Accounts															
260				Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
261				Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	21	Consumer Affairs and Credit and Collections - Total	
262				Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4	Revenue	
263				Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
264				Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	21	Consumer Affairs and Credit and Collections - Total	
265				Total Customer Accounts		0					0	0	0	0	0	0			
266																			
267				Customer Service	909-913														
268				Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
269				Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
270				Total Customer Service		0					0	0	0	0	0	0			
271																			
272				Sales Promotion		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
273																			

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1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12	STORAGE FUNCTION	FERC Accounts	Total	Classification %				Revenue	Classification				Total	#	Classification			
13				Demand	Customer	Commodity			Demand	Customer	Commodity	Revenue						
14	Administrative & General Expenses																	
15	A&G Salaries	920																
16	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
17	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
18	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer		
19	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
20	Total A&G Salaries		0						0	0	0	0	0	0				
21																		
22	Office Supplies & Expenses	921																
23	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
24	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
25	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer		
26	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
27	Total Outside Services		0						0	0	0	0	0	0				
28																		
29	Administrative Exp. Transferred - Credit	922																
30	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
31	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
32	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer		
33	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
34	Total Administrative Exp. Transferred - Credit		0						0	0	0	0	0	0				
35																		
36	Outside Services Employed	923																
37	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
38	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
39	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer		
40	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
41	Total Outside Services Employed		0						0	0	0	0	0	0				
42																		
43	Property Insurance	924																
44	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
45	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
46	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer		
47	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
48	Total Property Insurance		0						0	0	0	0	0	0				
49																		
50	Injuries & Damages	925																
51	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
52	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
53	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer		
54	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
55	Total Injuries & Damages		0						0	0	0	0	0	0				

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3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
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10																			
11																			
12				STORAGE FUNCTION	FERC														
13					Accounts	Total													
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Exhibit (RM/FA-3)  
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3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11																			
12	STORAGE FUNCTION				FERC														
13					Accounts	Total		Demand	Customer	Commodity	Revenue		Demand	Customer	Commodity	Revenue	Total	#	Classification
365	Taxes Other Than Income																		
366	Federal																		
367				FICA		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	15	Direct Charged Labor Expense
368				Unemployment Compensation		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	15	Direct Charged Labor Expense
369				Total Federal		0						0	0	0	0		0		
370	New York State																		
371				Unemployment Insurance		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	15	Direct Charged Labor Expense
372				Misc - Insurance Premium Tax															
373				Production		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	1	Demand
374				Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	1	Demand
375				Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	5	% Total Distribution Demand & Customer
376				General		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	9	Production, Transmission, Distribution, General Plant
377				Total Miscellaneous		0						0	0	0	0		0		
378	Property																		
379				Production		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	1	Demand
380				Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	1	Demand
381				Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	5	% Total Distribution Demand & Customer
382				General		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	9	Production, Transmission, Distribution, General Plant
383				Total Property		0						0	0	0	0		0		
384				Sales Tax Company Use		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	8	Production, Transmission, Distribution Plant
385				Total New York		0						0	0	0	0		0		
386	Total Taxes Other Than Income					0						0	0	0	0		0		
387	END STORAGE FUNCTION																		

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1																			
2																			
3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11					FERC														
12				TRANSMISSION FUNCTION	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
13																			
14				Gas Plant in Service	101														
15				Production Plant	325-338	16,793,381	100.0000%	0.0000%	0.0000%	0.0000%	16,793,381	0	0	0	16,793,381	1	Demand		
16																			
17				Transmission Plant	365-369	15,051,421	100.0000%	0.0000%	0.0000%	0.0000%	15,051,421	0	0	0	15,051,421	1	Demand		
18																			
19				Distribution Plant															
20				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
21				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
22				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
23				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6	Distribution Mains Allocation		
24				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
25				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
26				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
27				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
28				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
29				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
30				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
31				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
32				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
33				Total Distribution Plant		0					0	0	0	0	0				
34																			
35				General Plant	389-399														
36				Land	389	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator		
37				Structures and Improvements	390	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator		
38				Office Equipment - Furniture	391.1	1,800	100.0000%	0.0000%	0.0000%	0.0000%	1,800	0	0	0	1,800	23	All Labor Allocator		
39				Office Equipment - General	391.2	2,438	100.0000%	0.0000%	0.0000%	0.0000%	2,438	0	0	0	2,438	23	All Labor Allocator		
40				Office Equipment - Computers	391.3	57,719	100.0000%	0.0000%	0.0000%	0.0000%	57,719	0	0	0	57,719	23	All Labor Allocator		
41				Transportation Equipment	392	216,725	100.0000%	0.0000%	0.0000%	0.0000%	216,725	0	0	0	216,725	8	Production, Transmission, Distribution Plant		
42				Stores Equipment	393	336	100.0000%	0.0000%	0.0000%	0.0000%	336	0	0	0	336	8	Production, Transmission, Distribution Plant		
43				Garage Equipment	394	148,376	100.0000%	0.0000%	0.0000%	0.0000%	148,376	0	0	0	148,376	8	Production, Transmission, Distribution Plant		
44				Power Equipment - Truck	396	143,137	100.0000%	0.0000%	0.0000%	0.0000%	143,137	0	0	0	143,137	8	Production, Transmission, Distribution Plant		
45				Communication Equipment	397	25,696	100.0000%	0.0000%	0.0000%	0.0000%	25,696	0	0	0	25,696	23	All Labor Allocator		
46				Miscellaneous Equipment	398	1,609	100.0000%	0.0000%	0.0000%	0.0000%	1,609	0	0	0	1,609	8	Production, Transmission, Distribution Plant		
47				Total General		597,836					597,836	0	0	0	597,836				
48																			
49				Intangible Plant	301-303														
50				Organization	301	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
51				Franchises and Consents	302	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
52				Misc. Intangible	303	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
53				Total Intangible		0					0	0	0	0	0				
54																			
55				Total Gas Plant in Service		32,442,638					32,442,638	0	0	0	32,442,638				
56																			

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12				TRANSMISSION FUNCTION	FERC														
13					Accounts	Total		Demand	Customer	Commodity	Revenue		Demand	Customer	Commodity	Revenue	Total	#	Classification
14																			
15				Accumulated Reserve for Depreciation	108														
16				Production Plant	325-338	(14,104,773)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(14,104,773)	0	0	0	0	(14,104,773)	1	Demand
17																			
18				Transmission Plant	365-369	(4,752,209)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(4,752,209)	0	0	0	0	(4,752,209)	1	Demand
19																			
20				Distribution Plant															
21				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand
22				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand
23				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand
24				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6	Distribution Mains Allocation
25				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand
26				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer
27				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer
28				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer
29				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer
30				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer
31				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer
32				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand
33				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
34				Total Distribution		0						0	0	0	0	0	0		
35																			
36				General Plant	389-399														
37				Land	389	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator
38				Structures and Improvements	390	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator
39				Office Equipment - Furniture	391.1	744	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	744	0	0	0	0	744	23	All Labor Allocator
40				Office Equipment - General	391.2	(518)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(518)	0	0	0	0	(518)	23	All Labor Allocator
41				Office Equipment - Computers	391.3	(8,689)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(8,689)	0	0	0	0	(8,689)	23	All Labor Allocator
42				Trans Equip - CMPT		(56,573)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(56,573)	0	0	0	0	(56,573)	8	Production, Transmission, Distribution Plant
43				Stores Equipment	393	(168)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(168)	0	0	0	0	(168)	8	Production, Transmission, Distribution Plant
44				Garage Equipment	394	26,568	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	26,568	0	0	0	0	26,568	8	Production, Transmission, Distribution Plant
45				Power Equipment	396	(8,707)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(8,707)	0	0	0	0	(8,707)	8	Production, Transmission, Distribution Plant
46				Communication Equipment	397	(8,698)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(8,698)	0	0	0	0	(8,698)	23	All Labor Allocator
47				Miscellaneous Equipment	398	(1,062)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	(1,062)	0	0	0	0	(1,062)	8	Production, Transmission, Distribution Plant
48				Total General		(57,103)						(57,103)	0	0	0	0	(57,103)		
49																			
50				Intangible Plant	301-303														
51				Organization	301	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
52				Franchises and Consents	302	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
53				Misc. Intangible	303	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
54				Total Intangible		0						0	0	0	0	0	0		
55																			
56				Total Accumulated Reserve for Depreciation		(18,914,085)						(18,914,085)	0	0	0	0	(18,914,085)		
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12				TRANSMISSION FUNCTION	Accounts	Total	Classification %				Classification				Total	#	Classification		
13							Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
186				Direct Labor Expense	401,402														
187				Natural Gas Production	750-769	92	100.0000%	0.0000%	0.0000%	0.0000%	92	0	0	0	92	1	Demand		
188																			
189				Other Gas Supply	807.1-813														
190				Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity		
191				Other Gas Supply Expense		237,419	0.0000%	0.0000%	100.0000%	0.0000%	0	0	237,419	0	237,419	3	Commodity		
192				Total Other Gas Supply		237,419					0	0	237,419	0	237,419				
193																			
194				Transmission	850-867	631,047	100.0000%	0.0000%	0.0000%	0.0000%	631,047	0	0	0	631,047	1	Demand		
195																			
196				Distribution															
197				Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
198				Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
199				Compressor Station Equipment	872	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
200				Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
201				Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	7	Distribution Mains & Services		
202				Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6	Distribution Mains Allocation		
203				Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	7	Distribution Mains & Services		
204				Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
205				Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
206				Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
207				Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
208				Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
209				Maint. Of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
210				Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
211				Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	10	Distribution Labor Expense		
212				Total Distribution		0					0	0	0	0	0				
213																			
214				Customer Accounts															
215				Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
216				Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	20	Consumer Affairs and Credit and Collections - Labor		
217				Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	4	Revenue		
218				Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
219				Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	20	Consumer Affairs and Credit and Collections - Labor		
220				Total Customer Accounts		0					0	0	0	0	0				
221																			
222				Customer Service	909-913	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
223				Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
224				Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0				
225				Total Customer Service		0					0	0	0	0	0				
226																			
227				Total Direct Labor Expense		868,558					631,139	0	237,419	0	868,558				
228																			

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12				TRANSMISSION FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification		
274				Administrative & General Expenses															
275				A&G Salaries	920														
276				Corporate Management - Non O&M		64,936	100.0000%	0.0000%	0.0000%	0.0000%	64,936	0	0	0	64,936	9	Production, Transmission, Distribution, General Plant		
277				Corporate Management - O&M		88,249	100.0000%	0.0000%	0.0000%	0.0000%	88,249	0	0	0	88,249	13	O&M Excluding Purchased Gas, A&G Exp		
278				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
279				Operations, Engineering, & Mechanical		94,201	100.0000%	0.0000%	0.0000%	0.0000%	94,201	0	0	0	94,201	9	Production, Transmission, Distribution, General Plant		
280				Total A&G Salaries		247,386					247,386	0	0	0	247,386				
281																			
282				Office Supplies & Expenses	921														
283				Corporate Management - Non O&M		34,607	100.0000%	0.0000%	0.0000%	0.0000%	34,607	0	0	0	34,607	9	Production, Transmission, Distribution, General Plant		
284				Corporate Management - O&M		47,032	100.0000%	0.0000%	0.0000%	0.0000%	47,032	0	0	0	47,032	13	O&M Excluding Purchased Gas, A&G Exp		
285				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
286				Operations, Engineering, & Mechanical		20,920	100.0000%	0.0000%	0.0000%	0.0000%	20,920	0	0	0	20,920	9	Production, Transmission, Distribution, General Plant		
287				Total Outside Services		102,559					102,559	0	0	0	102,559				
288																			
289				Administrative Exp. Transferred - Credit	922														
290				Corporate Management - Non O&M		(16)	100.0000%	0.0000%	0.0000%	0.0000%	(16)	0	0	0	(16)	9	Production, Transmission, Distribution, General Plant		
291				Corporate Management - O&M		(22)	100.0000%	0.0000%	0.0000%	0.0000%	(22)	0	0	0	(22)	13	O&M Excluding Purchased Gas, A&G Exp		
292				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
293				Operations, Engineering, & Mechanical		(34,674)	100.0000%	0.0000%	0.0000%	0.0000%	(34,674)	0	0	0	(34,674)	9	Production, Transmission, Distribution, General Plant		
294				Total Administrative Exp. Transferred - Credit		(34,712)					(34,712)	0	0	0	(34,712)				
295																			
296				Outside Services Employed	923														
297				Corporate Management - Non O&M		18,464	100.0000%	0.0000%	0.0000%	0.0000%	18,464	0	0	0	18,464	9	Production, Transmission, Distribution, General Plant		
298				Corporate Management - O&M		25,092	100.0000%	0.0000%	0.0000%	0.0000%	25,092	0	0	0	25,092	13	O&M Excluding Purchased Gas, A&G Exp		
299				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
300				Operations, Engineering, & Mechanical		8,876	100.0000%	0.0000%	0.0000%	0.0000%	8,876	0	0	0	8,876	9	Production, Transmission, Distribution, General Plant		
301				Total Outside Services Employed		52,432					52,432	0	0	0	52,432				
302																			
303				Property Insurance	924														
304				Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
305				Corporate Management - O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
306				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
307				Operations, Engineering, & Mechanical		1,102	100.0000%	0.0000%	0.0000%	0.0000%	1,102	0	0	0	1,102	9	Production, Transmission, Distribution, General Plant		
308				Total Property Insurance		1,102					1,102	0	0	0	1,102				
309																			
310				Injuries & Damages	925														
311				Corporate Management - Non O&M		16,215	100.0000%	0.0000%	0.0000%	0.0000%	16,215	0	0	0	16,215	9	Production, Transmission, Distribution, General Plant		
312				Corporate Management - O&M		22,037	100.0000%	0.0000%	0.0000%	0.0000%	22,037	0	0	0	22,037	13	O&M Excluding Purchased Gas, A&G Exp		
313				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
314				Operations, Engineering, & Mechanical		101,819	100.0000%	0.0000%	0.0000%	0.0000%	101,819	0	0	0	101,819	9	Production, Transmission, Distribution, General Plant		
315				Total Injuries & Damages		140,071					140,071	0	0	0	140,071				
316																			

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11																			
12				TRANSMISSION FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification		
317				Employee Pension & Benefits	926														
318				Corporate Management - Non O&M		259,519	100.0000%	0.0000%	0.0000%	0.0000%	259,519	0	0	0	259,519	9	Production, Transmission, Distribution, General Plant		
319				Corporate Management - O&M		352,690	100.0000%	0.0000%	0.0000%	0.0000%	352,690	0	0	0	352,690	13	O&M Excluding Purchased Gas, A&G Exp		
320				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
321				Operations, Engineering, & Mechanical		59,922	100.0000%	0.0000%	0.0000%	0.0000%	59,922	0	0	0	59,922	9	Production, Transmission, Distribution, General Plant		
322				Total Employee Pension & Benefits		672,131					672,131	0	0	0	672,131				
323																			
324				Franchise Requirement	927														
325				Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
326				Corporate Management - O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
327				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
328				Operations, Engineering, & Mechanical		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
329				Total Franchise Requirement		0					0	0	0	0	0				
330																			
331				Regulatory Commission Expenses	928														
332				Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
333				Corporate Management - O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
334				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
335				Operations, Engineering, & Mechanical		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
336				Total Regulatory Expenses		0					0	0	0	0	0				
337																			
338				Miscellaneous General Expenses	930.2														
339				Corporate Management - Non O&M		70,868	100.0000%	0.0000%	0.0000%	0.0000%	70,868	0	0	0	70,868	9	Production, Transmission, Distribution, General Plant		
340				Corporate Management - O&M		96,310	100.0000%	0.0000%	0.0000%	0.0000%	96,310	0	0	0	96,310	13	O&M Excluding Purchased Gas, A&G Exp		
341				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
342				Operations, Engineering, & Mechanical		124,046	100.0000%	0.0000%	0.0000%	0.0000%	124,046	0	0	0	124,046	9	Production, Transmission, Distribution, General Plant		
343				Total Miscellaneous General Expenses		291,224					291,224	0	0	0	291,224				
344																			
345				Rents	931														
346				Corporate Management - Non O&M		109	100.0000%	0.0000%	0.0000%	0.0000%	109	0	0	0	109	9	Production, Transmission, Distribution, General Plant		
347				Corporate Management - O&M		149	100.0000%	0.0000%	0.0000%	0.0000%	149	0	0	0	149	13	O&M Excluding Purchased Gas, A&G Exp		
348				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
349				Operations, Engineering, & Mechanical		51,003	100.0000%	0.0000%	0.0000%	0.0000%	51,003	0	0	0	51,003	9	Production, Transmission, Distribution, General Plant		
350				Total Rents		51,261					51,261	0	0	0	51,261				
351																			
352				Maintenance General Plant	932														
353				Corporate Management - Non O&M		874	100.0000%	0.0000%	0.0000%	0.0000%	874	0	0	0	874	9	Production, Transmission, Distribution, General Plant		
354				Corporate Management - O&M		1,188	100.0000%	0.0000%	0.0000%	0.0000%	1,188	0	0	0	1,188	13	O&M Excluding Purchased Gas, A&G Exp		
355				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
356				Operations, Engineering, & Mechanical		17,514	100.0000%	0.0000%	0.0000%	0.0000%	17,514	0	0	0	17,514	9	Production, Transmission, Distribution, General Plant		
357				Total Maintenance General Plant		19,576					19,576	0	0	0	19,576				
358																			
359				Total Administrative and General		1,543,030					1,543,030	0	0	0	1,543,030				
360																			
361				Misc. Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
362																			
363				Total O&M Expenses		2,689,103					2,689,103	0	0	0	2,689,103				
364																			

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5				M.E./Customer Component															
6				Peak															
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9																			
10																			
11																			
12				TRANSMISSION FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification		
365				Taxes Other Than Income															
366				Federal															
367				FICA		86,765	72.6652%	0.0000%	27.3348%	0.0000%	63,048	0	23,717	0	86,765	15	Direct Charged Labor Expense		
368				Unemployment Compensation		1,288	72.6652%	0.0000%	27.3348%	0.0000%	936	0	352	0	1,288	15	Direct Charged Labor Expense		
369				Total Federal		88,053					63,984	0	24,069	0	88,053				
370				New York State															
371				Unemployment Insurance		2,824	72.6652%	0.0000%	27.3348%	0.0000%	2,052	0	772	0	2,824	15	Direct Charged Labor Expense		
372				Misc - Insurance Premium Tax															
373				Production		269	100.0000%	0.0000%	0.0000%	0.0000%	269	0	0	0	269	1	Demand		
374				Transmission		241	100.0000%	0.0000%	0.0000%	0.0000%	241	0	0	0	241	1	Demand		
375				Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
376				General		20	100.0000%	0.0000%	0.0000%	0.0000%	20	0	0	0	20	9	Production, Transmission, Distribution, General Plant		
377				Total Miscellaneous		530					530	0	0	0	530				
378				Property															
379				Production		479,917	100.0000%	0.0000%	0.0000%	0.0000%	479,917	0	0	0	479,917	1	Demand		
380				Transmission		430,136	100.0000%	0.0000%	0.0000%	0.0000%	430,136	0	0	0	430,136	1	Demand		
381				Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
382				General		36,362	100.0000%	0.0000%	0.0000%	0.0000%	36,362	0	0	0	36,362	9	Production, Transmission, Distribution, General Plant		
383				Total Property		946,415					946,415	0	0	0	946,415				
384				Sales Tax Company Use		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
385				Total New York		949,769					948,997	0	772	0	949,769				
386				Total Taxes Other Than Income		1,037,822					1,012,981	0	24,841	0	1,037,822				
387				END TRANSMISSION FUNCTION															

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4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
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9																			
10																			
11					FERC														
12				DISTRIBUTION FUNCTION	Accounts	Total		Classification %											
13								Demand	Customer	Commodity	Revenue		Demand	Customer	Commodity	Revenue	Total	#	Classification
14				Gas Plant In Service	101														
15				Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
16																			
17				Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
18																			
19				Distribution Plant															
20				Land	374.1	1,693,343	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,693,343	0	0	0	0	1,693,343	1 Demand	
21				Land Rights	374.2	8,739,405	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	8,739,405	0	0	0	0	8,739,405	1 Demand	
22				Structures & Improvements	375	1,305,025	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,305,025	0	0	0	0	1,305,025	1 Demand	
23				Mains	376	623,548,506	46.2700%	53.7300%	0.0000%	0.0000%	0.0000%	288,515,894	335,032,612	0	0	0	623,548,506	6 Distribution Mains Allocation	
24				Compressor Station Equipment	377	1,357,265	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,357,265	0	0	0	0	1,357,265	1 Demand	
25				M&R Station Equipment	378-379	13,825,903	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	13,825,903	0	0	0	13,825,903	2 Customer	
26				Services	380	354,702,618	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	354,702,618	0	0	0	354,702,618	2 Customer	
27				Meters	381	15,196,392	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	15,196,392	0	0	0	15,196,392	2 Customer	
28				Meter Installations	382	5,529,759	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	5,529,759	0	0	0	5,529,759	2 Customer	
29				House Regulators	383	18,756	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	18,756	0	0	0	18,756	2 Customer	
30				House Regulators Installations	384	1,981,062	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	1,981,062	0	0	0	1,981,062	2 Customer	
31				Industrial M&R Station Equipment	385	18,301,841	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18,301,841	0	0	0	0	18,301,841	1 Demand	
32				Other	387	77,431	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	23,677	53,754	0	0	0	77,431	5 % Total Distribution Demand & Customer	
33				Total Distribution Plant		1,046,277,306						319,936,450	726,340,856	0	0	0	1,046,277,306		
34																			
35				General Plant	389-399														
36				Land	389	665,954	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	203,639	462,315	0	0	0	665,954	19 Structures Allocator	
37				Structures and Improvements	390	19,640,218	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	6,005,704	13,634,514	0	0	0	19,640,218	19 Structures Allocator	
38				Office Equipment - Furniture	391.1	87,716	30.0000%	70.0000%	0.0000%	0.0000%	0.0000%	26,315	61,401	0	0	0	87,716	23 All Labor Allocator	
39				Office Equipment - General	391.2	118,833	30.0000%	70.0000%	0.0000%	0.0000%	0.0000%	35,650	83,183	0	0	0	118,833	23 All Labor Allocator	
40				Office Equipment - Computers	391.3	2,813,405	30.0000%	70.0000%	0.0000%	0.0000%	0.0000%	844,022	1,969,383	0	0	0	2,813,405	23 All Labor Allocator	
41				Transportation Equipment	392	7,120,668	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	2,177,401	4,943,267	0	0	0	7,120,668	8 Production, Transmission, Distribution Plant	
42				Stores Equipment	393	11,041	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	3,376	7,665	0	0	0	11,041	8 Production, Transmission, Distribution Plant	
43				Garage Equipment	394	4,875,030	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	1,490,716	3,384,314	0	0	0	4,875,030	8 Production, Transmission, Distribution Plant	
44				Power Equipment - Truck	396	4,702,871	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	1,438,072	3,264,799	0	0	0	4,702,871	8 Production, Transmission, Distribution Plant	
45				Communication Equipment	397	1,252,476	30.0000%	70.0000%	0.0000%	0.0000%	0.0000%	375,743	876,733	0	0	0	1,252,476	23 All Labor Allocator	
46				Miscellaneous Equipment	398	52,878	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	16,169	36,709	0	0	0	52,878	8 Production, Transmission, Distribution Plant	
47				Total General		41,341,090						12,616,807	28,724,283	0	0	0	41,341,090		
48																			
49				Intangible Plant	301-303														
50				Organization	301	177,394	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	54,245	123,149	0	0	0	177,394	8 Production, Transmission, Distribution Plant	
51				Franchises and Consents	302	23,577	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	7,210	16,367	0	0	0	23,577	8 Production, Transmission, Distribution Plant	
52				Misc. Intangible	303	5,496,754	30.5786%	69.4214%	0.0000%	0.0000%	0.0000%	1,680,830	3,815,924	0	0	0	5,496,754	8 Production, Transmission, Distribution Plant	
53				Total Intangible		5,697,725						1,742,285	3,955,440	0	0	0	5,697,725		
54																			
55				Total Gas Plant In Service		1,093,316,121						334,295,542	759,020,579	0	0	0	1,093,316,121		
56																			

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56																			
57	Accumulated Reserve for Depreciation	108																	
58	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%												
59																			
60	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%												
61																			
62	Distribution Plant																		
63	Land	374.1	(111,887)	100.0000%	0.0000%	0.0000%	0.0000%												
64	Land Rights	374.2	(2,037,046)	100.0000%	0.0000%	0.0000%	0.0000%												
65	Structures & Improvements	375	(611,933)	100.0000%	0.0000%	0.0000%	0.0000%												
66	Mains	376	(243,673,972)	46.2700%	53.7300%	0.0000%	0.0000%												
67	Compressor Station Equipment	377	(729,394)	100.0000%	0.0000%	0.0000%	0.0000%												
68	M&R Station Equipment	378-379	(4,862,395)	0.0000%	100.0000%	0.0000%	0.0000%												
69	Services	380	(93,449,761)	0.0000%	100.0000%	0.0000%	0.0000%												
70	Meters	381	(6,554,627)	0.0000%	100.0000%	0.0000%	0.0000%												
71	Meter Installations	382	(1,397,408)	0.0000%	100.0000%	0.0000%	0.0000%												
72	House Regulators	383	(3,809)	0.0000%	100.0000%	0.0000%	0.0000%												
73	House Regulators Installations	384	(523,935)	0.0000%	100.0000%	0.0000%	0.0000%												
74	Industrial M&R Station Equipment	385	(4,875,832)	100.0000%	0.0000%	0.0000%	0.0000%												
75	Other	387	(65,207)	30.5786%	69.4214%	0.0000%	0.0000%												
76	Total Distribution		(358,897,206)																
77																			
78	General Plant	389-399																	
79	Land	389	(44,202)	30.5786%	69.4214%	0.0000%	0.0000%												
80	Structures and Improvements	390	(1,641,426)	30.5786%	69.4214%	0.0000%	0.0000%												
81	Office Equipment - Furniture	391.1	36,270	30.0000%	70.0000%	0.0000%	0.0000%												
82	Office Equipment - General	391.2	(25,270)	30.0000%	70.0000%	0.0000%	0.0000%												
83	Office Equipment - Computers	391.3	(423,550)	30.0000%	70.0000%	0.0000%	0.0000%												
84	Trans Equip - CMPT		(1,858,765)	30.5786%	69.4214%	0.0000%	0.0000%												
85	Stores Equipment	393	(5,508)	30.5786%	69.4214%	0.0000%	0.0000%												
86	Garage Equipment	394	872,922	30.5786%	69.4214%	0.0000%	0.0000%												
87	Power Equipment	396	(286,086)	30.5786%	69.4214%	0.0000%	0.0000%												
88	Communication Equipment	397	(423,968)	30.0000%	70.0000%	0.0000%	0.0000%												
89	Miscellaneous Equipment	398	(34,893)	30.5786%	69.4214%	0.0000%	0.0000%												
90	Total General		(3,834,476)																
91																			
92	Intangible Plant	301-303																	
93	Organization	301	0	30.5786%	69.4214%	0.0000%	0.0000%												
94	Franchises and Consents	302	0	30.5786%	69.4214%	0.0000%	0.0000%												
95	Misc. Intangible	303	(4,207,299)	30.5786%	69.4214%	0.0000%	0.0000%												
96	Total Intangible		(4,207,299)																
97																			
98	Total Accumulated Reserve for Depreciation		(366,938,981)																
99																			

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12				DISTRIBUTION FUNCTION	Accounts	Total		Classification %											
13								Demand	Customer	Commodity	Revenue								
14																			
15																			
16				Administrative & General Expenses															
17				A&G Salaries	920														
18				Corporate Management - Non O&M		2,133,537	30.5763%	69.4237%	0.0000%	0.0000%			652,357	1,481,180	0	0	2,133,537	9	Production, Transmission, Distribution, General Plant
19				Corporate Management - O&M		4,028,478	17.8722%	69.3912%	0.0000%	12.7366%			719,978	2,795,409	0	513,091	4,028,478	13	O&M Excluding Purchased Gas, A&G Exp
20				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
21				Operations, Engineering, & Mechanical		3,095,057	30.5763%	69.4237%	0.0000%	0.0000%			946,354	2,148,703	0	0	3,095,057	9	Production, Transmission, Distribution, General Plant
22				Total A&G Salaries		9,257,072							2,318,689	6,425,292	0	513,091	9,257,072		
23																			
24				Office Supplies & Expenses	921														
25				Corporate Management - Non O&M		1,137,050	30.5763%	69.4237%	0.0000%	0.0000%			347,668	789,382	0	0	1,137,050	9	Production, Transmission, Distribution, General Plant
26				Corporate Management - O&M		2,146,940	17.8722%	69.3912%	0.0000%	12.7366%			383,705	1,469,788	0	273,447	2,146,940	13	O&M Excluding Purchased Gas, A&G Exp
27				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
28				Operations, Engineering, & Mechanical		687,359	30.5763%	69.4237%	0.0000%	0.0000%			210,169	477,190	0	0	687,359	9	Production, Transmission, Distribution, General Plant
29				Total Outside Services		3,971,349							941,542	2,756,360	0	273,447	3,971,349		
30																			
31				Administrative Exp. Transferred - Credit	922														
32				Corporate Management - Non O&M		(521)	30.5763%	69.4237%	0.0000%	0.0000%			(159)	(362)	0	0	(521)	9	Production, Transmission, Distribution, General Plant
33				Corporate Management - O&M		(983)	17.8722%	69.3912%	0.0000%	12.7366%			(176)	(682)	0	(125)	(983)	13	O&M Excluding Purchased Gas, A&G Exp
34				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
35				Operations, Engineering, & Mechanical		(1,139,257)	30.5763%	69.4237%	0.0000%	0.0000%			(348,343)	(790,914)	0	0	(1,139,257)	9	Production, Transmission, Distribution, General Plant
36				Total Administrative Exp. Transferred - Credit		(1,140,761)							(348,678)	(791,958)	0	(125)	(1,140,761)		
37																			
38				Outside Services Employed	923														
39				Corporate Management - Non O&M		606,635	30.5763%	69.4237%	0.0000%	0.0000%			185,487	421,148	0	0	606,635	9	Production, Transmission, Distribution, General Plant
40				Corporate Management - O&M		1,145,430	17.8722%	69.3912%	0.0000%	12.7366%			204,714	794,827	0	145,889	1,145,430	13	O&M Excluding Purchased Gas, A&G Exp
41				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
42				Operations, Engineering, & Mechanical		291,641	30.5763%	69.4237%	0.0000%	0.0000%			89,173	202,468	0	0	291,641	9	Production, Transmission, Distribution, General Plant
43				Total Outside Services Employed		2,043,706							479,374	1,418,443	0	145,889	2,043,706		
44																			
45				Property Insurance	924														
46				Corporate Management - Non O&M		0	30.5763%	69.4237%	0.0000%	0.0000%			0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
47				Corporate Management - O&M		0	17.8722%	69.3912%	0.0000%	12.7366%			0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp
48				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
49				Operations, Engineering, & Mechanical		36,191	30.5763%	69.4237%	0.0000%	0.0000%			11,066	25,125	0	0	36,191	9	Production, Transmission, Distribution, General Plant
50				Total Property Insurance		36,191							11,066	25,125	0	0	36,191		
51																			
52				Injuries & Damages	925														
53				Corporate Management - Non O&M		532,764	30.5763%	69.4237%	0.0000%	0.0000%			162,900	369,864	0	0	532,764	9	Production, Transmission, Distribution, General Plant
54				Corporate Management - O&M		1,005,948	17.8722%	69.3912%	0.0000%	12.7366%			179,785	698,039	0	128,124	1,005,948	13	O&M Excluding Purchased Gas, A&G Exp
55				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	2	Customer
56				Operations, Engineering, & Mechanical		3,345,333	30.5763%	69.4237%	0.0000%	0.0000%			1,022,879	2,322,454	0	0	3,345,333	9	Production, Transmission, Distribution, General Plant
57				Total Injuries & Damages		4,884,045							1,365,564	3,390,357	0	128,124	4,884,045		
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12				BILLING AND PAYMENT FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
14				Gas Plant In Service	101														
15				Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
16																			
17				Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
18																			
19				Distribution Plant															
20				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
21				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
22				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
23				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation		
24				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
25				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
26				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
27				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
28				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
29				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
30				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
31				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
32				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer		
33				Total Distribution Plant		0					0	0	0	0	0	0			
34																			
35				General Plant	389-399														
36				Land	389	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator		
37				Structures and Improvements	390	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator		
38				Office Equipment - Furniture	391.1	555	0.0000%	100.0000%	0.0000%	0.0000%	0	555	0	0	0	555	23 All Labor Allocator		
39				Office Equipment - General	391.2	752	0.0000%	100.0000%	0.0000%	0.0000%	0	752	0	0	0	752	23 All Labor Allocator		
40				Office Equipment - Computers	391.3	17,805	0.0000%	100.0000%	0.0000%	0.0000%	0	17,805	0	0	0	17,805	23 All Labor Allocator		
41				Transportation Equipment	392	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
42				Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
43				Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
44				Power Equipment - Truck	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
45				Communication Equipment	397	7,927	0.0000%	100.0000%	0.0000%	0.0000%	0	7,927	0	0	0	7,927	23 All Labor Allocator		
46				Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
47				Total General		27,039					0	27,039	0	0	0	27,039			
48																			
49				Intangible Plant	301-303														
50				Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
51				Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
52				Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
53				Total Intangible		0					0	0	0	0	0	0			
54																			
55				Total Gas Plant In Service		27,039					0	27,039	0	0	0	27,039			
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National Fuel Gas Distribution Corporation  
New York Division  
Cost of Service Study  
Current Rates  
Twelve Months Ending December 31, 2008

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12				BILLING AND PAYMENT FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
57				Accumulated Reserve for Depreciation	108														
58				Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
59																			
60				Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
61																			
62				Distribution Plant															
63				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
64				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
65				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
66				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation		
67				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
68				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
69				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
70				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
71				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
72				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
73				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
74				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
75				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer		
76				Total Distribution		0					0	0	0	0	0	0			
77																			
78				General Plant	389-399														
79				Land	389	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator		
80				Structures and Improvements	390	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator		
81				Office Equipment - Furniture	391.1	229	0.0000%	100.0000%	0.0000%	0.0000%	0	229	0	0	0	229	23 All Labor Allocator		
82				Office Equipment - General	391.2	(160)	0.0000%	100.0000%	0.0000%	0.0000%	0	(160)	0	0	0	(160)	23 All Labor Allocator		
83				Office Equipment - Computers	391.3	(2,680)	0.0000%	100.0000%	0.0000%	0.0000%	0	(2,680)	0	0	0	(2,680)	23 All Labor Allocator		
84				Trans Equip - CMPT		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
85				Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
86				Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
87				Power Equipment	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
88				Communication Equipment	397	(2,683)	0.0000%	100.0000%	0.0000%	0.0000%	0	(2,683)	0	0	0	(2,683)	23 All Labor Allocator		
89				Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
90				Total General		(5,294)					0	(5,294)	0	0	0	(5,294)			
91																			
92				Intangible Plant	301-303														
93				Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
94				Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
95				Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
96				Total Intangible		0					0	0	0	0	0	0			
97																			
98				Total Accumulated Reserve for Depreciation		(5,294)					0	(5,294)	0	0	0	(5,294)			
99																			

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1																			
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4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
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10																			
11																			
12				BILLING AND PAYMENT FUNCTION	FERC														
13					Accounts	Total													
100				Depreciation Expense	403														
101				Production Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
102																			
103				Transmission Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
104																			
105				Distribution Plant															
106				Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
107				Land Rights		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
108				Structures & Improvements		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
109				Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation		
110				Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
111				M&R Station Equipment		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
112				Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
113				Meters		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
114				Meter Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
115				House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
116				House Regulators Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer		
117				Industrial M&R Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand		
118				Other		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer		
119				Total Distribution		0					0	0	0	0	0	0			
120																			
121				General Plant															
122				Land		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator		
123				Structures and Improvements		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator		
124				Office Equipment - Furniture		46	0.0000%	100.0000%	0.0000%	0.0000%	0	46	0	0	0	0	46 23 All Labor Allocator		
125				Office Equipment - General		44	0.0000%	100.0000%	0.0000%	0.0000%	0	44	0	0	0	0	44 23 All Labor Allocator		
126				Office Equipment - Computers		6,085	0.0000%	100.0000%	0.0000%	0.0000%	0	6,085	0	0	0	0	6,085 23 All Labor Allocator		
127				Trans Equip		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
128				Stores Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
129				Garage Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
130				Power Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
131				Communication Equipment		729	0.0000%	100.0000%	0.0000%	0.0000%	0	729	0	0	0	0	729 23 All Labor Allocator		
132				Miscellaneous Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
133				Total General		6,904					0	6,904	0	0	0	0	6,904		
134																			
135				Intangible Plant															
136				Organization		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
137				Franchises and Consents		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
138				Misc. Intangible		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
139				Total Intangible		0					0	0	0	0	0	0			
140																			
141				Total Depreciation Expense		6,904					0	6,904	0	0	0	0	6,904		
142																			

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12				<b>BILLING AND PAYMENT FUNCTION</b>															
13																			
143				Working Capital															
144				Cash															
145				Gas Purchase Related															
146				Non Gas Purchase Related															
147				Total Cash Working Capital															
148				Prepayments															
149				Taxes - Property															
150				Other Insurance															
151				AGA Dues															
152				Total Prepayments															
153				Material & Supplies															
154				Valves															
155				Regulators - Dom & Ind.															
156				Meter & Service Risers															
157				Pipe - Services & Mains															
158				Total Material & Supplies															
159				Gas Storage Inventory															
160				Total Working Capital															
161																			
162				Other Operating Revenues Sales Tax															
163																			
164				Other															
165				Deferred Income Taxes															
166				Production															
167				Transmission															
168				Distribution															
169				General															
170				Total Deferred Income Taxes															
171				Deferred Income Taxes - ITC															
172				Production															
173				Transmission															
174				Distribution															
175				General															
176				Total Deferred Income Taxes - ITC															
177																			
178				Deferred NY PSC Assessment															
179				Deferred RD&D															
180				Deferred Site Remediation Costs															
181				TRA Impacts - Uncollectibles															
182				Elimination of Reorganization Costs per C27934															
183				Internal Pension Reserve															
184				Earnings Base in Excess of Capitalization															
185																			

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12				BILLING AND PAYMENT FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification		
14																			
15				Administrative & General Expenses															
16				A&G Salaries	920														
17				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
18				Corporate Management - O&M		61,170	0.0000%	91.8394%	0.0000%	8.1606%	0	56,178	0	4,992	61,170	13	O&M Excluding Purchased Gas, A&G Exp		
19				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
20				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
21				Total A&G Salaries		61,170					0	56,178	0	4,992	61,170				
22				Office Supplies & Expenses	921														
23				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
24				Corporate Management - O&M		32,600	0.0000%	91.8394%	0.0000%	8.1606%	0	29,940	0	2,660	32,600	13	O&M Excluding Purchased Gas, A&G Exp		
25				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
26				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
27				Total Outside Services		32,600					0	29,940	0	2,660	32,600				
28				Administrative Exp. Transferred - Credit	922														
29				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
30				Corporate Management - O&M		(15)	0.0000%	91.8394%	0.0000%	8.1606%	0	(14)	0	(1)	(15)	13	O&M Excluding Purchased Gas, A&G Exp		
31				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
32				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
33				Total Administrative Exp. Transferred - Credit		(15)					0	(14)	0	(1)	(15)				
34				Outside Services Employed	923														
35				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
36				Corporate Management - O&M		17,393	0.0000%	91.8394%	0.0000%	8.1606%	0	15,974	0	1,419	17,393	13	O&M Excluding Purchased Gas, A&G Exp		
37				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
38				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
39				Total Outside Services Employed		17,393					0	15,974	0	1,419	17,393				
40				Property Insurance	924														
41				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
42				Corporate Management - O&M		0	0.0000%	91.8394%	0.0000%	8.1606%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
43				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
44				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
45				Total Property Insurance		0					0	0	0	0	0				
46				Injuries & Damages	925														
47				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
48				Corporate Management - O&M		15,275	0.0000%	91.8394%	0.0000%	8.1606%	0	14,028	0	1,247	15,275	13	O&M Excluding Purchased Gas, A&G Exp		
49				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
50				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
51				Total Injuries & Damages		15,275					0	14,028	0	1,247	15,275				

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12				BILLING AND PAYMENT FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
317				Employee Pension & Benefits	926														
318				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
319				Corporate Management - O&M		244,466	0.0000%	91.8394%	0.0000%	8.1606%	0	224,516	0	19,950	244,466	13	O&M Excluding Purchased Gas, A&G Exp		
320				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
321				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
322				Total Employee Pension & Benefits		244,466					0	224,516	0	19,950	244,466				
323																			
324				Franchise Requirement	927														
325				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
326				Corporate Management - O&M		0	0.0000%	91.8394%	0.0000%	8.1606%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
327				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
328				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
329				Total Franchise Requirement		0					0	0	0	0	0				
330																			
331				Regulatory Commission Expenses	928														
332				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
333				Corporate Management - O&M		0	0.0000%	91.8394%	0.0000%	8.1606%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp		
334				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
335				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
336				Total Regulatory Expenses		0					0	0	0	0	0				
337																			
338				Miscellaneous General Expenses	930.2														
339				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
340				Corporate Management - O&M		66,757	0.0000%	91.8394%	0.0000%	8.1606%	0	61,309	0	5,448	66,757	13	O&M Excluding Purchased Gas, A&G Exp		
341				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
342				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
343				Total Miscellaneous General Expenses		66,757					0	61,309	0	5,448	66,757				
344																			
345				Rents	931														
346				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
347				Corporate Management - O&M		103	0.0000%	91.8394%	0.0000%	8.1606%	0	95	0	8	103	13	O&M Excluding Purchased Gas, A&G Exp		
348				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
349				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
350				Total Rents		103					0	95	0	8	103				
351																			
352				Maintenance General Plant	932														
353				Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
354				Corporate Management - O&M		823	0.0000%	91.8394%	0.0000%	8.1606%	0	756	0	67	823	13	O&M Excluding Purchased Gas, A&G Exp		
355				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
356				Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
357				Total Maintenance General Plant		823					0	756	0	67	823				
358																			
359				Total Administrative and General		438,572					0	402,782	0	35,790	438,572				
360																			
361				Misc. Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
362																			
363				Total O&M Expenses		4,380,132					0	4,022,688	0	357,444	4,380,132				
364																			

Schedule 1  
Worksheet  
Billing and F  
Page 8

Exhibit

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		National Fuel Gas Distribution Corporation
5	M.E./Customer Component																		New York Division
6	Peak																		Cost of Service Study
7	Current Rates																		Current Rates
8																			Twelve Months Ending December 31, 2008
9																			
10																			
11																			
12	BILLING AND PAYMENT FUNCTION																		
13																			
365	Taxes Other Than Income																		
366	Federal																		
367	FICA			126	0.0000%	100.0000%	0.0000%	0.0000%			0	126	0	0		126	15	Direct Charged Labor Expense	
368	Unemployment Compensation			2	0.0000%	100.0000%	0.0000%	0.0000%			0	2	0	0		2	15	Direct Charged Labor Expense	
369	Total Federal			128							0	128	0	0		128			
370	New York State																		
371	Unemployment Insurance			4	0.0000%	100.0000%	0.0000%	0.0000%			0	4	0	0		4	15	Direct Charged Labor Expense	
372	Misc - Insurance Premium Tax																		
373	Production			0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0		0	1	Demand	
374	Transmission			0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0		0	1	Demand	
375	Distribution			0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0		0	5	% Total Distribution Demand & Customer	
376	General			0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0		0	9	Production, Transmission, Distribution, General Plant	
377	Total Miscellaneous			0							0	0	0	0		0			
378	Property																		
379	Production			0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0		0	1	Demand	
380	Transmission			0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0		0	1	Demand	
381	Distribution			0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0		0	5	% Total Distribution Demand & Customer	
382	General			30	0.0000%	100.0000%	0.0000%	0.0000%			0	30	0	0		30	9	Production, Transmission, Distribution, General Plant	
383	Total Property			30							0	30	0	0		30			
384	Sales Tax Company Use			0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0		0	8	Production, Transmission, Distribution Plant	
385	Total New York			34							0	34	0	0		34			
386	Total Taxes Other Than Income			162							0	162	0	0		162			
387	END BILLING AND PAYMENT FUNCTION																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11																			
12				COMPETITIVE ENERGY SERVICES FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
14				Gas Plant In Service	101														
15				Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
16																			
17				Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
18																			
19				Distribution Plant															
20				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
21				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
22				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
23				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6	Distribution Mains Allocation		
24				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
25				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
26				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
27				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
28				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
29				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
30				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
31				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
32				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
33				Total Distribution Plant		0					0	0	0	0	0				
34																			
35				General Plant	389-399														
36				Land	389	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator		
37				Structures and Improvements	390	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator		
38				Office Equipment - Furniture	391.1	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	23	All Labor Allocator		
39				Office Equipment - General	391.2	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	23	All Labor Allocator		
40				Office Equipment - Computers	391.3	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	23	All Labor Allocator		
41				Transportation Equipment	392	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
42				Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
43				Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
44				Power Equipment - Truck	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
45				Communication Equipment	397	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	23	All Labor Allocator		
46				Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
47				Total General		0					0	0	0	0	0				
48																			
49				Intangible Plant	301-303														
50				Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
51				Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
52				Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
53				Total Intangible		0					0	0	0	0	0				
54																			
55				Total Gas Plant In Service		0					0	0	0	0	0				
56																			

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3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
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11																			
12	COMPETITIVE ENERGY SERVICES FUNCTION				FERC														
13					Accounts	Total													
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51																			
52																			
53																			
54																			
55																			
56																			
57	Accumulated Reserve for Depreciation				108														
58	Production Plant				325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
59																			
60	Transmission Plant				365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
61																			
62	Distribution Plant																		
63	Land				374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
64	Land Rights				374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
65	Structures & Improvements				375	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
66	Mains				376	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation	
67	Compressor Station Equipment				377	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
68	M&R Station Equipment				378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
69	Services				380	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
70	Meters				381	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
71	Meter Installations				382	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
72	House Regulators				383	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
73	House Regulators Installations				384	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
74	Industrial M&R Station Equipment				385	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
75	Other				387	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
76	Total Distribution					0						0	0	0	0	0	0		
77																			
78	General Plant				389-399														
79	Land				389	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator	
80	Structures and Improvements				390	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator	
81	Office Equipment - Furniture				391.1	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23 All Labor Allocator	
82	Office Equipment - General				391.2	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23 All Labor Allocator	
83	Office Equipment - Computers				391.3	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23 All Labor Allocator	
84	Trans Equip - CMPT					0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
85	Stores Equipment				393	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
86	Garage Equipment				394	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
87	Power Equipment				396	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
88	Communication Equipment				397	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23 All Labor Allocator	
89	Miscellaneous Equipment				398	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
90	Total General					0						0	0	0	0	0	0		
91																			
92	Intangible Plant				301-303														
93	Organization				301	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
94	Franchises and Consents				302	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
95	Misc. Intangible				303	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
96	Total Intangible					0						0	0	0	0	0	0		
97																			
98	Total Accumulated Reserve for Depreciation					0						0	0	0	0	0	0		
99																			



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
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3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11																			
12	COMPETITIVE ENERGY SERVICES FUNCTION				FERC														
13					Accounts	Total													
14																			
15																			
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18																			
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National Fuel Gas Distribution Corporation  
New York Division  
Cost of Service Study  
Current Rates  
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	COMPETITIVE ENERGY SERVICES FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#						
143	Working Capital																		
144	Cash																		
145	Gas Purchase Related		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3 Commodity					
146	Non Gas Purchase Related		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	14 O&M Excluding Purchased Gas					
147	Total Cash Working Capital		0					0	0	0	0	0	0						
148	Prepayments																		
149	Taxes - Property		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9 Production, Transmission, Distribution, General Plant					
150	Other Insurance		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	17 Other Insurance Expense					
151	AGA Dues		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	18 Misc. General Expense					
152	Total Prepayments		0					0	0	0	0	0	0						
153	Material & Supplies																		
154	Valves		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
155	Regulators - Dom & Ind.		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
156	Meter & Service Risers		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
157	Pipe - Services & Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7 Distribution Mains & Services					
158	Total Material & Supplies		0					0	0	0	0	0	0						
159	Gas Storage Inventory		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
160	Total Working Capital		0					0	0	0	0	0	0						
161																			
162	Other Operating Revenues Sales Tax		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
163																			
164	Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
165	Deferred Income Taxes	410.1																	
166	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
167	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
168	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer					
169	General		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9 Production, Transmission, Distribution, General Plant					
170	Total Deferred Income Taxes		0					0	0	0	0	0	0						
171	Deferred Income Taxes - ITC	409																	
172	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
173	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
174	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer					
175	General		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9 Production, Transmission, Distribution, General Plant					
176	Total Deferred Income Taxes - ITC		0					0	0	0	0	0	0						
177																			
178	Deferred NY PSC Assessment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	16 Regulatory Assessment Expense					
179	Deferred RD&D		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
180	Deferred Site Remediation Costs		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
181	TRA Impacts - Uncollectibles		0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4 Revenue					
182	Elimination of Reorganization Costs per C27934		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
183	Internal Pension Reserve		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	15 Direct Charged Labor Expense					
184	Earnings Base In Excess of Capitalization		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	22 EBCAP Ratebase Component					
185																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12	COMPETITIVE ENERGY SERVICES FUNCTION			FERC														
13				Accounts	Total		Classification %											
14							Demand	Customer	Commodity	Revenue								
15																		
16	Direct Labor Expense			401,402														
17	Natural Gas Production			750-769	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
18																		
19	Other Gas Supply			807.1-813														
20	Purchase Gas Expense			401999	0	0.0000%	0.0000%	100.0000%	0.0000%		0	0	0	0	0	0	3 Commodity	
21	Other Gas Supply Expense				0	0.0000%	0.0000%	100.0000%	0.0000%		0	0	0	0	0	0	3 Commodity	
22	Total Other Gas Supply				0						0	0	0	0	0	0		
23																		
24	Transmission			850-867	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
25																		
26	Distribution																	
27	Load Dispatching			871	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
28	Structures & Improvements			886	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
29	Compressor Station Equipment			872	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
30	Compressor Station Equipment Maint			888	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
31	Mains & Services			874	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	7 Distribution Mains & Services	
32	Mains Maintenance			887	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	6 Distribution Mains Allocation	
33	Services Maintenance			887	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	7 Distribution Mains & Services	
34	Meas. & Regulator - General			875,889	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
35	Meas. & Regulator - Industrial			876,890	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
36	Meas. & Regulator - City			877,891	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1 Demand	
37	Meters & House Regulators			878,893	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2 Customer	
38	Customer Installations				0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2 Customer	
39	Maint. Of Other Equipment			894	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
40	Other Distribution Expense			879	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
41	Supervision & Engineering			870,885	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	10 Distribution Labor Expense	
42	Total Distribution				0						0	0	0	0	0	0		
43																		
44	Customer Accounts																	
45	Meter Reading			902	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2 Customer	
46	Customer Record & Collections			903	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	20 Consumer Affairs and Credit and Collections - Labor	
47	Uncollectible Accounts			904	0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	0	0	4 Revenue	
48	Miscellaneous Customer Accounts			905	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2 Customer	
49	Supervision			901	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	20 Consumer Affairs and Credit and Collections - Labor	
50	Total Customer Accounts				0						0	0	0	0	0	0		
51																		
52	Customer Service			909-913														
53	Customer Service				0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2 Customer	
54	Transportation Administration				0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2 Customer	
55	Total Customer Service				0						0	0	0	0	0	0		
56																		
57	Total Direct Labor Expense				0						0	0	0	0	0	0		
58																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11																			
12																			
13																			
				COMPETITIVE ENERGY SERVICES FUNCTION	FERC Accounts	Total	Classification %				Classification				Total	#	Classification		
							Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
229				Operation and Maintenance Expense	401, 402														
230				Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
231																			
232				Other Gas Supply Expense	807.1-813														
233				Purchase Gas Expense	401.999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity		
234				Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity		
235				Gas for Utility Operation		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity		
236				Total Other Gas Supply Expense		0					0	0	0	0	0				
237																			
238				Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
239																			
240				Distribution															
241				Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
242				Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
243				Compressor Station Equipment	872,888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
244				Compressor Station Equipment Maint	894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
245				Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	7	Distribution Mains & Services		
246				Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6	Distribution Mains Allocation		
247				Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	7	Distribution Mains & Services		
248				Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
249				Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
250				Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
251				Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
252				Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	5 % Total Distribution Demand & Customer			
253				Maint of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5 % Total Distribution Demand & Customer			
254				Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5 % Total Distribution Demand & Customer			
255				Rents	881	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	12	Distribution O&M Expense		
256				Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0				
257				Total Distribution		0					0	0	0	0	0				
258																			
259				Customer Accounts															
260				Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
261				Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	21	Consumer Affairs and Credit and Collections - Total		
262				Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	4	Revenue		
263				Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
264				Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	21	Consumer Affairs and Credit and Collections - Total		
265				Total Customer Accounts		0					0	0	0	0	0				
266																			
267				Customer Service	909-913														
268				Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
269				Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
270				Total Customer Service		0					0	0	0	0	0				
271																			
272				Sales Promotion		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
273																			



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	COMPETITIVE ENERGY SERVICES FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#						
14																			
15	Employee Pension & Benefits	926																	
16	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
17	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
18	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
19	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
20	Total Employee Pension & Benefits		0					0	0	0	0	0	0						
21																			
22	Franchise Requirement	927																	
23	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
24	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
25	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
26	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
27	Total Franchise Requirement		0					0	0	0	0	0	0						
28																			
29	Regulatory Commission Expenses	928																	
30	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
31	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
32	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
33	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
34	Total Regulatory Expenses		0					0	0	0	0	0	0						
35																			
36	Miscellaneous General Expenses	930.2																	
37	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
38	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
39	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
40	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
41	Total Miscellaneous General Expenses		0					0	0	0	0	0	0						
42																			
43	Rents	931																	
44	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
45	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
46	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
47	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
48	Total Rents		0					0	0	0	0	0	0						
49																			
50	Maintenance General Plant	932																	
51	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
52	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
53	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
54	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
55	Total Maintenance General Plant		0					0	0	0	0	0	0						
56																			
57	Total Administrative and General		0					0	0	0	0	0	0						
58																			
59	Misc. Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
60																			
61	Total O&M Expenses		0					0	0	0	0	0	0						
62																			



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4			Rate Year															
5			M.E./Customer Component															
6			Peak															
7			Current Rates															
8																		
9																		
10																		
11																		
12			CLEARING ACCOUNTS FUNCTION															
13																		
14			Gas Plant in Service	101														
15			Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
16																		
17			Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
18																		
19			Distribution Plant															
20			Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
21			Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
22			Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
23			Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation	
24			Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
25			M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
26			Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
27			Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
28			Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
29			House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
30			House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer	
31			Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand	
32			Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
33			Total Distribution Plant		0						0	0	0	0	0	0		
34																		
35			General Plant	389-399														
36			Land	389	30,942	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	30,942	0	0	0	30,942	19 Structures Allocator	
37			Structures and Improvements	390	912,543	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	912,543	0	0	0	912,543	19 Structures Allocator	
38			Office Equipment - Furniture	391.1	20,639	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	20,639	0	0	0	20,639	23 All Labor Allocator	
39			Office Equipment - General	391.2	27,961	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	27,961	0	0	0	27,961	23 All Labor Allocator	
40			Office Equipment - Computers	391.3	661,975	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	661,975	0	0	0	661,975	23 All Labor Allocator	
41			Transportation Equipment	392	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
42			Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
43			Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
44			Power Equipment - Truck	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
45			Communication Equipment	397	294,699	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	294,699	0	0	0	294,699	23 All Labor Allocator	
46			Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
47			Total General		1,948,759						0	1,948,759	0	0	0	1,948,759		
48																		
49			Intangible Plant	301-303														
50			Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
51			Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
52			Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
53			Total Intangible		0						0	0	0	0	0	0		
54																		
55			Total Gas Plant in Service		1,948,759						0	1,948,759	0	0	0	1,948,759		
56																		



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11				FERC														
12	CLEARING ACCOUNTS FUNCTION	Accounts	Total															
13																		
57	Accumulated Reserve for Depreciation	108																
58	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	1 Demand	
59																		
60	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	1 Demand	
61																		
62	Distribution Plant																	
63	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	1 Demand	
64	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	1 Demand	
65	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	1 Demand	
66	Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	6 Distribution Mains Allocation	
67	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	1 Demand	
68	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	2 Customer	
69	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	2 Customer	
70	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	2 Customer	
71	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	2 Customer	
72	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	2 Customer	
73	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	2 Customer	
74	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	1 Demand	
75	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
76	Total Distribution		0							0	0	0	0	0	0	0		
77																		
78	General Plant	389-399																
79	Land	389	(2,054)	0.0000%	100.0000%	0.0000%	0.0000%			0	(2,054)	0	0	0	0	0	19 Structures Allocator	
80	Structures and Improvements	390	(76,266)	0.0000%	100.0000%	0.0000%	0.0000%			0	(76,266)	0	0	0	0	0	19 Structures Allocator	
81	Office Equipment - Furniture	391.1	8,534	0.0000%	100.0000%	0.0000%	0.0000%			0	8,534	0	0	0	0	0	23 All Labor Allocator	
82	Office Equipment - General	391.2	(5,946)	0.0000%	100.0000%	0.0000%	0.0000%			0	(5,946)	0	0	0	0	0	23 All Labor Allocator	
83	Office Equipment - Computers	391.3	(99,658)	0.0000%	100.0000%	0.0000%	0.0000%			0	(99,658)	0	0	0	0	0	23 All Labor Allocator	
84	Trans Equip - CMPT	392	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
85	Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
86	Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
87	Power Equipment	396	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
88	Communication Equipment	397	(99,757)	0.0000%	100.0000%	0.0000%	0.0000%			0	(99,757)	0	0	0	0	0	23 All Labor Allocator	
89	Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
90	Total General		(275,147)							0	(275,147)	0	0	0	0	0		
91																		
92	Intangible Plant	301-303																
93	Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
94	Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
95	Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
96	Total Intangible		0							0	0	0	0	0	0	0		
97																		
98	Total Accumulated Reserve for Depreciation		(275,147)							0	(275,147)	0	0	0	0	0		
99																		

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5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
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12	CLEARING ACCOUNTS FUNCTION																	
13																		
143	Working Capital																	
144	Cash																	
145	Gas Purchase Related																	
146	Non Gas Purchase Related																	
147	Total Cash Working Capital																	
148	Prepayments																	
149	Taxes - Property																	
150	Other Insurance																	
151	AGA Dues																	
152	Total Prepayments																	
153	Material & Supplies																	
154	Valves																	
155	Regulators - Dom & Ind.																	
156	Meter & Service Risers																	
157	Pipe - Services & Mains																	
158	Total Material & Supplies																	
159	Gas Storage Inventory																	
160	Total Working Capital																	
161																		
162	Other Operating Revenues Sales Tax																	
163																		
164	Other																	
165	Deferred Income Taxes																	
166	Production																	
167	Transmission																	
168	Distribution																	
169	General																	
170	Total Deferred Income Taxes																	
171	Deferred Income Taxes - ITC																	
172	Production																	
173	Transmission																	
174	Distribution																	
175	General																	
176	Total Deferred Income Taxes - ITC																	
177																		
178	Deferred NY PSC Assessment																	
179	Deferred RD&D																	
180	Deferred Site Remediation Costs																	
181	TRA Impacts - Uncollectibles																	
182	Elimination of Reorganization Costs per C27934																	
183	Internal Pension Reserve																	
184	Earnings Base in Excess of Capitalization																	
185																		

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5				M.E./Customer Component															
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12				CLEARING ACCOUNTS FUNCTION	FERC Accounts	Total	Classification %				Classification				Total	#	Classification		
13							Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
186				Direct Labor Expense	401, 402														
187				Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
188																			
189				Other Gas Supply	807.1-813														
190				Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity		
191				Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity		
192				Total Other Gas Supply		0					0	0	0	0	0				
193																			
194				Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
195																			
196				Distribution															
197				Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
198				Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
199				Compressor Station Equipment	872	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
200				Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
201				Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	7	Distribution Mains & Services		
202				Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6	Distribution Mains Allocation		
203				Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	7	Distribution Mains & Services		
204				Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
205				Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
206				Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
207				Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
208				Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
209				Maint. Of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
210				Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
211				Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	10	Distribution Labor Expense		
212				Total Distribution		0					0	0	0	0	0				
213																			
214				Customer Accounts															
215				Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
216				Customer Record & Collections	903	7,877,275	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	7,877,275	7,877,275	20	Consumer Affairs and Credit and Collections - Labor		
217				Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	4	Revenue		
218				Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
219				Supervision	901	1,270,355	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	1,270,355	1,270,355	20	Consumer Affairs and Credit and Collections - Labor		
220				Total Customer Accounts		9,147,630					0	0	0	9,147,630	9,147,630				
221																			
222				Customer Service	909-913														
223				Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
224				Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
225				Total Customer Service		0					0	0	0	0	0				
226																			
227				Total Direct Labor Expense		9,147,630					0	0	0	9,147,630	9,147,630				
228																			

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5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
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11				FERC														
12	CLEARING ACCOUNTS FUNCTION		Accounts	Total	Demand	Customer	Commodity	Revenue										
13																		
229	Operation and Maintenance Expense		401,402															
230	Natural Gas Production		750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
231																		
232	Other Gas Supply Expense		807.1-813															
233	Purchase Gas Expense		401.999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	0	0	3 Commodity	
234	Other Gas Supply Expense			0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	0	0	3 Commodity	
235	Gas for Utility Operation			0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	0	0	3 Commodity	
236	Total Other Gas Supply Expense			0					0	0	0	0	0	0	0	0		
237																		
238	Transmission		850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
239																		
240	Distribution																	
241	Load Dispatching		871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
242	Structures & Improvements		886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
243	Compressor Station Equipment		872,888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
244	Compressor Station Equipment Maint		894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
245	Mains & Services		874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	7 Distribution Mains & Services	
246	Mains Maintenance		887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	6 Distribution Mains Allocation	
247	Services Maintenance		887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	7 Distribution Mains & Services	
248	Meas. & Regulator - General		875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
249	Meas. & Regulator - Industrial		876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
250	Meas. & Regulator - City		877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
251	Meters & House Regulators		878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
252	Customer Installations			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
253	Maint of Other Equipment		894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
254	Other Distribution Expense		879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
255	Rents		881	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
256	Supervision & Engineering		870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	12 Distribution O&M Expense	
257	Total Distribution			0					0	0	0	0	0	0	0	0		
258																		
259	Customer Accounts																	
260	Meter Reading		902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
261	Customer Record & Collections		903	8,551,556	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	8,551,556	8,551,556	21 Consumer Affairs and Credit and Collections - Total			
262	Uncollectible Accounts		904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	0	0	4 Revenue	
263	Miscellaneous Customer Accounts		905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
264	Supervision		801	805,768	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	805,768	805,768	21 Consumer Affairs and Credit and Collections - Total			
265	Total Customer Accounts			9,357,324					0	0	0	0	9,357,324	9,357,324				
266																		
267	Customer Service		908-913															
268	Customer Service			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
269	Transportation Administration			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
270	Total Customer Service			0					0	0	0	0	0	0	0	0		
271																		
272	Sales Promotion			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	



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12				CLEARING ACCOUNTS FUNCTION	FERC														
13					Accounts	Total	Classification %												
14							Demand	Customer	Commodity	Revenue									
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12				CLEARING ACCOUNTS FUNCTION															
13																			
365				Taxes Other Than Income															
366				Federal															
367				FICA															
368				Unemployment Compensation															
369				Total Federal															
370				New York State															
371				Unemployment Insurance															
372				Misc - Insurance Premium Tax															
373				Production															
374				Transmission															
375				Distribution															
376				General															
377				Total Miscellaneous															
378				Property															
379				Production															
380				Transmission															
381				Distribution															
382				General															
383				Total Property															
384				Sales Tax Company Use															
385				Total New York															
386				Total Taxes Other Than Income															
387				END CLEARING ACCOUNTS FUNCTION															

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