

EXHIBIT CNG-10

Schedule PMN-1

Qualifications of Paul M. Normand

1 **Q. Mr. Normand, what is your present position?**

2 A. I am a principal in the consulting firm of Management Applications Consulting, Inc.
3 (MAC). This Company provides consulting services to the utility industry in such fields
4 as loss studies, econometric studies, cost analyses, rate design, expert testimony, and
5 regulatory assistance. The Company is located in Reading, Pennsylvania.

6 **Q. What is your educational background?**

7 A. I graduated from Northeastern University in 1975, with a Bachelor of Science Degree and
8 a Master of Science Degree in Electrical Engineering-Power System Analysis. I have
9 attended various conferences and meetings concerning engineering and cost analysis.

10 **Q. What is your professional background?**

11 A. I was employed by the Massachusetts Electric Company in the Distribution Engineering
12 Department while attending Northeastern University. My principal areas of assignment
13 included new service, voltage conversions, and system planning. Upon graduation from
14 Northeastern University, I joined Westinghouse Electric Corporation Nuclear Division in
15 Pittsburgh, Pennsylvania. In that position, I assisted in the procurement and economic
16 analysis of electrical/electronic control equipment for the nuclear reactor system.

17 In 1976, I joined Gilbert Associates as an Engineer providing consulting services in the
18 rate and regulatory area to utility companies. I was promoted to Senior Engineer in 1977,
19 Manager of the Austin office 1980, and Director of Rate Regulatory Service in 1981.

20 In June, 1983, I left Gilbert to form a separate consulting firm and I am now a
21 principal and President of Management Applications Consulting, Inc. My principal areas
22 of concentration have been in loss studies, economic analyses, and pricing.

23 **Q. Have you testified in support of any cost studies that you participated in or**
24 **performed?**

1 A. Yes, I have testified about such studies before the following regulatory agencies: the
2 Maine Public Utility Commission, the Public Utility Commission of Texas, Illinois
3 Commerce Commission, New Hampshire Public Utilities Commission, New Jersey
4 Board of Public Utilities, New York Public Service Commission, Pennsylvania Public
5 Utility Commission, the Massachusetts Department of Public Utilities, the Kentucky
6 Public Service Commission, the Arkansas Public Service Commission, the Public Service
7 Commission of Louisiana, the Public Utilities Commission of Ohio, the Public Service
8 Commission of Missouri, the Delaware Public Service Commission, the Maryland Public
9 Service Commission, the Indiana Utility Regulatory Commission, the North Carolina
10 Utilities Commission and the Federal Energy Regulatory Commission.

11 **Q. Could you please briefly discuss your technical experience?**

12 A. I have performed numerous accounting and marginal cost of service studies, time
13 differentiated bundled and fully unbundled cost studies for both electric and gas utilities
14 since 1980. I have also used such studies in the design and presentation of detailed rate
15 proposals before regulatory agencies.

16 My additional experience has been in the area of unaccounted for loss evaluations for
17 electric and gas utilities for over thirty years. These studies include a detailed review of
18 each system and the calculation of appropriate recovery factors.

19

Schedule PMN-2

Customer Class Weather Normalized Sales

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

	November 2020	December 2020	January 2021	February 2021	March 2021	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	TOTAL	WINTER	SUMMER
CUSTOMERS															
1 SC-1 Residential	13,514	13,583	13,602	13,624	13,635	13,470	13,469	13,448	13,480	13,447	13,423	13,451	162,146	81,428	80,718
2 SC-3 Commercial	907	915	915	917	915	924	922	919	912	905	900	901	10,952	5,493	5,459
3 SC-8 Trans (Hammondsport)	7	7	7	7	7	7	7	7	7	7	7	7	84	42	42
4 SC-14 Aggregation Res	376	374	370	365	364	421	414	406	395	394	385	381	4,645	2,270	2,375
5 SC-14 Aggregation Com/PA	178	178	179	178	177	163	164	163	160	173	178	180	2,071	1,053	1,018
6 SC-6 Transportation	23	23	23	23	23	23	23	23	23	23	23	23	276	138	138
7 SC-7 Transportation	5	5	5	5	5	5	5	5	5	5	5	5	60	30	30
8 SC-11 Contract Cust 1	1	-	-	-	-	1	1	1	1	1	1	1	8	2	6
9 SC-11 Contract Cust 2	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
10 SC-11 Contract Cust 3	1	-	-	-	-	1	1	1	1	1	1	1	8	2	6
11 SC-11 Contract Cust 4	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
12 SC-11 Contract Cust 5	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
13 SC-11 Contract Cust 6	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
14 SC-11 Contract Cust 7	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
15 SC-11 Contract Cust 8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 SC-1 Bath	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
18 SC-2 Bath Clark Specialty	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
19 SC-2 Bath Merury Aircraft	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
20 SC-2 Bath N Amer Phillips	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
21 SC-3 Bath Trans	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28 Total	15,022	15,095	15,111	15,129	15,136	15,025	15,016	14,983	14,994	14,966	14,933	14,960	180,370	90,518	89,852
29 Total Firm	15,010	15,085	15,101	15,119	15,126	15,013	15,004	14,971	14,982	14,954	14,921	14,948	180,234	90,454	89,780
30 Total Sales	14,421	14,498	14,517	14,541	14,550	14,394	14,391	14,367	14,392	14,352	14,323	14,352	173,098	86,921	86,177
31 Total Transportation	589	587	584	578	576	619	613	604	590	602	598	596	7,136	3,533	3,603
32 Total Bath	5	5	5	5	5	5	5	5	5	5	5	5	60	30	30
33 Special Contracts	7	5	5	5	5	7	7	7	7	7	7	7	76	34	42

Corning Natural Gas
Sales and Demand Model
Normalization Calculations Actual Sales

BILLING MONTH SALES, CCF		November	December	January	February	March	April	May	June	July	August	September	October	TOTAL	WINTER	SUMMER
1	SC-1 Residential	959,575	1,626,782	2,153,568	2,247,605	2,063,373	1,242,965	938,113	423,629	231,999	198,318	230,573	454,820	12,771,321	10,293,869	2,477,452
2	SC-3 Commercial	146,152	280,545	369,292	407,185	338,220	244,591	152,954	67,663	41,385	41,433	51,462	72,111	2,212,993	1,785,985	427,008
3	SC-8 Trans (Hammondsport)	56,240	86,525	105,798	98,671	81,990	54,185	36,421	23,560	20,621	24,684	29,103	43,750	661,548	483,409	178,139
4	SC-14 Aggregation Res	44,052	72,368	95,294	88,525	86,845	61,075	45,082	19,711	11,691	10,317	11,868	22,516	569,344	448,159	121,185
5	SC-14 Aggregation Com/PA	135,622	209,821	281,632	275,408	260,801	150,734	113,873	43,808	46,245	44,415	58,116	80,175	1,700,649	1,314,018	386,631
6	SC-6 Transportation	211,640	291,486	358,281	323,344	272,816	178,285	120,161	90,009	82,315	92,013	109,947	167,308	2,297,605	1,635,852	661,753
7	SC-7 Transportation	634,340	814,880	918,350	872,590	762,620	636,140	504,800	471,010	430,990	526,550	130,130	547,330	7,249,730	4,638,920	2,610,810
8	SC-11 Contract Cust 1	23,560	-	-	-	-	2,860	9,180	54,110	51,450	103,780	63,500	63,570	372,010	26,420	345,590
9	SC-11 Contract Cust 2	1,568,380	1,772,800	1,700,090	1,671,850	1,749,990	1,728,550	1,401,140	1,045,050	1,142,930	1,200,440	1,256,180	1,662,630	17,900,030	10,191,660	7,708,370
10	SC-11 Contract Cust 3	25,493	-	-	-	-	12,202	49,533	104,753	64,560	69,411	58,956	35,059	419,967	37,695	382,272
11	SC-11 Contract Cust 4	239,830	302,830	401,300	384,510	377,000	253,260	79,500	140,770	128,820	143,880	182,660	311,270	2,945,630	1,958,730	986,900
12	SC-11 Contract Cust 5	17,325	25,671	36,194	33,081	28,618	16,773	12,089	5,361	5,271	6,932	9,954	16,721	213,990	157,662	56,328
13	SC-11 Contract Cust 6	102,680	134,440	209,170	194,870	145,120	158,220	141,350	119,540	83,060	95,890	72,220	100,910	1,557,470	944,500	612,970
14	SC-11 Contract Cust 7	347,800	360,840	370,440	338,830	351,130	230,200	161,430	206,240	295,910	320,850	356,370	341,640	3,681,680	1,999,240	1,682,440
15	SC-11 Contract Cust 8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SC-1 Bath	258,120	424,150	473,900	461,030	340,540	260,050	137,830	52,760	42,980	47,490	80,210	164,760	2,743,820	2,217,790	526,030
18	SC-2 Bath Clark Specialty	2,700	1,940	2,590	1,970	3,340	2,490	2,640	2,800	2,890	2,290	3,070	2,880	31,600	15,030	16,570
19	SC-2 Bath Merury Aircraft	2,220	3,320	7,880	8,680	2,210	1,360	330	-	-	-	-	490	26,490	25,670	820
20	SC-2 Bath N Amer Phillips	-	-	-	-	-	2,960	2,020	480	-	-	-	-	5,460	2,960	2,500
21	SC-3 Bath Trans	82,960	104,250	107,840	104,280	95,700	83,060	64,820	36,800	34,270	37,220	51,420	73,090	875,710	578,090	297,620
22		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Total	4,858,689	6,512,648	7,591,619	7,512,429	6,960,314	5,319,960	3,973,266	2,908,054	2,717,387	2,965,913	2,755,739	4,161,029	58,237,046	38,755,659	19,481,388
29	Total Firm	2,187,621	3,382,407	4,282,215	4,313,328	3,866,666	2,567,975	1,911,404	1,139,390	865,246	937,730	621,199	1,388,009	27,463,189	20,600,212	6,862,978
30	Total Sales	1,105,727	1,907,327	2,522,860	2,654,790	2,401,593	1,487,556	1,091,067	491,292	273,384	239,751	282,035	526,931	14,984,314	12,079,854	2,904,460
31	Total Transportation	1,081,894	1,475,080	1,759,355	1,658,538	1,465,072	1,080,419	820,337	648,098	591,862	697,979	339,164	861,079	12,478,876	8,520,358	3,958,518
32	Total Bath	346,000	533,660	592,210	575,960	441,790	349,920	207,640	92,840	80,140	87,000	134,700	241,220	3,683,080	2,839,540	843,540
33	Special Contracts	2,325,068	2,596,581	2,717,194	2,623,141	2,651,858	2,402,065	1,854,222	1,675,824	1,772,001	1,941,183	1,999,840	2,531,800	27,090,777	15,315,907	11,774,870

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 1

SC-1 Residential

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 15.98	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Weath Adj Third Block Rate
1	November	13,514	959,575	215,966	743,609	620	649	(29)	1,198.88	34,999	778,609	994,574	71.01	\$0.52280	\$18,298	34,999
2	December	13,583	1,626,782	217,068	1,409,714	916	968	(52)	1,538.92	79,337	1,489,051	1,706,119	119.77	\$0.52280	\$41,477	79,337
3	January	13,602	2,153,568	217,372	1,936,196	1,170	1,197	(27)	1,654.79	44,248	1,980,444	2,197,816	158.33	\$0.52280	\$23,133	44,248
4	February	13,624	2,247,605	217,723	2,029,882	1,324	1,264	61	1,532.74	(93,009)	1,936,872	2,154,596	164.97	\$0.52280	(\$48,625)	(93,009)
5	March	13,635	2,063,373	217,899	1,845,474	1,125	1,085	40	1,640.66	(65,839)	1,779,635	1,997,534	151.33	\$0.52280	(\$34,421)	(65,839)
6	April	13,470	1,242,965	215,262	1,027,703	767	805	(37)	1,339.06	49,812	1,077,515	1,292,777	92.28	\$0.44420	\$22,127	49,812
7	May	13,469	938,113	215,246	722,867	599	430	169	1,206.74	(204,132)	518,735	733,981	69.65	\$0.44420	(\$90,676)	(204,132)
8	June	13,448	423,629	214,911	208,718	249	204	45	838.82	(37,978)	170,740	385,651	31.50	\$0.82740	(\$31,423)	
9	July	13,480	231,999	215,422	-	39	47	(8)	0.00	0	0	231,999	17.21	\$0.82740	\$0	
10	August	13,447	198,318	214,895	-	10	24	(14)	0.00	0	0	198,318	14.75	\$0.82740	\$0	
11	September	13,423	230,573	214,511	16,062	147	101	46	109.22	(5,069)	10,993	225,504	17.18	\$0.82740	(\$4,194)	
12	October	13,451	454,820	214,959	239,861	377	338	39	635.40	(24,943)	214,918	429,876	33.81	\$0.82740	(\$20,638)	
13																
14	Total	13,512	12,771,321	2,591,235	10,180,086	7,344	7,110	234		(222,575)	9,957,511	12,548,746	942		\$ (124,942)	
15	Winter	13,571	10,293,869	1,301,291	8,992,578	5,923	5,967	(44)		49,548	9,042,126	10,343,417	758		\$ 21,988	
16	Summer	13,453	2,477,452	1,289,944	1,187,508	1,421	1,143	278		-272,123	915,385	2,205,329	184		\$ (146,931)	

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 2

SC-3 Commercial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 45.58	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Surcharge Revenue Weath Adjustment
1	November	907	146,152	41,341	104,811	623	649	(26)	168.23	4,339	109,151	150,491	161.14	\$0.43610	\$1,892	
2	December	915	280,545	41,705	238,840	924	974	(50)	258.43	12,831	251,671	293,376	306.61	\$0.43610	\$5,596	
3	January	915	369,292	41,705	327,587	1,167	1,199	(33)	280.77	9,187	336,773	378,479	403.60	\$0.43610	\$4,006	
4	February	917	407,185	41,796	365,389	1,332	1,266	67	274.21	(18,281)	347,107	388,904	444.04	\$0.43610	(\$7,972)	
5	March	915	338,220	41,705	296,515	1,117	1,082	34	265.54	(9,150)	287,364	329,070	369.64	\$0.43610	(\$3,990)	
6	April	924	244,591	42,115	202,476	758	795	(37)	267.27	9,954	212,429	254,545	264.71	\$0.42880	\$4,268	
7	May	922	152,954	42,024	110,930	603	436	167	183.96	(30,658)	80,272	122,296	165.89	\$0.42880	(\$13,146)	
8	June	919	67,663	41,888	25,775	233	193	40	110.78	(4,444)	21,332	63,219	73.63	\$0.43610	(\$1,938)	
9	July	912	41,385	41,569	-	32	44	(12)	0.00	0	0	41,385	45.38	\$0.69020	\$0	
10	August	905	41,433	41,249	-	12	24	(13)	0.00	0	0	41,433	45.78	\$0.69020	\$0	
11	September	900	51,462	41,022	10,440	156	105	51	67.03	(3,413)	7,027	48,049	57.18	\$0.43610	(\$1,488)	
12	October	901	72,111	41,067	31,044	379	343	35	81.98	(2,898)	28,146	69,213	80.03	\$0.43610	(\$1,264)	
13																
14	Total	913	2,212,993	499,187	1,713,806	7,334	7,110	224		(32,534)	1,681,272	2,180,459	2,418		\$ (14,037)	\$ -
15	Winter	916	1,785,985	250,368	1,535,617	5,921	5,965	(44)		8,879	1,544,496	1,794,864	1,950		\$ 3,800	\$ -
16	Summer	910	427,008	248,819	178,189	1,414	1,145	268		-41,413	136,776	385,595	468		\$ (17,836)	\$ -

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 3

SC-8 Trans (Hammondsport)

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 3,236.07	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	7	56,240	22,653	33,588	706	793	(87)	47.57	4,160	37,747	60,400	8,034.29	\$0.21830	\$908
2	December	7	86,525	22,653	63,873	1,043	1,052	(9)	61.24	553	64,426	87,078	12,360.71	\$0.21830	\$121
3	January	7	105,798	22,653	83,146	1,318	1,377	(59)	63.08	3,714	86,859	109,512	15,114.00	\$0.21830	\$811
4	February	7	98,671	22,653	76,019	1,231	1,125	106	61.75	(6,565)	69,453	92,106	14,095.86	\$0.21830	(\$1,433)
5	March	7	81,990	22,653	59,338	920	999	(79)	64.50	5,102	64,439	87,092	11,712.86	\$0.21830	\$1,114
6	April	7	54,185	22,653	31,533	723	613	110	43.61	(4,806)	26,726	49,379	7,740.71	\$0.23500	(\$1,129)
7	May	7	36,421	22,653	13,769	387	292	95	35.58	(3,393)	10,376	33,028	5,203.00	\$0.23500	(\$797)
8	June	7	23,560	22,653	908	116	88	28	7.82	(220)	687	23,340	3,365.71	\$0.21830	(\$48)
9	July	7	20,621	22,653	-	0	23	(23)	0.00	0	0	20,621	2,945.86	\$0.21830	\$0
10	August	7	24,684	22,653	-	32	40	(8)	0.00	0	0	24,684	3,526.29	\$0.21830	\$0
11	September	7	29,103	22,653	6,451	255	180	75	25.30	(1,885)	4,565	27,218	4,157.57	\$0.21830	(\$412)
12	October	7	43,750	22,653	21,098	557	527	30	37.88	(1,125)	19,973	42,625	6,250.00	\$0.21830	(\$246)
13															
14	Total	7	661,548	271,830	389,718	7,288	7,110	178		(4,466)	385,252	657,082	94,507		\$ (1,112)
15	Winter	7	483,409	135,915	347,494	5,941	5,959	(18)		2,157	349,651	485,566	69,058		\$ 391
16	Summer	7	178,139	135,915	42,224	1,347	1,151	196		-6,623	35,601	171,516	25,448		\$ (1,503)

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 4

SC-14 Aggregation Res

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 27.89	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Weath Adj Third Block Rate
1	November	376	44,052	10,488	33,564	615	641	(26)	54.54	1,407	34,971	45,459	117.16	\$0.52280	\$735	1,407
2	December	374	72,368	10,432	61,936	915	968	(53)	67.72	3,604	65,540	75,972	193.50	\$0.52280	\$1,884	3,604
3	January	370	95,294	10,321	84,973	1,164	1,186	(22)	73.00	1,589	86,562	96,883	257.55	\$0.52280	\$831	1,589
4	February	365	88,525	10,181	78,344	1,331	1,271	61	58.84	(3,575)	74,769	84,950	242.53	\$0.52280	(\$1,869)	(3,575)
5	March	364	86,845	10,153	76,692	1,127	1,086	40	68.07	(2,734)	73,958	84,111	238.59	\$0.52280	(\$1,429)	(2,734)
6	April	421	61,075	11,743	49,332	753	796	(43)	65.49	2,795	52,127	63,870	145.07	\$0.44420	\$1,241	2,795
7	May	414	45,082	11,548	33,534	613	447	166	54.72	(9,073)	24,461	36,009	108.89	\$0.44420	(\$4,030)	(9,073)
8	June	406	19,711	11,325	8,386	265	215	50	31.65	(1,569)	6,817	18,142	48.55	\$0.82740	(\$1,298)	
9	July	395	11,691	11,018	-	40	47	(7)	0.00	0	0	11,691	29.60	\$0.82740	\$0	
10	August	394	10,317	10,990	-	10	23	(13)	0.00	0	0	10,317	26.19	\$0.82740	\$0	
11	September	385	11,868	10,739	1,129	148	101	47	7.65	(359)	770	11,509	30.83	\$0.82740	(\$297)	
12	October	381	22,516	10,627	11,889	372	329	44	31.94	(1,395)	10,494	21,121	59.10	\$0.52280	(\$729)	(1,395)
13																
14	Total	387	569,344	129,565	439,779	7,353	7,110	243		(9,310)	430,468	560,034	1,498		\$ (4,961)	
15	Winter	378	448,159	63,318	384,841	5,905	5,948	(43)		3,086	387,927	451,245	1,194		\$ 1,394	
16	Summer	396	121,185	66,247	54,938	1,448	1,162	286		-12,396	42,541	108,789	303		\$ (6,355)	

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 5

SC-14 Aggregation Com/PA

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 272.25	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Surcharge Revenue Weath Adjustment
1	November	178	135,622	48,461	87,161	613	641	(28)	142.14	3,988	91,149	139,610	761.92	\$0.43610	\$1,739	
2	December	178	209,821	48,461	161,361	902	952	(50)	178.96	9,006	170,367	218,827	1,178.77	\$0.43610	\$3,928	
3	January	179	281,632	48,733	232,899	1,157	1,188	(31)	201.30	6,216	239,115	287,848	1,573.36	\$0.43610	\$2,711	
4	February	178	275,408	48,461	226,947	1,332	1,271	62	170.33	(10,527)	216,420	264,881	1,547.23	\$0.43610	(\$4,591)	
5	March	177	260,801	48,188	212,613	1,134	1,092	42	187.54	(7,836)	204,776	252,965	1,473.45	\$0.43610	(\$3,417)	
6	April	163	150,734	44,377	106,357	755	805	(50)	140.87	7,008	113,365	157,742	924.75	\$0.42880	\$3,005	
7	May	164	113,873	44,649	69,224	616	453	163	112.44	(18,308)	50,916	95,565	694.35	\$0.42880	(\$7,850)	
8	June	163	43,808	44,377	-	256	213	43	0.00	0	0	43,808	268.76	\$0.43610	\$0	
9	July	160	46,245	43,560	-	43	48	(5)	0.00	0	0	46,245	289.03	\$0.43610	\$0	
10	August	173	44,415	47,099	-	9	22	(13)	0.00	0	0	44,415	256.73	\$0.43610	\$0	
11	September	178	58,116	48,461	9,655	142	97	45	67.97	(3,041)	6,615	55,075	326.49	\$0.43610	(\$1,326)	
12	October	180	80,175	49,005	31,170	371	328	43	83.92	(3,633)	27,536	76,541	445.42	\$0.43610	(\$1,585)	
13																
14	Total	173	1,700,649	563,832	1,137,386	7,330	7,110	220		(17,127)	1,120,259	1,683,522	9,740		\$ (7,387)	\$ -
15	Winter	176	1,314,018	286,680	1,027,338	5,893	5,948	(55)		7,855	1,035,193	1,321,873	7,459		\$ 3,374	\$ -
16	Summer	170	386,631	277,152	110,049	1,437	1,162	275		-24,982	85,067	361,649	2,281		\$ (10,761)	\$ -

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 6

SC-6 Transportation

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 3,789.74	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	23	211,640	87,164	124,476	706	793	(87)	176.31	15,416	139,892	227,056	9,201.74	\$0.29770	\$4,589
2	December	23	291,486	87,164	204,322	1,043	1,052	(9)	195.90	1,770	206,092	293,256	12,673.30	\$0.29770	\$527
3	January	23	358,281	87,164	271,117	1,318	1,377	(59)	205.70	12,109	283,226	370,390	15,577.43	\$0.29770	\$3,605
4	February	23	323,344	87,164	236,180	1,231	1,125	106	191.86	(20,397)	215,783	302,947	14,058.43	\$0.29770	(\$6,072)
5	March	23	272,816	87,164	185,652	920	999	(79)	201.80	15,962	201,614	288,778	11,861.57	\$0.29770	\$4,752
6	April	23	178,285	87,164	91,121	723	613	110	126.03	(13,889)	77,232	164,396	7,751.52	\$0.31940	(\$4,436)
7	May	23	120,161	87,164	32,997	387	292	95	85.26	(8,131)	24,866	112,030	5,224.39	\$0.31940	(\$2,597)
8	June	23	90,009	87,164	2,845	116	88	28	24.53	(690)	2,155	89,319	3,913.43	\$0.29770	(\$205)
9	July	23	82,315	87,164	-	0	23	(23)	0.00	0	0	82,315	3,578.91	\$0.29770	\$0
10	August	23	92,013	87,164	-	32	40	(8)	0.00	0	0	92,013	4,000.57	\$0.29770	\$0
11	September	23	109,947	87,164	22,783	255	180	75	89.35	(6,659)	16,124	103,288	4,780.30	\$0.29770	(\$1,982)
12	October	23	167,308	87,164	80,144	557	527	30	143.89	(4,273)	75,871	163,035	7,274.26	\$0.29770	(\$1,272)
13															
14	Total	23	2,297,605	1,045,968	1,251,637	7,288	7,110	178		(8,783)	1,242,854	2,288,822	99,896		\$ (3,093)
15	Winter	23	1,635,852	522,984	1,112,868	5,941	5,959	(18)		10,971	1,123,839	1,646,823	71,124		\$ 2,965
16	Summer	23	661,753	522,984	138,769	1,347	1,151	196		-19,754	119,015	641,999	28,772		\$ (6,057)

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 7

SC-7 Transportation

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 95,754.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	5	634,340	478,770	155,570	706	793	(87)	220.35	19,266	174,836	653,606	126,868.00	\$0.12270	\$2,364
2	December	5	814,880	478,770	336,110	1,043	1,052	(9)	322.25	2,911	339,021	817,791	162,976.00	\$0.12270	\$357
3	January	5	918,350	478,770	439,580	1,318	1,377	(59)	333.52	19,633	459,213	937,983	183,670.00	\$0.12270	\$2,409
4	February	5	872,590	478,770	393,820	1,231	1,125	106	319.92	(34,011)	359,809	838,579	174,518.00	\$0.12270	(\$4,173)
5	March	5	762,620	478,770	283,850	920	999	(79)	308.53	24,405	308,255	787,025	152,524.00	\$0.12270	\$2,994
6	April	5	636,140	478,770	157,370	723	613	110	217.66	(23,986)	133,384	612,154	127,228.00	\$0.13030	(\$3,125)
7	May	5	504,800	478,770	26,030	387	292	95	67.26	(6,414)	19,616	498,386	100,960.00	\$0.13030	(\$836)
8	June	5	471,010	478,770	-	116	88	28	0.00	0	0	471,010	94,202.00	\$0.12270	\$0
9	July	5	430,990	478,770	-	0	23	(23)	0.00	0	0	430,990	86,198.00	\$0.12270	\$0
10	August	5	526,550	478,770	-	32	40	(8)	0.00	0	0	526,550	105,310.00	\$0.12270	\$0
11	September	5	130,130	478,770	-	255	180	75	0.00	0	0	130,130	26,026.00	\$0.12270	\$0
12	October	5	547,330	478,770	68,560	557	527	30	123.09	(3,656)	64,904	543,674	109,466.00	\$0.12270	(\$449)
13															
14	Total	5	7,249,730	5,745,240	1,860,890	7,288	7,110	178		(1,852)	1,859,038	7,247,878	1,449,946		\$ (458)
15	Winter	5	4,638,920	2,872,620	1,766,300	5,941	5,959	(18)		8,219	1,774,519	4,647,139	927,784		\$ 826
16	Summer	5	2,610,810	2,872,620	94,590	1,347	1,151	196		-10,070	84,520	2,600,740	522,162		\$ (1,284)

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 9

SC-11 Contract Cust 2

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 1,171,685.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1	1,568,380	1,171,685	396,695	706	793	(87)	561.89	49,128	445,823	1,617,508	1,568,380.00	\$0.02700	\$1,326
2	December	1	1,772,800	1,171,685	601,115	1,043	1,052	(9)	576.33	5,206	606,321	1,778,006	1,772,800.00	\$0.02700	\$141
3	January	1	1,700,090	1,171,685	528,405	1,318	1,377	(59)	400.91	23,600	552,005	1,723,690	1,700,090.00	\$0.03200	\$755
4	February	1	1,671,850	1,171,685	500,165	1,231	1,125	106	406.31	(43,195)	456,970	1,628,655	1,671,850.00	\$0.03200	(\$1,382)
5	March	1	1,749,990	1,171,685	578,305	920	999	(79)	628.59	49,722	628,027	1,799,712	1,749,990.00	\$0.03200	\$1,591
6	April	1	1,728,550	1,171,685	556,865	723	613	110	770.21	(84,878)	471,987	1,643,672	1,728,550.00	\$0.03200	(\$2,716)
7	May	1	1,401,140	1,171,685	229,455	387	292	95	592.91	(56,544)	172,911	1,344,596	1,401,140.00	\$0.03200	(\$1,809)
8	June	1	1,045,050	1,171,685	-	116	88	28	0.00	0	0	1,045,050	1,045,050.00	\$0.03200	\$0
9	July	1	1,142,930	1,171,685	-	0	23	(23)	0.00	0	0	1,142,930	1,142,930.00	\$0.03200	\$0
10	August	1	1,200,440	1,171,685	-	32	40	(8)	0.00	0	0	1,200,440	1,200,440.00	\$0.03200	\$0
11	September	1	1,256,180	1,171,685	84,495	255	180	75	331.35	(24,697)	59,798	1,231,483	1,256,180.00	\$0.03200	(\$790)
12	October	1	1,662,630	1,171,685	490,945	557	527	30	881.41	(26,178)	464,767	1,636,452	1,662,630.00	\$0.03200	(\$838)
13															
14	Total	1	17,900,030	14,060,220	3,966,445	7,288	7,110	178		(107,834)	3,858,611	17,792,196	17,900,030		\$ (3,722)
15	Winter	1	10,191,660	7,030,110	3,161,550	5,941	5,959	(18)		-416	3,161,134	10,191,244	10,191,660		\$ (285)
16	Summer	1	7,708,370	7,030,110	804,895	1,347	1,151	196		-107,418	697,477	7,600,952	7,708,370		\$ (3,437)

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 11

SC-11 Contract Cust 4

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 136,350.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1	239,830	136,350	103,480	706	793	(87)	146.57	12,815	116,295	252,645	239,830.00	\$0.12270	\$1,572
2	December	1	302,830	136,350	166,480	1,043	1,052	(9)	159.62	1,442	167,922	304,272	302,830.00	\$0.12270	\$177
3	January	1	401,300	136,350	264,950	1,318	1,377	(59)	201.02	11,834	276,784	413,134	401,300.00	\$0.12270	\$1,452
4	February	1	384,510	136,350	248,160	1,231	1,125	106	201.59	(21,431)	226,729	363,079	384,510.00	\$0.12270	(\$2,630)
5	March	1	377,000	136,350	240,650	920	999	(79)	261.58	20,691	261,341	397,691	377,000.00	\$0.12270	\$2,539
6	April	1	253,260	136,350	116,910	723	613	110	161.70	(17,819)	99,091	235,441	253,260.00	\$0.13030	(\$2,322)
7	May	1	79,500	136,350	-	387	292	95	0.00	0	0	79,500	79,500.00	\$0.13030	\$0
8	June	1	140,770	136,350	4,420	116	88	28	38.10	(1,072)	3,348	139,698	140,770.00	\$0.13030	(\$140)
9	July	1	128,820	136,350	-	0	23	(23)	0.00	0	0	128,820	128,820.00	\$0.12270	\$0
10	August	1	143,880	136,350	-	32	40	(8)	0.00	0	0	143,880	143,880.00	\$0.12270	\$0
11	September	1	182,660	136,350	46,310	255	180	75	181.61	(13,536)	32,774	169,124	182,660.00	\$0.12270	(\$1,661)
12	October	1	311,270	136,350	174,920	557	527	30	314.04	(9,327)	165,593	301,943	311,270.00	\$0.12270	(\$1,144)
13															
14	Total	1	2,945,630	1,636,200	1,366,280	7,288	7,110	178		(16,404)	1,349,876	2,929,226	2,945,630		\$ (2,156)
15	Winter	1	1,958,730	818,100	1,140,630	5,941	5,959	(18)		7,531	1,148,161	1,966,261	1,958,730		\$ 789
16	Summer	1	986,900	818,100	225,650	1,347	1,151	196		-23,935	201,715	962,965	986,900		\$ (2,945)

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 12

SC-11 Contract Cust 5

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 6,101.50	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1	17,325	6,102	11,224	706	793	(87)	15.90	1,390	12,613	18,715	17,325.00		\$0
2	December	1	25,671	6,102	19,570	1,043	1,052	(9)	18.76	169	19,739	25,840	25,671.00		\$0
3	January	1	36,194	6,102	30,093	1,318	1,377	(59)	22.83	1,344	31,437	37,538	36,194.00		\$0
4	February	1	33,081	6,102	26,980	1,231	1,125	106	21.92	(2,330)	24,650	30,751	33,081.00		\$0
5	March	1	28,618	6,102	22,517	920	999	(79)	24.47	1,936	24,452	30,554	28,618.00		\$0
6	April	1	16,773	6,102	10,672	723	613	110	14.76	(1,627)	9,045	15,146	16,773.00		\$0
7	May	1	12,089	6,102	5,988	387	292	95	15.47	(1,475)	4,512	10,614	12,089.00		\$0
8	June	1	5,361	6,102	-	116	88	28	0.00	0	0	5,361	5,361.00		\$0
9	July	1	5,271	6,102	-	0	23	(23)	0.00	0	0	5,271	5,271.00		\$0
10	August	1	6,932	6,102	-	32	40	(8)	0.00	0	0	6,932	6,932.00		\$0
11	September	1	9,954	6,102	3,853	255	180	75	15.11	(1,126)	2,726	8,828	9,954.00		\$0
12	October	1	16,721	6,102	10,620	557	527	30	19.07	(566)	10,053	16,155	16,721.00		\$0
13															
14	Total	1	213,990	73,218	141,513	7,288	7,110	178		(2,285)	139,228	211,705	213,990		\$ -
15	Winter	1	157,662	36,609	121,053	5,941	5,959	(18)		883	121,936	158,545	157,662		\$ -
16	Summer	1	56,328	36,609	20,460	1,347	1,151	196		-3,168	17,292	53,160	56,328		\$ -

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 13

SC-11 Contract Cust 6

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 89,475.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1	102,680	89,475	13,205	706	793	(87)	18.70	1,635	14,840	104,315	102,680.00	\$0.02000	\$33
2	December	1	134,440	89,475	44,965	1,043	1,052	(9)	43.11	389	45,354	134,829	134,440.00	\$0.02000	\$8
3	January	1	209,170	89,475	119,695	1,318	1,377	(59)	90.82	5,346	125,041	214,516	209,170.00	\$0.02000	\$107
4	February	1	194,870	89,475	105,395	1,231	1,125	106	85.62	(9,102)	96,293	185,768	194,870.00	\$0.02000	(\$182)
5	March	1	145,120	89,475	55,645	920	999	(79)	60.48	4,784	60,429	149,904	145,120.00	\$0.02000	\$96
6	April	1	158,220	89,475	68,745	723	613	110	95.08	(10,478)	58,267	147,742	158,220.00	\$0.02000	(\$210)
7	May	1	141,350	89,475	51,875	387	292	95	134.04	(12,783)	39,092	128,567	141,350.00	\$0.02000	(\$256)
8	June	1	119,540	89,475	30,065	116	88	28	259.18	(7,292)	22,773	112,248	119,540.00	\$0.02000	(\$146)
9	July	1	83,060	89,475	-	0	23	(23)	0.00	0	0	83,060	83,060.00	\$0.02000	\$0
10	August	1	95,890	89,475	-	32	40	(8)	0.00	0	0	95,890	95,890.00	\$0.02000	\$0
11	September	1	72,220	89,475	-	255	180	75	0.00	0	0	72,220	72,220.00	\$0.02000	\$0
12	October	1	100,910	89,475	11,435	557	527	30	20.53	(610)	10,825	100,300	100,910.00	\$0.02000	(\$12)
13															
14	Total	1	1,557,470	1,073,700	501,025	7,288	7,110	178		(28,110)	472,915	1,529,360	1,557,470		\$ (562)
15	Winter	1	944,500	536,850	407,650	5,941	5,959	(18)		-7,425	400,225	937,075	944,500		\$ (149)
16	Summer	1	612,970	536,850	93,375	1,347	1,151	196		-20,685	72,690	592,285	612,970		\$ (414)

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 14

SC-11 Contract Cust 7

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 308,380.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Surcharge Revenue Weath Adjustment
1	November	1	347,800	308,380	39,420	706	793	(87)	55.84	4,882	44,302	352,682	347,800.00		\$0	
2	December	1	360,840	308,380	52,460	1,043	1,052	(9)	50.30	454	52,914	361,294	360,840.00		\$0	
3	January	1	370,440	308,380	62,060	1,318	1,377	(59)	47.09	2,772	64,832	373,212	370,440.00		\$0	
4	February	1	338,830	308,380	30,450	1,231	1,125	106	24.74	(2,630)	27,820	336,200	338,830.00		\$0	
5	March	1	351,130	308,380	42,750	920	999	(79)	46.47	3,676	46,426	354,806	351,130.00		\$0	
6	April	1	230,200	308,380	-	723	613	110	0.00	0	0	230,200	230,200.00		\$0	
7	May	1	161,430	308,380	-	387	292	95	0.00	0	0	161,430	161,430.00		\$0	
8	June	1	206,240	308,380	-	116	88	28	0.00	0	0	206,240	206,240.00		\$0	
9	July	1	295,910	308,380	-	0	23	(23)	0.00	0	0	295,910	295,910.00		\$0	
10	August	1	320,850	308,380	-	32	40	(8)	0.00	0	0	320,850	320,850.00		\$0	
11	September	1	356,370	308,380	47,990	255	180	75	188.20	(14,027)	33,963	342,343	356,370.00		\$0	
12	October	1	341,640	308,380	33,260	557	527	30	59.71	(1,773)	31,487	339,867	341,640.00		\$0	
13																
14	Total	1	3,681,680	3,700,560	308,390	7,288	7,110	178		(6,646)	301,744	3,675,034	3,681,680		\$ -	\$ -
15	Winter	1	1,999,240	1,850,280	227,140	5,941	5,959	(18)		9,154	236,294	2,008,394	1,999,240		\$ -	\$ -
16	Summer	1	1,682,440	1,850,280	81,250	1,347	1,151	196		-15,800	65,450	1,666,640	1,682,440		\$ -	\$ -

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 17

SC-1 Bath

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 45,235.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1	258,120	45,235	212,885	738	815	(77)	288.46	22,135	235,020	280,255	258,120.00	\$0.12270	\$2,716
2	December	1	424,150	45,235	378,915	1,125	1,130	(5)	336.81	1,594	380,509	425,744	424,150.00	\$0.12270	\$196
3	January	1	473,900	45,235	428,665	1,236	1,299	(63)	346.82	21,907	450,572	495,807	473,900.00	\$0.12270	\$2,688
4	February	1	461,030	45,235	415,795	1,231	1,125	106	337.77	(35,908)	379,887	425,122	461,030.00	\$0.12270	(\$4,406)
5	March	1	340,540	45,235	295,305	920	999	(79)	320.98	25,390	320,695	365,930	340,540.00	\$0.12270	\$3,115
6	April	1	260,050	45,235	214,815	723	613	110	297.12	(32,742)	182,073	227,308	260,050.00	\$0.13030	(\$4,266)
7	May	1	137,830	45,235	92,595	387	292	95	239.26	(22,818)	69,777	115,012	137,830.00	\$0.13030	(\$2,973)
8	June	1	52,760	45,235	7,525	116	88	28	64.87	(1,825)	5,700	50,935	52,760.00	\$0.12270	(\$224)
9	July	1	42,980	45,235	-	0	24	(24)	0.00	0	0	42,980	42,980.00	\$0.12270	\$0
10	August	1	47,490	45,235	-	32	40	(8)	0.00	0	0	47,490	47,490.00	\$0.12270	\$0
11	September	1	80,210	45,235	34,975	255	180	75	137.16	(10,223)	24,752	69,987	80,210.00	\$0.12270	(\$1,254)
12	October	1	164,760	45,235	119,525	525	506	19	227.67	(4,326)	115,199	160,434	164,760.00	\$0.12270	(\$531)
13															
14	Total	1	2,743,820	542,820	2,201,000	7,288	7,110	178		(36,816)	2,164,184	2,707,004	2,743,820	\$	(4,940)
15	Winter	1	2,217,790	271,410	1,946,380	5,973	5,980	(7)		2,375	1,948,755	2,220,165	2,217,790	\$	43
16	Summer	1	526,030	271,410	254,620	1,315	1,130	185		-39,191	215,429	486,839	526,030	\$	(4,982)

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 18

SC-2 Bath Clark Specialty

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 2,590.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1	2,700	2,590	110	738	815	(77)	0.15	0	0	2,700	2,700.00		\$0
2	December	1	1,940	2,590	-	1,125	1,130	(5)	0.00	0	0	1,940	1,940.00		\$0
3	January	1	2,590	2,590	-	1,236	1,299	(63)	0.00	0	0	2,590	2,590.00		\$0
4	February	1	1,970	2,590	-	1,231	1,125	106	0.00	0	0	1,970	1,970.00		\$0
5	March	1	3,340	2,590	750	920	999	(79)	0.82	0	0	3,340	3,340.00		\$0
6	April	1	2,490	2,590	-	723	613	110	0.00	0	0	2,490	2,490.00		\$0
7	May	1	2,640	2,590	50	387	292	95	0.13	0	0	2,640	2,640.00		\$0
8	June	1	2,800	2,590	210	116	88	28	1.81	0	0	2,800	2,800.00		\$0
9	July	1	2,890	2,590	-	0	24	(24)	0.00	0	0	2,890	2,890.00		\$0
10	August	1	2,290	2,590	-	32	40	(8)	0.00	0	0	2,290	2,290.00		\$0
11	September	1	3,070	2,590	480	255	180	75	1.88	0	0	3,070	3,070.00		\$0
12	October	1	2,880	2,590	290	525	506	19	0.55	0	0	2,880	2,880.00		\$0
13															
14	Total	1	31,600	31,080	1,890	7,288	7,110	178		0	0	31,600	31,600	\$	-
15	Winter	1	15,030	15,540	860	5,973	5,980	(7)		0	0	15,030	15,030	\$	-
16	Summer	1	16,570	15,540	1,030	1,315	1,130	185		0	0	16,570	16,570	\$	-

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 19

SC-2 Bath Merury Aircraft

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	
1	November	1	2,220	0	2,220	738	815	(77)	3.01	231	2,451	2,451	2,220.00	\$0.12270	\$0	SC-2 Volumes be
2	December	1	3,320	0	3,320	1,125	1,130	(5)	2.95	14	3,334	3,334	3,320.00	\$0.12270	\$0	SC-2 Volumes be
3	January	1	7,880	0	7,880	1,236	1,299	(63)	6.38	403	8,283	8,283	7,880.00	\$0.12270	\$49	
4	February	1	8,680	0	8,680	1,231	1,125	106	7.05	(750)	7,930	7,930	8,680.00	\$0.12270	(\$92)	
5	March	1	2,210	0	2,210	920	999	(79)	2.40	190	2,400	2,400	2,210.00	\$0.12270	\$0	SC-2 Volumes be
6	April	1	1,360	0	1,360	723	613	110	1.88	(207)	1,153	1,153	1,360.00	\$0.13030	\$0	SC-2 Volumes be
7	May	1	330	0	330	387	292	95	0.85	(81)	249	249	330.00	\$0.13030	\$0	SC-2 Volumes be
8	June	1	0	0	-	116	88	28	0.00	0	0	0	0.00	\$0.12270	\$0	SC-2 Volumes be
9	July	1	0	0	-	0	24	(24)	0.00	0	0	0	0.00	\$0.12270	\$0	SC-2 Volumes be
10	August	1	0	0	-	32	40	(8)	0.00	0	0	0	0.00	\$0.12270	\$0	SC-2 Volumes be
11	September	1	0	0	-	255	180	75	0.00	0	0	0	0.00	\$0.12270	\$0	SC-2 Volumes be
12	October	1	490	0	490	525	506	19	0.93	(18)	472	472	490.00	\$0.12270	\$0	SC-2 Volumes be
13																
14	Total	1	26,490	0	26,490	7,288	7,110	178		(218)	26,272	26,272	26,490		\$ (43)	
15	Winter	1	25,670	0	25,670	5,973	5,980	(7)		-119	25,551	25,551	25,670		\$ (43)	
16	Summer	1	820	0	820	1,315	1,130	185		-99	721	721	820		\$ -	

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 20

SC-2 Bath N Amer Phillips

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1	0	0	-	738	815	(77)	0.00	0	0	0	0.00	\$0.12270	\$0
2	December	1	0	0	-	1,125	1,130	(5)	0.00	0	0	0	0.00	\$0.12270	\$0
3	January	1	0	0	-	1,236	1,299	(63)	0.00	0	0	0	0.00	\$0.12270	\$0
4	February	1	0	0	-	1,231	1,125	106	0.00	0	0	0	0.00	\$0.12270	\$0
5	March	1	0	0	-	920	999	(79)	0.00	0	0	0	0.00	\$0.12270	\$0
6	April	1	2,960	0	2,960	723	613	110	4.09	0	0	2,960	2,960.00	\$0.13030	\$0
7	May	1	2,020	0	2,020	387	292	95	5.22	0	0	2,020	2,020.00	\$0.13030	\$0
8	June	1	480	0	480	116	88	28	4.14	0	0	480	480.00	\$0.12270	\$0
9	July	1	0	0	-	0	24	(24)	0.00	0	0	0	0.00	\$0.12270	\$0
10	August	1	0	0	-	32	40	(8)	0.00	0	0	0	0.00	\$0.12270	\$0
11	September	1	0	0	-	255	180	75	0.00	0	0	0	0.00	\$0.12270	\$0
12	October	1	0	0	-	525	506	19	0.00	0	0	0	0.00	\$0.12270	\$0
13															
14	Total	1	5,460	0	5,460	7,288	7,110	178		0	0	5,460	5,460	\$	-
15	Winter	1	2,960	0	2,960	5,973	5,980	(7)		0	0	2,960	2,960	\$	-
16	Summer	1	2,500	0	2,500	1,315	1,130	185		0	0	2,500	2,500	\$	-

Corning Natural Gas
Sales and Demand Model
Normalization Calculations

Class Number = 21

SC-3 Bath Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 35,745.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load CCF/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle CCF	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1	82,960	35,745	47,215	738	815	(77)	63.98	4,909	52,124	87,869	82,960.00	\$0.12270	\$602
2	December	1	104,250	35,745	68,505	1,125	1,130	(5)	60.89	288	68,793	104,538	104,250.00	\$0.12270	\$35
3	January	1	107,840	35,745	72,095	1,236	1,299	(63)	58.33	3,684	75,779	111,524	107,840.00	\$0.12270	\$452
4	February	1	104,280	35,745	68,535	1,231	1,125	106	55.67	(5,919)	62,616	98,361	104,280.00	\$0.12270	(\$726)
5	March	1	95,700	35,745	59,955	920	999	(79)	65.17	5,155	65,110	100,855	95,700.00	\$0.12270	\$632
6	April	1	83,060	35,745	47,315	723	613	110	65.44	(7,212)	40,103	75,848	83,060.00	\$0.13030	(\$940)
7	May	1	64,820	35,745	29,075	387	292	95	75.13	(7,165)	21,910	57,655	64,820.00	\$0.13030	(\$934)
8	June	1	36,800	35,745	1,055	116	88	28	9.09	(256)	799	36,544	36,800.00	\$0.12270	(\$31)
9	July	1	34,270	35,745	-	0	24	(24)	0.00	0	0	34,270	34,270.00	\$0.12270	\$0
10	August	1	37,220	35,745	-	32	40	(8)	0.00	0	0	37,220	37,220.00	\$0.12270	\$0
11	September	1	51,420	35,745	15,675	255	180	75	61.47	(4,582)	11,093	46,838	51,420.00	\$0.12270	(\$562)
12	October	1	73,090	35,745	37,345	525	506	19	71.13	(1,352)	35,993	71,738	73,090.00	\$0.12270	(\$166)
13															
14	Total	1	875,710	428,940	446,770	7,288	7,110	178		(12,448)	434,322	863,262	875,710		\$ (1,637)
15	Winter	1	578,090	214,470	363,620	5,973	5,980	(7)		906	364,526	578,996	578,090		\$ 56
16	Summer	1	297,620	214,470	83,150	1,315	1,130	185		-13,354	69,796	284,266	297,620		\$ (1,693)

Corning Natural Gas
Sales and Demand Model
Base Rate Revenue Weather Adjustment

	November 2020	December 2020	January 2021	February 2021	March 2021	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	TOTAL	WINTER	SUMMER
BASE RATE REVENUES															
1 SC-1 Residential	\$18,298	\$41,477	\$23,133	(\$48,625)	(\$34,421)	\$22,127	(\$90,676)	(\$31,423)	\$0	\$0	(\$4,194)	(\$20,638)	(124,942)	21,988	(146,931)
2 SC-3 Commercial	\$1,892	\$5,596	\$4,006	(\$7,972)	(\$3,990)	\$4,268	(\$13,146)	(\$1,938)	\$0	\$0	(\$1,488)	(\$1,264)	(14,037)	3,800	(17,836)
3 SC-8 Trans (Hammondsport)	\$908	\$121	\$811	(\$1,433)	\$1,114	(\$1,129)	(\$797)	(\$48)	\$0	\$0	(\$412)	(\$246)	(1,112)	391	(1,503)
4 SC-14 Aggregation Res	\$735	\$1,884	\$831	(\$1,869)	(\$1,429)	\$1,241	(\$4,030)	(\$1,298)	\$0	\$0	(\$297)	(\$729)	(4,961)	1,394	(6,355)
5 SC-14 Aggregation Com/PA	\$1,739	\$3,928	\$2,711	(\$4,591)	(\$3,417)	\$3,005	(\$7,850)	\$0	\$0	\$0	(\$1,326)	(\$1,585)	(7,387)	3,374	(10,761)
6 SC-6 Transportation	\$4,589	\$527	\$3,605	(\$6,072)	\$4,752	(\$4,436)	(\$2,597)	(\$205)	\$0	\$0	(\$1,982)	(\$1,272)	(3,093)	2,965	(6,057)
7 SC-7 Transportation	\$2,364	\$357	\$2,409	(\$4,173)	\$2,994	(\$3,125)	(\$836)	\$0	\$0	\$0	\$0	(\$449)	(458)	826	(1,284)
8 SC-11 Contract Cust 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
9 SC-11 Contract Cust 2	\$1,326	\$141	\$755	(\$1,382)	\$1,591	(\$2,716)	(\$1,809)	\$0	\$0	\$0	(\$790)	(\$838)	(3,722)	(285)	(3,437)
10 SC-11 Contract Cust 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
11 SC-11 Contract Cust 4	\$1,572	\$177	\$1,452	(\$2,630)	\$2,539	(\$2,322)	\$0	(\$140)	\$0	\$0	(\$1,661)	(\$1,144)	(2,156)	789	(2,945)
12 SC-11 Contract Cust 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
13 SC-11 Contract Cust 6	\$33	\$8	\$107	(\$182)	\$96	(\$210)	(\$256)	(\$146)	\$0	\$0	\$0	(\$12)	(562)	(149)	(414)
14 SC-11 Contract Cust 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
15 SC-11 Contract Cust 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
17 SC-1 Bath	\$2,716	\$196	\$2,688	(\$4,406)	\$3,115	(\$4,266)	(\$2,973)	(\$224)	\$0	\$0	(\$1,254)	(\$531)	(4,940)	43	(4,982)
18 SC-2 Bath Clark Specialty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
19 SC-2 Bath Merury Aircraft	\$0	\$0	\$49	(\$92)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(43)	(43)	-
20 SC-2 Bath N Amer Phillips	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
21 SC-3 Bath Trans	\$602	\$35	\$452	(\$726)	\$632	(\$940)	(\$934)	(\$31)	\$0	\$0	(\$562)	(\$166)	(1,637)	56	(1,693)
22	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
23 New Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
24	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
25 New Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
26 New Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
27 New Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
28 Total	36,776	54,446	43,008	(84,154)	(26,424)	11,497	(125,904)	(35,454)	-	-	(13,968)	(28,873)	(169,050)	35,149	(204,199)
29 Total Firm	30,526	53,890	37,505	(74,736)	(34,398)	21,950	(119,933)	(34,913)	-	-	(9,700)	(26,182)	(155,990)	34,737	(190,727)
30 Total Sales	20,190	47,073	27,139	(56,598)	(38,411)	26,395	(103,822)	(33,361)	-	-	(5,683)	(21,902)	-\$138,979	\$25,788	-\$164,767
31 Total Transportation	10,336	6,817	10,366	(18,138)	4,014	(4,444)	(16,111)	(1,552)	-	-	(4,017)	(4,280)	-\$17,011	\$8,949	-\$25,960
32 Total Bath	3,318	231	3,190	(5,224)	3,748	(5,206)	(3,907)	(255)	-	-	(1,816)	(697)	-\$6,619	\$56	-\$6,675
33 Special Contracts	2,932	325	2,314	(4,194)	4,226	(5,248)	(2,065)	(286)	-	-	(2,451)	(1,994)	-\$6,441	\$355	-\$6,796

Corning Natural Gas
Sales and Demand Model

Summary of Billing Month Normalized Sales

	November 2020	December 2020	January 2021	February 2021	March 2021	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	TOTAL	WINTER	SUMMER
BILLING MONTH SALES, CCF															
1 SC-1 Residential	994,574	1,706,119	2,197,816	2,154,596	1,997,534	1,292,777	733,981	385,651	231,999	198,318	225,504	429,876	12,548,746	10,343,417	2,205,329
2 SC-3 Commercial	150,491	293,376	378,479	388,904	329,070	254,545	122,296	63,219	41,385	41,433	48,049	69,213	2,180,459	1,794,864	385,595
3 SC-8 Trans (Hammondsport)	60,400	87,078	109,512	92,106	87,092	49,379	33,028	23,340	20,621	24,684	27,218	42,625	657,082	485,566	171,516
4 SC-14 Aggregation Res	45,459	75,972	96,883	84,950	84,111	63,870	36,009	18,142	11,691	10,317	11,509	21,121	560,034	451,245	108,789
5 SC-14 Aggregation Com/PA	139,610	218,827	287,848	264,881	252,965	157,742	95,565	43,808	46,245	44,415	55,075	76,541	1,683,522	1,321,873	361,649
6 SC-6 Transportation	227,056	293,256	370,390	302,947	288,778	164,396	112,030	89,319	82,315	92,013	103,288	163,035	2,288,822	1,646,823	641,999
7 SC-7 Transportation	653,606	817,791	937,983	838,579	787,025	612,154	498,386	471,010	430,990	526,550	130,130	543,674	7,247,878	4,647,139	2,600,740
8 SC-11 Contract Cust 1	23,560	0	0	0	0	2,860	9,180	54,110	51,450	103,780	63,500	63,570	372,010	26,420	345,590
9 SC-11 Contract Cust 2	1,617,508	1,778,006	1,723,690	1,628,655	1,799,712	1,643,672	1,344,596	1,045,050	1,142,930	1,200,440	1,231,483	1,636,452	17,792,196	10,191,244	7,600,952
10 SC-11 Contract Cust 3	25,493	0	0	0	0	12,202	49,533	104,753	64,560	69,411	58,956	35,059	419,967	37,695	382,272
11 SC-11 Contract Cust 4	252,645	304,272	413,134	363,079	397,691	235,441	79,500	139,698	128,820	143,880	169,124	301,943	2,929,226	1,966,261	962,965
12 SC-11 Contract Cust 5	18,715	25,840	37,538	30,751	30,554	15,146	10,614	5,361	5,271	6,932	8,828	16,155	211,705	158,545	53,160
13 SC-11 Contract Cust 6	104,315	134,829	214,516	185,768	149,904	147,742	128,567	112,248	83,060	95,890	72,220	100,300	1,529,360	937,075	592,285
14 SC-11 Contract Cust 7	352,682	361,294	373,212	336,200	354,806	230,200	161,430	206,240	295,910	320,850	342,343	339,867	3,675,034	2,008,394	1,666,640
15 SC-11 Contract Cust 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SC-1 Bath	280,255	425,744	495,807	425,122	365,930	227,308	115,012	50,935	42,980	47,490	69,987	160,434	2,707,004	2,220,165	486,839
18 SC-2 Bath Clark Specialty	2,700	1,940	2,590	1,970	3,340	2,490	2,640	2,800	2,890	2,290	3,070	2,880	31,600	15,030	16,570
19 SC-2 Bath Merury Aircraft	2,451	3,334	8,283	7,930	2,400	1,153	249	0	0	0	0	472	26,272	25,551	721
20 SC-2 Bath N Amer Phillips	0	0	0	0	0	2,960	2,020	480	0	0	0	0	5,460	2,960	2,500
21 SC-3 Bath Trans	87,869	104,538	111,524	98,361	100,855	75,848	57,655	36,544	34,270	37,220	46,838	71,738	863,262	578,996	284,266
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Total	5,039,389	6,632,218	7,759,204	7,204,801	7,031,766	5,191,885	3,592,290	2,852,708	2,717,387	2,965,913	2,667,122	4,074,956	57,729,638	38,859,262	18,870,376
29 Total Firm	2,271,196	3,492,420	4,378,909	4,126,964	3,826,575	2,594,863	1,631,294	1,094,488	865,246	937,730	600,772	1,346,085	27,166,542	20,690,926	6,475,616
30 Total Sales	1,145,066	1,999,495	2,576,294	2,543,500	2,326,604	1,547,322	856,277	448,870	273,384	239,751	273,553	499,089	14,729,205	12,138,281	2,590,924
31 Total Transportation	1,126,130	1,492,924	1,802,615	1,583,464	1,499,971	1,047,541	775,017	645,618	591,862	697,979	327,219	846,996	12,437,337	8,552,645	3,884,692
32 Total Bath	373,275	535,556	618,204	533,383	472,525	309,759	177,576	90,759	80,140	87,000	119,896	235,525	3,633,598	2,842,702	790,896
33 Special Contracts	2,394,919	2,604,242	2,762,090	2,544,454	2,732,666	2,287,263	1,783,420	1,667,460	1,772,001	1,941,183	1,946,454	2,493,346	26,929,498	15,325,634	11,603,864
													58,237,046		

Corning Natural Gas
Sales and Demand Model
Revenue Adjustments for Weather

	November 2020	December 2020	January 2021	February 2021	March 2021	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	TOTAL	WINTER	SUMMER
NORMALIZING REVENUE ADJUSTMENT, \$'S															
1 SC-1 Residential	\$18,298	\$41,477	\$23,133	-\$48,625	-\$34,421	\$22,127	-\$90,676	-\$31,423	\$0	\$0	-\$4,194	-\$20,638	-\$124,942	\$21,988	-\$146,931
2 SC-3 Commercial	\$1,892	\$5,596	\$4,006	-\$7,972	-\$3,990	\$4,268	-\$13,146	-\$1,938	\$0	\$0	-\$1,488	-\$1,264	-\$14,037	\$3,800	-\$17,836
3 SC-8 Trans (Hammondsport)	\$908	\$121	\$811	-\$1,433	\$1,114	-\$1,129	-\$797	-\$48	\$0	\$0	-\$412	-\$246	-\$1,112	\$391	-\$1,503
4 SC-14 Aggregation Res	\$735	\$1,884	\$831	-\$1,869	-\$1,429	\$1,241	-\$4,030	-\$1,298	\$0	\$0	-\$297	-\$729	-\$4,961	\$1,394	-\$6,355
5 SC-14 Aggregation Com/PA	\$1,739	\$3,928	\$2,711	-\$4,591	-\$3,417	\$3,005	-\$7,850	\$0	\$0	\$0	-\$1,326	-\$1,585	-\$7,387	\$3,374	-\$10,761
6 SC-6 Transportation	\$4,589	\$527	\$3,605	-\$6,072	\$4,752	-\$4,436	-\$2,597	-\$205	\$0	\$0	-\$1,982	-\$1,272	-\$3,093	\$2,965	-\$6,057
7 SC-7 Transportation	\$2,364	\$357	\$2,409	-\$4,173	\$2,994	-\$3,125	-\$836	\$0	\$0	\$0	\$0	-\$449	-\$458	\$826	-\$1,284
8 SC-11 Contract Cust 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SC-11 Contract Cust 2	\$1,326	\$141	\$755	-\$1,382	\$1,591	-\$2,716	-\$1,809	\$0	\$0	\$0	-\$790	-\$838	-\$3,722	-\$285	-\$3,437
10 SC-11 Contract Cust 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 SC-11 Contract Cust 4	\$1,572	\$177	\$1,452	-\$2,630	\$2,539	-\$2,322	\$0	-\$140	\$0	\$0	-\$1,661	-\$1,144	-\$2,156	\$789	-\$2,945
12 SC-11 Contract Cust 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 SC-11 Contract Cust 6	\$33	\$8	\$107	-\$182	\$96	-\$210	-\$256	-\$146	\$0	\$0	\$0	-\$12	-\$562	-\$149	-\$414
14 SC-11 Contract Cust 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 SC-11 Contract Cust 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 SC-1 Bath	\$2,716	\$196	\$2,688	-\$4,406	\$3,115	-\$4,266	-\$2,973	-\$224	\$0	\$0	-\$1,254	-\$531	-\$4,940	\$43	-\$4,982
18 SC-2 Bath Clark Specialty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 SC-2 Bath Merury Aircraft	\$0	\$0	\$49	-\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$43	-\$43	\$0
20 SC-2 Bath N Amer Phillips	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 SC-3 Bath Trans	\$602	\$35	\$452	-\$726	\$632	-\$940	-\$934	-\$31	\$0	\$0	-\$562	-\$166	-\$1,637	\$56	-\$1,693
22	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 New Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 New Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 New Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Total	36,776	54,446	43,008	(84,154)	(26,424)	11,497	(125,904)	(35,454)	-	-	(13,968)	(28,873)	-\$169,050	\$35,149	-\$204,199
29 Total Firm	30,526	53,890	37,505	(74,736)	(34,398)	21,950	(119,933)	(34,913)	-	-	(9,700)	(26,182)	-\$155,990	\$34,737	-\$190,727
30 Total Sales	20,190	47,073	27,139	(56,598)	(38,411)	26,395	(103,822)	(33,361)	-	-	(5,683)	(21,902)	-\$138,979	\$25,788	-\$164,767
31 Total Transportation	10,336	6,817	10,366	(18,138)	4,014	(4,444)	(16,111)	(1,552)	-	-	(4,017)	(4,280)	-\$17,011	\$8,949	-\$25,960
32 Total Bath	3,318	231	3,190	(5,224)	3,748	(5,206)	(3,907)	(255)	-	-	(1,816)	(697)	-\$6,619	\$56	-\$6,675
33 Special Contracts	2,932	325	2,314	(4,194)	4,226	(5,248)	(2,065)	(286)	-	-	(2,451)	(1,994)	-\$6,441	\$355	-\$6,796

Corning Natural Gas
Sales and Demand Model
Sales Adjustments - Weather

	November 2020	December 2020	January 2021	February 2021	March 2021	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	TOTAL	WINTER	SUMMER
BILLING CYCLE WEATHER ADJUSTMENT, CCF															
1 SC-1 Residential	34,999	79,337	44,248	(93,009)	(65,839)	49,812	(204,132)	(37,978)	-	-	(5,069)	(24,943)	(222,575)	49,548	(272,123)
2 SC-3 Commercial	4,339	12,831	9,187	(18,281)	(9,150)	9,954	(30,658)	(4,444)	-	-	(3,413)	(2,898)	(32,534)	8,879	(41,413)
3 SC-8 Trans (Hammondspport)	4,160	553	3,714	(6,565)	5,102	(4,806)	(3,393)	(220)	-	-	(1,885)	(1,125)	(4,466)	2,157	(6,623)
4 SC-14 Aggregation Res	1,407	3,604	1,589	(3,575)	(2,734)	2,795	(9,073)	(1,569)	-	-	(359)	(1,395)	(9,310)	3,086	(12,396)
5 SC-14 Aggregation Corn/PA	3,988	9,006	6,216	(10,527)	(7,836)	7,008	(18,308)	-	-	-	(3,041)	(3,633)	(17,127)	7,855	(24,982)
6 SC-6 Transportation	15,416	1,770	12,109	(20,397)	15,962	(13,889)	(8,131)	(690)	-	-	(6,659)	(4,273)	(8,783)	10,971	(19,754)
7 SC-7 Transportation	19,266	2,911	19,633	(34,011)	24,405	(23,986)	(6,414)	-	-	-	-	(3,656)	(1,852)	8,219	(10,070)
8 SC-11 Contract Cust 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 SC-11 Contract Cust 2	49,128	5,206	23,600	(43,195)	49,722	(84,878)	(56,544)	-	-	-	(24,697)	(26,178)	(107,834)	(416)	(107,418)
10 SC-11 Contract Cust 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 SC-11 Contract Cust 4	12,815	1,442	11,834	(21,431)	20,691	(17,819)	-	(1,072)	-	-	(13,536)	(9,327)	(16,404)	7,531	(23,935)
12 SC-11 Contract Cust 5	1,390	169	1,344	(2,330)	1,936	(1,627)	(1,475)	-	-	-	(1,126)	(566)	(2,285)	883	(3,168)
13 SC-11 Contract Cust 6	1,635	389	5,346	(9,102)	4,784	(10,478)	(12,783)	(7,292)	-	-	-	(610)	(28,110)	(7,425)	(20,685)
14 SC-11 Contract Cust 7	4,882	454	2,772	(2,630)	3,676	-	-	-	-	-	(14,027)	(1,773)	(6,646)	9,154	(15,800)
15 SC-11 Contract Cust 8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 SC-1 Bath	22,135	1,594	21,907	(35,908)	25,390	(32,742)	(22,818)	(1,825)	-	-	(10,223)	(4,326)	(36,816)	2,375	(39,191)
18 SC-2 Bath Clark Specialty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 SC-2 Bath Merury Aircraft	231	14	403	(750)	190	(207)	(81)	-	-	-	-	(18)	(218)	(119)	(99)
20 SC-2 Bath N Amer Phillips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 SC-3 Bath Trans	4,909	288	3,684	(5,919)	5,155	(7,212)	(7,165)	(256)	-	-	(4,582)	(1,352)	(12,448)	906	(13,354)
22	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28 Total	180,700	119,570	167,585	(307,628)	71,452	(128,076)	(380,976)	(55,346)	-	-	(88,617)	(86,073)	(507,408)	103,603	(611,011)
29 Total Firm	83,575	110,012	96,694	(186,364)	(40,091)	26,887	(280,110)	(44,901)	-	-	(20,427)	(41,924)	(296,647)	90,714	(387,361)
30 Total Sales	39,339	92,168	53,434	(111,290)	(74,989)	59,766	(234,790)	(42,422)	-	-	(8,482)	(27,841)	(255,109)	58,427	(313,536)
31 Total Transportation	44,237	17,844	43,260	(75,074)	34,899	(32,878)	(45,319)	(2,479)	-	-	(11,945)	(14,082)	(41,538)	32,287	(73,826)
32 Total Bath	27,275	1,896	25,994	(42,577)	30,735	(40,161)	(30,064)	(2,081)	-	-	(14,804)	(5,695)	(49,482)	3,162	(52,644)
33 Special Contracts	69,851	7,661	44,896	(78,687)	80,808	(114,802)	(70,802)	(8,364)	-	-	(53,386)	(38,454)	(161,279)	9,727	(171,006)

Corning Natural Gas
Sales and Demand Model
Normalized Calendar Month Sales, CCF

CALENDAR MONTH SALES, CCF		November 2020	December 2020	January 2021	February 2021	March 2021	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	TOTAL	WINTER	SUMMER
1	SC-1 Residential	1,331,258	2,086,885	2,173,412	2,062,767	1,608,912	1,022,193	556,702	269,016	209,232	209,213	262,431	756,724	12,548,746	10,285,427	2,263,319
2	SC-3 Commercial	213,567	362,098	379,844	354,683	294,161	187,797	88,837	46,704	40,607	45,884	47,604	118,674	2,180,459	1,792,150	388,309
3	SC-8 Trans (Hammondsport)	60,400	87,078	109,512	92,106	87,092	49,379	33,028	23,340	20,621	24,684	27,218	42,625	657,082	485,566	171,516
4	SC-14 Aggregation Res	60,159	91,488	89,637	84,580	73,808	50,470	26,398	12,430	10,673	10,770	13,779	35,842	560,034	450,142	109,892
5	SC-14 Aggregation Com/PA	179,084	270,041	271,561	257,202	206,108	124,964	65,648	40,086	45,672	48,462	54,905	119,789	1,683,522	1,308,960	374,562
6	SC-6 Transportation	227,056	293,256	370,390	302,947	288,778	164,396	112,030	89,319	82,315	92,013	103,288	163,035	2,288,822	1,646,823	641,999
7	SC-7 Transportation	653,606	817,791	937,983	838,579	787,025	612,154	498,386	471,010	430,990	526,550	130,130	543,674	7,247,878	4,647,139	2,600,740
8	SC-11 Contract Cust 1	23,560	0	0	0	0	2,860	9,180	54,110	51,450	103,780	63,500	63,570	372,010	26,420	345,590
9	SC-11 Contract Cust 2	1,617,508	1,778,006	1,723,690	1,628,655	1,799,712	1,643,672	1,344,596	1,045,050	1,142,930	1,200,440	1,231,483	1,636,452	17,792,196	10,191,244	7,600,952
10	SC-11 Contract Cust 3	25,493	0	0	0	0	12,202	49,533	104,753	64,560	69,411	58,956	35,059	419,967	37,695	382,272
11	SC-11 Contract Cust 4	252,645	304,272	413,134	363,079	397,691	235,441	79,500	139,698	128,820	143,880	169,124	301,943	2,929,226	1,966,261	962,965
12	SC-11 Contract Cust 5	18,715	25,840	37,538	30,751	30,554	15,146	10,614	5,361	5,271	6,932	8,828	16,155	211,705	158,545	53,160
13	SC-11 Contract Cust 6	104,315	134,829	214,516	185,768	149,904	147,742	128,567	112,248	83,060	95,890	72,220	100,300	1,529,360	937,075	592,285
14	SC-11 Contract Cust 7	352,682	361,294	373,212	336,200	354,806	230,200	161,430	206,240	295,910	320,850	342,343	339,867	3,675,034	2,008,394	1,666,640
15	SC-11 Contract Cust 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SC-1 Bath	280,255	425,744	495,807	425,122	365,930	227,308	115,012	50,935	42,980	47,490	69,987	160,434	2,707,004	2,220,165	486,839
18	SC-2 Bath Clark Specialty	2,700	1,940	2,590	1,970	3,340	2,490	2,640	2,800	2,890	2,290	3,070	2,880	31,600	15,030	16,570
19	SC-2 Bath Merury Aircraft	2,451	3,334	8,283	7,930	2,400	1,153	249	0	0	0	0	472	26,272	25,551	721
20	SC-2 Bath N Amer Phillips	0	0	0	0	0	2,960	2,020	480	0	0	0	0	5,460	2,960	2,500
21	SC-3 Bath Trans	87,869	104,538	111,524	98,361	100,855	75,848	57,655	36,544	34,270	37,220	46,838	71,738	863,262	578,996	284,266
22		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total	5,493,322	7,148,435	7,712,633	7,070,703	6,551,074	4,808,375	3,342,024	2,710,124	2,692,250	2,985,759	2,705,704	4,509,234	57,729,638	38,784,543	18,945,096
29	Total Firm	2,725,129	4,008,637	4,332,338	3,992,866	3,345,883	2,211,353	1,381,028	951,904	840,109	957,576	639,354	1,780,363	27,166,542	20,616,207	6,550,336
30	Total Sales	1,544,825	2,448,983	2,553,256	2,417,451	1,903,073	1,209,990	645,538	315,720	249,839	255,097	310,035	875,398	14,729,205	12,077,578	2,651,627
31	Total Transportation	1,180,304	1,559,653	1,779,082	1,575,415	1,442,810	1,001,363	735,489	636,185	590,270	702,479	329,319	904,965	12,437,337	8,538,629	3,898,708
32	Total Bath	373,275	535,556	618,204	533,383	472,525	309,759	177,576	90,759	80,140	87,000	119,896	235,525	3,633,598	2,842,702	790,896
33	Special Contracts	2,394,919	2,604,242	2,762,090	2,544,454	2,732,666	2,287,263	1,783,420	1,667,460	1,772,001	1,941,183	1,946,454	2,493,346	26,929,498	15,325,634	11,603,864
34	Total Sendout Level	5,508,154	7,167,736	7,733,457	7,089,794	6,568,762	4,821,358	3,351,047	2,717,441	2,699,519	2,993,821	2,713,010	4,521,409	57,885,508	38,889,261	18,996,247

Corning Natural Gas
Sales and Demand Model
Normalized Calendar Month Sales at Sendout Level, CCF

CALENDAR MONTH SENDOUT SALES, CCF		November 2020	December 2020	January 2021	February 2021	March 2021	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	TOTAL	WINTER	SUMMER
1	SC-1 Residential	1,334,853	2,092,519	2,179,280	2,068,337	1,613,256	1,024,953	558,205	269,742	209,797	209,778	263,140	758,767	12,582,628	10,313,198	2,269,430
2	SC-3 Commercial	214,143	363,076	380,869	355,641	294,955	188,304	89,077	46,830	40,716	46,008	47,732	118,994	2,186,346	1,796,989	389,357
3	SC-8 Trans (HammondSport)	60,563	87,313	109,807	92,355	87,327	49,512	33,117	23,403	20,677	24,751	27,291	42,740	658,856	486,877	171,979
4	SC-14 Aggregation Res	60,322	91,735	89,879	84,809	74,007	50,607	26,469	12,464	10,701	10,799	13,816	35,939	561,546	451,358	110,188
5	SC-14 Aggregation Com/PA	179,567	270,770	272,294	257,897	206,664	125,302	65,826	40,194	45,795	48,593	55,053	120,113	1,688,067	1,312,494	375,573
6	SC-6 Transportation	227,669	294,047	371,390	303,765	289,558	164,840	112,332	89,560	82,537	92,261	103,567	163,475	2,295,002	1,651,269	643,733
7	SC-7 Transportation	655,371	819,999	940,516	840,844	789,150	613,806	499,731	472,282	432,154	527,972	130,481	545,142	7,267,448	4,659,686	2,607,762
8	SC-11 Contract Cust 1	23,624	0	0	0	0	2,868	9,205	54,256	51,589	104,060	63,671	63,742	373,014	26,491	346,523
9	SC-11 Contract Cust 2	1,621,875	1,782,807	1,728,344	1,633,053	1,804,571	1,648,110	1,348,227	1,047,872	1,146,016	1,203,681	1,234,808	1,640,871	17,840,235	10,218,760	7,621,474
10	SC-11 Contract Cust 3	25,562	0	0	0	0	12,235	49,667	105,036	64,734	69,598	59,115	35,154	421,101	37,797	383,304
11	SC-11 Contract Cust 4	253,327	305,093	414,249	364,059	398,764	236,076	79,715	140,075	129,168	144,268	169,581	302,758	2,937,135	1,971,570	965,565
12	SC-11 Contract Cust 5	18,765	25,910	37,639	30,834	30,636	15,187	10,642	5,375	5,285	6,951	8,852	16,198	212,277	158,973	53,304
13	SC-11 Contract Cust 6	104,597	135,193	215,095	186,270	150,309	148,141	128,914	112,551	83,284	96,149	72,415	100,571	1,533,490	939,605	593,884
14	SC-11 Contract Cust 7	353,634	362,270	374,219	337,108	355,764	230,822	161,866	206,797	296,709	321,716	343,267	340,784	3,684,956	2,013,817	1,671,140
15	SC-11 Contract Cust 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SC-1 Bath	281,011	426,894	497,146	426,269	366,918	227,922	115,323	51,072	43,096	47,618	70,176	160,868	2,714,313	2,226,160	488,153
18	SC-2 Bath Clark Specialty	2,707	1,945	2,597	1,975	3,349	2,497	2,647	2,808	2,898	2,296	3,078	2,888	31,685	15,071	16,615
19	SC-2 Bath Merury Aircraft	2,457	3,343	8,305	7,952	2,406	1,156	249	0	0	0	0	474	26,342	25,620	723
20	SC-2 Bath N Amer Phillips	0	0	0	0	0	2,968	2,025	481	0	0	0	0	5,475	2,968	2,507
21	SC-3 Bath Trans	88,106	104,820	111,826	98,627	101,127	76,053	57,811	36,643	34,363	37,320	46,965	71,932	865,593	580,559	285,034
22		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	New Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total	5,508,154	7,167,736	7,733,457	7,089,794	6,568,762	4,821,358	3,351,047	2,717,441	2,699,519	2,993,821	2,713,010	4,521,409	57,885,508	38,889,261	18,996,247
29	Total Firm	2,732,487	4,019,460	4,344,036	4,003,647	3,354,917	2,217,324	1,384,757	954,474	842,378	960,162	641,081	1,785,170	27,239,892	20,671,870	6,568,022
30	Total Sales	1,548,996	2,455,595	2,560,150	2,423,978	1,908,211	1,213,257	647,281	316,572	250,514	255,786	310,872	877,762	14,768,974	12,110,187	2,658,787
31	Total Transportation	1,183,491	1,563,865	1,783,886	1,579,669	1,446,706	1,004,067	737,475	637,902	591,864	704,376	330,208	907,409	12,470,918	8,561,684	3,909,235
32	Total Bath	374,282	537,002	619,874	534,823	473,800	310,595	178,056	91,004	80,356	87,235	120,219	236,161	3,643,409	2,850,377	793,031
33	Special Contracts	2,401,385	2,611,274	2,769,548	2,551,324	2,740,044	2,293,439	1,788,235	1,671,963	1,776,785	1,946,424	1,951,710	2,500,078	27,002,207	15,367,013	11,635,195

Corning Natural Gas
Sales and Demand Model
Design Day Demand, CCF

PERCENT UNACCT-SYSTEM 0.27%

DESIGN DAY DEMAND, CCF				ADJUSTED FOR LOSSES		
Customer Class	Total Design Day Demand	Total Design Day Base Demand	Total Design Day Remaining Dem	Total Design Day Demand	Total Design Day Base Demand	Total Design Day Remaining Dem
1 SC-1 Residential	124,111	6,749	117,362	124,446	6,767	117,679
2 SC-3 Commercial	21,489	1,395	20,094	21,547	1,399	20,148
3 SC-8 Trans (Hammondsport)	5,402	731	4,672	5,417	733	4,684
4 SC-14 Aggregation Res	5,294	346	4,948	5,308	347	4,961
5 SC-14 Aggregation Com/PA	15,209	1,518	13,691	15,250	1,522	13,728
6 SC-6 Transportation	17,872	2,812	15,060	17,920	2,819	15,101
7 SC-7 Transportation	43,448	15,444	28,004	43,565	15,486	28,080
8 SC-11 Contract Cust 1	0	0	0	0	0	0
9 SC-11 Contract Cust 2	0	0	0	0	0	0
10 SC-11 Contract Cust 3	0	0	0	0	0	0
11 SC-11 Contract Cust 4	0	0	0	0	0	0
12 SC-11 Contract Cust 5	0	0	0	0	0	0
13 SC-11 Contract Cust 6	0	0	0	0	0	0
14 SC-11 Contract Cust 7	0	0	0	0	0	0
15 SC-11 Contract Cust 8	0	0	0	0	0	0
16	0	0	0	0	0	0
17 SC-1 Bath	26,817	1,459	25,358	26,889	1,463	25,426
18 SC-2 Bath Clark Specialty	87	84	4	87	84	4
19 SC-2 Bath Merury Aircraft	472	0	472	473	0	473
20 SC-2 Bath N Amer Phillips	0	0	0	0	0	0
21 SC-3 Bath Trans	5,677	1,153	4,524	5,692	1,156	4,536
22	0	0	0	0	0	0
23	0	0	0	0	0	0
24	0	0	0	0	0	0
25 New Customer	0	0	0	0	0	0
26 New Customer	0	0	0	0	0	0
27 New Customer	0	0	0	0	0	0
28 Total	265,877	31,691	234,187	266,595	31,776	234,819
29 Total Firm	232,825	28,995	203,830	233,454	29,073	204,380
30 Total Sales	145,600	8,144	137,456	145,993	8,166	137,827
31 Total Transportation	87,225	20,851	66,374	87,461	20,907	66,554
32 Total Bath	33,053	2,696	30,357	33,142	2,703	30,439
33 Special Contracts	-	-	-	-	-	-

Schedule PMN-3

Accounting Cost of Service Summary Results at Actual ROR – Historical

23-Jun-21 01:00 PM

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
SUMMARY OF RESULTS									
DEVELOPMENT OF RATE BASE									
1		95,588,486	67,442,775	6,654,588	885,529	2,266,343	3,041,233	3,072,441	6,949,201
2		6,267,691	4,493,936	431,828	54,837	150,332	192,398	191,324	428,944
3		(817,715)	(591,173)	(57,262)	(6,832)	(19,098)	(23,964)	(23,836)	(53,559)
4		101,038,463	71,345,539	7,029,155	933,534	2,397,577	3,209,667	3,239,929	7,324,586
5		28,562,844	19,458,497	2,024,433	296,508	663,463	981,337	1,016,689	2,340,281
6		72,475,618	51,887,042	5,004,722	637,027	1,734,114	2,228,331	2,223,240	4,984,305
7		0	0	0	0	0	0	0	0
8		72,475,618	51,887,042	5,004,722	637,027	1,734,114	2,228,331	2,223,240	4,984,305
9		3,604,265	2,612,132	249,903	29,979	83,943	104,518	104,387	235,765
10		599,879	430,807	41,925	5,164	14,077	18,004	17,987	40,490
11		127,261	89,862	8,853	1,176	3,020	4,043	4,081	9,226
12		4,635,690	3,295,162	323,238	41,711	109,320	143,920	144,896	327,691
13		(11,262,222)	(7,970,018)	(783,473)	(103,170)	(266,697)	(355,054)	(358,072)	(809,742)
14		(1,324,840)	(950,393)	(91,465)	(11,551)	(31,672)	(40,469)	(40,332)	(90,381)
15		68,855,652	49,394,592	4,753,703	600,336	1,646,105	2,103,292	2,096,187	4,697,353
DEVELOPMENT OF RETURN REVENUES									
16		21,254,941	14,932,122	2,004,007	153,163	428,675	815,452	723,637	953,493
17		2,675,866	1,736,218	333,606	23,978	60,445	106,987	82,427	188,827
18		23,930,807	16,668,340	2,337,613	177,141	489,120	922,439	806,064	1,142,320
EXPENSES									
19		4,803,460	3,471,493	599,967	0	0	0	4,082	0
20		8,020,033	5,826,859	555,580	66,431	183,238	231,435	231,370	524,276
21		2,015,935	1,439,226	139,689	17,926	48,029	62,095	63,110	139,656
22		3,259,194	2,194,843	371,270	27,216	74,885	120,212	94,711	213,519
23		1,189,994	736,477	152,336	14,227	39,818	122,744	97,721	46,465
24		19,288,617	13,668,897	1,818,842	125,799	345,970	536,486	490,994	923,916
25		4,642,191	2,999,443	518,772	51,341	143,150	385,953	315,070	218,404
26		6.74%	6.07%	10.91%	8.55%	8.70%	18.35%	15.03%	4.65%
27		1.000	0.901	1.619	1.269	1.290	2.722	2.229	0.690

23-Jun-21 01:00 PM

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
SUMMARY OF RESULTS				
DEVELOPMENT OF RATE BASE				
1 TOTAL PLANT IN SERVICE		4,290,922	89,095	896,358
2 CONSTR WORK IN PROGRESS		263,104	5,468	55,520
3 PLANT ALLOCATED TO SUBSIDIARIES		(34,626)	(712)	(6,653)
4 TOTAL GAS UTILITY PLANT IN SERICE		4,519,400	93,850	945,225
5 TOTAL RESERVE FOR DEPRECIATION		1,449,372	30,105	302,160
6 NET PLANT		3,070,028	63,745	643,065
7 LESS: PLT DEDICATED TO SUBS OPER		0	0	0
8 NET PLT IN SERVICE NET OF SUBS		3,070,028	63,745	643,065
9 DEFERRED DEBITS		151,262	3,070	29,306
10 LESS: DEFERRED CREDITS		25,804	532	5,090
11 UNAMORTIZED DEBT DISC & EXP		5,692	118	1,191
12 TOTAL WORKING CAPITAL		203,936	4,235	41,581
13 TOTAL DEFERRED TAXES		(501,445)	(10,393)	(104,159)
14 EXCESS EARNINGS BASE		(55,789)	(1,157)	(11,630)
15 TOTAL RATE BASE		2,899,490	60,151	604,444
DEVELOPMENT OF RETURN				
REVENUES				
16 TOTAL REV FROM SALES & TRANS		1,111,667	22,308	110,418
17 TOTAL OTHER REVENUES		116,537	2,422	24,419
18 TOTAL OPERATING REVENUES		1,228,204	24,730	134,837
EXPENSES				
19 PURCHASED GAS (NET OF DEFERRED COSTS)		727,919	0	0
20 OPERATION & MAINTENANCE		330,782	6,920	63,143
21 DEPRECIATION EXPENSE		86,501	1,792	17,912
22 OTHER TAXES		132,336	2,746	27,457
23 INCOME TAXES		(26,921)	3,178	3,949
24 TOTAL OPERATING EXPENSES		1,250,617	14,635	112,461
25 NET OPERATING INCOME		(22,413)	10,095	22,376
26 RATE OF RETURN (PRESENT)		-0.77%	16.78%	3.70%
27 INDEX RATE OF RETURN (PRESENT)		-0.115	2.489	0.549

Schedule PMN-4

Accounting Cost of Service Summary Results at Target ROR

23-Jun-21 01:00 PM

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
REVENUE REQUIREMENTS-20									
PRESENT RATES									
1 RATE BASE		68,855,652	49,394,592	4,753,703	600,336	1,646,105	2,103,292	2,096,187	4,697,353
2 NET OPER INC (PRESENT RATES)		4,642,191	2,999,443	518,772	51,341	143,150	385,953	315,070	218,404
3 RATE OF RETURN (PRES RATES)		6.74%	6.07%	10.91%	8.55%	8.70%	18.35%	15.03%	4.65%
4 RELATIVE RATE OF RETURN		1.000	0.901	1.619	1.269	1.290	2.722	2.229	0.690
5 SALES REVENUE (PRE RATES)		21,254,941	14,932,122	2,004,007	153,163	428,675	815,452	723,637	953,493
6 ANNUAL BOOKED CCF SALES		30,800,140	12,548,746	2,180,459	657,082	560,034	1,683,522	2,288,822	7,247,878
7 SALE REV \$/CCF (PRE RATES)		\$0.6901	\$1.1899	\$0.9191	\$0.2331	\$0.7654	\$0.4844	\$0.3162	\$0.1316
CLAIMED RATE OF RETURN									
8 RETURN ON HIST RB FOR DEFICIENCY		7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%
9 RETURN REQ FOR CLAIMED ROR		5,075,229	3,640,789	350,387	44,250	121,331	155,030	154,506	346,234
10 SALES REVENUE REQ CLAIMED ROR		21,850,916	15,814,782	1,772,266	143,403	398,647	497,641	502,658	1,129,420
11 REVENUE DEFICIENCY SALES REV		595,975	882,661	(231,741)	(9,760)	(30,028)	(317,811)	(220,978)	175,927
12 PERCENT INCREASE REQUIRED		2.80%	5.91%	-11.56%	-6.37%	-7.00%	-38.97%	-30.54%	18.45%
13 ANNUAL BOOKED CCF SALES		30,800,140	12,548,746	2,180,459	657,082	560,034	1,683,522	2,288,822	7,247,878
14 SALES REV REQUIRED \$/CCF		\$0.7094	\$1.2603	\$0.8128	\$0.2182	\$0.7118	\$0.2956	\$0.2196	\$0.1558
15 REVENUE DEFICIENCY \$/CCF		\$0.0193	\$0.0703	-\$0.1063	-\$0.0149	-\$0.0536	-\$0.1888	-\$0.0965	\$0.0243

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
REVENUE REQUIREMENTS-20				
PRESENT RATES				
1 RATE BASE		2,899,490	60,151	604,444
2 NET OPER INC (PRESENT RATES)		(22,413)	10,095	22,376
3 RATE OF RETURN (PRES RATES)		-0.77%	16.78%	3.70%
4 RELATIVE RATE OF RETURN		-0.115	2.489	0.549
5 SALES REVENUE (PRE RATES)		1,111,667	22,308	110,418
6 ANNUAL BOOKED CCF SALES		2,707,004	63,332	863,262
7 SALE REV \$/CCF (PRE RATES)		\$0.4107	\$0.3522	\$0.1279
CLAIMED RATE OF RETURN				
8 RETURN ON HIST RB FOR DEFICIENCY		7.37%	7.37%	7.37%
9 RETURN REQ FOR CLAIMED ROR		213,716	4,434	44,552
10 SALES REVENUE REQ CLAIMED ROR		1,436,642	14,517	140,938
11 REVENUE DEFICIENCY SALES REV		324,976	(7,791)	30,520
12 PERCENT INCREASE REQUIRED		29.23%	-34.92%	27.64%
13 ANNUAL BOOKED CCF SALES		2,707,004	63,332	863,262
14 SALES REV REQUIRED \$/CCF		\$0.5307	\$0.2292	\$0.1633
15 REVENUE DEFICIENCY \$/CCF		\$0.1201	-\$0.1230	\$0.0354

Schedule PMN-5

**Rate Design Proposals Based on
Annual Increases for Rate Years
2023, 2024, and 2025**

Rate Year 2023

RATE DESIGN CALCULATIONS
RATE YEAR 1 (ENDING 06/30/2023 PROPOSED BASE RATES AND REVENUE INCREASE

<u>Corning System</u>		TEST YEAR CCF <u>03-31-21</u>	RATE YEAR CCF <u>06-30-2023</u>	BASE RATE (2)	MINIMUM RATE	PROPOSED MINIMUM INCREASE	PROPOSED BASE INCREASE	PROPOSED PERCENT INCREASE	PROPOSED BASE RATE	PROPOSED BASE RATE REVENUE
(1)	(2)	(3)		PER CCF (4)	PER CUST (5)	PER CUST (6)	PER CCF (7)	(8)	PER CCF (9)	# (10)
<u>SC-1 - RESIDENTIAL</u>										
Customers	162,146	163,496								
First 3	460,894	464,944			\$18.76	\$4.74		25.27%	\$23.50	\$3,842,156
Next 47 CCF	5,101,082	5,143,751	\$0.78600				\$0.30270	38.51%	\$1.08870	\$5,600,002
All Over 50 CCF	6,986,770	7,041,745	\$0.49660				\$0.21110	42.51%	\$0.70770	\$4,983,443
Total SC-1 Residential	12,548,746	12,650,440								\$14,425,601
<u>SC 3 - COMMERCIAL</u>										
Customers	10,952	10,952								
First 3	26,000	26,000			\$28.74	\$7.26		25.26%	\$36.00	\$394,272
Next 47 CCF	318,093	318,093	\$0.65570				\$0.23060	35.17%	\$0.88630	\$281,926
All Over 50 CCF	1,836,366	1,836,366	\$0.41430				\$0.16180	39.05%	\$0.57610	\$1,057,930
Total SC-3 Commercial	2,180,459	2,180,459								\$1,734,128
<u>SC 8 - HAMMSPORT TRANS</u>										
Customers	84	84								
First 3 CCF	246	246			\$96.00	\$4.00		4.17%	\$100.00	\$8,400
All Over 3 CCF	656,836	656,836	\$0.20960				\$0.07950	37.93%	\$0.28910	\$189,891
Total SC-8 Hammsp Trans	657,082	657,082								\$198,291
<u>SC-14 AGGREGATION RESID</u>										
Customers	4,645	4,645								
First 3	13,466	13,466			\$18.76	\$4.74		25.27%	\$23.50	\$109,158
Next 47 CCF	154,660	154,660	\$0.78600				\$0.30270	38.51%	\$1.08870	\$168,378
All Over 50 CCF	391,908	391,908	\$0.49660				\$0.21110	42.51%	\$0.70770	\$277,353
Total SC-14 Aggreg Resid	560,034	560,034								\$554,889
<u>SC-14 AGGREG COMM & PUB</u>										
Customers	2,071	2,071								
First 3	5,380	5,380			\$28.74	\$7.26		25.26%	\$36.00	\$74,556
Next 47 CCF	71,313	71,313	\$0.65570				\$0.23060	35.17%	\$0.88630	\$63,204
All Over 50 CCF	1,606,829	1,606,829	\$0.41430				\$0.16180	39.05%	\$0.57610	\$925,694
Total SC-14 Agg Comm & Pub	1,683,522	1,683,522								\$1,063,455
<u>SC 6 COMMERCIAL TRANS</u>										
Customers	276	276								
First 3 CCF	810	810			\$113.99	\$6.01		5.27%	\$120.00	\$33,120
All Over 3 CCF	2,288,012	2,288,012	\$0.28280				\$0.10620	37.55%	\$0.38900	\$890,037
Total SC-6 Commercial Trans	2,288,822	2,288,822								\$923,157
<u>SC 7 INDUSTRIAL TRANS</u>										
Customers	60	60								
First 2500 CCF	140,790	140,790			\$1,158.93	\$41.07		3.54%	\$1,200.00	\$72,000
All Over 2500 CCF	7,107,088	7,107,088	\$0.11660				\$0.04520	38.77%	\$0.16180	\$1,149,927
Total SC-7 Industrial Trans	7,247,878	7,247,878								\$1,221,927
<u>CORNING CONTRACTS</u>										
<u>Contract #3</u>										
Customers	8	8								
First 2500 CCF	20,000	20,000			\$1,158.93	\$41.07		3.54%	\$1,200.00	\$9,600
All Over 2500 CCF	399,967	399,967	\$0.11660				\$0.04520	38.77%	\$0.16180	\$64,715
Total Contract #3	419,967	419,967								\$74,315
<u>Contract #4</u>										
Customers	12	12								
First 2500 CCF	30,000	30,000			\$1,158.93	\$41.07		3.54%	\$1,200.00	\$14,400
All Over 2500 CCF	2,899,226	2,897,162	\$0.11660				\$0.04520	38.77%	\$0.16180	\$468,761
Total Contract #4	2,929,226	2,927,162								\$483,161
Contract #1	372,010	372,010								\$36,143
Contract #2	17,792,196	17,792,196								\$561,069
Contract #5	211,705	211,705								\$120,303
Contract #6	1,529,360	1,529,360								\$44,627
Contract #7	3,675,034	3,675,034								\$254,640
Total Contract Sales Excluding 3 & 4	23,580,305	23,580,305								\$1,016,783
Total Contract Sales	26,929,498	26,927,434								\$1,574,258

RATE DESIGN CALCULATIONS
RATE YEAR 1 (ENDING 06/30/2023 PROPOSED BASE RATES AND REVENUE INCREASE

<u>Corning System</u>		TEST YEAR CCF <u>03-31-21</u>	RATE YEAR CCF <u>06-30-2023</u>	BASE RATE (2)	MINIMUM RATE	PROPOSED MINIMUM INCREASE	PROPOSED BASE INCREASE	PROPOSED PERCENT INCREASE	PROPOSED BASE RATE	PROPOSED BASE RATE REVENUE
(1)	(2)	(3)		PER CCF (4)	PER CUST (5)	PER CUST (6)	PER CCF (7)	(8)	PER CCF (9)	# (10)
BATH SYSTEM										
Bath E G & W - Firm SC1										
Customers	12	12								
First 2500 CCF	30,000	30,000			\$1,158.93	\$41.07		3.54%	\$1,200.00	\$14,400
Over 2500 CCF	2,677,004	2,677,004	\$0.11660				\$0.04520	38.77%	\$0.16180	\$433,139
Total Bath SC-1	2,707,004	2,707,004								\$447,539
Bath E G & W - Trans SC2										
Customers	36	12								
First 2500 CCF	90,000	90,000			\$1,158.93	\$41.07		3.54%	\$1,200.00	\$14,400
All Over 2500 CCF	5,773	5,773	\$0.11660				\$0.04520	38.77%	\$0.16180	\$934
Total Bath SC-3	95,773	95,773								\$15,334
Bath E G & W - Trans SC3										
Customers	12	12								
First 2500 CCF	30,000	30,000			\$1,158.93	\$41.07		3.54%	\$1,200.00	\$14,400
All Over 2500 CCF	833,262	833,262	\$0.11660				\$0.04520	38.77%	\$0.16180	\$134,822
Total Bath SC-4	863,262	863,262								\$149,222
Total Bath E G & W	3,666,040	3,666,040								\$612,095
Total Firm Incl Special Contract 3 & 4	34,181,775	34,281,405								451,727
Total Special Contracts Excl 3 & 4	23,580,305	23,580,305								
Total Sales CCF	57,762,080	57,861,710								
Base Rate Revenue (1)										
Total Firm Incl Special Contract 3 & 4	15,648,424									\$21,291,018
Total Special Contracts Excl 3 & 4	1,016,783									1,016,783
Total Base Rate Revenue	16,665,207									\$22,307,801
Proposed Base Rate Revenues										
Rate Year 1 Firm Revenues Incl Special Contract 3 & 4 Per Target Rate Year										\$21,291,102
Rate Year 1 Special Contract Revenues Excl 3 & 4 Per Target Rate Year										\$1,016,783
Revenue Target										\$22,307,885
Proposed Year 1 Firm Target Revenue Increase										\$5,642,594
Proposed Year 1 Firm Target Revenue Increase										\$5,642,677
Revenue Target Increase Difference										-\$84

Notes:

- (1) Test Year revenues are weather normalized with customer adjustment
(2) Corning Natural Gas Effective June 2021 Delivery Rates

Rate Year 2024

RATE DESIGN CALCULATIONS
RATE YEAR 2 (ENDING 06/30/2024 PROPOSED BASE RATES AND REVENUE INCREASE

<u>Corning System</u>		TEST YEAR CCF <u>03-31-21</u>	RATE YEAR CCF <u>06-30-2024</u>	BASE RATE (2)	MINIMUM RATE	PROPOSED MINIMUM INCREASE	PROPOSED BASE INCREASE	PROPOSED PERCENT INCREASE	PROPOSED BASE RATE	PROPOSED BASE RATE REVENUE
(1)	(2)	(3)		PER CCF (4)	PER CUST (5)	PER CUST (6)	PER CCF (7)	(8)	PER CCF (9)	# (10)
SC-1 - RESIDENTIAL										
Customers	162,146	164,096								
First 3	460,894	466,744			\$23.50	\$0.00		0.00%	\$23.50	\$3,856,256
Next 47 CCF	5,101,082	5,162,594	\$1.08870				\$0.10810	9.93%	\$1.19680	\$6,178,592
All Over 50 CCF	6,986,770	7,067,462	\$0.70770				\$0.07020	9.92%	\$0.77790	\$5,497,779
Total SC-1 Residential	12,548,746	12,696,799								\$15,532,627
SC 3 - COMMERCIAL										
Customers	10,952	10,952								
First 3	26,000	26,000			\$36.00	\$0.00		0.00%	\$36.00	\$394,272
Next 47 CCF	318,093	318,093	\$0.88630				\$0.07780	8.78%	\$0.96410	\$306,673
All Over 50 CCF	1,836,366	1,836,366	\$0.57610				\$0.05060	8.78%	\$0.62670	\$1,150,851
Total SC-3 Commercial	2,180,459	2,180,459								\$1,851,796
SC 8 - HAMMSPORT TRANS										
Customers	84	84								
First 3 CCF	246	246			\$100.00	\$0.00		0.00%	\$100.00	\$8,400
All Over 3 CCF	656,836	656,836	\$0.28910				\$0.02210	7.64%	\$0.31120	\$204,407
Total SC-8 Hammsp Trans	657,082	657,082								\$212,807
SC-14 AGGREGATION RESID										
Customers	4,645	4,645								
First 3	13,466	13,466			\$23.50	\$0.00		0.00%	\$23.50	\$109,158
Next 47 CCF	154,660	154,660	\$1.08870				\$0.10810	9.93%	\$1.19680	\$185,097
All Over 50 CCF	391,908	391,908	\$0.70770				\$0.07020	9.92%	\$0.77790	\$304,865
Total SC-14 Aggreg Resid	560,034	560,034								\$599,119
SC-14 AGGREG COMM & PUB										
Customers	2,071	2,071								
First 3	5,380	5,380			\$36.00	\$0.00		0.00%	\$36.00	\$74,556
Next 47 CCF	71,313	71,313	\$0.88630				\$0.07780	8.78%	\$0.96410	\$68,753
All Over 50 CCF	1,606,829	1,606,829	\$0.57610				\$0.05060	8.78%	\$0.62670	\$1,007,000
Total SC-14 Agg Comm & Pub	1,683,522	1,683,522								\$1,150,308
SC 6 COMMERCIAL TRANS										
Customers	276	276								
First 3 CCF	810	810			\$120.00	\$0.00		0.00%	\$120.00	\$33,120
All Over 3 CCF	2,288,012	2,288,012	\$0.38900				\$0.02950	7.58%	\$0.41850	\$957,533
Total SC-6 Commercial Trans	2,288,822	2,288,822								\$990,653
SC 7 INDUSTRIAL TRANS										
Customers	60	60								
First 2500 CCF	140,790	140,790			\$1,200.00	\$0.00		0.00%	\$1,200.00	\$72,000
All Over 2500 CCF	7,107,088	7,107,088	\$0.16180				\$0.01260	7.79%	\$0.17440	\$1,239,476
Total SC-7 Industrial Trans	7,247,878	7,247,878								\$1,311,476
CORNING CONTRACTS										
Contract #3										
Customers	8	8								
First 2500 CCF	20,000	20,000			\$1,200.00	\$0.00		0.00%	\$1,200.00	\$9,600
All Over 2500 CCF	399,967	399,967	\$0.16180				\$0.01260	7.79%	\$0.17440	\$69,754
Total Contract #3	419,967	419,967								\$79,354
Contract #4										
Customers	12	12								
First 2500 CCF	30,000	30,000			\$1,200.00	\$0.00		0.00%	\$1,200.00	\$14,400
All Over 2500 CCF	2,899,226	2,897,162	\$0.16180				\$0.01260	7.79%	\$0.17440	\$505,265
Total Contract #4	2,929,226	2,927,162								\$519,665
Contract #1	372,010	372,010								\$36,143
Contract #2	17,792,196	17,792,196								\$561,069
Contract #5	211,705	211,705								\$120,303
Contract #6	1,529,360	1,529,360								\$44,627
Contract #7	3,675,034	3,675,034								\$266,640
Total Contract Sales Excluding 3 & 4	23,580,305	23,580,305								\$1,028,783
Total Contract Sales	26,929,498	26,927,434								\$1,627,802

RATE DESIGN CALCULATIONS
RATE YEAR 2 (ENDING 06/30/2024 PROPOSED BASE RATES AND REVENUE INCREASE

<u>Corning System</u>			TEST YEAR CCF <u>03-31-21</u>	RATE YEAR CCF <u>06-30-2024</u>	BASE RATE (2)	MINIMUM RATE	PROPOSED MINIMUM INCREASE	PROPOSED BASE INCREASE	PROPOSED PERCENT INCREASE	PROPOSED BASE RATE	PROPOSED BASE RATE REVENUE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	#	(10)	
70	BATH SYSTEM										
71	<u>Bath E G & W - Firm SC1</u>										
72	Customers	12	12								
73	First 2500 CCF	30,000	30,000		\$1,200.00	\$0.00		0.00%	\$1,200.00	\$14,400	
74	Over 2500 CCF	<u>2,677,004</u>	<u>2,677,004</u>	\$0.16180			\$0.01260	7.79%	\$0.17440	<u>\$466,870</u>	
75	Total Bath SC-1	<u>2,707,004</u>	<u>2,707,004</u>							<u>\$481,270</u>	
76											
77	<u>Bath E G & W - Trans SC2</u>										
78	Customers	36	12								
79	First 2500 CCF	90,000	90,000		\$1,200.00	\$0.00		0.00%	\$1,200.00	\$14,400	
80	All Over 2500 CCF	<u>5,773</u>	<u>5,773</u>	\$0.16180			\$0.01260	7.79%	\$0.17440	<u>\$1,007</u>	
81	Total Bath SC-3	<u>95,773</u>	<u>95,773</u>							<u>\$15,407</u>	
82											
83	<u>Bath E G & W - Trans SC3</u>										
84	Customers	12	12								
85	First 2500 CCF	30,000	30,000		\$1,200.00	\$0.00		0.00%	\$1,200.00	\$14,400	
86	All Over 2500 CCF	<u>833,262</u>	<u>833,262</u>	\$0.16180			\$0.01260	7.79%	\$0.17440	<u>\$145,321</u>	
87	Total Bath SC-4	<u>863,262</u>	<u>863,262</u>							<u>\$159,721</u>	
88											
89	Total Bath E G & W	<u>3,666,040</u>	<u>3,666,040</u>							<u>\$656,397</u>	
90											
91	Total Firm Incl Special Contract 3 & 4	34,181,775	34,327,764								
92	Total Special Contracts Excl 3 & 4	<u>23,580,305</u>	<u>23,580,305</u>								
93	Total Sales CCF	<u><u>57,762,080</u></u>	<u><u>57,908,069</u></u>								
94											
95											
96	Base Rate Revenue (1)										
97	Total Firm Incl Special Contract 3 & 4	15,648,424								\$22,904,204	
98	Total Special Contracts Excl 3 & 4	<u>1,016,783</u>								1,028,783	
99	Total Base Rate Revenue	<u><u>16,665,207</u></u>		Proposed Base Rate Revenues						\$23,932,986	
100											
101	Rate Year 2 Firm Revenues Incl Special Contract 3 & 4 Per Target Rate Year										<u>\$22,904,200</u>
102	Rate Year 2 Special Contract Revenues Excl 3 & 4 Per Target Rate Year										<u>\$1,028,783</u>
103	Revenue Target										<u><u>\$23,932,983</u></u>
104											
105	Proposed Years 1 & 2 Firm Target Revenue Increase								Ln 97 col (10) - Ln 97 col (2)		\$7,255,779
106	Proposed Year 1 Firm Target Revenue Increase										<u>\$5,642,677</u>
107	Proposed Year 2 Firm Target Revenue Increase										<u>\$1,613,098</u>
108											\$7,255,775
109	Revenue Target Increase Difference								Ln 105 col (10) - Ln 109 col (10)		\$4
110											
111											
112	Notes:										
113	(1) Test Year revenues are weather normalized with customer adjustment										
114	(2) Corning Natural Gas Rate Year 06-30-2023										

Rate Year 2025

RATE DESIGN CALCULATIONS
RATE YEAR 3 (ENDING 06/30/2025 PROPOSED BASE RATES AND REVENUE INCREASE

<u>Corning System</u>		TEST YEAR CCF <u>03-31-21</u>	RATE YEAR CCF <u>06-30-2025</u>	BASE RATE (2)	MINIMUM RATE	PROPOSED MINIMUM INCREASE	PROPOSED BASE INCREASE	PROPOSED PERCENT INCREASE	PROPOSED BASE RATE	PROPOSED BASE RATE REVENUE
(1)	(2)	(3)		PER CCF (4)	PER CUST (5)	PER CUST (6)	PER CCF (7)	(8)	PER CCF (9)	# (10)
SC-1 - RESIDENTIAL										
Customers	162,146	164,696								
First 3	460,894	468,544			\$23.50	\$0.00		0.00%	\$23.50	\$3,870,356
Next 47 CCF	5,101,082	5,181,436	\$1.19680				\$0.06240	5.21%	\$1.25920	\$6,524,464
All Over 50 CCF	6,986,770	7,093,179	\$0.77790				\$0.04060	5.22%	\$0.81850	\$5,805,767
Total SC-1 Residential	12,548,746	12,743,159								\$16,200,587
SC 3 - COMMERCIAL										
Customers	10,952	10,952								
First 3	26,000	26,000			\$36.00	\$0.00		0.00%	\$36.00	\$394,272
Next 47 CCF	318,093	318,093	\$0.96410				\$0.04590	4.76%	\$1.01000	\$321,274
All Over 50 CCF	1,836,366	1,836,366	\$0.62670				\$0.02980	4.76%	\$0.65650	\$1,205,574
Total SC-3 Commercial	2,180,459	2,180,459								\$1,921,120
SC 8 - HAMMSPORT TRANS										
Customers	84	84								
First 3 CCF	246	246			\$100.00	\$0.00		0.00%	\$100.00	\$8,400
All Over 3 CCF	656,836	656,836	\$0.31120				\$0.01300	4.18%	\$0.32420	\$212,946
Total SC-8 Hammsp Trans	657,082	657,082								\$221,346
SC-14 AGGREGATION RESID										
Customers	4,645	4,645								
First 3	13,466	13,466			\$23.50	\$0.00		0.00%	\$23.50	\$109,158
Next 47 CCF	154,660	154,660	\$1.19680				\$0.06240	5.21%	\$1.25920	\$194,747
All Over 50 CCF	391,908	391,908	\$0.77790				\$0.04060	5.22%	\$0.81850	\$320,777
Total SC-14 Aggreg Resid	560,034	560,034								\$624,682
SC-14 AGGREG COMM & PUB										
Customers	2,071	2,071								
First 3	5,380	5,380			\$36.00	\$0.00		0.00%	\$36.00	\$74,556
Next 47 CCF	71,313	71,313	\$0.96410				\$0.04590	4.76%	\$1.01000	\$72,026
All Over 50 CCF	1,606,829	1,606,829	\$0.62670				\$0.02980	4.76%	\$0.65650	\$1,054,883
Total SC-14 Agg Comm & Pub	1,683,522	1,683,522								\$1,201,465
SC 6 COMMERCIAL TRANS										
Customers	276	276								
First 3 CCF	810	810			\$120.00	\$0.00		0.00%	\$120.00	\$33,120
All Over 3 CCF	2,288,012	2,288,012	\$0.41850				\$0.01740	4.16%	\$0.43590	\$997,344
Total SC-6 Commercial Trans	2,288,822	2,288,822								\$1,030,464
SC 7 INDUSTRIAL TRANS										
Customers	60	60								
First 2500 CCF	140,790	140,790			\$1,200.00	\$0.00		0.00%	\$1,200.00	\$72,000
All Over 2500 CCF	7,107,088	7,107,088	\$0.17440				\$0.00740	4.24%	\$0.18180	\$1,292,069
Total SC-7 Industrial Trans	7,247,878	7,247,878								\$1,364,069
CORNING CONTRACTS										
Contract #3										
Customers	8	8								
First 2500 CCF	20,000	20,000			\$1,200.00	\$0.00		0.00%	\$1,200.00	\$9,600
All Over 2500 CCF	399,967	399,967	\$0.17440				\$0.00740	4.24%	\$0.18180	\$72,714
Total Contract #3	419,967	419,967								\$82,314
Contract #4										
Customers	12	12								
First 2500 CCF	30,000	30,000			\$1,200.00	\$0.00		0.00%	\$1,200.00	\$14,400
All Over 2500 CCF	2,899,226	2,897,162	\$0.17440				\$0.00740	4.24%	\$0.18180	\$526,704
Total Contract #4	2,929,226	2,927,162								\$541,104
Contract #1	372,010	372,010								\$36,143
Contract #2	17,792,196	17,792,196								\$561,069
Contract #5	211,705	211,705								\$120,303
Contract #6	1,529,360	1,529,360								\$44,627
Contract #7	3,675,034	3,675,034								\$278,640
Total Contract Sales Excluding 3 & 4	23,580,305	23,580,305								\$1,040,783
Total Contract Sales	26,929,498	26,927,434								\$1,664,201

RATE DESIGN CALCULATIONS
RATE YEAR 3 (ENDING 06/30/2025 PROPOSED BASE RATES AND REVENUE INCREASE

<u>Corning System</u>		TEST YEAR CCF <u>03-31-21</u>	RATE YEAR CCF <u>06-30-2025</u>	BASE RATE (2)	MINIMUM RATE	PROPOSED MINIMUM INCREASE	PROPOSED BASE INCREASE	PROPOSED PERCENT INCREASE	PROPOSED BASE RATE	PROPOSED BASE RATE REVENUE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	#	(10)
BATH SYSTEM										
Bath E G & W - Firm SC1										
Customers	12	12								
First 2500 CCF	30,000	30,000		\$1,200.00	\$0.00			0.00%	\$1,200.00	\$14,400
Over 2500 CCF	2,677,004	2,677,004	\$0.17440			\$0.00740		4.24%	\$0.18180	\$486,679
Total Bath SC-1	2,707,004	2,707,004								\$501,079
Bath E G & W - Trans SC2										
Customers	36	12								
First 2500 CCF	90,000	90,000		\$1,200.00	\$0.00			0.00%	\$1,200.00	\$14,400
All Over 2500 CCF	5,773	5,773	\$0.17440			\$0.00740		4.24%	\$0.18180	\$1,050
Total Bath SC-3	95,773	95,773								\$15,450
Bath E G & W - Trans SC3										
Customers	12	12								
First 2500 CCF	30,000	30,000		\$1,200.00	\$0.00			0.00%	\$1,200.00	\$14,400
All Over 2500 CCF	833,262	833,262	\$0.17440			\$0.00740		4.24%	\$0.18180	\$151,487
Total Bath SC-4	863,262	863,262								\$165,887
Total Bath E G & W	3,666,040	3,666,040								\$682,416
Total Firm Incl Special Contract 3 & 4	34,181,775	34,374,124								451,727
Total Special Contracts Excl 3 & 4	23,580,305	23,580,305								
Total Sales CCF	57,762,080	57,954,429								
Base Rate Revenue (1)										
Total Firm Incl Special Contract 3 & 4	15,648,424									\$23,869,568
Total Special Contracts Excl 3 & 4	1,016,783									1,040,783
Total Base Rate Revenue	16,665,207									\$24,910,350
Proposed Base Rate Revenues										
Rate Year 3 Firm Revenues Incl Special Contract 3 & 4 Per Target Rate Year										\$23,869,779
Rate Year 3 Special Contract Revenues Excl 3 & 4 Per Target Rate Year										\$1,040,783
Revenue Target										\$24,910,562
Proposed Years 1, 2 & 3 Firm Target Revenue Increase Ln 97 col (10) - Ln 97 col (2)										\$8,221,143
Proposed Year 1 Firm Target Revenue Increase										\$5,642,677
Proposed Year 2 Firm Target Revenue Increase										\$1,613,098
Proposed Year 3 Firm Target Revenue Increase										\$965,579
Revenue Target Increase Difference										\$8,221,355
Ln 105 col (10) - Ln 109 col (10)										-\$212
Notes:										
(1) Test Year revenues are weather normalized with customer adjustment										
(2) Corning Natural Gas Rate Year 06-30-2024										

Target Revenues

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CORNING NATURAL GAS CORPORATION
BASE RATE REVENUE TARGETS
12 MONTHS ENDED MARCH 31, 2021

	PER REV REQUIREMENTS	TOTAL COMPANY (1)-1	SC 1 RESIDENTIAL (2)	SC 3 COMMERCIAL (3)	SC 8 HSPORT TRANSPORT (4)	SC 14 RESIDENT AGR (5)	SC 14 COMM AGR (6)	SC 6 COMM TRANS (7)	SC 7 INDUST TRANS (8)	BATH EG&W FIRM (9)-2	BATH EG&W TRANS SC2 (10)
<u>FIRM REV FROM SALES 3-31-21 ADJ</u>											
BASE RATE REVENUES		16,637,444	11,282,882	1,373,202	153,163	428,673	815,465	719,337	953,493	345,672	22,308
SPEC CONTRACTS EXCL 3 & 4		1,000,283									
TOTAL FROM RATES	17,637,727	17,637,727									
<u>BEYOND RY 3 JP ANNUALIZATION ADJ</u>											
BASE RATE REVENUES		-257,708	-207,179	-21,517	-1,375	-4,079	-2,859	-5,076	-8,253	-2,564	0
SPEC CONTRACTS EXCL 3 & 4		0									
TOTAL FROM RATES		-257,708									
<u>BRIDGE PERIOD 6-1-21 RATES ANN ADJ</u>											
BASE RATE REVENUES		-38,733	-26,525	-2,946	-231	-970	-1,249	-1,468	-3,115	-357	-641
SPEC CONTRACTS EXCL 3 & 4		1,500									
TOTAL FROM RATES		-37,233									
<u>LINKING PERIOD 6-30-22 ANNUAL ADJ</u>											
BASE RATE REVENUES		-778,744	-528,238	-64,599	-5,820	-20,300	-39,367	-34,282	-43,902	-16,706	-7,052
SPEC CONTRACTS EXCL 3 & 4		6,000									
TOTAL FROM RATES		-772,744									
<u>CUSTOMER ADJ SINCE TEST YEAR</u>											
BASE RATE REVENUES		86,164	86,164								
SPEC CONTRACTS EXCL 3 & 4		9,000									
TOTAL FROM RATES		95,164									
<u>RATE YEAR 6-30-2023 REV BEFORE INCREASE</u>											
BASE RATE REVENUES		15,648,424	10,607,104	1,284,140	145,737	403,324	771,990	678,511	898,222	326,046	14,616
SPEC CONTRACTS EXCL 3 & 4		1,016,783									
TOTAL FROM RATES	16,665,207	16,665,207									
<u>RATE YEAR 2023 BASE RATE INCREASE</u>											
BASE RATE REVENUES		5,642,677	3,824,824	463,049	52,551	145,435	278,372	244,665	323,891	117,569	5,270
SPEC CONTRACTS EXCL 3 & 4		0									
TOTAL FROM RATES		5,642,677									
<u>RATE YEAR 2023 AFTER INCREASE</u>											
BASE RATE REVENUES		21,291,102	14,431,928	1,747,190	198,288	548,759	1,050,362	923,176	1,222,113	443,615	19,886
SPEC CONTRACTS EXCL 3 & 4		1,016,783									
TOTAL FROM RATES	22,307,885	22,307,885									

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	BATH EG&W TRANS SC3 (11)	CONTRACT CUST NO.3 (12)	CONTRACT CUST NO.4 (13)
<u>FIRM REV FROM SALES 3-31-21 ADJ</u>			
BASE RATE REVENUES	110,418	59,267	373,565
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>BEYOND RY 3 JP ANNUALIZATION ADJ</u>			
BASE RATE REVENUES	-977	-431	-3,398
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>BRIDGE PERIOD 6-1-21 RATES ANN ADJ</u>			
BASE RATE REVENUES	351	-685	-898
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>LINKING PERIOD 6-30-22 ANNUAL ADJ</u>			
BASE RATE REVENUES	1,273	-2,244	-17,508
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>CUSTOMER ADJ SINCE TEST YEAR</u>			
BASE RATE REVENUES			
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 6-30-2023 REV BEFORE INCRE</u>			
BASE RATE REVENUES	111,066	55,908	351,762
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2023 BASE RATE INCREASE</u>			
BASE RATE REVENUES	40,049	20,160	126,842
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2023 AFTER INCREASE</u>			
BASE RATE REVENUES	151,115	76,067	478,604
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			

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CORNING NATURAL GAS CORPORATION
BASE RATE REVENUE TARGETS
12 MONTHS ENDED MARCH 31, 2021

	PER REV REQUIREMENTS	TOTAL COMPANY (1)-1	SC 1 RESIDENTIAL (2)	SC 3 COMMERCIAL (3)	SC 8 HSPORT TRANSPORT (4)	SC 14 RESIDENT AGR (5)	SC 14 COMM AGR (6)	SC 6 COMM TRANS (7)	SC 7 INDUST TRANS (8)	BATH EG&W FIRM (9)-2	BATH EG&W TRANS SC2 (10)
<u>CUSTOMER ADJ SINCE TEST YEAR</u>											
BASE RATE REVENUES		38,837	38,837								
SPEC CONTRACTS EXCL 3 & 4		12,000									
TOTAL FROM RATES		50,837									
<u>RATE YEAR 2024 REV BEFORE INC</u>											
BASE RATE REVENUES		21,329,939	14,470,765	1,747,190	198,288	548,759	1,050,362	923,176	1,222,113	443,615	19,886
SPEC CONTRACTS EXCL 3 & 4		1,028,783									
SPEC CONT SC-7		0									
TOTAL FROM RATES	22,358,722	22,358,722									
<u>CUSTOMER ADJ 2023 RATES</u>											
BASE RATE REVENUES		52,842	52,842								
SPEC CONTRACTS EXCL 3 & 4											
TOTAL FROM RATES		52,842									
<u>RATE YEAR 2024 REV BEFORE INCREASE</u>											
BASE RATE REVENUES		21,343,943	14,484,769	1,747,190	198,288	548,759	1,050,362	923,176	1,222,113	443,615	19,886
SPEC CONTRACTS EXCL 3 & 4		1,028,783									
TOTAL FROM RATES		22,372,726									
<u>RATE YEAR 2024 BASE RATE INCR AFTER CUST ADJ</u>											
BASE RATE REVENUES		1,560,256	1,058,846	127,721	14,495	40,115	76,782	67,485	89,337	32,429	1,454
SPEC CONTRACTS EXCL 3 & 4		0									
TOTAL FROM RATES		1,560,256									
<u>RATE YEAR 2024 AFTER INCREASE</u>											
BASE RATE REVENUES		22,904,200	15,543,615	1,874,910	212,783	588,874	1,127,144	990,661	1,311,450	476,044	21,339
SPEC CONTRACTS EXCL 3 & 4		1,028,783									
TOTAL FROM RATES	23,932,983	23,932,983									

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	BATH EG&W TRANS SC3 (11)	CONTRACT CUST NO.3 (12)	CONTRACT CUST NO.4 (13)
<u>CUSTOMER ADJ SINCE TEST YEAR</u>			
BASE RATE REVENUES			
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2024 REV BEFORE INC</u>			
BASE RATE REVENUES	151,115	76,067	478,604
SPEC CONTRACTS EXCL 3 & 4			
SPEC CONT SC-7			
TOTAL FROM RATES			
<u>CUSTOMER ADJ 2023 RATES</u>			
BASE RATE REVENUES			
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2024 REV BEFORE INCREASE</u>			
BASE RATE REVENUES	151,115	76,067	478,604
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2024 BASE RATE INCR AFTER</u>			
BASE RATE REVENUES	11,047	5,561	34,986
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2024 AFTER INCREASE</u>			
BASE RATE REVENUES	162,161	81,628	513,590
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			

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CORNING NATURAL GAS CORPORATION
BASE RATE REVENUE TARGETS
12 MONTHS ENDED MARCH 31, 2021

	PER REV REQUIREMENTS	TOTAL COMPANY (1)-1	SC 1 RESIDENTIAL (2)	SC 3 COMMERCIAL (3)	SC 8 HSPORT TRANSPORT (4)	SC 14 RESIDENT AGR (5)	SC 14 COMM AGR (6)	SC 6 COMM TRANS (7)	SC 7 INDUST TRANS (8)	BATH EG&W FIRM (9)-2	BATH EG&W TRANS SC2 (10)
<u>CUSTOMER ADJ SINCE TEST YEAR</u>											
BASE RATE REVENUES		38,837	38,837								
SPEC CONTRACTS EXCL 3 & 4		12,000									
TOTAL FROM RATES		50,837									
<u>RATE YEAR 2025 REV BEFORE INC</u>											
BASE RATE REVENUES		22,943,037	15,582,453	1,874,910	212,783	588,874	1,127,144	990,661	1,311,450	476,044	21,339
SPEC CONTRACTS EXCL 3 & 4		1,040,783									
TOTAL FROM RATES	23,983,820	23,983,820									
<u>CUSTOMER ADJ 2024 RATES</u>											
BASE RATE REVENUES		56,704	56,704								
SPEC CONTRACTS EXCL 3 & 4											
TOTAL FROM RATES		56,704									
<u>RATE YEAR 2025 REV BEFORE INCREASE</u>											
BASE RATE REVENUES		22,946,900	15,586,315	1,874,910	212,783	588,874	1,127,144	990,661	1,311,450	476,044	21,339
SPEC CONTRACTS EXCL 3 & 4		1,040,783									
TOTAL FROM RATES		0									
		23,987,683									
<u>RATE YEAR 2025 BASE RATE INCR AFTER CUST ADJ</u>											
BASE RATE REVENUES		922,879	626,851	75,405	8,558	23,683	45,332	39,842	52,744	19,146	858
SPEC CONTRACTS EXCL 3 & 4		0									
TOTAL FROM RATES		922,879									
<u>RATE YEAR 2025 AFTER INCREASE</u>											
BASE RATE REVENUES		23,869,779	16,213,167	1,950,316	221,341	612,557	1,172,476	1,030,503	1,364,194	495,189	22,198
SPEC CONTRACTS EXCL 3 & 4		1,040,783									
SPEC CONT SC-7		0									
TOTAL FROM RATES	24,910,562	24,910,562									

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	BATH EG&W TRANS SC3 (11)	CONTRACT CUST NO.3 (12)	CONTRACT CUST NO.4 (13)
<u>CUSTOMER ADJ SINCE TEST YEAR</u>			
BASE RATE REVENUES			
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2025 REV BEFORE INC</u>			
BASE RATE REVENUES	162,161	81,628	513,590
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>CUSTOMER ADJ 2024 RATES</u>			
BASE RATE REVENUES			
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2025 REV BEFORE INCREASE</u>			
BASE RATE REVENUES	162,161	81,628	513,590
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2025 BASE RATE INCR AFTER</u>			
BASE RATE REVENUES	6,522	3,283	20,656
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2025 AFTER INCREASE</u>			
BASE RATE REVENUES	168,683	84,911	534,246
SPEC CONTRACTS EXCL 3 & 4			
SPEC CONT SC-7			
TOTAL FROM RATES			

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CORNING NATURAL GAS CORPORATION
BASE RATE REVENUE TARGETS
12 MONTHS ENDED MARCH 31, 2021

	PER REV REQUIREMENTS	TOTAL COMPANY (1)-1	SC 1 RESIDENTIAL (2)	SC 3 COMMERCIAL (3)	SC 8 HSPORT TRANSPORT (4)	SC 14 RESIDENT AGR (5)	SC 14 COMM AGR (6)	SC 6 COMM TRANS (7)	SC 7 INDUST TRANS (8)	BATH EG&W FIRM (9)-2	BATH EG&W TRANS SC2 (10)
<u>MFC ADJUSTMENT</u>											
Rate/CCF Cost of Service Costs		\$ 0.01659									
Rate Year 2023 MFC Volumes CCF		17,537,903									
Rate Year 2023 MFC Revenues		290,948									
Current Revenues		241,572									
Increase in MFC Revenues RY 2023		49,376									
Rate Year 2024 MFC Volumes CCF		17,584,262									
Rate Year 2024 MFC Revenues		291,718									
Current Revenues		241,572									
Increase in MFC Revenues RY 2024		50,145									
Rate Year 2025 MFC Volumes CCF		17,630,622									
Rate Year 2025 MFC Revenues		292,487									
Current Revenues		241,572									
Increase in MFC Revenues RY 2025		50,914									

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CORNING NATURAL GAS CORPORATION
BASE RATE REVENUE TARGETS
12 MONTHS ENDED MARCH 31, 2021

	PER REV REQUIREMENTS	TOTAL COMPANY (1)-1	SC 1 RESIDENTIAL (2)	SC 3 COMMERCIAL (3)	SC 8 HSPORT TRANSPORT (4)	SC 14 RESIDENT AGR (5)	SC 14 COMM AGR (6)	SC 6 COMM TRANS (7)	SC 7 INDUST TRANS (8)	BATH EG&W FIRM (9)-2	BATH EG&W TRANS SC2 (10)
<u>RATE YEAR 2023 REV BEFORE INC</u>											
BASE RATE REVENUES		15,648,424	10,607,104	1,284,140	145,737	403,324	771,990	678,511	898,222	326,046	14,616
SPEC CONTRACTS EXCL 3 & 4		1,016,783									
TOTAL FROM RATES	16,665,207	16,665,207									
<u>RATE YEAR 2023 INCREASE</u>											
BASE RATE REVENUES		5,642,677	3,824,824	463,049	52,551	145,435	278,372	244,665	323,891	117,569	5,270
SPEC CONTRACTS EXCL 3 & 4		0									
TOTAL FROM RATES	33.86%	5,642,677									
		5,642,677									
<u>RATE YEAR 2023 AFTER INCREASE</u>											
BASE RATE REVENUES		21,291,102	14,431,928	1,747,190	198,288	548,759	1,050,362	923,176	1,222,113	443,615	19,886
SPEC CONTRACTS EXCL 3 & 4		1,016,783									
TOTAL FROM RATES	22,307,885	22,307,885									
<u>RATE YEAR 2024 INCREASE</u>											
BASE RATE REVENUES		1,613,098	1,111,688	127,721	14,495	40,115	76,782	67,485	89,337	32,429	1,454
SPEC CONTRACTS EXCL 3 & 4		12,000									
TOTAL FROM RATES	7.28%	1,625,098									
		1,625,098									
<u>RATE YEAR 2024 AFTER INCREASE</u>											
BASE RATE REVENUES		22,904,200	15,543,615	1,874,910	212,783	588,874	1,127,144	990,661	1,311,450	476,044	21,339
SPEC CONTRACTS EXCL 3 & 4		1,028,783									
TOTAL FROM RATES	23,932,983	23,932,983									
<u>RATE YEAR 2025 INCREASE</u>											
BASE RATE REVENUES		965,579	669,551	75,405	8,558	23,683	45,332	39,842	52,744	19,146	858
SPEC CONTRACTS EXCL 3 & 4		12,000									
TOTAL FROM RATES	4.08%	977,579									
		977,579									
<u>RATE YEAR 2025 AFTER INCREASE</u>											
BASE RATE REVENUES		23,869,779	16,213,167	1,950,316	221,341	612,557	1,172,476	1,030,503	1,364,194	495,189	22,198
SPEC CONTRACTS EXCL 3 & 4		1,040,783									
TOTAL FROM RATES	24,910,562	24,910,562									

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	BATH EG&W TRANS SC3 (11)	CONTRACT CUST NO.3 (12)	CONTRACT CUST NO.4 (13)
<u>RATE YEAR 2023 REV BEFORE INC</u>			
BASE RATE REVENUES	111,066	55,908	351,762
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2023 INCREASE</u>			
BASE RATE REVENUES	40,049	20,160	126,842
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2023 AFTER INCREASE</u>			
BASE RATE REVENUES	151,115	76,067	478,604
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2024 INCREASE</u>			
BASE RATE REVENUES	11,047	5,561	34,986
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2024 AFTER INCREASE</u>			
BASE RATE REVENUES	162,161	81,628	513,590
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2025 INCREASE</u>			
BASE RATE REVENUES	6,522	3,283	20,656
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			
<u>RATE YEAR 2025 AFTER INCREASE</u>			
BASE RATE REVENUES	168,683	84,911	534,246
SPEC CONTRACTS EXCL 3 & 4			
TOTAL FROM RATES			

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CORNING NATURAL GAS CORPORATION
BASE RATE REVENUE TARGETS
12 MONTHS ENDED MARCH 31, 2021

	PER REV REQUIREMENTS	TOTAL COMPANY (1)-1	SC 1 RESIDENTIAL (2)	SC 3 COMMERCIAL (3)	SC 8 HSPORT TRANSPORT (4)	SC 14 RESIDENT AGR (5)	SC 14 COMM AGR (6)	SC 6 COMM TRANS (7)	SC 7 INDUST TRANS (8)	BATH EG&W FIRM (9)-2	BATH EG&W TRANS SC2 (10)
TOTAL INCREASE		8,245,355									
<u>RATE YR 2023 REV BEFORE INC BASE</u>		15,648,424									
<u>BASE RATE INCREASE</u>		8,221,355									
<u>SPECIAL CONTRACT INCREASE INCREASE</u>		24,000									
<u>TOTAL INCREASE</u>		8,245,355									

Revenue Proof

Corning Natural Gas
Revenue Proof
Revenue Summary Test Year & Rate Year

<u>Rate Class</u>	<u>Base Rate Revenue Per Books</u>	<u>Base Rate Revenue Rev Proof</u>	<u>Difference</u>	<u>Threshold Adjustment</u>	<u>Weather Adjustment</u>	<u>Test Year Revenue Weather Adj</u>	<u>Beyond RY 3 JP Rates Annualization Adjustment</u>	<u>Bridge Period 6/30/21 Annual Adj 6-1-21 Rates</u>	<u>Linking Period 6/30/22 Annualization 6-1-21 Rates</u>	<u>6/30/22 Revenue 6-1-21 Rates</u>
SC-1 Residential	\$11,469,814	\$11,407,824	-\$61,990	\$0	-\$124,942	\$11,282,882	-\$207,179	-\$26,525	-\$528,238	\$10,520,940
SC-3 Commercial	\$1,393,143	\$1,387,239	-\$5,904	\$0	-\$14,037	\$1,373,202	-\$21,517	-\$2,946	-\$64,599	\$1,284,140
SC-8 Trans (Hammondsport)	\$154,275	\$154,275	\$0	\$0	-\$1,112	\$153,163	-\$1,375	-\$231	-\$5,820	\$145,737
SC-14 Aggregation Res	\$434,848	\$433,634	-\$1,214	\$0	-\$4,961	\$428,673	-\$4,079	-\$970	-\$20,300	\$403,324
SC-14 Aggregation Com & Public	\$804,407	\$822,851	\$18,444	\$0	-\$7,387	\$815,465	-\$2,859	-\$1,249	-\$39,367	\$771,990
Total SC-14 Aggregation	\$1,239,255	\$1,256,485	\$17,230	\$0	-\$12,348	\$1,244,137	-\$6,937	-\$2,219	-\$59,667	\$1,175,314
SC-6 Transportation	\$722,429	\$722,429	\$0	\$0	-\$3,093	\$719,337	-\$5,076	-\$1,468	-\$34,282	\$678,511
SC-7 Transportation	\$953,821	\$953,951	\$130	\$0	-\$458	\$953,493	-\$8,253	-\$3,115	-\$43,902	\$898,222
SC-1 Bath	\$350,612	\$350,612	\$0	\$0	-\$4,940	\$345,672	-\$2,564	-\$357	-\$16,706	\$326,046
SC-2 Bath Trans	\$18,330	\$22,351	\$4,021	\$0	-\$43	\$22,308	\$0	-\$641	-\$7,052	\$14,616
SC-3 Bath Trans	\$112,055	\$112,055	\$0	\$0	-\$1,637	\$110,418	-\$977	\$351	\$1,273	\$111,066
Total Bath	\$480,996	\$485,017	\$4,021	\$0	-\$6,619	\$478,398	-\$3,540	-\$646	-\$22,485	\$451,727
Total Firm	\$16,413,734	\$16,367,221	-\$46,514	\$0	-\$162,609	\$16,204,612	-\$253,879	-\$37,150	-\$758,992	\$15,154,591
<u>Special Contracts</u>										
SC-11 Contract Cust 1	\$36,143	\$36,143	\$1	\$0	\$0	\$36,143	\$0	\$0	\$0	\$36,143
SC-11 Contract Cust 2	\$569,800	\$569,800	\$0	-\$5,008	-\$3,722	\$561,069	\$0	\$0	\$0	\$561,069
SC-11 Contract Cust 3	\$59,267	\$59,267	\$0	\$0	\$0	\$59,267	-\$431	-\$685	-\$2,244	\$55,908
SC-11 Contract Cust 4	\$375,930	\$375,930	\$0	-\$208	-\$2,156	\$373,565	-\$3,398	-\$898	-\$17,508	\$351,762
SC-11 Contract Cust 5	\$120,303	\$120,303	\$0	\$0	\$0	\$120,303	\$0	\$0	\$0	\$120,303
SC-11 Contract Cust 6	\$45,189	\$45,189	\$0	\$0	-\$562	\$44,627	\$0	\$0	\$0	\$44,627
SC-11 Contract Cust 7	\$238,140	\$238,140	\$0	\$0	\$0	\$238,140	\$0	\$1,500	\$6,000	\$245,640
SC-11 Contract Cust 8										
Total Special Contracts	\$1,444,772	\$1,444,773	\$1	-\$5,216	-\$6,441	\$1,433,115	-\$3,829	-\$83	-\$13,751	\$1,415,452
Total Revenue	\$17,858,506	\$17,811,993	-\$46,513	-\$5,216	-\$169,050	\$17,637,727	-\$257,708	-\$37,233	-\$772,744	\$16,570,043
NYSEG Revenues	\$412,278	\$412,278	\$0		\$0	\$412,278	\$0	\$2,061	\$8,287	\$422,626

<u>Rate Class</u>	<u>6-1-21 Rates</u> <u>Rate Year</u> <u>2023</u> <u>Cust Adj</u>	<u>6-1-21 Rates</u> <u>Rate Year</u> <u>2024</u> <u>Cust Adj</u>	<u>6-1-21 Rates</u> <u>Rate Year</u> <u>2025</u> <u>Cust Adj</u>	<u>6-1-21 Rates</u> <u>Rate Year</u> <u>2023</u> <u>Adjusted</u>	<u>6-1-21 Rates</u> <u>Rate Year</u> <u>2024</u> <u>Adjusted</u>	<u>6-1-21 Rates</u> <u>Rate Year</u> <u>2025</u> <u>Adjusted</u>
SC-1 Residential	\$86,164	\$38,837	\$38,837	\$10,607,104	\$10,645,941	\$10,684,778
SC-3 Commercial	\$0	\$0	\$0	\$1,284,140	\$1,284,140	\$1,284,140
SC-8 Trans (Hammondsport)	\$0	\$0	\$0	\$145,737	\$145,737	\$145,737
SC-14 Aggregation Res	\$0	\$0	\$0	\$403,324	\$403,324	\$403,324
SC-14 Aggregation Com & Public	\$0	\$0	\$0	\$771,990	\$771,990	\$771,990
Total SC-14 Aggregation	\$0	\$0	\$0	\$1,175,314	\$1,175,314	\$1,175,314
SC-6 Transportation	\$0	\$0	\$0	\$678,511	\$678,511	\$678,511
SC-7 Transportation	\$0	\$0	\$0	\$898,222	\$898,222	\$898,222
SC-1 Bath	\$0	\$0	\$0	\$326,046	\$326,046	\$326,046
SC-2 Bath Trans	\$0	\$0	\$0	\$14,616	\$14,616	\$14,616
SC-3 Bath Trans	\$0	\$0	\$0	\$111,066	\$111,066	\$111,066
Total Bath	\$0	\$0	\$0	\$451,727	\$451,727	\$451,727
Total Firm	\$86,164	\$38,837	\$38,837	\$15,240,755	\$15,279,592	\$15,318,430
<u>Special Contracts</u>						
SC-11 Contract Cust 1	\$0	\$0	\$0	\$36,143	\$36,143	\$36,143
SC-11 Contract Cust 2	\$0	\$0	\$0	\$561,069	\$561,069	\$561,069
SC-11 Contract Cust 3	\$0	\$0	\$0	\$55,908	\$55,908	\$55,908
SC-11 Contract Cust 4	\$0	\$0	\$0	\$351,762	\$351,762	\$351,762
SC-11 Contract Cust 5	\$0	\$0	\$0	\$120,303	\$120,303	\$120,303
SC-11 Contract Cust 6	\$0	\$0	\$0	\$44,627	\$44,627	\$44,627
SC-11 Contract Cust 7	\$9,000	\$12,000	\$12,000	\$254,640	\$266,640	\$278,640
SC-11 Contract Cust 8						
Total Special Contracts	\$9,000	\$12,000	\$12,000	\$1,424,452	\$1,436,452	\$1,448,452
Total Revenue	\$95,164	\$50,837	\$50,837	\$16,665,207	\$16,716,044	\$16,766,882
NYSEG Revenues	\$8,453	\$8,622	\$8,794	\$431,078	\$439,700	\$448,494

Corning Natural Gas
Revenue Proof
Other Revenue Summary Test Year

<u>Rate Class</u>	<u>Merchant Function Charge Rev</u>	<u>CNG Gas Costs</u>	<u>Federal Tax Act</u>	<u>GRT & Municipal Tax</u>	<u>Sales Tax</u>
SC-1 Residential	\$177,746	\$3,471,493	-\$926,734	\$88,844	\$206,341
SC-3 Commercial	\$30,838	\$599,967	-\$111,981	\$164,155	\$0
SC-8 Trans (Hammondsport)	\$0	\$0	-\$12,695	\$0	\$0
SC-14 Aggregation Res	\$3	\$0	-\$37,767	\$4,401	\$7,301
SC-14 Aggregation Com & Public	-\$12	\$0	-\$67,056	\$26,459	\$10
Total SC-14 Aggregation	-\$9	\$0	-\$104,823	\$30,861	\$7,311
SC-6 Transportation	\$218	\$4,082	-\$51,670	\$209	\$0
SC-7 Transportation	\$0	\$0	-\$76,807	\$0	\$0
SC-1 Bath	\$38,076	\$727,919	-\$28,795	\$0	\$0
SC-2 Bath Trans	\$0	\$0	-\$692	\$0	\$0
SC-3 Bath Trans	\$0	\$0	-\$9,540	\$0	\$0
Total Bath	\$38,076	\$727,919	-\$39,028	\$0	\$0
Total Firm	\$246,869	\$4,803,460	-\$1,323,736	\$284,068	\$213,653
<u>Special Contracts</u>					
SC-11 Contract Cust 1	\$0	\$0	\$0	\$0	\$0
SC-11 Contract Cust 2	\$0	\$0	\$0	\$0	\$0
SC-11 Contract Cust 3	\$0	\$0	\$0	\$0	\$0
SC-11 Contract Cust 4	\$0	\$0	\$0	\$0	\$0
SC-11 Contract Cust 5	\$0	\$0	\$0	\$0	\$0
SC-11 Contract Cust 6	\$0	\$0	\$0	\$0	\$0
SC-11 Contract Cust 7	\$0	\$0	\$0	\$0	\$0
SC-11 Contract Cust 8	\$0	\$0	\$0	\$0	\$0
Total Special Contracts	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$246,869	\$4,803,460	-\$1,323,736	\$284,068	\$213,653

Corning Natural Gas
Revenue Proof
CCF Sales Summary Test Year & Rate Year

<u>Rate Class</u>	<u>CCF Sales Per Books</u>	<u>CCF Sales Per Rev Proof</u>	<u>Difference</u>	<u>Customer Adjustment</u>	<u>Weather Adjustment</u>	<u>Test Year Adjusted</u>	<u>Rate Year 2023 Cust Adj</u>	<u>Rate Year 2024 Cust Adj</u>	<u>Rate Year 2025 Cust Adj</u>	<u>Rate Year 2023 Adjusted</u>	<u>Rate Year 2024 Adjusted</u>	<u>Rate Year 2025 Adjusted</u>
SC-1 Residential	12,771,321	12,771,321	0	0	-222,575	12,548,746	101,694	46,360	46,360	12,650,440	12,696,799	12,743,159
SC-3 Commercial	2,212,993	2,212,993	0	0	-32,534	2,180,459	0	0	0	2,180,459	2,180,459	2,180,459
SC-8 Trans (Hammondsport)	661,548	661,548	0	0	-4,466	657,082	0	0	0	657,082	657,082	657,082
SC-14 Aggregation Res	569,344	569,344	0	0	-9,310	560,034	0	0	0	560,034	560,034	560,034
SC-14 Aggregation Com & Public	1,700,649	1,700,649	0	0	-17,127	1,683,522	0	0	0	1,683,522	1,683,522	1,683,522
Total SC-14 Aggregation	2,269,993	2,269,993	0	0	-26,437	2,243,556	0	0	0	2,243,556	2,243,556	2,243,556
SC-6 Transportation	2,297,605	2,297,605	0	0	-8,783	2,288,822	0	0	0	2,288,822	2,288,822	2,288,822
SC-7 Transportation	7,249,730	7,249,730	0	0	-1,852	7,247,878	0	0	0	7,247,878	7,247,878	7,247,878
SC-1 Bath	2,743,820	2,743,820	0	0	-36,816	2,707,004	0	0	0	2,707,004	2,707,004	2,707,004
SC-2 Bath Trans	63,550	63,550	0	0	-218	63,332	0	0	0	63,332	63,332	63,332
SC-3 Bath Trans	875,710	875,710	0	0	-12,448	863,262	0	0	0	863,262	863,262	863,262
Total Bath	3,683,080	3,683,080	0	0	-49,482	3,633,598	0	0	0	3,633,598	3,633,598	3,633,598
Total Firm	31,146,269	31,146,269	0	0	-346,129	30,800,140	101,694	46,360	46,360	30,901,834	30,948,194	30,994,553
<u>Special Contracts</u>												
SC-11 Contract Cust 1	372,010	372,010	0	0	0	372,010	0	0	0	372,010	372,010	372,010
SC-11 Contract Cust 2	17,900,030	17,900,030	0		-107,834	17,792,196	0	0	0	17,792,196	17,792,196	17,792,196
SC-11 Contract Cust 3	419,967	419,967	0	0	0	419,967	0	0	0	419,967	419,967	419,967
SC-11 Contract Cust 4	2,945,630	2,945,630	0		-16,404	2,929,226	0	0	0	2,929,226	2,929,226	2,929,226
SC-11 Contract Cust 5	213,990	213,990	0	0	-2,285	211,705	0	0	0	211,705	211,705	211,705
SC-11 Contract Cust 6	1,557,470	1,557,470	0	0	-28,110	1,529,360	0	0	0	1,529,360	1,529,360	1,529,360
SC-11 Contract Cust 7	3,681,680	3,681,680	0		-6,646	3,675,034	0	0	0	3,675,034	3,675,034	3,675,034
SC-11 Contract Cust 8												
Total Special Contracts	27,090,777	27,090,777	0	0	-161,279	26,929,498	0	0	0	26,929,498	26,929,498	26,929,498
Total Sales	58,237,046	58,237,046	0	0	-507,408	57,729,638	101,694	46,360	46,360	57,831,332	57,877,691	57,924,051

Corning Natural Gas
Revenue Proof
Customer Summary Test Year & Rate Year

<u>Rate Class</u>	<u>Customers Per Rev Proof</u>	<u>Customer Adjustment</u>	<u>Test Year Adjusted</u>	<u>Rate Year 2023 Cust Adj</u>	<u>Rate Year 2024 Cust Adj</u>	<u>Rate Year 2025 Cust Adj</u>	<u>Rate Year 2023 Adjusted</u>	<u>Rate Year 2024 Adjusted</u>	<u>Rate Year 2025 Adjusted</u>
SC-1 Residential	162,146	0	162,146	1,350	600	600	163,496	164,096	164,696
SC-3 Commercial	10,952	0	10,952	0	0	0	10,952	10,952	10,952
SC-8 Trans (Hammondsport)	84	0	84	0	0	0	84	84	84
SC-14 Aggregation Res	4,645	0	4,645	0	0	0	4,645	4,645	4,645
SC-14 Aggregation Com & Public	2,071	0	2,071	0	0	0	2,071	2,071	2,071
Total SC-14 Aggregation	<u>6,716</u>	<u>0</u>	<u>6,716</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,716</u>	<u>6,716</u>	<u>6,716</u>
SC-6 Transportation	276	0	276	0	0	0	276	276	276
SC-7 Transportation	60	0	60	0	0	0	60	60	60
SC-1 Bath	12	0	12	0	0	0	12	12	12
SC-2 Bath Trans	36	-24	12	0	0	0	12	12	12
SC-3 Bath Trans	12	0	12	0	0	0	12	12	12
Total Bath	<u>60</u>	<u>-24</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36</u>	<u>36</u>	<u>36</u>
Total Firm	<u>180,294</u>	<u>-24</u>	<u>180,270</u>	<u>1,350</u>	<u>600</u>	<u>600</u>	<u>181,620</u>	<u>182,220</u>	<u>182,820</u>
<u>Special Contracts</u>									
SC-11 Contract Cust 1	8		8	0	0	0	8	8	8
SC-11 Contract Cust 2	12		12	0	0	0	12	12	12
SC-11 Contract Cust 3	8		8	0	0	0	8	8	8
SC-11 Contract Cust 4	12		12	0	0	0	12	12	12
SC-11 Contract Cust 5	12		12	0	0	0	12	12	12
SC-11 Contract Cust 6	12		12	0	0	0	12	12	12
SC-11 Contract Cust 7	12		12	0	0	0	12	12	12
SC-11 Contract Cust 8									
Total Special Contracts	<u>76</u>	<u>0</u>	<u>76</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>76</u>	<u>76</u>	<u>76</u>
Total Sales	<u>180,370</u>	<u>-24</u>	<u>180,346</u>	<u>1,350</u>	<u>600</u>	<u>600</u>	<u>181,696</u>	<u>182,296</u>	<u>182,896</u>

Corning Natural Gas
Revenue Proof 3-31-21
SC-1 Residential

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-1 Customers	13,470	13,469	13,448	13,480	13,447	13,423	13,451	13,514	13,583	13,602	13,624	13,635	162,146
<u>Volumes CCF</u>													
First 3 CCF	39,133	39,246	38,121	35,241	33,842	35,648	38,745	39,882	40,084	40,300	40,310	40,342	460,894
Next 47 CCF	551,704	520,364	308,097	180,866	149,406	180,137	348,431	531,801	589,507	602,699	604,785	601,276	5,169,073
All Over 50 CCF	652,128	378,503	77,412	15,892	15,070	14,788	67,644	387,892	997,191	1,510,569	1,602,510	1,421,755	7,141,354
Total CCF	1,242,965	938,113	423,629	231,999	198,318	230,573	454,820	959,575	1,626,782	2,153,568	2,247,605	2,063,373	12,771,321
<u>Rate</u>													
First 3 CCF	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	
Next 47 CCF	\$1.08490	\$1.08490	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	
All Over 50 CCF	\$0.44420	\$0.44420	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	
<u>Total Base Rate Revenues</u>													
First 3 CCF	\$266,033	\$266,013	\$265,598	\$266,230	\$265,578	\$265,104	\$265,657	\$266,902	\$268,264	\$268,640	\$269,074	\$269,291	\$3,202,384
Next 47 CCF	\$598,544	\$564,543	\$254,919	\$149,649	\$123,619	\$149,045	\$288,292	\$440,012	\$487,758	\$498,673	\$500,399	\$497,496	\$4,552,948
All Over 50 CCF	\$289,675	\$168,131	\$40,471	\$8,308	\$7,879	\$7,731	\$35,364	\$202,790	\$521,331	\$789,726	\$837,792	\$743,294	\$3,652,492
	\$1,154,252	\$998,687	\$560,988	\$424,187	\$397,075	\$421,881	\$589,313	\$909,704	\$1,277,354	\$1,557,038	\$1,607,265	\$1,510,081	\$11,407,824

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-1 Residential

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-1 Customers	13,470	13,469	13,448	13,480	13,447	13,423	13,451	13,514	13,583	13,602	13,624	13,635	162,146
<u>Volumes CCF</u>													
First 3 CCF	39,133	39,246	38,121	35,241	33,842	35,648	38,745	39,882	40,084	40,300	40,310	40,342	460,894
Next 47 CCF	551,704	520,364	270,119	180,866	149,406	175,068	323,488	531,801	589,507	602,699	604,785	601,276	5,101,082
All Over 50 CCF	701,940	174,371	77,412	15,892	15,070	14,788	67,644	422,891	1,076,528	1,554,817	1,509,501	1,355,916	6,986,770
Total CCF	1,292,777	733,981	385,651	231,999	198,318	225,504	429,876	994,574	1,706,119	2,197,816	2,154,596	1,997,534	12,548,746
<u>Rate Actual Billed</u>													
First 3 CCF	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	
Next 47 CCF	\$1.08490	\$1.08490	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	
All Over 50 CCF	\$0.44420	\$0.44420	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	
<u>Total Base Rate Revenues</u>													
First 3 CCF	\$266,033	\$266,013	\$265,598	\$266,230	\$265,578	\$265,104	\$265,657	\$266,902	\$268,264	\$268,640	\$269,074	\$269,291	\$3,202,384
Next 47 CCF	\$598,544	\$564,543	\$223,496	\$149,649	\$123,619	\$144,851	\$267,654	\$440,012	\$487,758	\$498,673	\$500,399	\$497,496	\$4,496,693
All Over 50 CCF	\$311,802	\$77,456	\$40,471	\$8,308	\$7,879	\$7,731	\$35,364	\$221,088	\$562,809	\$812,858	\$789,167	\$708,873	\$3,583,805
	\$1,176,378	\$908,011	\$529,565	\$424,187	\$397,075	\$417,687	\$568,675	\$928,001	\$1,318,831	\$1,580,171	\$1,558,640	\$1,475,660	\$11,282,882
<u>Test Year - 3/31/21</u>													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	
Next 47 CCF	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	
All Over 50 CCF	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	
<u>Test Year - 3/31/21</u>													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$266,033	\$266,013	\$265,598	\$266,230	\$265,578	\$265,104	\$265,657	\$266,902	\$268,264	\$268,640	\$269,074	\$269,291	\$3,202,384
Next 47 CCF	\$456,480	\$430,549	\$223,496	\$149,649	\$123,619	\$144,851	\$267,654	\$440,012	\$487,758	\$498,673	\$500,399	\$497,496	\$4,220,636
All Over 50 CCF	\$366,974	\$91,161	\$40,471	\$8,308	\$7,879	\$7,731	\$35,364	\$221,088	\$562,809	\$812,858	\$789,167	\$708,873	\$3,652,683
	\$1,089,487	\$787,723	\$529,565	\$424,187	\$397,075	\$417,687	\$568,675	\$928,001	\$1,318,831	\$1,580,171	\$1,558,640	\$1,475,660	\$11,075,702

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-1 Residential

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$19.75	\$19.75	\$18.76	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	
Next 47 CCF	\$0.82740	\$0.82740	\$0.78600	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	
All Over 50 CCF	\$0.52280	\$0.52280	\$0.49660	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$266,033	\$266,013	\$252,284	\$266,230	\$265,578	\$265,104	\$265,657	\$266,902	\$268,264	\$268,640	\$269,074	\$269,291	\$3,189,070
Next 47 CCF	\$456,480	\$430,549	\$212,313	\$149,649	\$123,619	\$144,851	\$267,654	\$440,012	\$487,758	\$498,673	\$500,399	\$497,496	\$4,209,453
All Over 50 CCF	\$366,974	\$91,161	\$38,443	\$8,308	\$7,879	\$7,731	\$35,364	\$221,088	\$562,809	\$812,858	\$789,167	\$708,873	\$3,650,655
	\$1,089,487	\$787,723	\$503,040	\$424,187	\$397,075	\$417,687	\$568,675	\$928,001	\$1,318,831	\$1,580,171	\$1,558,640	\$1,475,660	\$11,049,178
Linking Period 6/1/21 Rates													
First 3 CCF	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	
Next 47 CCF	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	
All Over 50 CCF	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$252,697	\$252,678	\$252,284	\$252,885	\$252,266	\$251,815	\$252,341	\$253,523	\$254,817	\$255,174	\$255,586	\$255,793	\$3,041,859
Next 47 CCF	\$433,639	\$409,006	\$212,313	\$142,161	\$117,433	\$137,603	\$254,261	\$417,996	\$463,352	\$473,721	\$475,361	\$472,603	\$4,009,451
All Over 50 CCF	\$348,584	\$86,593	\$38,443	\$7,892	\$7,484	\$7,344	\$33,592	\$210,008	\$534,604	\$772,122	\$749,618	\$673,348	\$3,469,630
	\$1,034,920	\$748,277	\$503,040	\$402,937	\$377,183	\$396,763	\$540,194	\$881,526	\$1,252,773	\$1,501,017	\$1,480,565	\$1,401,744	\$10,520,940

Corning Natural Gas
Revenue Proof Rate Year 12 Months ended 6-30-23
SC-1 Residential

Cust Add rate year 2023, 24 & 25 50
Cust Add 12 Mo ended 3/312022 50
Annual Cust added May to Sept 50
Per Month 10

	Apr-23	May-23	Jun-23	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total 12 Months
<u>Customers</u>													
Total SC-1 Customers	13,620	13,619	13,598	13,580	13,547	13,523	13,551	13,614	13,683	13,702	13,724	13,735	163,496
<u>Volumes CCF</u>													
First 3 CCF	39,583	39,696	38,571	35,541	34,142	35,948	39,045	40,182	40,384	40,600	40,610	40,642	464,944
Next 47 CCF	557,848	526,159	273,132	182,208	150,517	176,372	325,893	535,736	593,847	607,130	609,224	605,686	5,143,751
All Over 50 CCF	709,757	176,313	78,275	16,010	15,182	14,898	68,146	426,020	1,084,454	1,566,247	1,520,581	1,365,861	7,041,745
Total CCF	1,307,188	742,168	389,977	233,759	199,841	227,218	433,084	1,001,939	1,718,685	2,213,977	2,170,415	2,012,189	12,650,440
<u>Rate Year 1 - 6/1/21 Rates</u>													
First 3 CCF	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	
Next 47 CCF	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	
All Over 50 CCF	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	
<u>Rate Year 1 Revenues</u>													
First 3 CCF	\$255,511	\$255,492	\$255,098	\$254,761	\$254,142	\$253,691	\$254,217	\$255,399	\$256,693	\$257,050	\$257,462	\$257,669	\$3,067,185
Next 47 CCF	\$438,468	\$413,561	\$214,681	\$143,215	\$118,306	\$138,629	\$256,152	\$421,089	\$466,764	\$477,204	\$478,850	\$476,069	\$4,042,988
All Over 50 CCF	\$352,465	\$87,557	\$38,871	\$7,951	\$7,539	\$7,398	\$33,842	\$211,562	\$538,540	\$777,798	\$755,120	\$678,286	\$3,496,931
	\$1,046,445	\$756,611	\$508,651	\$405,927	\$379,988	\$399,718	\$544,210	\$888,049	\$1,261,997	\$1,512,052	\$1,491,433	\$1,412,024	\$10,607,104

Corning Natural Gas
Revenue Proof Rate Year 12 Months ended 6-30-24
SC-1 Residential

Annual Cust added May to Sept
Per Month

50
10

	Apr-24	May-24	Jun-24	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total 12 Months
<u>Customers</u>													
Total SC-1 Customers	13,670	13,669	13,648	13,630	13,597	13,573	13,601	13,664	13,733	13,752	13,774	13,785	164,096
<u>Volumes CCF</u>													
First 3 CCF	39,733	39,846	38,721	35,691	34,292	36,098	39,195	40,332	40,534	40,750	40,760	40,792	466,744
Next 47 CCF	559,896	528,091	274,136	182,879	151,073	177,024	327,095	537,704	596,017	609,345	611,444	607,891	5,162,594
All Over 50 CCF	712,363	176,960	78,563	16,069	15,238	14,953	68,398	427,585	1,088,416	1,571,963	1,526,120	1,370,833	7,067,462
Total CCF	1,311,991	744,897	391,419	234,638	200,603	228,076	434,688	1,005,621	1,724,967	2,222,058	2,178,324	2,019,516	12,696,799
<u>Rate Year 2 - 6/1/21 Rates</u>													
First 3 CCF	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	
Next 47 CCF	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	
All Over 50 CCF	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	
<u>Rate Year 2 Revenues</u>													
First 3 CCF	\$256,449	\$256,430	\$256,036	\$255,699	\$255,080	\$254,629	\$255,155	\$256,337	\$257,631	\$257,988	\$258,400	\$258,607	\$3,078,441
Next 47 CCF	\$440,078	\$415,079	\$215,471	\$143,743	\$118,743	\$139,141	\$257,097	\$422,635	\$468,469	\$478,946	\$480,595	\$477,802	\$4,057,799
All Over 50 CCF	\$353,759	\$87,878	\$39,014	\$7,980	\$7,567	\$7,426	\$33,966	\$212,339	\$540,508	\$780,637	\$757,871	\$680,756	\$3,509,702
	\$1,050,286	\$759,388	\$510,522	\$407,421	\$381,390	\$401,196	\$546,218	\$891,311	\$1,266,608	\$1,517,570	\$1,496,866	\$1,417,164	\$10,645,941

Corning Natural Gas
Revenue Proof Rate Year 12 Months ended 6-30-25
SC-1 Residential

Annual Cust added May to Sept
Per Month

50
10

	Apr-25	May-25	Jun-25	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Total 12 Months
<u>Customers</u>													
Total SC-1 Customers	13,720	13,719	13,698	13,680	13,647	13,623	13,651	13,714	13,783	13,802	13,824	13,835	164,696
<u>Volumes CCF</u>													
First 3 CCF	39,883	39,996	38,871	35,841	34,442	36,248	39,345	40,482	40,684	40,900	40,910	40,942	468,544
Next 47 CCF	561,943	530,023	275,140	183,549	151,628	177,676	328,298	539,671	598,187	611,561	613,663	610,096	5,181,436
All Over 50 CCF	714,968	177,608	78,851	16,128	15,294	15,008	68,649	429,150	1,092,379	1,577,678	1,531,660	1,375,805	7,093,179
Total CCF	1,316,795	747,626	392,862	235,518	201,364	228,933	436,292	1,009,303	1,731,250	2,230,139	2,186,234	2,026,843	12,743,159
<u>Rate Year 3 - 6/1/21 Rates</u>													
First 3 CCF	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	
Next 47 CCF	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	
All Over 50 CCF	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	
<u>Rate Year 3 Revenues</u>													
First 3 CCF	\$257,387	\$257,368	\$256,974	\$256,637	\$256,018	\$255,567	\$256,093	\$257,275	\$258,569	\$258,926	\$259,338	\$259,545	\$3,089,697
Next 47 CCF	\$441,688	\$416,598	\$216,260	\$144,270	\$119,180	\$139,654	\$258,042	\$424,182	\$470,175	\$480,687	\$482,339	\$479,535	\$4,072,609
All Over 50 CCF	\$355,053	\$88,200	\$39,157	\$8,009	\$7,595	\$7,453	\$34,091	\$213,116	\$542,476	\$783,475	\$760,623	\$683,225	\$3,522,473
	\$1,054,128	\$762,166	\$512,392	\$408,916	\$382,793	\$402,674	\$548,226	\$894,572	\$1,271,220	\$1,523,087	\$1,502,300	\$1,422,305	\$10,684,778

Corning Natural Gas
Revenue Proof 3-31-21
SC-3 Commercial

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Number of Customers	924	922	919	912	905	900	901	907	915	915	917	915	10,952
<u>Volumes CCF</u>													
First 3 CCF	2,516	2,428	1,951	1,400	1,276	1,547	2,082	2,487	2,563	2,590	2,617	2,543	26,000
Next 47 CCF	36,096	30,403	17,510	10,054	8,426	10,862	19,226	31,741	37,316	38,759	39,349	38,351	318,093
All Over 50 CCF	205,979	120,123	48,202	29,931	31,731	39,053	50,803	111,924	240,666	327,943	365,219	297,326	1,868,900
Total CCF	244,591	152,954	67,663	41,385	41,433	51,462	72,111	146,152	280,545	369,292	407,185	338,220	2,212,993
<u>Rate</u>													
First 3 CCF	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25
Next 47 CCF	\$1.04730	\$1.04730	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020
All Over 50 CCF	\$0.42880	\$0.42880	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610
<u>Total Base Rate Revenues</u>													
First 3 CCF	\$27,951	\$27,891	\$27,800	\$27,588	\$27,376	\$27,225	\$27,255	\$27,437	\$27,679	\$27,679	\$27,739	\$27,679	\$331,298
Next 47 CCF	\$37,803	\$31,841	\$12,085	\$6,939	\$5,816	\$7,497	\$13,270	\$21,908	\$25,756	\$26,751	\$27,159	\$26,470	\$243,295
All Over 50 CCF	\$88,324	\$51,509	\$21,021	\$13,053	\$13,838	\$17,031	\$22,155	\$48,810	\$104,954	\$143,016	\$159,272	\$129,664	\$812,647
	\$154,078	\$111,240	\$60,906	\$47,580	\$47,030	\$51,753	\$62,680	\$98,154	\$158,389	\$197,446	\$214,170	\$183,812	\$1,387,239

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-3 Commercial

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-3 Customers	924	922	919	912	905	900	901	907	915	915	917	915	10,952
<u>Volumes CCF</u>													
First 3 CCF	2,516	2,428	1,951	1,400	1,276	1,547	2,082	2,487	2,563	2,590	2,617	2,543	26,000
Next 47 CCF	36,096	30,403	17,510	10,054	8,426	10,862	19,226	31,741	37,316	38,759	39,349	38,351	318,093
All Over 50 CCF	215,933	89,465	43,758	29,931	31,731	35,640	47,905	116,263	253,497	337,130	346,938	288,176	1,836,366
Total CCF	254,545	122,296	63,219	41,385	41,433	48,049	69,213	150,491	293,376	378,479	388,904	329,070	2,180,459
<u>Rate</u>													
First 3 CCF	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	
Next 47 CCF	\$1.04730	\$1.04730	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	
All Over 50 CCF	\$0.42880	\$0.42880	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	
<u>Total Base Rate Revenues</u>													
First 3 CCF	\$27,951	\$27,891	\$27,800	\$27,588	\$27,376	\$27,225	\$27,255	\$27,437	\$27,679	\$27,679	\$27,739	\$27,679	\$331,298
Next 47 CCF	\$37,803	\$31,841	\$12,085	\$6,939	\$5,816	\$7,497	\$13,270	\$21,908	\$25,756	\$26,751	\$27,159	\$26,470	\$243,295
All Over 50 CCF	\$92,592	\$38,363	\$19,083	\$13,053	\$13,838	\$15,543	\$20,891	\$50,702	\$110,550	\$147,022	\$151,300	\$125,673	\$798,610
	\$158,346	\$98,094	\$58,968	\$47,580	\$47,030	\$50,265	\$61,416	\$100,047	\$163,984	\$201,452	\$206,198	\$179,822	\$1,373,202
Test Year - 3/31/21													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	
Next 47 CCF	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	
All Over 50 CCF	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	
Test Year - 3/31/21													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$27,951	\$27,891	\$27,800	\$27,588	\$27,376	\$27,225	\$27,255	\$27,437	\$27,679	\$27,679	\$27,739	\$27,679	\$331,298
Next 47 CCF	\$24,913	\$20,984	\$12,085	\$6,939	\$5,816	\$7,497	\$13,270	\$21,908	\$25,756	\$26,751	\$27,159	\$26,470	\$219,548
All Over 50 CCF	\$94,168	\$39,016	\$19,083	\$13,053	\$13,838	\$15,543	\$20,891	\$50,702	\$110,550	\$147,022	\$151,300	\$125,673	\$800,839
	\$147,033	\$87,890	\$58,968	\$47,580	\$47,030	\$50,265	\$61,416	\$100,047	\$163,984	\$201,452	\$206,198	\$179,822	\$1,351,685

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-3 Commercial

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$30.25	\$30.25	\$28.74	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	
Next 47 CCF	\$0.69020	\$0.69020	\$0.65570	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	
All Over 50 CCF	\$0.43610	\$0.43610	\$0.41430	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$27,951	\$27,891	\$26,412	\$27,588	\$27,376	\$27,225	\$27,255	\$27,437	\$27,679	\$27,679	\$27,739	\$27,679	\$329,910
Next 47 CCF	\$24,913	\$20,984	\$11,481	\$6,939	\$5,816	\$7,497	\$13,270	\$21,908	\$25,756	\$26,751	\$27,159	\$26,470	\$218,944
All Over 50 CCF	\$94,168	\$39,016	\$18,129	\$13,053	\$13,838	\$15,543	\$20,891	\$50,702	\$110,550	\$147,022	\$151,300	\$125,673	\$799,885
	\$147,033	\$87,890	\$56,022	\$47,580	\$47,030	\$50,265	\$61,416	\$100,047	\$163,984	\$201,452	\$206,198	\$179,822	\$1,348,739
Linking Period 6/1/21 Rates													
<u>Linking Period 6/1/21 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 3 CCF	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	
Next 47 CCF	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	
All Over 50 CCF	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$26,556	\$26,498	\$26,412	\$26,211	\$26,010	\$25,866	\$25,895	\$26,067	\$26,297	\$26,297	\$26,355	\$26,297	\$314,760
Next 47 CCF	\$23,668	\$19,935	\$11,481	\$6,592	\$5,525	\$7,122	\$12,606	\$20,813	\$24,468	\$25,414	\$25,801	\$25,147	\$208,574
All Over 50 CCF	\$89,461	\$37,065	\$18,129	\$12,400	\$13,146	\$14,766	\$19,847	\$48,168	\$105,024	\$139,673	\$143,736	\$119,391	\$760,806
	\$139,685	\$83,499	\$56,022	\$45,204	\$44,681	\$47,754	\$58,348	\$95,048	\$155,789	\$191,384	\$195,892	\$170,835	\$1,284,140

Corning Natural Gas
Revenue Proof 3-31-21
SC-8 Hammondsport Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-8 Hamms Trans Cust	7	7	7	7	7	7	7	7	7	7	7	7	84
<u>Volumes CCF</u>													
First 3 CCF	21	21	21	18	18	21	21	21	21	21	21	21	246
All Over 3 CCF	54,164	36,400	23,539	20,603	24,666	29,082	43,729	56,219	86,504	105,777	98,650	81,969	661,302
Total CCF	54,185	36,421	23,560	20,621	24,684	29,103	43,750	56,240	86,525	105,798	98,671	81,990	661,548
<u>Rate</u>													
First 3 CCF	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
Over 3 CCF	\$0.23500	\$0.23500	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	
<u>Total Base Rate Revenues</u>													
First 3 CCF	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$8,400
Over 3 CCF	\$12,729	\$8,554	\$5,139	\$4,498	\$5,385	\$6,349	\$9,546	\$12,273	\$18,884	\$23,091	\$21,535	\$17,894	\$145,875
	\$13,429	\$9,254	\$5,839	\$5,198	\$6,085	\$7,049	\$10,246	\$12,973	\$19,584	\$23,791	\$22,235	\$18,594	\$154,275

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-8 Hammondsport Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-8 Hamms Trans Cust	7	7	7	7	7	7	7	7	7	7	7	7	84
<u>Volumes CCF</u>													
First 3 CCF	21	21	21	18	18	21	21	21	21	21	21	21	246
All Over 3 CCF	49,358	33,007	23,319	20,603	24,666	27,197	42,604	60,379	87,057	109,491	92,085	87,071	656,836
Total CCF	49,379	33,028	23,340	20,621	24,684	27,218	42,625	60,400	87,078	109,512	92,106	87,092	657,082
<u>Rate</u>													
First 3 CCF	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
Over 3 CCF	\$0.23500	\$0.23500	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	
<u>Total Base Rate Revenues</u>													
First 3 CCF	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$8,400
Over 3 CCF	\$11,599	\$7,757	\$5,091	\$4,498	\$5,385	\$5,937	\$9,300	\$13,181	\$19,005	\$23,902	\$20,102	\$19,008	\$144,763
	\$12,299	\$8,457	\$5,791	\$5,198	\$6,085	\$6,637	\$10,000	\$13,881	\$19,705	\$24,602	\$20,802	\$19,708	\$153,163
Test Year - 3/31/21													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
Over 3 CCF	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	
Test Year - 3/31/21													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$8,400
Over 3 CCF	\$10,775	\$7,205	\$5,091	\$4,498	\$5,385	\$5,937	\$9,300	\$13,181	\$19,005	\$23,902	\$20,102	\$19,008	\$143,387
	\$11,475	\$7,905	\$5,791	\$5,198	\$6,085	\$6,637	\$10,000	\$13,881	\$19,705	\$24,602	\$20,802	\$19,708	\$151,787

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-8 Hammondsport Transportation

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$100.00	\$100.00	\$96.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
Over 3 CCF	\$0.21830	\$0.21830	\$0.20960	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	\$0.21830	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$700	\$700	\$672	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$8,372
Over 3 CCF	\$10,775	\$7,205	\$4,888	\$4,498	\$5,385	\$5,937	\$9,300	\$13,181	\$19,005	\$23,902	\$20,102	\$19,008	\$143,184
	\$11,475	\$7,905	\$5,560	\$5,198	\$6,085	\$6,637	\$10,000	\$13,881	\$19,705	\$24,602	\$20,802	\$19,708	\$151,556
Linking Period 6/1/21 Rates													
First 3 CCF	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	
Over 3 CCF	\$0.20960	\$0.20960	\$0.20960	\$0.20960	\$0.20960	\$0.20960	\$0.20960	\$0.20960	\$0.20960	\$0.20960	\$0.20960	\$0.20960	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$8,064
Over 3 CCF	\$10,345	\$6,918	\$4,888	\$4,318	\$5,170	\$5,700	\$8,930	\$12,655	\$18,247	\$22,949	\$19,301	\$18,250	\$137,673
	\$11,017	\$7,590	\$5,560	\$4,990	\$5,842	\$6,372	\$9,602	\$13,327	\$18,919	\$23,621	\$19,973	\$18,922	\$145,737

Corning Natural Gas
Revenue Proof 3-31-21
SC-14 Aggregation Residential

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total SC-14 Residential Cust	421	414	406	395	394	385	381	376	374	370	365	364	4,645
Volumes CCF													
First 3 CCF	1,250	1,211	1,140	1,081	1,067	1,105	1,106	1,129	1,125	1,104	1,074	1,074	13,466
Next 47 CCF	17,893	17,025	9,625	6,093	5,618	6,466	11,251	15,881	16,977	16,861	16,473	16,425	156,588
All Over 50 CCF	41,932	26,846	8,946	4,517	3,632	4,297	10,159	27,042	54,266	77,329	70,978	69,346	399,290
Total CCF	61,075	45,082	19,711	11,691	10,317	11,868	22,516	44,052	72,368	95,294	88,525	86,845	569,344
Rate													
First 3 CCF	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	
Next 47 CCF	\$1.08490	\$1.08490	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	
All Over 50 CCF	\$0.44420	\$0.44420	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	
Total Base Rate Revenues													
First 3 CCF	\$8,315	\$8,177	\$8,019	\$7,801	\$7,782	\$7,604	\$7,525	\$7,426	\$7,387	\$7,308	\$7,209	\$7,189	\$91,739
Next 47 CCF	\$19,412	\$18,470	\$7,964	\$5,041	\$4,648	\$5,350	\$9,309	\$13,140	\$14,047	\$13,951	\$13,630	\$13,590	\$138,552
All Over 50 CCF	\$18,626	\$11,925	\$4,677	\$2,361	\$1,899	\$2,246	\$5,311	\$14,138	\$28,370	\$40,428	\$37,107	\$36,254	\$203,343
	\$46,353	\$38,572	\$20,659	\$15,204	\$14,329	\$15,200	\$22,145	\$34,703	\$49,804	\$61,686	\$57,946	\$57,033	\$433,634

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-14 Aggregation Residential

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total SC-14 Residential Cust	421	414	406	395	394	385	381	376	374	370	365	364	4,645
Volumes CCF													
First 3 CCF	1,250	1,211	1,140	1,081	1,067	1,105	1,106	1,129	1,125	1,104	1,074	1,074	13,466
Next 47 CCF	17,893	17,025	8,056	6,093	5,618	6,107	11,251	15,881	16,977	16,861	16,473	16,425	154,660
All Over 50 CCF	44,727	17,773	8,946	4,517	3,632	4,297	8,764	28,449	57,870	78,918	67,403	66,612	391,908
Total CCF	63,870	36,009	18,142	11,691	10,317	11,509	21,121	45,459	75,972	96,883	84,950	84,111	560,034
Rate													
First 3 CCF	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	
Next 47 CCF	\$1.08490	\$1.08490	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	
All Over 50 CCF	\$0.44420	\$0.44420	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	
Revenues													
First 3 CCF	\$8,315	\$8,177	\$8,019	\$7,801	\$7,782	\$7,604	\$7,525	\$7,426	\$7,387	\$7,308	\$7,209	\$7,189	\$91,739
Next 47 CCF	\$19,412	\$18,470	\$6,665	\$5,041	\$4,648	\$5,053	\$9,309	\$13,140	\$14,047	\$13,951	\$13,630	\$13,590	\$136,957
All Over 50 CCF	\$19,868	\$7,895	\$4,677	\$2,361	\$1,899	\$2,246	\$4,582	\$14,873	\$30,254	\$41,258	\$35,238	\$34,825	\$199,977
	\$47,595	\$34,542	\$19,361	\$15,204	\$14,329	\$14,903	\$21,416	\$35,439	\$51,688	\$62,516	\$56,077	\$55,604	\$428,673
Test Year - 3/31/21													
Test Year Rates Annualized	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	
Next 47 CCF	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	
All Over 50 CCF	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	
Test Year - 3/31/21													
Total Base Rate Rev Annualized													
First 3 CCF	\$8,315	\$8,177	\$8,019	\$7,801	\$7,782	\$7,604	\$7,525	\$7,426	\$7,387	\$7,308	\$7,209	\$7,189	\$91,739
Next 47 CCF	\$14,805	\$14,086	\$6,665	\$5,041	\$4,648	\$5,053	\$9,309	\$13,140	\$14,047	\$13,951	\$13,630	\$13,590	\$127,965
All Over 50 CCF	\$23,383	\$9,292	\$4,677	\$2,361	\$1,899	\$2,246	\$4,582	\$14,873	\$30,254	\$41,258	\$35,238	\$34,825	\$204,890
	\$46,503	\$31,555	\$19,361	\$15,204	\$14,329	\$14,903	\$21,416	\$35,439	\$51,688	\$62,516	\$56,077	\$55,604	\$424,594

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-14 Aggregation Residential

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$19.75	\$19.75	\$18.76	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	\$19.75	
Next 47 CCF	\$0.82740	\$0.82740	\$0.78600	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	\$0.82740	
All Over 50 CCF	\$0.52280	\$0.52280	\$0.49660	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	\$0.52280	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$8,315	\$8,177	\$7,617	\$7,801	\$7,782	\$7,604	\$7,525	\$7,426	\$7,387	\$7,308	\$7,209	\$7,189	\$91,337
Next 47 CCF	\$14,805	\$14,086	\$6,332	\$5,041	\$4,648	\$5,053	\$9,309	\$13,140	\$14,047	\$13,951	\$13,630	\$13,590	\$127,632
All Over 50 CCF	\$23,383	\$9,292	\$4,443	\$2,361	\$1,899	\$2,246	\$4,582	\$14,873	\$30,254	\$41,258	\$35,238	\$34,825	\$204,655
	\$46,503	\$31,555	\$18,391	\$15,204	\$14,329	\$14,903	\$21,416	\$35,439	\$51,688	\$62,516	\$56,077	\$55,604	\$423,624
Linking Period 6/1/21 Rates													
First 3 CCF	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	\$18.76	
Next 47 CCF	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	\$0.78600	
All Over 50 CCF	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	\$0.49660	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$7,898	\$7,767	\$7,617	\$7,410	\$7,391	\$7,223	\$7,148	\$7,054	\$7,016	\$6,941	\$6,847	\$6,829	\$87,140
Next 47 CCF	\$14,064	\$13,382	\$6,332	\$4,789	\$4,416	\$4,800	\$8,843	\$12,482	\$13,344	\$13,253	\$12,948	\$12,910	\$121,562
All Over 50 CCF	\$22,211	\$8,826	\$4,443	\$2,243	\$1,804	\$2,134	\$4,352	\$14,128	\$28,738	\$39,191	\$33,473	\$33,080	\$194,622
	\$44,173	\$29,974	\$18,391	\$14,442	\$13,611	\$14,156	\$20,343	\$33,664	\$49,098	\$59,384	\$53,268	\$52,818	\$403,324

Corning Natural Gas
Revenue Proof 3-31-21
SC-14 Aggregation Commercial & Public Authority

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total SC-14 Comm & Pub Cust	163	164	163	160	173	178	180	178	178	179	178	177	2,071
Volumes CCF													
First 3 CCF	446	457	368	350	360	389	487	495	508	515	500	505	5,380
Next 47 CCF	6,474	6,427	4,423	3,659	3,580	3,838	5,899	7,082	7,362	7,547	7,495	7,527	71,313
All Over 50 CCF	143,814	106,989	39,017	42,236	40,475	53,889	73,789	128,045	201,951	273,570	267,413	252,769	1,623,956
Total CCF	150,734	113,873	43,808	46,245	44,415	58,116	80,175	135,622	209,821	281,632	275,408	260,801	1,700,649
Rate													
First 3 CCF	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25
Next 47 CCF	\$1.04730	\$1.04730	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020
All Over 50 CCF	\$0.42880	\$0.42880	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610
Revenues													
First 3 CCF	\$4,931	\$4,961	\$4,931	\$4,840	\$5,233	\$5,385	\$5,445	\$5,385	\$5,385	\$5,415	\$5,385	\$5,354	\$62,648
Next 47 CCF	\$6,780	\$6,731	\$3,053	\$2,525	\$2,471	\$2,649	\$4,071	\$4,888	\$5,081	\$5,209	\$5,173	\$5,195	\$53,827
All Over 50 CCF	\$61,667	\$45,877	\$17,015	\$18,419	\$17,651	\$23,501	\$32,179	\$55,840	\$88,071	\$119,304	\$116,619	\$110,233	\$706,376
	\$73,378	\$57,569	\$24,999	\$25,785	\$25,355	\$31,535	\$41,696	\$66,113	\$98,537	\$129,928	\$127,176	\$120,782	\$822,851

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-14 Aggregation Commercial & Public Authority

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-14 Comm & Pub Cust	163	164	163	160	173	178	180	178	178	179	178	177	2,071
<u>Volumes CCF</u>													
First 3 CCF	446	457	368	350	360	389	487	495	508	515	500	505	5,380
Next 47 CCF	6,474	6,427	4,423	3,659	3,580	3,838	5,899	7,082	7,362	7,547	7,495	7,527	71,313
All Over 50 CCF	150,822	88,681	39,017	42,236	40,475	50,848	70,155	132,033	210,957	279,786	256,886	244,933	1,606,829
Total CCF	157,742	95,565	43,808	46,245	44,415	55,075	76,541	139,610	218,827	287,848	264,881	252,965	1,683,522
<u>Rate</u>													
First 3 CCF	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	
Next 47 CCF	\$1.04730	\$1.04730	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	
All Over 50 CCF	\$0.42880	\$0.42880	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	
<u>Revenues</u>													
First 3 CCF	\$4,931	\$4,961	\$4,931	\$4,840	\$5,233	\$5,385	\$5,445	\$5,385	\$5,385	\$5,415	\$5,385	\$5,354	\$62,648
Next 47 CCF	\$6,780	\$6,731	\$3,053	\$2,525	\$2,471	\$2,649	\$4,071	\$4,888	\$5,081	\$5,209	\$5,173	\$5,195	\$53,827
All Over 50 CCF	\$64,673	\$38,026	\$17,015	\$18,419	\$17,651	\$22,175	\$30,595	\$57,580	\$91,998	\$122,015	\$112,028	\$106,815	\$698,990
	\$76,384	\$49,718	\$24,999	\$25,785	\$25,355	\$30,208	\$40,111	\$67,852	\$102,464	\$132,638	\$122,585	\$117,365	\$815,465
<u>Customers Adjustment</u>													
Total SC-14 Comm & Pub Cust	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Customer Adj Volumes CCF</u>													
First 3 CCF	0	0	0	0	0	0	0	0	0	0	0	0	0
Next 47 CCF	0	0	0	0	0	0	0	0	0	0	0	0	0
All Over 50 CCF	0	0	0	0	0	0	0	0	0	0	0	0	0
Total CCF	0	0	0	0	0	0	0	0	0	0	0	0	0

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-14 Aggregation Commercial & Public Authority

<u>Rate</u>													
First 3 CCF	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25
Next 47 CCF	\$1.04730	\$1.04730	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020
All Over 50 CCF	\$0.42880	\$0.42880	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610
<u>Customer Adj Revenues</u>													
First 3 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Next 47 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Over 50 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<u>Test Year - 3/31/21</u>													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25
Next 47 CCF	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020
All Over 50 CCF	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610

<u>Test Year - 3/31/21</u>													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$4,931	\$4,961	\$4,931	\$4,840	\$5,233	\$5,385	\$5,445	\$5,385	\$5,385	\$5,415	\$5,385	\$5,354	\$62,648
Next 47 CCF	\$4,468	\$4,436	\$3,053	\$2,525	\$2,471	\$2,649	\$4,071	\$4,888	\$5,081	\$5,209	\$5,173	\$5,195	\$49,220
All Over 50 CCF	\$65,774	\$38,674	\$17,015	\$18,419	\$17,651	\$22,175	\$30,595	\$57,580	\$91,998	\$122,015	\$112,028	\$106,815	\$700,738
	\$75,173	\$48,071	\$24,999	\$25,785	\$25,355	\$30,208	\$40,111	\$67,852	\$102,464	\$132,638	\$122,585	\$117,365	\$812,606

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$30.25	\$30.25	\$28.74	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25
Next 47 CCF	\$0.69020	\$0.69020	\$0.65570	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020	\$0.69020
All Over 50 CCF	\$0.43610	\$0.43610	\$0.41430	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610	\$0.43610

<u>Bridge Period 6/30/21</u>													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$4,931	\$4,961	\$4,685	\$4,840	\$5,233	\$5,385	\$5,445	\$5,385	\$5,385	\$5,415	\$5,385	\$5,354	\$62,402
Next 47 CCF	\$4,468	\$4,436	\$2,900	\$2,525	\$2,471	\$2,649	\$4,071	\$4,888	\$5,081	\$5,209	\$5,173	\$5,195	\$49,067
All Over 50 CCF	\$65,774	\$38,674	\$16,165	\$18,419	\$17,651	\$22,175	\$30,595	\$57,580	\$91,998	\$122,015	\$112,028	\$106,815	\$699,888
	\$75,173	\$48,071	\$23,749	\$25,785	\$25,355	\$30,208	\$40,111	\$67,852	\$102,464	\$132,638	\$122,585	\$117,365	\$811,357

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-14 Aggregation Commercial & Public Authority

<u>Linking Period 6/1/21 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 3 CCF	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	
Next 47 CCF	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	\$0.65570	
All Over 50 CCF	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	\$0.41430	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$4,685	\$4,713	\$4,685	\$4,598	\$4,972	\$5,116	\$5,173	\$5,116	\$5,116	\$5,144	\$5,116	\$5,087	\$59,521
Next 47 CCF	\$4,245	\$4,214	\$2,900	\$2,399	\$2,347	\$2,517	\$3,868	\$4,644	\$4,827	\$4,949	\$4,914	\$4,935	\$46,760
All Over 50 CCF	\$62,486	\$36,741	\$16,165	\$17,498	\$16,769	\$21,066	\$29,065	\$54,701	\$87,400	\$115,915	\$106,428	\$101,476	\$665,709
	\$71,415	\$45,668	\$23,749	\$24,496	\$24,088	\$28,699	\$38,107	\$64,461	\$97,343	\$126,008	\$116,458	\$111,498	\$771,990

Corning Natural Gas
Revenue Proof 3-31-21
SC-6 Commercial Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Number of Customers	23	23	23	23	23	23	23	23	23	23	23	23	276
<u>Volumes CCF</u>													
First 3 CCF	69	63	69	69	66	66	69	66	66	69	69	69	810
All Over 3 CCF	178,216	120,098	89,940	82,246	91,947	109,881	167,239	211,574	291,420	358,212	323,275	272,747	2,296,795
Total CCF	178,285	120,161	90,009	82,315	92,013	109,947	167,308	211,640	291,486	358,281	323,344	272,816	2,297,605
<u>Rate</u>													
First 3 CCF	\$100.00	\$100.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	
Over 3 CCF	\$0.31940	\$0.31940	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	
<u>Total Base Rate Revenues</u>													
First 3 CCF	\$2,300	\$2,300	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$32,200
Over 3 CCF	\$56,922	\$38,359	\$26,775	\$24,485	\$27,373	\$32,712	\$49,787	\$62,986	\$86,756	\$106,640	\$96,239	\$81,197	\$690,229
	\$59,222	\$40,659	\$29,535	\$27,245	\$30,133	\$35,472	\$52,547	\$65,746	\$89,516	\$109,400	\$98,999	\$83,957	\$722,429

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-6 Commercial Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-6 Customers	23	23	23	23	23	23	23	23	23	23	23	23	276
<u>Volumes CCF</u>													
First 3 CCF	69	63	69	69	66	66	69	66	66	69	69	69	810
All Over 3 CCF	164,327	111,967	89,250	82,246	91,947	103,222	162,966	226,990	293,190	370,321	302,878	288,709	2,288,012
Total CCF	164,396	112,030	89,319	82,315	92,013	103,288	163,035	227,056	293,256	370,390	302,947	288,778	2,288,822
<u>Rate</u>													
First 3 CCF	\$100.00	\$100.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	
Over 3 CCF	\$0.31940	\$0.31940	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	
<u>Total Base Rate Revenues</u>													
First 3 CCF	\$2,300	\$2,300	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$32,200
Over 3 CCF	\$52,486	\$35,762	\$26,570	\$24,485	\$27,373	\$30,729	\$48,515	\$67,575	\$87,283	\$110,245	\$90,167	\$85,949	\$687,137
	\$54,786	\$38,062	\$29,330	\$27,245	\$30,133	\$33,489	\$51,275	\$70,335	\$90,043	\$113,005	\$92,927	\$88,709	\$719,337
<u>Customers Adjustment</u>													
Total SC-6 Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Customer Adj Volumes CCF</u>													
First 3 CCF	0	0	0	0	0	0	0	0	0	0	0	0	0
All Over 3 CCF	0	0	0	0	0	0	0	0	0	0	0	0	0
Total CCF	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Rate</u>													
First 3 CCF	\$100.00	\$100.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	
Over 3 CCF	\$0.31940	\$0.31940	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-6 Commercial Transportation

Customer Adj Revenues

First 3 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Over 3 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Test Year - 3/31/21

<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	
Over 3 CCF	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	

Test Year - 3/31/21

<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$33,120
Over 3 CCF	\$48,920	\$33,332	\$26,570	\$24,485	\$27,373	\$30,729	\$48,515	\$67,575	\$87,283	\$110,245	\$90,167	\$85,949	\$681,141
	\$51,680	\$36,092	\$29,330	\$27,245	\$30,133	\$33,489	\$51,275	\$70,335	\$90,043	\$113,005	\$92,927	\$88,709	\$714,261

Bridge Period 6/1/21 Rates

	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 3 CCF	\$120.00	\$120.00	\$113.99	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	
Over 3 CCF	\$0.29770	\$0.29770	\$0.28280	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	\$0.29770	

Bridge Period 6/30/21

<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$2,760	\$2,760	\$2,622	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	\$32,982
Over 3 CCF	\$48,920	\$33,332	\$25,240	\$24,485	\$27,373	\$30,729	\$48,515	\$67,575	\$87,283	\$110,245	\$90,167	\$85,949	\$679,811
	\$51,680	\$36,092	\$27,862	\$27,245	\$30,133	\$33,489	\$51,275	\$70,335	\$90,043	\$113,005	\$92,927	\$88,709	\$712,793

Linking Period 6/1/21 Rates

	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 3 CCF	\$113.99	\$113.99	\$113.99	\$113.99	\$113.99	\$113.99	\$113.99	\$113.99	\$113.99	\$113.99	\$113.99	\$113.99	
Over 3 CCF	\$0.28280	\$0.28280	\$0.28280	\$0.28280	\$0.28280	\$0.28280	\$0.28280	\$0.28280	\$0.28280	\$0.28280	\$0.28280	\$0.28280	

Linking Period 6/30/22

<u>Total Base Rate Rev Annualized</u>													
First 3 CCF	\$2,622	\$2,622	\$2,622	\$2,622	\$2,622	\$2,622	\$2,622	\$2,622	\$2,622	\$2,622	\$2,622	\$2,622	\$31,461
Over 3 CCF	\$46,472	\$31,664	\$25,240	\$23,259	\$26,003	\$29,191	\$46,087	\$64,193	\$82,914	\$104,727	\$85,654	\$81,647	\$647,050
	\$49,094	\$34,286	\$27,862	\$25,881	\$28,624	\$31,813	\$48,708	\$66,814	\$85,536	\$107,349	\$88,276	\$84,269	\$678,511

Corning Natural Gas
Revenue Proof 3-31-21
SC-7 Industrial Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-7 Indust Trans Cust	5	5	5	5	5	5	5	5	5	5	5	5	60
<u>Volumes CCF</u>													
First 2500 CCF	12,500	12,100	10,400	10,180	10,200	10,810	12,100	12,500	12,500	12,500	12,500	12,500	140,790
All Over 2500 CCF	623,640	492,700	460,610	420,810	516,350	119,320	535,230	621,840	802,380	905,850	860,090	750,120	7,108,940
Total CCF	636,140	504,800	471,010	430,990	526,550	130,130	547,330	634,340	814,880	918,350	872,590	762,620	7,249,730
<u>Rate</u>													
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
<u>Revenues</u>													
First 2500 CCF	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$73,200
Over 2500 CCF	\$81,260	\$64,199	\$56,517	\$51,633	\$63,356	\$14,641	\$65,673	\$76,300	\$98,452	\$111,148	\$105,533	\$92,040	\$880,751
	\$87,360	\$70,299	\$62,617	\$57,733	\$69,456	\$20,741	\$71,773	\$82,400	\$104,552	\$117,248	\$111,633	\$98,140	\$953,951

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-7 Industrial Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-7 Indust Trans Cust	5	5	5	5	5	5	5	5	5	5	5	5	60
<u>Volumes CCF</u>													
First 2500 CCF	12,500	12,100	10,400	10,180	10,200	10,810	12,100	12,500	12,500	12,500	12,500	12,500	140,790
All Over 2500 CCF	599,654	486,286	460,610	420,810	516,350	119,320	531,574	641,106	805,291	925,483	826,079	774,525	7,107,088
Total CCF	612,154	498,386	471,010	430,990	526,550	130,130	543,674	653,606	817,791	937,983	838,579	787,025	7,247,878
<u>Rate</u>													
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
<u>Revenues</u>													
First 2500 CCF	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$73,200
Over 2500 CCF	\$78,135	\$63,363	\$56,517	\$51,633	\$63,356	\$14,641	\$65,224	\$78,664	\$98,809	\$113,557	\$101,360	\$95,034	\$880,293
	\$84,235	\$69,463	\$62,617	\$57,733	\$69,456	\$20,741	\$71,324	\$84,764	\$104,909	\$119,657	\$107,460	\$101,134	\$953,493
<u>Customers Adjustment</u>													
Total SC-7 Indust Trans Cust	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Customer Adj Volumes CCF</u>													
First 2500 CCF	0	0	0	0	0	0	0	0	0	0	0	0	0
All Over 2500 CCF	0	0	0	0	0	0	0	0	0	0	0	0	0
Total CCF	0	0	0	0	0	0	0	0	0	0	0	0	0

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-7 Industrial Transportation

<u>Rate</u>													
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00
Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270

Customer Adj Revenues

First 2500 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Over 2500 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Test Year - 3/31/21

<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	

Test Year - 3/31/21

<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$73,200
Over 2500 CCF	\$73,577	\$59,667	\$56,517	\$51,633	\$63,356	\$14,641	\$65,224	\$78,664	\$98,809	\$113,557	\$101,360	\$95,034	\$872,040
	\$79,677	\$65,767	\$62,617	\$57,733	\$69,456	\$20,741	\$71,324	\$84,764	\$104,909	\$119,657	\$107,460	\$101,134	\$945,240

Bridge Period 6/1/21 Rates

	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,158.93	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.12270	\$0.12270	\$0.11660	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	

Bridge Period 6/30/21

<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$6,100	\$6,100	\$5,795	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100	\$72,895
Over 2500 CCF	\$73,577	\$59,667	\$53,707	\$51,633	\$63,356	\$14,641	\$65,224	\$78,664	\$98,809	\$113,557	\$101,360	\$95,034	\$869,230
	\$79,677	\$65,767	\$59,502	\$57,733	\$69,456	\$20,741	\$71,324	\$84,764	\$104,909	\$119,657	\$107,460	\$101,134	\$942,125

Linking Period 6/1/21 Rates

	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 2500 CCF	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	
Over 2500 CCF	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	

Linking Period 6/30/22

<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$69,536
Over 2500 CCF	\$69,920	\$56,701	\$53,707	\$49,066	\$60,206	\$13,913	\$61,982	\$74,753	\$93,897	\$107,911	\$96,321	\$90,310	\$828,687
	\$75,714	\$62,496	\$59,502	\$54,861	\$66,001	\$19,707	\$67,776	\$80,548	\$99,692	\$113,706	\$102,116	\$96,104	\$898,222

Corning Natural Gas
Revenue Proof 3-31-21
Bath SC-1 Firm

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total Bath SC-1 Cust	1	1	1	1	1	1	1	1	1	1	1	1	12
Volumes CCF													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 2500 CCF	257,550	135,330	50,260	40,480	44,990	77,710	162,260	255,620	421,650	471,400	458,530	338,040	2,713,820
Total CCF	260,050	137,830	52,760	42,980	47,490	80,210	164,760	258,120	424,150	473,900	461,030	340,540	2,743,820
Rate													
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Revenues													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Over 2500 CCF	\$33,559	\$17,633	\$6,167	\$4,967	\$5,520	\$9,535	\$19,909	\$31,365	\$51,736	\$57,841	\$56,262	\$41,478	\$335,972
	\$34,779	\$18,853	\$7,387	\$6,187	\$6,740	\$10,755	\$21,129	\$32,585	\$52,956	\$59,061	\$57,482	\$42,698	\$350,612

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
Bath SC-1 Firm

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total Bath SC-1 Cust	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First 1250 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 1250 CCF	224,808	112,512	48,435	40,480	44,990	67,487	157,934	277,755	423,244	493,307	422,622	363,430	2,677,004
Total CCF	227,308	115,012	50,935	42,980	47,490	69,987	160,434	280,255	425,744	495,807	425,122	365,930	2,707,004
<u>Rate</u>													
First 1250 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
All Over 1250 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
<u>Revenues</u>													
First 1250 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
All Over 1250 CCF	\$29,292	\$14,660	\$5,943	\$4,967	\$5,520	\$8,281	\$19,379	\$34,080	\$51,932	\$60,529	\$51,856	\$44,593	\$331,032
	\$30,512	\$15,880	\$7,163	\$6,187	\$6,740	\$9,501	\$20,599	\$35,300	\$53,152	\$61,749	\$53,076	\$45,813	\$345,672
Test Year - 3/31/21													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Test Year - 3/31/21													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Over 2500 CCF	\$27,584	\$13,805	\$5,943	\$4,967	\$5,520	\$8,281	\$19,379	\$34,080	\$51,932	\$60,529	\$51,856	\$44,593	\$328,468
	\$28,804	\$15,025	\$7,163	\$6,187	\$6,740	\$9,501	\$20,599	\$35,300	\$53,152	\$61,749	\$53,076	\$45,813	\$343,108

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
Bath SC-1 Firm

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,158.93	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.12270	\$0.12270	\$0.11660	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,159	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,579
Over 2500 CCF	\$27,584	\$13,805	\$5,648	\$4,967	\$5,520	\$8,281	\$19,379	\$34,080	\$51,932	\$60,529	\$51,856	\$44,593	\$328,173
	\$28,804	\$15,025	\$6,806	\$6,187	\$6,740	\$9,501	\$20,599	\$35,300	\$53,152	\$61,749	\$53,076	\$45,813	\$342,752
Linking Period 6/1/21 Rates													
<u>Linking Period 6/1/21 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 2500 CCF	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	
Over 2500 CCF	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$13,907
Over 2500 CCF	\$26,213	\$13,119	\$5,648	\$4,720	\$5,246	\$7,869	\$18,415	\$32,386	\$49,350	\$57,520	\$49,278	\$42,376	\$312,139
	\$27,372	\$14,278	\$6,806	\$5,879	\$6,405	\$9,028	\$19,574	\$33,545	\$50,509	\$58,679	\$50,437	\$43,535	\$326,046

Corning Natural Gas
Revenue Proof 3-31-21
Bath SC-2 Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total Bath SC-2 Cust	3	3	3	3	3	3	3	3	3	3	3	3	36
Volumes CCF													
First 2500 CCF	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
All Over 2500 CCF	-690	-2,510	-4,220	-4,610	-5,210	-4,430	-4,130	-2,580	-2,240	2,970	3,150	-1,950	-26,450
Total CCF	6,810	4,990	3,280	2,890	2,290	3,070	3,370	4,920	5,260	10,470	10,650	5,550	63,550
Rate													
First 2500 CCF	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
All Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Revenues													
First 2500 CCF	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$21,600
All Over 2500 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364	\$387	\$0	\$751
	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$2,164	\$2,187	\$1,800	\$22,351

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
Bath SC-2 Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total Bath SC-2 Cust	3	3	3	3	3	3	3	3	3	3	3	3	36
Volumes CCF													
First 2500 CCF	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
All Over 2500 CCF	-897	-2,591	-4,220	-4,610	-5,210	-4,430	-4,148	-2,349	-2,226	3,373	2,400	-1,760	-26,668
Total CCF	6,603	4,909	3,280	2,890	2,290	3,070	3,352	5,151	5,274	10,873	9,900	5,740	63,332
Rate													
First 2500 CCF	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
All Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Revenues													
First 2500 CCF	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$21,600
All Over 2500 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414	\$295	\$0	\$708
	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$2,214	\$2,095	\$1,800	\$22,308
Test Year - 3/31/21													
Test Year Rates Annualized	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
Over 2500 CCF	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Test Year - 3/31/21													
Total Base Rate Rev Annualized													
First 2500 CCF	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$21,600
Over 2500 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414	\$295	\$0	\$708
	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$2,214	\$2,095	\$1,800	\$22,308

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
Bath SC-2 Transportation

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$600.00	\$600.00	\$1,158.93	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
Over 2500 CCF	\$0.12270	\$0.12270	\$0.11660	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,800	\$1,800	\$1,159	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$20,959
Over 2500 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414	\$295	\$0	\$708
	\$1,800	\$1,800	\$1,159	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$2,214	\$2,095	\$1,800	\$21,667
Linking Period 6/1/21 Rates													
<u>Linking Period 6/1/21 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 2500 CCF	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	
Over 2500 CCF	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$13,907
Over 2500 CCF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414	\$295	\$0	\$708
	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,573	\$1,453	\$1,159	\$14,616

Corning Natural Gas
Revenue Proof 3-31-21
Bath SC-3 Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total Bath SC-3 Cust	1	1	1	1	1	1	1	1	1	1	1	1	12
Volumes CCF													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 2500 CCF	80,560	62,320	34,300	31,770	34,720	48,920	70,590	80,460	101,750	105,340	101,780	93,200	845,710
Total CCF	83,060	64,820	36,800	34,270	37,220	51,420	73,090	82,960	104,250	107,840	104,280	95,700	875,710
Rate													
First 2500 CCF	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
All Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Revenues													
First 2500 CCF	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
All Over 2500 CCF	\$10,497	\$8,120	\$4,209	\$3,898	\$4,260	\$6,002	\$8,661	\$9,872	\$12,485	\$12,925	\$12,488	\$11,436	\$104,855
	\$11,097	\$8,720	\$4,809	\$4,498	\$4,860	\$6,602	\$9,261	\$10,472	\$13,085	\$13,525	\$13,088	\$12,036	\$112,055

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
Bath SC-3 Transportation

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total Bath SC-3 Cust	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 2500 CCF	73,348	55,155	34,044	31,770	34,720	44,338	69,238	85,369	102,038	109,024	95,861	98,355	833,262
Total CCF	75,848	57,655	36,544	34,270	37,220	46,838	71,738	87,869	104,538	111,524	98,361	100,855	863,262
<u>Rate</u>													
First 2500 CCF	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
All Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
<u>Revenues</u>													
First 2500 CCF	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
All Over 2500 CCF	\$9,557	\$7,187	\$4,177	\$3,898	\$4,260	\$5,440	\$8,496	\$10,475	\$12,520	\$13,377	\$11,762	\$12,068	\$103,218
	\$10,157	\$7,787	\$4,777	\$4,498	\$4,860	\$6,040	\$9,096	\$11,075	\$13,120	\$13,977	\$12,362	\$12,668	\$110,418
Test Year - 3/31/21													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
Over 2500 CCF	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Test Year - 3/31/21													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
Over 2500 CCF	\$9,000	\$6,768	\$4,177	\$3,898	\$4,260	\$5,440	\$8,496	\$10,475	\$12,520	\$13,377	\$11,762	\$12,068	\$102,241
	\$9,600	\$7,368	\$4,777	\$4,498	\$4,860	\$6,040	\$9,096	\$11,075	\$13,120	\$13,977	\$12,362	\$12,668	\$109,441

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
Bath SC-3 Transportation

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$600.00	\$600.00	\$1,158.93	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
Over 2500 CCF	\$0.12270	\$0.12270	\$0.11660	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$600	\$600	\$1,159	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,759
Over 2500 CCF	\$9,000	\$6,768	\$3,970	\$3,898	\$4,260	\$5,440	\$8,496	\$10,475	\$12,520	\$13,377	\$11,762	\$12,068	\$102,034
	\$9,600	\$7,368	\$5,128	\$4,498	\$4,860	\$6,040	\$9,096	\$11,075	\$13,120	\$13,977	\$12,362	\$12,668	\$109,793
Linking Period 6/1/21 Rates													
<u>Linking Period 6/1/21 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 2500 CCF	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	
Over 2500 CCF	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$13,907
Over 2500 CCF	\$8,552	\$6,431	\$3,970	\$3,704	\$4,048	\$5,170	\$8,073	\$9,954	\$11,898	\$12,712	\$11,177	\$11,468	\$97,158
	\$9,711	\$7,590	\$5,128	\$4,863	\$5,207	\$6,329	\$9,232	\$11,113	\$13,057	\$13,871	\$12,336	\$12,627	\$111,066

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 1

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total SC-11 Spec Contract 1	1	1	1	1	1	1	1	1	-	-	-	-	8
Volumes CCF													
First 10,250 CCF	2,860	9,180	10,250	10,250	10,250	10,250	10,250	10,250	0	0	0	0	73,540
All Over 10,250 CCF	0	0	43,860	41,200	93,530	53,250	53,320	13,310	0	0	0	0	298,470
Total CCF	2,860	9,180	54,110	51,450	103,780	63,500	63,570	23,560	0	0	0	0	372,010
Rate													
First 10,250 CCF	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	
All Over 10,250 CCF	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	
Revenues													
First 10,250 CCF	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$0	\$0	\$0	\$0	\$15,003
All Over 10,250 CCF	\$0	\$0	\$3,107	\$2,918	\$6,625	\$3,772	\$3,777	\$943	\$0	\$0	\$0	\$0	\$21,141
	\$1,875	\$1,875	\$4,982	\$4,794	\$8,500	\$5,647	\$5,652	\$2,818	\$0	\$0	\$0	\$0	\$36,143
Test Year - 3/31/21													
Test Year Rates Annualized	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 10,250 CCF	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	
All Over 10,250 CCF	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	
Test Year - 3/31/21													
Total Base Rate Rev Annualized													
First 10,250 CCF	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$0	\$0	\$0	\$0	\$15,003
All Over 10,250 CCF	\$0	\$0	\$3,107	\$2,918	\$6,625	\$3,772	\$3,777	\$943	\$0	\$0	\$0	\$0	\$21,141
	\$1,875	\$1,875	\$4,982	\$4,794	\$8,500	\$5,647	\$5,652	\$2,818	\$0	\$0	\$0	\$0	\$36,143

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 1

<u>Bridge Period 6/30/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 10,250 CCF	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	
All Over 10,250 CCF	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	

Bridge Period 6/30/21

Total Base Rate Rev Annualized

First 10,250 CCF	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$0	\$0	\$0	\$0	\$15,003
All Over 10,250 CCF	\$0	\$0	\$3,107	\$2,918	\$6,625	\$3,772	\$3,777	\$943	\$0	\$0	\$0	\$0	\$21,141
	\$1,875	\$1,875	\$4,982	\$4,794	\$8,500	\$5,647	\$5,652	\$2,818	\$0	\$0	\$0	\$0	\$36,143

<u>Linking Period 6/30/22 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 10,250 CCF	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	\$1,875.34	
All Over 10,250 CCF	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	\$0.07083	

Linking Period 6/30/22

Total Base Rate Rev Annualized

First 10,250 CCF	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$0	\$0	\$0	\$0	\$15,003
All Over 10,250 CCF	\$0	\$0	\$3,107	\$2,918	\$6,625	\$3,772	\$3,777	\$943	\$0	\$0	\$0	\$0	\$21,141
	\$1,875	\$1,875	\$4,982	\$4,794	\$8,500	\$5,647	\$5,652	\$2,818	\$0	\$0	\$0	\$0	\$36,143

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 2

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-11 Spec Contract 2	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First Block 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 2500 CCF	1,726,050	1,398,640	1,042,550	1,140,430	1,197,940	1,253,680	1,660,130	0	0	1,697,590	1,669,350	1,747,490	14,533,850
Over Threshold	0	0	0	0	0	0	0	1,565,880	1,770,300	0	0	0	3,336,180
Total CCF	1,728,550	1,401,140	1,045,050	1,142,930	1,200,440	1,256,180	1,662,630	1,568,380	1,772,800	1,700,090	1,671,850	1,749,990	17,900,030
<u>Rate</u>													
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
All Over 2500 CCF	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	
Over Threshold	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	
<u>Revenues</u>													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
All Over 2500 CCF	\$55,234	\$44,756	\$33,362	\$36,494	\$38,334	\$40,118	\$53,124	\$0	\$0	\$54,323	\$53,419	\$55,920	\$465,083
Over Threshold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,279	\$47,798	\$0	\$0	\$0	\$90,077
	\$56,454	\$45,976	\$34,582	\$37,714	\$39,554	\$41,338	\$54,344	\$43,499	\$49,018	\$55,543	\$54,639	\$57,140	\$569,800

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-11 Special Contract 2

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total SC-11 Spec Contract 2	1	1	1	1	1	1	1	1	1	1	1	1	12
Volumes CCF													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 2500 CCF	1,641,172	1,342,096	1,042,550	1,140,430	1,197,940	1,228,983	1,633,952	0	0	1,721,190	1,626,155	1,797,212	14,371,682
Over Threshold	0	0	0	0	0	0	0	1,615,008	1,775,506	0	0	0	3,390,514
Total CCF	1,643,672	1,344,596	1,045,050	1,142,930	1,200,440	1,231,483	1,636,452	1,617,508	1,778,006	1,723,690	1,628,655	1,799,712	17,792,196
Rate													
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
All Over 2500 CCF	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	
Over Threshold	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	
Revenues													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
All Over 2500 CCF	\$52,518	\$42,947	\$33,362	\$36,494	\$38,334	\$39,327	\$52,286	\$0	\$0	\$55,078	\$52,037	\$57,511	\$459,894
Over Threshold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,605	\$47,939	\$0	\$0	\$0	\$91,544
	\$53,738	\$44,167	\$34,582	\$37,714	\$39,554	\$40,547	\$53,506	\$44,825	\$49,159	\$56,298	\$53,257	\$58,731	\$566,078
Volumes CCF													
First Block 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
Volumes to Thrsrhold	1,641,172	1,342,096	1,042,550	1,140,430	1,197,940	1,228,983	1,633,952	0	0	719,509	1,626,155	1,797,212	13,370,000
Volumes Over Thrsrhold	0	0	0	0	0	0	0	1,615,008	1,775,506	1,001,682	0	0	4,392,196
Total CCF	1,643,672	1,344,596	1,045,050	1,142,930	1,200,440	1,231,483	1,636,452	1,617,508	1,778,006	1,723,690	1,628,655	1,799,712	17,792,196
Rate													
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	
Volumes Over Thrsrhold	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	
Revenues													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Volumes to Thrsrhold	\$52,518	\$42,947	\$33,362	\$36,494	\$38,334	\$39,327	\$52,286	\$0	\$0	\$23,024	\$52,037	\$57,511	\$427,840
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,605	\$47,939	\$27,045	\$0	\$0	\$118,589
	\$53,738	\$44,167	\$34,582	\$37,714	\$39,554	\$40,547	\$53,506	\$44,825	\$49,159	\$51,290	\$53,257	\$58,731	\$561,069

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-11 Special Contract 2

Test Year - 3/31/21													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	
Volumes Over Thrsrhold	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	
Test Year - 3/31/21													
<u>Total Base Rate Rev Annualized</u>													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Volumes to Thrsrhold	\$52,518	\$42,947	\$33,362	\$36,494	\$38,334	\$39,327	\$52,286	\$0	\$0	\$23,024	\$52,037	\$57,511	\$427,840
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,605	\$47,939	\$27,045	\$0	\$0	\$118,589
	\$53,738	\$44,167	\$34,582	\$37,714	\$39,554	\$40,547	\$53,506	\$44,825	\$49,159	\$51,290	\$53,257	\$58,731	\$561,069
Bridge Period 6/30/21 Rates													
<u>Bridge Period 6/30/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	
Volumes Over Thrsrhold	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Volumes to Thrsrhold	\$52,518	\$42,947	\$33,362	\$36,494	\$38,334	\$39,327	\$52,286	\$0	\$0	\$23,024	\$52,037	\$57,511	\$427,840
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,605	\$47,939	\$27,045	\$0	\$0	\$118,589
	\$53,738	\$44,167	\$34,582	\$37,714	\$39,554	\$40,547	\$53,506	\$44,825	\$49,159	\$51,290	\$53,257	\$58,731	\$561,069
Linking Period 6/30/22 Rates													
<u>Linking Period 6/30/22 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	\$0.03200	
Volumes Over Thrsrhold	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	\$0.02700	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Volumes to Thrsrhold	\$52,518	\$42,947	\$33,362	\$36,494	\$38,334	\$39,327	\$52,286	\$0	\$0	\$23,024	\$52,037	\$57,511	\$427,840
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,605	\$47,939	\$27,045	\$0	\$0	\$118,589
	\$53,738	\$44,167	\$34,582	\$37,714	\$39,554	\$40,547	\$53,506	\$44,825	\$49,159	\$51,290	\$53,257	\$58,731	\$561,069

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 3

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total SC-11 Spec Contract 3	1	1	1	1	1	1	1	1	-	-	-	-	8
Volumes CCF													
First Block 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0	0	0	0	20,000
All Over 2500 CCF	9,702	47,033	102,253	62,060	66,911	56,456	32,559	22,993	0	0	0	0	399,967
Total CCF	12,202	49,533	104,753	64,560	69,411	58,956	35,059	25,493	0	0	0	0	419,967
Rate													
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
All Over 2500 CCF	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Revenues													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$0	\$0	\$0	\$0	\$9,760
All Over 2500 CCF	\$1,264	\$6,128	\$12,546	\$7,615	\$8,210	\$6,927	\$3,995	\$2,821	\$0	\$0	\$0	\$0	\$49,507
	\$2,484	\$7,348	\$13,766	\$8,835	\$9,430	\$8,147	\$5,215	\$4,041	\$0	\$0	\$0	\$0	\$59,267
Test Year - 3/31/21													
Test Year Rates Annualized	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
All Over 2500 CCF	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Test Year - 3/31/21													
Total Base Rate Rev Annualized													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$0	\$0	\$0	\$0	\$9,760
All Over 2500 CCF	\$1,190	\$5,771	\$12,546	\$7,615	\$8,210	\$6,927	\$3,995	\$2,821	\$0	\$0	\$0	\$0	\$49,076
	\$2,410	\$6,991	\$13,766	\$8,835	\$9,430	\$8,147	\$5,215	\$4,041	\$0	\$0	\$0	\$0	\$58,836

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 3

<u>Bridge Period 6/1/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,158.93	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
All Over 2500 CCF	\$0.12270	\$0.12270	\$0.11660	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First Block 2500 CCF	\$1,220	\$1,220	\$1,159	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$0	\$0	\$0	\$0	\$9,699
All Over 2500 CCF	\$1,190	\$5,771	\$11,923	\$7,615	\$8,210	\$6,927	\$3,995	\$2,821	\$0	\$0	\$0	\$0	\$48,452
	\$2,410	\$6,991	\$13,082	\$8,835	\$9,430	\$8,147	\$5,215	\$4,041	\$0	\$0	\$0	\$0	\$58,151
Linking Period 6/1/21 Rates													
<u>Linking Period 6/1/21 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First Block 2500 CCF	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	
All Over 2500 CCF	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First Block 2500 CCF	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$0	\$0	\$0	\$0	\$9,271
All Over 2500 CCF	\$1,131	\$5,484	\$11,923	\$7,236	\$7,802	\$6,583	\$3,796	\$2,681	\$0	\$0	\$0	\$0	\$46,636
	\$2,290	\$6,643	\$13,082	\$8,395	\$8,961	\$7,742	\$4,955	\$3,840	\$0	\$0	\$0	\$0	\$55,908

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 4

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-11 Spec Contract 4	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
Volumes to Thrsrhold	250,760	77,000	138,270	126,320	141,380	180,160	308,770	237,330	300,330	398,800	382,010	374,500	2,915,630
Volumes Over Thrsrhold	0	0	0	0	0	0	0	0	0	0	0	0	0
Total CCF	253,260	79,500	140,770	128,820	143,880	182,660	311,270	239,830	302,830	401,300	384,510	377,000	2,945,630
<u>Rate</u>													
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.13030	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Volumes Over Thrsrhold	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	
<u>Revenues</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Volumes to Thrsrhold	\$32,674	\$10,033	\$18,017	\$15,499	\$17,347	\$22,106	\$37,886	\$29,120	\$36,850	\$48,933	\$46,873	\$45,951	\$361,290
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$33,894	\$11,253	\$19,237	\$16,719	\$18,567	\$23,326	\$39,106	\$30,340	\$38,070	\$50,153	\$48,093	\$47,171	\$375,930

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-11 Special Contract 4

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-11 Spec Contract 4	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
Volumes to Thrsrhold	232,941	77,000	137,198	126,320	141,380	166,624	299,443	250,145	301,772	410,634	360,579	395,191	2,899,226
Volumes Over Thrsrhold	0	0	0	0	0	0	0	0	0	0	0	0	0
Total CCF	235,441	79,500	139,698	128,820	143,880	169,124	301,943	252,645	304,272	413,134	363,079	397,691	2,929,226
<u>Rate</u>													
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.13030	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Volumes Over Thrsrhold	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	
<u>Revenues</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Volumes to Thrsrhold	\$30,352	\$10,033	\$17,877	\$15,499	\$17,347	\$20,445	\$36,742	\$30,693	\$37,027	\$50,385	\$44,243	\$48,490	\$359,133
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$31,572	\$11,253	\$19,097	\$16,719	\$18,567	\$21,665	\$37,962	\$31,913	\$38,247	\$51,605	\$45,463	\$49,710	\$373,773
<u>Volumes CCF</u>													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
Volumes to Thrsrhold	232,941	77,000	137,198	126,320	141,380	166,624	299,443	250,145	301,772	408,570	360,579	395,191	2,897,162
Volumes Over Thrsrhold	0	0	0	0	0	0	0	0	0	2,064	0	0	2,064
Total CCF	235,441	79,500	139,698	128,820	143,880	169,124	301,943	252,645	304,272	413,134	363,079	397,691	2,929,226
<u>Rate</u>													
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.13030	\$0.13030	\$0.13030	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Volumes Over Thrsrhold	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	
<u>Revenues</u>													
First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Volumes to Thrsrhold	\$30,352	\$10,033	\$17,877	\$15,499	\$17,347	\$20,445	\$36,742	\$30,693	\$37,027	\$50,132	\$44,243	\$48,490	\$358,880
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$45
	\$31,572	\$11,253	\$19,097	\$16,719	\$18,567	\$21,665	\$37,962	\$31,913	\$38,247	\$51,397	\$45,463	\$49,710	\$373,565

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-11 Special Contract 4

Test Year - 3/31/21**Test Year Rates Annualized**

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Volumes Over Thrsrhold	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	

Test Year - 3/31/21**Total Base Rate Rev Annualized**

First Block 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Volumes to Thrsrhold	\$28,582	\$9,448	\$16,834	\$15,499	\$17,347	\$20,445	\$36,742	\$30,693	\$37,027	\$50,132	\$44,243	\$48,490	\$355,482
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$45
	\$29,802	\$10,668	\$18,054	\$16,719	\$18,567	\$21,665	\$37,962	\$31,913	\$38,247	\$51,397	\$45,463	\$49,710	\$370,167

Bridge Period 6/1/21 Rates

	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First Block 2500 CCF	\$1,220.00	\$1,220.00	\$1,158.93	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Volumes to Thrsrhold	\$0.12270	\$0.12270	\$0.11660	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	\$0.12270	
Volumes Over Thrsrhold	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	

Bridge Period 6/30/21**Total Base Rate Rev Annualized**

First Block 2500 CCF	\$1,220	\$1,220	\$1,159	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,579
Volumes to Thrsrhold	\$28,582	\$9,448	\$15,997	\$15,499	\$17,347	\$20,445	\$36,742	\$30,693	\$37,027	\$50,132	\$44,243	\$48,490	\$354,645
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$45
	\$29,802	\$10,668	\$17,156	\$16,719	\$18,567	\$21,665	\$37,962	\$31,913	\$38,247	\$51,397	\$45,463	\$49,710	\$369,269

Linking Period 6/1/21 Rates

	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First Block 2500 CCF	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	\$1,158.93	
Volumes to Thrsrhold	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	\$0.11660	
Volumes Over Thrsrhold	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	\$0.02200	

Linking Period 6/30/22**Total Base Rate Rev Annualized**

First Block 2500 CCF	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$1,159	\$13,907
Volumes to Thrsrhold	\$27,161	\$8,978	\$15,997	\$14,729	\$16,485	\$19,428	\$34,915	\$29,167	\$35,187	\$47,639	\$42,043	\$46,079	\$337,809
Volumes Over Thrsrhold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$45
	\$28,320	\$10,137	\$17,156	\$15,888	\$17,644	\$20,587	\$36,074	\$30,326	\$36,346	\$48,844	\$43,202	\$47,238	\$351,762

Threshold Volumes	388,460	437,350	403,410	205,580	371,850	364,710	399,780	374,270	331,100	411,070	404,270	475,840	
Volumes Over Threshold	0	0	0	0	0	0	0	0	0	2,064	0	0	

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 5

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-11 Spec Contract 5	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First 3 CCF	3	3	3	3	3	3	3	3	3	3	3	3	36
All Over 3 CCF	16,770	12,086	5,358	5,268	6,929	9,951	16,718	17,322	25,668	36,191	33,078	28,615	213,954
Surcharge Volumes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total CCF	16,773	12,089	5,361	5,271	6,932	9,954	16,721	17,325	25,671	36,194	33,081	28,618	213,990
<u>Rate</u>													
Minimum Bill	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Surcharge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
<u>Revenues</u>													
Minimum Charge	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-11 Special Contract 5

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
Customers													
Total SC-11 Spec Contract 5	1	1	1	1	1	1	1	1	1	1	1	1	12
Volumes CCF													
First Block CCF	3	3	3	3	3	3	3	3	3	3	3	3	36
All Over CCF	15,143	10,611	5,358	5,268	6,929	8,825	16,152	18,712	25,837	37,535	30,748	30,551	211,669
Surcharge Volumes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total CCF	15,146	10,614	5,361	5,271	6,932	8,828	16,155	18,715	25,840	37,538	30,751	30,554	211,705
Rate													
Minimum Bill	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Surcharge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Revenues													
Minimum Charge	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303
Test Year - 3/31/21													
Test Year Rates Annualized	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
Minimum Charge	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Surcharge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Test Year - 3/31/21													
Total Base Rate Rev Annualized													
Minimum Charge	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303

Corning Natural Gas
Revenue Proof 3-31-21 Weather Adjusted
SC-11 Special Contract 5

<u>Bridge Period 6/30/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
Minumum Charge	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Surcharge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	

Bridge Period 6/30/21

<u>Total Base Rate Rev Annualized</u>													
Minumum Charge	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303

<u>Linking Period 6/30/22 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
Minumum Charge	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	\$10,025.25	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Surcharge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	

Linking Period 6/30/22

<u>Total Base Rate Rev Annualized</u>													
Minumum Charge	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$10,025	\$120,303

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 6

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-11 Spec Contract 6	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 2500 CCF	155,720	138,850	117,040	80,560	93,390	69,720	98,410	100,180	131,940	206,670	192,370	142,620	1,527,470
Total CCF	158,220	141,350	119,540	83,060	95,890	72,220	100,910	102,680	134,440	209,170	194,870	145,120	1,557,470
<u>Rate</u>													
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
All Over 2500 CCF	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	
<u>Revenues</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
All Over 2500 CCF	\$3,114	\$2,777	\$2,341	\$1,611	\$1,868	\$1,394	\$1,968	\$2,004	\$2,639	\$4,133	\$3,847	\$2,852	\$30,549
	\$4,334	\$3,997	\$3,561	\$2,831	\$3,088	\$2,614	\$3,188	\$3,224	\$3,859	\$5,353	\$5,067	\$4,072	\$45,189

Corning Natural Gas
Revenue Proof 9-30-19 Sales Adjustment
SC-11 Special Contract 6

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-11 Spec Contract 6	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 2500 CCF	145,242	126,067	109,748	80,560	93,390	69,720	97,800	101,815	132,329	212,016	183,268	147,404	1,499,360
Total CCF	147,742	128,567	112,248	83,060	95,890	72,220	100,300	104,315	134,829	214,516	185,768	149,904	1,529,360
<u>Rate</u>													
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
All Over 2500 CCF	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	
<u>Revenues</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
All Over 2500 CCF	\$2,905	\$2,521	\$2,195	\$1,611	\$1,868	\$1,394	\$1,956	\$2,036	\$2,647	\$4,240	\$3,665	\$2,948	\$29,987
	\$4,125	\$3,741	\$3,415	\$2,831	\$3,088	\$2,614	\$3,176	\$3,256	\$3,867	\$5,460	\$4,885	\$4,168	\$44,627
Test Year - 3/31/21													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	
Test Year - 3/31/21													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Over 2500 CCF	\$2,905	\$2,521	\$2,195	\$1,611	\$1,868	\$1,394	\$1,956	\$2,036	\$2,647	\$4,240	\$3,665	\$2,948	\$29,987
	\$4,125	\$3,741	\$3,415	\$2,831	\$3,088	\$2,614	\$3,176	\$3,256	\$3,867	\$5,460	\$4,885	\$4,168	\$44,627

Corning Natural Gas
Revenue Proof 9-30-19 Sales Adjustment
SC-11 Special Contract 6

<u>Bridge Period 6/30/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Over 2500 CCF	\$2,905	\$2,521	\$2,195	\$1,611	\$1,868	\$1,394	\$1,956	\$2,036	\$2,647	\$4,240	\$3,665	\$2,948	\$29,987
	\$4,125	\$3,741	\$3,415	\$2,831	\$3,088	\$2,614	\$3,176	\$3,256	\$3,867	\$5,460	\$4,885	\$4,168	\$44,627
<u>Linking Period 6/30/22 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
First 2500 CCF	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	\$1,220.00	
Over 2500 CCF	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	\$0.02000	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
First 2500 CCF	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$14,640
Over 2500 CCF	\$2,905	\$2,521	\$2,195	\$1,611	\$1,868	\$1,394	\$1,956	\$2,036	\$2,647	\$4,240	\$3,665	\$2,948	\$29,987
	\$4,125	\$3,741	\$3,415	\$2,831	\$3,088	\$2,614	\$3,176	\$3,256	\$3,867	\$5,460	\$4,885	\$4,168	\$44,627

Corning Natural Gas
Revenue Proof 3-31-21
SC-11 Special Contract 7

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-11 Spec Contract 7	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First Block 2500 CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over 2500 CCF	227,700	158,930	203,740	293,410	318,350	353,870	339,140	345,300	358,340	367,940	336,330	348,630	3,651,680
Total CCF	230,200	161,430	206,240	295,910	320,850	356,370	341,640	347,800	360,840	370,440	338,830	351,130	3,681,680
<u>Rate</u>													
Minimum Charge	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$20,220.00	\$20,220.00	\$20,220.00	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
<u>Revenues</u>													
Minimum Charge	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$20,220	\$20,220	\$20,220	\$238,140
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$20,220	\$20,220	\$20,220	\$238,140

Corning Natural Gas
Revenue Proof 9-30-19 Sales Adjustment
SC-11 Special Contract 7

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total 12 Months
<u>Customers</u>													
Total SC-11 Spec Contract 7	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Volumes CCF</u>													
First Block CCF	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
All Over CCF	227,700	158,930	203,740	293,410	318,350	339,843	337,367	350,182	358,794	370,712	333,700	352,306	3,645,034
Total CCF	230,200	161,430	206,240	295,910	320,850	342,343	339,867	352,682	361,294	373,212	336,200	354,806	3,675,034
<u>Rate</u>													
Minimum Charge	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$20,220.00	\$20,220.00	\$20,220.00	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
<u>Revenues</u>													
Minimum Charge	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$20,220	\$20,220	\$20,220	\$238,140
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$20,220	\$20,220	\$20,220	\$238,140
Test Year - 3/31/21													
<u>Test Year Rates Annualized</u>	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
Minimum Charge	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$20,220.00	\$20,220.00	\$20,220.00	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Test Year - 3/31/21													
<u>Total Base Rate Rev Annualized</u>													
Minimum Charge	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$20,220	\$20,220	\$20,220	\$238,140
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$20,220	\$20,220	\$20,220	\$238,140

Corning Natural Gas
Revenue Proof 9-30-19 Sales Adjustment
SC-11 Special Contract 7

<u>Bridge Period 6/30/21 Rates</u>	Apr-21	May-21	Jun-21	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	12 Months
Minimum Charge	\$20,220.00	\$20,220.00	\$20,220.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$19,720.00	\$20,220.00	\$20,220.00	\$20,220.00	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Bridge Period 6/30/21													
<u>Total Base Rate Rev Annualized</u>													
Minimum Charge	\$20,220	\$20,220	\$20,220	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$20,220	\$20,220	\$20,220	\$239,640
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$20,220	\$20,220	\$20,220	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$19,720	\$20,220	\$20,220	\$20,220	\$239,640
Linking Period 6/30/22 Rates													
<u>Linking Period 6/30/22 Rates</u>	Apr-22	May-22	Jun-22	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	12 Months
Minimum Charge	\$20,720.00	\$20,720.00	\$20,720.00	\$20,220.00	\$20,220.00	\$20,220.00	\$20,220.00	\$20,220.00	\$20,220.00	\$20,720.00	\$20,720.00	\$20,720.00	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Linking Period 6/30/22													
<u>Total Base Rate Rev Annualized</u>													
Minimum Charge	\$20,720	\$20,720	\$20,720	\$20,220	\$20,220	\$20,220	\$20,220	\$20,220	\$20,220	\$20,720	\$20,720	\$20,720	\$245,640
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$20,720	\$20,720	\$20,720	\$20,220	\$20,220	\$20,220	\$20,220	\$20,220	\$20,220	\$20,720	\$20,720	\$20,720	\$245,640
Rate Year 2023													
<u>Rate Year 2023</u>	Apr-23	May-23	Jun-23	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total 12 Months
Minimum Charge	\$21,720.00	\$21,720.00	\$21,720.00	\$20,720.00	\$20,720.00	\$20,720.00	\$20,720.00	\$20,720.00	\$20,720.00	\$21,720.00	\$21,720.00	\$21,720.00	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Rate Year 2023													
<u>Total Base Rate Rev Annualized</u>													
Minimum Charge	\$21,720	\$21,720	\$21,720	\$20,720	\$20,720	\$20,720	\$20,720	\$20,720	\$20,720	\$21,720	\$21,720	\$21,720	\$254,640
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$21,720	\$21,720	\$21,720	\$20,720	\$20,720	\$20,720	\$20,720	\$20,720	\$20,720	\$21,720	\$21,720	\$21,720	\$254,640

Corning Natural Gas
Revenue Proof 9-30-19 Sales Adjustment
SC-11 Special Contract 7

Rate Year 2024	Apr-24	May-24	Jun-24	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total 12 Months
Minimum Charge	\$22,720.00	\$22,720.00	\$22,720.00	\$21,720.00	\$21,720.00	\$21,720.00	\$21,720.00	\$21,720.00	\$21,720.00	\$22,720.00	\$22,720.00	\$22,720.00	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Rate Year 2024													
<u>Total Base Rate Rev Annualized</u>													
Minimum Charge	\$22,720	\$22,720	\$22,720	\$21,720	\$21,720	\$21,720	\$21,720	\$21,720	\$21,720	\$22,720	\$22,720	\$22,720	\$266,640
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$22,720	\$22,720	\$22,720	\$21,720	\$21,720	\$21,720	\$21,720	\$21,720	\$21,720	\$22,720	\$22,720	\$22,720	\$266,640
Rate Year 2025	Apr-25	May-25	Jun-25	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Total 12 Months
Minimum Charge	\$23,720.00	\$23,720.00	\$23,720.00	\$22,720.00	\$22,720.00	\$22,720.00	\$22,720.00	\$22,720.00	\$22,720.00	\$23,720.00	\$23,720.00	\$23,720.00	
Volumetric Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Rate Year 2025													
<u>Total Base Rate Rev Annualized</u>													
Minimum Charge	\$23,720	\$23,720	\$23,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$23,720	\$23,720	\$23,720	\$278,640
Volumetric Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$23,720	\$23,720	\$23,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$23,720	\$23,720	\$23,720	\$278,640

Schedule PMN-6

**Accounting Class Cost of Service
Detailed Results Based on
Historical 12 Months Ended 3/31/2021**

23-Jun-21 04:43 PM

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
SUMMARY OF RESULTS									
DEVELOPMENT OF RATE BASE									
1		95,588,486	67,442,775	6,654,588	885,529	2,266,343	3,041,233	3,072,441	6,949,201
2		6,267,691	4,493,936	431,828	54,837	150,332	192,398	191,324	428,944
3		(817,715)	(591,173)	(57,262)	(6,832)	(19,098)	(23,964)	(23,836)	(53,559)
4		101,038,463	71,345,539	7,029,155	933,534	2,397,577	3,209,667	3,239,929	7,324,586
5		28,562,844	19,458,497	2,024,433	296,508	663,463	981,337	1,016,689	2,340,281
6		72,475,618	51,887,042	5,004,722	637,027	1,734,114	2,228,331	2,223,240	4,984,305
7		0	0	0	0	0	0	0	0
8		72,475,618	51,887,042	5,004,722	637,027	1,734,114	2,228,331	2,223,240	4,984,305
9		3,604,265	2,612,132	249,903	29,979	83,943	104,518	104,387	235,765
10		599,879	430,807	41,925	5,164	14,077	18,004	17,987	40,490
11		127,261	89,862	8,853	1,176	3,020	4,043	4,081	9,226
12		4,635,690	3,295,162	323,238	41,711	109,320	143,920	144,896	327,691
13		(11,262,222)	(7,970,018)	(783,473)	(103,170)	(266,697)	(355,054)	(358,072)	(809,742)
14		(1,324,840)	(950,393)	(91,465)	(11,551)	(31,672)	(40,469)	(40,332)	(90,381)
15		68,855,652	49,394,592	4,753,703	600,336	1,646,105	2,103,292	2,096,187	4,697,353
DEVELOPMENT OF RETURN REVENUES									
16		21,254,941	14,932,122	2,004,007	153,163	428,675	815,452	723,637	953,493
17		2,675,866	1,736,218	333,606	23,978	60,445	106,987	82,427	188,827
18		23,930,807	16,668,340	2,337,613	177,141	489,120	922,439	806,064	1,142,320
EXPENSES									
19		4,803,460	3,471,493	599,967	0	0	0	4,082	0
20		8,020,033	5,826,859	555,580	66,431	183,238	231,435	231,370	524,276
21		2,015,935	1,439,226	139,689	17,926	48,029	62,095	63,110	139,656
22		3,259,194	2,194,843	371,270	27,216	74,885	120,212	94,711	213,519
23		1,189,994	736,477	152,336	14,227	39,818	122,744	97,721	46,465
24		19,288,617	13,668,897	1,818,842	125,799	345,970	536,486	490,994	923,916
25		4,642,191	2,999,443	518,772	51,341	143,150	385,953	315,070	218,404
26		6.74%	6.07%	10.91%	8.55%	8.70%	18.35%	15.03%	4.65%
27		1.000	0.901	1.619	1.269	1.290	2.722	2.229	0.690

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
SUMMARY OF RESULTS				
DEVELOPMENT OF RATE BASE				
1 TOTAL PLANT IN SERVICE		4,290,922	89,095	896,358
2 CONSTR WORK IN PROGRESS		263,104	5,468	55,520
3 PLANT ALLOCATED TO SUBSIDIARIES		(34,626)	(712)	(6,653)
4 TOTAL GAS UTILITY PLANT IN SERICE		4,519,400	93,850	945,225
5 TOTAL RESERVE FOR DEPRECIATION		1,449,372	30,105	302,160
6 NET PLANT		3,070,028	63,745	643,065
7 LESS: PLT DEDICATED TO SUBS OPER		0	0	0
8 NET PLT IN SERVICE NET OF SUBS		3,070,028	63,745	643,065
9 DEFERRED DEBITS		151,262	3,070	29,306
10 LESS: DEFERRED CREDITS		25,804	532	5,090
11 UNAMORTIZED DEBT DISC & EXP		5,692	118	1,191
12 TOTAL WORKING CAPITAL		203,936	4,235	41,581
13 TOTAL DEFERRED TAXES		(501,445)	(10,393)	(104,159)
14 EXCESS EARNINGS BASE		(55,789)	(1,157)	(11,630)
15 TOTAL RATE BASE		2,899,490	60,151	604,444
DEVELOPMENT OF RETURN				
REVENUES				
16 TOTAL REV FROM SALES & TRANS		1,111,667	22,308	110,418
17 TOTAL OTHER REVENUES		116,537	2,422	24,419
18 TOTAL OPERATING REVENUES		1,228,204	24,730	134,837
EXPENSES				
19 PURCHASED GAS (NET OF DEFERRED COSTS)		727,919	0	0
20 OPERATION & MAINTENANCE		330,782	6,920	63,143
21 DEPRECIATION EXPENSE		86,501	1,792	17,912
22 OTHER TAXES		132,336	2,746	27,457
23 INCOME TAXES		(26,921)	3,178	3,949
24 TOTAL OPERATING EXPENSES		1,250,617	14,635	112,461
25 NET OPERATING INCOME		(22,413)	10,095	22,376
26 RATE OF RETURN (PRESENT)		-0.77%	16.78%	3.70%
27 INDEX RATE OF RETURN (PRESENT)		-0.115	2.489	0.549

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
GAS PLANT IN SERVICE-2										
INTANGIBLE PLANT										
1	301-ORGANIZATION	PLANT	28,149	19,876	1,958	260	668	894	903	2,041
2	302-FRANCHISES & CONSENTS	PLANT	593	419	41	5	14	19	19	43
3	TOTAL INTANGIBLE PLANT		28,742	20,295	2,000	266	682	913	922	2,084
TRANSMISSION PLANT										
4	365 LAND AND LAND RIGHTS	TRANS	64,201	29,969	5,189	1,305	1,278	3,672	4,315	10,491
5	366-MEAS AND REG STA EQUIP	TRANS	55,020	25,683	4,447	1,118	1,096	3,147	3,698	8,991
6	367-MAINS	TRANS	3,877,456	1,809,988	313,383	78,787	77,204	221,801	260,635	633,631
7	369-M&R STATION EQUIP	TRANS	420,010	196,060	33,946	8,534	8,363	24,026	28,232	68,636
8	371-OTHER EQUIPMENT	TRANS	235,423	109,895	19,027	4,784	4,687	13,467	15,825	38,471
9	TOTAL TRANSMISSION PLANT		4,652,111	2,171,595	375,993	94,528	92,628	266,113	312,706	760,220
DISTRIBUTION PLANT										
10	374-LAND AND LAND RIGHTS	DISTR	242,458	113,179	19,596	4,927	4,828	13,869	16,298	39,621
11	375-STRUCTURES AND IMPROVE 376-MAINS	DISTR	198,069	92,458	16,008	4,025	3,944	11,330	13,314	32,367
12	DEMAND RELATED	DISTR	28,332,455	13,225,529	2,289,884	575,696	564,125	1,620,694	1,904,454	4,629,921
13	CUSTOMER RELATED	CUST376B	20,804,651	18,760,446	1,267,157	0	537,431	239,617	0	0
14	TOTAL ACCOUNT 376		49,137,106	31,985,975	3,557,041	575,696	1,101,556	1,860,310	1,904,454	4,629,921
15	378-MEAS AND REG EQUIP-GENERAL	DISTR	3,912,468	1,826,332	316,213	79,499	77,901	223,804	262,989	639,352
16	380-SERVICES	CUST380	19,231,686	17,180,616	1,151,448	10,689	536,499	234,086	93,826	24,524
17	381-METERS	CUST381	2,454,219	2,082,160	151,291	9,835	64,839	30,816	88,379	19,213
18	382-METER INSTALLATIONS	CUST382	3,026,876	2,696,162	181,912	2,759	83,959	37,053	18,132	4,927
19	383-HOUSE REGULATORS	CUST383	420,453	369,238	24,913	1,632	11,498	5,074	6,208	1,350
20	384-HOUSE REGULATORS-INSTALL	CUST384	369,309	328,959	22,195	337	10,244	4,521	2,212	601
21	385-INDUSTRIAL M&R EQUIP	DISTR	149,205	69,649	12,059	3,032	2,971	8,535	10,029	24,382
22	TOTAL DISTRIBUTION PLANT		79,141,849	56,744,728	5,452,677	692,430	1,898,238	2,429,397	2,415,840	5,416,258
23	TOTAL PROD, TRANS, & DIST PLT		83,793,960	58,916,323	5,828,669	786,958	1,990,866	2,695,511	2,728,546	6,176,479

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
GAS PLANT IN SERVICE-2					
INTANGIBLE PLANT					
1	301-ORGANIZATION	PLANT	1,259	26	263
2	302-FRANCHISES & CONSENTS	PLANT	27	1	6
3	TOTAL INTANGIBLE PLANT		1,286	27	269
TRANSMISSION PLANT					
4	365 LAND AND LAND RIGHTS	TRANS	6,475	135	1,371
5	366-MEAS AND REG STA EQUIP	TRANS	5,549	116	1,175
6	367-MAINS	TRANS	391,087	8,153	82,786
7	369-M&R STATION EQUIP	TRANS	42,363	883	8,968
8	371-OTHER EQUIPMENT	TRANS	23,745	495	5,026
9	TOTAL TRANSMISSION PLANT		469,220	9,782	99,326
DISTRIBUTION PLANT					
10	374-LAND AND LAND RIGHTS	DISTR	24,455	510	5,177
11	375-STRUCTURES AND IMPROVE 376-MAINS	DISTR	19,978	416	4,229
12	DEMAND RELATED	DISTR	2,857,663	59,572	604,918
13	CUSTOMER RELATED	CUST376B	0	0	0
14	TOTAL ACCOUNT 376		2,857,663	59,572	604,918
15	378-MEAS AND REG EQUIP-GENERAL	DISTR	394,619	8,226	83,534
16	380-SERVICES	CUST380	0	0	0
17	381-METERS	CUST381	7,685	0	0
18	382-METER INSTALLATIONS	CUST382	1,971	0	0
19	383-HOUSE REGULATORS	CUST383	540	0	0
20	384-HOUSE REGULATORS-INSTALL	CUST384	240	0	0
21	385-INDUSTRIAL M&R EQUIP	DISTR	15,049	314	3,186
22	TOTAL DISTRIBUTION PLANT		3,322,199	69,038	701,043
23	TOTAL PROD, TRANS, & DIST PLT		3,791,420	78,820	800,369

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
GAS PLT IN SERVICE CONT-3										
GENERAL PLANT										
1	389-LAND & LAND RIGHTS	LABOR	389,465	282,856	27,303	3,187	9,070	11,228	11,131	24,976
2	390-STRUCTURES & IMPROV	LABOR	5,039,963	3,660,363	353,325	41,239	117,371	145,296	144,046	323,205
3	391-OFFICE FURNITURE & EQUIP	LABOR	3,112,689	2,260,646	218,214	25,469	72,489	89,735	88,963	199,612
4	392-TRANSPORTATION EQUIP	LABOR	1,395,324	1,013,379	97,819	11,417	32,495	40,225	39,879	89,480
5	393-STORES EQUIPMENT	TDPLT	64,298	45,208	4,473	604	1,528	2,068	2,094	4,739
6	394-TOOLS, SHOP, & GARAGE EQ	TDPLT	1,230,056	864,864	85,562	11,552	29,225	39,569	40,054	90,668
7	395-LABORATORY EQUIPMENT	TDPLT	36,498	25,662	2,539	343	867	1,174	1,188	2,690
8	396-POWER OPERATION EQUIP	TDPLT	351,170	246,911	24,427	3,298	8,343	11,297	11,435	25,885
9	397-COMMUNICATION EQUIPMENT	LABOR	146,322	106,269	10,258	1,197	3,408	4,218	4,182	9,383
10	TOTAL GENERAL PLANT		11,765,785	8,506,157	823,919	98,305	274,795	344,810	342,973	770,638
11	ROOT PIPELINE PROJECT CIAC	PLT_376	0	0	0	0	0	0	0	0
12	TOTAL PLANT IN SERVICE INCL CIAC		95,588,486	67,442,775	6,654,588	885,529	2,266,343	3,041,233	3,072,441	6,949,201
13	CONSTRUCTION WORK IN PROGRESS	DISTPLT	6,267,691	4,493,936	431,828	54,837	150,332	192,398	191,324	428,944
14	TOTAL PLANT IN SERVICE INCL CWIP		101,856,177	71,936,712	7,086,417	940,366	2,416,676	3,233,631	3,263,765	7,378,145
15	PLANT ALLOCATED TO SUBSIDIARIES	GENPLT	(817,715)	(591,173)	(57,262)	(6,832)	(19,098)	(23,964)	(23,836)	(53,559)
16	TOTAL UTILITY PLANT IN SERVICE		101,038,463	71,345,539	7,029,155	933,534	2,397,577	3,209,667	3,239,929	7,324,586

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
GAS PLT IN SERVICE CONT-3					
GENERAL PLANT					
1	389-LAND & LAND RIGHTS	LABOR	16,303	335	3,076
2	390-STRUCTURES & IMPROV	LABOR	210,975	4,332	39,812
3	391-OFFICE FURNITURE & EQUIP	LABOR	130,299	2,675	24,588
4	392-TRANSPORTATION EQUIP	LABOR	58,409	1,199	11,022
5	393-STORES EQUIPMENT	TDPLT	2,909	60	614
6	394-TOOLS, SHOP, & GARAGE EQ	TDPLT	55,656	1,157	11,749
7	395-LABORATORY EQUIPMENT	TDPLT	1,651	34	349
8	396-POWER OPERATION EQUIP	TDPLT	15,889	330	3,354
9	397-COMMUNICATION EQUIPMENT	LABOR	6,125	126	1,156
10	TOTAL GENERAL PLANT		498,217	10,249	95,721
11	ROOT PIPELINE PROJECT CIAC	PLT_376	0	0	0
12	TOTAL PLANT IN SERVICE INCL CIAC		4,290,922	89,095	896,358
13	CONSTRUCTION WORK IN PROGRESS	DISTPLT	263,104	5,468	55,520
14	TOTAL PLANT IN SERVICE INCL CWIP		4,554,026	94,562	951,878
15	PLANT ALLOCATED TO SUBSIDIARIES	GENPLT	(34,626)	(712)	(6,653)
16	TOTAL UTILITY PLANT IN SERVICE		4,519,400	93,850	945,225

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
GAS PLT IN SERVICE CONT-4										
ACCUMULATED DEPRECIATION OF GAS PLANT										
INTANGIBLE PLANT										
1	301-ORGANIZATION	PLT_301	28,149	19,876	1,958	260	668	894	903	2,041
2	302-FRANCHISES & CONSENTS	PLT_302	46	32	3	0	1	1	1	3
3	TOTAL INTANGIBLE PLANT		28,195	19,909	1,961	261	669	896	904	2,044
TRANSMISSION PLANT										
4	365 LAND AND LAND RIGHTS	PLT_365	57,017	26,615	4,608	1,159	1,135	3,262	3,833	9,317
5	366-MEAS AND REG STA EQUIP	PLT_366	28,393	13,254	2,295	577	565	1,624	1,909	4,640
6	367-MAINS	PLT_367	2,270,539	1,059,883	183,509	46,136	45,208	129,881	152,621	371,038
7	369-M&R STATION EQUIP	PLT_369	279,905	130,659	22,622	5,687	5,573	16,011	18,815	45,740
8	371-OTHER EQUIPMENT	PLT_371	181,580	84,761	14,676	3,690	3,615	10,387	12,205	29,673
9	TOTAL TRANSMISSION PLANT		2,817,435	1,315,172	227,711	57,248	56,098	161,165	189,383	460,408
DISTRIBUTION PLANT										
10	374-LAND AND LAND RIGHTS	PLT_374	21,029	9,816	1,700	427	419	1,203	1,414	3,436
11	375-STRUCTURES AND IMPROVE	PLT_375	81,222	37,914	6,565	1,650	1,617	4,646	5,460	13,273
12	376-MAINS	PLT_376	10,793,385	7,025,993	781,334	126,457	241,966	408,633	418,330	1,017,002
13	378-MEAS AND REG EQUIP-GEN	PLT_378	1,270,598	593,112	102,692	25,818	25,299	72,682	85,407	207,634
14	380-SERVICES	PLT_380	4,252,216	3,798,714	254,591	2,363	118,622	51,757	20,745	5,422
15	381-METERS	PLT_381	585,095	496,395	36,068	2,345	15,458	7,347	21,070	4,580
16	382-METER INSTALLATIONS	PLT_382	504,695	449,553	30,332	460	13,999	6,178	3,023	822
17	383-HOUSE REGULATORS	PLT_383	162,823	142,990	9,648	632	4,453	1,965	2,404	523
18	384-HOUSE REGULATORS-INSTALL	PLT_384	134,722	120,003	8,097	123	3,737	1,649	807	219
19	385-INDUSTRIAL M&R EQUIP	PLT_385	114,892	53,631	9,286	2,335	2,288	6,572	7,723	18,775
20	TOTAL DISTRIBUTION PLANT		17,920,678	12,728,122	1,240,311	162,610	427,858	562,632	566,382	1,271,686
GENERAL PLANT										
21	389-LAND & LAND RIGHTS	PLT_389	0	0	0	0	0	0	0	0
22	390-STRUCTURES & IMPROV	PLT_390	2,196,410	1,595,182	153,979	17,972	51,150	63,320	62,775	140,852
23	391-OFFICE FURNITURE & EQUIP	PLT_391	1,398,246	1,015,501	98,024	11,441	32,563	40,310	39,963	89,667
24	392-TRANSPORTATION EQUIP	PLT_392	542,643	394,104	38,042	4,440	12,637	15,644	15,509	34,799
25	393-STORES EQUIPMENT	PLT_393	40,057	28,165	2,786	376	952	1,289	1,304	2,953
26	394-TOOLS, SHOP, & GARAGE EQ	PLT_394	595,161	418,463	41,399	5,590	14,140	19,145	19,380	43,870
27	395-LABORATORY EQUIPMENT	PLT_395	30,885	21,715	2,148	290	734	994	1,006	2,277
28	396-POWER OPERATION EQUIP	PLT_396	182,472	128,298	12,693	1,714	4,335	5,870	5,942	13,450
29	397-COMMUNICATION EQUIPMENT	PLT_397	134,248	97,500	9,411	1,098	3,126	3,870	3,837	8,609
30	TOTAL GENERAL PLANT		5,120,123	3,698,929	358,482	42,921	119,638	150,440	149,716	336,476
31	3999-EXCESS DEPRECIATION RESERVE	PLT_36778	594,374	358,292	44,337	8,301	12,935	25,509	27,460	66,757
32	108-RETIREMENT WORK IN PROGRESS	DISTPLT	(260,988)	(187,129)	(17,981)	(2,283)	(6,260)	(8,011)	(7,967)	(17,861)
33	3990-ACCELERATED RECOVERY	PLT_376	2,343,028	1,525,203	169,612	27,451	52,526	88,706	90,811	220,771
34	TOTAL RESERVE FOR DEPREC OF GAS PLANT		28,562,844	19,458,497	2,024,433	296,508	663,463	981,337	1,016,689	2,340,281

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
GAS PLT IN SERVICE CONT-4					
ACCUMULATED DEPRECIATION OF GAS PLANT					
INTANGIBLE PLANT					
1	301-ORGANIZATION	PLT_301	1,259	26	263
2	302-FRANCHISES & CONSENTS	PLT_302	2	0	0
3	TOTAL INTANGIBLE PLANT		1,261	26	264
TRANSMISSION PLANT					
4	365 LAND AND LAND RIGHTS	PLT_365	5,751	120	1,217
5	366-MEAS AND REG STA EQUIP	PLT_366	2,864	60	606
6	367-MAINS	PLT_367	229,011	4,774	48,478
7	369-M&R STATION EQUIP	PLT_369	28,232	589	5,976
8	371-OTHER EQUIPMENT	PLT_371	18,314	382	3,877
9	TOTAL TRANSMISSION PLANT		284,172	5,924	60,154
DISTRIBUTION PLANT					
10	374-LAND AND LAND RIGHTS	PLT_374	2,121	44	449
11	375-STRUCTURES AND IMPROVE	PLT_375	8,192	171	1,734
12	376-MAINS	PLT_376	627,710	13,085	132,875
13	378-MEAS AND REG EQUIP-GEN	PLT_378	128,155	2,672	27,128
14	380-SERVICES	PLT_380	0	0	0
15	381-METERS	PLT_381	1,832	0	0
16	382-METER INSTALLATIONS	PLT_382	329	0	0
17	383-HOUSE REGULATORS	PLT_383	209	0	0
18	384-HOUSE REGULATORS-INSTALL	PLT_384	88	0	0
19	385-INDUSTRIAL M&R EQUIP	PLT_385	11,588	242	2,453
20	TOTAL DISTRIBUTION PLANT		780,224	16,214	164,640
GENERAL PLANT					
21	389-LAND & LAND RIGHTS	PLT_389	0	0	0
22	390-STRUCTURES & IMPROV	PLT_390	91,943	1,888	17,350
23	391-OFFICE FURNITURE & EQUIP	PLT_391	58,531	1,202	11,045
24	392-TRANSPORTATION EQUIP	PLT_392	22,715	466	4,287
25	393-STORES EQUIPMENT	PLT_393	1,812	38	383
26	394-TOOLS, SHOP, & GARAGE EQ	PLT_394	26,929	560	5,685
27	395-LABORATORY EQUIPMENT	PLT_395	1,397	29	295
28	396-POWER OPERATION EQUIP	PLT_396	8,256	172	1,743
29	397-COMMUNICATION EQUIPMENT	PLT_397	5,620	115	1,060
30	TOTAL GENERAL PLANT		217,204	4,469	41,848
31	3999-EXCESS DEPRECIATION RESERVE	PLT_36778	41,203	859	8,722
32	108-RETIREMENT WORK IN PROGRESS	DISTPLT	(10,956)	(228)	(2,312)
33	3990-ACCELERATED RECOVERY	PLT_376	136,263	2,841	28,845
34	TOTAL RESERVE FOR DEPREC OF GAS PLANT		1,449,372	30,105	302,160

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
ADDS & DEDUCT TO RATE BASE-5										
1	ROOT PIPELINE PROJECT CIAC	PLT_376	0	0	0	0	0	0	0	0
2	TOT RESR FOR DEPRC INCL CIAC		28,562,844	19,458,497	2,024,433	296,508	663,463	981,337	1,016,689	2,340,281
3	NET PLANT IN SERVICE		72,475,618	51,887,042	5,004,722	637,027	1,734,114	2,228,331	2,223,240	4,984,305
4	LESS:PLT DEDICATED TO SUBSID OPER	LABOR	0	0	0	0	0	0	0	0
5	NET PLANT IN SERVICE NET OF SUBS		72,475,618	51,887,042	5,004,722	637,027	1,734,114	2,228,331	2,223,240	4,984,305
DEFERRED ITEMS										
DEFERRED DEBITS										
6	LABOR RELATED	LABOR	1,111,639	807,348	77,931	9,096	25,888	32,047	31,772	71,288
7	REVENUE RELATED	REVENUE	2,492,626	1,804,784	171,972	20,884	58,055	72,471	72,616	164,477
8	PLANT RELATED	PLANT	0	0	0	0	0	0	0	0
9	UNCOLLECTIBLE ACCT	EXP_904	0	0	0	0	0	0	0	0
10	TOTAL MISC DEFERRED DEBITS		3,604,265	2,612,132	249,903	29,979	83,943	104,518	104,387	235,765
DEFERRED CREDITS										
11	LABOR RELATED	LABOR	358,308	260,228	25,119	2,932	8,344	10,330	10,241	22,978
12	REVENUE RELATED	REVENUE	0	0	0	0	0	0	0	0
13	PLANT RELATED	PLANT	241,571	170,579	16,806	2,232	5,732	7,674	7,746	17,512
14	TOTAL MISC DEFERRED CREDITS		599,879	430,807	41,925	5,164	14,077	18,004	17,987	40,490

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
ADDS & DEDUCT TO RATE BASE-5				
1	ROOT PIPELINE PROJECT CIAC	PLT_376	0	0
2	TOT RESR FOR DEPRC INCL CIAC		1,449,372	30,105
3	NET PLANT IN SERVICE		3,070,028	63,745
4	LESS:PLT DEDICATED TO SUBSID OPER	LABOR	0	0
5	NET PLANT IN SERVICE NET OF SUBS		3,070,028	63,745
DEFERRED ITEMS				
DEFERRED DEBITS				
6	LABOR RELATED	LABOR	46,534	955
7	REVENUE RELATED	REVENUE	104,729	2,114
8	PLANT RELATED	PLANT	0	0
9	UNCOLLECTIBLE ACCT	EXP_904	0	0
10	TOTAL MISC DEFERRED DEBITS		151,262	3,070
DEFERRED CREDITS				
11	LABOR RELATED	LABOR	14,999	308
12	REVENUE RELATED	REVENUE	0	0
13	PLANT RELATED	PLANT	10,805	224
14	TOTAL MISC DEFERRED CREDITS		25,804	532

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

			TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
	ADDS & DEDUCT TO RATE BASE-6	ALLOC								
1	UNAMORTIZED DEBT DISC & EXP	PLANT	127,261	89,862	8,853	1,176	3,020	4,043	4,081	9,226
	WORKING CAPITAL									
2	PREPAYMENTS PLANT RELATED	PLANT	940,479	664,093	65,428	8,689	22,317	29,876	30,158	68,178
3	PREPAYMENTS LABOR RELATED	LABOR	504,568	366,452	35,373	4,129	11,750	14,546	14,421	32,357
4	PREPAYMENTS REVENUE REL	REVENUE	125,092	90,573	8,630	1,048	2,913	3,637	3,644	8,254
5	TOTAL PREPAYMENTS		1,570,139	1,121,118	109,431	13,866	36,981	48,059	48,223	108,790
6	MATERIALS AND SUPPLIES	TDPLT	2,080,672	1,462,940	144,731	19,541	49,435	66,932	67,752	153,367
7	CASH WORKING CAPITAL-O&M		984,879	711,104	69,076	8,304	22,905	28,929	28,921	65,534
8	TOTAL WORKING CAPITAL		4,635,690	3,295,162	323,238	41,711	109,320	143,920	144,896	327,691
	DEFERRED TAXES									
9	COMPRESSOR REG TAX ASSET	PLT_376	1,091,826	710,728	79,037	12,792	24,477	41,336	42,317	102,877
10	COMPRESSOR DEF REG LIABILITY	PLT_376	(4,066,443)	(2,647,066)	(294,370)	(47,643)	(91,162)	(153,954)	(157,607)	(383,159)
11	TAX ON ACCEL RECOVERY - STATE	PLANT	306,963	216,753	21,355	2,836	7,284	9,751	9,843	22,253
12	TAX ON ACCEL RECOVERY - FEDERAL	PLANT	991,726	700,280	68,993	9,163	23,533	31,504	31,801	71,893
13	COMPRESSOR STATION CIAC STATE	PLT_376	764,306	497,528	55,328	8,955	17,134	28,936	29,623	72,016
14	COMPRESSOR STATION CIAC FED	PLT_376	2,078,026	1,352,698	150,429	24,346	46,585	78,673	80,540	195,801
15	SPECIAL CONTRAC CIAC STATE	PLT_376	21,724	14,141	1,573	255	487	822	842	2,047
16	SPECIAL CONTRACT CIAC FED	PLT_376	57,584	37,485	4,169	675	1,291	2,180	2,232	5,426
17	ACCEL DEPRECIATION - STATE	PLANT	(2,142,010)	(1,512,521)	(149,018)	(19,791)	(50,829)	(68,045)	(68,686)	(155,281)
18	ACCEL DEPRECIATION - FEDERAL	PLANT	(9,209,784)	(6,503,236)	(640,716)	(85,093)	(218,542)	(292,565)	(295,324)	(667,645)
	STATE & FED TAXES DEF DEBITS									
19	LABOR RELATED	LABOR	(305,701)	(222,021)	(21,431)	(2,501)	(7,119)	(8,813)	(8,737)	(19,604)
20	REVENUE RELATED	REVENUE	(685,472)	(496,316)	(47,292)	(5,743)	(15,965)	(19,930)	(19,969)	(45,231)
21	PLANT RELATED	PLANT	0	0	0	0	0	0	0	0
22	UNCOLLECTIBLE ACCT	EXP_904	0	0	0	0	0	0	0	0
	STATE & FED TAXES DEF CREDITS									
23	LABOR RELATED	LABOR	(98,535)	(71,563)	(6,908)	(806)	(2,295)	(2,841)	(2,816)	(6,319)
24	REVENUE RELATED	REVENUE	0	0	0	0	0	0	0	0
25	PLANT RELATED	PLANT	(66,432)	(46,909)	(4,622)	(614)	(1,576)	(2,110)	(2,130)	(4,816)
26	TOTAL DEFERRED TAXES		(11,262,222)	(7,970,018)	(783,473)	(103,170)	(266,697)	(355,054)	(358,072)	(809,742)
27	EXCESS EARNINGS BASE	RATEBASE	(1,324,840)	(950,393)	(91,465)	(11,551)	(31,672)	(40,469)	(40,332)	(90,381)
28	TOTAL RATE BASE		68,855,652	49,394,592	4,753,703	600,336	1,646,105	2,103,292	2,096,187	4,697,353

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
ADDS & DEDUCT TO RATE BASE-6					
1	UNAMORTIZED DEBT DISC & EXP	PLANT	5,692	118	1,191
WORKING CAPITAL					
2	PREPAYMENTS PLANT RELATED	PLANT	42,067	874	8,798
3	PREPAYMENTS LABOR RELATED	LABOR	21,121	434	3,986
4	PREPAYMENTS REVENUE REL	REVENUE	5,256	106	1,030
5	TOTAL PREPAYMENTS		68,444	1,413	13,814
6	MATERIALS AND SUPPLIES	TDPLT	94,144	1,957	19,874
7	CASH WORKING CAPITAL-O&M		41,348	865	7,893
8	TOTAL WORKING CAPITAL		203,936	4,235	41,581
DEFERRED TAXES					
9	COMPRESSOR REG TAX ASSET	PLT_376	63,497	1,324	13,441
10	COMPRESSOR DEF REG LIABILITY	PLT_376	(236,492)	(4,930)	(50,061)
11	TAX ON ACCEL RECOVERY - STATE	PLANT	13,730	285	2,872
12	TAX ON ACCEL RECOVERY - FEDERAL	PLANT	44,359	921	9,278
13	COMPRESSOR STATION CIAC STATE	PLT_376	44,450	927	9,409
14	COMPRESSOR STATION CIAC FED	PLT_376	120,852	2,519	25,582
15	SPECIAL CONTRAC CIAC STATE	PLT_376	1,263	26	267
16	SPECIAL CONTRACT CIAC FED	PLT_376	3,349	70	709
17	ACCEL DEPRECIATION - STATE	PLANT	(95,811)	(1,990)	(20,039)
18	ACCEL DEPRECIATION - FEDERAL	PLANT	(411,949)	(8,555)	(86,158)
STATE & FED TAXES DEF DEBITS					
19	LABOR RELATED	LABOR	(12,797)	(263)	(2,415)
20	REVENUE RELATED	REVENUE	(28,800)	(581)	(5,644)
21	PLANT RELATED	PLANT	0	0	0
22	UNCOLLECTIBLE ACCT	EXP_904	0	0	0
STATE & FED TAXES DEF CREDITS					
23	LABOR RELATED	LABOR	(4,125)	(85)	(778)
24	REVENUE RELATED	REVENUE	0	0	0
25	PLANT RELATED	PLANT	(2,971)	(62)	(621)
26	TOTAL DEFERRED TAXES		(501,445)	(10,393)	(104,159)
27	EXCESS EARNINGS BASE	RATEBASE	(55,789)	(1,157)	(11,630)
28	TOTAL RATE BASE		2,899,490	60,151	604,444

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
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Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
OPERATING REVENUES-7									
SALES REVENUES									
1	SALES & TRANSP OF GAS REVENUE	21,254,941	14,932,122	2,004,007	153,163	428,675	815,452	723,637	953,493
2	OFF SYSTEM REVENUE	RATEBASE 412,394	295,837	28,471	3,596	9,859	12,597	12,555	28,134
3	OTHER REV-CUST CIAC SURCHARGE	PLT_37680 177,222	106,830	13,220	2,475	3,857	7,606	8,187	19,905
OTHER OPERATING REVENUES									
487-FORFEITED DISCOUNTS									
4	SC-1 RESIDENTIAL	C_450SC1 91,848	91,848	0	0	0	0	0	0
5	SC-3 COMMERCIAL	C_450SC3 7,535	0	7,535	0	0	0	0	0
6	SC-8 HAMONDSPT TRANS	C_450SC8 32	0	0	32	0	0	0	0
7	SC-14 RESIDENTIAL AGGREG	C_450S14R 921	0	0	0	921	0	0	0
8	SC-14 COMMERCIAL AGGREG	C_450S14C 647	0	0	0	0	647	0	0
9	SC-6 COMMERCIAL TRANS	C_450SC6 49	0	0	0	0	0	49	0
10	OTHER	RATEBASE 0	0	0	0	0	0	0	0
11	TOTAL ACCT 487	101,031	91,848	7,535	32	921	647	49	0
12	488-RECONNECT CHARGES	CUST451R 1,992	1,972	19	0	0	0	0	0
13	MISC SERV-SURCHRGES	TRANCUST 2,929	0	0	34	1,907	850	113	25
14	SPECIAL CONTRACT REVENUES	RATEBASE 1,433,115	1,028,066	98,940	12,495	34,261	43,777	43,629	97,768
15	GRT & MUNICIPAL TAXES	GRTAX 284,068	88,844	164,155	0	4,401	26,459	209	0
16	LOCAL PRODUCTION REVENUES	TRANDISTM 213,114	99,481	17,224	4,330	4,243	12,191	14,325	34,826
17	LOCAL PROD REV SHORTFALL	TRANDISTM 50,000	23,340	4,041	1,016	996	2,860	3,361	8,171
18	TOTAL OTHER OPERATING REV	2,086,249	1,333,551	291,915	17,907	46,729	86,784	61,685	140,789
19	TOTAL OPERATING REVENUES	23,930,807	16,668,340	2,337,613	177,141	489,120	922,439	806,064	1,142,320

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Design Day Allocation

		BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
	ALLOC			
OPERATING REVENUES-7				
SALES REVENUES				
1	SALES & TRANSP OF GAS REVENUE	1,111,667	22,308	110,418
2	OFF SYSTEM REVENUE	RATEBASE 17,366	360	3,620
3	OTHER REV-CUST CIAC SURCHARGE	PLT_37680 12,285	256	2,601
OTHER OPERATING REVENUES				
487-FORFEITED DISCOUNTS				
4	SC-1 RESIDENTIAL	C_450SC1 0	0	0
5	SC-3 COMMERCIAL	C_450SC3 0	0	0
6	SC-8 HAMONDSPOINT TRANS	C_450SC8 0	0	0
7	SC-14 RESIDENTIAL AGGREG	C_450S14R 0	0	0
8	SC-14 COMMERCIAL AGGREG	C_450S14C 0	0	0
9	SC-6 COMMERCIAL TRANS	C_450SC6 0	0	0
10	OTHER	RATEBASE 0	0	0
11	TOTAL ACCT 487	0	0	0
12	488-RECONNECT CHARGES	CUST451R 0	0	0
13	MISC SERV-SURCHRGES	TRANCUST 0	0	0
14	SPECIAL CONTRACT REVENUES	RATEBASE 60,348	1,252	12,580
15	GRT & MUNICIPAL TAXES	GRTAX 0	0	0
16	LOCAL PRODUCTION REVENUES	TRANDISTM 21,495	448	4,550
17	LOCAL PROD REV SHORTFALL	TRANDISTM 5,043	105	1,068
18	TOTAL OTHER OPERATING REV	86,886	1,805	18,198
19	TOTAL OPERATING REVENUES	1,228,204	24,730	134,837

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
OPERATION & MAINTENANCE EXP-8									
GAS SUPPLY EXPENSES									
PURCHASED GAS EXPENSES									
1	803-NATURAL GAS PURCH	GACGAS	4,734,695	3,421,796	591,378	0	0	4,023	0
2	807-CALCULATIONS EXPENSE	GASCOSTS	0	0	0	0	0	0	0
3	812-GAS USED FOR UTIL OPER	GASCOSTS	(13,545)	(9,789)	(1,692)	0	0	(12)	0
4	813-OTHER GAS SUPPLY EXPENSE	GASCOSTS	100,000	72,271	12,490	0	0	85	0
5	812 & 813 SUPPLY PROCUREMENT	SUPPROC	68,766	49,697	8,589	0	0	58	0
6	TOTAL PURCHASED GAS EXP		4,889,915	3,533,975	610,765	0	0	4,155	0
TRANSMISSION EXPENSES									
OPERATION									
7	850-SUPERVISION & ENGINEER	TRANS	0	0	0	0	0	0	0
8	851-CONTROL & DISPATCHING	TRANS	0	0	0	0	0	0	0
9	856-MAINS EXPENSES	PLT_367	0	0	0	0	0	0	0
10	857-M&R STATION EXPENSES	PLT_369	0	0	0	0	0	0	0
11	859-OTHER EXPENSES	EXP_8517	0	0	0	0	0	0	0
12	860-RENTS	EXP_8519	0	0	0	0	0	0	0
13	TOTAL OPERATION EXPENSE		0	0	0	0	0	0	0
MAINTENANCE									
14	861-SUPERVISION & ENGINEER	TRANS	4,229	1,974	342	86	84	242	691
15	862-STRUCTURES	PLT_366	0	0	0	0	0	0	0
16	863-MAINS	PLT_367	0	0	0	0	0	0	0
17	865-M&R STATION	PLT_369	0	0	0	0	0	0	0
18	867-OTHER EQUIP	PLT_371	0	0	0	0	0	0	0
19	TOTAL MAINTENANCE EXPENSE		4,229	1,974	342	86	84	242	691
20	TOTAL TRANSMISSION EXPENSES		4,229	1,974	342	86	84	242	691

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
OPERATION & MAINTENANCE EXP-8					
GAS SUPPLY EXPENSES					
PURCHASED GAS EXPENSES					
1	803-NATURAL GAS PURCH	GACGAS	717,498	0	0
2	807-CALCULATIONS EXPENSE	GASCOSTS	0	0	0
3	812-GAS USED FOR UTIL OPER	GASCOSTS	(2,053)	0	0
4	813-OTHER GAS SUPPLY EXPENSE	GASCOSTS	15,154	0	0
5	812 & 813 SUPPLY PROCUREMENT	SUPPROC	10,421	0	0
6	TOTAL PURCHASED GAS EXP		741,020	0	0
TRANSMISSION EXPENSES					
OPERATION					
7	850-SUPERVISION & ENGINEER	TRANS	0	0	0
8	851-CONTROL & DISPATCHING	TRANS	0	0	0
9	856-MAINS EXPENSES	PLT_367	0	0	0
10	857-M&R STATION EXPENSES	PLT_369	0	0	0
11	859-OTHER EXPENSES	EXP_8517	0	0	0
12	860-RENTS	EXP_8519	0	0	0
13	TOTAL OPERATION EXPENSE		0	0	0
MAINTENANCE					
14	861-SUPERVISION & ENGINEER	TRANS	427	9	90
15	862-STRUCTURES	PLT_366	0	0	0
16	863-MAINS	PLT_367	0	0	0
17	865-M&R STATION	PLT_369	0	0	0
18	867-OTHER EQUIP	PLT_371	0	0	0
19	TOTAL MAINTENANCE EXPENSE		427	9	90
20	TOTAL TRANSMISSION EXPENSES		427	9	90

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

			TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
		ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
OPERATION & MAINT EXP CONT-9										
DISTRIBUTION EXPENSES										
OPERATION										
1	870-SUPERVISION & ENGINEER	TLABDO	7,612	4,932	549	91	174	288	315	718
2	872- DIST EXP GAS SAMPLING	DISTR	25,767	12,028	2,083	524	513	1,474	1,732	4,211
3	873-DIST EXP ODORANT	DISTR	0	0	0	0	0	0	0	0
4	874-MAINS & SERVICES	PLT_37680	873,159	526,345	65,133	12,194	19,002	37,473	40,339	98,069
5	875-M&R STATION - GENERAL	PLT_378	223,644	104,396	18,075	4,544	4,453	12,793	15,033	36,547
6	876-M&R STATION - INDUSTRIAL	PLT_385	0	0	0	0	0	0	0	0
7	878-METERS & HOUSE REGUL	PLT_3814	117,531	102,643	7,128	273	3,196	1,452	2,154	489
8	879-CUSTOMER INSTALLATIONS	PLT_3805	215,994	191,365	12,999	238	5,978	2,695	1,842	631
9	880-OTHER EXPENSES	EXP_8719	309,250	198,955	22,389	3,775	7,039	11,870	12,977	29,722
10	881-RENTS	EXP_8710	12,518	8,053	906	153	285	480	525	1,203
11	TOTAL OPERATION EXPENSE		1,785,474	1,148,719	129,263	21,792	40,641	68,526	74,917	171,589
MAINTENANCE										
12	885-SUPERVISION & ENGINEER	TLABDM	157,050	110,933	10,877	1,483	3,752	4,926	5,458	11,192
13	886-STRUCTURES & IMPROV	PLT_375	70,280	32,807	5,680	1,428	1,399	4,020	4,724	11,485
14	887-MAINS	PLT_376	230,794	150,236	16,707	2,704	5,174	8,738	8,945	21,746
15	889-M&R STATION - GENERAL	PLT_378	35,413	16,531	2,862	720	705	2,026	2,380	5,787
16	890-M&R STATION - INDUSTRIAL	PLT_385	20,691	9,659	1,672	420	412	1,184	1,391	3,381
17	891-DIST EXP MAINT ODORIZER	DISTR	0	0	0	0	0	0	0	0
18	892-SERVICES	PLT_380	42,100	37,610	2,521	23	1,174	512	205	54
19	893-METERS & HOUSE REGUL	PLT_3814	118,781	103,735	7,204	276	3,230	1,467	2,177	494
20	TOTAL MAINTENANCE EXPENSE		675,111	461,510	47,523	7,055	15,848	22,873	25,281	54,139
21	TOTAL DISTRIBUTION EXPENSES		2,460,585	1,610,229	176,786	28,847	56,488	91,399	100,198	225,729

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
OPERATION & MAINT EXP CONT-9					
DISTRIBUTION EXPENSES					
OPERATION					
1	870-SUPERVISION & ENGINEER	TLABDO	442	9	93
2	872- DIST EXP GAS SAMPLING	DISTR	2,599	54	550
3	873-DIST EXP ODORANT	DISTR	0	0	0
4	874-MAINS & SERVICES	PLT_37680	60,529	1,262	12,813
5	875-M&R STATION - GENERAL	PLT_378	22,557	470	4,775
6	876-M&R STATION - INDUSTRIAL	PLT_385	0	0	0
7	878-METERS & HOUSE REGUL	PLT_3814	196	0	0
8	879-CUSTOMER INSTALLATIONS	PLT_3805	215	3	27
9	880-OTHER EXPENSES	EXP_8719	18,285	380	3,858
10	881-RENTS	EXP_8710	740	15	156
11	TOTAL OPERATION EXPENSE		105,563	2,193	22,272
MAINTENANCE					
12	885-SUPERVISION & ENGINEER	TLABDM	6,854	141	1,434
13	886-STRUCTURES & IMPROV	PLT_375	7,089	148	1,501
14	887-MAINS	PLT_376	13,422	280	2,841
15	889-M&R STATION - GENERAL	PLT_378	3,572	74	756
16	890-M&R STATION - INDUSTRIAL	PLT_385	2,087	44	442
17	891-DIST EXP MAINT ODORIZER	DISTR	0	0	0
18	892-SERVICES	PLT_380	0	0	0
19	893-METERS & HOUSE REGUL	PLT_3814	198	0	0
20	TOTAL MAINTENANCE EXPENSE		33,221	687	6,974
21	TOTAL DISTRIBUTION EXPENSES		138,784	2,880	29,246

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

			TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
OPERATION & MAINT EXP CONT-10		ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
CUSTOMER ACCOUNTS EXPENSES										
1	901-SUPERVISION	TLABCA	25,148	22,578	1,525	12	657	293	38	9
2	902-METER READING EXP	CUST902	236,227	211,275	14,255	108	6,579	2,903	355	77
903-CUST REC & COLL EXP										
3	SC-1 RESIDENTIAL	C_903SC1	580,432	580,432	0	0	0	0	0	0
4	SC-3 COMMERCIAL	C_903SC3	39,207	0	39,207	0	0	0	0	0
5	SC-8 HAMMONDSPT TRANS	C_903SC8	296	0	0	296	0	0	0	0
6	SC-14 RESIDENTIAL AGGREG	C_903S14R	16,452	0	0	0	16,452	0	0	0
7	SC-14 COMMERCIAL AGGREG	C_903S14C	7,357	0	0	0	0	7,357	0	0
8	SC-6 COMMERCIAL TRANS	C_903SC6	973	0	0	0	0	0	973	0
9	SC-7 INDUSTRIAL TRANS	C_903SC7	240	0	0	0	0	0	0	240
10	BATH FIRM SC-1	C_903S1B	125	0	0	0	0	0	0	0
11	BATH TRANS SC-3	C_903S3B	375	0	0	0	0	0	0	0
12	BATH TRANS SC-4	C_903S4B	125	0	0	0	0	0	0	0
13	TOTAL ACCT 903		645,584	580,432	39,207	296	16,452	7,357	973	240
904-UNCOLLECTIBLE ACCTS EXP										
14	SC-1 RESIDENTIAL	C_904SC1	138,028	138,028	0	0	0	0	0	0
15	SC-3 COMMERCIAL	C_904SC3	2,971	0	2,971	0	0	0	0	0
16	TOTAL ACCT 904		140,999	138,028	2,971	0	0	0	0	0
17	905-MISC CUST ACCTS EXP	EXP_9024	0	0	0	0	0	0	0	0
18	TOTAL CUSTOMER ACCTS EXPENSE		1,047,958	952,313	57,958	416	23,688	10,553	1,366	326
CUSTOMER SERVICE EXPENSES										
19	909-SUPERVISION	TLABCS	(38)	(26)	(3)	(0)	(1)	(1)	(2)	(5)
20	910-CUSTOMER ASSISTANCE EXP	CUST910	41,840	28,484	2,950	516	970	1,537	1,795	5,588
21	911-INFORMATIONAL ADVERTISING	CUST911	55,731	37,941	3,930	687	1,293	2,047	2,390	7,444
22	912-MISC CUST SERV EXP	EXP_9101	79,573	54,172	5,611	981	1,846	2,923	3,413	10,628
23	TOTAL CUST SERVICE & INFO EXP		177,106	120,570	12,488	2,183	4,108	6,505	7,596	23,655
SALES EXPENSES										
24	915-SUPERVISION	EXP_9167	0	0	0	0	0	0	0	0
25	916-DEMONSTRATING & SELLING	CUST916	5,066	3,449	357	62	117	186	217	677
26	917-ADVERTISING EXPENSE	CUST917	2,323	1,581	164	29	54	85	100	310
27	TOTAL SALES EXPENSES		7,389	5,030	521	91	171	271	317	987

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
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Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
OPERATION & MAINT EXP CONT-10				
CUSTOMER ACCOUNTS EXPENSES				
1 901-SUPERVISION	TLABCA	23	11	4
2 902-METER READING EXP	CUST902	674	0	0
903-CUST REC & COLL EXP				
3 SC-1 RESIDENTIAL	C_903SC1	0	0	0
4 SC-3 COMMERCIAL	C_903SC3	0	0	0
5 SC-8 HAMMONDSPORE TRANS	C_903SC8	0	0	0
6 SC-14 RESIDENTIAL AGGREG	C_903S14R	0	0	0
7 SC-14 COMMERCIAL AGGREG	C_903S14C	0	0	0
8 SC-6 COMMERCIAL TRANS	C_903SC6	0	0	0
9 SC-7 INDUSTRIAL TRANS	C_903SC7	0	0	0
10 BATH FIRM SC-1	C_903S1B	125	0	0
11 BATH TRANS SC-3	C_903S3B	0	375	0
12 BATH TRANS SC-4	C_903S4B	0	0	125
13 TOTAL ACCT 903		125	375	125
904-UNCOLLECTIBLE ACCTS EXP				
14 SC-1 RESIDENTIAL	C_904SC1	0	0	0
15 SC-3 COMMERCIAL	C_904SC3	0	0	0
16 TOTAL ACCT 904		0	0	0
17 905-MISC CUST ACCTS EXP	EXP_9024	0	0	0
18 TOTAL CUSTOMER ACCTS EXPENSE		822	386	129
CUSTOMER SERVICE EXPENSES				
19 909-SUPERVISION	TLABCS	0	0	0
20 910-CUSTOMER ASSISTANCE EXP	CUST910	0	0	0
21 911-INFORMATIONAL ADVERTISING	CUST911	0	0	0
22 912-MISC CUST SERV EXP	EXP_9101	0	0	0
23 TOTAL CUST SERVICE & INFO EXP		0	0	0
SALES EXPENSES				
24 915-SUPERVISION	EXP_9167	0	0	0
25 916-DEMONSTRATING & SELLING	CUST916	0	0	0
26 917-ADVERTISING EXPENSE	CUST917	0	0	0
27 TOTAL SALES EXPENSES		0	0	0

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
OPERATION & MAINT EXP CONT-11										
ADMINISTRATIVE & GENERAL EXP										
OPERATION										
1	920-ADMIN & GEN SALARIES	LABOR	987,894	717,476	69,256	8,083	23,006	28,480	28,235	63,352
2	921-OFFICE SUPPLIES & EXP	LABOR	440,946	320,245	30,912	3,608	10,269	12,712	12,603	28,277
3	922-ADMIN EXP TRANSF-CREDIT	LABOR	(106,769)	(77,543)	(7,485)	(874)	(2,486)	(3,078)	(3,052)	(6,847)
4	923-OUTSIDE SERVICES EMPLOY	LABOR	622,678	452,231	43,653	5,095	14,501	17,951	17,797	39,931
5	924-PROPERTY INSURANCE	PLANT	60,178	42,493	4,187	556	1,428	1,912	1,930	4,363
6	925-INJURIES & DAMAGES	LABOR	415,011	301,409	29,094	3,396	9,665	11,964	11,861	26,614
7	926 EMPLOYEE PENSIONS & BEN	LABOR	1,053,374	765,032	73,846	8,619	24,531	30,367	30,106	67,551
8	927-FRANCHISE REQUIREMENTS	REVENUE	0	0	0	0	0	0	0	0
9	928-REGULATORY COMM EXP	REVENUE	224,168	162,309	15,466	1,878	5,221	6,518	6,531	14,792
10	929-DUPLICATE CHARGES-CR.	LABOR	0	0	0	0	0	0	0	0
11	930.2-MISC GENERAL EXPENSE	LABOR	319,477	232,026	22,397	2,614	7,440	9,210	9,131	20,488
12	TOTAL OPERATION EXPENSE		4,016,957	2,915,677	281,326	32,976	93,575	116,036	115,141	258,521
MAINTENANCE										
13	932 MAINT OF GENERAL PLANT	GENPLT	219,354	158,584	15,361	1,833	5,123	6,428	6,394	14,367
14	TOTAL MAINTENANCE EXPENSE		219,354	158,584	15,361	1,833	5,123	6,428	6,394	14,367
15	TOTAL ADMIN & GENERAL EXPENSE		4,236,311	3,074,260	296,686	34,808	98,698	122,464	121,535	272,888
16	TOTAL OPERATION & MAINT EXP		12,823,493	9,298,352	1,155,546	66,431	183,238	231,435	235,452	524,276
16	TOTAL OPER & MAINT EXP LESS PURCH GAS		8,020,033	5,826,859	555,580	66,431	183,238	231,435	231,370	524,276
16	COST OF PURCH GAS (NET OF DEFER COSTS) & UNCOL		4,944,459	3,609,521	602,938	0	0	0	4,082	0

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
OPERATION & MAINT EXP CON'T-11					
ADMINISTRATIVE & GENERAL EXP					
OPERATION					
1	920-ADMIN & GEN SALARIES	LABOR	41,354	849	7,804
2	921-OFFICE SUPPLIES & EXP	LABOR	18,458	379	3,483
3	922-ADMIN EXP TRANSF-CREDIT	LABOR	(4,469)	(92)	(843)
4	923-OUTSIDE SERVICES EMPLOY	LABOR	26,066	535	4,919
5	924-PROPERTY INSURANCE	PLANT	2,692	56	563
6	925-INJURIES & DAMAGES	LABOR	17,373	357	3,278
7	926 EMPLOYEE PENSIONS & BEN	LABOR	44,095	905	8,321
8	927-FRANCHISE REQUIREMENTS	REVENUE	0	0	0
9	928-REGULATORY COMM EXP	REVENUE	9,419	190	1,846
10	929-DUPLICATE CHARGES-CR.	LABOR	0	0	0
11	930.2-MISC GENERAL EXPENSE	LABOR	13,373	275	2,524
12	TOTAL OPERATION EXPENSE		168,359	3,454	31,894
MAINTENANCE					
13	932 MAINT OF GENERAL PLANT	GENPLT	9,288	191	1,785
14	TOTAL MAINTENANCE EXPENSE		9,288	191	1,785
15	TOTAL ADMIN & GENERAL EXPENSE		177,647	3,645	33,678
16	TOTAL OPERATION & MAINT EXP		1,058,700	6,920	63,143
16	TOTAL OPER & MAINT EXP LESS PURCH GAS		330,782	6,920	63,143
16	COST OF PURCH GAS (NET OF DEFER COSTS) & UNCOL		727,919	0	0

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
OTHER EXPENSES AND TAXES-12										
DEPRECIATION EXPENSE										
INTANGIBLE PLANT										
1	301-ORGANIZATION	PLANT	0	0	0	0	0	0	0	0
2	TOTAL INTANGIBLE PLANT		0	0	0	0	0	0	0	0
TRANSMISSION PLANT										
3	365 LAND AND LAND RIGHTS	PLT_365	0	0	0	0	0	0	0	0
4	366-MEAS AND REG STA EQUIP	PLT_366	1,193	557	96	24	24	68	80	195
5	367-MAINS	PLT_367	63,460	29,623	5,129	1,289	1,264	3,630	4,266	10,370
6	369-M&R STATION EQUIP	PLT_369	10,499	4,901	849	213	209	601	706	1,716
7	371-OTHER EQUIPMENT	PLT_371	5,886	2,747	476	120	117	337	396	962
8	TOTAL TRANSMISSION PLANT		81,038	37,828	6,550	1,647	1,614	4,636	5,447	13,243
DISTRIBUTION PLANT										
9	374.2-RIGHTS OF WAY	PLT_374	2,326	1,086	188	47	46	133	156	380
10	375-STRUCTURES AND IMPROVE	PLT_375	4,302	2,008	348	87	86	246	289	703
11	376-MAINS	PLT_376	779,905	507,682	56,457	9,137	17,484	29,527	30,228	73,486
12	378-MEAS AND REG EQUIP-GENERAL	PLT_378	98,704	46,075	7,977	2,006	1,965	5,646	6,635	16,130
13	380-SERVICES	PLT_380	417,084	372,601	24,972	232	11,635	5,077	2,035	532
14	381-METERS	PLT_381	81,511	69,154	5,025	327	2,153	1,023	2,935	638
15	382-METER INSTALLATIONS	PLT_382	74,416	66,286	4,472	68	2,064	911	446	121
16	383-HOUSE REGULATORS	PLT_383	9,025	7,925	535	35	247	109	133	29
17	384-HOUSE REGULATORS-INSTALL	PLT_384	8,926	7,951	536	8	248	109	53	15
18	385-INDUSTRIAL M&R EQUIP	PLT_385	2,239	1,045	181	45	45	128	151	366
19	TOTAL DISTRIBUTION PLANT		1,478,437	1,081,813	100,692	11,993	35,973	42,909	43,061	92,399
GENERAL PLANT										
20	390-STRUCTURES & IMPROV	PLT_390	107,516	78,085	7,537	880	2,504	3,100	3,073	6,895
21	391-OFFICE FURNITURE & EQUIP	PLT_391	189,233	137,434	13,266	1,548	4,407	5,455	5,408	12,135
22	392-TRANSPORTATION EQUIP	PLT_392	63,503	46,121	4,452	520	1,479	1,831	1,815	4,072
23	393-STORES EQUIPMENT	PLT_393	2,551	1,794	177	24	61	82	83	188
24	394-TOOLS, SHOP, & GARAGE EQ	PLT_394	49,495	34,801	3,443	465	1,176	1,592	1,612	3,648
25	395-LABORATORY EQUIPMENT	PLT_395	1,460	1,026	102	14	35	47	48	108
26	396-POWER OPERATION EQUIP	PLT_396	17,099	12,022	1,189	161	406	550	557	1,260
27	397-COMMUNICATION EQUIPMENT	PLT_397	0	0	0	0	0	0	0	0
28	TOTAL GENERAL PLANT		430,858	311,283	30,167	3,611	10,067	12,657	12,595	28,307
29	399-AMORT OF EXCESS RESERVE	PLANT	(151,619)	(107,062)	(10,548)	(1,401)	(3,598)	(4,816)	(4,862)	(10,991)
30	CUSTOMER CIAC	PLT_376	7,525	4,898	545	88	169	285	292	709
31	VIRGIL CIAC	PLT_376	0	0	0	0	0	0	0	0
32	BATH RELIABILITY CIAC	PLT_376	169,697	110,465	12,284	1,988	3,804	6,425	6,577	15,990
33	TOTAL ACCEL RECOVERY PLANT		177,222	115,363	12,829	2,076	3,973	6,710	6,869	16,699
34	TOTAL DEPRECIATION EXPENSE		2,015,935	1,439,226	139,689	17,926	48,029	62,095	63,110	139,656

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
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Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
OTHER EXPENSES AND TAXES-12					
DEPRECIATION EXPENSE					
INTANGIBLE PLANT					
1	301-ORGANIZATION	PLANT	0	0	0
2	TOTAL INTANGIBLE PLANT		0	0	0
TRANSMISSION PLANT					
3	365 LAND AND LAND RIGHTS	PLT_365	0	0	0
4	366-MEAS AND REG STA EQUIP	PLT_366	120	3	25
5	367-MAINS	PLT_367	6,401	133	1,355
6	369-M&R STATION EQUIP	PLT_369	1,059	22	224
7	371-OTHER EQUIPMENT	PLT_371	594	12	126
8	TOTAL TRANSMISSION PLANT		8,174	170	1,730
DISTRIBUTION PLANT					
9	374.2-RIGHTS OF WAY	PLT_374	235	5	50
10	375-STRUCTURES AND IMPROVE	PLT_375	434	9	92
11	376-MAINS	PLT_376	45,357	946	9,601
12	378-MEAS AND REG EQUIP-GENERAL	PLT_378	9,955	208	2,107
13	380-SERVICES	PLT_380	0	0	0
14	381-METERS	PLT_381	255	0	0
15	382-METER INSTALLATIONS	PLT_382	48	0	0
16	383-HOUSE REGULATORS	PLT_383	12	0	0
17	384-HOUSE REGULATORS-INSTALL	PLT_384	6	0	0
18	385-INDUSTRIAL M&R EQUIP	PLT_385	226	5	48
19	TOTAL DISTRIBUTION PLANT		56,528	1,172	11,898
GENERAL PLANT					
20	390-STRUCTURES & IMPROV	PLT_390	4,501	92	849
21	391-OFFICE FURNITURE & EQUIP	PLT_391	7,921	163	1,495
22	392-TRANSPORTATION EQUIP	PLT_392	2,658	55	502
23	393-STORES EQUIPMENT	PLT_393	115	2	24
24	394-TOOLS, SHOP, & GARAGE EQ	PLT_394	2,240	47	473
25	395-LABORATORY EQUIPMENT	PLT_395	66	1	14
26	396-POWER OPERATION EQUIP	PLT_396	774	16	163
27	397-COMMUNICATION EQUIPMENT	PLT_397	0	0	0
28	TOTAL GENERAL PLANT		18,275	376	3,520
29	399-AMORT OF EXCESS RESERVE	PLANT	(6,782)	(141)	(1,418)
30	CUSTOMER CIAC	PLT_376	438	9	93
31	VIRGIL CIAC	PLT_376	0	0	0
32	BATH RELIABILITY CIAC	PLT_376	9,869	206	2,089
33	TOTAL ACCEL RECOVERY PLANT		10,307	215	2,182
34	TOTAL DEPRECIATION EXPENSE		86,501	1,792	17,912

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Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
OTHER EXPENSES AND TAXES-13									
TAXES OTHER THAN INCOME TAXES									
STATE & LOCAL GROSS RECEIPTS TAX									
1 SC-1 RESIDENTIAL	C_GRTSC1	88,844	88,844	0	0	0	0	0	0
2 SC-3 COMMERCIAL	C_GRTSC3	164,155	0	164,155	0	0	0	0	0
3 SC-14 RESIDENTIAL AGGREG	C_GRTS14R	4,401	0	0	0	4,401	0	0	0
4 SC-14 COMMERCIAL AGGREG	C_GRTS14C	26,459	0	0	0	0	26,459	0	0
5 SC-6 COMMERCIAL TRANS	C_GRTSC6	209	0	0	0	0	0	209	0
6 TOTAL STATE & LOCAL TAX		284,068	88,844	164,155	0	4,401	26,459	209	0
7 FEDERAL UNEMPLOYMENT TAX	LABOR	2,477	1,799	174	20	58	71	71	159
8 FICA	LABOR	238,065	172,899	16,689	1,948	5,544	6,863	6,804	15,267
9 STATE UNEMPLOYMENT TAX	LABOR	17,342	12,595	1,216	142	404	500	496	1,112
10 PROPERTY TAXES	PLANT	2,717,243	1,918,706	189,036	25,106	64,478	86,318	87,132	196,981
11 TOTAL TAXES OTHER THAN INCOME		3,259,194	2,194,843	371,270	27,216	74,885	120,212	94,711	213,519
12 TOTAL OPERATING EXPENSES BEFORE INCOME TAXES		18,098,622	12,932,420	1,666,505	111,572	306,152	413,742	393,273	877,451
13 OPERATING INCOME BEFORE INCOME TAX		5,832,185	3,735,920	671,108	65,569	182,968	508,697	412,791	264,869

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	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
OTHER EXPENSES AND TAXES-13				
TAXES OTHER THAN INCOME TAXES				
STATE & LOCAL GROSS RECEIPTS TAX				
1 SC-1 RESIDENTIAL	C_GRTSC1	0	0	0
2 SC-3 COMMERCIAL	C_GRTSC3	0	0	0
3 SC-14 RESIDENTIAL AGGREG	C_GRTS14R	0	0	0
4 SC-14 COMMERCIAL AGGREG	C_GRTS14C	0	0	0
5 SC-6 COMMERCIAL TRANS	C_GRTSC6	0	0	0
6 TOTAL STATE & LOCAL TAX		0	0	0
7 FEDERAL UNEMPLOYMENT TAX	LABOR	104	2	20
8 FICA	LABOR	9,965	205	1,881
9 STATE UNEMPLOYMENT TAX	LABOR	726	15	137
10 PROPERTY TAXES	PLANT	121,541	2,524	25,420
11 TOTAL TAXES OTHER THAN INCOME		132,336	2,746	27,457
12 TOTAL OPERATING EXPENSES BEFORE INCOME TAXES		1,277,538	11,458	108,512
13 OPERATING INCOME BEFORE INCOME TAX		(49,334)	13,272	26,325

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
DEVELOPMENT OF INC TAXES-14									
1 TOTAL OPERATING REVENUES		23,930,807	16,668,340	2,337,613	177,141	489,120	922,439	806,064	1,142,320
LESS:									
2 OPERATION & MAINT EXPENSE		12,823,493	9,298,352	1,155,546	66,431	183,238	231,435	235,452	524,276
3 DEPRECIATION EXPENSE		2,015,935	1,439,226	139,689	17,926	48,029	62,095	63,110	139,656
4 TAXES OTHER THAN INCOME		3,259,194	2,194,843	371,270	27,216	74,885	120,212	94,711	213,519
LESS:									
5 INTEREST CHARGES	RATEBASE	1,404,202	1,007,324	96,944	12,243	33,570	42,893	42,748	95,795
6 INCOME BEFORE FIT		4,427,984	2,728,596	574,164	53,326	149,399	465,804	370,042	169,074
TAX ADDITIONS AND DEDUCTIONS									
7 DEPRECIATION RELATED	PLANT	(151,619)	(107,062)	(10,548)	(1,401)	(3,598)	(4,816)	(4,862)	(10,991)
8 BOOK DEPRECIATION EXPENSE	PLANT	1,935,397	1,366,627	134,644	17,882	45,926	61,481	62,061	140,303
9 ADR NORMALIZED	PLANT	18,100	12,781	1,259	167	429	575	580	1,312
10 DEDUCT TAX DEPRECIATION	PLANT	(5,110,898)	(3,608,921)	(355,561)	(47,222)	(121,278)	(162,357)	(163,888)	(370,505)
11 COST OF REMOVAL	PLANT	(923,677)	(652,229)	(64,259)	(8,534)	(21,918)	(29,342)	(29,619)	(66,960)
12 SAFETY & RELIABILITY SHORTFALL	REVENUE	2,448	1,772	169	21	57	71	71	162
13 CUSTOMER AFFILIATE ALLOC SHORFALL	REVENUE	1,463	1,059	101	12	34	43	43	97
14 CUSTOMER MAKE WHOLE INCREASE	REVENUE	1,533	1,110	106	13	36	45	45	101
15 DEFERRED RATE CASE 2016	REVENUE	95,000	68,785	6,554	796	2,213	2,762	2,768	6,269
16 FIXED INTEREST	RATEBASE	(248,617)	(178,349)	(17,164)	(2,168)	(5,944)	(7,594)	(7,569)	(16,961)
17 CUSTOMER INCENTIVE	REVENUE	0	0	0	0	0	0	0	0
18 DEF DEBIT - LOW INCOME CREDIT	PLANT	(3,107)	(2,194)	(216)	(29)	(74)	(99)	(100)	(225)
19 DEF DEBIT - FIT REFUND	PLANT	(328,954)	(232,282)	(22,885)	(3,039)	(7,806)	(10,450)	(10,548)	(23,847)
20 DEF DEBIT - RATE CASE 2019	REVENUE	(295,305)	(213,815)	(20,374)	(2,474)	(6,878)	(8,586)	(8,603)	(19,486)
21 DEFERRED NET PLANT DUE	PLANT	(24,629)	(17,391)	(1,713)	(228)	(584)	(782)	(790)	(1,785)
22 AMORT OF MATRIX INCENTIVE	PLANT	(32,226)	(22,756)	(2,242)	(298)	(765)	(1,024)	(1,033)	(2,336)
23 AMORT OF GAS SPECIALIST WAGE DIFF	LABOR	(3,997)	(2,903)	(280)	(33)	(93)	(115)	(114)	(256)
24 REGULATORY LIABILITY	PLANT	171,574	121,153	11,936	1,585	4,071	5,450	5,502	12,438
25 AMORT PRIOR PERIOD - OPEBS	LABOR	(3,586)	(2,604)	(251)	(29)	(84)	(103)	(102)	(230)
26 TOTAL ADDITIONS AND DEDUCTIONS		(4,901,101)	(3,467,219)	(340,725)	(44,978)	(116,255)	(154,842)	(156,158)	(352,902)
27 STATE TAXABLE INCOME		(473,117)	(738,623)	233,439	8,348	33,144	310,962	213,884	(183,828)
28 CURRENT STATE FRANCHISE TAX @ 6.50%		(30,753)	(48,010)	15,174	543	2,154	20,213	13,902	(11,949)
29 DEFERRED PROVISION	PLT_376	0	0	0	0	0	0	0	0
30 TOTAL CURRENT STATE TAXES		(30,753)	(48,010)	15,174	543	2,154	20,213	13,902	(11,949)
TIMING DIFFERENCE (STATE & FEDERAL)									
31 PLANT RELATED	PLANT	1,474,659	1,041,290	102,591	13,625	34,993	46,845	47,287	106,903
32 REVENUE RELATED	REVENUE	(16,042)	(11,615)	(1,107)	(134)	(374)	(466)	(467)	(1,059)
33 LABOR RELATED	LABOR	3,997	2,903	280	33	93	115	114	256
34 FIXED INTEREST	RATEBASE	(9,963)	(7,147)	(688)	(87)	(238)	(304)	(303)	(680)
35 BALANCE FOR FEDERAL INCOME TAX		1,010,286	334,818	319,341	21,241	65,463	336,939	246,612	(66,458)
36 FEDERAL INCOME TAX		212,160	70,312	67,062	4,461	13,747	70,757	51,788	(13,956)

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
DEVELOPMENT OF INC TAXES-14				
1 TOTAL OPERATING REVENUES		1,228,204	24,730	134,837
LESS:				
2 OPERATION & MAINT EXPENSE		1,058,700	6,920	63,143
3 DEPRECIATION EXPENSE		86,501	1,792	17,912
4 TAXES OTHER THAN INCOME		132,336	2,746	27,457
LESS:				
5 INTEREST CHARGES	RATEBASE	59,130	1,227	12,327
6 INCOME BEFORE FIT		(108,464)	12,045	13,998
TAX ADDITIONS AND DEDUCTIONS				
7 DEPRECIATION RELATED	PLANT	(6,782)	(141)	(1,418)
8 BOOK DEPRECIATION EXPENSE	PLANT	86,569	1,798	18,106
9 ADR NORMALIZED	PLANT	810	17	169
10 DEDUCT TAX DEPRECIATION	PLANT	(228,608)	(4,747)	(47,813)
11 COST OF REMOVAL	PLANT	(41,316)	(858)	(8,641)
12 SAFETY & RELIABILITY SHORTFALL	REVENUE	103	2	20
13 CUSTOMER AFFILIATE ALLOC SHORFALL	REVENUE	61	1	12
14 CUSTOMER MAKE WHOLE INCREASE	REVENUE	64	1	13
15 DEFERRED RATE CASE 2016	REVENUE	3,991	81	782
16 FIXED INTEREST	RATEBASE	(10,469)	(217)	(2,182)
17 CUSTOMER INCENTIVE	REVENUE	0	0	0
18 DEF DEBIT - LOW INCOME CREDIT	PLANT	(139)	(3)	(29)
19 DEF DEBIT - FIT REFUND	PLANT	(14,714)	(306)	(3,077)
20 DEF DEBIT - RATE CASE 2019	REVENUE	(12,407)	(250)	(2,432)
21 DEFERRED NET PLANT DUE	PLANT	(1,102)	(23)	(230)
22 AMORT OF MATRIX INCENTIVE	PLANT	(1,441)	(30)	(301)
23 AMORT OF GAS SPECIALIST WAGE DIFF	LABOR	(167)	(3)	(32)
24 REGULATORY LIABILITY	PLANT	7,674	159	1,605
25 AMORT PRIOR PERIOD - OPEBS	LABOR	(150)	(3)	(28)
26 TOTAL ADDITIONS AND DEDUCTIONS		(218,022)	(4,522)	(45,477)
27 STATE TAXABLE INCOME		(326,486)	7,523	(31,479)
28 CURRENT STATE FRANCHISE TAX @ 6.50%		(21,222)	489	(2,046)
29 DEFERRED PROVISION	PLT_376	0	0	0
30 TOTAL CURRENT STATE TAXES		(21,222)	489	(2,046)
TIMING DIFFERENCE (STATE & FEDERAL)				
31 PLANT RELATED	PLANT	65,961	1,370	13,796
32 REVENUE RELATED	REVENUE	(674)	(14)	(132)
33 LABOR RELATED	LABOR	167	3	32
34 FIXED INTEREST	RATEBASE	(420)	(9)	(87)
35 BALANCE FOR FEDERAL INCOME TAX		(240,230)	8,385	(15,826)
36 FEDERAL INCOME TAX		(50,448)	1,761	(3,323)

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
DEVELOPMENT OF INC TAXES-15									
PROVISION FOR DEFERRED FIT & SIT									
1 ADR NORMALIZED	PLANT	(4,977)	(3,515)	(346)	(46)	(118)	(158)	(160)	(361)
2 ACRS NORMALIZED	PLANT	568,874	401,695	39,576	5,256	13,499	18,071	18,242	41,239
3 COST OF REMOVAL	PLANT	254,011	179,363	17,671	2,347	6,028	8,069	8,145	18,414
4 SAFETY & RELIABILITY SHORTFALL	REVENUE	(159)	(115)	(11)	(1)	(4)	(5)	(5)	(10)
5 CUSTOMER AFFILIATE ALLOC SHORFALL	REVENUE	(95)	(69)	(7)	(1)	(2)	(3)	(3)	(6)
6 CUSTOMER MAKE WHOLE INCREASE	REVENUE	(100)	(72)	(7)	(1)	(2)	(3)	(3)	(7)
7 RATE CASE 2016	REVENUE	(26,125)	(18,916)	(1,802)	(219)	(608)	(760)	(761)	(1,724)
8 FIXED INTEREST	RATEBASE	70,462	50,547	4,865	614	1,685	2,152	2,145	4,807
9 CUSTOMER INCENTIVE	PLANT	6,720	4,745	468	62	159	213	215	487
10 DEF DEBIT - LOW INCOME CREDIT	PLANT	855	603	59	8	20	27	27	62
11 DEF DEBIT - FIT REFUND	PLANT	90,462	63,878	6,293	836	2,147	2,874	2,901	6,558
12 DEF DEBIT - RATE CASE 2019	REVENUE	83,435	60,411	5,756	699	1,943	2,426	2,431	5,505
13 DEFERRED NET PLANT DUE	PLANT	1,601	1,130	111	15	38	51	51	116
14 AMORT OF MATRIX INCENTIVE	PLANT	2,095	1,479	146	19	50	67	67	152
15 AMORT OF GAS SPECIALIST WAGE DIFF	LABOR	260	189	18	2	6	7	7	17
16 DEFER CREDITS - REGUL LIABILITY	PLANT	(47,253)	(33,367)	(3,287)	(437)	(1,121)	(1,501)	(1,515)	(3,426)
17 AMORT PRIOR PERIOD OPEBS & PENSIO	LABOR	986	716	69	8	23	28	28	63
18 COMPRESSOR	LABOR	17,931	13,023	1,257	147	418	517	512	1,150
19 DALRYMPLE MONTHLY ENTRY	LABOR	(10,395)	(7,550)	(729)	(85)	(242)	(300)	(297)	(667)
20 TOTAL DEFERRED INCOME TAXES		1,008,587	714,176	70,101	9,224	23,917	31,774	32,030	72,370
21 TOTAL FEDERAL & STATE TAXES		1,189,994	736,477	152,336	14,227	39,818	122,744	97,721	46,465
22 TOTAL OPERATING EXPENSES		19,288,617	13,668,897	1,818,842	125,799	345,970	536,486	490,994	923,916
23 NET UTILITY INCOME		4,642,191	2,999,443	518,772	51,341	143,150	385,953	315,070	218,404
EFFECTIVE STATE TAX RATE		6.50%							
FEDERAL TAX RATE - CURRENT		21.00%							
1 - INCREMENTAL TAX RATE		0.73865							
INCREMENTAL TAX RATE		0.26135							
EFFECTIVE INCREMENTAL FEDERAL RATE		0.19635							
FACTOR FOR TAXABLE BASIS		1.35382							
INTEREST COMPONENT OF RATE BASE									
REVENUE TAX FACTOR		1.1948%							
UNCOLLECTIBLE FACTOR		0.4358%							
STATE TAX RATE AFTER 2006		6.5000%							
FEDERAL TAX RATE - CURRENT		21.0000%							
EFFECTIVE STATE TAX RATE		6.394%							
1 - INCREMENTAL TAX RATE		0.72661							
INCREMENTAL TAX RATE		0.27339							
EFFECTIVE INCREMENTAL FEDERAL RATE		0.19315							
FACTOR FOR TAXABLE BASIS		1.37626							

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
	ALLOC			
	DEVELOPMENT OF INC TAXES-15			
	PROVISION FOR DEFERRED FIT & SIT			
1	ADR NORMALIZED PLANT	(223)	(5)	(47)
2	ACRS NORMALIZED PLANT	25,445	528	5,322
3	COST OF REMOVAL PLANT	11,362	236	2,376
4	SAFETY & RELIABILITY SHORTFALL REVENUE	(7)	(0)	(1)
5	CUSTOMER AFFILIATE ALLOC SHORFALL REVENUE	(4)	(0)	(1)
6	CUSTOMER MAKE WHOLE INCREASE REVENUE	(4)	(0)	(1)
7	RATE CASE 2016 REVENUE	(1,098)	(22)	(215)
8	FIXED INTEREST RATEBASE	2,967	62	619
9	CUSTOMER INCENTIVE PLANT	301	6	63
10	DEF DEBIT - LOW INCOME CREDIT PLANT	38	1	8
11	DEF DEBIT - FIT REFUND PLANT	4,046	84	846
12	DEF DEBIT - RATE CASE 2019 REVENUE	3,506	71	687
13	DEFERRED NET PLANT DUE PLANT	72	1	15
14	AMORT OF MATRIX INCENTIVE PLANT	94	2	20
15	AMORT OF GAS SPECIALIST WAGE DIFF LABOR	11	0	2
16	DEFER CREDITS - REGUL LIABILITY PLANT	(2,114)	(44)	(442)
17	AMORT PRIOR PERIOD OPEBS & PENSIO LABOR	41	1	8
18	COMPRESSOR LABOR	751	15	142
19	DALRYMPLE MONTHLY ENTRY LABOR	(435)	(9)	(82)
20	TOTAL DEFERRED INCOME TAXES	44,749	928	9,318
21	TOTAL FEDERAL & STATE TAXES	(26,921)	3,178	3,949
22	TOTAL OPERATING EXPENSES	1,250,617	14,635	112,461
23	NET UTILITY INCOME	(22,413)	10,095	22,376

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST COMPONENT OF RATE BASE

REVENUE TAX FACTOR
UNCOLLECTIBLE FACTOR
STATE TAX RATE AFTER 2006
FEDERAL TAX RATE - CURRENT
EFFECTIVE STATE TAX RATE
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

			SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	TOTAL	RESIDENTIAL	COMMERCIAL	HSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
DEVELOPMENT OF LABOR ALLOC-16		COMPANY			TRANSPORT				
GAS SUPPLY EXPENSES									
PURCHASED GAS EXPENSES									
1 807-CALCULATIONS EXPENSE	EXP_807	0	0	0	0	0	0	0	0
2 813-OTHER GAS SUPPLY EXP	EXP_813	65,234	47,145	8,148	0	0	0	55	0
3 813 SUPPLY PROCUREMENT LABOR	EXP_8123S	18,606	13,447	2,324	0	0	0	16	0
4 TOTAL PURCHASED GAS - LABOR		83,841	60,592	10,472	0	0	0	71	0
5 TOTAL GAS SUPPLY- LABOR		83,841	60,592	10,472	0	0	0	71	0
TRANSMISSION EXPENSES									
OPERATION									
6 850-SUPERVISION & ENGINEER	LABTO	0	0	0	0	0	0	0	0
7 851-CONTROL & DISPATCHING	EXP_851	0	0	0	0	0	0	0	0
8 856-MAINS EXPENSES	EXP_856	0	0	0	0	0	0	0	0
9 857-M&R STATION EXPENSES	EXP_857	0	0	0	0	0	0	0	0
10 859-OTHER EXPENSES	EXP_859	0	0	0	0	0	0	0	0
11 860-RENTS	EXP_860	0	0	0	0	0	0	0	0
12 TOTAL OPERATION EXPENSE		0	0	0	0	0	0	0	0
MAINTENANCE									
13 861-SUPERVISION & ENGINEER	LABTM	0	0	0	0	0	0	0	0
14 862-STRUCTURES	EXP_862	0	0	0	0	0	0	0	0
15 863-MAINS	EXP_863	0	0	0	0	0	0	0	0
16 865-M&R STATION	EXP_865	0	0	0	0	0	0	0	0
17 TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0	0	0
18 TOTAL TRANSMISSION EXPENSES		0	0	0	0	0	0	0	0

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
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Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
	DEVELOPMENT OF LABOR ALLOC-16				
	GAS SUPPLY EXPENSES				
	PURCHASED GAS EXPENSES				
1	807-CALCULATIONS EXPENSE	EXP_807	0	0	0
2	813-OTHER GAS SUPPLY EXP	EXP_813	9,886	0	0
3	813 SUPPLY PROCUREMENT LABOR	EXP_8123S	2,820	0	0
4	TOTAL PURCHASED GAS - LABOR		12,705	0	0
5	TOTAL GAS SUPPLY- LABOR		12,705	0	0
	TRANSMISSION EXPENSES				
	OPERATION				
6	850-SUPERVISION & ENGINEER	LABTO	0	0	0
7	851-CONTROL & DISPATCHING	EXP_851	0	0	0
8	856-MAINS EXPENSES	EXP_856	0	0	0
9	857-M&R STATION EXPENSES	EXP_857	0	0	0
10	859-OTHER EXPENSES	EXP_859	0	0	0
11	860-RENTS	EXP_860	0	0	0
12	TOTAL OPERATION EXPENSE		0	0	0
	MAINTENANCE				
13	861-SUPERVISION & ENGINEER	LABTM	0	0	0
14	862-STRUCTURES	EXP_862	0	0	0
15	863-MAINS	EXP_863	0	0	0
16	865-M&R STATION	EXP_865	0	0	0
17	TOTAL MAINTENANCE EXPENSE		0	0	0
18	TOTAL TRANSMISSION EXPENSES		0	0	0

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
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Design Day Allocation

		TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
DEVELOPMENT OF LABOR CONT-17									
DISTRIBUTION EXPENSES									
OPERATION									
1 870-SUPERVISION & ENGINEER	LABDO	4,630	3,000	334	56	106	175	191	437
2 872- DIST EXP GAS SAMPLING	EXP_872	1,831	855	148	37	36	105	123	299
3 874-MAINS & SERVICES	EXP_874	529,245	319,031	39,479	7,391	11,518	22,714	24,451	59,442
4 875-M&R STATION - GENERAL	EXP_875	137,224	64,056	11,091	2,788	2,732	7,850	9,224	22,424
5 876-M&R STATION - INDUSTRIAL	EXP_876	0	0	0	0	0	0	0	0
6 878-METERS & HOUSE REGULAT	EXP_878	74,320	64,906	4,507	173	2,021	918	1,362	309
7 879-CUSTOMER INSTALLATIONS	EXP_879	139,291	123,409	8,383	154	3,855	1,738	1,188	407
8 880-OTHER EXPENSES	EXP_880	163,428	105,141	11,832	1,995	3,720	6,273	6,858	15,707
9 881-RENTS	EXP_881	0	0	0	0	0	0	0	0
10 TOTAL OPERATION LABOR		1,049,969	680,398	75,774	12,593	23,989	39,772	43,397	99,026
MAINTENANCE									
11 885-SUPERVISION & ENGINEER	LABDM	100,988	71,333	6,994	954	2,413	3,168	3,510	7,197
12 886-STRUCTURES & IMPROV	EXP_886	44,832	20,927	3,623	911	893	2,564	3,013	7,326
13 887-MAINS	EXP_887	106,605	69,395	7,717	1,249	2,390	4,036	4,132	10,045
14 889-M&R STATION - GENERAL	EXP_889	0	0	0	0	0	0	0	0
15 890-M&R STATION - INDUSTRIAL	EXP_890	0	0	0	0	0	0	0	0
16 892-SERVICES	EXP_892	21,344	19,068	1,278	12	595	260	104	27
17 893-METERS & HOUSE REGUL	EXP_893	75,783	66,183	4,596	176	2,061	936	1,389	315
18 TOTAL MAINTENANCE LABOR		349,551	246,906	24,208	3,302	8,352	10,964	12,148	24,910
19 TOTAL DISTRIBUTION LABOR		1,399,520	927,304	99,982	15,895	32,340	50,736	55,545	123,936
20 TOTAL PROD, TRANS, & DIST LABOR		1,483,361	987,896	110,454	15,895	32,340	50,736	55,616	123,936

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
DEVELOPMENT OF LABOR CONT-17				
DISTRIBUTION EXPENSES				
OPERATION				
1 870-SUPERVISION & ENGINEER	LABDO	269	6	57
2 872- DIST EXP GAS SAMPLING	EXP_872	185	4	39
3 874-MAINS & SERVICES	EXP_874	36,689	765	7,766
4 875-M&R STATION - GENERAL	EXP_875	13,841	289	2,930
5 876-M&R STATION - INDUSTRIAL	EXP_876	0	0	0
6 878-METERS & HOUSE REGULAT	EXP_878	124	0	0
7 879-CUSTOMER INSTALLATIONS	EXP_879	138	2	17
8 880-OTHER EXPENSES	EXP_880	9,663	201	2,039
9 881-RENTS	EXP_881	0	0	0
10 TOTAL OPERATION LABOR		60,908	1,265	12,848
MAINTENANCE				
11 885-SUPERVISION & ENGINEER	LABDM	4,407	91	922
12 886-STRUCTURES & IMPROV	EXP_886	4,522	94	957
13 887-MAINS	EXP_887	6,200	129	1,312
14 889-M&R STATION - GENERAL	EXP_889	0	0	0
15 890-M&R STATION - INDUSTRIAL	EXP_890	0	0	0
16 892-SERVICES	EXP_892	0	0	0
17 893-METERS & HOUSE REGUL	EXP_893	126	0	0
18 TOTAL MAINTENANCE LABOR		15,255	314	3,192
19 TOTAL DISTRIBUTION LABOR		76,163	1,580	16,040
20 TOTAL PROD, TRANS, & DIST LABOR		88,868	1,580	16,040

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

			TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
		ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
DEVELOPMENT OF LABOR CONT-18										
CUSTOMER ACCOUNTS EXPENSES										
1	901-SUPERVISION	LABCA	25,148	22,578	1,525	12	657	293	38	9
2	902-METER READING EXP	EXP_902	150,849	134,915	9,103	69	4,201	1,854	227	49
3	903-CUST REC & COLLECTION EXP	EXP_903	407,331	366,224	24,738	187	10,380	4,642	614	151
4	904-UNCOLLECTIBLE ACCOUNTS	EXP_904	0	0	0	0	0	0	0	0
5	905-MISC CUST ACCTS EXP	EXP_905	0	0	0	0	0	0	0	0
6	TOTAL CUSTOMER ACCTS LABOR		583,329	523,718	35,365	267	15,239	6,789	879	210
CUSTOMER SERVICE EXPENSES										
7	909-SUPERVISION	LABCS	(38)	(26)	(3)	(0)	(1)	(1)	(2)	(5)
8	910-MISC CUST SERV & INFO EXP	EXP_910	36,871	25,101	2,600	454	855	1,354	1,581	4,925
9	911-INFORMATION & INSTRUCT	EXP_911	0	0	0	0	0	0	0	0
10	912-MISC CUST SERV & EXP	EXP_912	33,114	22,543	2,335	408	768	1,216	1,420	4,423
11	TOTAL CUST SERV LABOR		69,947	47,618	4,932	862	1,622	2,569	3,000	9,342
SALES EXPENSES										
12	915-SUPERVISION	LABSALE	0	0	0	0	0	0	0	0
13	916-DEMONSTRATING & SELLING	EXP_916	1,284	874	91	16	30	47	55	171
14	917-ADVERTISING EXPENSE	EXP_917	0	0	0	0	0	0	0	0
15	TOTAL SALES EXPENSES		1,284	874	91	16	30	47	55	171

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CORNING NATURAL GAS CORPORATION
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12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
DEVELOPMENT OF LABOR CONT-18				
CUSTOMER ACCOUNTS EXPENSES				
1 901-SUPERVISION	LABCA	23	11	4
2 902-METER READING EXP	EXP_902	431	0	0
3 903-CUST REC & COLLECTION EXP	EXP_903	79	237	79
4 904-UNCOLLECTIBLE ACCOUNTS	EXP_904	0	0	0
5 905-MISC CUST ACCTS EXP	EXP_905	0	0	0
6 TOTAL CUSTOMER ACCTS LABOR		533	248	83
CUSTOMER SERVICE EXPENSES				
7 909-SUPERVISION	LABCS	0	0	0
8 910-MISC CUST SERV & INFO EXP	EXP_910	0	0	0
9 911-INFORMATION & INSTRUCT	EXP_911	0	0	0
10 912-MISC CUST SERV & EXP	EXP_912	0	0	0
11 TOTAL CUST SERV LABOR		0	0	0
SALES EXPENSES				
12 915-SUPERVISION	LABSALE	0	0	0
13 916-DEMONSTRATING & SELLING	EXP_916	0	0	0
14 917-ADVERTISING EXPENSE	EXP_917	0	0	0
15 TOTAL SALES EXPENSES		0	0	0

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CORNING NATURAL GAS CORPORATION
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12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
DEVELOPMENT OF LABOR CONT-19		ALLOC							
ADMINISTRATIVE & GENERAL EXP OPERATION									
1	920-ADMIN & GEN SALARIES	LABORX	983,699	714,429	68,962	8,049	22,909	28,359	63,083
2	921-OFFICE SUPPLIES & EXP	LABORX	11,727	8,517	822	96	273	338	752
3	925-INJURIES & DAMAGES	LABORX	29,722	21,586	2,084	243	692	857	1,906
4	926 EMPLOYEE PENSIONS & BEN	LABORX	(135)	(98)	(9)	(1)	(3)	(4)	(9)
5	930.2-MISC GENERAL EXPENSE	LABORX	0	0	0	0	0	0	0
6	TOTAL OPERATION LABOR MAINTENANCE		1,025,013	744,434	71,858	8,387	23,871	29,550	65,732
7	932-MAINT OF GENERAL PLANT	LABORX	26,009	18,889	1,823	213	606	750	1,668
8	TOTAL MAINTENANCE LABOR		26,009	18,889	1,823	213	606	750	1,668
9	TOTAL ADMIN & GENERAL LABOR		1,051,022	763,323	73,682	8,600	24,476	30,300	67,400
10	CLEARING ACCOUNT LABOR	LABORX	3,188,942	2,316,026	223,560	26,093	74,265	91,933	204,502
11	TOT OPER & MAINTENANCE LABOR		6,377,885	4,639,455	448,084	51,733	147,972	182,374	405,562
12	LABOR CONST WORK IN PROGRESS	CWIP	798,852	572,777	55,039	6,989	19,161	24,522	54,671
13	TOTAL ALLOCATED LABOR EXPENSE		7,176,737	5,212,233	503,123	58,722	167,133	206,896	460,233

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
DEVELOPMENT OF LABOR CONT-19				
ADMINISTRATIVE & GENERAL EXP				
OPERATION				
1 920-ADMIN & GEN SALARIES	LABORX	41,178	845	7,771
2 921-OFFICE SUPPLIES & EXP	LABORX	491	10	93
3 925-INJURIES & DAMAGES	LABORX	1,244	26	235
4 926 EMPLOYEE PENSIONS & BEN	LABORX	(6)	(0)	(1)
5 930.2-MISC GENERAL EXPENSE	LABORX	0	0	0
6 TOTAL OPERATION LABOR		42,907	881	8,097
MAINTENANCE				
7 932-MAINT OF GENERAL PLANT	LABORX	1,089	22	205
8 TOTAL MAINTENANCE LABOR		1,089	22	205
9 TOTAL ADMIN & GENERAL LABOR		43,996	903	8,302
10 CLEARING ACCOUNT LABOR	LABORX	133,490	2,741	25,190
11 TOT OPER & MAINTENANCE LABOR		266,887	5,471	49,615
12 LABOR CONST WORK IN PROGRESS	CWIP	33,534	697	7,076
13 TOTAL ALLOCATED LABOR EXPENSE		300,421	6,168	56,691

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CORNING NATURAL GAS CORPORATION
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Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
REVENUE REQUIREMENTS-20									
PRESENT RATES									
1	RATE BASE	68,855,652	49,394,592	4,753,703	600,336	1,646,105	2,103,292	2,096,187	4,697,353
2	NET OPER INC (PRESENT RATES)	4,642,191	2,999,443	518,772	51,341	143,150	385,953	315,070	218,404
3	RATE OF RETURN (PRES RATES)	6.74%	6.07%	10.91%	8.55%	8.70%	18.35%	15.03%	4.65%
4	RELATIVE RATE OF RETURN	1.000	0.901	1.619	1.269	1.290	2.722	2.229	0.690
5	SALES REVENUE (PRE RATES)	21,254,941	14,932,122	2,004,007	153,163	428,675	815,452	723,637	953,493
6	ANNUAL BOOKED CCF SALES	30,800,140	12,548,746	2,180,459	657,082	560,034	1,683,522	2,288,822	7,247,878
7	SALE REV \$/CCF (PRE RATES)	\$0.6901	\$1.1899	\$0.9191	\$0.2331	\$0.7654	\$0.4844	\$0.3162	\$0.1316
CLAIMED RATE OF RETURN									
8	RETURN ON HIST RB FOR DEFICIENCY	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%
9	RETURN REQ FOR CLAIMED ROR	5,075,229	3,640,789	350,387	44,250	121,331	155,030	154,506	346,234
10	SALES REVENUE REQ CLAIMED ROR	21,850,916	15,814,782	1,772,266	143,403	398,647	497,641	502,658	1,129,420
11	REVENUE DEFICIENCY SALES REV	595,975	882,661	(231,741)	(9,760)	(30,028)	(317,811)	(220,978)	175,927
12	PERCENT INCREASE REQUIRED	2.80%	5.91%	-11.56%	-6.37%	-7.00%	-38.97%	-30.54%	18.45%
13	ANNUAL BOOKED CCF SALES	30,800,140	12,548,746	2,180,459	657,082	560,034	1,683,522	2,288,822	7,247,878
14	SALES REV REQUIRED \$/CCF	\$0.7094	\$1.2603	\$0.8128	\$0.2182	\$0.7118	\$0.2956	\$0.2196	\$0.1558
15	REVENUE DEFICIENCY \$/CCF	\$0.0193	\$0.0703	-\$0.1063	-\$0.0149	-\$0.0536	-\$0.1888	-\$0.0965	\$0.0243
PROPOSED REVENUES									
16	PROPOSED SALES REVENUES	21,850,916	15,814,782	1,772,266	143,403	398,647	497,641	502,658	1,129,420
17	REVENUE DEFICIENCY SALES REV	595,975	882,661	(231,741)	(9,760)	(30,028)	(317,811)	(220,978)	175,927
18	PERCENT INCREASE PROPOSED	2.80%	5.91%	-11.56%	-6.37%	-7.00%	-38.97%	-30.54%	18.45%
19	RETURN ON HIST RB FOR DEFICIENCY	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%
20	RETURN REQ FOR PROPOSED REV	5,075,229	3,640,789	350,387	44,250	121,331	155,030	154,506	346,234
21	ANNUAL BOOKED CCF SALES	30,800,140	12,548,746	2,180,459	657,082	560,034	1,683,522	2,288,822	7,247,878
22	SALES REV REQUIRED \$/CCF	\$0.7094	\$1.2603	\$0.8128	\$0.2182	\$0.7118	\$0.2956	\$0.2196	\$0.1558
23	REVENUE DEFICIENCY \$/CCF	\$0.0193	\$0.0703	-\$0.1063	-\$0.0149	-\$0.0536	-\$0.1888	-\$0.0965	\$0.0243
WORKING SECTION									
24	TOTAL ANNUAL CUSTOMERS	180,270	162,146	10,952	84	4,645	2,071	276	60
25	REVENUE REQUIRED - \$/MO/CUST	\$121.2122	\$97.5342	\$161.8212	\$1,707.1727	\$85.8229	\$240.2904	\$1,821.2264	\$18,823.6701
26	REV DEFIC PER BILLING UNIT	\$3.3060	\$5.4436	-\$21.1597	-\$116.1927	-\$6.4646	-\$153.4576	-\$800.6458	\$2,932.1222
1	SALES & TRANSP OF GAS REVENUE	21,254,941	14,932,122	2,004,007	153,163	428,675	815,452	723,637	953,493
	Check	21,254,941							

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CORNING NATURAL GAS CORPORATION
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12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
REVENUE REQUIREMENTS-20				
PRESENT RATES				
1 RATE BASE		2,899,490	60,151	604,444
2 NET OPER INC (PRESENT RATES)		(22,413)	10,095	22,376
3 RATE OF RETURN (PRES RATES)		-0.77%	16.78%	3.70%
4 RELATIVE RATE OF RETURN		-0.115	2.489	0.549
5 SALES REVENUE (PRE RATES)		1,111,667	22,308	110,418
6 ANNUAL BOOKED CCF SALES		2,707,004	63,332	863,262
7 SALE REV \$/CCF (PRE RATES)		\$0.4107	\$0.3522	\$0.1279
CLAIMED RATE OF RETURN				
8 RETURN ON HIST RB FOR DEFICIENCY		7.37%	7.37%	7.37%
9 RETURN REQ FOR CLAIMED ROR		213,716	4,434	44,552
10 SALES REVENUE REQ CLAIMED ROR		1,436,642	14,517	140,938
11 REVENUE DEFICIENCY SALES REV		324,976	(7,791)	30,520
12 PERCENT INCREASE REQUIRED		29.23%	-34.92%	27.64%
13 ANNUAL BOOKED CCF SALES		2,707,004	63,332	863,262
14 SALES REV REQUIRED \$/CCF		\$0.5307	\$0.2292	\$0.1633
15 REVENUE DEFICIENCY \$/CCF		\$0.1201	-\$0.1230	\$0.0354
PROPOSED REVENUES				
16 PROPOSED SALES REVENUES		1,436,642	14,517	140,938
17 REVENUE DEFICIENCY SALES REV		324,976	(7,791)	30,520
18 PERCENT INCREASE PROPOSED		29.23%	-34.92%	27.64%
19 RETURN ON HIST RB FOR DEFICIENCY		7.37%	7.37%	7.37%
20 RETURN REQ FOR PROPOSED REV		213,716	4,434	44,552
21 ANNUAL BOOKED CCF SALES		2,707,004	63,332	863,262
22 SALES REV REQUIRED \$/CCF		\$0.5307	\$0.2292	\$0.1633
23 REVENUE DEFICIENCY \$/CCF		\$0.1201	-\$0.1230	\$0.0354
WORKING SECTION				
24 TOTAL ANNUAL CUSTOMERS		12	12	12
25 REVENUE REQUIRED - \$/MO/CUST		\$119,720.2038	\$1,209.7889	\$11,744.8657
26 REV DEFIC PER BILLING UNIT		\$27,081.3240	-\$649.2411	\$2,543.3727

1 SALES & TRANSP OF GAS REVENUE	Check	1,111,667	22,308	110,418
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

ALLOCATION FACTOR TABLE-21		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
TRANS & DISTR ALLOCATORS										
1	DISTRIBUTION ALLOCATOR	DISTR	266,595	124,446	21,547	5,417	5,308	15,250	17,920	43,565
2	TRANSMISSION ALLOCATOR	TRANS	266,595	124,446	21,547	5,417	5,308	15,250	17,920	43,565
3	ACCT 376-MAINS - DEMAND RELATED	DISTRMAIN	266,595	124,446	21,547	5,417	5,308	15,250	17,920	43,565
4										
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20										
COMMODITY RELATED										
1	GAC GAS COSTS	GACGAS	4,803,460	3,471,493	599,967	0	0	0	4,082	0
2										
3	ANNUAL CCF THROUGHPUT		30,883,301	12,582,628	2,186,346	658,856	561,546	1,688,067	2,295,002	7,267,448
4										
5	SUPPLY PROCUREMENT	SUPPROC	4,803,460	3,471,493	599,967	0	0	0	4,082	0
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

ALLOCATION FACTOR TABLE-21		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
TRANS & DISTR ALLOCATORS					
1	DISTRIBUTION ALLOCATOR	DISTR	26,889	561	5,692
2	TRANSMISSION ALLOCATOR	TRANS	26,889	561	5,692
3	ACCT 376-MAINS - DEMAND RELATED	DISTRMAIN	26,889	561	5,692
4					
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14					
15					
16					
17					
18					
19					
20					
COMMODITY RELATED					
1	GAC GAS COSTS	GACGAS	727,919	0	0
2					
3	ANNUAL CCF THROUGHPUT		2,714,313	63,503	865,593
4					
5	SUPPLY PROCUREMENT	SUPPROC	727,919	0	0
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CORNING NATURAL GAS CORPORATION
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12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
ALLOCATION FACTOR TABLE CONT-22										
CUSTOMER RELATED										
1	ACCT 380-SERVICES	CUST380	19,231,686	17,180,616	1,151,448	10,689	536,499	234,086	93,826	24,524
2	ACCT 381-METERS	CUST381	2,454,219	2,082,160	151,291	9,835	64,839	30,816	88,379	19,213
3	ACCT 382-METER INSTALLATIONS	CUST382	3,026,876	2,696,162	181,912	2,759	83,959	37,053	18,132	4,927
4	ACCT 383-HOUSE REGULATORS	CUST383	420,453	369,238	24,913	1,632	11,498	5,074	6,208	1,350
5	ACCT 384-HOUSE REGULAT INSTALL	CUST384	369,309	328,959	22,195	337	10,244	4,521	2,212	601
6	ACCT 451-RECONNECT CHARGES	CUST451R	2,230	2,208	22	0	0	0	0	0
7	ACCT 902-MET READING EXPENSE	CUST902	15,296	13,680	923	7	426	188	23	5
8										
9	ACCT 910-CUSTOMER ASSIST EXP	CUST910	100.0000%	68.0780%	7.0514%	1.2327%	2.3193%	3.6731%	4.2891%	13.3564%
10	ACCT 911-INFORMATIONAL ADVERT	CUST911	100.0000%	68.0780%	7.0514%	1.2327%	2.3193%	3.6731%	4.2891%	13.3564%
11	ACCT 916-DEMO & SELLING	CUST916	100.0000%	68.0780%	7.0514%	1.2327%	2.3193%	3.6731%	4.2891%	13.3564%
12	ACCT 917-ADVERTISING EXPENSE	CUST917	100.0000%	68.0780%	7.0514%	1.2327%	2.3193%	3.6731%	4.2891%	13.3564%
13	TRANSPORTATION CUSTOMERS	TRANCUST	7,136	0	0	84	4,645	2,071	276	60
14										
15										
16	ACCT 376-MAINS - CUSTOMER RELATED	CUST376B	179,814	162,146	10,952	0	4,645	2,071	0	0
17										
18	ANNUAL NO CUSTOMERS		180,270	162,146	10,952	84	4,645	2,071	276	60
19	ANNUAL NO BILLS		183,016	164,652	11,122	84	4,667	2,087	276	68
20	ANNUAL NO METERS		15,254	13,680	923	7	426	188	23	5
21	NUMBER OF SERVICES @ 3-31-21		14,182	12,724	853	7	397	173	23	5
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
ALLOCATION FACTOR TABLE CONT-22					
CUSTOMER RELATED					
1	ACCT 380-SERVICES	CUST380	0	0	0
2	ACCT 381-METERS	CUST381	7,685	0	0
3	ACCT 382-METER INSTALLATIONS	CUST382	1,971	0	0
4	ACCT 383-HOUSE REGULATORS	CUST383	540	0	0
5	ACCT 384-HOUSE REGULAT INSTALL	CUST384	240	0	0
6	ACCT 451-RECONNECT CHARGES	CUST451R	0	0	0
7	ACCT 902-MET READING EXPENSE	CUST902	44	0	0
8					
9	ACCT 910-CUSTOMER ASSIST EXP	CUST910	0.0000%	0.0000%	0.0000%
10	ACCT 911-INFORMATIONAL ADVERT	CUST911	0.0000%	0.0000%	0.0000%
11	ACCT 916-DEMO & SELLING	CUST916	0.0000%	0.0000%	0.0000%
12	ACCT 917-ADVERTISING EXPENSE	CUST917	0.0000%	0.0000%	0.0000%
13	TRANSPORTATION CUSTOMERS	TRANCUST	0	0	0
14					
15					
16	ACCT 376-MAINS - CUSTOMER RELATED	CUST376B	0	0	0
17					
18	ANNUAL NO CUSTOMERS		12	12	12
19	ANNUAL NO BILLS		12	36	12
20	ANNUAL NO METERS		2	0	0
21	NUMBER OF SERVICES @ 3-31-21		0	0	0
22					
23					
24					
25					
26					
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

ALLOCATION FACTOR TABLE CONT-23		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
INTERNALLY DEVELOPED										

UNCOLLECTIBLE ACCOUNTS										

1	ACCT 904-UNCOLL ALLOC TO CLASSES		140,999	138,028	2,971	0	0	0	0	0
2										
3	SC-1 RESIDENTIAL	C_904SC1	15,814,782	15,814,782	0	0	0	0	0	0
4	SC-3 COMMERCIAL	C_904SC3	1,772,266	0	1,772,266	0	0	0	0	0
5										
6										
7	<u>FORFEITED DISCNTS FUNCTION ALLOC</u>									
8	ACCT 450-DISC ALLOC TO CLASSES		101,031	91,848	7,535	32	921	647	49	0
9										
10	SC-1 RESIDENTIAL	C_450SC1	15,814,782	15,814,782	0	0	0	0	0	0
11	SC-3 COMMERCIAL	C_450SC3	1,772,266	0	1,772,266	0	0	0	0	0
12	SC-8 HAMMONDSPO RT TRANS	C_450SC8	143,403	0	0	143,403	0	0	0	0
13	SC-14 RESIDENTIAL AGGREG	C_450S14R	398,647	0	0	0	398,647	0	0	0
14	SC-14 COMMERCIAL AGGREG	C_450S14C	497,641	0	0	0	0	497,641	0	0
15	SC-6 COMMERCIAL TRANS	C_450SC6	502,658	0	0	0	0	0	502,658	0
16										
17										
18	<u>CUST RECORDS FUNCTIONAL ALLOC</u>									
19	ACCT 903-CUST REC EXP TO CLASSES	CUST903	645,584	580,432	39,207	296	16,452	7,357	973	240
20										
21	SC-1 RESIDENTIAL	C_903SC1	15,814,782	15,814,782	0	0	0	0	0	0
22	SC-3 COMMERCIAL	C_903SC3	1,772,266	0	1,772,266	0	0	0	0	0
23	SC-8 HAMMONDSPO RT TRANS	C_903SC8	143,403	0	0	143,403	0	0	0	0
24	SC-14 RESIDENTIAL AGGREG	C_903S14R	398,647	0	0	0	398,647	0	0	0
25	SC-14 COMMERCIAL AGGREG	C_903S14C	497,641	0	0	0	0	497,641	0	0
26	SC-6 COMMERCIAL TRANS	C_903SC6	502,658	0	0	0	0	0	502,658	0
27	SC-7 INDUSTRIAL TRANS	C_903SC7	1,129,420	0	0	0	0	0	0	1,129,420
28	BATH FIRM SC-1	C_903S1B	1,436,642	0	0	0	0	0	0	0
29	BATH TRANS SC-3	C_903S3B	14,517	0	0	0	0	0	0	0
30	BATH TRANS SC-4	C_903S4B	140,938	0	0	0	0	0	0	0
31			21,850,916							
32										
33	<u>GRT & MUNICIPAL TAXES ASSIGN</u>									
34	GRT & MUNI TAX ASSIGN TO CLASSES		284,068	88,844	164,155	0	4,401	26,459	209	0
35										
36	SC-1 RESIDENTIAL	C_GRTSC1	15,814,782	15,814,782	0	0	0	0	0	0
37	SC-3 COMMERCIAL	C_GRTSC3	1,772,266	0	1,772,266	0	0	0	0	0
38	SC-14 RESIDENTIAL AGGREG	C_GRTS14R	398,647	0	0	0	398,647	0	0	0
39	SC-14 COMMERCIAL AGGREG	C_GRTS14C	497,641	0	0	0	0	497,641	0	0
40	SC-6 COMMERCIAL TRANS	C_GRTSC6	502,658	0	0	0	0	0	502,658	0

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
ALLOCATION FACTOR TABLE CONT-23					
INTERNALLY DEVELOPED					

UNCOLLECTIBLE ACCOUNTS					

1	ACCT 904-UNCOLL ALLOC TO CLASSES		0	0	0
2					
3	SC-1 RESIDENTIAL C_904SC1		0	0	0
4	SC-3 COMMERCIAL C_904SC3		0	0	0
5					
6					
7	<u>FORFEITED DISCNTS FUNCTION ALLOC</u>				
8	ACCT 450-DISC ALLOC TO CLASSES		0	0	0
9					
10	SC-1 RESIDENTIAL C_450SC1		0	0	0
11	SC-3 COMMERCIAL C_450SC3		0	0	0
12	SC-8 HAMMONDSPORE TRANS C_450SC8		0	0	0
13	SC-14 RESIDENTIAL AGGREG C_450S14R		0	0	0
14	SC-14 COMMERCIAL AGGREG C_450S14C		0	0	0
15	SC-6 COMMERCIAL TRANS C_450SC6		0	0	0
16					
17					
18	<u>CUST RECORDS FUNCTIONAL ALLOC</u>				
19	ACCT 903-CUST REC EXP TO CLASSES CUST903	125	375	125	
20					
21	SC-1 RESIDENTIAL C_903SC1	0	0	0	
22	SC-3 COMMERCIAL C_903SC3	0	0	0	
23	SC-8 HAMMONDSPORE TRANS C_903SC8	0	0	0	
24	SC-14 RESIDENTIAL AGGREG C_903S14R	0	0	0	
25	SC-14 COMMERCIAL AGGREG C_903S14C	0	0	0	
26	SC-6 COMMERCIAL TRANS C_903SC6	0	0	0	
27	SC-7 INDUSTRIAL TRANS C_903SC7	0	0	0	
28	BATH FIRM SC-1 C_903S1B	1,436,642	0	0	
29	BATH TRANS SC-3 C_903S3B	0	14,517	0	
30	BATH TRANS SC-4 C_903S4B	0	0	140,938	
31					
32					
33	<u>GRT & MUNICIPAL TAXES ASSIGN</u>				
34	GRT & MUNI TAX ASSIGN TO CLASSES	0	0	0	
35					
36	SC-1 RESIDENTIAL C_GRTSC1	0	0	0	
37	SC-3 COMMERCIAL C_GRTSC3	0	0	0	
38	SC-14 RESIDENTIAL AGGREG C_GRTS14R	0	0	0	
39	SC-14 COMMERCIAL AGGREG C_GRTS14C	0	0	0	
40	SC-6 COMMERCIAL TRANS C_GRTSC6	0	0	0	

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

ALLOCATION FACTOR TABLE CONT-24		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
1	ACCT 301-ORGANIZATION	PLT_301	28,149	19,876	1,958	260	668	894	903	2,041
2	ACCT 302-FRANCHISES & CONSENTS	PLT_302	593	419	41	5	14	19	19	43
3	ACCT 365 LAND AND LAND RIGHTS	PLT_365	64,201	29,969	5,189	1,305	1,278	3,672	4,315	10,491
4	ACCT 366-MEAS AND REG STA EQUIP	PLT_366	55,020	25,683	4,447	1,118	1,096	3,147	3,698	8,991
5	ACCT 367-MAINS	PLT_367	3,877,456	1,809,988	313,383	78,787	77,204	221,801	260,635	633,631
6	ACCT 369-M&R STATION EQUIP	PLT_369	420,010	196,060	33,946	8,534	8,363	24,026	28,232	68,636
7	ACCT 371-OTHER EQUIPMENT	PLT_371	235,423	109,895	19,027	4,784	4,687	13,467	15,825	38,471
8	ACCT 374-LAND AND LAND RIGHTS	PLT_374	242,458	113,179	19,596	4,927	4,828	13,869	16,298	39,621
9	ACCT 375-STRUCTURES AND IMPROVE	PLT_375	198,069	92,458	16,008	4,025	3,944	11,330	13,314	32,367
10	ACCT 376-MAINS	PLT_376	49,137,106	31,985,975	3,557,041	575,696	1,101,556	1,860,310	1,904,454	4,629,921
11	ACCT 378-MEAS AND REG EQUIP-GEN	PLT_378	3,912,468	1,826,332	316,213	79,499	77,901	223,804	262,989	639,352
12	ACCT 380-SERVICES	PLT_380	19,231,686	17,180,616	1,151,448	10,689	536,499	234,086	93,826	24,524
13	ACCT 381-METERS	PLT_381	2,454,219	2,082,160	151,291	9,835	64,839	30,816	88,379	19,213
14	ACCT 382-METER INSTALLATIONS	PLT_382	3,026,876	2,696,162	181,912	2,759	83,959	37,053	18,132	4,927
15	ACCT 383-HOUSE REGULATORS	PLT_383	420,453	369,238	24,913	1,632	11,498	5,074	6,208	1,350
16	ACCT 384-HOUSE REGULAT-INSTALL	PLT_384	369,309	328,959	22,195	337	10,244	4,521	2,212	601
17	ACCT 385-INDUSTRIAL M&R EQUIP	PLT_385	149,205	69,649	12,059	3,032	2,971	8,535	10,029	24,382
18	ACCT 389-LAND & LAND RIGHTS	PLT_389	389,465	282,856	27,303	3,187	9,070	11,228	11,131	24,976
19	ACCT 390-STRUCTURES & IMPROVE	PLT_390	5,039,963	3,660,363	353,325	41,239	117,371	145,296	144,046	323,205
20	ACCT 391-OFFICE FURN & EQUIP	PLT_391	3,112,689	2,260,646	218,214	25,469	72,489	89,735	88,963	199,612
21	ACCT 392-TRANSPORTATION EQUIP	PLT_392	1,395,324	1,013,379	97,819	11,417	32,495	40,225	39,879	89,480
22	ACCT 393-STORES EQUIPMENT	PLT_393	64,298	45,208	4,473	604	1,528	2,068	2,094	4,739
23	ACCT 394-TOOLS, SHOP & GAR EQ	PLT_394	1,230,056	864,864	85,562	11,552	29,225	39,569	40,054	90,668
24	ACCT 395-LABORATORY EQUIPMENT	PLT_395	36,498	25,662	2,539	343	867	1,174	1,188	2,690
25	ACCT 396-POWER OPERATION EQUIP	PLT_396	351,170	246,911	24,427	3,298	8,343	11,297	11,435	25,885
26	ACCT 397-COMMUNICATION EQUIP	PLT_397	146,322	106,269	10,258	1,197	3,408	4,218	4,182	9,383
27	ACCT 367,369,376, &378-MAINS & M&R	PLT_36778	14,614,427	8,809,647	1,090,158	204,098	318,047	627,207	675,173	1,641,414
28	ACCT 376 MAINS & 380 SERVICES	PLT_37680	68,368,792	49,166,591	4,708,489	586,385	1,638,055	2,094,396	1,998,279	4,654,445
29	ACCT 380 - 385 MET,SERV& HSE REG	PLT_3805	25,651,749	22,726,784	1,543,818	28,284	710,010	320,084	218,787	74,997
30	ACCT 381 - 384 METER & HSE REGUL	PLT_3814	6,270,857	5,476,520	380,311	14,563	170,541	77,463	114,932	26,091
31	TOTAL DISTRIBUTION PLANT	DISTPLT	79,141,849	56,744,728	5,452,677	692,430	1,898,238	2,429,397	2,415,840	5,416,258
32	TOTAL GENERAL PLANT	GENPLT	11,765,785	8,506,157	823,919	98,305	274,795	344,810	342,973	770,638
33	TOTAL TRANS & DIST PLANT	TDPLT	83,793,960	58,916,323	5,828,669	786,958	1,990,866	2,695,511	2,728,546	6,176,479
34	TOT TRANS & DST M&R & MAINS ABV 2"	TRANDISTM	33,182,635	15,489,582	2,681,885	674,249	660,696	1,898,137	2,230,474	5,422,508
35	TOTAL CONST WORK IN PROGRESS	CWIP	6,267,691	4,493,936	431,828	54,837	150,332	192,398	191,324	428,944
36										
37	TOTAL GAS PLANT IN SERVICE	PLANT	101,038,463	71,345,539	7,029,155	933,534	2,397,577	3,209,667	3,239,929	7,324,586
38	TOTAL RATE BASE	RATEBASE	68,855,652	49,394,592	4,753,703	600,336	1,646,105	2,103,292	2,096,187	4,697,353
39										
40										

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

ALLOCATION FACTOR TABLE CONT-24		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3	
1	ACCT 301-ORGANIZATION	PLT_301	1,259	26	263	Page 2 Line 1
2	ACCT 302-FRANCHISES & CONSENTS	PLT_302	27	1	6	Page 2 Line 2
3	ACCT 365 LAND AND LAND RIGHTS	PLT_365	6,475	135	1,371	Page 2 Line 4
4	ACCT 366-MEAS AND REG STA EQUIP	PLT_366	5,549	116	1,175	Page 2 Line 5
5	ACCT 367-MAINS	PLT_367	391,087	8,153	82,786	Page 2 Line 6
6	ACCT 369-M&R STATION EQUIP	PLT_369	42,363	883	8,968	Page 2 Line 7
7	ACCT 371-OTHER EQUIPMENT	PLT_371	23,745	495	5,026	Page 2 Line 8
8	ACCT 374-LAND AND LAND RIGHTS	PLT_374	24,455	510	5,177	Page 2 Line 10
9	ACCT 375-STRUCTURES AND IMPROVE	PLT_375	19,978	416	4,229	Page 2 Line 11
10	ACCT 376-MAINS	PLT_376	2,857,663	59,572	604,918	Page 2 Line 14
11	ACCT 378-MEAS AND REG EQUIP-GEN	PLT_378	394,619	8,226	83,534	Page 2 Line 15
12	ACCT 380-SERVICES	PLT_380	0	0	0	Page 2 Line 16
13	ACCT 381-METERS	PLT_381	7,685	0	0	Page 2 Line 17
14	ACCT 382-METER INSTALLATIONS	PLT_382	1,971	0	0	Page 2 Line 18
15	ACCT 383-HOUSE REGULATORS	PLT_383	540	0	0	Page 2 Line 19
16	ACCT 384-HOUSE REGULAT-INSTALL	PLT_384	240	0	0	Page 2 Line 20
17	ACCT 385-INDUSTRIAL M&R EQUIP	PLT_385	15,049	314	3,186	Page 2 Line 21
18	ACCT 389-LAND & LAND RIGHTS	PLT_389	16,303	335	3,076	Page 3 Line 1
19	ACCT 390-STRUCTURES & IMPROVE	PLT_390	210,975	4,332	39,812	Page 3 Line 2
20	ACCT 391-OFFICE FURN & EQUIP	PLT_391	130,299	2,675	24,588	Page 3 Line 3
21	ACCT 392-TRANSPORTATION EQUIP	PLT_392	58,409	1,199	11,022	Page 3 Line 4
22	ACCT 393-STORES EQUIPMENT	PLT_393	2,909	60	614	Page 3 Line 5
23	ACCT 394-TOOLS, SHOP & GAR EQ	PLT_394	55,656	1,157	11,749	Page 3 Line 6
24	ACCT 395-LABORATORY EQUIPMENT	PLT_395	1,651	34	349	Page 3 Line 7
25	ACCT 396-POWER OPERATION EQUIP	PLT_396	15,889	330	3,354	Page 3 Line 8
26	ACCT 397-COMMUNICATION EQUIP	PLT_397	6,125	126	1,156	Page 3 Line 9
27	ACCT 367,369,376, &378-MAINS & M&R	PLT_36778	1,013,107	21,120	214,457	Page 2 Lines 16 through 21
28	ACCT 376 MAINS & 380 SERVICES	PLT_37680	2,857,663	59,572	604,918	Page 2 Lines 14 and 16
29	ACCT 380 - 385 MET,SERV& HSE REG	PLT_3805	25,485	314	3,186	Page 2 Lines 16 through 21
30	ACCT 381 - 384 METER & HSE REGUL	PLT_3814	10,436	0	0	Page 2 Lines 17 through 20
31	TOTAL DISTRIBUTION PLANT	DISTPLT	3,322,199	69,038	701,043	Page 2 Line 22
32	TOTAL GENERAL PLANT	GENPLT	498,217	10,249	95,721	Page 3 Line 10
33	TOTAL TRANS & DIST PLANT	TDPLT	3,791,420	78,820	800,369	Page 2 Lines 9 and 22
34	TOT TRANS & DST M&R & MAINS ABV 2"	TRANDISTM	3,346,861	69,770	708,472	Page 2 Lines 9, 11 & 12
35	TOTAL CONST WORK IN PROGRESS	CWIP	263,104	5,468	55,520	Page 3 Line 13
36						
37	TOTAL GAS PLANT IN SERVICE	PLANT	4,519,400	93,850	945,225	Page 3 Line 12
38	TOTAL RATE BASE	RATEBASE	2,899,490	60,151	604,444	Page 6 Line 30
39						
40						

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
INTERNALLY DEVELOPED-25									
1 REV CLAIMED ROR LESS GAS COSTS	REVENUE	17,116,222	12,392,986	1,180,888	143,403	398,647	497,641	498,635	1,129,420
2									
3 TOTAL PURCHASED GAS COSTS	GASCOSTS	4,734,695	3,421,796	591,378	0	0	0	4,023	0
4 ACCT 851-857 TRANS OPER EXP	EXP_8517	0	0	0	0	0	0	0	0
5 ACCT 813-OTHER GAS SUPPLY EXP	EXP_813	100,000	72,271	12,490	0	0	0	85	0
6 ACCT 856-MAINS EXPENSES	EXP_856	0	0	0	0	0	0	0	0
7 ACCT 851-SYSTEM CONTROL & DISP	EXP_851	0	0	0	0	0	0	0	0
8 ACCT 859-OTHER EXPENSES	EXP_859	0	0	0	0	0	0	0	0
9 ACCT 857-MEAS & REG STATION EXP	EXP_857	0	0	0	0	0	0	0	0
10 ACCT 874-MAINS & SERVICE EXP	EXP_874	873,159	526,345	65,133	12,194	19,002	37,473	40,339	98,069
11 ACCT 878-METER & HOUSE REG EXP	EXP_878	117,531	102,643	7,128	273	3,196	1,452	2,154	489
12 ACCT 879-CUSTOMER INSTALL EXP	EXP_879	215,994	191,365	12,999	238	5,978	2,695	1,842	631
13 ACCT 880-OTHER EXPENSE	EXP_880	309,250	198,955	22,389	3,775	7,039	11,870	12,977	29,722
14 ACCT 881-RENTS	EXP_881	12,518	8,053	906	153	285	480	525	1,203
15 ACCT 887-MAINTENANCE OF MAINS	EXP_887	230,794	150,236	16,707	2,704	5,174	8,738	8,945	21,746
16 ACCT 890-M&R STATION - INDUSTRIAL	EXP_890	20,691	9,659	1,672	420	412	1,184	1,391	3,381
17 ACCT 889-MT OF M & R STA EQ-GEN	EXP_889	35,413	16,531	2,862	720	705	2,026	2,380	5,787
18 ACCT 892-MAINTENANCE OF SERV	EXP_892	42,100	37,610	2,521	23	1,174	512	205	54
19 ACCT 893-MAINT MET & HOUSE REG	EXP_893	118,781	103,735	7,204	276	3,230	1,467	2,177	494
20 ACCT 903-CUST REC & COLL EXP	EXP_903	645,584	580,432	39,207	296	16,452	7,357	973	240
21 ACCT 904-UNCOLLECT ACCTS DIRECT	EXP_904	140,999	138,028	2,971	0	0	0	0	0
22 ACCT 902 - 904 CUST ACCTS EXP	EXP_9024	1,022,809	929,735	56,433	404	23,031	10,261	1,328	317
23 ACCT 910 & 911 CUST SERV EXP	EXP_9101	97,571	66,424	6,880	1,203	2,263	3,584	4,185	13,032
24 ACCT 912-MISC CUST SERV & EXP	EXP_912	79,573	54,172	5,611	981	1,846	2,923	3,413	10,628
25 ACCT 916-DEMO & SELLING	EXP_916	5,066	3,449	357	62	117	186	217	677
26 ACCT 860-RENTS	EXP_860	0	0	0	0	0	0	0	0
27 TRANS LABOR OPER ACCTS 851-860	LABTO	0	0	0	0	0	0	0	0
28 TRANS LABOR MAINT ACCTS 862-865	LABTM	0	0	0	0	0	0	0	0
29 DIST LABOR OPER ACCT 872 - 881	LABDO	1,045,340	677,398	75,440	12,538	23,883	39,597	43,206	98,589
30 DIST LABOR MAINT ACCT 886 - 893	LABDM	248,563	175,573	17,214	2,348	5,939	7,796	8,638	17,713
31 CUST ACCTS LABOR ACCT 902 - 905	LABCA	558,180	501,139	33,841	256	14,582	6,496	841	201
32 SALES EXP LABOR ACCT 916 - 917	LABSALE	1,284	874	91	16	30	47	55	171
33 TOTAL TRANSMISSION OPER LABOR	TLABTO	0	0	0	0	0	0	0	0
34 TOTAL TRANSMISSION MAINT LABOR	TLABTM	0	0	0	0	0	0	0	0
35 TOTAL DISTR OPER LABOR	TLABDO	1,049,969	680,398	75,774	12,593	23,989	39,772	43,397	99,026
36 TOTAL DISTR MAINT LABOR	TLABDM	349,551	246,906	24,208	3,302	8,352	10,964	12,148	24,910
37 TRANS OPER EXP ACCT 851 TO 859	EXP_8519	0	0	0	0	0	0	0	0
38 DISTR OPER EXP ACCT 872 TO 880	EXP_8710	1,765,345	1,135,733	127,807	21,548	40,182	67,757	74,077	169,668
39 ACCT 812 & 813 SUP PROCUREMENT	EXP_8123S	68,766	49,697	8,589	0	0	0	58	0
40									

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3	
	ALLOC				
	INTERNALLY DEVELOPED-25				
1	REV CLAIMED ROR LESS GAS COSTS	REVENUE	719,145	14,517	140,938 Page 20 Line 10 less Page 8 Line 1
2					
3	TOTAL PURCHASED GAS COSTS	GASCOSTS	717,498	0	0 Page 8 Line 1
4	ACCT 851-857 TRANS OPER EXP	EXP_8517	0	0	0 Page 8 Lines 8 through 10
5	ACCT 813-OTHER GAS SUPPLY EXP	EXP_813	15,154	0	0 Page 8 Line 4
6	ACCT 856-MAINS EXPENSES	EXP_856	0	0	0 Page 8 Line 9
7	ACCT 851-SYSTEM CONTROL & DISP	EXP_851	0	0	0 Page 8 Line 8
8	ACCT 859-OTHER EXPENSES	EXP_859	0	0	0 Page 8 Line 11
9	ACCT 857-MEAS & REG STATION EXP	EXP_857	0	0	0 Page 8 Line 10
10	ACCT 874-MAINS & SERVICE EXP	EXP_874	60,529	1,262	12,813 Page 9 Line 4
11	ACCT 878-METER & HOUSE REG EXP	EXP_878	196	0	0 Page 9 Line 7
12	ACCT 879-CUSTOMER INSTALL EXP	EXP_879	215	3	27 Page 9 Line 8
13	ACCT 880-OTHER EXPENSE	EXP_880	18,285	380	3,858 Page 9 Line 9
14	ACCT 881-RENTS	EXP_881	740	15	156 Page 9 Line 10
15	ACCT 887-MAINTENANCE OF MAINS	EXP_887	13,422	280	2,841 Page 9 Line 14
16	ACCT 890-M&R STATION - INDUSTRIAL	EXP_890	2,087	44	442 Page 9 Line 16
17	ACCT 889-MT OF M & R STA EQ-GEN	EXP_889	3,572	74	756 Page 9 Line 15
18	ACCT 892-MAINTENANCE OF SERV	EXP_892	0	0	0 Page 9 Line 18
19	ACCT 893-MAINT MET & HOUSE REG	EXP_893	198	0	0 Page 9 Line 19
20	ACCT 903-CUST REC & COLL EXP	EXP_903	125	375	125 Page 10 Line 13
21	ACCT 904-UNCOLLECT ACCTS DIRECT	EXP_904	0	0	0 Page 10 Line 16
22	ACCT 902 - 904 CUST ACCTS EXP	EXP_9024	800	375	125 Page 10 Lines 2, 13, and 16
23	ACCT 910 & 911 CUST SERV EXP	EXP_9101	0	0	0 Page 10 Lines 20 and 21
24	ACCT 912-MISC CUST SERV & EXP	EXP_912	0	0	0 Page 10 Line 22
25	ACCT 916-DEMO & SELLING	EXP_916	0	0	0 Page 10 Line 25
26	ACCT 860-RENTS	EXP_860	0	0	0 Page 8 Line 12
27	TRANS LABOR OPER ACCTS 851-860	LABTO	0	0	0 Page 16 Lines 7 through 11
28	TRANS LABOR MAINT ACCTS 862-865	LABTM	0	0	0 Page 16 Lines 14 through 16
29	DIST LABOR OPER ACCT 872 - 881	LABDO	60,639	1,260	12,791 Page 17 Lines 2 through 9
30	DIST LABOR MAINT ACCT 886 - 893	LABDM	10,848	224	2,270 Page 17 Lines 12 through 17
31	CUST ACCTS LABOR ACCT 902 - 905	LABCA	510	237	79 Page 18 Lines 2 through 5
32	SALES EXP LABOR ACCT 916 - 917	LABSALE	0	0	0 Page 18 Lines 13 and 14
33	TOTAL TRANSMISSION OPER LABOR	TLABTO	0	0	0 Page 16 Line 12
34	TOTAL TRANSMISSION MAINT LABOR	TLABTM	0	0	0 Page 16 Line 17
35	TOTAL DISTR OPER LABOR	TLABDO	60,908	1,265	12,848 Page 17 Line 10
36	TOTAL DISTR MAINT LABOR	TLABDM	15,255	314	3,192 Page 17 Line 18
37	TRANS OPER EXP ACCT 851 TO 859	EXP_8519	0	0	0 Page 8 Lines 8 through 11
38	DISTR OPER EXP ACCT 872 TO 880	EXP_8710	104,381	2,169	22,023 Page 9 Lines 2 through 9
39	ACCT 812 & 813 SUP PROCUREMENT	EXP_8123S	10,421	0	0 Page 8 Line 5
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
INTERNALLY DEVELOPED CONT-26									
1 TOTAL CUST ACCTS LABOR	TLABCA	583,329	523,718	35,365	267	15,239	6,789	879	210
2 ACCT 872-879 DISTR OPER EXP	EXP_8719	1,456,096	936,778	105,418	17,773	33,143	55,887	61,100	139,946
3 TOTAL CUST SERVICE & INFO LABOR	TLABCS	69,947	47,618	4,932	862	1,622	2,569	3,000	9,342
4 ACCT 862-STRUCTURES	EXP_862	0	0	0	0	0	0	0	0
5 CUST SERVICE LABOR ACCT 910-912	LABCS	69,985	47,644	4,935	863	1,623	2,571	3,002	9,347
6 ACCT 916 & 917 SALES EXP	EXP_9167	7,389	5,030	521	91	171	271	317	987
7 ACCT 807-CALCULATIONS EXPENSE	EXP_807	0	0	0	0	0	0	0	0
8 ACCT 863-MAINS	EXP_863	0	0	0	0	0	0	0	0
9 ACCT 865-M&R STATION	EXP_865	0	0	0	0	0	0	0	0
10 ACCT 872- DIST EXP GAS SAMPLING	EXP_872	25,767	12,028	2,083	524	513	1,474	1,732	4,211
11 ACCT 875-M&R STATION - GENERAL	EXP_875	223,644	104,396	18,075	4,544	4,453	12,793	15,033	36,547
12 ACCT 876-M&R STATION - INDUSTRIAL	EXP_876	0	0	0	0	0	0	0	0
13 ACCT 886-STRUCTURES & IMPROV	EXP_886	70,280	32,807	5,680	1,428	1,399	4,020	4,724	11,485
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3	
INTERNALLY DEVELOPED CONT-26					
1 TOTAL CUST ACCTS LABOR	TLABCA	533	248	83	Page 18 Line 6
2 ACCT 872-879 DISTR OPER EXP	EXP_8719	86,096	1,789	18,165	Page 9 Lines 2 through 8
3 TOTAL CUST SERVICE & INFO LABOR	TLABCS	0	0	0	Page 18 Line 11
4 ACCT 862-STRUCTURES	EXP_862	0	0	0	Page 8 Line 15
5 CUST SERVICE LABOR ACCT 910-912	LABCS	0	0	0	Page 18 Lines 8 through 10
6 ACCT 916 & 917 SALES EXP	EXP_9167	0	0	0	Page 10 Lines 25 and 26
7 ACCT 807-CALCULATIONS EXPENSE	EXP_807	0	0	0	Page 8 Line 2
8 ACCT 863-MAINS	EXP_863	0	0	0	Page 8 Line 16
9 ACCT 865-M&R STATION	EXP_865	0	0	0	Page 8 Line 17
10 ACCT 872- DIST EXP GAS SAMPLING	EXP_872	2,599	54	550	Page 9 Line 2
11 ACCT 875-M&R STATION - GENERAL	EXP_875	22,557	470	4,775	Page 9 Line 5
12 ACCT 876-M&R STATION - INDUSTRIAL	EXP_876	0	0	0	Page 9 Line 6
13 ACCT 886-STRUCTURES & IMPROV	EXP_886	7,089	148	1,501	Page 9 Line 13
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

			TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT	TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
INTERNALLY DEVELOPED CONT-27										
1 ACCT 910-MISC CUST SERV & INFO	EXP_910	41,840	28,484	2,950	516	970	1,537	1,795	5,588	
2 ACCT 911-INFORMATION & INSTRUCT	EXP_911	55,731	37,941	3,930	687	1,293	2,047	2,390	7,444	
3 ACCT 917-ADVERTISING EXPENSE	EXP_917	2,323	1,581	164	29	54	85	100	310	
4 ACCT 902-METER READING EXP	EXP_902	236,227	211,275	14,255	108	6,579	2,903	355	77	
5 ACCT 905-MISC CUST ACCTS EXP	EXP_905	0	0	0	0	0	0	0	0	
6										
7 TOTAL LABOR EXCL A&G LABOR	LABORX	2,936,773	2,132,883	205,881	24,030	68,392	84,663	83,935	188,331	
8 SUM OF ALLOCATED LABOR EXP	LABOR	7,176,737	5,212,233	503,123	58,722	167,133	206,896	205,117	460,233	
9										
10 STATE & LOCAL GROSS RECEIPTS TAX	GRTAX	284,068	88,844	164,155	0	4,401	26,459	209	0	
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3	
INTERNALLY DEVELOPED CONT-27					
1 ACCT 910-MISC CUST SERV & INFO	EXP_910	0	0	0	Page 10 Line 20
2 ACCT 911-INFORMATION & INSTRUCT	EXP_911	0	0	0	Page 10 Line 21
3 ACCT 917-ADVERTISING EXPENSE	EXP_917	0	0	0	Page 10 Line 26
4 ACCT 902-METER READING EXP	EXP_902	674	0	0	Page 10 Line 2
5 ACCT 905-MISC CUST ACCTS EXP	EXP_905	0	0	0	Page 10 Line 17
6					
7 TOTAL LABOR EXCL A&G LABOR	LABORX	122,935	2,524	23,198	Page 16 Lines 5 and 18, Page 17 Line 19, Page 18 Lines 6, 11 and 15, Page 19 Line 12
8 SUM OF ALLOCATED LABOR EXP	LABOR	300,421	6,168	56,691	Page 19 Line 13
9					
10 STATE & LOCAL GROSS RECEIPTS TAX	GRTAX	0	0	0	Page 19 Line 13
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
INTERNALLY DEVELOPED CONT-28									

REVENUES FROM SALES									
1 REVENUES FROM SALES		21,254,941	14,932,122	2,004,007	153,163	428,675	815,452	723,637	953,493
2 ACTUAL SALES BASE REVENUES		13,145,675	11,407,824	1,387,239	0	0	0	0	0
3 GAC REVENUES		4,803,460	3,471,493	599,967	0	0	0	4,082	0
4 ACTUAL TRANSPORTATION REV		3,221,545	0	0	154,275	433,634	822,851	722,429	953,951
5 MFC REVENUES		246,869	177,746	30,838	0	3	(12)	218	0
6 WEATHER NORMALIZATION REVENUES		(162,609)	(124,942)	(14,037)	(1,112)	(4,961)	(7,387)	(3,093)	(458)
7 CUSTOMER ADJUSTMENT REVENUES		0	0	0	0	0	0	0	0
8 FIT SURCHARGE CREDIT RECONCILIATION		0	0	0	0	0	0	0	0
9									
10 FEDERAL TAX ACT		0	0	0	0	0	0	0	0
		16,204,612							
REVENUE REQUIREMENT INPUTS									

1 RATE OF RETURN FOR RY INCREASE		7.371%	7.371%	7.371%	7.371%	7.371%	7.371%	7.371%	7.371%
2 ANNUAL BOOKED CCF SALES		30,800,140	12,548,746	2,180,459	657,082	560,034	1,683,522	2,288,822	7,247,878
3 PROPOSED SALES REVENUES		21,850,916	15,814,782	1,772,266	143,403	398,647	497,641	502,658	1,129,420
4 TOTAL ANNUAL CUSTOMERS BILLED		180,270	162,146	10,952	84	4,645	2,071	276	60
5									
SPECIAL CONTRACT REVENUES									
PER BOOKS		1,444,773							
CUSTOMER ADJUSTMENTS		0							
THRESHOLD ADJUSTMENT		(5,216)							
WEATHER ADJUSTMENT		(6,441)							
ADJUSTED CONTRACT REVENUES		1,433,115							
NYSEG REVENUES		412,278							

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
INTERNALLY DEVELOPED CONT-28				

REVENUES FROM SALES				
1 REVENUES FROM SALES		1,111,667	22,308	110,418
2 ACTUAL SALES BASE REVENUES		350,612	0	0
3 GAC REVENUES		727,919	0	0
4 ACTUAL TRANSPORTATION REV		0	22,351	112,055
5 MFC REVENUES		38,076	0	0
6 WEATHER NORMALIZATION REVENUES		(4,940)	(43)	(1,637)
7 CUSTOMER ADJUSTMENT REVENUES		0	0	0
8 FIT SURCHARGE CREDIT RECONCILIATION		0	0	0
9				
10 FEDERAL TAX ACT		0	0	0
REVENUE REQUIREMENT INPUTS				

1 RATE OF RETURN FOR RY INCREASE		7.371%	7.371%	7.371%
2 ANNUAL BOOKED CCF SALES		2,707,004	63,332	863,262
3 PROPOSED SALES REVENUES		1,436,642	14,517	140,938
4 TOTAL ANNUAL CUSTOMERS BILLED		12	12	12
5				
SPECIAL CONTRACT REVENUES				
PER BOOKS				
CUSTOMER ADJUSTMENTS				
THRESHOLD ADJUSTMENT				
WEATHER ADJUSTMENT				
ADJUSTED CONTRACT REVENUES				
NYSEG REVENUES				

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
INTERNALLY DEVELOPED CONT-29										
TRANS & DISTR ALLOCATORS										
1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
2	TRANSMISSION ALLOCATOR	TRANS	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
3	DISTR MAIN ABOVE 2" ALLOC	DISTRMAIN	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
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COMMODITY RELATED										
1	GAC GAS COSTS	GACGAS	1.00000	0.72271	0.12490	0.00000	0.00000	0.00000	0.00085	0.00000
2										
3										
4										
5	SUPPLY PROCUREMENT	SUPPROC	1.00000	0.72271	0.12490	0.00000	0.00000	0.00000	0.00085	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
INTERNALLY DEVELOPED CONT-29				
TRANS & DISTR ALLOCATORS				
1 DISTRIBUTION ALLOCATOR	DISTR	0.10086	0.00210	0.02135
2 TRANSMISSION ALLOCATOR	TRANS	0.10086	0.00210	0.02135
3 DISTR MAIN ABOVE 2" ALLOC	DISTRMAIN	0.10086	0.00210	0.02135
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COMMODITY RELATED				
1 GAC GAS COSTS	GACGAS	0.15154	0.00000	0.00000
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5 SUPPLY PROCUREMENT	SUPPROC	0.15154	0.00000	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

			SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	TOTAL	RESIDENTIAL	COMMERCIAL	HSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
		COMPANY			TRANSPORT				
RATIO TABLE-30									
CUSTOMER RELATED									
1 ACCT 380-SERVICES	CUST380	1.00000	0.89335	0.05987	0.00056	0.02790	0.01217	0.00488	0.00128
2 ACCT 381-METERS	CUST381	1.00000	0.84840	0.06165	0.00401	0.02642	0.01256	0.03601	0.00783
3 ACCT 382-METER INSTALLATIONS	CUST382	1.00000	0.89074	0.06010	0.00091	0.02774	0.01224	0.00599	0.00163
4 ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.87819	0.05925	0.00388	0.02735	0.01207	0.01476	0.00321
5 ACCT 384-HOUSE REGULAT INSTALL	CUST384	1.00000	0.89074	0.06010	0.00091	0.02774	0.01224	0.00599	0.00163
6 ACCT 451-RECONNECT CHARGES	CUST451R	1.00000	0.99029	0.00971	0.00000	0.00000	0.00000	0.00000	0.00000
7 ACCT 902-MET READING EXPENSE	CUST902	1.00000	0.89437	0.06034	0.00046	0.02785	0.01229	0.00150	0.00033
8									
9 ACCT 910-CUSTOMER ASSIST EXP	CUST910	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
10 ACCT 911-INFORMATIONAL ADVERT	CUST911	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
11 ACCT 916-DEMO & SELLING	CUST916	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
12 ACCT 917-ADVERTISING EXPENSE	CUST917	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
13 TRANSPORTATION CUSTOMERS	TRANCUST	1.00000	0.00000	0.00000	0.01177	0.65092	0.29022	0.03868	0.00841
14									
15 MAINS ABOVE 2 INCHES - CUST REL	CUST376A	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16 MAINS >= 2 INCHES - CUST REL	CUST376B	1.00000	0.90174	0.06091	0.00000	0.02583	0.01152	0.00000	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
	RATIO TABLE-30				
	CUSTOMER RELATED				
1	ACCT 380-SERVICES	CUST380	0.00000	0.00000	0.00000
2	ACCT 381-METERS	CUST381	0.00313	0.00000	0.00000
3	ACCT 382-METER INSTALLATIONS	CUST382	0.00065	0.00000	0.00000
4	ACCT 383-HOUSE REGULATORS	CUST383	0.00128	0.00000	0.00000
5	ACCT 384-HOUSE REGULAT INSTALL	CUST384	0.00065	0.00000	0.00000
6	ACCT 451-RECONNECT CHARGES	CUST451R	0.00000	0.00000	0.00000
7	ACCT 902-MET READING EXPENSE	CUST902	0.00285	0.00000	0.00000
8					
9	ACCT 910-CUSTOMER ASSIST EXP	CUST910	0.00000	0.00000	0.00000
10	ACCT 911-INFORMATIONAL ADVERT	CUST911	0.00000	0.00000	0.00000
11	ACCT 916-DEMO & SELLING	CUST916	0.00000	0.00000	0.00000
12	ACCT 917-ADVERTISING EXPENSE	CUST917	0.00000	0.00000	0.00000
13	TRANSPORTATION CUSTOMERS	TRANCUST	0.00000	0.00000	0.00000
14					
15	MAINS ABOVE 2 INCHES - CUST REL	CUST376A	0.00000	0.00000	0.00000
16	MAINS >= 2 INCHES - CUST REL	CUST376B	0.00000	0.00000	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
 12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
	RATIO TABLE CONT-31									
	INTERNALLY DEVELOPED									

	UNCOLLECTIBLE ACCOUNTS									

1										
2										
3	SC-1 RESIDENTIAL	C_904SC1	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	SC-3 COMMERCIAL	C_904SC3	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5										
6										
7	<u>FORFEITED DISCNTS FUNCTION ALLOC</u>									
8										
9										
10	SC-1 RESIDENTIAL	C_450SC1	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	SC-3 COMMERCIAL	C_450SC3	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	SC-8 HAMMONDSPT TRANS	C_450SC8	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	SC-14 RESIDENTIAL AGGREG	C_450S14R	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
14	SC-14 COMMERCIAL AGGREG	C_450S14C	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
15	SC-6 COMMERCIAL TRANS	C_450SC6	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16										
17										
18	<u>CUSTOMER RECORDS ALLOCATOR</u>									
19										
20										
21	SC-1 RESIDENTIAL	C_903SC1	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	SC-3 COMMERCIAL	C_903SC3	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	SC-8 HAMMONDSPT TRANS	C_903SC8	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	SC-14 RESIDENTIAL AGGREG	C_903S14R	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
25	SC-14 COMMERCIAL AGGREG	C_903S14C	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
26	SC-6 COMMERCIAL TRANS	C_903SC6	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	SC-7 INDUSTRIAL TRANS	C_903SC7	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	BATH FIRM SC-1	C_903S1B	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	BATH TRANS SC-3	C_903S3B	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	BATH TRANS SC-4	C_903S4B	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31										
32										
33	<u>GRT & MUNICIPAL TAXES ASSIGN</u>									
34										
35										
36	SC-1 RESIDENTIAL	C_GRTSC1	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	SC-3 COMMERCIAL	C_GRTSC3	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	SC-14 RESIDENTIAL AGGREG	C_GRTS14R	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
39	SC-14 COMMERCIAL AGGREG	C_GRTS14C	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
40	SC-6 COMMERCIAL TRANS	C_GRTSC6	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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CORNING NATURAL GAS CORPORATION
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12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
	RATIO TABLE CONT-31				
	INTERNALLY DEVELOPED				

	UNCOLLECTIBLE ACCOUNTS				

1					
2					
3	SC-1 RESIDENTIAL	C_904SC1	0.00000	0.00000	0.00000
4	SC-3 COMMERCIAL	C_904SC3	0.00000	0.00000	0.00000
5					
6					
7	<u>FORFEITED DISCNTS FUNCTION ALLOC</u>				
8					
9					
10	SC-1 RESIDENTIAL	C_450SC1	0.00000	0.00000	0.00000
11	SC-3 COMMERCIAL	C_450SC3	0.00000	0.00000	0.00000
12	SC-8 HAMMONDSPORE TRANS	C_450SC8	0.00000	0.00000	0.00000
13	SC-14 RESIDENTIAL AGGREG	C_450S14R	0.00000	0.00000	0.00000
14	SC-14 COMMERCIAL AGGREG	C_450S14C	0.00000	0.00000	0.00000
15	SC-6 COMMERCIAL TRANS	C_450SC6	0.00000	0.00000	0.00000
16					
17					
18	<u>CUSTOMER RECORDS ALLOCATOR</u>				
19					
20					
21	SC-1 RESIDENTIAL	C_903SC1	0.00000	0.00000	0.00000
22	SC-3 COMMERCIAL	C_903SC3	0.00000	0.00000	0.00000
23	SC-8 HAMMONDSPORE TRANS	C_903SC8	0.00000	0.00000	0.00000
24	SC-14 RESIDENTIAL AGGREG	C_903S14R	0.00000	0.00000	0.00000
25	SC-14 COMMERCIAL AGGREG	C_903S14C	0.00000	0.00000	0.00000
26	SC-6 COMMERCIAL TRANS	C_903SC6	0.00000	0.00000	0.00000
27	SC-7 INDUSTRIAL TRANS	C_903SC7	0.00000	0.00000	0.00000
28	BATH FIRM SC-1	C_903S1B	1.00000	0.00000	0.00000
29	BATH TRANS SC-3	C_903S3B	0.00000	1.00000	0.00000
30	BATH TRANS SC-4	C_903S4B	0.00000	0.00000	1.00000
31					
32					
33	<u>GRT & MUNICIPAL TAXES ASSIGN</u>				
34					
35					
36	SC-1 RESIDENTIAL	C_GRTSC1	0.00000	0.00000	0.00000
37	SC-3 COMMERCIAL	C_GRTSC3	0.00000	0.00000	0.00000
38	SC-14 RESIDENTIAL AGGREG	C_GRTS14R	0.00000	0.00000	0.00000
39	SC-14 COMMERCIAL AGGREG	C_GRTS14C	0.00000	0.00000	0.00000
40	SC-6 COMMERCIAL TRANS	C_GRTSC6	0.00000	0.00000	0.00000

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
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Design Day Allocation

RATIO TABLE CONT-32		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
1	ACCT 301-ORGANIZATION	PLT_301	1.00000	0.70612	0.06957	0.00924	0.02373	0.03177	0.03207	0.07249
2	ACCT 302-FRANCHISES & CONSENTS	PLT_302	1.00000	0.70612	0.06957	0.00924	0.02373	0.03177	0.03207	0.07249
3	ACCT 365 LAND AND LAND RIGHTS	PLT_365	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
4	ACCT 366-MEAS AND REG STA EQUIP	PLT_366	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
5	ACCT 367-MAINS	PLT_367	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
6	ACCT 369-M&R STATION EQUIP	PLT_369	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
7	ACCT 371-OTHER EQUIPMENT	PLT_371	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
8	ACCT 374-LAND AND LAND RIGHTS	PLT_374	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
9	ACCT 375-STRUCTURES AND IMPROVE	PLT_375	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
10	ACCT 376-MAINS	PLT_376	1.00000	0.65095	0.07239	0.01172	0.02242	0.03786	0.03876	0.09422
11	ACCT 378-MEAS AND REG EQUIP-GEN	PLT_378	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
12	ACCT 380-SERVICES	PLT_380	1.00000	0.89335	0.05987	0.00056	0.02790	0.01217	0.00488	0.00128
13	ACCT 381-METERS	PLT_381	1.00000	0.84840	0.06165	0.00401	0.02642	0.01256	0.03601	0.00783
14	ACCT 382-METER INSTALLATIONS	PLT_382	1.00000	0.89074	0.06010	0.00091	0.02774	0.01224	0.00599	0.00163
15	ACCT 383-HOUSE REGULATORS	PLT_383	1.00000	0.87819	0.05925	0.00388	0.02735	0.01207	0.01476	0.00321
16	ACCT 384-HOUSE REGULAT-INSTALL	PLT_384	1.00000	0.89074	0.06010	0.00091	0.02774	0.01224	0.00599	0.00163
17	ACCT 385-INDUSTRIAL M&R EQUIP	PLT_385	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
18	ACCT 389-LAND & LAND RIGHTS	PLT_389	1.00000	0.72627	0.07010	0.00818	0.02329	0.02883	0.02858	0.06413
19	ACCT 390-STRUCTURES & IMPROVE	PLT_390	1.00000	0.72627	0.07010	0.00818	0.02329	0.02883	0.02858	0.06413
20	ACCT 391-OFFICE FURN & EQUIP	PLT_391	1.00000	0.72627	0.07010	0.00818	0.02329	0.02883	0.02858	0.06413
21	ACCT 392-TRANSPORTATION EQUIP	PLT_392	1.00000	0.72627	0.07010	0.00818	0.02329	0.02883	0.02858	0.06413
22	ACCT 393-STORES EQUIPMENT	PLT_393	1.00000	0.70311	0.06956	0.00939	0.02376	0.03217	0.03256	0.07371
23	ACCT 394-TOOLS, SHOP & GAR EQ	PLT_394	1.00000	0.70311	0.06956	0.00939	0.02376	0.03217	0.03256	0.07371
24	ACCT 395-LABORATORY EQUIPMENT	PLT_395	1.00000	0.70311	0.06956	0.00939	0.02376	0.03217	0.03256	0.07371
25	ACCT 396-POWER OPERATION EQUIP	PLT_396	1.00000	0.70311	0.06956	0.00939	0.02376	0.03217	0.03256	0.07371
26	ACCT 397-COMMUNICATION EQUIP	PLT_397	1.00000	0.72627	0.07010	0.00818	0.02329	0.02883	0.02858	0.06413
27	ACCT 367,369,376, &378-MAINS & M&R	PLT_36778	1.00000	0.60280	0.07459	0.01397	0.02176	0.04292	0.04620	0.11231
28	ACCT 376 MAINS & 380 SERVICES	PLT_37680	1.00000	0.71914	0.06887	0.00858	0.02396	0.03063	0.02923	0.06808
29	ACCT 380 - 385 MET,SERV& HSE REG	PLT_3805	1.00000	0.88597	0.06018	0.00110	0.02768	0.01248	0.00853	0.00292
30	ACCT 381 - 384 METER & HSE REGUL	PLT_3814	1.00000	0.87333	0.06065	0.00232	0.02720	0.01235	0.01833	0.00416
31	TOTAL DISTRIBUTION PLANT	DISTPLT	1.00000	0.71700	0.06890	0.00875	0.02399	0.03070	0.03053	0.06844
32	TOTAL GENERAL PLANT	GENPLT	1.00000	0.72296	0.07003	0.00836	0.02336	0.02931	0.02915	0.06550
33	TOTAL TRANS & DIST PLANT	TDPLT	1.00000	0.70311	0.06956	0.00939	0.02376	0.03217	0.03256	0.07371
34	TOT TRANS & DST M&R & MAINS ABV 2"	TRANDISTM	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
35	TOTAL CONST WORK IN PROGRESS	CWIP	1.00000	0.71700	0.06890	0.00875	0.02399	0.03070	0.03053	0.06844
36										
37	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.70612	0.06957	0.00924	0.02373	0.03177	0.03207	0.07249
38	TOTAL RATE BASE	RATEBASE	1.00000	0.71736	0.06904	0.00872	0.02391	0.03055	0.03044	0.06822
39										
40										

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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
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Design Day Allocation

RATIO TABLE CONT-32		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
1	ACCT 301-ORGANIZATION	PLT_301	0.04473	0.00093	0.00936
2	ACCT 302-FRANCHISES & CONSENTS	PLT_302	0.04473	0.00093	0.00936
3	ACCT 365 LAND AND LAND RIGHTS	PLT_365	0.10086	0.00210	0.02135
4	ACCT 366-MEAS AND REG STA EQUIP	PLT_366	0.10086	0.00210	0.02135
5	ACCT 367-MAINS	PLT_367	0.10086	0.00210	0.02135
6	ACCT 369-M&R STATION EQUIP	PLT_369	0.10086	0.00210	0.02135
7	ACCT 371-OTHER EQUIPMENT	PLT_371	0.10086	0.00210	0.02135
8	ACCT 374-LAND AND LAND RIGHTS	PLT_374	0.10086	0.00210	0.02135
9	ACCT 375-STRUCTURES AND IMPROVE	PLT_375	0.10086	0.00210	0.02135
10	ACCT 376-MAINS	PLT_376	0.05816	0.00121	0.01231
11	ACCT 378-MEAS AND REG EQUIP-GEN	PLT_378	0.10086	0.00210	0.02135
12	ACCT 380-SERVICES	PLT_380	0.00000	0.00000	0.00000
13	ACCT 381-METERS	PLT_381	0.00313	0.00000	0.00000
14	ACCT 382-METER INSTALLATIONS	PLT_382	0.00065	0.00000	0.00000
15	ACCT 383-HOUSE REGULATORS	PLT_383	0.00128	0.00000	0.00000
16	ACCT 384-HOUSE REGULAT-INSTALL	PLT_384	0.00065	0.00000	0.00000
17	ACCT 385-INDUSTRIAL M&R EQUIP	PLT_385	0.10086	0.00210	0.02135
18	ACCT 389-LAND & LAND RIGHTS	PLT_389	0.04186	0.00086	0.00790
19	ACCT 390-STRUCTURES & IMPROVE	PLT_390	0.04186	0.00086	0.00790
20	ACCT 391-OFFICE FURN & EQUIP	PLT_391	0.04186	0.00086	0.00790
21	ACCT 392-TRANSPORTATION EQUIP	PLT_392	0.04186	0.00086	0.00790
22	ACCT 393-STORES EQUIPMENT	PLT_393	0.04525	0.00094	0.00955
23	ACCT 394-TOOLS, SHOP & GAR EQ	PLT_394	0.04525	0.00094	0.00955
24	ACCT 395-LABORATORY EQUIPMENT	PLT_395	0.04525	0.00094	0.00955
25	ACCT 396-POWER OPERATION EQUIP	PLT_396	0.04525	0.00094	0.00955
26	ACCT 397-COMMUNICATION EQUIP	PLT_397	0.04186	0.00086	0.00790
27	ACCT 367,369,376, &378-MAINS & M&R	PLT_36778	0.06932	0.00145	0.01467
28	ACCT 376 MAINS & 380 SERVICES	PLT_37680	0.04180	0.00087	0.00885
29	ACCT 380 - 385 MET,SERV& HSE REG	PLT_3805	0.00099	0.00001	0.00012
30	ACCT 381 - 384 METER & HSE REGUL	PLT_3814	0.00166	0.00000	0.00000
31	TOTAL DISTRIBUTION PLANT	DISTPLT	0.04198	0.00087	0.00886
32	TOTAL GENERAL PLANT	GENPLT	0.04234	0.00087	0.00814
33	TOTAL TRANS & DIST PLANT	TDPLT	0.04525	0.00094	0.00955
34	TOT TRANS & DST M&R & MAINS ABV 2"	TRANDISTM	0.10086	0.00210	0.02135
35	TOTAL CONST WORK IN PROGRESS	CWIP	0.04198	0.00087	0.00886
36					
37	TOTAL GAS PLANT IN SERVICE	PLANT	0.04473	0.00093	0.00936
38	TOTAL RATE BASE	RATEBASE	0.04211	0.00087	0.00878
39					
40					

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COST OF SERVICE STUDY PRO FORMA ADJ
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		TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
RATIO TABLE CONT-33									
1	REV CLAIMED ROR LESS GAS COSTS	REVENUE	1.00000	0.72405	0.06899	0.00838	0.02329	0.02907	0.02913
2									0.06599
3	TOTAL PURCHASED GAS COSTS	GASCOSTS	1.00000	0.72271	0.12490	0.00000	0.00000	0.00000	0.00000
4	ACCT 851-857 TRANS OPER EXP	EXP_8517	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 813-OTHER GAS SUPPLY EXP	EXP_813	1.00000	0.72271	0.12490	0.00000	0.00000	0.00000	0.00000
6	ACCT 856-MAINS EXPENSES	EXP_856	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 851-SYSTEM CONTROL & DISP	EXP_851	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 859-OTHER EXPENSES	EXP_859	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 857-MEAS & REG STATION EXP	EXP_857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP_874	1.00000	0.60280	0.07459	0.01397	0.02176	0.04292	0.04620
11	ACCT 878-METER & HOUSE REG EXP	EXP_878	1.00000	0.87333	0.06065	0.00232	0.02720	0.01235	0.01833
12	ACCT 879-CUSTOMER INSTALL EXP	EXP_879	1.00000	0.88597	0.06018	0.00110	0.02768	0.01248	0.00853
13	ACCT 880-OTHER EXPENSE	EXP_880	1.00000	0.64335	0.07240	0.01221	0.02276	0.03838	0.04196
14	ACCT 881-RENTS	EXP_881	1.00000	0.64335	0.07240	0.01221	0.02276	0.03838	0.04196
15	ACCT 887-MAINTENANCE OF MAINS	EXP_887	1.00000	0.65095	0.07239	0.01172	0.02242	0.03786	0.03876
16	ACCT 890-M&R STATION - INDUSTRIAL	EXP_890	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722
17	ACCT 889-MT OF M & R STA EQ-GEN	EXP_889	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722
18	ACCT 892-MAINTENANCE OF SERV	EXP_892	1.00000	0.89335	0.05987	0.00056	0.02790	0.01217	0.00488
19	ACCT 893-MAINT MET & HOUSE REG	EXP_893	1.00000	0.87333	0.06065	0.00232	0.02720	0.01235	0.01833
20	ACCT 903-CUST REC & COLL EXP	EXP_903	1.00000	0.89908	0.06073	0.00046	0.02548	0.01140	0.00151
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP_904	1.00000	0.97893	0.02107	0.00000	0.00000	0.00000	0.00000
22	ACCT 902 - 904 CUST ACCTS EXP	EXP_9024	1.00000	0.90900	0.05517	0.00040	0.02252	0.01003	0.00130
23	ACCT 910 & 911 CUST SERV EXP	EXP_9101	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289
24	ACCT 912-MISC CUST SERV & EXP	EXP_912	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289
25	ACCT 916-DEMO & SELLING	EXP_916	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289
26	ACCT 860-RENTS	EXP_860	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TRANS LABOR OPER ACCTS 851-860	LABTO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	TRANS LABOR MAINT ACCTS 862-865	LABTM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	DIST LABOR OPER ACCT 872 - 881	LABDO	1.00000	0.64802	0.07217	0.01199	0.02285	0.03788	0.04133
30	DIST LABOR MAINT ACCT 886 - 893	LABDM	1.00000	0.70635	0.06926	0.00945	0.02389	0.03137	0.03475
31	CUST ACCTS LABOR ACCT 902 - 905	LABCA	1.00000	0.89781	0.06063	0.00046	0.02612	0.01164	0.00151
32	SALES EXP LABOR ACCT 916 - 917	LABSALE	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289
33	TOTAL TRANSMISSION OPER LABOR	TLABTO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	TOTAL TRANSMISSION MAINT LABOR	TLABTM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.64802	0.07217	0.01199	0.02285	0.03788	0.04133
36	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.70635	0.06926	0.00945	0.02389	0.03137	0.03475
37	TRANS OPER EXP ACCT 851 TO 859	EXP_8519	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	DISTR OPER EXP ACCT 872 TO 880	EXP_8710	1.00000	0.64335	0.07240	0.01221	0.02276	0.03838	0.04196
39	ACCT 812 & 813 SUP PROCUREMENT	EXP_8123S	1.00000	0.72271	0.12490	0.00000	0.00000	0.00000	0.00085
40									0.00000

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RATIO TABLE CONT-33		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
1	REV CLAIMED ROR LESS GAS COSTS	REVENUE	0.04202	0.00085	0.00823
2					
3	TOTAL PURCHASED GAS COSTS	GASCOSTS	0.15154	0.00000	0.00000
4	ACCT 851-857 TRANS OPER EXP	EXP_8517	0.00000	0.00000	0.00000
5	ACCT 813-OTHER GAS SUPPLY EXP	EXP_813	0.15154	0.00000	0.00000
6	ACCT 856-MAINS EXPENSES	EXP_856	0.00000	0.00000	0.00000
7	ACCT 851-SYSTEM CONTROL & DISP	EXP_851	0.00000	0.00000	0.00000
8	ACCT 859-OTHER EXPENSES	EXP_859	0.00000	0.00000	0.00000
9	ACCT 857-MEAS & REG STATION EXP	EXP_857	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP_874	0.06932	0.00145	0.01467
11	ACCT 878-METER & HOUSE REG EXP	EXP_878	0.00166	0.00000	0.00000
12	ACCT 879-CUSTOMER INSTALL EXP	EXP_879	0.00099	0.00001	0.00012
13	ACCT 880-OTHER EXPENSE	EXP_880	0.05913	0.00123	0.01248
14	ACCT 881-RENTS	EXP_881	0.05913	0.00123	0.01248
15	ACCT 887-MAINTENANCE OF MAINS	EXP_887	0.05816	0.00121	0.01231
16	ACCT 890-M&R STATION - INDUSTRIAL	EXP_890	0.10086	0.00210	0.02135
17	ACCT 889-MT OF M & R STA EQ-GEN	EXP_889	0.10086	0.00210	0.02135
18	ACCT 892-MAINTENANCE OF SERV	EXP_892	0.00000	0.00000	0.00000
19	ACCT 893-MAINT MET & HOUSE REG	EXP_893	0.00166	0.00000	0.00000
20	ACCT 903-CUST REC & COLL EXP	EXP_903	0.00019	0.00058	0.00019
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP_904	0.00000	0.00000	0.00000
22	ACCT 902 - 904 CUST ACCTS EXP	EXP_9024	0.00078	0.00037	0.00012
23	ACCT 910 & 911 CUST SERV EXP	EXP_9101	0.00000	0.00000	0.00000
24	ACCT 912-MISC CUST SERV & EXP	EXP_912	0.00000	0.00000	0.00000
25	ACCT 916-DEMO & SELLING	EXP_916	0.00000	0.00000	0.00000
26	ACCT 860-RENTS	EXP_860	0.00000	0.00000	0.00000
27	TRANS LABOR OPER ACCTS 851-860	LABTO	0.00000	0.00000	0.00000
28	TRANS LABOR MAINT ACCTS 862-865	LABTM	0.00000	0.00000	0.00000
29	DIST LABOR OPER ACCT 872 - 881	LABDO	0.05801	0.00121	0.01224
30	DIST LABOR MAINT ACCT 886 - 893	LABDM	0.04364	0.00090	0.00913
31	CUST ACCTS LABOR ACCT 902 - 905	LABCA	0.00091	0.00042	0.00014
32	SALES EXP LABOR ACCT 916 - 917	LABSALE	0.00000	0.00000	0.00000
33	TOTAL TRANSMISSION OPER LABOR	TLABTO	0.00000	0.00000	0.00000
34	TOTAL TRANSMISSION MAINT LABOR	TLABTM	0.00000	0.00000	0.00000
35	TOTAL DISTR OPER LABOR	TLABDO	0.05801	0.00121	0.01224
36	TOTAL DISTR MAINT LABOR	TLABDM	0.04364	0.00090	0.00913
37	TRANS OPER EXP ACCT 851 TO 859	EXP_8519	0.00000	0.00000	0.00000
38	DISTR OPER EXP ACCT 872 TO 880	EXP_8710	0.05913	0.00123	0.01248
39	ACCT 812 & 813 SUP PROCUREMENT	EXP_8123S	0.15154	0.00000	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		TOTAL	SC 1	SC 3	SC 8	SC 14	SC 14	SC 6	SC 7
	ALLOC	COMPANY	RESIDENTIAL	COMMERCIAL	HSPORT TRANSPORT	RESIDENT AGR	COMM AGR	COMM TRANS	INDUST TRANS
INTERNALLY DEVELOPED-34									
1 TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.89781	0.06063	0.00046	0.02612	0.01164	0.00151	0.00036
2 ACCT 872-879 DISTR OPER EXP	EXP_8719	1.00000	0.64335	0.07240	0.01221	0.02276	0.03838	0.04196	0.09611
3 TOTAL CUST SERVICE & INFO LABOR	TLABCS	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
4 ACCT 862-STRUCTURES	EXP_862	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5 CUST SERVICE LABOR ACCT 910-912	LABCS	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
6 ACCT 916 & 917 SALES EXP	EXP_9167	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
7 ACCT 807-CALCULATIONS EXPENSE	EXP_807	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 ACCT 863-MAINS	EXP_863	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9 ACCT 865-M&R STATION	EXP_865	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 ACCT 872- DIST EXP GAS SAMPLING	EXP_872	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
11 ACCT 875-M&R STATION - GENERAL	EXP_875	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
12 ACCT 876-M&R STATION - INDUSTRIAL	EXP_876	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 ACCT 886-STRUCTURES & IMPROV	EXP_886	1.00000	0.46680	0.08082	0.02032	0.01991	0.05720	0.06722	0.16341
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
	ALLOC			
INTERNALLY DEVELOPED-34				
1 TOTAL CUST ACCTS LABOR	TLABCA	0.00091	0.00042	0.00014
2 ACCT 872-879 DISTR OPER EXP	EXP_8719	0.05913	0.00123	0.01248
3 TOTAL CUST SERVICE & INFO LABOR	TLABCS	0.00000	0.00000	0.00000
4 ACCT 862-STRUCTURES	EXP_862	0.00000	0.00000	0.00000
5 CUST SERVICE LABOR ACCT 910-912	LABCS	0.00000	0.00000	0.00000
6 ACCT 916 & 917 SALES EXP	EXP_9167	0.00000	0.00000	0.00000
7 ACCT 807-CALCULATIONS EXPENSE	EXP_807	0.00000	0.00000	0.00000
8 ACCT 863-MAINS	EXP_863	0.00000	0.00000	0.00000
9 ACCT 865-M&R STATION	EXP_865	0.00000	0.00000	0.00000
10 ACCT 872- DIST EXP GAS SAMPLING	EXP_872	0.10086	0.00210	0.02135
11 ACCT 875-M&R STATION - GENERAL	EXP_875	0.10086	0.00210	0.02135
12 ACCT 876-M&R STATION - INDUSTRIAL	EXP_876	0.00000	0.00000	0.00000
13 ACCT 886-STRUCTURES & IMPROV	EXP_886	0.10086	0.00210	0.02135
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
1	ACCT 910-MISC CUST SERV & INFO	EXP_910	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
2	ACCT 911-INFORMATION & INSTRUCT	EXP_911	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
3	ACCT 917-ADVERTISING EXPENSE	EXP_917	1.00000	0.68078	0.07051	0.01233	0.02319	0.03673	0.04289	0.13356
4	ACCT 902-METER READING EXP	EXP_902	1.00000	0.89437	0.06034	0.00046	0.02785	0.01229	0.00150	0.00033
5	ACCT 905-MISC CUST ACCTS EXP	EXP_905	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6										
7	TOTAL LABOR EXCL A&G LABOR	LABORX	1.00000	0.72627	0.07010	0.00818	0.02329	0.02883	0.02858	0.06413
8	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.72627	0.07010	0.00818	0.02329	0.02883	0.02858	0.06413
9										
10	STATE & LOCAL GROSS RECEIPTS TAX	GRTAX	1.00000	0.31275	0.57787	0.00000	0.01549	0.09314	0.00073	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

		ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
INTERNALLY DEVELOPED CONT-35					
1	ACCT 910-MISC CUST SERV & INFO	EXP_910	0.00000	0.00000	0.00000
2	ACCT 911-INFORMATION & INSTRUCT	EXP_911	0.00000	0.00000	0.00000
3	ACCT 917-ADVERTISING EXPENSE	EXP_917	0.00000	0.00000	0.00000
4	ACCT 902-METER READING EXP	EXP_902	0.00285	0.00000	0.00000
5	ACCT 905-MISC CUST ACCTS EXP	EXP_905	0.00000	0.00000	0.00000
6					
7	TOTAL LABOR EXCL A&G LABOR	LABORX	0.04186	0.00086	0.00790
8	SUM OF ALLOCATED LABOR EXP	LABOR	0.04186	0.00086	0.00790
9					
10	STATE & LOCAL GROSS RECEIPTS TAX	GRTAX	0.00000	0.00000	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	TOTAL COMPANY	SC 1 RESIDENTIAL	SC 3 COMMERCIAL	SC 8 HSPORT TRANSPORT	SC 14 RESIDENT AGR	SC 14 COMM AGR	SC 6 COMM TRANS	SC 7 INDUST TRANS
INTERNALLY DEVELOPED CONT-36									

REVENUES FROM SALES									
1 REVENUES FROM SALES		1.00000	0.70252	0.09428	0.00721	0.02017	0.03837	0.03405	0.04486
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Design Day Allocation

	ALLOC	BATH EG&W FIRM SC1	BATH EG&W TRANS SC2	BATH EG&W TRANS SC3
INTERNALLY DEVELOPED CONT-36				

REVENUES FROM SALES				
1 REVENUES FROM SALES		0.05230	0.00105	0.00519
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Schedule PMN-7

**Accounting Class Cost of Service
Unbundled Summary of Results Based on
Historical 12 Months Ended 3/31/2021**

Existing Rate of Return

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

	TOTAL COMPANY (1)-1	SC 1 RESIDENTIAL (2)	SC 3 COMMERCIAL (3)	SC 8 HSPORT TRANSPORT (4)	SC 14 RESIDENT AGR (5)	SC 14 COMM AGR (6)	SC 6 COMM TRANS (7)	SC 7 INDUST TRANS (8)
PRESENT RATE OF RETURN SUMMARY SCHEDULE - COST COMPONENTS								
RATE OF RETURN	6.74%	6.07%	10.91%	8.55%	8.70%	18.35%	15.03%	4.65%
REVENUES REQUIRED								
----- 21,254,941								
CAPACITY COMPONENTS	6,733,252	3,115,495	667,374	143,170	153,994	629,684	640,395	902,853
DEMAND TRANS & DISTR	6,733,252	3,115,495	667,374	143,170	153,994	629,684	640,395	902,853
TRANSMISSION	661,687	311,427	61,191	13,623	14,646	52,987	55,527	93,827
DISTRIBUTION	6,071,565	2,804,068	606,183	129,547	139,348	576,698	584,869	809,027
COMMODITY COMPONENTS	5,410,025	3,980,661	664,010	0	0	0	4,327	0
GAS COSTS	5,299,709	3,899,283	650,059	0	0	0	4,234	0
SUPPLY PROCUREMENT	110,316	81,378	13,952	0	0	0	93	0
CUSTOMER COMPONENTS	9,111,665	7,835,966	672,623	9,992	274,682	185,768	78,914	50,639
CUSTOMER SERVICES	3,017,168	2,595,895	230,199	1,774	97,764	66,083	22,489	2,965
CUSTOMER METERS	1,718,617	1,462,525	120,512	4,015	51,499	31,432	40,996	5,954
CUST RECONNECT CHARGES	(2,217)	(2,196)	(21)	0	0	(0)	0	0
CUSTOMER METER READING	578,681	516,550	35,207	249	16,634	7,601	875	170
CUST ASSIST, SALES & OTHER	337,485	234,622	24,349	3,954	6,082	12,374	14,554	41,550
DEMAND MAINS 2" & BELOW	3,461,930	3,028,571	262,377	0	102,703	68,278	0	0
TOTAL COMPANY	21,254,941	21,254,941	14,932,122	153,163	428,675	815,452	723,637	953,493
TOTAL PRODUCTION	5,410,025	3,980,661	664,010	0	0	0	4,327	0
TOTAL DELIVERY SERVICE	15,844,917	10,951,460	1,339,997	153,163	428,675	815,452	719,310	953,493
DISTRIBUTION COMPONENT \$/CCF	\$0.2186	\$0.2483	\$0.3061	\$0.2179	\$0.2750	\$0.3740	\$0.2798	\$0.1246
CUSTOMER COMPONENT \$/MO/CUST	\$50.54	\$48.33	\$61.42	\$118.96	\$59.13	\$89.70	\$285.92	\$843.99
TOTAL THRUPUT CCF	30,800,140	12,548,746	2,180,459	657,082	560,034	1,683,522	2,288,822	7,247,878
TOTAL ANNUAL CUSTOMERS	180,270	162,146	10,952	84	4,645	2,071	276	60

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

	TOTAL COMPANY (1)-1	BATH EG&W FIRM SC1 (9)-2	BATH EG&W TRANS SC2 (10)	BATH EG&W TRANS SC3 (11)
PRESENT RATE OF RETURN SUMMARY SCHEDULE - COST COMPONENTS				
RATE OF RETURN	6.74%	-0.77%	16.78%	3.70%
REVENUES REQUIRED				
----- 21,254,941				
CAPACITY COMPONENTS	6,733,252	347,559	22,308	110,418
DEMAND TRANS & DISTR	6,733,252	347,559	22,308	110,418
TRANSMISSION	661,687	44,756	1,910	11,793
DISTRIBUTION	6,071,565	302,803	20,398	98,625
COMMODITY COMPONENTS	5,410,025	761,026	0	0
GAS COSTS	5,299,709	746,133	0	0
SUPPLY PROCUREMENT	110,316	14,893	0	0
CUSTOMER COMPONENTS	9,111,665	3,081	0	0
CUSTOMER SERVICES	3,017,168	0	0	0
CUSTOMER METERS	1,718,617	1,686	0	0
CUST RECONNECT CHARGES	(2,217)	0	0	0
CUSTOMER METER READING	578,681	1,395	0	0
CUST ASSIST, SALES & OTHER	337,485	0	0	0
DEMAND MAINS 2" & BELOW	3,461,930	0	0	0
TOTAL COMPANY	21,254,941	1,111,667	22,308	110,418
TOTAL PRODUCTION	5,410,025	761,026	0	0
TOTAL DELIVERY SERVICE	15,844,917	350,640	22,308	110,418
DISTRIBUTION COMPONENT \$/CCF	\$0.2186	\$0.1284	\$0.3522	\$0.1279
CUSTOMER COMPONENT \$/MO/CUST	\$50.54	\$256.75	\$0.00	\$0.00
TOTAL THRUPUT CCF	30,800,140	2,707,004	63,332	863,262
TOTAL ANNUAL CUSTOMERS	180,270	12	12	12

Proposed Rate of Return

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

	TOTAL COMPANY (1)-1	SC 1 RESIDENTIAL (2)	SC 3 COMMERCIAL (3)	SC 8 HSPORT TRANSPORT (4)	SC 14 RESIDENT AGR (5)	SC 14 COMM AGR (6)	SC 6 COMM TRANS (7)	SC 7 INDUST TRANS (8)
CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COST COMPONENTS								
RATE OF RETURN	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%
REVENUES REQUIRED								
CAPACITY COMPONENTS	6,910,117	3,355,478	554,836	133,815	143,525	383,654	439,760	1,076,067
DEMAND TRANS & DISTR	6,910,117	3,355,478	554,836	133,815	143,525	383,654	439,760	1,076,067
TRANSMISSION	672,809	326,611	54,098	13,036	13,983	37,506	42,941	104,688
DISTRIBUTION	6,237,308	3,028,867	500,738	120,778	129,542	346,147	396,820	971,378
COMMODITY COMPONENTS	5,418,757	3,988,225	661,390	(0)	0	(0)	4,306	(0)
GAS COSTS	5,307,157	3,906,090	647,776	(0)	0	(0)	4,217	(0)
SUPPLY PROCUREMENT	111,601	82,135	13,614	0	0	(0)	89	0
CUSTOMER COMPONENTS	9,522,042	8,471,080	556,040	9,588	255,123	113,988	58,593	53,354
CUSTOMER SERVICES	3,185,261	2,857,473	182,643	1,628	89,413	36,199	14,167	3,738
CUSTOMER METERS	1,770,335	1,554,555	103,236	3,802	48,567	20,571	30,016	6,841
CUST RECONNECT CHARGES	(2,224)	(2,203)	(21)	0	0	0	0	0
CUSTOMER METER READING	583,786	523,951	33,893	246	16,396	6,785	808	175
CUST ASSIST, SALES & OTHER	338,319	237,451	23,584	3,912	5,989	11,181	13,602	42,600
CUST MAINS	3,646,565	3,299,852	212,704	(0)	94,757	39,251	(0)	(0)
TOTAL COMPANY	21,850,916	21,850,916	15,814,782	143,403	398,647	497,641	502,658	1,129,420
TOTAL PRODUCTION	5,418,757	3,988,225	661,390	(0)	0	(0)	4,306	(0)
TOTAL DELIVERY SERVICE	16,432,159	11,826,557	1,110,876	143,403	398,647	497,641	498,353	1,129,420
DISTRIBUTION COMPONENT \$/CCF	\$0.2244	\$0.2674	\$0.2545	\$0.2037	\$0.2563	\$0.2279	\$0.1921	\$0.1485
CUSTOMER COMPONENT \$/MO/CUST	\$52.82	\$52.24	\$50.77	\$114.14	\$54.92	\$55.04	\$212.29	\$889.23
TOTAL THRUPUT CCF	30,800,140	12,548,746	2,180,459	657,082	560,034	1,683,522	2,288,822	7,247,878
TOTAL ANNUAL CUSTOMERS	180,270	162,146	10,952	84	4,645	2,071	276	60

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

	TOTAL COMPANY (1)-1	BATH EG&W FIRM SC1 (9)-2	BATH EG&W TRANS SC2 (10)	BATH EG&W TRANS SC3 (11)
CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COST COMPONENTS				
RATE OF RETURN	7.37%	7.37%	7.37%	7.37%
REVENUES REQUIRED				
CAPACITY COMPONENTS	6,910,117	667,527	14,517	140,938
DEMAND TRANS & DISTR	6,910,117	667,527	14,517	140,938
TRANSMISSION	672,809	64,820	1,418	13,707
DISTRIBUTION	6,237,308	602,707	13,099	127,231
COMMODITY COMPONENTS	5,418,757	764,837	0	(0)
GAS COSTS	5,307,157	749,074	0	(0)
SUPPLY PROCUREMENT	111,601	15,762	0	0
CUSTOMER COMPONENTS	9,522,042	4,279	0	(0)
CUSTOMER SERVICES	3,185,261	(0)	0	0
CUSTOMER METERS	1,770,335	2,747	0	0
CUST RECONNECT CHARGES	(2,224)	0	0	0
CUSTOMER METER READING	583,786	1,531	0	0
CUST ASSIST, SALES & OTHER	338,319	(0)	0	0
CUST MAINS	3,646,565	(0)	0	0
TOTAL COMPANY	21,850,916	21,850,916	1,436,642	14,517
TOTAL PRODUCTION	5,418,757	764,837	0	(0)
TOTAL DELIVERY SERVICE	16,432,159	671,806	14,517	140,938
DISTRIBUTION COMPONENT \$/CCF	\$0.2244	\$0.2466	\$0.2292	\$0.1633
CUSTOMER COMPONENT \$/MO/CUST	\$52.82	\$356.56	\$0.00	(\$0.00)
TOTAL THRUPUT CCF	30,800,140	2,707,004	63,332	863,262
TOTAL ANNUAL CUSTOMERS	180,270	12	12	12

Schedule PMN-8

Merchant Function Charge Calculation

CORNING NATURAL GAS CORPORATION
Rate Year MFC Targets

Uncollectibles

Uncollectible Percentage	0.4358%
Commodity Gas Cost	\$4,734,695
	\$20,636

Gas Supply Procurement

\$110,861

Records and Collections

\$157,765

Storage

Average Balance of Storage Gas	\$801,268
Other Customer Capital Rate	1.80%
Allocation to Sales Customers	80%
	\$11,538

Total MFC

\$300,800

MFC Volumes

1,743,621

Rate/MCF

\$0.1725

Rate/CCF

\$ 0.01725

Rate/CCF Cost of Service Costs

\$ 0.01659

Merchant Function Charge Summary of Costs

1 Gas Supply Procurement Revenue Requirement at Claimed incl Procurement Uncollectibles	\$111,601	Unbundled Claimed Costs Line 7, Total Company Column
2 Less: Procurement Uncollectibles	\$740	Functions Costs Page 10, Lines 16, Col 5
3 Gas Supply Procurement Revenue Requirement at Claimed Excl Procurement Uncollectibles	<u>110,861</u>	Line 1 less Line 2
4 Credit & Collection Costs	157,765	Functions Costs Page 10, Lines 13, Col 4
6 Average Balance of Storage Gas	801,268	Revenue Requirements "EB Cap." tab Cell C29

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

Merchant Function Charge Revenues	\$246,869	
Less: Return on Gas in Storage	<u>\$5,297</u>	
Merchant Function Charge Rev Net of Storage	\$241,572	
Proposed Merchant Function Costs	<u>\$289,261</u>	
Increase in Merchant Function Revenues 3-31-21	\$47,689	
Increase in Merchant Function Revenues	<u>\$48,259</u>	Increase for GRT & Municipal Taxes

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

	TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
SUMMARY OF RESULTS							
DEVELOPMENT OF RATE BASE							
1 TOTAL PLANT IN SERVICE	95,588,486	5,157,308	37,149,328	581,332	71,416	21,072,800	7,561,683
2 CONSTR WORK IN PROGRESS	6,267,691	0	2,600,362	0	0	1,523,066	496,625
3 PLANT ALLOCATED TO SUBSIDIARIES	(817,715)	(35,010)	(299,087)	(40,392)	(4,962)	(127,512)	(89,554)
4 TOTAL GAS UTILITY PLANT IN SERICE	101,038,463	5,122,298	39,450,603	540,940	66,454	22,468,354	7,968,754
5 TOTAL RESERVE FOR DEPRECIATION	28,562,844	3,143,533	11,145,997	246,342	30,263	5,003,492	1,924,905
6 NET PLANT	72,475,618	1,978,765	28,304,606	294,599	36,191	17,464,862	6,043,849
7 LESS: PLT DEDICATED TO SUBS OPER	0	0	0	0	0	0	0
8 NET PLT IN SERVICE NET OF SUBS	72,475,618	1,978,765	28,304,606	294,599	36,191	17,464,862	6,043,849
9 DEFERRED DEBITS	3,604,265	143,219	1,310,091	147,437	24,123	623,571	385,988
10 LESS: DEFERRED CREDITS	599,879	26,828	223,817	21,944	2,696	105,195	60,366
11 UNAMORTIZED DEBT DISC & EXP	127,261	6,452	49,689	681	84	28,299	10,037
12 TOTAL WORKING CAPITAL	4,635,690	236,038	1,767,412	98,611	9,091	906,961	416,172
13 TOTAL DEFERRED TAXES	(11,262,222)	(556,420)	(4,377,619)	(100,402)	(13,987)	(2,435,963)	(915,621)
14 EXCESS EARNINGS BASE	(1,324,840)	(34,638)	(514,943)	(8,738)	(1,099)	(315,122)	(113,281)
15 TOTAL RATE BASE	68,855,652	1,800,244	26,763,053	454,132	57,099	16,377,804	5,887,510
DEVELOPMENT OF RETURN							
REVENUES							
16 TOTAL REV FROM SALES & TRANS	21,254,941	661,687	6,071,565	5,299,709	110,316	3,017,168	1,718,617
17 TOTAL OTHER REVENUES	2,675,866	127,294	1,138,352	119,557	3,788	492,482	187,348
18 TOTAL OPERATING REVENUES	23,930,807	788,981	7,209,917	5,419,266	114,104	3,509,651	1,905,966
EXPENSES							
19 PURCHASED GAS (NET OF DEFERRED COSTS)	4,803,460	0	0	4,734,695	68,766	0	0
20 OPERATION & MAINTENANCE	8,020,033	382,087	2,882,877	517,666	33,412	1,021,382	935,109
21 DEPRECIATION EXPENSE	2,015,935	91,931	758,114	19,951	2,451	451,328	208,742
22 OTHER TAXES	3,259,194	157,261	1,237,548	111,356	5,336	677,181	263,977
23 INCOME TAXES	1,189,994	33,090	479,150	7,537	864	274,718	101,757
24 TOTAL OPERATING EXPENSES	19,288,617	664,369	5,357,689	5,391,204	110,828	2,424,609	1,509,586
25 NET OPERATING INCOME	4,642,191	124,611	1,852,228	28,062	3,275	1,085,042	396,380
26 RATE OF RETURN (PRESENT)	6.74%	6.92%	6.92%	6.18%	5.74%	6.63%	6.73%
27 INDEX RATE OF RETURN (PRESENT)	1.000	1.000	1.000	1.000	1.000	1.000	1.000

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
SUMMARY OF RESULTS					
DEVELOPMENT OF RATE BASE					
1	TOTAL PLANT IN SERVICE	0	(184)	588,451	266,594
2	CONSTR WORK IN PROGRESS	0	0	0	23,139,758
3	PLANT ALLOCATED TO SUBSIDIARIES	(0)	13	(40,886)	1,647,638
4	TOTAL GAS UTILITY PLANT IN SERVICE	0	(171)	547,565	(18,523)
				248,071	(161,802)
5	TOTAL RESERVE FOR DEPRECIATION	0	(78)	249,358	24,625,594
6	NET PLANT	(0)	(93)	298,206	112,970
7	LESS: PLT DEDICATED TO SUBS OPER	0	0	0	6,706,062
8	NET PLT IN SERVICE NET OF SUBS	(0)	(93)	298,206	135,101
				135,101	17,919,532
9	DEFERRED DEBITS	0	(344)	149,870	78,651
10	LESS: DEFERRED CREDITS	0	(7)	22,213	741,660
11	UNAMORTIZED DEBT DISC & EXP	0	(0)	690	10,064
12	TOTAL WORKING CAPITAL	0	(50)	101,435	312
13	TOTAL DEFERRED TAXES	(0)	114	(101,804)	31,017
14	EXCESS EARNINGS BASE	(0)	7	(8,884)	55,951
15	TOTAL RATE BASE	0	(374)	461,726	1,044,069
				(49,079)	1,044,069
				(4,361)	(2,711,439)
				(4,361)	(323,781)
				226,639	16,827,820
DEVELOPMENT OF RETURN					
REVENUES					
16	TOTAL REV FROM SALES & TRANS	0	(2,217)	578,681	337,485
17	TOTAL OTHER REVENUES	0	1,955	22,234	3,461,930
18	TOTAL OPERATING REVENUES	0	(263)	600,915	14,698
				352,183	568,158
					4,030,087
EXPENSES					
19	PURCHASED GAS (NET OF DEFERRED COSTS)	0	0	0	0
20	OPERATION & MAINTENANCE	0	(204)	505,706	304,779
21	DEPRECIATION EXPENSE	0	(6)	20,196	9,150
22	OTHER TAXES	0	(24)	36,396	17,672
23	INCOME TAXES	0	(6)	8,294	4,484
24	TOTAL OPERATING EXPENSES	0	(240)	570,592	336,084
					2,923,895
25	NET OPERATING INCOME	0	(23)	30,324	16,099
					1,106,192
26	RATE OF RETURN (PRESENT)	385.09%	6.11%	6.57%	7.10%
					6.57%
27	INDEX RATE OF RETURN (PRESENT)	1.000	1.000	1.000	1.000
					1.000

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
GAS PLANT IN SERVICE-2									
INTANGIBLE PLANT									
1	301-ORGANIZATION	PLANT	28,149	1,427	10,991	151	19	6,260	2,220
2	302-FRANCHISES & CONSENTS	PLANT	593	30	232	3	0	132	47
3	TOTAL INTANGIBLE PLANT		28,742	1,457	11,222	154	19	6,391	2,267
TRANSMISSION PLANT									
4	365 LAND AND LAND RIGHTS	TRANS	64,201	64,201	0	0	0	0	0
5	366-MEAS AND REG STA EQUIP	TRANS	55,020	55,020	0	0	0	0	0
6	367-MAINS	TRANS	3,877,456	3,877,456	0	0	0	0	0
7	369-M&R STATION EQUIP	TRANS	420,010	420,010	0	0	0	0	0
8	371-OTHER EQUIPMENT	TRANS	235,423	235,423	0	0	0	0	0
9	TOTAL TRANSMISSION PLANT		4,652,111	4,652,111	0	0	0	0	0
DISTRIBUTION PLANT									
10	374-LAND AND LAND RIGHTS	DISTR	242,458	0	242,458	0	0	0	0
11	375-STRUCTURES AND IMPROVE	DISTR	198,069	0	198,069	0	0	0	0
	376-MAINS								
12	DEMAND RELATED	DISTR	28,332,455	0	28,332,455	0	0	0	0
13	CUSTOMER RELATED	CUST376B	20,804,651	0	0	0	0	0	0
14	TOTAL ACCOUNT 376		49,137,106	0	28,332,455	0	0	0	0
15	378-MEAS AND REG EQUIP-GENERAL	DISTR	3,912,468	0	3,912,468	0	0	0	0
16	380-SERVICES	CUST380	19,231,686	0	0	0	0	19,231,686	0
17	381-METERS	CUST381	2,454,219	0	0	0	0	0	2,454,219
18	382-METER INSTALLATIONS	CUST382	3,026,876	0	0	0	0	0	3,026,876
19	383-HOUSE REGULATORS	CUST383	420,453	0	0	0	0	0	420,453
20	384-HOUSE REGULATORS-INSTALL	CUST384	369,309	0	0	0	0	0	369,309
21	385-INDUSTRIAL M&R EQUIP	DISTR	149,205	0	149,205	0	0	0	0
22	TOTAL DISTRIBUTION PLANT		79,141,849	0	32,834,655	0	0	19,231,686	6,270,857
23	TOTAL PROD, TRANS, & DIST PLT		83,793,960	4,652,111	32,834,655	0	0	19,231,686	6,270,857

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)	
GAS PLANT IN SERVICE-2							
INTANGIBLE PLANT							
1	301-ORGANIZATION	PLANT	0	(0)	153	69	6,861
2	302-FRANCHISES & CONSENTS	PLANT	0	(0)	3	1	145
3	TOTAL INTANGIBLE PLANT		0	(0)	156	71	7,005
TRANSMISSION PLANT							
4	365 LAND AND LAND RIGHTS	TRANS	0	0	0	0	0
5	366-MEAS AND REG STA EQUIP	TRANS	0	0	0	0	0
6	367-MAINS	TRANS	0	0	0	0	0
7	369-M&R STATION EQUIP	TRANS	0	0	0	0	0
8	371-OTHER EQUIPMENT	TRANS	0	0	0	0	0
9	TOTAL TRANSMISSION PLANT		0	0	0	0	0
DISTRIBUTION PLANT							
10	374-LAND AND LAND RIGHTS	DISTR	0	0	0	0	0
11	375-STRUCTURES AND IMPROVE	DISTR	0	0	0	0	0
	376-MAINS						
12	DEMAND RELATED	DISTR	0	0	0	0	0
13	CUSTOMER RELATED	CUST376B	0	0	0	0	20,804,651
14	TOTAL ACCOUNT 376		0	0	0	0	20,804,651
15	378-MEAS AND REG EQUIP-GENERAL	DISTR	0	0	0	0	0
16	380-SERVICES	CUST380	0	0	0	0	0
17	381-METERS	CUST381	0	0	0	0	0
18	382-METER INSTALLATIONS	CUST382	0	0	0	0	0
19	383-HOUSE REGULATORS	CUST383	0	0	0	0	0
20	384-HOUSE REGULATORS-INSTALL	CUST384	0	0	0	0	0
21	385-INDUSTRIAL M&R EQUIP	DISTR	0	0	0	0	0
22	TOTAL DISTRIBUTION PLANT		0	0	0	0	20,804,651
23	TOTAL PROD, TRANS, & DIST PLT		0	0	0	0	20,804,651

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
GAS PLT IN SERVICE CONT-3									
GENERAL PLANT									
1	389-LAND & LAND RIGHTS	LABOR	389,465	15,849	140,756	22,447	2,758	55,952	44,906
2	390-STRUCTURES & IMPROV	LABOR	5,039,963	205,100	1,821,482	290,478	35,685	724,064	581,120
3	391-OFFICE FURNITURE & EQUIP	LABOR	3,112,689	126,670	1,124,950	179,400	22,039	447,183	358,901
4	392-TRANSPORTATION EQUIP	LABOR	1,395,324	56,782	504,281	80,420	9,879	200,459	160,884
5	393-STORES EQUIPMENT	TDPLT	64,298	3,570	25,195	0	0	14,757	4,812
6	394-TOOLS, SHOP, & GARAGE EQ	TDPLT	1,230,056	68,291	481,997	0	0	282,312	92,053
7	395-LABORATORY EQUIPMENT	TDPLT	36,498	2,026	14,302	0	0	8,377	2,731
8	396-POWER OPERATION EQUIP	TDPLT	351,170	19,496	137,606	0	0	80,598	26,280
9	397-COMMUNICATION EQUIPMENT	LABOR	146,322	5,955	52,882	8,433	1,036	21,021	16,871
10	TOTAL GENERAL PLANT		11,765,785	503,740	4,303,450	581,178	71,397	1,834,723	1,288,560
11	ROOT PIPELINE PROJECT CIAC	PLT_376	0	0	0	0	0	0	0
12	TOTAL PLANT IN SERVICE INCL CIAC		95,588,486	5,157,308	37,149,328	581,332	71,416	21,072,800	7,561,683
13	CONSTRUCTION WORK IN PROGRESS	DISTPLT	6,267,691	0	2,600,362	0	0	1,523,066	496,625
14	TOTAL PLANT IN SERVICE INCL CWIP		101,856,177	5,157,308	39,749,690	581,332	71,416	22,595,866	8,058,308
15	PLANT ALLOCATED TO SUBSIDIARIES	GENPLT	(817,715)	(35,010)	(299,087)	(40,392)	(4,962)	(127,512)	(89,554)
16	TOTAL UTILITY PLANT IN SERVICE		101,038,463	5,122,298	39,450,603	540,940	66,454	22,468,354	7,968,754

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)	
GAS PLT IN SERVICE CONT-3							
GENERAL PLANT							
1	389-LAND & LAND RIGHTS	LABOR	0	(7)	22,722	10,294	73,789
2	390-STRUCTURES & IMPROV	LABOR	0	(92)	294,036	133,211	954,879
3	391-OFFICE FURNITURE & EQUIP	LABOR	0	(57)	181,597	82,271	589,735
4	392-TRANSPORTATION EQUIP	LABOR	0	(25)	81,404	36,880	264,360
5	393-STORES EQUIPMENT	TDPLT	0	0	0	0	15,964
6	394-TOOLS, SHOP, & GARAGE EQ	TDPLT	0	0	0	0	305,403
7	395-LABORATORY EQUIPMENT	TDPLT	0	0	0	0	9,062
8	396-POWER OPERATION EQUIP	TDPLT	0	0	0	0	87,190
9	397-COMMUNICATION EQUIPMENT	LABOR	0	(3)	8,537	3,867	27,722
10	TOTAL GENERAL PLANT		0	(184)	588,295	266,524	2,328,102
11	ROOT PIPELINE PROJECT CIAC	PLT_376	0	0	0	0	0
12	TOTAL PLANT IN SERVICE INCL CIAC		0	(184)	588,451	266,594	23,139,758
13	CONSTRUCTION WORK IN PROGRESS	DISTPLT	0	0	0	0	1,647,638
14	TOTAL PLANT IN SERVICE INCL CWIP		0	(184)	588,451	266,594	24,787,396
15	PLANT ALLOCATED TO SUBSIDIARIES	GENPLT	(0)	13	(40,886)	(18,523)	(161,802)
16	TOTAL UTILITY PLANT IN SERVICE		0	(171)	547,565	248,071	24,625,594

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
GAS PLT IN SERVICE CONT-4									
ACCUMULATED DEPRECIATION OF GAS PLANT									
INTANGIBLE PLANT									
1	301-ORGANIZATION	PLT_301	28,149	1,427	10,991	151	19	6,260	2,220
2	302-FRANCHISES & CONSENTS	PLT_302	46	2	18	0	0	10	4
3	TOTAL INTANGIBLE PLANT		28,195	1,429	11,009	151	19	6,270	2,224
TRANSMISSION PLANT									
4	365 LAND AND LAND RIGHTS	PLT_365	57,017	57,017	0	0	0	0	0
5	366-MEAS AND REG STA EQUIP	PLT_366	28,393	28,393	0	0	0	0	0
6	367-MAINS	PLT_367	2,270,539	2,270,539	0	0	0	0	0
7	369-M&R STATION EQUIP	PLT_369	279,905	279,905	0	0	0	0	0
8	371-OTHER EQUIPMENT	PLT_371	181,580	181,580	0	0	0	0	0
9	TOTAL TRANSMISSION PLANT		2,817,435	2,817,435	0	0	0	0	0
DISTRIBUTION PLANT									
10	374-LAND AND LAND RIGHTS	PLT_374	21,029	0	21,029	0	0	0	0
11	375-STRUCTURES AND IMPROVE	PLT_375	81,222	0	81,222	0	0	0	0
12	376-MAINS	PLT_376	10,793,385	0	6,223,466	0	0	0	0
13	378-MEAS AND REG EQUIP-GEN	PLT_378	1,270,598	0	1,270,598	0	0	0	0
14	380-SERVICES	PLT_380	4,252,216	0	0	0	0	4,252,216	0
15	381-METERS	PLT_381	585,095	0	0	0	0	0	585,095
16	382-METER INSTALLATIONS	PLT_382	504,695	0	0	0	0	0	504,695
17	383-HOUSE REGULATORS	PLT_383	162,823	0	0	0	0	0	162,823
18	384-HOUSE REGULATORS-INSTALL	PLT_384	134,722	0	0	0	0	0	134,722
19	385-INDUSTRIAL M&R EQUIP	PLT_385	114,892	0	114,892	0	0	0	0
20	TOTAL DISTRIBUTION PLANT		17,920,678	0	7,711,207	0	0	4,252,216	1,387,336
GENERAL PLANT									
21	389-LAND & LAND RIGHTS	PLT_389	0	0	0	0	0	0	0
22	390-STRUCTURES & IMPROV	PLT_390	2,196,410	89,383	793,800	126,590	15,552	315,546	253,252
23	391-OFFICE FURNITURE & EQUIP	PLT_391	1,398,246	56,901	505,337	80,588	9,900	200,878	161,221
24	392-TRANSPORTATION EQUIP	PLT_392	542,643	22,083	196,116	31,275	3,842	77,959	62,568
25	393-STORES EQUIPMENT	PLT_393	40,057	2,224	15,696	0	0	9,194	2,998
26	394-TOOLS, SHOP, & GARAGE EQ	PLT_394	595,161	33,042	233,214	0	0	136,596	44,540
27	395-LABORATORY EQUIPMENT	PLT_395	30,885	1,715	12,102	0	0	7,088	2,311
28	396-POWER OPERATION EQUIP	PLT_396	182,472	10,131	71,502	0	0	41,879	13,656
29	397-COMMUNICATION EQUIPMENT	PLT_397	134,248	5,463	48,518	7,737	951	19,287	15,479
30	TOTAL GENERAL PLANT		5,120,123	220,941	1,876,285	246,191	30,244	808,428	556,024
31	3999-EXCESS DEPRECIATION RESERVE	PLT_36778	594,374	103,727	304,786	0	0	0	0
32	108-RETIREMENT WORK IN PROGRESS	DISTPLT	(260,988)	0	(108,280)	0	0	(63,421)	(20,680)
33	3990-ACCELERATED RECOVERY	PLT_376	2,343,028	0	1,350,990	0	0	0	0
34	TOTAL RESERVE FOR DEPREC OF GAS PLANT		28,562,844	3,143,533	11,145,997	246,342	30,263	5,003,492	1,924,905

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)	
GAS PLT IN SERVICE CONT-4							
ACCUMULATED DEPRECIATION OF GAS PLANT							
INTANGIBLE PLANT							
1	301-ORGANIZATION	PLT_301	0	(0)	153	69	6,861
2	302-FRANCHISES & CONSENTS	PLT_302	0	(0)	0	0	11
3	TOTAL INTANGIBLE PLANT		0	(0)	153	69	6,872
TRANSMISSION PLANT							
4	365 LAND AND LAND RIGHTS	PLT_365	0	0	0	0	0
5	366-MEAS AND REG STA EQUIP	PLT_366	0	0	0	0	0
6	367-MAINS	PLT_367	0	0	0	0	0
7	369-M&R STATION EQUIP	PLT_369	0	0	0	0	0
8	371-OTHER EQUIPMENT	PLT_371	0	0	0	0	0
9	TOTAL TRANSMISSION PLANT		0	0	0	0	0
DISTRIBUTION PLANT							
10	374-LAND AND LAND RIGHTS	PLT_374	0	0	0	0	0
11	375-STRUCTURES AND IMPROVE	PLT_375	0	0	0	0	0
12	376-MAINS	PLT_376	0	0	0	0	4,569,919
13	378-MEAS AND REG EQUIP-GEN	PLT_378	0	0	0	0	0
14	380-SERVICES	PLT_380	0	0	0	0	0
15	381-METERS	PLT_381	0	0	0	0	0
16	382-METER INSTALLATIONS	PLT_382	0	0	0	0	0
17	383-HOUSE REGULATORS	PLT_383	0	0	0	0	0
18	384-HOUSE REGULATORS-INSTALL	PLT_384	0	0	0	0	0
19	385-INDUSTRIAL M&R EQUIP	PLT_385	0	0	0	0	0
20	TOTAL DISTRIBUTION PLANT		0	0	0	0	4,569,919
GENERAL PLANT							
21	389-LAND & LAND RIGHTS	PLT_389	0	0	0	0	0
22	390-STRUCTURES & IMPROV	PLT_390	0	(40)	128,140	58,053	416,135
23	391-OFFICE FURNITURE & EQUIP	PLT_391	0	(26)	81,575	36,957	264,914
24	392-TRANSPORTATION EQUIP	PLT_392	0	(10)	31,658	14,343	102,810
25	393-STORES EQUIPMENT	PLT_393	0	0	0	0	9,946
26	394-TOOLS, SHOP, & GARAGE EQ	PLT_394	0	0	0	0	147,769
27	395-LABORATORY EQUIPMENT	PLT_395	0	0	0	0	7,668
28	396-POWER OPERATION EQUIP	PLT_396	0	0	0	0	45,305
29	397-COMMUNICATION EQUIPMENT	PLT_397	0	(2)	7,832	3,548	25,435
30	TOTAL GENERAL PLANT		0	(78)	249,206	112,901	1,019,981
31	3999-EXCESS DEPRECIATION RESERVE	PLT_36778	0	0	0	0	185,860
32	108-RETIREMENT WORK IN PROGRESS	DISTPLT	0	0	0	0	(68,608)
33	3990-ACCELERATED RECOVERY	PLT_376	0	0	0	0	992,038
34	TOTAL RESERVE FOR DEPREC OF GAS PLANT		0	(78)	249,358	112,970	6,706,062

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
ADDS & DEDUCT TO RATE BASE-5								
1	ROOT PIPELINE PROJECT CIAC PLT_376	0	0	0	0	0	0	0
2	TOT RESR FOR DEPRC INCL CIAC	28,562,844	3,143,533	11,145,997	246,342	30,263	5,003,492	1,924,905
3	NET PLANT IN SERVICE	72,475,618	1,978,765	28,304,606	294,599	36,191	17,464,862	6,043,849
4	LESS:PLT DEDICATED TO SUBSID OPER LABOR	0	0	0	0	0	0	0
5	NET PLANT IN SERVICE NET OF SUBS	72,475,618	1,978,765	28,304,606	294,599	36,191	17,464,862	6,043,849
DEFERRED ITEMS								
DEFERRED DEBITS								
6	LABOR RELATED LABOR	1,111,639	45,238	401,755	64,069	7,871	159,703	128,175
7	REVENUE RELATED REVENUE	2,492,626	97,981	908,336	83,367	16,252	463,868	257,813
8	PLANT RELATED PLANT	0	0	0	0	0	0	0
9	UNCOLLECTIBLE ACCT EXP_904	0	0	0	0	0	0	0
10	TOTAL MISC DEFERRED DEBITS	3,604,265	143,219	1,310,091	147,437	24,123	623,571	385,988
DEFERRED CREDITS								
11	LABOR RELATED LABOR	358,308	14,581	129,495	20,651	2,537	51,476	41,314
12	REVENUE RELATED REVENUE	0	0	0	0	0	0	0
13	PLANT RELATED PLANT	241,571	12,247	94,322	1,293	159	53,719	19,052
14	TOTAL MISC DEFERRED CREDITS	599,879	26,828	223,817	21,944	2,696	105,195	60,366

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
ADDS & DEDUCT TO RATE BASE-5						
1	ROOT PIPELINE PROJECT CIAC	PLT_376	0	0	0	0
2	TOT RESR FOR DEPRC INCL CIAC		0	(78)	249,358	112,970
3	NET PLANT IN SERVICE		(0)	(93)	298,206	135,101
4	LESS:PLT DEDICATED TO SUBSID OPER	LABOR	0	0	0	0
5	NET PLANT IN SERVICE NET OF SUBS		(0)	(93)	298,206	135,101
DEFERRED ITEMS						
DEFERRED DEBITS						
6	LABOR RELATED	LABOR	0	(20)	64,854	29,382
7	REVENUE RELATED	REVENUE	0	(324)	85,016	49,269
8	PLANT RELATED	PLANT	0	0	0	0
9	UNCOLLECTIBLE ACCT	EXP_904	0	0	0	0
10	TOTAL MISC DEFERRED DEBITS		0	(344)	149,870	78,651
DEFERRED CREDITS						
11	LABOR RELATED	LABOR	0	(7)	20,904	9,470
12	REVENUE RELATED	REVENUE	0	0	0	0
13	PLANT RELATED	PLANT	0	(0)	1,309	593
14	TOTAL MISC DEFERRED CREDITS		0	(7)	22,213	10,064

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
ADDS & DEDUCT TO RATE BASE-6									
1	UNAMORTIZED DEBT DISC & EXP	PLANT	127,261	6,452	49,689	681	84	28,299	10,037
WORKING CAPITAL									
2	PREPAYMENTS PLANT RELATED	PLANT	940,479	47,679	367,211	5,035	619	209,138	74,174
3	PREPAYMENTS LABOR RELATED	LABOR	504,568	20,533	182,355	29,081	3,573	72,489	58,178
4	PREPAYMENTS REVENUE REL	REVENUE	125,092	4,917	45,585	4,184	816	23,279	12,938
5	TOTAL PREPAYMENTS		1,570,139	73,129	595,151	38,300	5,007	304,906	145,290
6	MATERIALS AND SUPPLIES	TDPLT	2,080,672	115,516	815,311	0	0	477,538	155,710
7	CASH WORKING CAPITAL-O&M		984,879	47,393	356,950	60,311	4,084	124,517	115,171
8	TOTAL WORKING CAPITAL		4,635,690	236,038	1,767,412	98,611	9,091	906,961	416,172
DEFERRED TAXES									
9	COMPRESSOR REG TAX ASSET	PLT_376	1,091,826	0	629,547	0	0	0	0
10	COMPRESSOR DEF REG LIABILITY	PLT_376	(4,066,443)	0	(2,344,711)	0	0	0	0
11	TAX ON ACCEL RECOVERY - STATE	PLANT	306,963	15,562	119,854	1,643	202	68,261	24,210
12	TAX ON ACCEL RECOVERY - FEDERAL	PLANT	991,726	50,277	387,221	5,310	652	220,534	78,216
13	COMPRESSOR STATION CIAC STATE	PLT_376	764,306	0	440,699	0	0	0	0
14	COMPRESSOR STATION CIAC FED	PLT_376	2,078,026	0	1,198,190	0	0	0	0
15	SPECIAL CONTRAC CIAC STATE	PLT_376	21,724	0	12,526	0	0	0	0
16	SPECIAL CONTRACT CIAC FED	PLT_376	57,584	0	33,203	0	0	0	0
17	ACCEL DEPRECIATION - STATE	PLANT	(2,142,010)	(108,592)	(836,351)	(11,468)	(1,409)	(476,328)	(168,937)
18	ACCEL DEPRECIATION - FEDERAL	PLANT	(9,209,784)	(466,904)	(3,595,973)	(49,307)	(6,057)	(2,048,019)	(726,362)
STATE & FED TAXES DEF DEBITS									
19	LABOR RELATED	LABOR	(305,701)	(12,440)	(110,483)	(17,619)	(2,164)	(43,918)	(35,248)
20	REVENUE RELATED	REVENUE	(685,472)	(26,945)	(249,792)	(22,926)	(4,469)	(127,564)	(70,899)
21	PLANT RELATED	PLANT	0	0	0	0	0	0	0
22	UNCOLLECTIBLE ACCT	EXP_904	0	0	0	0	0	0	0
STATE & FED TAXES DEF CREDITS									
23	LABOR RELATED	LABOR	(98,535)	(4,010)	(35,611)	(5,679)	(698)	(14,156)	(11,361)
24	REVENUE RELATED	REVENUE	0	0	0	0	0	0	0
25	PLANT RELATED	PLANT	(66,432)	(3,368)	(25,938)	(356)	(44)	(14,773)	(5,239)
26	TOTAL DEFERRED TAXES		(11,262,222)	(556,420)	(4,377,619)	(100,402)	(13,987)	(2,435,963)	(915,621)
27	EXCESS EARNINGS BASE	RATEBASE	(1,324,840)	(34,638)	(514,943)	(8,738)	(1,099)	(315,122)	(113,281)
28	TOTAL RATE BASE		68,855,652	1,800,244	26,763,053	454,132	57,099	16,377,804	5,887,510

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)		CUST SALES (10)	CUST MAINS (11)
ADDS & DEDUCT TO RATE BASE-6							
1	UNAMORTIZED DEBT DISC & EXP	PLANT	0	(0)	690	312	31,017
WORKING CAPITAL							
2	PREPAYMENTS PLANT RELATED	PLANT	0	(2)	5,097	2,309	229,218
3	PREPAYMENTS LABOR RELATED	LABOR	0	(9)	29,437	13,336	95,596
4	PREPAYMENTS REVENUE REL	REVENUE	0	(16)	4,267	2,473	26,651
5	TOTAL PREPAYMENTS		0	(27)	38,800	18,118	351,465
6	MATERIALS AND SUPPLIES	TDPLT	0	0	0	0	516,596
7	CASH WORKING CAPITAL-O&M		0	(23)	62,635	37,833	176,008
8	TOTAL WORKING CAPITAL		0	(50)	101,435	55,951	1,044,069
DEFERRED TAXES							
9	COMPRESSOR REG TAX ASSET	PLT_376	0	0	0	0	462,279
10	COMPRESSOR DEF REG LIABILITY	PLT_376	0	0	0	0	(1,721,732)
11	TAX ON ACCEL RECOVERY - STATE	PLANT	0	(1)	1,664	754	74,814
12	TAX ON ACCEL RECOVERY - FEDERAL	PLANT	0	(2)	5,375	2,435	241,708
13	COMPRESSOR STATION CIAC STATE	PLT_376	0	0	0	0	323,607
14	COMPRESSOR STATION CIAC FED	PLT_376	0	0	0	0	879,836
15	SPECIAL CONTRAC CIAC STATE	PLT_376	0	0	0	0	9,198
16	SPECIAL CONTRACT CIAC FED	PLT_376	0	0	0	0	24,381
17	ACCEL DEPRECIATION - STATE	PLANT	(0)	4	(11,608)	(5,259)	(522,061)
18	ACCEL DEPRECIATION - FEDERAL	PLANT	(0)	16	(49,911)	(22,612)	(2,244,654)
STATE & FED TAXES DEF DEBITS							
19	LABOR RELATED	LABOR	(0)	6	(17,835)	(8,080)	(57,919)
20	REVENUE RELATED	REVENUE	(0)	89	(23,380)	(13,549)	(146,038)
21	PLANT RELATED	PLANT	0	0	0	0	0
22	UNCOLLECTIBLE ACCT	EXP_904	0	0	0	0	0
STATE & FED TAXES DEF CREDITS							
23	LABOR RELATED	LABOR	(0)	2	(5,749)	(2,604)	(18,669)
24	REVENUE RELATED	REVENUE	0	0	0	0	0
25	PLANT RELATED	PLANT	(0)	0	(360)	(163)	(16,191)
26	TOTAL DEFERRED TAXES		(0)	114	(101,804)	(49,079)	(2,711,439)
27	EXCESS EARNINGS BASE	RATEBASE	(0)	7	(8,884)	(4,361)	(323,781)
28	TOTAL RATE BASE		0	(374)	461,726	226,639	16,827,820

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
OPERATING REVENUES-7								
SALES REVENUES								
1	SALES & TRANSP OF GAS	21,254,941	661,687	6,071,565	5,299,709	110,316	3,017,168	1,718,617
2	OFF SYSTEM REVENUE	412,394	10,782	160,291	2,720	342	98,091	35,262
3	OTHER REV-CUST CIAC SURCHARGE	177,222	30,928	90,877	0	0	0	0
OTHER OPERATING REVENUES								
487-FORFEITED DISCOUNTS								
4	SC-1 RESIDENTIAL	91,848	1,897	17,591	22,685	477	16,595	9,028
5	SC-3 COMMERCIAL	7,535	230	2,129	2,754	58	777	439
6	SC-8 HAMONDSPT TRANS	32	3	27	(0)	0	0	1
7	SC-14 RESIDENTIAL AGGREG	921	32	299	0	0	207	112
8	SC-14 COMMERCIAL AGGREG	647	49	450	0	0	47	27
9	SC-6 COMMERCIAL TRANS	49	4	38	0	0	1	3
10	OTHER	0	0	0	0	0	0	0
11	TOTAL ACCT 487	101,031	2,215	20,534	25,440	535	17,627	9,610
12	488-RECONNECT CHARGES	1,992	0	0	0	0	0	0
13	MISC SERV-SURCHRGES	2,929	0	0	0	0	0	0
14	SPECIAL CONTRACT REVENUES	1,433,115	37,469	557,028	9,452	1,188	340,877	122,539
15	GRT & MUNICIPAL TAXES	284,068	9,012	83,395	81,945	1,722	35,888	19,938
16	LOCAL PRODUCTION REVENUES	213,114	29,878	183,236	0	0	0	0
17	LOCAL PROD REV SHORTFALL	50,000	7,010	42,990	0	0	0	0
18	TOTAL OTHER OPERATING REV	2,086,249	85,584	887,184	116,837	3,446	394,392	152,086
19	TOTAL OPERATING REVENUES	23,930,807	788,981	7,209,917	5,419,266	114,104	3,509,651	1,905,966

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)	
OPERATING REVENUES-7							
SALES REVENUES							
1	SALES & TRANSP OF GAS		0	(2,217)	578,681	337,485	3,461,930
2	OFF SYSTEM REVENUE	RATEBASE	0	(2)	2,765	1,357	100,786
3	OTHER REV-CUST CIAC SURCHARGE	PLT_37680	0	0	0	0	55,417
OTHER OPERATING REVENUES							
487-FORFEITED DISCOUNTS							
4	SC-1 RESIDENTIAL	C_450SC1	0	(13)	3,043	1,379	19,165
5	SC-3 COMMERCIAL	C_450SC3	(0)	(0)	144	100	904
6	SC-8 HAMONDSPT TRANS	C_450SC8	(0)	0	0	1	(0)
7	SC-14 RESIDENTIAL AGGREG	C_450S14R	0	0	38	14	219
8	SC-14 COMMERCIAL AGGREG	C_450S14C	0	0	9	15	51
9	SC-6 COMMERCIAL TRANS	C_450SC6	(0)	0	0	1	(0)
10	OTHER	RATEBASE	0	0	0	0	0
11	TOTAL ACCT 487		0	(13)	3,234	1,510	20,339
12	488-RECONNECT CHARGES	CUST451R	0	1,992	0	0	0
13	MISC SERV-SURCHRGES	TRANCUST	0	0	0	2,929	0
14	SPECIAL CONTRACT REVENUES	RATEBASE	0	(8)	9,610	4,717	350,243
15	GRT & MUNICIPAL TAXES	GRTAX	0	(14)	6,625	4,185	41,372
16	LOCAL PRODUCTION REVENUES	TRANDISTM	0	0	0	0	0
17	LOCAL PROD REV SHORTFALL	TRANDISTM	0	0	0	0	0
18	TOTAL OTHER OPERATING REV		0	1,957	19,469	13,341	411,954
19	TOTAL OPERATING REVENUES		0	(263)	600,915	352,183	4,030,087

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
OPERATION & MAINTENANCE EXP-8								
GAS SUPPLY EXPENSES								
PURCHASED GAS EXPENSES								
1	803-NATURAL GAS PURCH	GACGAS 4,734,695	0	0	4,734,695	0	0	0
2	807-CALCULATIONS EXPENSE	GASCOSTS 0	0	0	0	0	0	0
3	812-GAS USED FOR UTIL OPER	GASCOSTS (13,545)	0	0	(13,545)	0	0	0
4	813-OTHER GAS SUPPLY EXPENSE	GASCOSTS 100,000	0	0	100,000	0	0	0
5	812 & 813 SUPPLY PROCUREMENT	SUPPROC 68,766	0	0	0	68,766	0	0
6	TOTAL PURCHASED GAS EXP	4,889,915	0	0	4,821,149	68,766	0	0
TRANSMISSION EXPENSES								
OPERATION								
7	850-SUPERVISION & ENGINEER	TRANS 0	0	0	0	0	0	0
8	851-CONTROL & DISPATCHING	TRANS 0	0	0	0	0	0	0
9	856-MAINS EXPENSES	PLT_367 0	0	0	0	0	0	0
10	857-M&R STATION EXPENSES	PLT_369 0	0	0	0	0	0	0
11	859-OTHER EXPENSES	EXP_8517 0	0	0	0	0	0	0
12	860-RENTS	EXP_8519 0	0	0	0	0	0	0
13	TOTAL OPERATION EXPENSE	0	0	0	0	0	0	0
MAINTENANCE								
14	861-SUPERVISION & ENGINEER	TRANS 4,229	4,229	0	0	0	0	0
15	862-STRUCTURES	PLT_366 0	0	0	0	0	0	0
16	863-MAINS	PLT_367 0	0	0	0	0	0	0
17	865-M&R STATION	PLT_369 0	0	0	0	0	0	0
18	867-OTHER EQUIP	PLT_371 0	0	0	0	0	0	0
19	TOTAL MAINTENANCE EXPENSE	4,229	4,229	0	0	0	0	0
20	TOTAL TRANSMISSION EXPENSES	4,229	4,229	0	0	0	0	0

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)		CUST SALES (10)	CUST MAINS (11)
OPERATION & MAINTENANCE EXP-8							
GAS SUPPLY EXPENSES							
PURCHASED GAS EXPENSES							
1	803-NATURAL GAS PURCH	GACGAS	0	0	0	0	0
2	807-CALCULATIONS EXPENSE	GASCOSTS	0	0	0	0	0
3	812-GAS USED FOR UTIL OPER	GASCOSTS	0	0	0	0	0
4	813-OTHER GAS SUPPLY EXPENSE	GASCOSTS	0	0	0	0	0
5	812 & 813 SUPPLY PROCUREMENT	SUPPROC	0	0	0	0	0
6	TOTAL PURCHASED GAS EXP		0	0	0	0	0
TRANSMISSION EXPENSES							
OPERATION							
7	850-SUPERVISION & ENGINEER	TRANS	0	0	0	0	0
8	851-CONTROL & DISPATCHING	TRANS	0	0	0	0	0
9	856-MAINS EXPENSES	PLT_367	0	0	0	0	0
10	857-M&R STATION EXPENSES	PLT_369	0	0	0	0	0
11	859-OTHER EXPENSES	EXP_8517	0	0	0	0	0
12	860-RENTS	EXP_8519	0	0	0	0	0
13	TOTAL OPERATION EXPENSE		0	0	0	0	0
MAINTENANCE							
14	861-SUPERVISION & ENGINEER	TRANS	0	0	0	0	0
15	862-STRUCTURES	PLT_366	0	0	0	0	0
16	863-MAINS	PLT_367	0	0	0	0	0
17	865-M&R STATION	PLT_369	0	0	0	0	0
18	867-OTHER EQUIP	PLT_371	0	0	0	0	0
19	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0
20	TOTAL TRANSMISSION EXPENSES		0	0	0	0	0

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
OPERATION & MAINT EXP CON'T-9								
DISTRIBUTION EXPENSES								
OPERATION								
1	870-SUPERVISION & ENGINEER	TLABDO 7,612	797	3,565	0	0	893	928
2	872- DIST EXP GAS SAMPLING	DISTR 25,767	0	25,767	0	0	0	0
3	873-DIST EXP ODORANT	DISTR 0	0	0	0	0	0	0
4	874-MAINS & SERVICES	PLT_37680 873,159	152,380	447,743	0	0	0	0
5	875-M&R STATION - GENERAL	PLT_378 223,644	0	223,644	0	0	0	0
6	876-M&R STATION - INDUSTRIAL	PLT_385 0	0	0	0	0	0	0
7	878-METERS & HOUSE REGUL	PLT_3814 117,531	0	0	0	0	0	117,531
8	879-CUSTOMER INSTALLATIONS	PLT_3805 215,994	0	1,256	0	0	161,936	52,802
9	880-OTHER EXPENSES	EXP_8719 309,250	32,363	148,330	0	0	34,392	36,176
10	881-RENTS	EXP_8710 12,518	1,310	6,004	0	0	1,392	1,464
11	TOTAL OPERATION EXPENSE	1,785,474	186,850	856,310	0	0	198,613	208,902
MAINTENANCE								
12	885-SUPERVISION & ENGINEER	TLABDM 157,050	0	67,164	0	0	13,486	47,882
13	886-STRUCTURES & IMPROV	PLT_375 70,280	0	70,280	0	0	0	0
14	887-MAINS	PLT_376 230,794	0	133,076	0	0	0	0
15	889-M&R STATION - GENERAL	PLT_378 35,413	0	35,413	0	0	0	0
16	890-M&R STATION - INDUSTRIAL	PLT_385 20,691	0	20,691	0	0	0	0
17	891-DIST EXP MAINT ODORIZER	DISTR 0	0	0	0	0	0	0
18	892-SERVICES	PLT_380 42,100	0	0	0	0	42,100	0
19	893-METERS & HOUSE REGUL	PLT_3814 118,781	0	0	0	0	0	118,781
20	TOTAL MAINTENANCE EXPENSE	675,111	0	326,625	0	0	55,586	166,663
21	TOTAL DISTRIBUTION EXPENSES	2,460,585	186,850	1,182,935	0	0	254,199	375,565

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
OPERATION & MAINT EXP CONT-9					
DISTRIBUTION EXPENSES					
OPERATION					
1	870-SUPERVISION & ENGINEER	TLABDO	0	0	1,428
2	872- DIST EXP GAS SAMPLING	DISTR	0	0	0
3	873-DIST EXP ODORANT	DISTR	0	0	0
4	874-MAINS & SERVICES	PLT_37680	0	0	273,036
5	875-M&R STATION - GENERAL	PLT_378	0	0	0
6	876-M&R STATION - INDUSTRIAL	PLT_385	0	0	0
7	878-METERS & HOUSE REGUL	PLT_3814	0	0	0
8	879-CUSTOMER INSTALLATIONS	PLT_3805	0	0	0
9	880-OTHER EXPENSES	EXP_8719	0	0	57,988
10	881-RENTS	EXP_8710	0	0	2,347
11	TOTAL OPERATION EXPENSE		0	0	334,800
MAINTENANCE					
12	885-SUPERVISION & ENGINEER	TLABDM	0	0	28,519
13	886-STRUCTURES & IMPROV	PLT_375	0	0	0
14	887-MAINS	PLT_376	0	0	97,718
15	889-M&R STATION - GENERAL	PLT_378	0	0	0
16	890-M&R STATION - INDUSTRIAL	PLT_385	0	0	0
17	891-DIST EXP MAINT ODORIZER	DISTR	0	0	0
18	892-SERVICES	PLT_380	0	0	0
19	893-METERS & HOUSE REGUL	PLT_3814	0	0	0
20	TOTAL MAINTENANCE EXPENSE		0	0	126,237
21	TOTAL DISTRIBUTION EXPENSES		0	0	461,037

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
OPERATION & MAINT EXP CON'T-10									
CUSTOMER ACCOUNTS EXPENSES									
1	901-SUPERVISION	TLABCA	25,148	412	3,822	4,485	94	3,217	1,754
2	902-METER READING EXP	CUST902	236,227	0	0	0	0	0	0
	903-CUST REC & COLL EXP								
3	SC-1 RESIDENTIAL	C_903SC1	580,432	11,987	111,165	143,361	3,015	104,875	57,055
4	SC-3 COMMERCIAL	C_903SC3	39,207	1,197	11,078	14,331	301	4,041	2,284
5	SC-8 HAMMONDSPOORT TRANS	C_903SC8	296	27	249	(0)	0	3	8
6	SC-14 RESIDENTIAL AGGREG	C_903S14R	16,452	577	5,346	0	0	3,690	2,004
7	SC-14 COMMERCIAL AGGREG	C_903S14C	7,357	554	5,117	0	0	535	304
8	SC-6 COMMERCIAL TRANS	C_903SC6	973	83	768	8	0	27	58
9	SC-7 INDUSTRIAL TRANS	C_903SC7	240	22	206	(0)	0	1	1
10	BATH FIRM SC-1	C_903S1B	125	6	52	65	1	(0)	0
11	BATH TRANS SC-3	C_903S3B	375	37	339	0	0	0	0
12	BATH TRANS SC-4	C_903S4B	125	12	113	(0)	0	0	0
13	TOTAL ACCT 903		645,584	14,502	134,434	157,765	3,317	113,172	61,715
	904-UNCOLLECTIBLE ACCTS EXP								
14	SC-1 RESIDENTIAL	C_904SC1	138,028	2,851	26,435	34,091	717	24,939	13,568
15	SC-3 COMMERCIAL	C_904SC3	2,971	91	839	1,086	23	306	173
16	TOTAL ACCT 904		140,999	2,941	27,275	35,177	740	25,246	13,741
17	905-MISC CUST ACCTS EXP	EXP_9024	0	0	0	0	0	0	0
18	TOTAL CUSTOMER ACCTS EXPENSE		1,047,958	17,856	165,531	197,427	4,151	141,635	77,210
CUSTOMER SERVICE EXPENSES									
19	909-SUPERVISION	TLABCS	(38)	0	0	0	0	0	0
20	910-CUSTOMER ASSISTANCE EXP	CUST910	41,840	0	0	0	0	0	0
21	911-INFORMATIONAL ADVERTISING	CUST911	55,731	0	0	0	0	0	0
22	912-MISC CUST SERV EXP	EXP_9101	79,573	0	0	0	0	0	0
23	TOTAL CUST SERVICE & INFO EXP		177,106	0	0	0	0	0	0
SALES EXPENSES									
24	915-SUPERVISION	EXP_9167	0	0	0	0	0	0	0
25	916-DEMONSTRATING & SELLING	CUST916	5,066	0	0	0	0	0	0
26	917-ADVERTISING EXPENSE	CUST917	2,323	0	0	0	0	0	0
27	TOTAL SALES EXPENSES		7,389	0	0	0	0	0	0

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)	
OPERATION & MAINT EXP CON'T-10							
CUSTOMER ACCOUNTS EXPENSES							
1	901-SUPERVISION	TLABCA	0	(2)	7,387	276	3,704
2	902-METER READING EXP	CUST902	0	0	236,227	0	0
903-CUST REC & COLL EXP							
3	SC-1 RESIDENTIAL	C_903SC1	0	(81)	19,230	8,715	121,111
4	SC-3 COMMERCIAL	C_903SC3	(0)	(0)	750	522	4,706
5	SC-8 HAMMONDSPO RT TRANS	C_903SC8	(0)	0	1	8	(0)
6	SC-14 RESIDENTIAL AGGREG	C_903S14R	0	0	677	247	3,911
7	SC-14 COMMERCIAL AGGREG	C_903S14C	0	0	100	165	580
8	SC-6 COMMERCIAL TRANS	C_903SC6	(0)	0	2	26	(0)
9	SC-7 INDUSTRIAL TRANS	C_903SC7	(0)	0	0	9	(0)
10	BATH FIRM SC-1	C_903S1B	(0)	0	0	(0)	(0)
11	BATH TRANS SC-3	C_903S3B	0	0	0	0	0
12	BATH TRANS SC-4	C_903S4B	0	0	0	0	0
13	TOTAL ACCT 903		0	(81)	20,759	9,693	130,307
904-UNCOLLECTIBLE ACCTS EXP							
14	SC-1 RESIDENTIAL	C_904SC1	0	(19)	4,573	2,072	28,800
15	SC-3 COMMERCIAL	C_904SC3	(0)	(0)	57	40	357
16	TOTAL ACCT 904		0	(19)	4,630	2,112	29,157
17	905-MISC CUST ACCTS EXP	EXP_9024	0	0	0	0	0
18	TOTAL CUSTOMER ACCTS EXPENSE		0	(103)	269,003	12,080	163,168
CUSTOMER SERVICE EXPENSES							
19	909-SUPERVISION	TLABCS	0	0	0	(38)	0
20	910-CUSTOMER ASSISTANCE EXP	CUST910	0	0	0	41,840	0
21	911-INFORMATIONAL ADVERTISING	CUST911	0	0	0	55,731	0
22	912-MISC CUST SERV EXP	EXP_9101	0	0	0	79,573	0
23	TOTAL CUST SERVICE & INFO EXP		0	0	0	177,106	0
SALES EXPENSES							
24	915-SUPERVISION	EXP_9167	0	0	0	0	0
25	916-DEMONSTRATING & SELLING	CUST916	0	0	0	5,066	0
26	917-ADVERTISING EXPENSE	CUST917	0	0	0	2,323	0
27	TOTAL SALES EXPENSES		0	0	0	7,389	0

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)	
OPERATION & MAINT EXP CON'T-11									
ADMINISTRATIVE & GENERAL EXP									
OPERATION									
1	920-ADMIN & GEN SALARIES	LABOR	987,894	40,202	357,033	56,937	6,995	141,925	113,907
2	921-OFFICE SUPPLIES & EXP	LABOR	440,946	17,944	159,361	25,414	3,122	63,348	50,842
3	922-ADMIN EXP TRANSF-CREDIT	LABOR	(106,769)	(4,345)	(38,587)	(6,154)	(756)	(15,339)	(12,311)
4	923-OUTSIDE SERVICES EMPLOY	LABOR	622,678	25,340	225,041	35,888	4,409	89,457	71,796
5	924-PROPERTY INSURANCE	PLANT	60,178	3,051	23,497	322	40	13,382	4,746
6	925-INJURIES & DAMAGES	LABOR	415,011	16,889	149,988	23,919	2,938	59,622	47,852
7	926 EMPLOYEE PENSIONS & BEN	LABOR	1,053,374	42,867	380,698	60,711	7,458	151,333	121,457
8	927-FRANCHISE REQUIREMENTS	REVENUE	0	0	0	0	0	0	0
9	928-REGULATORY COMM EXP	REVENUE	224,168	8,812	81,689	7,497	1,462	41,717	23,186
10	929-DUPLICATE CHARGES-CR.	LABOR	0	0	0	0	0	0	0
11	930.2-MISC GENERAL EXPENSE	LABOR	319,477	13,001	115,461	18,413	2,262	45,897	36,836
12	TOTAL OPERATION EXPENSE		4,016,957	163,760	1,454,180	222,949	27,930	591,343	458,311
MAINTENANCE									
13	932 MAINT OF GENERAL PLANT	GENPLT	219,354	9,391	80,231	10,835	1,331	34,205	24,023
14	TOTAL MAINTENANCE EXPENSE		219,354	9,391	80,231	10,835	1,331	34,205	24,023
15	TOTAL ADMIN & GENERAL EXPENSE		4,236,311	173,152	1,534,411	233,784	29,261	625,548	482,334
16	TOTAL OPERATION & MAINT EXP		12,823,493	382,087	2,882,877	5,252,360	102,178	1,021,382	935,109
16	TOTAL OPER & MAINT EXP LESS PURCH GAS		8,020,033	382,087	2,882,877	517,666	33,412	1,021,382	935,109
16	COST OF PURCH GAS (NET OF DEFER COSTS) & UNCOL		4,944,459	2,941	27,275	4,769,872	69,505	25,246	13,741

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)		CUST SALES (10)	CUST MAINS (11)
OPERATION & MAINT EXP CON'T-11							
ADMINISTRATIVE & GENERAL EXP							
OPERATION							
1	920-ADMIN & GEN SALARIES	LABOR	0	(18)	57,635	26,111	187,168
2	921-OFFICE SUPPLIES & EXP	LABOR	0	(8)	25,725	11,655	83,542
3	922-ADMIN EXP TRANSF-CREDIT	LABOR	(0)	2	(6,229)	(2,822)	(20,229)
4	923-OUTSIDE SERVICES EMPLOY	LABOR	0	(11)	36,328	16,458	117,974
5	924-PROPERTY INSURANCE	PLANT	0	(0)	326	148	14,667
6	925-INJURIES & DAMAGES	LABOR	0	(8)	24,212	10,969	78,629
7	926 EMPLOYEE PENSIONS & BEN	LABOR	0	(19)	61,455	27,842	199,574
8	927-FRANCHISE REQUIREMENTS	REVENUE	0	0	0	0	0
9	928-REGULATORY COMM EXP	REVENUE	0	(29)	7,646	4,431	47,758
10	929-DUPLICATE CHARGES-CR.	LABOR	0	0	0	0	0
11	930.2-MISC GENERAL EXPENSE	LABOR	0	(6)	18,639	8,444	60,529
12	TOTAL OPERATION EXPENSE		0	(97)	225,735	103,235	769,611
MAINTENANCE							
13	932 MAINT OF GENERAL PLANT	GENPLT	0	(3)	10,968	4,969	43,404
14	TOTAL MAINTENANCE EXPENSE		0	(3)	10,968	4,969	43,404
15	TOTAL ADMIN & GENERAL EXPENSE		0	(101)	236,703	108,204	813,015
16	TOTAL OPERATION & MAINT EXP		0	(204)	505,706	304,779	1,437,220
16	TOTAL OPER & MAINT EXP LESS PURCH GAS		0	(204)	505,706	304,779	1,437,220
16	COST OF PURCH GAS (NET OF DEFER COSTS) & UNCOL		0	(19)	4,630	2,112	29,157

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
OTHER EXPENSES AND TAXES-12								
DEPRECIATION EXPENSE								
INTANGIBLE PLANT								
1	301-ORGANIZATION	PLANT	0	0	0	0	0	0
2	TOTAL INTANGIBLE PLANT		0	0	0	0	0	0
TRANSMISSION PLANT								
3	365 LAND AND LAND RIGHTS	PLT_365	0	0	0	0	0	0
4	366-MEAS AND REG STA EQUIP	PLT_366	1,193	0	0	0	0	0
5	367-MAINS	PLT_367	63,460	0	0	0	0	0
6	369-M&R STATION EQUIP	PLT_369	10,499	0	0	0	0	0
7	371-OTHER EQUIPMENT	PLT_371	5,886	0	0	0	0	0
8	TOTAL TRANSMISSION PLANT		81,038	0	0	0	0	0
DISTRIBUTION PLANT								
9	374.2-RIGHTS OF WAY	PLT_374	2,326	0	0	0	0	0
10	375-STRUCTURES AND IMPROVE	PLT_375	4,302	0	0	0	0	0
11	376-MAINS	PLT_376	779,905	0	449,693	0	0	0
12	378-MEAS AND REG EQUIP-GENERAL	PLT_378	98,704	0	98,704	0	0	0
13	380-SERVICES	PLT_380	417,084	0	0	0	417,084	0
14	381-METERS	PLT_381	81,511	0	0	0	0	81,511
15	382-METER INSTALLATIONS	PLT_382	74,416	0	0	0	0	74,416
16	383-HOUSE REGULATORS	PLT_383	9,025	0	0	0	0	9,025
17	384-HOUSE REGULATORS-INSTALL	PLT_384	8,926	0	0	0	0	8,926
18	385-INDUSTRIAL M&R EQUIP	PLT_385	2,239	0	2,239	0	0	0
19	TOTAL DISTRIBUTION PLANT		1,478,437	0	557,263	0	417,084	173,878
GENERAL PLANT								
20	390-STRUCTURES & IMPROV	PLT_390	107,516	4,375	38,857	6,197	761	15,446
21	391-OFFICE FURNITURE & EQUIP	PLT_391	189,233	7,701	68,390	10,906	1,340	27,186
22	392-TRANSPORTATION EQUIP	PLT_392	63,503	2,584	22,951	3,660	450	9,123
23	393-STORES EQUIPMENT	PLT_393	2,551	142	1,000	0	0	586
24	394-TOOLS, SHOP, & GARAGE EQ	PLT_394	49,495	2,748	19,395	0	0	11,360
25	395-LABORATORY EQUIPMENT	PLT_395	1,460	81	572	0	0	335
26	396-POWER OPERATION EQUIP	PLT_396	17,099	949	6,700	0	0	3,924
27	397-COMMUNICATION EQUIPMENT	PLT_397	0	0	0	0	0	0
28	TOTAL GENERAL PLANT		430,858	18,580	157,865	20,763	2,551	67,960
29	399-AMORT OF EXCESS RESERVE	PLANT	(151,619)	(7,687)	(59,200)	(812)	(100)	(33,716)
30	CUSTOMER CIAC	PLT_376	7,525	0	4,339	0	0	0
31	VIRGIL CIAC	PLT_376	0	0	0	0	0	0
32	BATH RELIABILITY CIAC	PLT_376	169,697	0	97,847	0	0	0
33	TOTAL ACCEL RECOVERY PLANT		177,222	0	102,186	0	0	0
34	TOTAL DEPRECIATION EXPENSE		2,015,935	91,931	758,114	19,951	2,451	451,328

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
OTHER EXPENSES AND TAXES-12					
DEPRECIATION EXPENSE					
INTANGIBLE PLANT					
1	301-ORGANIZATION PLANT	0	0	0	0
2	TOTAL INTANGIBLE PLANT	0	0	0	0
TRANSMISSION PLANT					
3	365 LAND AND LAND RIGHTS PLT_365	0	0	0	0
4	366-MEAS AND REG STA EQUIP PLT_366	0	0	0	0
5	367-MAINS PLT_367	0	0	0	0
6	369-M&R STATION EQUIP PLT_369	0	0	0	0
7	371-OTHER EQUIPMENT PLT_371	0	0	0	0
8	TOTAL TRANSMISSION PLANT	0	0	0	0
DISTRIBUTION PLANT					
9	374.2-RIGHTS OF WAY PLT_374	0	0	0	0
10	375-STRUCTURES AND IMPROVE PLT_375	0	0	0	0
11	376-MAINS PLT_376	0	0	0	330,212
12	378-MEAS AND REG EQUIP-GENERAL PLT_378	0	0	0	0
13	380-SERVICES PLT_380	0	0	0	0
14	381-METERS PLT_381	0	0	0	0
15	382-METER INSTALLATIONS PLT_382	0	0	0	0
16	383-HOUSE REGULATORS PLT_383	0	0	0	0
17	384-HOUSE REGULATORS-INSTALL PLT_384	0	0	0	0
18	385-INDUSTRIAL M&R EQUIP PLT_385	0	0	0	0
19	TOTAL DISTRIBUTION PLANT	0	0	0	330,212
GENERAL PLANT					
20	390-STRUCTURES & IMPROV PLT_390	0	(2)	6,273	2,842
21	391-OFFICE FURNITURE & EQUIP PLT_391	0	(3)	11,040	5,002
22	392-TRANSPORTATION EQUIP PLT_392	0	(1)	3,705	1,678
23	393-STORES EQUIPMENT PLT_393	0	0	0	633
24	394-TOOLS, SHOP, & GARAGE EQ PLT_394	0	0	0	12,289
25	395-LABORATORY EQUIPMENT PLT_395	0	0	0	362
26	396-POWER OPERATION EQUIP PLT_396	0	0	0	4,245
27	397-COMMUNICATION EQUIPMENT PLT_397	0	0	0	0
28	TOTAL GENERAL PLANT	0	(7)	21,017	9,522
29	399-AMORT OF EXCESS RESERVE PLANT	(0)	0	(822)	(372)
30	CUSTOMER CIAC PLT_376	0	0	0	3,186
31	VIRGIL CIAC PLT_376	0	0	0	0
32	BATH RELIABILITY CIAC PLT_376	0	0	0	71,850
33	TOTAL ACCEL RECOVERY PLANT	0	0	0	75,036
34	TOTAL DEPRECIATION EXPENSE	0	(6)	20,196	9,150

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)	
OTHER EXPENSES AND TAXES-13									
TAXES OTHER THAN INCOME TAXES									
STATE & LOCAL GROSS RECEIPTS TAX									
1	SC-1 RESIDENTIAL	C_GRTSC1	88,844	1,835	17,015	21,943	461	16,053	8,733
2	SC-3 COMMERCIAL	C_GRTSC3	164,155	5,011	46,381	60,000	1,261	16,917	9,562
3	SC-14 RESIDENTIAL AGGREG	C_GRTS14R	4,401	154	1,430	0	0	987	536
4	SC-14 COMMERCIAL AGGREG	C_GRTS14C	26,459	1,994	18,405	0	0	1,925	1,094
5	SC-6 COMMERCIAL TRANS	C_GRTSC6	209	18	165	2	0	6	12
6	TOTAL STATE & LOCAL TAX		284,068	9,012	83,395	81,945	1,722	35,888	19,938
7	FEDERAL UNEMPLOYMENT TAX	LABOR	2,477	101	895	143	18	356	286
8	FICA	LABOR	238,065	9,688	86,038	13,721	1,686	34,201	27,449
9	STATE UNEMPLOYMENT TAX	LABOR	17,342	706	6,268	1,000	123	2,491	2,000
10	PROPERTY TAXES	PLANT	2,717,243	137,755	1,060,951	14,548	1,787	604,245	214,305
11	TOTAL TAXES OTHER THAN INCOME		3,259,194	157,261	1,237,548	111,356	5,336	677,181	263,977
12	TOTAL OPERATING EXPENSES BEFORE INCOME TAXES		18,098,622	631,279	4,878,539	5,383,667	109,964	2,149,891	1,407,829
13	OPERATING INCOME BEFORE INCOME TAX		5,832,185	157,701	2,331,379	35,598	4,139	1,359,760	498,137

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
OTHER EXPENSES AND TAXES-13						
TAXES OTHER THAN INCOME TAXES						
STATE & LOCAL GROSS RECEIPTS TAX						
1	SC-1 RESIDENTIAL	C_GRTSC1	0	(12)	2,943	1,334
2	SC-3 COMMERCIAL	C_GRTSC3	(0)	(2)	3,139	18,538
3	SC-14 RESIDENTIAL AGGREG	C_GRTS14R	0	0	181	2,184
4	SC-14 COMMERCIAL AGGREG	C_GRTS14C	0	0	361	19,702
5	SC-6 COMMERCIAL TRANS	C_GRTSC6	(0)	0	0	66
6	TOTAL STATE & LOCAL TAX		0	(14)	6,625	1,046
7	FEDERAL UNEMPLOYMENT TAX	LABOR	0	(0)	145	2,087
8	FICA	LABOR	0	(4)	13,889	6
9	STATE UNEMPLOYMENT TAX	LABOR	0	(0)	1,012	(0)
10	PROPERTY TAXES	PLANT	0	(5)	14,726	4,185
11	TOTAL TAXES OTHER THAN INCOME		0	(24)	36,396	41,372
12	TOTAL OPERATING EXPENSES BEFORE INCOME TAXES		0	(234)	562,297	469
13	OPERATING INCOME BEFORE INCOME TAX		0	(29)	38,618	45,104
					20,583	3,286
					17,672	662,260
						752,491
					331,600	2,643,789
					20,583	1,386,298

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
DEVELOPMENT OF INC TAXES-14								
1	TOTAL OPERATING REVENUES	23,930,807	788,981	7,209,917	5,419,266	114,104	3,509,651	1,905,966
	LESS:							
2	OPERATION & MAINT EXPENSE	12,823,493	382,087	2,882,877	5,252,360	102,178	1,021,382	935,109
3	DEPRECIATION EXPENSE	2,015,935	91,931	758,114	19,951	2,451	451,328	208,742
4	TAXES OTHER THAN INCOME	3,259,194	157,261	1,237,548	111,356	5,336	677,181	263,977
	LESS:							
5	INTEREST CHARGES	RATEBASE 1,404,202	36,713	545,790	9,261	1,164	333,999	120,066
6	INCOME BEFORE FIT	4,427,984	120,988	1,785,589	26,337	2,975	1,025,761	378,071
TAX ADDITIONS AND DEDUCTIONS								
7	DEPRECIATION RELATED	PLANT (151,619)	(7,687)	(59,200)	(812)	(100)	(33,716)	(11,958)
8	BOOK DEPRECIATION EXPENSE	PLANT 1,935,397	98,118	755,678	10,362	1,273	430,382	152,642
9	ADR NORMALIZED	PLANT 18,100	918	7,067	97	12	4,025	1,427
10	DEDUCT TAX DEPRECIATION	PLANT (5,110,898)	(259,105)	(1,995,557)	(27,363)	(3,361)	(1,136,532)	(403,089)
11	COST OF REMOVAL	PLANT (923,677)	(46,827)	(360,651)	(4,945)	(608)	(205,402)	(72,849)
12	SAFETY & RELIABILITY SHORTFALL	REVENUE 2,448	96	892	82	16	455	253
13	CUSTOMER AFFILIATE ALLOC SHORFALL	REVENUE 1,463	58	533	49	10	272	151
14	CUSTOMER MAKE WHOLE INCREASE	REVENUE 1,533	60	559	51	10	285	159
15	DEFERRED RATE CASE 2016	REVENUE 95,000	3,734	34,619	3,177	619	17,679	9,826
16	FIXED INTEREST	RATEBASE (248,617)	(6,500)	(96,633)	(1,640)	(206)	(59,135)	(21,258)
17	CUSTOMER INCENTIVE	REVENUE 0	0	0	0	0	0	0
18	DEF DEBIT - LOW INCOME CREDIT	PLANT (3,107)	(158)	(1,213)	(17)	(2)	(691)	(245)
19	DEF DEBIT - FIT REFUND	PLANT (328,954)	(16,677)	(128,441)	(1,761)	(216)	(73,151)	(25,944)
20	DEF DEBIT - RATE CASE 2019	REVENUE (295,305)	(11,608)	(107,612)	(9,877)	(1,925)	(54,955)	(30,543)
21	DEFERRED NET PLANT DUE	PLANT (24,629)	(1,249)	(9,616)	(132)	(16)	(5,477)	(1,942)
22	AMORT OF MATRIX INCENTIVE	PLANT (32,226)	(1,634)	(12,583)	(173)	(21)	(7,166)	(2,542)
23	AMORT OF GAS SPECIALIST WAGE DIFF	LABOR (3,997)	(163)	(1,445)	(230)	(28)	(574)	(461)
24	REGULATORY LIABILITY	PLANT 171,574	8,698	66,991	919	113	38,154	13,532
25	AMORT PRIOR PERIOD - OPEBS	LABOR (3,586)	(146)	(1,296)	(207)	(25)	(515)	(413)
26	TOTAL ADDITIONS AND DEDUCTIONS	(4,901,101)	(240,070)	(1,907,907)	(32,419)	(4,457)	(1,086,062)	(393,255)
27	STATE TAXABLE INCOME	(473,117)	(119,082)	(122,318)	(6,082)	(1,482)	(60,301)	(15,184)
28	CURRENT STATE FRANCHISE TAX @ 6.50%	(30,753)	(7,740)	(7,951)	(395)	(96)	(3,920)	(987)
29	DEFERRED PROVISION	PLT_376 0	0	0	0	0	0	0
30	TOTAL CURRENT STATE TAXES	(30,753)	(7,740)	(7,951)	(395)	(96)	(3,920)	(987)
TIMING DIFFERENCE (STATE & FEDERAL)								
31	PLANT RELATED	PLANT 1,474,659	74,760	575,783	7,895	970	327,926	116,304
32	REVENUE RELATED	REVENUE (16,042)	(631)	(5,846)	(537)	(105)	(2,985)	(1,659)
33	LABOR RELATED	LABOR 3,997	163	1,445	230	28	574	461
34	FIXED INTEREST	RATEBASE (9,963)	(260)	(3,873)	(66)	(8)	(2,370)	(852)
35	BALANCE FOR FEDERAL INCOME TAX	1,010,286	(37,310)	453,141	1,837	(500)	266,764	100,057
36	FEDERAL INCOME TAX	212,160	(7,835)	95,160	386	(105)	56,020	21,012

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
DEVELOPMENT OF INC TAXES-14						
1	TOTAL OPERATING REVENUES		0	(263)	600,915	352,183
	LESS:					4,030,087
2	OPERATION & MAINT EXPENSE		0	(204)	505,706	304,779
3	DEPRECIATION EXPENSE		0	(6)	20,196	9,150
4	TAXES OTHER THAN INCOME		0	(24)	36,396	17,672
	LESS:					752,491
5	INTEREST CHARGES	RATEBASE	0	(8)	9,416	4,622
						343,177
6	INCOME BEFORE FIT		0	(21)	29,202	15,961
						1,043,121
TAX ADDITIONS AND DEDUCTIONS						
7	DEPRECIATION RELATED	PLANT	(0)	0	(822)	(372)
8	BOOK DEPRECIATION EXPENSE	PLANT	0	(3)	10,489	4,752
9	ADR NORMALIZED	PLANT	0	(0)	98	44
						4,411
10	DEDUCT TAX DEPRECIATION	PLANT	(0)	9	(27,698)	(12,548)
11	COST OF REMOVAL	PLANT	(0)	2	(5,006)	(2,268)
						(225,123)
12	SAFETY & RELIABILITY SHORTFALL	REVENUE	0	(0)	83	48
13	CUSTOMER AFFILIATE ALLOC SHORFALL	REVENUE	0	(0)	50	29
14	CUSTOMER MAKE WHOLE INCREASE	REVENUE	0	(0)	52	30
						327
15	DEFERRED RATE CASE 2016	REVENUE	0	(12)	3,240	1,878
16	FIXED INTEREST	RATEBASE	(0)	1	(1,667)	(818)
						(60,760)
17	CUSTOMER INCENTIVE	REVENUE	0	0	0	0
						0
18	DEF DEBIT - LOW INCOME CREDIT	PLANT	(0)	0	(17)	(8)
						(757)
19	DEF DEBIT - FIT REFUND	PLANT	(0)	1	(1,783)	(808)
						(80,174)
20	DEF DEBIT - RATE CASE 2019	REVENUE	(0)	38	(10,072)	(5,837)
						(62,914)
21	DEFERRED NET PLANT DUE	PLANT	(0)	0	(133)	(60)
						(6,003)
22	AMORT OF MATRIX INCENTIVE	PLANT	(0)	0	(175)	(79)
						(7,854)
23	AMORT OF GAS SPECIALIST WAGE DIFF	LABOR	(0)	0	(233)	(106)
						(757)
24	REGULATORY LIABILITY	PLANT	0	(0)	930	421
						41,817
25	AMORT PRIOR PERIOD - OPEBS	LABOR	(0)	0	(209)	(95)
						(679)
26	TOTAL ADDITIONS AND DEDUCTIONS		(0)	34	(32,872)	(15,796)
						(1,188,297)
27	STATE TAXABLE INCOME		0	13	(3,670)	165
28	CURRENT STATE FRANCHISE TAX @ 6.50%		0	1	(239)	11
						(9,436)
29	DEFERRED PROVISION	PLT_376	0	0	0	0
						0
30	TOTAL CURRENT STATE TAXES		0	1	(239)	11
						(9,436)
TIMING DIFFERENCE (STATE & FEDERAL)						
31	PLANT RELATED	PLANT	0	(3)	7,992	3,621
32	REVENUE RELATED	REVENUE	(0)	2	(547)	(317)
33	LABOR RELATED	LABOR	0	(0)	233	106
						757
34	FIXED INTEREST	RATEBASE	(0)	0	(67)	(33)
						(2,435)
35	BALANCE FOR FEDERAL INCOME TAX		0	12	4,179	3,531
						218,576
36	FEDERAL INCOME TAX		0	2	878	741
						45,901

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
DEVELOPMENT OF INC TAXES-15								
PROVISION FOR DEFERRED FIT & SIT								
1	ADR NORMALIZED PLANT	(4,977)	(252)	(1,943)	(27)	(3)	(1,107)	(393)
2	ACRS NORMALIZED PLANT	568,874	28,840	222,118	3,046	374	126,503	44,866
3	COST OF REMOVAL PLANT	254,011	12,877	99,179	1,360	167	56,486	20,033
4	SAFETY & RELIABILITY SHORTFALL REVENUE	(159)	(6)	(58)	(5)	(1)	(30)	(16)
5	CUSTOMER AFFILIATE ALLOC SHORFALL REVENUE	(95)	(4)	(35)	(3)	(1)	(18)	(10)
6	CUSTOMER MAKE WHOLE INCREASE REVENUE	(100)	(4)	(36)	(3)	(1)	(19)	(10)
7	RATE CASE 2016 REVENUE	(26,125)	(1,027)	(9,520)	(874)	(170)	(4,862)	(2,702)
8	FIXED INTEREST RATEBASE	70,462	1,842	27,387	465	58	16,760	6,025
9	CUSTOMER INCENTIVE PLANT	6,720	341	2,624	36	4	1,494	530
10	DEF DEBIT - LOW INCOME CREDIT PLANT	855	43	334	5	1	190	67
11	DEF DEBIT - FIT REFUND PLANT	90,462	4,586	35,321	484	59	20,117	7,135
12	DEF DEBIT - RATE CASE 2019 REVENUE	83,435	3,280	30,404	2,791	544	15,527	8,630
13	DEFERRED NET PLANT DUE PLANT	1,601	81	625	9	1	356	126
14	AMORT OF MATRIX INCENTIVE PLANT	2,095	106	818	11	1	466	165
15	AMORT OF GAS SPECIALIST WAGE DIFF LABOR	260	11	94	15	2	37	30
16	DEFER CREDITS - REGUL LIABILITY PLANT	(47,253)	(2,396)	(18,450)	(253)	(31)	(10,508)	(3,727)
17	AMORT PRIOR PERIOD OPEBS & PENSION LABOR	986	40	356	57	7	142	114
18	COMPRESSOR LABOR	17,931	730	6,480	1,033	127	2,576	2,068
19	DALRYMPLE MONTHLY ENTRY LABOR	(10,395)	(423)	(3,757)	(599)	(74)	(1,493)	(1,199)
20	TOTAL DEFERRED INCOME TAXES	1,008,587	48,665	391,941	7,546	1,066	222,617	81,732
21	TOTAL FEDERAL & STATE TAXES	1,189,994	33,090	479,150	7,537	864	274,718	101,757
22	TOTAL OPERATING EXPENSES	19,288,617	664,369	5,357,689	5,391,204	110,828	2,424,609	1,509,586
23	NET UTILITY INCOME	4,642,191	124,611	1,852,228	28,062	3,275	1,085,042	396,380
EFFECTIVE STATE TAX RATE								
		6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
FEDERAL TAX RATE - CURRENT								
		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
1 - INCREMENTAL TAX RATE								
		0.73865	0.73865	0.73865	0.73865	0.73865	0.73865	0.73865
INCREMENTAL TAX RATE								
		0.26135	0.26135	0.26135	0.26135	0.26135	0.26135	0.26135
EFFECTIVE INCREMENTAL FEDERAL RATE								
		0.19635	0.19635	0.19635	0.19635	0.19635	0.19635	0.19635
FACTOR FOR TAXABLE BASIS								
		1.35382	1.35382	1.35382	1.35382	1.35382	1.35382	1.35382
INTEREST COMPONENT OF RATE BASE								
REVENUE TAX FACTOR								
		1.1948%	1.1948%	1.1948%	1.1948%	1.1948%	1.1948%	1.1948%
UNCOLLECTIBLE FACTOR								
		0.4358%	0.4358%	0.4358%	0.4358%	0.4358%	0.4358%	0.4358%
STATE TAX RATE AFTER 2006								
		6.5000%	6.5000%	6.5000%	6.5000%	6.5000%	6.5000%	6.5000%
FEDERAL TAX RATE - CURRENT								
		21.0000%	21.0000%	21.0000%	21.0000%	21.0000%	21.0000%	21.0000%
EFFECTIVE STATE TAX RATE								
		6.394%	6.394%	6.394%	6.394%	6.394%	6.394%	6.394%
1 - INCREMENTAL TAX RATE								
		0.72661	0.72661	0.72661	0.72661	0.72661	0.72661	0.72661
INCREMENTAL TAX RATE								
		0.27339	0.27339	0.27339	0.27339	0.27339	0.27339	0.27339
EFFECTIVE INCREMENTAL FEDERAL RATE								
		0.19315	0.19315	0.19315	0.19315	0.19315	0.19315	0.19315
FACTOR FOR TAXABLE BASIS								
		1.37626	1.37626	1.37626	1.37626	1.37626	1.37626	1.37626

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
DEVELOPMENT OF INC TAXES-15					
PROVISION FOR DEFERRED FIT & SIT					
1	ADR NORMALIZED PLANT	(0)	0	(12)	(1,213)
2	ACRS NORMALIZED PLANT	0	(1)	1,397	138,649
3	COST OF REMOVAL PLANT	0	(0)	624	61,909
4	SAFETY & RELIABILITY SHORTFALL REVENUE	(0)	0	(3)	(34)
5	CUSTOMER AFFILIATE ALLOC SHORFALL REVENUE	(0)	0	(2)	(20)
6	CUSTOMER MAKE WHOLE INCREASE REVENUE	(0)	0	(2)	(21)
7	RATE CASE 2016 REVENUE	(0)	3	(516)	(5,566)
8	FIXED INTEREST RATEBASE	0	(0)	232	17,220
9	CUSTOMER INCENTIVE PLANT	0	(0)	16	1,638
10	DEF DEBIT - LOW INCOME CREDIT PLANT	0	(0)	2	208
11	DEF DEBIT - FIT REFUND PLANT	0	(0)	222	22,048
12	DEF DEBIT - RATE CASE 2019 REVENUE	0	(11)	1,649	17,775
13	DEFERRED NET PLANT DUE PLANT	0	(0)	4	390
14	AMORT OF MATRIX INCENTIVE PLANT	0	(0)	5	511
15	AMORT OF GAS SPECIALIST WAGE DIFF LABOR	0	(0)	7	49
16	DEFER CREDITS - REGUL LIABILITY PLANT	(0)	0	(116)	(11,517)
17	AMORT PRIOR PERIOD OPEBS & PENSION LABOR	0	(0)	26	187
18	COMPRESSOR LABOR	0	(0)	474	3,397
19	DALRYMPLE MONTHLY ENTRY LABOR	(0)	0	(275)	(1,969)
20	TOTAL DEFERRED INCOME TAXES	0	(9)	3,732	243,641
21	TOTAL FEDERAL & STATE TAXES	0	(6)	4,484	280,106
22	TOTAL OPERATING EXPENSES	0	(240)	336,084	2,923,895
23	NET UTILITY INCOME	0	(23)	16,099	1,106,192
EFFECTIVE STATE TAX RATE 6.50% 6.50% 6.50% 6.50% 6.50%					
FEDERAL TAX RATE - CURRENT 21.00% 21.00% 21.00% 21.00% 21.00%					
1 - INCREMENTAL TAX RATE 0.73865 0.73865 0.73865 0.73865 0.73865					
INCREMENTAL TAX RATE 0.26135 0.26135 0.26135 0.26135 0.26135					
EFFECTIVE INCREMENTAL FEDERAL RATE 0.19635 0.19635 0.19635 0.19635 0.19635					
FACTOR FOR TAXABLE BASIS 1.35382 1.35382 1.35382 1.35382 1.35382					
INTEREST COMPONENT OF RATE BASE					
REVENUE TAX FACTOR 1.1948% 1.1948% 1.1948% 1.1948% 1.1948%					
UNCOLLECTIBLE FACTOR 0.4358% 0.4358% 0.4358% 0.4358% 0.4358%					
STATE TAX RATE AFTER 2006 6.5000% 6.5000% 6.5000% 6.5000% 6.5000%					
FEDERAL TAX RATE - CURRENT 21.0000% 21.0000% 21.0000% 21.0000% 21.0000%					
EFFECTIVE STATE TAX RATE 6.394% 6.394% 6.394% 6.394% 6.394%					
1 - INCREMENTAL TAX RATE 0.72661 0.72661 0.72661 0.72661 0.72661					
INCREMENTAL TAX RATE 0.27339 0.27339 0.27339 0.27339 0.27339					
EFFECTIVE INCREMENTAL FEDERAL RATE 0.19315 0.19315 0.19315 0.19315 0.19315					
FACTOR FOR TAXABLE BASIS 1.37626 1.37626 1.37626 1.37626 1.37626					

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
DEVELOPMENT OF LABOR ALLOC-16								
GAS SUPPLY EXPENSES								
PURCHASED GAS EXPENSES								
1	807-CALCULATIONS EXPENSE	EXP_807	0	0	0	0	0	0
2	813-OTHER GAS SUPPLY EXP	EXP_813	65,234	0	65,234	0	0	0
3	813 SUPPLY PROCUREMENT LABOR	EXP_8123S	18,606	0	0	18,606	0	0
4	TOTAL PURCHASED GAS - LABOR		83,841	0	65,234	18,606	0	0
5	TOTAL GAS SUPPLY- LABOR		83,841	0	65,234	18,606	0	0
TRANSMISSION EXPENSES								
OPERATION								
6	850-SUPERVISION & ENGINEER	LABTO	0	0	0	0	0	0
7	851-CONTROL & DISPATCHING	EXP_851	0	0	0	0	0	0
8	856-MAINS EXPENSES	EXP_856	0	0	0	0	0	0
9	857-M&R STATION EXPENSES	EXP_857	0	0	0	0	0	0
10	859-OTHER EXPENSES	EXP_859	0	0	0	0	0	0
11	860-RENTS	EXP_860	0	0	0	0	0	0
12	TOTAL OPERATION EXPENSE		0	0	0	0	0	0
MAINTENANCE								
13	861-SUPERVISION & ENGINEER	LABTM	0	0	0	0	0	0
14	862-STRUCTURES	EXP_862	0	0	0	0	0	0
15	863-MAINS	EXP_863	0	0	0	0	0	0
16	865-M&R STATION	EXP_865	0	0	0	0	0	0
17	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0
18	TOTAL TRANSMISSION EXPENSES		0	0	0	0	0	0

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)		CUST SALES (10)	CUST MAINS (11)
	DEVELOPMENT OF LABOR ALLOC-16						
	GAS SUPPLY EXPENSES						
	PURCHASED GAS EXPENSES						
1	807-CALCULATIONS EXPENSE	EXP_807	0	0	0	0	0
2	813-OTHER GAS SUPPLY EXP	EXP_813	0	0	0	0	0
3	813 SUPPLY PROCUREMENT LABOR	EXP_8123S	0	0	0	0	0
4	TOTAL PURCHASED GAS - LABOR		0	0	0	0	0
5	TOTAL GAS SUPPLY- LABOR		0	0	0	0	0
	TRANSMISSION EXPENSES						
	OPERATION						
6	850-SUPERVISION & ENGINEER	LABTO	0	0	0	0	0
7	851-CONTROL & DISPATCHING	EXP_851	0	0	0	0	0
8	856-MAINS EXPENSES	EXP_856	0	0	0	0	0
9	857-M&R STATION EXPENSES	EXP_857	0	0	0	0	0
10	859-OTHER EXPENSES	EXP_859	0	0	0	0	0
11	860-RENTS	EXP_860	0	0	0	0	0
12	TOTAL OPERATION EXPENSE		0	0	0	0	0
	MAINTENANCE						
13	861-SUPERVISION & ENGINEER	LABTM	0	0	0	0	0
14	862-STRUCTURES	EXP_862	0	0	0	0	0
15	863-MAINS	EXP_863	0	0	0	0	0
16	865-M&R STATION	EXP_865	0	0	0	0	0
17	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0
18	TOTAL TRANSMISSION EXPENSES		0	0	0	0	0

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
DEVELOPMENT OF LABOR CONT-17								
DISTRIBUTION EXPENSES								
OPERATION								
1	870-SUPERVISION & ENGINEER	LABDO 4,630	485	2,169	0	0	543	565
2	872- DIST EXP GAS SAMPLING	EXP_872 1,831	0	1,831	0	0	0	0
3	874-MAINS & SERVICES	EXP_874 529,245	92,361	271,389	0	0	0	0
4	875-M&R STATION - GENERAL	EXP_875 137,224	0	137,224	0	0	0	0
5	876-M&R STATION - INDUSTRIAL	EXP_876 0	0	0	0	0	0	0
6	878-METERS & HOUSE REGULAT	EXP_878 74,320	0	0	0	0	0	74,320
7	879-CUSTOMER INSTALLATIONS	EXP_879 139,291	0	810	0	0	104,430	34,051
8	880-OTHER EXPENSES	EXP_880 163,428	17,103	78,388	0	0	18,175	19,118
9	881-RENTS	EXP_881 0	0	0	0	0	0	0
10	TOTAL OPERATION LABOR	1,049,969	109,949	491,811	0	0	123,148	128,054
MAINTENANCE								
11	885-SUPERVISION & ENGINEER	LABDM 100,988	0	43,188	0	0	8,672	30,790
12	886-STRUCTURES & IMPROV	EXP_886 44,832	0	44,832	0	0	0	0
13	887-MAINS	EXP_887 106,605	0	61,468	0	0	0	0
14	889-M&R STATION - GENERAL	EXP_889 0	0	0	0	0	0	0
15	890-M&R STATION - INDUSTRIAL	EXP_890 0	0	0	0	0	0	0
16	892-SERVICES	EXP_892 21,344	0	0	0	0	21,344	0
17	893-METERS & HOUSE REGUL	EXP_893 75,783	0	0	0	0	0	75,783
18	TOTAL MAINTENANCE LABOR	349,551	0	149,488	0	0	30,016	106,572
19	TOTAL DISTRIBUTION LABOR	1,399,520	109,949	641,299	0	0	153,164	234,626
20	TOTAL PROD, TRANS, & DIST LABOR	1,483,361	109,949	641,299	65,234	18,606	153,164	234,626

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
DEVELOPMENT OF LABOR CONT-17					
DISTRIBUTION EXPENSES					
OPERATION					
1	870-SUPERVISION & ENGINEER	LABDO	0	0	869
2	872- DIST EXP GAS SAMPLING	EXP_872	0	0	0
3	874-MAINS & SERVICES	EXP_874	0	0	165,494
4	875-M&R STATION - GENERAL	EXP_875	0	0	0
5	876-M&R STATION - INDUSTRIAL	EXP_876	0	0	0
6	878-METERS & HOUSE REGULAT	EXP_878	0	0	0
7	879-CUSTOMER INSTALLATIONS	EXP_879	0	0	0
8	880-OTHER EXPENSES	EXP_880	0	0	30,645
9	881-RENTS	EXP_881	0	0	0
10	TOTAL OPERATION LABOR		0	0	197,008
MAINTENANCE					
11	885-SUPERVISION & ENGINEER	LABDM	0	0	18,338
12	886-STRUCTURES & IMPROV	EXP_886	0	0	0
13	887-MAINS	EXP_887	0	0	45,136
14	889-M&R STATION - GENERAL	EXP_889	0	0	0
15	890-M&R STATION - INDUSTRIAL	EXP_890	0	0	0
16	892-SERVICES	EXP_892	0	0	0
17	893-METERS & HOUSE REGUL	EXP_893	0	0	0
18	TOTAL MAINTENANCE LABOR		0	0	63,475
19	TOTAL DISTRIBUTION LABOR		0	0	260,483
20	TOTAL PROD, TRANS, & DIST LABOR		0	0	260,483

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
DEVELOPMENT OF LABOR CONT-18									
CUSTOMER ACCOUNTS EXPENSES									
1	901-SUPERVISION	LABCA	25,148	412	3,822	4,485	94	3,217	1,754
2	902-METER READING EXP	EXP_902	150,849	0	0	0	0	0	0
3	903-CUST REC & COLLECTION EXP	EXP_903	407,331	9,150	84,821	99,542	2,093	71,406	38,939
4	904-UNCOLLECTIBLE ACCOUNTS	EXP_904	0	0	0	0	0	0	0
5	905-MISC CUST ACCTS EXP	EXP_905	0	0	0	0	0	0	0
6	TOTAL CUSTOMER ACCTS LABOR		583,329	9,563	88,643	104,027	2,187	74,623	40,693
CUSTOMER SERVICE EXPENSES									
7	909-SUPERVISION	LABCS	(38)	0	0	0	0	0	0
8	910-MISC CUST SERV & INFO EXP	EXP_910	36,871	0	0	0	0	0	0
9	911-INFORMATION & INSTRUCT	EXP_911	0	0	0	0	0	0	0
10	912-MISC CUST SERV & EXP	EXP_912	33,114	0	0	0	0	0	0
11	TOTAL CUST SERV LABOR		69,947	0	0	0	0	0	0
SALES EXPENSES									
12	915-SUPERVISION	LABSALE	0	0	0	0	0	0	0
13	916-DEMONSTRATING & SELLING	EXP_916	1,284	0	0	0	0	0	0
14	917-ADVERTISING EXPENSE	EXP_917	0	0	0	0	0	0	0
15	TOTAL SALES EXPENSES		1,284	0	0	0	0	0	0

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)	
DEVELOPMENT OF LABOR CONT-18							
CUSTOMER ACCOUNTS EXPENSES							
1	901-SUPERVISION	LABCA	0	(2)	7,387	276	3,704
2	902-METER READING EXP	EXP_902	0	0	150,849	0	0
3	903-CUST REC & COLLECTION EXP	EXP_903	0	(51)	13,098	6,116	82,217
4	904-UNCOLLECTIBLE ACCOUNTS	EXP_904	0	0	0	0	0
5	905-MISC CUST ACCTS EXP	EXP_905	0	0	0	0	0
6	TOTAL CUSTOMER ACCTS LABOR		0	(54)	171,334	6,391	85,922
CUSTOMER SERVICE EXPENSES							
7	909-SUPERVISION	LABCS	0	0	0	(38)	0
8	910-MISC CUST SERV & INFO EXP	EXP_910	0	0	0	36,871	0
9	911-INFORMATION & INSTRUCT	EXP_911	0	0	0	0	0
10	912-MISC CUST SERV & EXP	EXP_912	0	0	0	33,114	0
11	TOTAL CUST SERV LABOR		0	0	0	69,947	0
SALES EXPENSES							
12	915-SUPERVISION	LABSALE	0	0	0	0	0
13	916-DEMONSTRATING & SELLING	EXP_916	0	0	0	1,284	0
14	917-ADVERTISING EXPENSE	EXP_917	0	0	0	0	0
15	TOTAL SALES EXPENSES		0	0	0	1,284	0

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
DEVELOPMENT OF LABOR CONT-19									
ADMINISTRATIVE & GENERAL EXP OPERATION									
1	920-ADMIN & GEN SALARIES	LABORX	983,699	40,031	355,517	56,696	6,965	141,323	113,423
2	921-OFFICE SUPPLIES & EXP	LABORX	11,727	477	4,238	676	83	1,685	1,352
3	925-INJURIES & DAMAGES	LABORX	29,722	1,210	10,742	1,713	210	4,270	3,427
4	926 EMPLOYEE PENSIONS & BEN	LABORX	(135)	(6)	(49)	(8)	(1)	(19)	(16)
5	930.2-MISC GENERAL EXPENSE	LABORX	0	0	0	0	0	0	0
6	TOTAL OPERATION LABOR		1,025,013	41,713	370,448	59,077	7,258	147,258	118,187
MAINTENANCE									
7	932-MAINT OF GENERAL PLANT	LABORX	26,009	1,058	9,400	1,499	184	3,737	2,999
8	TOTAL MAINTENANCE LABOR		26,009	1,058	9,400	1,499	184	3,737	2,999
9	TOTAL ADMIN & GENERAL LABOR		1,051,022	42,771	379,847	60,576	7,442	150,995	121,185
10	CLEARING ACCOUNT LABOR	LABORX	3,188,942	129,773	1,152,508	183,795	22,579	458,138	367,693
11	TOT OPER & MAINTENANCE LABOR		6,377,885	292,056	2,262,298	413,631	50,814	836,919	764,198
12	LABOR CONST WORK IN PROGRESS	CWIP	798,852	0	331,431	0	0	194,123	63,298
13	TOTAL ALLOCATED LABOR EXPENSE		7,176,737	292,056	2,593,728	413,631	50,814	1,031,043	827,495

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

				CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
DEVELOPMENT OF LABOR CONT-19							
ADMINISTRATIVE & GENERAL EXP OPERATION							
1	920-ADMIN & GEN SALARIES	LABORX	0	(18)	57,390	26,000	186,373
2	921-OFFICE SUPPLIES & EXP	LABORX	0	(0)	684	310	2,222
3	925-INJURIES & DAMAGES	LABORX	0	(1)	1,734	786	5,631
4	926 EMPLOYEE PENSIONS & BEN	LABORX	(0)	0	(8)	(4)	(26)
5	930.2-MISC GENERAL EXPENSE	LABORX	0	0	0	0	0
6	TOTAL OPERATION LABOR		0	(19)	59,800	27,092	194,200
MAINTENANCE							
7	932-MAINT OF GENERAL PLANT	LABORX	0	(0)	1,517	687	4,928
8	TOTAL MAINTENANCE LABOR		0	(0)	1,517	687	4,928
9	TOTAL ADMIN & GENERAL LABOR		0	(19)	61,317	27,780	199,128
10	CLEARING ACCOUNT LABOR	LABORX	0	(58)	186,046	84,287	604,182
11	TOT OPER & MAINTENANCE LABOR		0	(131)	418,697	189,688	1,149,714
12	LABOR CONST WORK IN PROGRESS	CWIP	0	0	0	0	210,001
13	TOTAL ALLOCATED LABOR EXPENSE		0	(131)	418,697	189,688	1,359,715

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

	TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
REVENUE REQUIREMENTS-20							
PRESENT RATES							
1 RATE BASE	68,855,652	1,800,244	26,763,053	454,132	57,099	16,377,804	5,887,510
2 NET OPER INC (PRESENT RATES)	4,642,191	124,611	1,852,228	28,062	3,275	1,085,042	396,380
3 RATE OF RETURN (PRES RATES)	6.74%	6.92%	6.92%	6.18%	5.74%	6.63%	6.73%
4 RELATIVE RATE OF RETURN	1.000	1.000	1.000	1.000	1.000	1.000	1.000
5 SALES REVENUE (PRE RATES)	21,254,941	661,687	6,071,565	5,299,709	110,316	3,017,168	1,718,617
6 ANNUAL BOOKED CCF SALES	30,800,140	30,800,140	30,800,140	30,800,140	30,800,140	30,800,140	30,800,140
7 SALE REV \$/CCF (PRE RATES)	\$0.6901	\$0.0215	\$0.1971	\$0.1721	\$0.0036	\$0.0980	\$0.0558
CLAIMED RATE OF RETURN							
8 RETURN ON HIST RB FOR DEFICIENCY	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%
9 RETURN REQ FOR CLAIMED ROR	5,075,229	132,693	1,972,658	33,473	4,209	1,207,179	433,958
10 SALES REVENUE REQ CLAIMED ROR	21,850,916	672,809	6,237,308	5,307,157	111,601	3,185,261	1,770,335
11 REVENUE DEFICIENCY SALES REV	595,975	11,122	165,742	7,448	1,285	168,093	51,718
12 PERCENT INCREASE REQUIRED	2.80%	1.68%	2.73%	0.14%	1.16%	5.57%	3.01%
13 ANNUAL BOOKED CCF SALES	30,800,140	30,800,140	30,800,140	30,800,140	30,800,140	30,800,140	30,800,140
14 SALES REV REQUIRED \$/CCF	\$0.7094	\$0.0218	\$0.2025	\$0.1723	\$0.0036	\$0.1034	\$0.0575
15 REVENUE DEFICIENCY \$/CCF	\$0.0193	\$0.0004	\$0.0054	\$0.0002	\$0.0000	\$0.0055	\$0.0017

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)	
REVENUE REQUIREMENTS-20						
PRESENT RATES						
1	RATE BASE	0	(374)	461,726	226,639	16,827,820
2	NET OPER INC (PRESENT RATES)	0	(23)	30,324	16,099	1,106,192
3	RATE OF RETURN (PRES RATES)	385.09%	6.11%	6.57%	7.10%	6.57%
4	RELATIVE RATE OF RETURN	1.000	1.000	1.000	1.000	1.000
5	SALES REVENUE (PRE RATES)	0	(2,217)	578,681	337,485	3,461,930
6	ANNUAL BOOKED CCF SALES	30,800,140	30,800,140	30,800,140	30,800,140	30,800,140
7	SALE REV \$/CCF (PRE RATES)	\$0.0000	-\$0.0001	\$0.0188	\$0.0110	\$0.1124
CLAIMED RATE OF RETURN						
8	RETURN ON HIST RB FOR DEFICIENCY	15.82%	7.37%	7.37%	7.37%	7.37%
9	RETURN REQ FOR CLAIMED ROR	0	(28)	34,033	16,705	1,240,349
10	SALES REVENUE REQ CLAIMED ROR	0	(2,224)	583,786	338,319	3,646,565
11	REVENUE DEFICIENCY SALES REV	(0)	(6)	5,105	834	184,635
12	PERCENT INCREASE REQUIRED	-72.85%	0.29%	0.88%	0.25%	5.33%
13	ANNUAL BOOKED CCF SALES	30,800,140	30,800,140	30,800,140	30,800,140	30,800,140
14	SALES REV REQUIRED \$/CCF	\$0.0000	-\$0.0001	\$0.0190	\$0.0110	\$0.1184
15	REVENUE DEFICIENCY \$/CCF	\$0.0000	\$0.0000	\$0.0002	\$0.0000	\$0.0060

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
INTERNALLY DEVELOPED CONT-29								
TRANS & DISTR ALLOCATORS								
1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
2	TRANSMISSION ALLOCATOR	TRANS	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	DISTR MAIN ABOVE 2" ALLOC	DISTRMAIN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
COMMODITY RELATED								
1	GAC GAS COSTS	GACGAS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
2								
3								
4								
5	SUPPLY PROCUREMENT	SUPPROC	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6								
7								
8								
9								
10								
11								
12								
13								
14								
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19								
20								

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
INTERNALLY DEVELOPED CONT-29					
TRANS & DISTR ALLOCATORS					
1	DISTRIBUTION ALLOCATOR	DISTR	0.00000	0.00000	0.00000
2	TRANSMISSION ALLOCATOR	TRANS	0.00000	0.00000	0.00000
3	DISTR MAIN ABOVE 2" ALLOC	DISTRMAIN	0.00000	0.00000	1.00000
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
COMMODITY RELATED					
1	GAC GAS COSTS	GACGAS	0.00000	0.00000	0.00000
2					
3					
4					
5	SUPPLY PROCUREMENT	SUPPROC	0.00000	0.00000	0.00000
6					
7					
8					
9					
10					
11					
12					
13					
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15					
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19					
20					

CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

RATIO TABLE-30

CUSTOMER RELATED

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
1	ACCT 380-SERVICES	CUST380	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2	ACCT 381-METERS	CUST381	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	ACCT 382-METER INSTALLATIONS	CUST382	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	ACCT 384-HOUSE REGULAT INSTALL	CUST384	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	ACCT 451-RECONNECT CHARGES	CUST451R	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 902-MET READING EXPENSE	CUST902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8								
9	ACCT 910-CUSTOMER ASSIST EXP	CUST910	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 911-INFORMATIONAL ADVERT	CUST911	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 916-DEMO & SELLING	CUST916	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 917-ADVERTISING EXPENSE	CUST917	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	TRANSPORTATION CUSTOMERS	TRANCUST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14								
15	MAINS ABOVE 2 INCHES - CUST REL	CUST376A	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	MAINS >= 2 INCHES - CUST REL	CUST376B	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17								
18								
19								
20								
21								
22								
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

RATIO TABLE-30			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
CUSTOMER RELATED						
1	ACCT 380-SERVICES	CUST380	0.00000	0.00000	0.00000	0.00000
2	ACCT 381-METERS	CUST381	0.00000	0.00000	0.00000	0.00000
3	ACCT 382-METER INSTALLATIONS	CUST382	0.00000	0.00000	0.00000	0.00000
4	ACCT 383-HOUSE REGULATORS	CUST383	0.00000	0.00000	0.00000	0.00000
5	ACCT 384-HOUSE REGULAT INSTALL	CUST384	0.00000	0.00000	0.00000	0.00000
6	ACCT 451-RECONNECT CHARGES	CUST451R	0.00000	1.00000	0.00000	0.00000
7	ACCT 902-MET READING EXPENSE	CUST902	0.00000	0.00000	1.00000	0.00000
8						
9	ACCT 910-CUSTOMER ASSIST EXP	CUST910	0.00000	0.00000	0.00000	1.00000
10	ACCT 911-INFORMATIONAL ADVERT	CUST911	0.00000	0.00000	0.00000	1.00000
11	ACCT 916-DEMO & SELLING	CUST916	0.00000	0.00000	0.00000	1.00000
12	ACCT 917-ADVERTISING EXPENSE	CUST917	0.00000	0.00000	0.00000	1.00000
13	TRANSPORTATION CUSTOMERS	TRANCUST	0.00000	0.00000	0.00000	1.00000
14						
15	MAINS ABOVE 2 INCHES - CUST REL	CUST376A	0.00000	0.00000	0.00000	0.00000
16	MAINS >= 2 INCHES - CUST REL	CUST376B	0.00000	0.00000	0.00000	1.00000
17						
18						
19						
20						
21						
22						
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
RATIO TABLE CONT-31									
INTERNALLY DEVELOPED									
----- UNCOLLECTIBLE ACCOUNTS -----									
1									
2									
3	SC-1 RESIDENTIAL	C_904SC1	1.00000	0.02065	0.19152	0.24699	0.00519	0.18068	0.09830
4	SC-3 COMMERCIAL	C_904SC3	1.00000	0.03052	0.28254	0.36551	0.00768	0.10306	0.05825
5									
6									
7	<u>FORFEITED DISCNTS FUNCTION ALLOC</u>								
8									
9									
10	SC-1 RESIDENTIAL	C_450SC1	1.00000	0.02065	0.19152	0.24699	0.00519	0.18068	0.09830
11	SC-3 COMMERCIAL	C_450SC3	1.00000	0.03052	0.28254	0.36551	0.00768	0.10306	0.05825
12	SC-8 HAMMONDSPORT TRANS	C_450SC8	1.00000	0.09091	0.84223	0.00000	0.00000	0.01135	0.02651
13	SC-14 RESIDENTIAL AGGREG	C_450S14R	1.00000	0.03508	0.32495	0.00000	0.00000	0.22429	0.12183
14	SC-14 COMMERCIAL AGGREG	C_450S14C	1.00000	0.07537	0.69558	0.00000	0.00000	0.07274	0.04134
15	SC-6 COMMERCIAL TRANS	C_450SC6	1.00000	0.08543	0.78944	0.00839	0.00018	0.02818	0.05972
16									
17									
18	<u>CUSTOMER RECORDS ALLOCATOR</u>								
19									
20									
21	SC-1 RESIDENTIAL	C_903SC1	1.00000	0.02065	0.19152	0.24699	0.00519	0.18068	0.09830
22	SC-3 COMMERCIAL	C_903SC3	1.00000	0.03052	0.28254	0.36551	0.00768	0.10306	0.05825
23	SC-8 HAMMONDSPORT TRANS	C_903SC8	1.00000	0.09091	0.84223	0.00000	0.00000	0.01135	0.02651
24	SC-14 RESIDENTIAL AGGREG	C_903S14R	1.00000	0.03508	0.32495	0.00000	0.00000	0.22429	0.12183
25	SC-14 COMMERCIAL AGGREG	C_903S14C	1.00000	0.07537	0.69558	0.00000	0.00000	0.07274	0.04134
26	SC-6 COMMERCIAL TRANS	C_903SC6	1.00000	0.08543	0.78944	0.00839	0.00018	0.02818	0.05972
27	SC-7 INDUSTRIAL TRANS	C_903SC7	1.00000	0.09269	0.86007	0.00000	0.00000	0.00331	0.00606
28	BATH FIRM SC-1	C_903S1B	1.00000	0.04512	0.41952	0.52141	0.01097	0.00000	0.00191
29	BATH TRANS SC-3	C_903S3B	1.00000	0.09771	0.90229	0.00000	0.00000	0.00000	0.00000
30	BATH TRANS SC-4	C_903S4B	1.00000	0.09726	0.90274	0.00000	0.00000	0.00000	0.00000
31									
32									
33	<u>GRT & MUNICIPAL TAXES ASSIGN</u>								
34									
35									
36	SC-1 RESIDENTIAL	C_GRTSC1	1.00000	0.02065	0.19152	0.24699	0.00519	0.18068	0.09830
37	SC-3 COMMERCIAL	C_GRTSC3	1.00000	0.03052	0.28254	0.36551	0.00768	0.10306	0.05825
38	SC-14 RESIDENTIAL AGGREG	C_GRTS14R	1.00000	0.03508	0.32495	0.00000	0.00000	0.22429	0.12183
39	SC-14 COMMERCIAL AGGREG	C_GRTS14C	1.00000	0.07537	0.69558	0.00000	0.00000	0.07274	0.04134
40	SC-6 COMMERCIAL TRANS	C_GRTSC6	1.00000	0.08543	0.78944	0.00839	0.00018	0.02818	0.05972

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			CUST RECONN (8)-2	CUST MET READ (9)		CUST SALES (10)	CUST MAINS (11)
RATIO TABLE CONT-31							
INTERNALLY DEVELOPED							

UNCOLLECTIBLE ACCOUNTS							

1							
2							
3	SC-1 RESIDENTIAL	C_904SC1	0.00000	-0.00014	0.03313	0.01501	0.20866
4	SC-3 COMMERCIAL	C_904SC3	0.00000	-0.00001	0.01912	0.01331	0.12002
5							
6							
7	<u>FORFEITED DISCNTS FUNCTION ALLOC</u>						
8							
9							
10	SC-1 RESIDENTIAL	C_450SC1	0.00000	-0.00014	0.03313	0.01501	0.20866
11	SC-3 COMMERCIAL	C_450SC3	0.00000	-0.00001	0.01912	0.01331	0.12002
12	SC-8 HAMMONDSPORT TRANS	C_450SC8	0.00000	0.00000	0.00172	0.02728	0.00000
13	SC-14 RESIDENTIAL AGGREG	C_450S14R	0.00000	0.00000	0.04113	0.01502	0.23770
14	SC-14 COMMERCIAL AGGREG	C_450S14C	0.00000	0.00000	0.01364	0.02247	0.07887
15	SC-6 COMMERCIAL TRANS	C_450SC6	0.00000	0.00000	0.00161	0.02706	0.00000
16							
17							
18	<u>CUSTOMER RECORDS ALLOCATOR</u>						
19							
20							
21	SC-1 RESIDENTIAL	C_903SC1	0.00000	-0.00014	0.03313	0.01501	0.20866
22	SC-3 COMMERCIAL	C_903SC3	0.00000	-0.00001	0.01912	0.01331	0.12002
23	SC-8 HAMMONDSPORT TRANS	C_903SC8	0.00000	0.00000	0.00172	0.02728	0.00000
24	SC-14 RESIDENTIAL AGGREG	C_903S14R	0.00000	0.00000	0.04113	0.01502	0.23770
25	SC-14 COMMERCIAL AGGREG	C_903S14C	0.00000	0.00000	0.01364	0.02247	0.07887
26	SC-6 COMMERCIAL TRANS	C_903SC6	0.00000	0.00000	0.00161	0.02706	0.00000
27	SC-7 INDUSTRIAL TRANS	C_903SC7	0.00000	0.00000	0.00016	0.03772	0.00000
28	BATH FIRM SC-1	C_903S1B	0.00000	0.00000	0.00107	0.00000	0.00000
29	BATH TRANS SC-3	C_903S3B	0.00000	0.00000	0.00000	0.00000	0.00000
30	BATH TRANS SC-4	C_903S4B	0.00000	0.00000	0.00000	0.00000	0.00000
31							
32							
33	<u>GRT & MUNICIPAL TAXES ASSIGN</u>						
34							
35							
36	SC-1 RESIDENTIAL	C_GRTSC1	0.00000	-0.00014	0.03313	0.01501	0.20866
37	SC-3 COMMERCIAL	C_GRTSC3	0.00000	-0.00001	0.01912	0.01331	0.12002
38	SC-14 RESIDENTIAL AGGREG	C_GRTS14R	0.00000	0.00000	0.04113	0.01502	0.23770
39	SC-14 COMMERCIAL AGGREG	C_GRTS14C	0.00000	0.00000	0.01364	0.02247	0.07887
40	SC-6 COMMERCIAL TRANS	C_GRTSC6	0.00000	0.00000	0.00161	0.02706	0.00000

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RATIO TABLE CONT-32			TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
1	ACCT 301-ORGANIZATION	PLT_301	1.00000	0.05070	0.39045	0.00535	0.00066	0.22237	0.07887
2	ACCT 302-FRANCHISES & CONSENTS	PLT_302	1.00000	0.05070	0.39045	0.00535	0.00066	0.22237	0.07887
3	ACCT 365 LAND AND LAND RIGHTS	PLT_365	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 366-MEAS AND REG STA EQUIP	PLT_366	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 367-MAINS	PLT_367	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 369-M&R STATION EQUIP	PLT_369	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 371-OTHER EQUIPMENT	PLT_371	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 374-LAND AND LAND RIGHTS	PLT_374	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 375-STRUCTURES AND IMPROVE	PLT_375	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 376-MAINS	PLT_376	1.00000	0.00000	0.57660	0.00000	0.00000	0.00000	0.00000
11	ACCT 378-MEAS AND REG EQUIP-GEN	PLT_378	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 380-SERVICES	PLT_380	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	ACCT 381-METERS	PLT_381	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	ACCT 382-METER INSTALLATIONS	PLT_382	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	ACCT 383-HOUSE REGULATORS	PLT_383	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	ACCT 384-HOUSE REGULAT-INSTALL	PLT_384	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	ACCT 385-INDUSTRIAL M&R EQUIP	PLT_385	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 389-LAND & LAND RIGHTS	PLT_389	1.00000	0.04069	0.36141	0.05764	0.00708	0.14366	0.11530
19	ACCT 390-STRUCTURES & IMPROVE	PLT_390	1.00000	0.04069	0.36141	0.05764	0.00708	0.14366	0.11530
20	ACCT 391-OFFICE FURN & EQUIP	PLT_391	1.00000	0.04069	0.36141	0.05764	0.00708	0.14366	0.11530
21	ACCT 392-TRANSPORTATION EQUIP	PLT_392	1.00000	0.04069	0.36141	0.05764	0.00708	0.14366	0.11530
22	ACCT 393-STORES EQUIPMENT	PLT_393	1.00000	0.05552	0.39185	0.00000	0.00000	0.22951	0.07484
23	ACCT 394-TOOLS, SHOP & GAR EQ	PLT_394	1.00000	0.05552	0.39185	0.00000	0.00000	0.22951	0.07484
24	ACCT 395-LABORATORY EQUIPMENT	PLT_395	1.00000	0.05552	0.39185	0.00000	0.00000	0.22951	0.07484
25	ACCT 396-POWER OPERATION EQUIP	PLT_396	1.00000	0.05552	0.39185	0.00000	0.00000	0.22951	0.07484
26	ACCT 397-COMMUNICATION EQUIP	PLT_397	1.00000	0.04069	0.36141	0.05764	0.00708	0.14366	0.11530
27	ACCT 367,369,376, &378-MAINS & M&R	PLT_36778	1.00000	0.17452	0.51279	0.00000	0.00000	0.00000	0.00000
28	ACCT 376 MAINS & 380 SERVICES	PLT_37680	1.00000	0.00000	0.41441	0.00000	0.00000	0.28129	0.00000
29	ACCT 380 - 385 MET,SERV& HSE REG	PLT_3805	1.00000	0.00000	0.00582	0.00000	0.00000	0.74972	0.24446
30	ACCT 381 - 384 METER & HSE REGUL	PLT_3814	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
31	TOTAL DISTRIBUTION PLANT	DISTPLT	1.00000	0.00000	0.41488	0.00000	0.00000	0.24300	0.07924
32	TOTAL GENERAL PLANT	GENPLT	1.00000	0.04281	0.36576	0.04940	0.00607	0.15594	0.10952
33	TOTAL TRANS & DIST PLANT	TDPLT	1.00000	0.05552	0.39185	0.00000	0.00000	0.22951	0.07484
34	TOT TRANS & DST M&R & MAINS ABV 2"	TRANDISTM	1.00000	0.14020	0.85980	0.00000	0.00000	0.00000	0.00000
35	TOTAL CONST WORK IN PROGRESS	CWIP	1.00000	0.00000	0.41488	0.00000	0.00000	0.24300	0.07924
36									
37	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.05070	0.39045	0.00535	0.00066	0.22237	0.07887
38	TOTAL RATE BASE	RATEBASE	1.00000	0.02615	0.38868	0.00660	0.00083	0.23786	0.08551
39									
40									

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RATIO TABLE CONT-32			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
1	ACCT 301-ORGANIZATION	PLT_301	0.00000	0.00000	0.00542	0.00246
2	ACCT 302-FRANCHISES & CONSENTS	PLT_302	0.00000	0.00000	0.00542	0.00246
3	ACCT 365 LAND AND LAND RIGHTS	PLT_365	0.00000	0.00000	0.00000	0.00000
4	ACCT 366-MEAS AND REG STA EQUIP	PLT_366	0.00000	0.00000	0.00000	0.00000
5	ACCT 367-MAINS	PLT_367	0.00000	0.00000	0.00000	0.00000
6	ACCT 369-M&R STATION EQUIP	PLT_369	0.00000	0.00000	0.00000	0.00000
7	ACCT 371-OTHER EQUIPMENT	PLT_371	0.00000	0.00000	0.00000	0.00000
8	ACCT 374-LAND AND LAND RIGHTS	PLT_374	0.00000	0.00000	0.00000	0.00000
9	ACCT 375-STRUCTURES AND IMPROVE	PLT_375	0.00000	0.00000	0.00000	0.00000
10	ACCT 376-MAINS	PLT_376	0.00000	0.00000	0.00000	0.42340
11	ACCT 378-MEAS AND REG EQUIP-GEN	PLT_378	0.00000	0.00000	0.00000	0.00000
12	ACCT 380-SERVICES	PLT_380	0.00000	0.00000	0.00000	0.00000
13	ACCT 381-METERS	PLT_381	0.00000	0.00000	0.00000	0.00000
14	ACCT 382-METER INSTALLATIONS	PLT_382	0.00000	0.00000	0.00000	0.00000
15	ACCT 383-HOUSE REGULATORS	PLT_383	0.00000	0.00000	0.00000	0.00000
16	ACCT 384-HOUSE REGULAT-INSTALL	PLT_384	0.00000	0.00000	0.00000	0.00000
17	ACCT 385-INDUSTRIAL M&R EQUIP	PLT_385	0.00000	0.00000	0.00000	0.00000
18	ACCT 389-LAND & LAND RIGHTS	PLT_389	0.00000	-0.00002	0.05834	0.18946
19	ACCT 390-STRUCTURES & IMPROVE	PLT_390	0.00000	-0.00002	0.05834	0.18946
20	ACCT 391-OFFICE FURN & EQUIP	PLT_391	0.00000	-0.00002	0.05834	0.18946
21	ACCT 392-TRANSPORTATION EQUIP	PLT_392	0.00000	-0.00002	0.05834	0.18946
22	ACCT 393-STORES EQUIPMENT	PLT_393	0.00000	0.00000	0.00000	0.24828
23	ACCT 394-TOOLS, SHOP & GAR EQ	PLT_394	0.00000	0.00000	0.00000	0.24828
24	ACCT 395-LABORATORY EQUIPMENT	PLT_395	0.00000	0.00000	0.00000	0.24828
25	ACCT 396-POWER OPERATION EQUIP	PLT_396	0.00000	0.00000	0.00000	0.24828
26	ACCT 397-COMMUNICATION EQUIP	PLT_397	0.00000	-0.00002	0.05834	0.18946
27	ACCT 367,369,376, &378-MAINS & M&R	PLT_36778	0.00000	0.00000	0.00000	0.31270
28	ACCT 376 MAINS & 380 SERVICES	PLT_37680	0.00000	0.00000	0.00000	0.30430
29	ACCT 380 - 385 MET,SERV& HSE REG	PLT_3805	0.00000	0.00000	0.00000	0.00000
30	ACCT 381 - 384 METER & HSE REGUL	PLT_3814	0.00000	0.00000	0.00000	0.00000
31	TOTAL DISTRIBUTION PLANT	DISTPLT	0.00000	0.00000	0.00000	0.26288
32	TOTAL GENERAL PLANT	GENPLT	0.00000	-0.00002	0.05000	0.19787
33	TOTAL TRANS & DIST PLANT	TDPLT	0.00000	0.00000	0.00000	0.24828
34	TOT TRANS & DST M&R & MAINS ABV 2"	TRANDISTM	0.00000	0.00000	0.00000	0.00000
35	TOTAL CONST WORK IN PROGRESS	CWIP	0.00000	0.00000	0.00000	0.26288
36						
37	TOTAL GAS PLANT IN SERVICE	PLANT	0.00000	0.00000	0.00542	0.00246
38	TOTAL RATE BASE	RATEBASE	0.00000	-0.00001	0.00671	0.00329
39						
40						

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RATIO TABLE CONT-33		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)	
1	REV CLAIMED ROR LESS GAS COSTS	REVENUE	1.00000	0.03931	0.36441	0.03345	0.00652	0.18610	0.10343
2									
3	TOTAL PURCHASED GAS COSTS	GASCOSTS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
4	ACCT 851-857 TRANS OPER EXP	EXP_8517	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 813-OTHER GAS SUPPLY EXP	EXP_813	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
6	ACCT 856-MAINS EXPENSES	EXP_856	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 851-SYSTEM CONTROL & DISP	EXP_851	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 859-OTHER EXPENSES	EXP_859	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 857-MEAS & REG STATION EXP	EXP_857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP_874	1.00000	0.17452	0.51279	0.00000	0.00000	0.00000	0.00000
11	ACCT 878-METER & HOUSE REG EXP	EXP_878	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
12	ACCT 879-CUSTOMER INSTALL EXP	EXP_879	1.00000	0.00000	0.00582	0.00000	0.00000	0.74972	0.24446
13	ACCT 880-OTHER EXPENSE	EXP_880	1.00000	0.10465	0.47965	0.00000	0.00000	0.11121	0.11698
14	ACCT 881-RENTS	EXP_881	1.00000	0.10465	0.47965	0.00000	0.00000	0.11121	0.11698
15	ACCT 887-MAINTENANCE OF MAINS	EXP_887	1.00000	0.00000	0.57660	0.00000	0.00000	0.00000	0.00000
16	ACCT 890-M&R STATION - INDUSTRIAL	EXP_890	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
17	ACCT 889-MT OF M & R STA EQ-GEN	EXP_889	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 892-MAINTENANCE OF SERV	EXP_892	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	ACCT 893-MAINT MET & HOUSE REG	EXP_893	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	ACCT 903-CUST REC & COLL EXP	EXP_903	1.00000	0.02246	0.20824	0.24438	0.00514	0.17530	0.09560
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP_904	1.00000	0.02086	0.19344	0.24949	0.00525	0.17905	0.09745
22	ACCT 902 - 904 CUST ACCTS EXP	EXP_9024	1.00000	0.01705	0.15810	0.18864	0.00397	0.13533	0.07377
23	ACCT 910 & 911 CUST SERV EXP	EXP_9101	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	ACCT 912-MISC CUST SERV & EXP	EXP_912	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	ACCT 916-DEMO & SELLING	EXP_916	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	ACCT 860-RENTS	EXP_860	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TRANS LABOR OPER ACCTS 851-860	LABTO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	TRANS LABOR MAINT ACCTS 862-865	LABTM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	DIST LABOR OPER ACCT 872 - 881	LABDO	1.00000	0.10472	0.46840	0.00000	0.00000	0.11729	0.12196
30	DIST LABOR MAINT ACCT 886 - 893	LABDM	1.00000	0.00000	0.42766	0.00000	0.00000	0.08587	0.30488
31	CUST ACCTS LABOR ACCT 902 - 905	LABCA	1.00000	0.01639	0.15196	0.17833	0.00375	0.12793	0.06976
32	SALES EXP LABOR ACCT 916 - 917	LABSALE	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	TOTAL TRANSMISSION OPER LABOR	TLABTO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	TOTAL TRANSMISSION MAINT LABOR	TLABTM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.10472	0.46840	0.00000	0.00000	0.11729	0.12196
36	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.00000	0.42766	0.00000	0.00000	0.08587	0.30488
37	TRANS OPER EXP ACCT 851 TO 859	EXP_8519	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	DISTR OPER EXP ACCT 872 TO 880	EXP_8710	1.00000	0.10465	0.47965	0.00000	0.00000	0.11121	0.11698
39	ACCT 812 & 813 SUP PROCUREMENT	EXP_8123S	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
40									

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RATIO TABLE CONT-33			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)	
1	REV CLAIMED ROR LESS GAS COSTS	REVENUE	0.00000	-0.00013	0.03411	0.01977	0.21305
2							
3	TOTAL PURCHASED GAS COSTS	GASCOSTS	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 851-857 TRANS OPER EXP	EXP_8517	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 813-OTHER GAS SUPPLY EXP	EXP_813	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 856-MAINS EXPENSES	EXP_856	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 851-SYSTEM CONTROL & DISP	EXP_851	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 859-OTHER EXPENSES	EXP_859	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 857-MEAS & REG STATION EXP	EXP_857	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP_874	0.00000	0.00000	0.00000	0.00000	0.31270
11	ACCT 878-METER & HOUSE REG EXP	EXP_878	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 879-CUSTOMER INSTALL EXP	EXP_879	0.00000	0.00000	0.00000	0.00000	0.00000
13	ACCT 880-OTHER EXPENSE	EXP_880	0.00000	0.00000	0.00000	0.00000	0.18751
14	ACCT 881-RENTS	EXP_881	0.00000	0.00000	0.00000	0.00000	0.18751
15	ACCT 887-MAINTENANCE OF MAINS	EXP_887	0.00000	0.00000	0.00000	0.00000	0.42340
16	ACCT 890-M&R STATION - INDUSTRIAL	EXP_890	0.00000	0.00000	0.00000	0.00000	0.00000
17	ACCT 889-MT OF M & R STA EQ-GEN	EXP_889	0.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 892-MAINTENANCE OF SERV	EXP_892	0.00000	0.00000	0.00000	0.00000	0.00000
19	ACCT 893-MAINT MET & HOUSE REG	EXP_893	0.00000	0.00000	0.00000	0.00000	0.00000
20	ACCT 903-CUST REC & COLL EXP	EXP_903	0.00000	-0.00013	0.03216	0.01501	0.20184
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP_904	0.00000	-0.00014	0.03284	0.01498	0.20679
22	ACCT 902 - 904 CUST ACCTS EXP	EXP_9024	0.00000	-0.00010	0.25578	0.01154	0.15591
23	ACCT 910 & 911 CUST SERV EXP	EXP_9101	0.00000	0.00000	0.00000	1.00000	0.00000
24	ACCT 912-MISC CUST SERV & EXP	EXP_912	0.00000	0.00000	0.00000	1.00000	0.00000
25	ACCT 916-DEMO & SELLING	EXP_916	0.00000	0.00000	0.00000	1.00000	0.00000
26	ACCT 860-RENTS	EXP_860	0.00000	0.00000	0.00000	0.00000	0.00000
27	TRANS LABOR OPER ACCTS 851-860	LABTO	0.00000	0.00000	0.00000	0.00000	0.00000
28	TRANS LABOR MAINT ACCTS 862-865	LABTM	0.00000	0.00000	0.00000	0.00000	0.00000
29	DIST LABOR OPER ACCT 872 - 881	LABDO	0.00000	0.00000	0.00000	0.00000	0.18763
30	DIST LABOR MAINT ACCT 886 - 893	LABDM	0.00000	0.00000	0.00000	0.00000	0.18159
31	CUST ACCTS LABOR ACCT 902 - 905	LABCA	0.00000	-0.00009	0.29372	0.01096	0.14730
32	SALES EXP LABOR ACCT 916 - 917	LABSALE	0.00000	0.00000	0.00000	1.00000	0.00000
33	TOTAL TRANSMISSION OPER LABOR	TLABTO	0.00000	0.00000	0.00000	0.00000	0.00000
34	TOTAL TRANSMISSION MAINT LABOR	TLABTM	0.00000	0.00000	0.00000	0.00000	0.00000
35	TOTAL DISTR OPER LABOR	TLABDO	0.00000	0.00000	0.00000	0.00000	0.18763
36	TOTAL DISTR MAINT LABOR	TLABDM	0.00000	0.00000	0.00000	0.00000	0.18159
37	TRANS OPER EXP ACCT 851 TO 859	EXP_8519	0.00000	0.00000	0.00000	0.00000	0.00000
38	DISTR OPER EXP ACCT 872 TO 880	EXP_8710	0.00000	0.00000	0.00000	0.00000	0.18751
39	ACCT 812 & 813 SUP PROCUREMENT	EXP_8123S	0.00000	0.00000	0.00000	0.00000	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)	
INTERNALLY DEVELOPED-34									
1	TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.01639	0.15196	0.17833	0.00375	0.12793	0.06976
2	ACCT 872-879 DISTR OPER EXP	EXP_8719	1.00000	0.10465	0.47965	0.00000	0.00000	0.11121	0.11698
3	TOTAL CUST SERVICE & INFO LABOR	TLABCS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 862-STRUCTURES	EXP_862	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	CUST SERVICE LABOR ACCT 910-912	LABCS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 916 & 917 SALES EXP	EXP_9167	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 807-CALCULATIONS EXPENSE	EXP_807	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 863-MAINS	EXP_863	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 865-M&R STATION	EXP_865	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 872- DIST EXP GAS SAMPLING	EXP_872	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 875-M&R STATION - GENERAL	EXP_875	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 876-M&R STATION - INDUSTRIAL	EXP_876	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	ACCT 886-STRUCTURES & IMPROV	EXP_886	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)	CUST SALES (10)	CUST MAINS (11)
INTERNALLY DEVELOPED-34						
1	TOTAL CUST ACCTS LABOR	TLABCA	0.00000	-0.00009	0.29372	0.01096
2	ACCT 872-879 DISTR OPER EXP	EXP_8719	0.00000	0.00000	0.00000	0.18751
3	TOTAL CUST SERVICE & INFO LABOR	TLABCS	0.00000	0.00000	0.00000	0.00000
4	ACCT 862-STRUCTURES	EXP_862	0.00000	0.00000	0.00000	0.00000
5	CUST SERVICE LABOR ACCT 910-912	LABCS	0.00000	0.00000	0.00000	0.00000
6	ACCT 916 & 917 SALES EXP	EXP_9167	0.00000	0.00000	0.00000	0.00000
7	ACCT 807-CALCULATIONS EXPENSE	EXP_807	0.00000	0.00000	0.00000	0.00000
8	ACCT 863-MAINS	EXP_863	0.00000	0.00000	0.00000	0.00000
9	ACCT 865-M&R STATION	EXP_865	0.00000	0.00000	0.00000	0.00000
10	ACCT 872- DIST EXP GAS SAMPLING	EXP_872	0.00000	0.00000	0.00000	0.00000
11	ACCT 875-M&R STATION - GENERAL	EXP_875	0.00000	0.00000	0.00000	0.00000
12	ACCT 876-M&R STATION - INDUSTRIAL	EXP_876	0.00000	0.00000	0.00000	0.00000
13	ACCT 886-STRUCTURES & IMPROV	EXP_886	0.00000	0.00000	0.00000	0.00000
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

		TOTAL COMPANY (1)-1	CAP-TRANS (2)	CAP-DISTR (3)	COMM-GAS (4)	SUPP-PROC (5)	CUST SERV (6)	CUST METERS (7)
INTERNALLY DEVELOPED CONT-35								
1	ACCT 910-MISC CUST SERV & INFO EXP_910	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ACCT 911-INFORMATION & INSTRUCT EXP_911	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 917-ADVERTISING EXPENSE EXP_917	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 902-METER READING EXP EXP_902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 905-MISC CUST ACCTS EXP EXP_905	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6								
7	TOTAL LABOR EXCL A&G LABOR LABORX	1.00000	0.04069	0.36141	0.05764	0.00708	0.14366	0.11530
8	SUM OF ALLOCATED LABOR EXP LABOR	1.00000	0.04069	0.36141	0.05764	0.00708	0.14366	0.11530
9								
10	STATE & LOCAL GROSS RECEIPTS TAX GRTAX	1.00000	0.03172	0.29358	0.28847	0.00606	0.12633	0.07019
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CORNING NATURAL GAS CORPORATION
COST OF SERVICE STUDY PRO FORMA ADJ
12 MONTHS ENDED MARCH 31, 2021

			CUST RECONN (8)-2	CUST MET READ (9)		CUST SALES (10)	CUST MAINS (11)
INTERNALLY DEVELOPED CONT-35							
1	ACCT 910-MISC CUST SERV & INFO	EXP_910	0.00000	0.00000	0.00000	1.00000	0.00000
2	ACCT 911-INFORMATION & INSTRUCT	EXP_911	0.00000	0.00000	0.00000	1.00000	0.00000
3	ACCT 917-ADVERTISING EXPENSE	EXP_917	0.00000	0.00000	0.00000	1.00000	0.00000
4	ACCT 902-METER READING EXP	EXP_902	0.00000	0.00000	1.00000	0.00000	0.00000
5	ACCT 905-MISC CUST ACCTS EXP	EXP_905	0.00000	0.00000	0.00000	0.00000	0.00000
6							
7	TOTAL LABOR EXCL A&G LABOR	LABORX	0.00000	-0.00002	0.05834	0.02643	0.18946
8	SUM OF ALLOCATED LABOR EXP	LABOR	0.00000	-0.00002	0.05834	0.02643	0.18946
9							
10	STATE & LOCAL GROSS RECEIPTS TAX	GRTAX	0.00000	-0.00005	0.02332	0.01473	0.14564
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Schedule PMN-9

**Bill Comparisons for Rate Years 2023,
2024, and 2025**

Rate Year 2023

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

SC 1 Residential

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$42.69	\$58.01	\$15.31	35.9%	First 3 ccf	\$18.76		
30	\$47.95	\$65.56	\$17.61	36.7%	Next 47 ccf	\$0.78600		
40	\$58.47	\$80.67	\$22.20	38.0%	Excess 50 ccf	\$0.49660		
50	\$68.99	\$95.78	\$26.79	38.8%				
60	\$76.61	\$107.08	\$30.47	39.8%	First 3 ccf		\$23.50	25.27%
70	\$84.23	\$118.38	\$34.14	40.5%	Next 47 ccf		\$1.08870	38.51%
80	\$91.86	\$129.67	\$37.82	41.2%	Excess 50 ccf		\$0.70770	42.51%
100	\$107.10	\$152.27	\$45.17	42.2%				
120	\$122.35	\$174.87	\$52.52	42.9%				
140	\$137.59	\$197.47	\$59.87	43.5%	Gas Supply Chrg (See Note)	\$0.24200	\$0.40000	
160	\$152.84	\$220.06	\$67.23	44.0%	Merch Funct Chrg	0.01876	0.01725	
180	\$168.08	\$242.66	\$74.58	44.4%	DRA (See Note)	0.00493	0.00493	
200	\$183.33	\$265.26	\$81.93	44.7%	Safety and Reliability Charge	0.00000	0.00000	
220	\$198.58	\$287.86	\$89.28	45.0%	Federal Tax Act	0.00000	0.00000	
250	\$221.44	\$321.75	\$100.31	45.3%				
300	\$259.56	\$378.25	\$118.69	45.7%				
400	\$335.79	\$491.24	\$155.45	46.3%				
500	\$412.02	\$604.22	\$192.21	46.7%				
600	\$488.25	\$717.21	\$228.97	46.9%				
800	\$640.70	\$943.19	\$302.49	47.2%				
1,000	\$793.16	\$1,169.17	\$376.00	47.4%				
2,000	\$1,555.45	\$2,299.05	\$743.59	47.8%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	162	\$154.04	\$221.85	\$67.81	44.0%
February	158	\$151.43	\$217.97	\$66.55	43.9%
March	147	\$142.55	\$204.81	\$62.26	43.7%
April	96	\$104.03	\$147.72	\$43.69	42.0%
May	54	\$72.41	\$100.86	\$28.44	39.3%
June	29	\$46.56	\$63.56	\$17.00	36.5%
July	17	\$34.51	\$46.24	\$11.74	34.0%
August	15	\$31.92	\$42.52	\$10.61	33.2%
September	17	\$34.07	\$45.62	\$11.55	33.9%
October	32	\$50.01	\$68.52	\$18.51	37.0%
November	74	\$86.97	\$122.44	\$35.47	40.8%
December	126	\$126.62	\$181.21	\$54.58	43.1%
Annual Totals	925	\$1,035.13	\$1,463.33	\$428.20	41.4%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

SC-3 Commercial

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$49.81	\$66.05	\$16.25	32.6%	First 3 ccf	\$28.74		
30	\$54.41	\$72.60	\$18.18	33.4%	Next 47 ccf	\$0.65570		
40	\$63.63	\$85.68	\$22.05	34.7%	Excess 50 ccf	\$0.41430		
50	\$72.84	\$98.77	\$25.92	35.6%				
60	\$79.64	\$108.75	\$29.11	36.5%	First 3 ccf		\$36.00	25.26%
70	\$86.44	\$118.73	\$32.29	37.4%	Next 47 ccf		\$0.88630	35.17%
80	\$93.24	\$128.71	\$35.47	38.0%	Excess 50 ccf		\$0.57610	39.05%
100	\$106.84	\$148.68	\$41.84	39.2%				
120	\$120.44	\$168.64	\$48.20	40.0%				
140	\$134.04	\$188.61	\$54.57	40.7%	Gas Supply Chrg (See Note)	\$0.24200	\$0.40000	
160	\$147.64	\$208.58	\$60.93	41.3%	Merch Funct Chrg	\$0.01876	\$0.01725	
180	\$161.24	\$228.54	\$67.30	41.7%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$174.84	\$248.51	\$73.67	42.1%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$188.44	\$268.47	\$80.03	42.5%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$208.84	\$298.42	\$89.58	42.9%				
300	\$242.84	\$348.34	\$105.50	43.4%				
400	\$310.84	\$448.16	\$137.32	44.2%				
500	\$378.84	\$547.99	\$169.15	44.7%				
600	\$446.84	\$647.82	\$200.98	45.0%				
800	\$582.83	\$847.48	\$264.64	45.4%				
1,000	\$718.83	\$1,047.13	\$328.30	45.7%				
2,000	\$1,398.82	\$2,045.41	\$646.59	46.2%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	414	\$320.11	\$461.78	\$141.67	44.3%
February	424	\$327.23	\$472.23	\$145.00	44.3%
March	360	\$283.39	\$407.87	\$124.48	43.9%
April	275	\$226.17	\$323.86	\$97.69	43.2%
May	133	\$129.04	\$181.27	\$52.23	40.5%
June	69	\$85.62	\$117.52	\$31.90	37.3%
July	45	\$68.58	\$92.72	\$24.13	35.2%
August	46	\$68.96	\$93.25	\$24.29	35.2%
September	53	\$75.15	\$102.15	\$27.00	35.9%
October	77	\$91.08	\$125.54	\$34.46	37.8%
November	166	\$151.67	\$214.49	\$62.82	41.4%
December	321	\$256.87	\$368.93	\$112.06	43.6%
Annual Totals	2,382	\$2,083.86	\$2,961.59	\$877.73	42.1%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

SC-8 Hamondsport Transportation with Gas Costs

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$323.64	\$446.15	\$122.51	37.9%	First 3 CCF	\$96.00		
750	\$437.77	\$619.66	\$181.89	41.5%	All Over 3 CCF	\$0.20960		
1,000	\$551.90	\$793.16	\$241.26	43.7%				
2,500	\$1,236.70	\$1,834.21	\$597.51	48.3%	First 3 CCF		\$100.00	4.17%
5,000	\$2,378.02	\$3,569.28	\$1,191.26	50.1%	All Over 3 CCF		\$0.28910	37.93%
10,000	\$4,660.67	\$7,039.43	\$2,378.76	51.0%				
15,000	\$6,943.32	\$10,509.58	\$3,566.26	51.4%				
20,000	\$9,225.97	\$13,979.73	\$4,753.76	51.5%	Gas Supply Chrg (See Note)	\$0.24200	\$0.40000	
22,500	\$10,367.30	\$15,714.81	\$5,347.51	51.6%	Merch Funct Chrg	\$0.00000	\$0.00000	
25,000	\$11,508.62	\$17,449.88	\$5,941.26	51.6%	DRA (See Note)	\$0.00493	\$0.00493	
27,500	\$12,649.95	\$19,184.96	\$6,535.01	51.7%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$13,791.27	\$20,920.03	\$7,128.76	51.7%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$14,932.60	\$22,655.11	\$7,722.51	51.7%				
35,000	\$16,073.92	\$24,390.18	\$8,316.26	51.7%				
37,500	\$17,215.25	\$26,125.26	\$8,910.01	51.8%				
40,000	\$18,356.57	\$27,860.33	\$9,503.76	51.8%				
42,500	\$19,497.90	\$29,595.41	\$10,097.51	51.8%				
45,000	\$20,639.22	\$31,330.48	\$10,691.26	51.8%				
47,500	\$21,780.55	\$33,065.56	\$11,285.01	51.8%				
50,000	\$22,921.87	\$34,800.63	\$11,878.76	51.8%				
75,000	\$34,335.12	\$52,151.38	\$17,816.26	51.9%				

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

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	15,645	\$7,238	\$10,957	\$3,719	51.4%
February	13,158	\$6,102	\$9,231	\$3,129	51.3%
March	12,442	\$5,775	\$8,734	\$2,959	51.2%
April	7,054	\$3,316	\$4,995	\$1,679	50.6%
May	4,718	\$2,249	\$3,374	\$1,124	50.0%
June	3,334	\$1,618	\$2,413	\$796	49.2%
July	2,946	\$1,440	\$2,144	\$703	48.8%
August	3,526	\$1,705	\$2,546	\$841	49.3%
September	3,888	\$1,870	\$2,798	\$927	49.6%
October	6,089	\$2,875	\$4,325	\$1,450	50.4%
November	8,629	\$4,035	\$6,088	\$2,053	50.9%
December	12,440	\$5,774	\$8,733	\$2,958	51.2%
Annual Totals	93,869	\$31,314	\$47,192	\$15,878	50.7%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

SC-14 Aggregation Residential with Gas Costs

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
25	\$61.45	\$72.85	\$11.40	18.6%	First 3 ccf	\$18.76		
30	\$70.46	\$83.37	\$12.91	18.3%	Next 47 ccf	\$0.78600		
40	\$88.48	\$104.42	\$15.94	18.0%	Excess 50 ccf	\$0.49660		
50	\$106.50	\$125.47	\$18.97	17.8%				
60	\$121.62	\$142.70	\$21.08	17.3%	First 3 ccf		\$23.50	25.27%
70	\$136.75	\$159.94	\$23.19	17.0%	Next 47 ccf		\$1.08870	38.51%
80	\$151.87	\$177.17	\$25.30	16.7%	Excess 50 ccf		\$0.70770	42.51%
100	\$182.13	\$211.65	\$29.52	16.2%				
120	\$212.38	\$246.12	\$33.74	15.9%				
140	\$242.63	\$280.59	\$37.97	15.6%	ESCO Supply (See Note)	\$1.01100	\$1.01100	
160	\$272.88	\$315.06	\$42.19	15.5%	Merch Funct Chrg	\$0.00000	\$0.00000	
180	\$303.13	\$349.54	\$46.41	15.3%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$333.38	\$384.01	\$50.63	15.2%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$363.63	\$418.48	\$54.85	15.1%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$409.00	\$470.19	\$61.19	15.0%				
300	\$484.63	\$556.37	\$71.74	14.8%				
400	\$635.88	\$728.74	\$92.85	14.6%				
500	\$787.14	\$901.10	\$113.96	14.5%				
600	\$938.39	\$1,073.46	\$135.07	14.4%				
800	\$1,240.90	\$1,418.19	\$177.29	14.3%				
1,000	\$1,543.40	\$1,762.91	\$219.51	14.2%				
2,000	\$3,055.93	\$3,486.54	\$430.61	14.1%				

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

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	262	\$426.92	\$490.61	\$63.69	14.9%
February	233	\$382.90	\$440.44	\$57.54	15.0%
March	231	\$380.38	\$437.57	\$57.19	15.0%
April	152	\$260.34	\$300.78	\$40.44	15.5%
May	87	\$162.43	\$189.20	\$26.77	16.5%
June	45	\$96.92	\$114.28	\$17.36	17.9%
July	30	\$69.73	\$82.53	\$12.79	18.3%
August	26	\$63.59	\$75.34	\$11.76	18.5%
September	30	\$70.27	\$83.15	\$12.88	18.3%
October	55	\$114.72	\$134.83	\$20.11	17.5%
November	121	\$213.74	\$247.67	\$33.93	15.9%
December	203	\$338.12	\$389.41	\$51.29	15.2%
Annual Totals	1,095	\$1,913.47	\$2,213.90	\$300.42	15.7%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

SC-14 Aggregation Commercial & Public Authorities with Gas Costs

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
25	\$58.54	\$70.87	\$12.33	21.1%	First 3 ccf	\$28.74		
30	\$64.89	\$78.38	\$13.49	20.8%	Next 47 ccf	\$0.65570		
40	\$77.60	\$93.39	\$15.79	20.4%	Excess 50 ccf	\$0.41430		
50	\$90.30	\$108.40	\$18.10	20.0%				
60	\$100.60	\$120.31	\$19.72	19.6%	First 3 ccf		\$36.00	25.26%
70	\$110.89	\$132.22	\$21.33	19.2%	Next 47 ccf		\$0.88630	35.17%
80	\$121.18	\$144.13	\$22.95	18.9%	Excess 50 ccf		\$0.57610	39.05%
100	\$141.77	\$167.95	\$26.19	18.5%				
120	\$162.35	\$191.77	\$29.42	18.1%				
140	\$182.94	\$215.60	\$32.66	17.9%	ESCO Supply (See Note)	\$0.61000	\$0.61000	
160	\$203.52	\$239.42	\$35.90	17.6%	Merch Funct Chrg	\$0.00000	\$0.00000	
180	\$224.10	\$263.24	\$39.13	17.5%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$244.69	\$287.06	\$42.37	17.3%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$265.27	\$310.88	\$45.60	17.2%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$296.15	\$346.61	\$50.46	17.0%				
300	\$347.61	\$406.16	\$58.55	16.8%				
400	\$450.53	\$525.26	\$74.73	16.6%				
500	\$553.46	\$644.37	\$90.91	16.4%				
600	\$656.38	\$763.47	\$107.09	16.3%				
800	\$862.23	\$1,001.68	\$139.45	16.2%				
1,000	\$1,068.07	\$1,239.88	\$171.81	16.1%				
2,000	\$2,097.30	\$2,430.91	\$333.61	15.9%				

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

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	1,608	\$1,693.94	\$1,964.13	\$270.20	16.0%
February	1,488	\$1,570.43	\$1,821.22	\$250.78	16.0%
March	1,429	\$1,509.80	\$1,751.05	\$241.25	16.0%
April	968	\$1,034.87	\$1,201.46	\$166.59	16.1%
May	583	\$638.59	\$742.88	\$104.29	16.3%
June	269	\$315.46	\$368.95	\$53.49	17.0%
July	289	\$336.32	\$393.10	\$56.77	16.9%
August	257	\$303.08	\$354.63	\$51.55	17.0%
September	309	\$357.30	\$417.37	\$60.07	16.8%
October	425	\$476.50	\$555.31	\$78.81	16.5%
November	784	\$846.10	\$983.01	\$136.91	16.2%
December	1,229	\$1,304.14	\$1,513.06	\$208.92	16.0%
Annual Totals	9,639	\$10,386.53	\$12,066.16	\$1,679.64	16.2%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

SC-6 Commercial Transportation with Gas Costs

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$378.01	\$515.80	\$137.79	36.5%	First 3 CCF	\$113.99		
750	\$510.44	\$714.28	\$203.84	39.9%	All Over 3 CCF	\$0.28280		
1,000	\$642.87	\$912.76	\$269.89	42.0%				
2,500	\$1,437.47	\$2,103.66	\$666.19	46.3%	First 3 CCF		\$120.00	5.27%
5,000	\$2,761.79	\$4,088.48	\$1,326.69	48.0%	All Over 3 CCF		\$0.38900	37.55%
10,000	\$5,410.44	\$8,058.13	\$2,647.69	48.9%				
15,000	\$8,059.09	\$12,027.78	\$3,968.69	49.2%				
20,000	\$10,707.74	\$15,997.43	\$5,289.69	49.4%	Gas Supply Chrg (See Note)	\$0.24200	\$0.40000	
22,500	\$12,032.07	\$17,982.26	\$5,950.19	49.5%	Merch Funct Chrg	\$0.00000	\$0.00000	
25,000	\$13,356.39	\$19,967.08	\$6,610.69	49.5%	DRA (See Note)	\$0.00493	\$0.00493	
27,500	\$14,680.72	\$21,951.91	\$7,271.19	49.5%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$16,005.04	\$23,936.73	\$7,931.69	49.6%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$17,329.37	\$25,921.56	\$8,592.19	49.6%				
35,000	\$18,653.69	\$27,906.38	\$9,252.69	49.6%				
37,500	\$19,978.02	\$29,891.21	\$9,913.19	49.6%				
40,000	\$21,302.34	\$31,876.03	\$10,573.69	49.6%				
42,500	\$22,626.67	\$33,860.86	\$11,234.19	49.7%				
45,000	\$23,950.99	\$35,845.68	\$11,894.69	49.7%				
47,500	\$25,275.32	\$37,830.51	\$12,555.19	49.7%				
50,000	\$26,599.64	\$39,815.33	\$13,215.69	49.7%				
75,000	\$39,842.89	\$59,663.58	\$19,820.69	49.7%				

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

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	16,104	\$8,644	\$12,904	\$4,260	49.3%
February	13,172	\$7,091	\$10,576	\$3,486	49.2%
March	12,556	\$6,764	\$10,087	\$3,323	49.1%
April	7,148	\$3,899	\$5,794	\$1,894	48.6%
May	4,871	\$2,693	\$3,986	\$1,293	48.0%
June	3,883	\$2,170	\$3,202	\$1,032	47.5%
July	3,579	\$2,009	\$2,960	\$951	47.3%
August	4,001	\$2,232	\$3,295	\$1,063	47.6%
September	4,491	\$2,492	\$3,684	\$1,192	47.8%
October	7,088	\$3,868	\$5,747	\$1,878	48.6%
November	9,872	\$5,343	\$7,956	\$2,614	48.9%
December	12,750	\$6,867	\$10,242	\$3,374	49.1%
Annual Totals	99,514	\$37,995	\$56,488	\$18,493	48.7%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

SC-7 Industrial Transportation with Gas Costs

Sales <u>Mcf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
500	\$2,685.08	\$3,629.15	\$944.07	35.2%	First 250 MCF	\$1,158.93		
750	\$3,593.91	\$5,045.98	\$1,452.07	40.4%	All Over 250 MCF	\$1.16600		
1,000	\$4,502.73	\$6,462.80	\$1,960.07	43.5%				
2,500	\$9,955.68	\$14,963.75	\$5,008.07	50.3%	First 250 MCF		\$1,200.00	3.54%
5,000	\$19,043.93	\$29,132.00	\$10,088.07	53.0%	All Over 250 MCF		\$1.61800	38.77%
10,000	\$37,220.43	\$57,468.50	\$20,248.07	54.4%				
15,000	\$55,396.93	\$85,805.00	\$30,408.07	54.9%				
20,000	\$73,573.43	\$114,141.50	\$40,568.07	55.1%	Gas Supply Chrg (See Note)	\$2.42000	\$4.00000	
22,500	\$82,661.68	\$128,309.75	\$45,648.07	55.2%	Merch Funct Chrg	\$0.00000	\$0.00000	
25,000	\$91,749.93	\$142,478.00	\$50,728.07	55.3%	DRA (See Note)	\$0.04930	\$0.04930	
27,500	\$100,838.18	\$156,646.25	\$55,808.07	55.3%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$109,926.43	\$170,814.50	\$60,888.07	55.4%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$119,014.68	\$184,982.75	\$65,968.07	55.4%				
35,000	\$128,102.93	\$199,151.00	\$71,048.07	55.5%				
37,500	\$137,191.18	\$213,319.25	\$76,128.07	55.5%				
40,000	\$146,279.43	\$227,487.50	\$81,208.07	55.5%				
42,500	\$155,367.68	\$241,655.75	\$86,288.07	55.5%				
45,000	\$164,455.93	\$255,824.00	\$91,368.07	55.6%				
47,500	\$173,544.18	\$269,992.25	\$96,448.07	55.6%				
50,000	\$182,632.43	\$284,160.50	\$101,528.07	55.6%				
75,000	\$273,514.93	\$425,843.00	\$152,328.07	55.7%				

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

Month	Sales <u>Mcf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	18,760	\$69,064	\$107,112	\$38,048	55.1%
February	16,772	\$61,837	\$95,845	\$34,008	55.0%
March	15,740	\$58,089	\$90,002	\$31,913	54.9%
April	12,243	\$45,375	\$70,181	\$24,806	54.7%
May	9,968	\$37,103	\$57,286	\$20,182	54.4%
June	9,420	\$35,113	\$54,183	\$19,070	54.3%
July	8,620	\$32,203	\$49,646	\$17,444	54.2%
August	10,531	\$39,151	\$60,478	\$21,327	54.5%
September	2,603	\$10,329	\$15,545	\$5,217	50.5%
October	10,873	\$40,396	\$62,419	\$22,023	54.5%
November	13,072	\$48,389	\$74,879	\$26,491	54.7%
December	16,356	\$60,326	\$93,489	\$33,163	55.0%
Annual Totals	144,958	\$537,373	\$831,064	\$293,691	54.7%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-1 Firm

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$2,778.88	\$3,715.41	\$936.53	33.7%	First 250 MCF	\$1,158.93		
750	\$3,734.61	\$5,175.36	\$1,440.76	38.6%	All Over 250 MCF	\$1.16600		
1,000	\$4,690.33	\$6,635.31	\$1,944.98	41.5%				
2,500	\$10,424.68	\$15,395.04	\$4,970.36	47.7%	First 250 MCF		\$1,200.00	3.54%
5,000	\$19,981.93	\$29,994.57	\$10,012.64	50.1%	All Over 250 MCF		\$1.61800	38.77%
10,000	\$39,096.43	\$59,193.64	\$20,097.21	51.4%				
15,000	\$58,210.93	\$88,392.72	\$30,181.79	51.8%				
20,000	\$77,325.43	\$117,591.79	\$40,266.36	52.1%	Gas Supply Chrg (See Note)	\$2.42000	\$4.00000	
22,500	\$86,882.68	\$132,191.32	\$45,308.64	52.1%	Merch Funct Chrg	\$0.18760	\$0.17251	
25,000	\$96,439.93	\$146,790.86	\$50,350.93	52.2%	DRA (See Note)	\$0.04930	\$0.04930	
27,500	\$105,997.18	\$161,390.39	\$55,393.21	52.3%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$115,554.43	\$175,989.93	\$60,435.50	52.3%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$125,111.68	\$190,589.47	\$65,477.79	52.3%				
35,000	\$134,668.93	\$205,189.00	\$70,520.07	52.4%				
37,500	\$144,226.18	\$219,788.54	\$75,562.36	52.4%				
40,000	\$153,783.43	\$234,388.07	\$80,604.64	52.4%				
42,500	\$163,340.68	\$248,987.61	\$85,646.93	52.4%				
45,000	\$172,897.93	\$263,587.15	\$90,689.22	52.5%				
47,500	\$182,455.18	\$278,186.68	\$95,731.50	52.5%				
50,000	\$192,012.43	\$292,786.22	\$100,773.79	52.5%				
75,000	\$287,584.93	\$438,781.58	\$151,196.65	52.6%				

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

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	49,581	\$190,410	\$290,338	\$99,928	52.5%
February	42,512	\$163,387	\$249,059	\$85,671	52.4%
March	36,593	\$140,759	\$214,492	\$73,733	52.4%
April	22,731	\$87,765	\$133,539	\$45,774	52.2%
May	11,501	\$44,835	\$67,961	\$23,125	51.6%
June	5,093	\$20,339	\$30,541	\$10,201	50.2%
July	4,298	\$17,298	\$25,895	\$8,597	49.7%
August	4,749	\$19,022	\$28,529	\$9,506	50.0%
September	6,999	\$27,623	\$41,667	\$14,044	50.8%
October	16,043	\$62,200	\$94,486	\$32,286	51.9%
November	28,025	\$108,006	\$164,459	\$56,453	52.3%
December	42,574	\$163,625	\$249,422	\$85,797	52.4%
Annual Totals	270,700	\$1,045,270	\$1,590,386	\$545,116	52.2%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-2 Transportation with Gas Costs

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
250	\$1,776.26	\$2,212.33	\$436.07	24.5%	First 250 MCF	\$1,158.93		
500	\$2,685.08	\$3,629.15	\$944.07	35.2%	All Over 250 MCF	\$1.16600		
750	\$3,593.91	\$5,045.98	\$1,452.07	40.4%				
1,000	\$4,502.73	\$6,462.80	\$1,960.07	43.5%	First 250 MCF		\$1,200.00	3.54%
1,250	\$5,411.56	\$7,879.63	\$2,468.07	45.6%	All Over 250 MCF		\$1.61800	38.77%
1,500	\$6,320.38	\$9,296.45	\$2,976.07	47.1%				
1,750	\$7,229.21	\$10,713.28	\$3,484.07	48.2%				
2,250	\$9,046.86	\$13,546.93	\$4,500.07	49.7%	Gas Supply Chrg (See Note)	\$2.42000	\$4.00000	
2,750	\$10,864.51	\$16,380.58	\$5,516.07	50.8%	Merch Funct Chrg	\$0.00000	\$0.00000	
3,250	\$12,682.16	\$19,214.23	\$6,532.07	51.5%	DRA (See Note)	\$0.04930	\$0.04930	
3,750	\$14,499.81	\$22,047.88	\$7,548.07	52.1%	Safety and Reliability Charge	\$0.00000	\$0.00000	
4,250	\$16,317.46	\$24,881.53	\$8,564.07	52.5%	Federal Tax Act	\$0.00000	\$0.00000	
4,750	\$18,135.11	\$27,715.18	\$9,580.07	52.8%				
5,250	\$19,952.76	\$30,548.83	\$10,596.07	53.1%				
5,750	\$21,770.41	\$33,382.48	\$11,612.07	53.3%				
6,250	\$23,588.06	\$36,216.13	\$12,628.07	53.5%				
6,750	\$25,405.71	\$39,049.78	\$13,644.07	53.7%				
7,250	\$27,223.36	\$41,883.43	\$14,660.07	53.9%				
7,750	\$29,041.01	\$44,717.08	\$15,676.07	54.0%				
8,250	\$30,858.66	\$47,550.73	\$16,692.07	54.1%				
8,750	\$32,676.31	\$50,384.38	\$17,708.07	54.2%				

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

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	362	\$2,185	\$2,849	\$665	30.4%
February	330	\$2,067	\$2,666	\$599	29.0%
March	191	\$1,563	\$1,880	\$317	20.3%
April	220	\$1,668	\$2,043	\$375	22.5%
May	164	\$1,462	\$1,723	\$261	17.8%
June	109	\$1,265	\$1,415	\$150	11.9%
July	96	\$1,218	\$1,341	\$124	10.2%
August	76	\$1,145	\$1,228	\$83	7.3%
September	102	\$1,239	\$1,375	\$136	11.0%
October	112	\$1,274	\$1,429	\$155	12.2%
November	172	\$1,492	\$1,769	\$277	18.6%
December	176	\$1,507	\$1,792	\$285	18.9%
Annual Totals	2,111	\$13,812	\$16,521	\$2,709	19.6%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2023

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-3 Transportation with Gas Costs

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$2,685.08	\$3,629.15	\$944.07	35.2%	First 250 MCF	\$1,158.93		
1,000	\$4,502.73	\$6,462.80	\$1,960.07	43.5%	All Over 250 MCF	\$1.16600		
1,500	\$6,320.38	\$9,296.45	\$2,976.07	47.1%				
2,000	\$8,138.03	\$12,130.10	\$3,992.07	49.1%	First 250 MCF		\$1,200.00	3.54%
2,500	\$9,955.68	\$14,963.75	\$5,008.07	50.3%	All Over 250 MCF		\$1.61800	38.77%
3,000	\$11,773.33	\$17,797.40	\$6,024.07	51.2%				
3,500	\$13,590.98	\$20,631.05	\$7,040.07	51.8%				
4,500	\$17,226.28	\$26,298.35	\$9,072.07	52.7%	Gas Supply Chrg (See Note)	\$2.42000	\$4.00000	
5,500	\$20,861.58	\$31,965.65	\$11,104.07	53.2%	Merch Funct Chrg	\$0.00000	\$0.00000	
6,500	\$24,496.88	\$37,632.95	\$13,136.07	53.6%	DRA (See Note)	\$0.04930	\$0.04930	
7,500	\$28,132.18	\$43,300.25	\$15,168.07	53.9%	Safety and Reliability Charge	\$0.00000	\$0.00000	
8,500	\$31,767.48	\$48,967.55	\$17,200.07	54.1%	Federal Tax Act	\$0.00000	\$0.00000	
9,500	\$35,402.78	\$54,634.85	\$19,232.07	54.3%				
10,500	\$39,038.08	\$60,302.15	\$21,264.07	54.5%				
11,500	\$42,673.38	\$65,969.45	\$23,296.07	54.6%				
12,500	\$46,308.68	\$71,636.75	\$25,328.07	54.7%				
13,500	\$49,943.98	\$77,304.05	\$27,360.07	54.8%				
14,500	\$53,579.28	\$82,971.35	\$29,392.07	54.9%				
15,500	\$57,214.58	\$88,638.65	\$31,424.07	54.9%				
16,500	\$60,849.88	\$94,305.95	\$33,456.07	55.0%				
17,500	\$64,485.18	\$99,973.25	\$35,488.07	55.0%				

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Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	11,152	\$41,410	\$64,000	\$22,590	54.6%
February	9,836	\$36,625	\$56,540	\$19,915	54.4%
March	10,085	\$37,531	\$57,953	\$20,422	54.4%
April	7,585	\$28,441	\$43,781	\$15,340	53.9%
May	5,766	\$21,827	\$33,470	\$11,644	53.3%
June	3,654	\$14,152	\$21,506	\$7,354	52.0%
July	3,427	\$13,326	\$20,217	\$6,892	51.7%
August	3,722	\$14,398	\$21,889	\$7,491	52.0%
September	4,684	\$17,895	\$27,340	\$9,446	52.8%
October	7,174	\$26,947	\$41,452	\$14,505	53.8%
November	8,787	\$32,811	\$50,594	\$17,783	54.2%
December	10,454	\$38,870	\$60,040	\$21,170	54.5%
Annual Totals	86,326	\$324,231	\$498,783	\$174,552	53.8%

Note: Gas Costs for Corning firm gas customers are based on test period actual 12 months ended 06-30-21.

Rate Year 2024

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

SC 1 Residential

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$58.01	\$60.38	\$2.38	4.1%	First 3 ccf	\$23.50		
30	\$65.56	\$68.48	\$2.92	4.5%	Next 47 ccf	\$1.08870		
40	\$80.67	\$84.67	\$4.00	5.0%	Excess 50 ccf	\$0.70770		
50	\$95.78	\$100.86	\$5.08	5.3%				
60	\$107.08	\$112.86	\$5.78	5.4%	First 3 ccf		\$23.50	0.00%
70	\$118.38	\$124.86	\$6.48	5.5%	Next 47 ccf		\$1.19680	9.93%
80	\$129.67	\$136.86	\$7.19	5.5%	Excess 50 ccf		\$0.77790	9.92%
100	\$152.27	\$160.86	\$8.59	5.6%				
120	\$174.87	\$184.86	\$9.99	5.7%				
140	\$197.47	\$208.87	\$11.40	5.8%	Gas Supply Chrg (See Note)	\$0.40000	\$0.40000	
160	\$220.06	\$232.87	\$12.80	5.8%	Merch Funct Chrg	0.01725	0.01725	
180	\$242.66	\$256.87	\$14.21	5.9%	DRA (See Note)	0.00493	0.00493	
200	\$265.26	\$280.87	\$15.61	5.9%	Safety and Reliability Charge	0.00000	0.00000	
220	\$287.86	\$304.87	\$17.01	5.9%	Federal Tax Act	0.00000	0.00000	
250	\$321.75	\$340.87	\$19.12	5.9%				
300	\$378.25	\$400.88	\$22.63	6.0%				
400	\$491.24	\$520.89	\$29.65	6.0%				
500	\$604.22	\$640.90	\$36.67	6.1%				
600	\$717.21	\$760.90	\$43.69	6.1%				
800	\$943.19	\$1,000.92	\$57.73	6.1%				
1,000	\$1,169.17	\$1,240.94	\$71.77	6.1%				
2,000	\$2,299.05	\$2,441.02	\$141.97	6.2%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	162	\$221.85	\$234.76	\$12.91	5.8%
February	158	\$217.97	\$230.64	\$12.67	5.8%
March	147	\$204.81	\$216.67	\$11.86	5.8%
April	96	\$147.73	\$156.03	\$8.31	5.6%
May	54	\$100.86	\$106.25	\$5.40	5.4%
June	29	\$63.57	\$66.34	\$2.78	4.4%
July	17	\$46.24	\$47.78	\$1.54	3.3%
August	15	\$42.52	\$43.80	\$1.27	3.0%
September	17	\$45.62	\$47.11	\$1.49	3.3%
October	32	\$68.52	\$71.65	\$3.13	4.6%
November	74	\$122.44	\$129.18	\$6.74	5.5%
December	126	\$181.21	\$191.59	\$10.39	5.7%
Annual Totals	925	\$1,463.34	\$1,541.82	\$78.48	5.4%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

SC-3 Commercial

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$66.05	\$67.76	\$1.71	2.6%	First 3 ccf	\$36.00		
30	\$72.60	\$74.70	\$2.10	2.9%	Next 47 ccf	\$0.88630		
40	\$85.68	\$88.56	\$2.88	3.4%	Excess 50 ccf	\$0.57610		
50	\$98.77	\$102.42	\$3.66	3.7%				
60	\$108.75	\$112.91	\$4.16	3.8%	First 3 ccf		\$36.00	0.00%
70	\$118.73	\$123.40	\$4.67	3.9%	Next 47 ccf		\$0.96410	8.78%
80	\$128.71	\$133.89	\$5.17	4.0%	Excess 50 ccf		\$0.62670	8.78%
100	\$148.68	\$154.87	\$6.19	4.2%				
120	\$168.64	\$175.84	\$7.20	4.3%				
140	\$188.61	\$196.82	\$8.21	4.4%	Gas Supply Chrg (See Note)	\$0.40000	\$0.40000	
160	\$208.58	\$217.80	\$9.22	4.4%	Merch Funct Chrg	\$0.01725	\$0.01725	
180	\$228.54	\$238.78	\$10.23	4.5%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$248.51	\$259.75	\$11.25	4.5%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$268.47	\$280.73	\$12.26	4.6%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$298.42	\$312.20	\$13.78	4.6%				
300	\$348.34	\$364.64	\$16.31	4.7%				
400	\$448.16	\$469.53	\$21.37	4.8%				
500	\$547.99	\$574.42	\$26.43	4.8%				
600	\$647.82	\$679.31	\$31.49	4.9%				
800	\$847.48	\$889.08	\$41.61	4.9%				
1,000	\$1,047.13	\$1,098.86	\$51.73	4.9%				
2,000	\$2,045.41	\$2,147.74	\$102.33	5.0%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	414	\$461.78	\$483.83	\$22.06	4.8%
February	424	\$472.23	\$494.81	\$22.59	4.8%
March	360	\$407.87	\$427.20	\$19.32	4.7%
April	275	\$323.86	\$338.92	\$15.07	4.7%
May	133	\$181.27	\$189.10	\$7.84	4.3%
June	69	\$117.52	\$122.13	\$4.61	3.9%
July	45	\$92.72	\$96.01	\$3.30	3.6%
August	46	\$93.25	\$96.57	\$3.33	3.6%
September	53	\$102.15	\$105.98	\$3.83	3.7%
October	77	\$125.54	\$130.55	\$5.01	4.0%
November	166	\$214.49	\$224.01	\$9.52	4.4%
December	321	\$368.93	\$386.28	\$17.35	4.7%
Annual Totals	2,382	\$2,961.59	\$3,095.41	\$133.82	4.5%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

SC-8 Hamondsport Transportation with Gas Costs

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$446.15	\$457.13	\$10.98	2.5%	First 3 CCF	\$100.00		
750	\$619.66	\$636.16	\$16.51	2.7%	All Over 3 CCF	\$0.28910		
1,000	\$793.16	\$815.20	\$22.03	2.8%				
2,500	\$1,834.21	\$1,889.39	\$55.18	3.0%	First 3 CCF		\$100.00	0.00%
5,000	\$3,569.28	\$3,679.72	\$110.43	3.1%	All Over 3 CCF		\$0.31120	7.64%
10,000	\$7,039.43	\$7,260.37	\$220.93	3.1%				
15,000	\$10,509.58	\$10,841.02	\$331.43	3.2%				
20,000	\$13,979.73	\$14,421.67	\$441.93	3.2%	Gas Supply Chrg (See Note)	\$0.40000	\$0.40000	
22,500	\$15,714.81	\$16,211.99	\$497.18	3.2%	Merch Funct Chrg	\$0.00000	\$0.00000	
25,000	\$17,449.88	\$18,002.32	\$552.43	3.2%	DRA (See Note)	\$0.00493	\$0.00493	
27,500	\$19,184.96	\$19,792.64	\$607.68	3.2%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$20,920.03	\$21,582.97	\$662.93	3.2%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$22,655.11	\$23,373.29	\$718.18	3.2%				
35,000	\$24,390.18	\$25,163.62	\$773.43	3.2%				
37,500	\$26,125.26	\$26,953.94	\$828.68	3.2%				
40,000	\$27,860.33	\$28,744.27	\$883.93	3.2%				
42,500	\$29,595.41	\$30,534.59	\$939.18	3.2%				
45,000	\$31,330.48	\$32,324.92	\$994.43	3.2%				
47,500	\$33,065.56	\$34,115.24	\$1,049.68	3.2%				
50,000	\$34,800.63	\$35,905.57	\$1,104.93	3.2%				
75,000	\$52,151.38	\$53,808.82	\$1,657.43	3.2%				

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

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	15,645	\$10,957	\$11,303	\$346	3.2%
February	13,158	\$9,231	\$9,522	\$291	3.1%
March	12,442	\$8,734	\$9,009	\$275	3.1%
April	7,054	\$4,995	\$5,151	\$156	3.1%
May	4,718	\$3,374	\$3,478	\$104	3.1%
June	3,334	\$2,413	\$2,487	\$74	3.1%
July	2,946	\$2,144	\$2,209	\$65	3.0%
August	3,526	\$2,546	\$2,624	\$78	3.1%
September	3,888	\$2,798	\$2,884	\$86	3.1%
October	6,089	\$4,325	\$4,460	\$135	3.1%
November	8,629	\$6,088	\$6,278	\$191	3.1%
December	12,440	\$8,733	\$9,008	\$275	3.1%
Annual Totals	93,869	\$47,192	\$48,666	\$1,474	3.1%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

SC-14 Aggregation Residential with Gas Costs

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$72.85	\$75.23	\$2.38	3.3%	First 3 ccf	\$23.50		
30	\$83.37	\$86.29	\$2.92	3.5%	Next 47 ccf	\$1.08870		
40	\$104.42	\$108.42	\$4.00	3.8%	Excess 50 ccf	\$0.70770		
50	\$125.47	\$130.55	\$5.08	4.0%				
60	\$142.70	\$148.48	\$5.78	4.1%	First 3 ccf		\$23.50	0.00%
70	\$159.94	\$166.42	\$6.48	4.1%	Next 47 ccf		\$1.19680	9.93%
80	\$177.17	\$184.36	\$7.19	4.1%	Excess 50 ccf		\$0.77790	9.92%
100	\$211.65	\$220.24	\$8.59	4.1%				
120	\$246.12	\$256.11	\$9.99	4.1%				
140	\$280.59	\$291.99	\$11.40	4.1%	ESCO Supply (See Note)	\$1.01100	\$1.01100	
160	\$315.06	\$327.87	\$12.80	4.1%	Merch Funct Chrg	\$0.00000	\$0.00000	
180	\$349.54	\$363.74	\$14.21	4.1%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$384.01	\$399.62	\$15.61	4.1%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$418.48	\$435.50	\$17.01	4.1%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$470.19	\$489.31	\$19.12	4.1%				
300	\$556.37	\$579.00	\$22.63	4.1%				
400	\$728.74	\$758.39	\$29.65	4.1%				
500	\$901.10	\$937.77	\$36.67	4.1%				
600	\$1,073.46	\$1,117.15	\$43.69	4.1%				
800	\$1,418.19	\$1,475.92	\$57.73	4.1%				
1,000	\$1,762.91	\$1,834.68	\$71.77	4.1%				
2,000	\$3,486.54	\$3,628.51	\$141.97	4.1%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	262	\$490.61	\$510.56	\$19.95	4.1%
February	233	\$440.44	\$458.35	\$17.91	4.1%
March	231	\$437.57	\$455.36	\$17.79	4.1%
April	152	\$300.78	\$313.00	\$12.22	4.1%
May	87	\$189.20	\$196.88	\$7.68	4.1%
June	45	\$114.28	\$118.78	\$4.51	3.9%
July	30	\$82.53	\$85.40	\$2.88	3.5%
August	26	\$75.34	\$77.85	\$2.51	3.3%
September	30	\$83.15	\$86.05	\$2.91	3.5%
October	55	\$134.83	\$140.30	\$5.46	4.1%
November	121	\$247.67	\$257.73	\$10.06	4.1%
December	203	\$389.41	\$405.24	\$15.83	4.1%
Annual Totals	1,095	\$2,213.90	\$2,302.24	\$88.35	4.0%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

SC-14 Aggregation Commercial & Public Authorities with Gas Costs

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference <u>Amount</u> <u>Percent</u>			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
25	\$70.87	\$72.58	\$1.71	2.4%	First 3 ccf	\$36.00		
30	\$78.38	\$80.48	\$2.10	2.7%	Next 47 ccf	\$0.88630		
40	\$93.39	\$96.27	\$2.88	3.1%	Excess 50 ccf	\$0.57610		
50	\$108.40	\$112.06	\$3.66	3.4%				
60	\$120.31	\$124.48	\$4.16	3.5%	First 3 ccf		\$36.00	0.00%
70	\$132.22	\$136.89	\$4.67	3.5%	Next 47 ccf		\$0.96410	8.78%
80	\$144.13	\$149.31	\$5.17	3.6%	Excess 50 ccf		\$0.62670	8.78%
100	\$167.95	\$174.14	\$6.19	3.7%				
120	\$191.77	\$198.97	\$7.20	3.8%				
140	\$215.60	\$223.81	\$8.21	3.8%	ESCO Supply (See Note)	\$0.61000	\$0.61000	
160	\$239.42	\$248.64	\$9.22	3.9%	Merch Funct Chrg	\$0.00000	\$0.00000	
180	\$263.24	\$273.47	\$10.23	3.9%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$287.06	\$298.30	\$11.25	3.9%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$310.88	\$323.14	\$12.26	3.9%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$346.61	\$360.39	\$13.78	4.0%				
300	\$406.16	\$422.47	\$16.31	4.0%				
400	\$525.26	\$546.63	\$21.37	4.1%				
500	\$644.37	\$670.79	\$26.43	4.1%				
600	\$763.47	\$794.96	\$31.49	4.1%				
800	\$1,001.68	\$1,043.28	\$41.61	4.2%				
1,000	\$1,239.88	\$1,291.61	\$51.73	4.2%				
2,000	\$2,430.91	\$2,533.24	\$102.33	4.2%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference <u>Amount</u> <u>Percent</u>	
January	1,608	\$1,964.13	\$2,046.63	\$82.50	4.2%
February	1,488	\$1,821.22	\$1,897.64	\$76.42	4.2%
March	1,429	\$1,751.05	\$1,824.49	\$73.44	4.2%
April	968	\$1,201.46	\$1,251.56	\$50.09	4.2%
May	583	\$742.88	\$773.49	\$30.61	4.1%
June	269	\$368.95	\$383.68	\$14.73	4.0%
July	289	\$393.10	\$408.85	\$15.75	4.0%
August	257	\$354.63	\$368.74	\$14.12	4.0%
September	309	\$417.37	\$434.15	\$16.78	4.0%
October	425	\$555.31	\$577.96	\$22.64	4.1%
November	784	\$983.01	\$1,023.82	\$40.81	4.2%
December	1,229	\$1,513.06	\$1,576.40	\$63.33	4.2%
Annual Totals	9,639	\$12,066.16	\$12,567.40	\$501.24	4.2%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

SC-6 Commercial Transportation with Gas Costs

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$515.80	\$530.46	\$14.66	2.8%	First 3 CCF	\$120.00		
750	\$714.28	\$736.32	\$22.04	3.1%	All Over 3 CCF	\$0.38900		
1,000	\$912.76	\$942.17	\$29.41	3.2%				
2,500	\$2,103.66	\$2,177.32	\$73.66	3.5%	First 3 CCF		\$120.00	0.00%
5,000	\$4,088.48	\$4,235.89	\$147.41	3.6%	All Over 3 CCF		\$0.41850	7.58%
10,000	\$8,058.13	\$8,353.04	\$294.91	3.7%				
15,000	\$12,027.78	\$12,470.19	\$442.41	3.7%				
20,000	\$15,997.43	\$16,587.34	\$589.91	3.7%	Gas Supply Chrg (See Note)	\$0.40000	\$0.40000	
22,500	\$17,982.26	\$18,645.92	\$663.66	3.7%	Merch Funct Chrg	\$0.00000	\$0.00000	
25,000	\$19,967.08	\$20,704.49	\$737.41	3.7%	DRA (See Note)	\$0.00493	\$0.00493	
27,500	\$21,951.91	\$22,763.07	\$811.16	3.7%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$23,936.73	\$24,821.64	\$884.91	3.7%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$25,921.56	\$26,880.22	\$958.66	3.7%				
35,000	\$27,906.38	\$28,938.79	\$1,032.41	3.7%				
37,500	\$29,891.21	\$30,997.37	\$1,106.16	3.7%				
40,000	\$31,876.03	\$33,055.94	\$1,179.91	3.7%				
42,500	\$33,860.86	\$35,114.52	\$1,253.66	3.7%				
45,000	\$35,845.68	\$37,173.09	\$1,327.41	3.7%				
47,500	\$37,830.51	\$39,231.67	\$1,401.16	3.7%				
50,000	\$39,815.33	\$41,290.24	\$1,474.91	3.7%				
75,000	\$59,663.58	\$61,875.99	\$2,212.41	3.7%				

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

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	16,104	\$12,904	\$13,379	\$475	3.7%
February	13,172	\$10,576	\$10,965	\$388	3.7%
March	12,556	\$10,087	\$10,457	\$370	3.7%
April	7,148	\$5,794	\$6,004	\$211	3.6%
May	4,871	\$3,986	\$4,130	\$144	3.6%
June	3,883	\$3,202	\$3,316	\$114	3.6%
July	3,579	\$2,960	\$3,066	\$105	3.6%
August	4,001	\$3,295	\$3,413	\$118	3.6%
September	4,491	\$3,684	\$3,817	\$132	3.6%
October	7,088	\$5,747	\$5,956	\$209	3.6%
November	9,872	\$7,956	\$8,248	\$291	3.7%
December	12,750	\$10,242	\$10,618	\$376	3.7%
Annual Totals	99,514	\$56,488	\$58,547	\$2,058	3.6%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

SC-7 Industrial Transportation with Gas Costs

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$3,629.15	\$3,660.65	\$31.50	0.9%	First 250 MCF	\$1,200.00		
750	\$5,045.98	\$5,108.98	\$63.00	1.2%	All Over 250 MCF	\$1.61800		
1,000	\$6,462.80	\$6,557.30	\$94.50	1.5%				
2,500	\$14,963.75	\$15,247.25	\$283.50	1.9%	First 250 MCF		\$1,200.00	0.00%
5,000	\$29,132.00	\$29,730.50	\$598.50	2.1%	All Over 250 MCF		\$1.74400	7.79%
10,000	\$57,468.50	\$58,697.00	\$1,228.50	2.1%				
15,000	\$85,805.00	\$87,663.50	\$1,858.50	2.2%				
20,000	\$114,141.50	\$116,630.00	\$2,488.50	2.2%				
22,500	\$128,309.75	\$131,113.25	\$2,803.50	2.2%	Gas Supply Chrg (See Note)	\$4.00000	\$4.00000	
25,000	\$142,478.00	\$145,596.50	\$3,118.50	2.2%	Merch Funct Chrg	\$0.00000	\$0.00000	
27,500	\$156,646.25	\$160,079.75	\$3,433.50	2.2%	DRA (See Note)	\$0.04930	\$0.04930	
30,000	\$170,814.50	\$174,563.00	\$3,748.50	2.2%	Safety and Reliability Charge	\$0.00000	\$0.00000	
32,500	\$184,982.75	\$189,046.25	\$4,063.50	2.2%	Federal Tax Act	\$0.00000	\$0.00000	
35,000	\$199,151.00	\$203,529.50	\$4,378.50	2.2%				
37,500	\$213,319.25	\$218,012.75	\$4,693.50	2.2%				
40,000	\$227,487.50	\$232,496.00	\$5,008.50	2.2%				
42,500	\$241,655.75	\$246,979.25	\$5,323.50	2.2%				
45,000	\$255,824.00	\$261,462.50	\$5,638.50	2.2%				
47,500	\$269,992.25	\$275,945.75	\$5,953.50	2.2%				
50,000	\$284,160.50	\$290,429.00	\$6,268.50	2.2%				
75,000	\$425,843.00	\$435,261.50	\$9,418.50	2.2%				

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

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	18,760	\$107,112	\$109,444	\$2,332	2.2%
February	16,772	\$95,845	\$97,927	\$2,082	2.2%
March	15,740	\$90,002	\$91,953	\$1,952	2.2%
April	12,243	\$70,181	\$71,692	\$1,511	2.2%
May	9,968	\$57,286	\$58,510	\$1,224	2.1%
June	9,420	\$54,183	\$55,338	\$1,155	2.1%
July	8,620	\$49,646	\$50,701	\$1,055	2.1%
August	10,531	\$60,478	\$61,773	\$1,295	2.1%
September	2,603	\$15,545	\$15,842	\$296	1.9%
October	10,873	\$62,419	\$63,757	\$1,339	2.1%
November	13,072	\$74,879	\$76,495	\$1,616	2.2%
December	16,356	\$93,489	\$95,518	\$2,029	2.2%
Annual Totals	144,958	\$831,064	\$848,951	\$17,887	2.2%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-1 Firm

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$3,715.41	\$3,746.91	\$31.50	0.8%	First 250 MCF	\$1,200.00		
750	\$5,175.36	\$5,238.36	\$63.00	1.2%	All Over 250 MCF	\$1.61800		
1,000	\$6,635.31	\$6,729.81	\$94.50	1.4%				
2,500	\$15,395.04	\$15,678.54	\$283.50	1.8%	First 250 MCF		\$1,200.00	0.00%
5,000	\$29,994.57	\$30,593.07	\$598.50	2.0%	All Over 250 MCF		\$1.74400	7.79%
10,000	\$59,193.64	\$60,422.14	\$1,228.50	2.1%				
15,000	\$88,392.72	\$90,251.22	\$1,858.50	2.1%				
20,000	\$117,591.79	\$120,080.29	\$2,488.50	2.1%	Gas Supply Chrg (See Note)	\$4.00000	\$4.00000	
22,500	\$132,191.32	\$134,994.82	\$2,803.50	2.1%	Merch Funct Chrg	\$0.17251	\$0.17251	
25,000	\$146,790.86	\$149,909.36	\$3,118.50	2.1%	DRA (See Note)	\$0.04930	\$0.04930	
27,500	\$161,390.39	\$164,823.89	\$3,433.50	2.1%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$175,989.93	\$179,738.43	\$3,748.50	2.1%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$190,589.47	\$194,652.97	\$4,063.50	2.1%				
35,000	\$205,189.00	\$209,567.50	\$4,378.50	2.1%				
37,500	\$219,788.54	\$224,482.04	\$4,693.50	2.1%				
40,000	\$234,388.07	\$239,396.57	\$5,008.50	2.1%				
42,500	\$248,987.61	\$254,311.11	\$5,323.50	2.1%				
45,000	\$263,587.15	\$269,225.65	\$5,638.50	2.1%				
47,500	\$278,186.68	\$284,140.18	\$5,953.50	2.1%				
50,000	\$292,786.22	\$299,054.72	\$6,268.50	2.1%				
75,000	\$438,781.58	\$448,200.08	\$9,418.50	2.1%				

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

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	49,581	\$290,338	\$296,553	\$6,216	2.1%
February	42,512	\$249,059	\$254,384	\$5,325	2.1%
March	36,593	\$214,492	\$219,071	\$4,579	2.1%
April	22,731	\$133,539	\$136,372	\$2,833	2.1%
May	11,501	\$67,961	\$69,378	\$1,418	2.1%
June	5,093	\$30,541	\$31,151	\$610	2.0%
July	4,298	\$25,895	\$26,405	\$510	2.0%
August	4,749	\$28,529	\$29,096	\$567	2.0%
September	6,999	\$41,667	\$42,517	\$850	2.0%
October	16,043	\$94,486	\$96,476	\$1,990	2.1%
November	28,025	\$164,459	\$167,959	\$3,500	2.1%
December	42,574	\$249,422	\$254,755	\$5,333	2.1%
Annual Totals	270,700	\$1,590,386	\$1,624,116	\$33,730	2.1%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-2 Transportation with Gas Costs

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
250	\$2,212.33	\$2,212.33	\$0.00	0.0%	First 250 MCF	\$1,200.00		
500	\$3,629.15	\$3,660.65	\$31.50	0.9%	All Over 250 MCF	\$1.61800		
750	\$5,045.98	\$5,108.98	\$63.00	1.2%				
1,000	\$6,462.80	\$6,557.30	\$94.50	1.5%	First 250 MCF		\$1,200.00	0.00%
1,250	\$7,879.63	\$8,005.63	\$126.00	1.6%	All Over 250 MCF		\$1.74400	7.79%
1,500	\$9,296.45	\$9,453.95	\$157.50	1.7%				
1,750	\$10,713.28	\$10,902.28	\$189.00	1.8%				
2,250	\$13,546.93	\$13,798.93	\$252.00	1.9%	Gas Supply Chrg (See Note)	\$4.00000	\$4.00000	
2,750	\$16,380.58	\$16,695.58	\$315.00	1.9%	Merch Funct Chrg	\$0.00000	\$0.00000	
3,250	\$19,214.23	\$19,592.23	\$378.00	2.0%	DRA (See Note)	\$0.04930	\$0.04930	
3,750	\$22,047.88	\$22,488.88	\$441.00	2.0%	Safety and Reliability Charge	\$0.00000	\$0.00000	
4,250	\$24,881.53	\$25,385.53	\$504.00	2.0%	Federal Tax Act	\$0.00000	\$0.00000	
4,750	\$27,715.18	\$28,282.18	\$567.00	2.0%				
5,250	\$30,548.83	\$31,178.83	\$630.00	2.1%				
5,750	\$33,382.48	\$34,075.48	\$693.00	2.1%				
6,250	\$36,216.13	\$36,972.13	\$756.00	2.1%				
6,750	\$39,049.78	\$39,868.78	\$819.00	2.1%				
7,250	\$41,883.43	\$42,765.43	\$882.00	2.1%				
7,750	\$44,717.08	\$45,662.08	\$945.00	2.1%				
8,250	\$47,550.73	\$48,558.73	\$1,008.00	2.1%				
8,750	\$50,384.38	\$51,455.38	\$1,071.00	2.1%				

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

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	362	\$2,849	\$2,864	\$14	0.5%
February	330	\$2,666	\$2,676	\$10	0.4%
March	191	\$1,880	\$1,872	-\$7	-0.4%
April	220	\$2,043	\$2,039	-\$4	-0.2%
May	164	\$1,723	\$1,712	-\$11	-0.6%
June	109	\$1,415	\$1,397	-\$18	-1.3%
July	96	\$1,341	\$1,322	-\$19	-1.4%
August	76	\$1,228	\$1,206	-\$22	-1.8%
September	102	\$1,375	\$1,357	-\$19	-1.4%
October	112	\$1,429	\$1,411	-\$17	-1.2%
November	172	\$1,769	\$1,759	-\$10	-0.6%
December	176	\$1,792	\$1,782	-\$9	-0.5%
Annual Totals	2,111	\$16,521	\$16,445	-\$75	-0.5%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2024

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-3 Transportation with Gas Costs

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$3,629.15	\$3,660.65	\$31.50	0.9%	First 250 MCF	\$1,200.00		
1,000	\$6,462.80	\$6,557.30	\$94.50	1.5%	All Over 250 MCF	\$1.61800		
1,500	\$9,296.45	\$9,453.95	\$157.50	1.7%				
2,000	\$12,130.10	\$12,350.60	\$220.50	1.8%	First 250 MCF		\$1,200.00	0.00%
2,500	\$14,963.75	\$15,247.25	\$283.50	1.9%	All Over 250 MCF		\$1.74400	7.79%
3,000	\$17,797.40	\$18,143.90	\$346.50	1.9%				
3,500	\$20,631.05	\$21,040.55	\$409.50	2.0%				
4,500	\$26,298.35	\$26,833.85	\$535.50	2.0%	Gas Supply Chrg (See Note)	\$4.00000	\$4.00000	
5,500	\$31,965.65	\$32,627.15	\$661.50	2.1%	Merch Funct Chrg	\$0.00000	\$0.00000	
6,500	\$37,632.95	\$38,420.45	\$787.50	2.1%	DRA (See Note)	\$0.04930	\$0.04930	
7,500	\$43,300.25	\$44,213.75	\$913.50	2.1%	Safety and Reliability Charge	\$0.00000	\$0.00000	
8,500	\$48,967.55	\$50,007.05	\$1,039.50	2.1%	Federal Tax Act	\$0.00000	\$0.00000	
9,500	\$54,634.85	\$55,800.35	\$1,165.50	2.1%				
10,500	\$60,302.15	\$61,593.65	\$1,291.50	2.1%				
11,500	\$65,969.45	\$67,386.95	\$1,417.50	2.1%				
12,500	\$71,636.75	\$73,180.25	\$1,543.50	2.2%				
13,500	\$77,304.05	\$78,973.55	\$1,669.50	2.2%				
14,500	\$82,971.35	\$84,766.85	\$1,795.50	2.2%				
15,500	\$88,638.65	\$90,560.15	\$1,921.50	2.2%				
16,500	\$94,305.95	\$96,353.45	\$2,047.50	2.2%				
17,500	\$99,973.25	\$102,146.75	\$2,173.50	2.2%				

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Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	11,152	\$64,000	\$65,373	\$1,374	2.1%
February	9,836	\$56,540	\$57,748	\$1,208	2.1%
March	10,085	\$57,953	\$59,192	\$1,239	2.1%
April	7,585	\$43,781	\$44,705	\$924	2.1%
May	5,766	\$33,470	\$34,165	\$695	2.1%
June	3,654	\$21,506	\$21,935	\$429	2.0%
July	3,427	\$20,217	\$20,618	\$400	2.0%
August	3,722	\$21,889	\$22,327	\$437	2.0%
September	4,684	\$27,340	\$27,899	\$559	2.0%
October	7,174	\$41,452	\$42,324	\$872	2.1%
November	8,787	\$50,594	\$51,669	\$1,076	2.1%
December	10,454	\$60,040	\$61,326	\$1,286	2.1%
Annual Totals	86,326	\$498,783	\$509,282	\$10,499	2.1%

Rate Year 2025

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

SC 1 Residential

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$60.38	\$61.76	\$1.37	2.3%	First 3 ccf	\$23.50		
30	\$68.48	\$70.16	\$1.68	2.5%	Next 47 ccf	\$1.19680		
40	\$84.67	\$86.98	\$2.31	2.7%	Excess 50 ccf	\$0.77790		
50	\$100.86	\$103.79	\$2.93	2.9%				
60	\$112.86	\$116.20	\$3.34	3.0%	First 3 ccf		\$23.50	0.00%
70	\$124.86	\$128.61	\$3.74	3.0%	Next 47 ccf		\$1.25920	5.21%
80	\$136.86	\$141.01	\$4.15	3.0%	Excess 50 ccf		\$0.81850	5.22%
100	\$160.86	\$165.83	\$4.96	3.1%				
120	\$184.86	\$190.64	\$5.77	3.1%				
140	\$208.87	\$215.45	\$6.59	3.2%	Gas Supply Chrg (See Note)	\$0.40000	\$0.40000	
160	\$232.87	\$240.27	\$7.40	3.2%	Merch Funct Chrg	0.01725	0.01725	
180	\$256.87	\$265.08	\$8.21	3.2%	DRA (See Note)	0.00493	0.00493	
200	\$280.87	\$289.89	\$9.02	3.2%	Safety and Reliability Charge	0.00000	0.00000	
220	\$304.87	\$314.71	\$9.83	3.2%	Federal Tax Act	0.00000	0.00000	
250	\$340.87	\$351.93	\$11.05	3.2%				
300	\$400.88	\$413.96	\$13.08	3.3%				
400	\$520.89	\$538.03	\$17.14	3.3%				
500	\$640.90	\$662.10	\$21.20	3.3%				
600	\$760.90	\$786.17	\$25.26	3.3%				
800	\$1,000.92	\$1,034.30	\$33.38	3.3%				
1,000	\$1,240.94	\$1,282.44	\$41.50	3.3%				
2,000	\$2,441.02	\$2,523.12	\$82.10	3.4%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	162	\$234.76	\$242.23	\$7.46	3.2%
February	158	\$230.64	\$237.97	\$7.32	3.2%
March	147	\$216.67	\$223.52	\$6.85	3.2%
April	96	\$156.03	\$160.83	\$4.80	3.1%
May	54	\$106.25	\$109.37	\$3.12	2.9%
June	29	\$66.34	\$67.94	\$1.60	2.4%
July	17	\$47.78	\$48.67	\$0.89	1.9%
August	15	\$43.80	\$44.53	\$0.73	1.7%
September	17	\$47.12	\$47.98	\$0.86	1.8%
October	32	\$71.65	\$73.46	\$1.81	2.5%
November	74	\$129.18	\$133.07	\$3.89	3.0%
December	126	\$191.59	\$197.60	\$6.00	3.1%
Annual Totals	925	\$1,541.83	\$1,587.16	\$45.34	2.9%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

SC-3 Commercial

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$67.76	\$68.77	\$1.01	1.5%	First 3 ccf	\$36.00		
30	\$74.70	\$75.94	\$1.24	1.7%	Next 47 ccf	\$0.96410		
40	\$88.56	\$90.26	\$1.70	1.9%	Excess 50 ccf	\$0.62670		
50	\$102.42	\$104.58	\$2.16	2.1%				
60	\$112.91	\$115.37	\$2.46	2.2%	First 3 ccf		\$36.00	0.00%
70	\$123.40	\$126.15	\$2.75	2.2%	Next 47 ccf		\$1.01000	4.76%
80	\$133.89	\$136.94	\$3.05	2.3%	Excess 50 ccf		\$0.65650	4.76%
100	\$154.87	\$158.51	\$3.65	2.4%				
120	\$175.84	\$180.09	\$4.24	2.4%				
140	\$196.82	\$201.66	\$4.84	2.5%	Gas Supply Chrg (See Note)	\$0.40000	\$0.40000	
160	\$217.80	\$223.23	\$5.44	2.5%	Merch Funct Chrg	\$0.01725	\$0.01725	
180	\$238.78	\$244.81	\$6.03	2.5%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$259.75	\$266.38	\$6.63	2.6%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$280.73	\$287.95	\$7.22	2.6%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$312.20	\$320.32	\$8.12	2.6%				
300	\$364.64	\$374.25	\$9.61	2.6%				
400	\$469.53	\$482.12	\$12.59	2.7%				
500	\$574.42	\$589.99	\$15.57	2.7%				
600	\$679.31	\$697.85	\$18.55	2.7%				
800	\$889.08	\$913.59	\$24.51	2.8%				
1,000	\$1,098.86	\$1,129.33	\$30.47	2.8%				
2,000	\$2,147.74	\$2,208.01	\$60.27	2.8%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	414	\$483.83	\$496.83	\$12.99	2.7%
February	424	\$494.81	\$508.12	\$13.31	2.7%
March	360	\$427.20	\$438.58	\$11.38	2.7%
April	275	\$338.92	\$347.80	\$8.88	2.6%
May	133	\$189.10	\$193.72	\$4.62	2.4%
June	69	\$122.13	\$124.85	\$2.72	2.2%
July	45	\$96.01	\$97.96	\$1.95	2.0%
August	46	\$96.57	\$98.54	\$1.96	2.0%
September	53	\$105.98	\$108.23	\$2.26	2.1%
October	77	\$130.55	\$133.51	\$2.96	2.3%
November	166	\$224.01	\$229.62	\$5.61	2.5%
December	321	\$386.28	\$396.50	\$10.22	2.6%
Annual Totals	2,382	\$3,095.41	\$3,174.26	\$78.86	2.5%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

SC-8 Hamondsport Transportation with Gas Costs

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
500	\$457.13	\$463.59	\$6.46	1.4%	First 3 CCF	\$100.00		
750	\$636.16	\$645.87	\$9.71	1.5%	All Over 3 CCF	\$0.31120		
1,000	\$815.20	\$828.16	\$12.96	1.6%				
2,500	\$1,889.39	\$1,921.85	\$32.46	1.7%	First 3 CCF		\$100.00	0.00%
5,000	\$3,679.72	\$3,744.68	\$64.96	1.8%	All Over 3 CCF		\$0.32420	4.18%
10,000	\$7,260.37	\$7,390.33	\$129.96	1.8%				
15,000	\$10,841.02	\$11,035.98	\$194.96	1.8%				
20,000	\$14,421.67	\$14,681.63	\$259.96	1.8%	Gas Supply Chrg (See Note)	\$0.40000	\$0.40000	
22,500	\$16,211.99	\$16,504.45	\$292.46	1.8%	Merch Funct Chrg	\$0.00000	\$0.00000	
25,000	\$18,002.32	\$18,327.28	\$324.96	1.8%	DRA (See Note)	\$0.00493	\$0.00493	
27,500	\$19,792.64	\$20,150.10	\$357.46	1.8%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$21,582.97	\$21,972.93	\$389.96	1.8%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$23,373.29	\$23,795.75	\$422.46	1.8%				
35,000	\$25,163.62	\$25,618.58	\$454.96	1.8%				
37,500	\$26,953.94	\$27,441.40	\$487.46	1.8%				
40,000	\$28,744.27	\$29,264.23	\$519.96	1.8%				
42,500	\$30,534.59	\$31,087.05	\$552.46	1.8%				
45,000	\$32,324.92	\$32,909.88	\$584.96	1.8%				
47,500	\$34,115.24	\$34,732.70	\$617.46	1.8%				
50,000	\$35,905.57	\$36,555.53	\$649.96	1.8%				
75,000	\$53,808.82	\$54,783.78	\$974.96	1.8%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	15,645	\$11,303	\$11,506	\$203	1.8%
February	13,158	\$9,522	\$9,693	\$171	1.8%
March	12,442	\$9,009	\$9,171	\$162	1.8%
April	7,054	\$5,151	\$5,242	\$92	1.8%
May	4,718	\$3,478	\$3,539	\$61	1.8%
June	3,334	\$2,487	\$2,530	\$43	1.7%
July	2,946	\$2,209	\$2,247	\$38	1.7%
August	3,526	\$2,624	\$2,670	\$46	1.7%
September	3,888	\$2,884	\$2,934	\$51	1.8%
October	6,089	\$4,460	\$4,539	\$79	1.8%
November	8,629	\$6,278	\$6,390	\$112	1.8%
December	12,440	\$9,008	\$9,169	\$162	1.8%
Annual Totals	93,869	\$48,666	\$49,532	\$867	1.8%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

SC-14 Aggregation Residential with Gas Costs

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$75.23	\$76.60	\$1.37	1.8%	First 3 ccf	\$23.50		
30	\$86.29	\$87.98	\$1.68	2.0%	Next 47 ccf	\$1.19680		
40	\$108.42	\$110.73	\$2.31	2.1%	Excess 50 ccf	\$0.77790		
50	\$130.55	\$133.48	\$2.93	2.2%				
60	\$148.48	\$151.82	\$3.34	2.2%	First 3 ccf		\$23.50	0.00%
70	\$166.42	\$170.17	\$3.74	2.3%	Next 47 ccf		\$1.25920	5.21%
80	\$184.36	\$188.51	\$4.15	2.3%	Excess 50 ccf		\$0.81850	5.22%
100	\$220.24	\$225.20	\$4.96	2.3%				
120	\$256.11	\$261.89	\$5.77	2.3%				
140	\$291.99	\$298.58	\$6.59	2.3%	ESCO Supply (See Note)	\$1.01100	\$1.01100	
160	\$327.87	\$335.27	\$7.40	2.3%	Merch Funct Chrg	\$0.00000	\$0.00000	
180	\$363.74	\$371.95	\$8.21	2.3%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$399.62	\$408.64	\$9.02	2.3%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$435.50	\$445.33	\$9.83	2.3%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$489.31	\$500.36	\$11.05	2.3%				
300	\$579.00	\$592.09	\$13.08	2.3%				
400	\$758.39	\$775.53	\$17.14	2.3%				
500	\$937.77	\$958.97	\$21.20	2.3%				
600	\$1,117.15	\$1,142.42	\$25.26	2.3%				
800	\$1,475.92	\$1,509.30	\$33.38	2.3%				
1,000	\$1,834.68	\$1,876.19	\$41.50	2.3%				
2,000	\$3,628.51	\$3,710.62	\$82.10	2.3%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	262	\$510.56	\$522.09	\$11.53	2.3%
February	233	\$458.35	\$468.70	\$10.35	2.3%
March	231	\$455.36	\$465.65	\$10.28	2.3%
April	152	\$313.00	\$320.06	\$7.06	2.3%
May	87	\$196.88	\$201.31	\$4.43	2.3%
June	45	\$118.78	\$121.38	\$2.60	2.2%
July	30	\$85.40	\$87.06	\$1.66	1.9%
August	26	\$77.85	\$79.30	\$1.45	1.9%
September	30	\$86.05	\$87.73	\$1.68	2.0%
October	55	\$140.30	\$143.45	\$3.15	2.2%
November	121	\$257.73	\$263.54	\$5.81	2.3%
December	203	\$405.24	\$414.39	\$9.15	2.3%
Annual Totals	1,095	\$2,302.24	\$2,353.29	\$51.05	2.2%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

SC-14 Aggregation Commercial & Public Authorities with Gas Costs

Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference			Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
			<u>Amount</u>	<u>Percent</u>				
25	\$72.58	\$73.59	\$1.01	1.4%	First 3 ccf	\$36.00		
30	\$80.48	\$81.72	\$1.24	1.5%	Next 47 ccf	\$0.96410		
40	\$96.27	\$97.97	\$1.70	1.8%	Excess 50 ccf	\$0.62670		
50	\$112.06	\$114.22	\$2.16	1.9%				
60	\$124.48	\$126.93	\$2.46	2.0%	First 3 ccf		\$36.00	0.00%
70	\$136.89	\$139.65	\$2.75	2.0%	Next 47 ccf		\$1.01000	4.76%
80	\$149.31	\$152.36	\$3.05	2.0%	Excess 50 ccf		\$0.65650	4.76%
100	\$174.14	\$177.79	\$3.65	2.1%				
120	\$198.97	\$203.22	\$4.24	2.1%				
140	\$223.81	\$228.65	\$4.84	2.2%	ESCO Supply (See Note)	\$0.61000	\$0.61000	
160	\$248.64	\$254.07	\$5.44	2.2%	Merch Funct Chrg	\$0.00000	\$0.00000	
180	\$273.47	\$279.50	\$6.03	2.2%	DRA (See Note)	\$0.00493	\$0.00493	
200	\$298.30	\$304.93	\$6.63	2.2%	Safety and Reliability Charge	\$0.00000	\$0.00000	
220	\$323.14	\$330.36	\$7.22	2.2%	Federal Tax Act	\$0.00000	\$0.00000	
250	\$360.39	\$368.50	\$8.12	2.3%				
300	\$422.47	\$432.07	\$9.61	2.3%				
400	\$546.63	\$559.22	\$12.59	2.3%				
500	\$670.79	\$686.36	\$15.57	2.3%				
600	\$794.96	\$813.50	\$18.55	2.3%				
800	\$1,043.28	\$1,067.79	\$24.51	2.3%				
1,000	\$1,291.61	\$1,322.08	\$30.47	2.4%				
2,000	\$2,533.24	\$2,593.51	\$60.27	2.4%				

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

Month	Sales <u>Ccf</u>	Bills at Present <u>Rates</u>	Bills at Proposed <u>Rates</u>	Difference	
				<u>Amount</u>	<u>Percent</u>
January	1,608	\$2,046.63	\$2,095.22	\$48.59	2.4%
February	1,488	\$1,897.64	\$1,942.65	\$45.01	2.4%
March	1,429	\$1,824.49	\$1,867.75	\$43.26	2.4%
April	968	\$1,251.56	\$1,281.06	\$29.51	2.4%
May	583	\$773.49	\$791.52	\$18.03	2.3%
June	269	\$383.68	\$392.35	\$8.68	2.3%
July	289	\$408.85	\$418.13	\$9.28	2.3%
August	257	\$368.74	\$377.06	\$8.32	2.3%
September	309	\$434.15	\$444.04	\$9.89	2.3%
October	425	\$577.96	\$591.30	\$13.34	2.3%
November	784	\$1,023.82	\$1,047.86	\$24.04	2.3%
December	1,229	\$1,576.40	\$1,613.70	\$37.30	2.4%
Annual Totals	9,639	\$12,567.40	\$12,862.64	\$295.24	2.3%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

SC-6 Commercial Transportation with Gas Costs

Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$530.46	\$539.11	\$8.65	1.6%	First 3 CCF	\$120.00		
750	\$736.32	\$749.31	\$13.00	1.8%	All Over 3 CCF	\$0.41850		
1,000	\$942.17	\$959.52	\$17.35	1.8%				
2,500	\$2,177.32	\$2,220.77	\$43.45	2.0%	First 3 CCF		\$120.00	0.00%
5,000	\$4,235.89	\$4,322.84	\$86.95	2.1%	All Over 3 CCF		\$0.43590	4.16%
10,000	\$8,353.04	\$8,526.99	\$173.95	2.1%				
15,000	\$12,470.19	\$12,731.14	\$260.95	2.1%				
20,000	\$16,587.34	\$16,935.29	\$347.95	2.1%	Gas Supply Chrg (See Note)	\$0.40000	\$0.40000	
22,500	\$18,645.92	\$19,037.37	\$391.45	2.1%	Merch Funct Chrg	\$0.00000	\$0.00000	
25,000	\$20,704.49	\$21,139.44	\$434.95	2.1%	DRA (See Note)	\$0.00493	\$0.00493	
27,500	\$22,763.07	\$23,241.52	\$478.45	2.1%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$24,821.64	\$25,343.59	\$521.95	2.1%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$26,880.22	\$27,445.67	\$565.45	2.1%				
35,000	\$28,938.79	\$29,547.74	\$608.95	2.1%				
37,500	\$30,997.37	\$31,649.82	\$652.45	2.1%				
40,000	\$33,055.94	\$33,751.89	\$695.95	2.1%				
42,500	\$35,114.52	\$35,853.97	\$739.45	2.1%				
45,000	\$37,173.09	\$37,956.04	\$782.95	2.1%				
47,500	\$39,231.67	\$40,058.12	\$826.45	2.1%				
50,000	\$41,290.24	\$42,160.19	\$869.95	2.1%				
75,000	\$61,875.99	\$63,180.94	\$1,304.95	2.1%				

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

Month	Sales Ccf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	16,104	\$13,379	\$13,659	\$280	2.1%
February	13,172	\$10,965	\$11,194	\$229	2.1%
March	12,556	\$10,457	\$10,676	\$218	2.1%
April	7,148	\$6,004	\$6,129	\$124	2.1%
May	4,871	\$4,130	\$4,214	\$85	2.1%
June	3,883	\$3,316	\$3,384	\$68	2.0%
July	3,579	\$3,066	\$3,128	\$62	2.0%
August	4,001	\$3,413	\$3,482	\$70	2.0%
September	4,491	\$3,817	\$3,895	\$78	2.0%
October	7,088	\$5,956	\$6,079	\$123	2.1%
November	9,872	\$8,248	\$8,419	\$172	2.1%
December	12,750	\$10,618	\$10,839	\$222	2.1%
Annual Totals	99,514	\$58,547	\$59,761	\$1,214	2.1%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

SC-7 Industrial Transportation with Gas Costs

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$3,660.65	\$3,679.15	\$18.50	0.5%	First 250 MCF	\$1,200.00		
750	\$5,108.98	\$5,145.98	\$37.00	0.7%	All Over 250 MCF	\$1,744.00		
1,000	\$6,557.30	\$6,612.80	\$55.50	0.8%				
2,500	\$15,247.25	\$15,413.75	\$166.50	1.1%	First 250 MCF		\$1,200.00	0.00%
5,000	\$29,730.50	\$30,082.00	\$351.50	1.2%	All Over 250 MCF		\$1,818.00	4.24%
10,000	\$58,697.00	\$59,418.50	\$721.50	1.2%				
15,000	\$87,663.50	\$88,755.00	\$1,091.50	1.2%				
20,000	\$116,630.00	\$118,091.50	\$1,461.50	1.3%	Gas Supply Chrg (See Note)	\$4.00000	\$4.00000	
22,500	\$131,113.25	\$132,759.75	\$1,646.50	1.3%	Merch Funct Chrg	\$0.00000	\$0.00000	
25,000	\$145,596.50	\$147,428.00	\$1,831.50	1.3%	DRA (See Note)	\$0.04930	\$0.04930	
27,500	\$160,079.75	\$162,096.25	\$2,016.50	1.3%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$174,563.00	\$176,764.50	\$2,201.50	1.3%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$189,046.25	\$191,432.75	\$2,386.50	1.3%				
35,000	\$203,529.50	\$206,101.00	\$2,571.50	1.3%				
37,500	\$218,012.75	\$220,769.25	\$2,756.50	1.3%				
40,000	\$232,496.00	\$235,437.50	\$2,941.50	1.3%				
42,500	\$246,979.25	\$250,105.75	\$3,126.50	1.3%				
45,000	\$261,462.50	\$264,774.00	\$3,311.50	1.3%				
47,500	\$275,945.75	\$279,442.25	\$3,496.50	1.3%				
50,000	\$290,429.00	\$294,110.50	\$3,681.50	1.3%				
75,000	\$435,261.50	\$440,793.00	\$5,531.50	1.3%				

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

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	18,760	\$109,444	\$110,814	\$1,370	1.3%
February	16,772	\$97,927	\$99,149	\$1,223	1.2%
March	15,740	\$91,953	\$93,100	\$1,146	1.2%
April	12,243	\$71,692	\$72,579	\$887	1.2%
May	9,968	\$58,510	\$59,229	\$719	1.2%
June	9,420	\$55,338	\$56,017	\$679	1.2%
July	8,620	\$50,701	\$51,320	\$619	1.2%
August	10,531	\$61,773	\$62,534	\$761	1.2%
September	2,603	\$15,842	\$16,016	\$174	1.1%
October	10,873	\$63,757	\$64,544	\$786	1.2%
November	13,072	\$76,495	\$77,444	\$949	1.2%
December	16,356	\$95,518	\$96,710	\$1,192	1.2%
Annual Totals	144,958	\$848,951	\$859,456	\$10,505	1.2%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-1 Firm

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$3,746.91	\$3,765.41	\$18.50	0.5%	First 250 MCF	\$1,200.00		
750	\$5,238.36	\$5,275.36	\$37.00	0.7%	All Over 250 MCF	\$1.74400		
1,000	\$6,729.81	\$6,785.31	\$55.50	0.8%				
2,500	\$15,678.54	\$15,845.04	\$166.50	1.1%	First 250 MCF		\$1,200.00	0.00%
5,000	\$30,593.07	\$30,944.57	\$351.50	1.1%	All Over 250 MCF		\$1.81800	4.24%
10,000	\$60,422.14	\$61,143.64	\$721.50	1.2%				
15,000	\$90,251.22	\$91,342.72	\$1,091.50	1.2%				
20,000	\$120,080.29	\$121,541.79	\$1,461.50	1.2%	Gas Supply Chrg (See Note)	\$4.00000	\$4.00000	
22,500	\$134,994.82	\$136,641.32	\$1,646.50	1.2%	Merch Funct Chrg	\$0.17251	\$0.17251	
25,000	\$149,909.36	\$151,740.86	\$1,831.50	1.2%	DRA (See Note)	\$0.04930	\$0.04930	
27,500	\$164,823.89	\$166,840.39	\$2,016.50	1.2%	Safety and Reliability Charge	\$0.00000	\$0.00000	
30,000	\$179,738.43	\$181,939.93	\$2,201.50	1.2%	Federal Tax Act	\$0.00000	\$0.00000	
32,500	\$194,652.97	\$197,039.47	\$2,386.50	1.2%				
35,000	\$209,567.50	\$212,139.00	\$2,571.50	1.2%				
37,500	\$224,482.04	\$227,238.54	\$2,756.50	1.2%				
40,000	\$239,396.57	\$242,338.07	\$2,941.50	1.2%				
42,500	\$254,311.11	\$257,437.61	\$3,126.50	1.2%				
45,000	\$269,225.65	\$272,537.15	\$3,311.50	1.2%				
47,500	\$284,140.18	\$287,636.68	\$3,496.50	1.2%				
50,000	\$299,054.72	\$302,736.22	\$3,681.50	1.2%				
75,000	\$448,200.08	\$453,731.58	\$5,531.50	1.2%				

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

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	49,581	\$296,553	\$300,204	\$3,650	1.2%
February	42,512	\$254,384	\$257,511	\$3,127	1.2%
March	36,593	\$219,071	\$221,760	\$2,689	1.2%
April	22,731	\$136,372	\$138,035	\$1,664	1.2%
May	11,501	\$69,378	\$70,211	\$833	1.2%
June	5,093	\$31,151	\$31,509	\$358	1.2%
July	4,298	\$26,405	\$26,705	\$300	1.1%
August	4,749	\$29,096	\$29,429	\$333	1.1%
September	6,999	\$42,517	\$43,016	\$499	1.2%
October	16,043	\$96,476	\$97,645	\$1,169	1.2%
November	28,025	\$167,959	\$170,014	\$2,055	1.2%
December	42,574	\$254,755	\$257,887	\$3,132	1.2%
Annual Totals	270,700	\$1,624,116	\$1,643,926	\$19,810	1.2%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-2 Transportation with Gas Costs

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
250	\$2,212.33	\$2,212.33	\$0.00	0.0%	First 250 MCF	\$1,200.00		
500	\$3,660.65	\$3,679.15	\$18.50	0.5%	All Over 250 MCF	\$1.74400		
750	\$5,108.98	\$5,145.98	\$37.00	0.7%				
1,000	\$6,557.30	\$6,612.80	\$55.50	0.8%	First 250 MCF		\$1,200.00	0.00%
1,250	\$8,005.63	\$8,079.63	\$74.00	0.9%	All Over 250 MCF		\$1.81800	4.24%
1,500	\$9,453.95	\$9,546.45	\$92.50	1.0%				
1,750	\$10,902.28	\$11,013.28	\$111.00	1.0%				
2,250	\$13,798.93	\$13,946.93	\$148.00	1.1%	Gas Supply Chrg (See Note)	\$4.00000	\$4.00000	
2,750	\$16,695.58	\$16,880.58	\$185.00	1.1%	Merch Funct Chrg	\$0.00000	\$0.00000	
3,250	\$19,592.23	\$19,814.23	\$222.00	1.1%	DRA (See Note)	\$0.04930	\$0.04930	
3,750	\$22,488.88	\$22,747.88	\$259.00	1.2%	Safety and Reliability Charge	\$0.00000	\$0.00000	
4,250	\$25,385.53	\$25,681.53	\$296.00	1.2%	Federal Tax Act	\$0.00000	\$0.00000	
4,750	\$28,282.18	\$28,615.18	\$333.00	1.2%				
5,250	\$31,178.83	\$31,548.83	\$370.00	1.2%				
5,750	\$34,075.48	\$34,482.48	\$407.00	1.2%				
6,250	\$36,972.13	\$37,416.13	\$444.00	1.2%				
6,750	\$39,868.78	\$40,349.78	\$481.00	1.2%				
7,250	\$42,765.43	\$43,283.43	\$518.00	1.2%				
7,750	\$45,662.08	\$46,217.08	\$555.00	1.2%				
8,250	\$48,558.73	\$49,150.73	\$592.00	1.2%				
8,750	\$51,455.38	\$52,084.38	\$629.00	1.2%				

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

Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	362	\$2,864	\$2,872	\$8	0.3%
February	330	\$2,676	\$2,682	\$6	0.2%
March	191	\$1,872	\$1,868	-\$4	-0.2%
April	220	\$2,039	\$2,037	-\$2	-0.1%
May	164	\$1,712	\$1,706	-\$6	-0.4%
June	109	\$1,397	\$1,387	-\$10	-0.7%
July	96	\$1,322	\$1,311	-\$11	-0.9%
August	76	\$1,206	\$1,193	-\$13	-1.1%
September	102	\$1,357	\$1,346	-\$11	-0.8%
October	112	\$1,411	\$1,401	-\$10	-0.7%
November	172	\$1,759	\$1,753	-\$6	-0.3%
December	176	\$1,782	\$1,777	-\$5	-0.3%
Annual Totals	2,111	\$16,445	\$16,401	-\$44	-0.3%

Corning Natural Gas Corporation
RATE YEAR ENDING 6/30/2025

BILL IMPACTS - MONTHLY & ANNUAL

Bath SC-3 Transportation with Gas Costs

Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference			Present Rates	Proposed Rates	Percent Increase
			Amount	Percent				
500	\$3,660.65	\$3,679.15	\$18.50	0.5%	First 250 MCF	\$1,200.00		
1,000	\$6,557.30	\$6,612.80	\$55.50	0.8%	All Over 250 MCF	\$1.74400		
1,500	\$9,453.95	\$9,546.45	\$92.50	1.0%				
2,000	\$12,350.60	\$12,480.10	\$129.50	1.0%	First 250 MCF		\$1,200.00	0.00%
2,500	\$15,247.25	\$15,413.75	\$166.50	1.1%	All Over 250 MCF		\$1.81800	4.24%
3,000	\$18,143.90	\$18,347.40	\$203.50	1.1%				
3,500	\$21,040.55	\$21,281.05	\$240.50	1.1%				
4,500	\$26,833.85	\$27,148.35	\$314.50	1.2%	Gas Supply Chrg (See Note)	\$4.00000	\$4.00000	
5,500	\$32,627.15	\$33,015.65	\$388.50	1.2%	Merch Funct Chrg	\$0.00000	\$0.00000	
6,500	\$38,420.45	\$38,882.95	\$462.50	1.2%	DRA (See Note)	\$0.04930	\$0.04930	
7,500	\$44,213.75	\$44,750.25	\$536.50	1.2%	Safety and Reliability Charge	\$0.00000	\$0.00000	
8,500	\$50,007.05	\$50,617.55	\$610.50	1.2%	Federal Tax Act	\$0.00000	\$0.00000	
9,500	\$55,800.35	\$56,484.85	\$684.50	1.2%				
10,500	\$61,593.65	\$62,352.15	\$758.50	1.2%				
11,500	\$67,386.95	\$68,219.45	\$832.50	1.2%				
12,500	\$73,180.25	\$74,086.75	\$906.50	1.2%				
13,500	\$78,973.55	\$79,954.05	\$980.50	1.2%				
14,500	\$84,766.85	\$85,821.35	\$1,054.50	1.2%				
15,500	\$90,560.15	\$91,688.65	\$1,128.50	1.2%				
16,500	\$96,353.45	\$97,555.95	\$1,202.50	1.2%				
17,500	\$102,146.75	\$103,423.25	\$1,276.50	1.2%				

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Month	Sales Mcf	Bills at Present Rates	Bills at Proposed Rates	Difference	
				Amount	Percent
January	11,152	\$65,373	\$66,180	\$807	1.2%
February	9,836	\$57,748	\$58,457	\$709	1.2%
March	10,085	\$59,192	\$59,920	\$728	1.2%
April	7,585	\$44,705	\$45,248	\$543	1.2%
May	5,766	\$34,165	\$34,574	\$408	1.2%
June	3,654	\$21,935	\$22,187	\$252	1.1%
July	3,427	\$20,618	\$20,853	\$235	1.1%
August	3,722	\$22,327	\$22,584	\$257	1.2%
September	4,684	\$27,899	\$28,227	\$328	1.2%
October	7,174	\$42,324	\$42,837	\$512	1.2%
November	8,787	\$51,669	\$52,301	\$632	1.2%
December	10,454	\$61,326	\$62,081	\$755	1.2%
Annual Totals	86,326	\$509,282	\$515,448	\$6,166	1.2%

Schedule PMN-10

Minimum-Size System Analysis for Distribution Mains

Corning Natural Gas Corporation
Distribution Analysis
Minimum Size System Calculation
Account 376 - Distribution Mains

Calculation of Customer Component Percentage for Mains

Section A

	Main Size	Quantity (Number of Feet)	Average Main \$/Foot	2020 \$ Total Cost col (b) * col (c)	Quantity Times Min Size col (b) * 2" \$/Foot
	(a)	(b)	(c)	(d)	(e)
1	2"	803,258	\$48.67	\$39,098,498	\$39,098,498
2	4"	617,380	\$54.25	\$33,490,182	\$30,050,924
3	6"	187,966	\$403.27	\$75,801,466	\$9,149,255
4	8"	58,461	\$84.47	\$4,938,331	\$2,845,599
5	12"	28,610	\$1,454.80	\$41,622,566	\$1,392,613
6	Total	1,695,676		\$194,951,043	\$82,536,890

10	Customer =	42.34%
11	Demand =	57.66%

Notes:

- (1) Minimum main size being installed is 2 inch.
(2) Customer Component based on minimum size currently being installed (reflects current 2020 building practices).
(3) 2" mains footage includes mains =< 2 "
(4) 12" mains footage includes 10" and 12" mains
(5) Average installed costs include material and labor
(6) Source file for system footage by type: "Gas System by Pipe Size Footage.xlsx"

Section B

	Main Size	2018	2019	2020	Avg Cost/Ft (1)
	(a)	(e)		(f)	(g)
1	2"	\$46.76	\$50.31	\$48.95	\$48.67
2	4"	\$31.26	\$65.19	\$66.28	\$54.25
3	6"	\$137.80	\$668.74		\$403.27
4	8"	\$85.88	\$63.86	\$103.68	\$84.47
5	12"		\$1,454.80		\$1,454.80
6	Total Average Cost	\$75.43	\$460.58	\$72.97	\$202.99

Notes:

- (1) Average \$/Foot for years (2018-2020)

Corning Natural Gas Corporation
Distribution Analysis
Minimum Size System Calculation
Account 376 - Distribution Mains

Section C

Booked Cost

	Main Size	2015	2016	2017	2018	2019	2020	Total
	(a)	(b)	(c)	(d)	(e)		(f)	(g)
1	2"	\$1,054,259	\$1,257,513	\$819,454	\$331,386	\$585,510	\$1,333,717	\$5,381,839
2	4"	\$500,183	\$916,276	\$839,473	\$687,465	\$421,231	\$492,401	\$3,857,029
3	6"	\$221,660	\$6,393	\$1,189,420	\$1,671,599	\$68,966	\$718,334	\$3,876,372
4	8"	\$570	\$412,613	\$101,388	\$608,558	\$531,324	\$1,050	\$1,655,503
5	12"	\$339,536	\$0	\$601,140	\$0	\$21,433	\$0	\$962,109
6	Grand Total	\$2,116,208	\$2,592,795	\$3,550,875	\$3,299,008	\$1,628,464	\$2,545,502	\$15,732,852

Notes:

(1) Source for Booked Cost is file "Gas system by pipe size from 2015 to 2020.xlsx"

Section D

Current Cost \$

GDP-IPD, 2020=100 92.08% 93.05% 94.79% 97.07% 98.80% 100.00%

	Main Size	2015	2016	2017	2018	2019	2020	Total
	(a)	(b)	(c)	(d)	(e)		(f)	(g)
1	2"	\$1,144,954	\$1,365,693	\$889,949	\$359,894	\$635,880	\$1,448,453	\$5,844,822
2	4"	\$543,212	\$995,100	\$911,690	\$746,605	\$457,468	\$534,761	\$4,188,838
3	6"	\$240,729	\$6,943	\$1,291,742	\$1,815,401	\$74,899	\$780,130	\$4,209,844
4	8"	\$619	\$448,109	\$110,110	\$660,910	\$577,032	\$1,140	\$1,797,921
5	12"	\$368,745	\$0	\$652,854	\$0	\$23,277	\$0	\$1,044,876
6	Grand Total	\$2,298,259	\$2,815,845	\$3,856,346	\$3,582,811	\$1,768,556	\$2,764,484	\$17,086,301

Notes:

(1) Source for Gross Domestic Product - Implicit Price Deflator is Bureau of Economic Analysis, www.bea.gov/national/index.htm

Section E

Total Feet Installed

	Main Size	2015	2016	2017	2018	2019	2020	Total
	(a)	(b)	(c)	(d)	(e)		(f)	(g)
1	2"	39,331	29,293	20,942	7,696	12,640	29,588	139,490
2	4"	13,644	16,113	17,186	23,883	7,017	8,068	85,911
3	6"	3,076	6,393	11,880	13,174	112	717,259	751,894
4	8"	20	3,632	1,955	7,696	9,036	11	22,350
5	12"	1,783	0	6,146	0	16	0	7,945
6	Grand Total	57,854	55,431	58,109	52,449	28,821	754,926	1,007,590

Notes:

(1) Source for Booked Cost is file "Gas system by pipe size from 2015 to 2020.xlsx"