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2009 APR 20 AM 9:46

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April 17, 2009

VIA EXPRESS MAIL
AND EMAIL

Honorable Jaclyn A. Brilling
Secretary
State of New York
Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

Re: Case 08-G-1398 – Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Orange and Rockland Utilities, Inc. for Gas Service

Dear Secretary Brilling:

In accordance with the Ruling Setting Case Schedule issued January 21, 2009 in the above-referenced proceeding, I enclose fifteen copies of Orange and Rockland Utilities, Inc.'s ("Orange and Rockland") rebuttal testimony of the following witnesses:

- Accounting Panel;
- Richard Di Loreto;
- Charles Hutcheson;
- Donald Kennedy;
- Roger Morin;
- Paul Olmsted;
- John Perkins;
- Jane Quin;
- Rate Panel;
- Forecasting Panel; and

- Michael Thorpe.

Please date and time-stamp the enclosed extra copy of this letter and return it to me in the envelope provided. Please contact me if you have any questions regarding this matter.

Very truly yours,

John L. Carley

John L. Carley
Assistant General Counsel

c. Hon. William Bouteiller
Consumer Protection Board
All Active Parties (via email)

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF EXHIBITS

EXHIBIT NO.	TITLE OF EXHIBIT	WITNESS
G-2	Gas Rate Base	Accounting Panel
G-4	Gas Operating Income	"
G-7	Three-Year Rate Plan	"
G-16	Staff AP-2, Schedule 8	"
G-17	Company Responses to DPS Interrogatories	C.D. Hutcheson, Forecasting Panel
G-18	DPS Responses to Company Interrogatories	Accounting Panel, M.J Thorpe
G-19	Insurance, Materials & Supplies	Accounting Panel
G-20	Proposed Gas Service Extension	D.E. Kennedy
G-21	Forecasting Panel Exhibits	Forecasting Panel
G-22	Gas Construction Expenditures	R.S. Di Loreto
G-23	ROE and Financing	J. Perkins

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

Accounting Panel

Exhibit G-2

Rate Base

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF SCHEDULES

Gas Rate Base
For the Twelve Months Ending
June 30, 2008 and October 31, 2010

ORANGE AND ROCKLAND UTILITIES, INC.

AVERAGE GAS RATE BASE
TWELVE MONTHS ENDED JUNE 30, 2008
AND OCTOBER 31, 2010
($000s)

DESCRIPTION	AVERAGE ACTUAL TWELVE MONTHS ENDED JUNE 30, 2008	ADJUSTMENTS TO REFLECT CONDITIONS IN THE RATE YEAR	AVERAGE TWELVE MONTHS ENDED OCTOBER 31, 2010	ADJUSTMENTS TO RATE BASE TWELVE MONTHS ENDED OCTOBER 31, 2010	FEBRUARY UPDATE RATE YEAR RATE BASE FULLY ADJUSTED FOR PROPOSED RATE INCREASE	APRIL UPDATE ADJUSTMENTS	APRIL UPDATE RATE YEAR RATE BASE FULLY ADJUSTED FOR PROPOSED RATE INCREASE
UTILITY PLANT:							
GAS PLANT IN SERVICE	$ 400,841	$ 68,946	$ 469,787	$ -	$ 469,787		$ 469,787
GAS PLANT HELD FOR FUTURE USE	210	-	210	-	210		210
COMMON UTILITY PLANT (GAS ALLOC.)	35,051	8,470	43,521	-	43,521		43,521
CWIP NOT TAKING INTEREST	4,300	499	4,799	-	4,799		4,799
TOTAL UTILITY PLANT	440,402	77,915	518,317	-	518,317	-	518,317
UTILITY PLANT RESERVES:							
ACC. PROV. FOR DEPRECIATION OF							
GAS PLANT IN SERVICE (INCLUDES FUTURE USE PLANT)	(124,485)	(26,664)	(151,149)	(259)	(151,408)		(151,408)
ACC. PROV. FOR DEPRECIATION &							-
AMORTIZATION OF COMMON PLANT	(17,907)	(3,832)	(21,739)	-	(21,739)		(21,739)
TOTAL UTILITY PLANT RESERVES	(142,392)	(30,496)	(172,888)	(259)	(173,147)	-	(173,147)
							-
NET PLANT	298,010	47,419	345,429	(259)	345,170	-	345,170
							-
WORKING CAPITAL REQUIREMENTS:							-
O&M EXPENDITURES	5,804	653	6,456	-	6,456	837 a	7,293
MATERIALS & SUPPLIES	1,353	72	1,425	-	1,425		1,425
PREPAYMENTS	3,185	1,526	4,711	-	4,711	3,794 b	8,505
DSM - NET OF INCOME TAX	(90)	83	(8)	8	0	(4) c	(4)
R & D EXPENDITURES - NET OF INCOME TAX	(15)	62	47	(8)	39	(6) d	33
M.T.A. SURTAX - NET OF INCOME TAX	119	60	179	-	179		179
RATE CASE COSTS - NET OF INCOME TAX	19	(19)	0	33	33	(5) e	28
LOW INCOME PROGRAM - NET OF INCOME TAX	58	(58)	0	(0)	0		-
CUSTOMER OUTREACH PROGRAM - NET OF INCOME TAX	(237)	(88)	(325)	-	(325)		(325)
MGP ENVIRONMENTAL	1,851	661	2,511		2,511	(7) f	2,504
DEFERRED PENSION LIABILITY - ALLOWED	(1,812)	-	(1,812)	1,812	0		-
CUSTOMER ADVANCES FOR CONSTRUCTION - NET OF INCOME TAX	(41)	13	(28)	-	(28)		(28)
GAS PERFORMANCE INCENTIVES - NET OF INCOME TAX	(145)	-	(145)	24	(121)	(63) g	(184)
							-
ACCUM. DEFERRED INCOME TAXES							-
ACCUM. DEFERRED FIT - ACRS / ADR	(42,630)	(4,682)	(47,312)	(33)	(47,345)		(47,345)
ACCUM. DEFERRED FIT - 263(A) CAPITALIZED OVERHEADS	(9,913)	(4,870)	(14,783)	-	(14,783)		(14,783)
BONUS DEPRECIATION	-	-	-	(2,292)	(2,292)		(2,292)
ACCUM. DEFERRED SIT	(2,150)	(1,089)	(3,239)	0	(3,239)		(3,239)
ACCUM. FIT ON DEFERRED SIT	760	231	991	0	991		991
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(1,009)	213	(796)	-	(796)		(796)
AVERAGE GAS RATE BASE	$ 253,116	$ 40,185	$ 293,302	$ (715)	$ 292,587	$ 4,546	$ 297,132

Orange and Rockland Utilities, Inc.
Gas Service
Rate base
Explanation of Adjustments
For the Twelve Months Ending October 31, 2010

Adj. No.	Explanation	Amount	
	Rate Base		
a	To reflect rate year cash working capital per schedule 6	837	
b	To reflect prepayment for Regulatory Assessment 18A legislation	3,794	
c	To reflect remaining average conservation balance after pass back	(4)	
d	To reflect corrected deferred R&D balance	(6)	
e	To reflect corrected deferred rate case cost balance	(5)	
f	To correct MGP deferred balance	(7)	
g	To reflect the impact of the 2008 Customer Survey incentive	(63)	
	Total Adjustments to Rate Base		4,546

ORANGE AND ROCKLAND UTILITIES, INC.

AVERAGE GAS RATE BASE
TWELVE MONTHS ENDED OCTOBER 31, 2010
($000s)

MONTH ENDED	M.T.A. SURTAX	ALGONQUIN CAPACITY PAYMENT	MGMT AUDIT	RATE CASE COSTS	NET CUSTOMER OUTREACH	LOW INCOME PROGRAM	DSM	R&D EXPEND. *	MGP ENVIRONMENT	ACCUMULATED DEFERRED SIT	ACCUMULATED DEFERRED SIT - MTA	ACCUMULATED DEFERRED SIT NON - DEDUCTIBLE
OCTOBER 31, 2009 @50%	$138	$0	$0	$0	($300)	$0	($7)	$30	$1,062	($1,697)	($589)	$804
NOVEMBER 30, 2009	276	0	0	0	(583)	0	(14)	59	2,124	(3,438)	(1,194)	1,629
DECEMBER 31, 2009	276	0	0	0	(567)	0	(14)	58	2,148	(3,481)	(1,209)	1,650
JANUARY 31, 2010	276	0	0	0	(550)	0	(13)	56	2,398	(3,538)	(1,230)	1,677
FEBRUARY 28, 2010	276	0	0	0	(533)	0	(13)	55	2,647	(3,595)	(1,251)	1,705
MARCH 31, 2010	276	0	0	0	(517)	0	(12)	53	2,897	(3,651)	(1,271)	1,732
APRIL 30, 2010	276	0	0	0	(500)	0	(12)	52	2,823	(3,707)	(1,292)	1,759
MAY 31, 2010	276	0	0	0	(483)	0	(12)	51	2,749	(3,762)	(1,312)	1,786
JUNE 30, 2010	276	0	0	0	(467)	0	(11)	50	2,674	(3,817)	(1,332)	1,813
JULY 31, 2010	276	0	0	0	(450)	0	(11)	49	2,580	(3,871)	(1,352)	1,839
AUGUST 31, 2010	276	0	0	0	(433)	0	(10)	48	2,485	(3,925)	(1,371)	1,865
SEPTEMBER 30, 2010	276	0	0	0	(417)	0	(10)	47	2,390	(3,979)	(1,391)	1,891
OCTOBER 31, 2010 @1/2	138	0	0	0	(200)	0	(5)	23	1,161	(2,015)	(705)	958
TOTAL TWELVE MONTHS	3,307	-	-	-	(6,000)	0	(144)	632	30,138	(44,477)	(15,498)	21,106
MONTHLY AVERAGE	276	-	-	-	(500)	0	(12)	53	2,511	(3,706)	(1,292)	1,759

MONTH ENDED	ACRS / ADR	CAPITALIZED OVERHEADS 263A DEDUCTION	DEFERRED F.I.T. - COMPUTER SOFTWARE	DEFERRED F.I.T. - LEASED VEHICLES	DEFERRED PENSION LIABILITY- ALLOWED	CUST. ADV FOR CONSTRUCTION	GAS PERFORMANCE INCENTIVES	ACCUM. DEFERRED I.T.C.	ACCUM. DEFERRED MTA - NYS INCOME TAX	STATE INCOME TAX BENEFIT PRE 2008
OCTOBER 31, 2009 @50%	($22,651)	($6,962)	($46)	($88)	($906)	($14)	($75)	($422)	$365	$8
NOVEMBER 30, 2009	(45,884)	(14,063)	(91)	(179)	(1,812)	(28)	($150)	(837)	730	15
DECEMBER 31, 2009	(46,064)	(14,203)	(91)	(182)	(1,812)	(28)	($149)	(830)	730	15
JANUARY 31, 2010	(46,307)	(14,347)	(91)	(180)	(1,812)	(28)	($148)	(823)	730	15
FEBRUARY 28, 2010	(46,549)	(14,492)	(91)	(179)	(1,812)	(28)	($147)	(815)	730	15
MARCH 31, 2010	(46,791)	(14,636)	(91)	(178)	(1,812)	(28)	($146)	(808)	730	15
APRIL 30, 2010	(47,034)	(14,781)	(91)	(177)	(1,812)	(28)	($145)	(800)	730	15
MAY 31, 2010	(47,276)	(14,925)	(91)	(176)	(1,812)	(28)	($144)	(793)	730	15
JUNE 30, 2010	(47,518)	(15,070)	(91)	(175)	(1,812)	(28)	($143)	(785)	730	15
JULY 31, 2010	(47,760)	(15,214)	(91)	(174)	(1,812)	(28)	($142)	(778)	730	15
AUGUST 31, 2010	(48,003)	(15,364)	(91)	(173)	(1,812)	(28)	($141)	(770)	730	15
SEPTEMBER 30, 2010	(48,245)	(15,513)	(91)	(173)	(1,812)	(28)	($140)	(763)	730	15
OCTOBER 31, 2010 @1/2	(24,244)	(7,831)	(46)	(86)	(906)	(14)	($69)	(378)	365	8
TOTAL TWELVE MONTHS	(564,526)	(177,401)	(1,092)	(2,121)	(21,744)	(341)	(1,734)	(9,602)	8,754	184
MONTHLY AVERAGE	(47,044)	(14,783)	(91)	(177)	(1,812)	(28)	(145)	(800)	730	15

*Adjusment d:
To reflect corrected deferred R&D balance

ORANGE & ROCKLAND UTILITIES, INC.
GAS WORKING CAPITAL - SUMMARY
($000s)

	TWELVE MONTHS ENDED				
DESCRIPTION	JUNE 30, 2008 PER BOOKS	ADJUSTMENTS	JUNE 30, 2008 AS ADJUSTED	February Update OCT. 31, 2010	April Update OCT. 31, 2010
OPERATION & MAINTENANCE EXP.	$ 5,804	$ (56)	$ 5,748	$ 6,456	$ 7,293
MATERIALS & SUPPLIES	1,353	-	1,353	1,425	1,425
PREPAYMENTS	3,185	-	3,185	4,711	8,505
WORKING CAPITAL REQUIREMENTS	$ 10,342	$ (56)	$ 10,286	$ 12,592	$ 17,223

ORANGE & ROCKLAND UTILITIES, INC.
CASH WORKING CAPITAL - GAS
TWELVE MONTHS ENDED JUNE 30, 2008 AND OCTOBER 31, 2010
($000s)

	TWELVE MONTHS ENDED				
DESCRIPTION	JUNE 30, 2008 PER BOOKS	NORMALIZING ADJUSTMENTS (A)	JUNE 30, 2008 AS ADJUSTED	February Update OCT. 31, 2010	April Update OCT. 31, 2010
OPERATION & MAINTENANCE EXP.	$ 209,710	$ (2,931)	$ 206,779	$ 201,271	$ 208,357
LESS:					
PURCHASED GAS	146,010	-	146,010	138,403	138,567
UNCOLLECTIBLES	1,271	(26)	1,245	1,145	1,252
REGULATORY ITEMS					
DEFERRED PURCHASED GAS EXP.	10,989	(1,503)	9,486	5,761	5,761
RESEARCH & DEVELOPMENT	(10)	10	-	20	20
PENSION AMORTIZATION	1,970	(505)	1,465	1,281	1460
OPEB AMORTIZATION	1,359	(494)	865	621	562
GAS LOW INCOME PROGRAM	34	(34)	-	-	-
OUTREACH & EDUCATION	-	-	-	(200)	(200)
RATE CASE COSTS	17	-	17	18	18
GAS MAINS AMORTIZATION	150	-	150	525	525
MGP	1,558	-	1,558	2,046	2,046
CONSERVATION & DSM	(68)	68	-	-	-
WORKING CAPITAL REQUIREMENTS	$ 46,430	$ (447)	$ 45,983	$ 51,651	$ 58,346
CASH WORKING CAPITAL @ 1/8	$ 5,804	$ (56)	$ 5,748	$ 6,456	$ 7,293

(A) See Exhibit G-5, Summary, Page 3 of 3

ORANGE & ROCKLAND UTILITIES, INC.
GAS WORKING CAPITAL
PREPAYMENTS
($000s)

DESCRIPTION	AVERAGE BALANCE FOR TWELVE MONTHS ENDED JUNE 30, 2008 PER BOOKS	FEBRUARY UPDATE OCT. 31, 2010	APRIL UPDATE OCT. 31, 2010
LOCAL PROPERTY TAXES	$ 3,131	$ 4,654	$ 4,654
INSURANCE	27	28	28
NYPSC ASSESSMENT	218	230	230
18A LEGISLATION	-	-	3,794
NYS GROSS RECEIPTS	(1)	(1)	(1)
NYS 1% UTILITY TAX	(119)	(125)	(125)
NYS 2% AND 2.45% UTILITY TAX	(78)	(82)	(82)
INTEREST ON UNFUNDED DEBT	7	7	7
TOTAL AVERAGE PREPAYMENTS	$ 3,185	$ 4,711	$ 8,505

ESCALATION FACTOR UTILIZED:
FOR 12 MONTHS ENDED 10/31/10 5.3%

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

Accounting Panel

Exhibit G-4

Gas Operating Income

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF SCHEDULES

Gas Operating Income for the Twelve Months
Ended October 31, 2010

SCHEDULE	TITLE OF SCHEDULE	WITNESS
2	Gas Income Statement	Accounting Panel
3	Operating Revenues - Gas	"
5	Taxes Other than Income Taxes - Gas	"
6	State Income Tax Expense - Gas	"
7	Federal Income Tax Expense - Gas	"
8	Federal Income Tax Expense - Gas	"
9	Summary of Adjustments to Gas Cost of Service	"
	Operations and Maintenance Expense - See G-5	"

Orange and Rockland Utilities, Inc.
Gas Service
Operating Income, Rate Base & Rate of Return
For the Twelve Months Ending October 31, 2010

	Per Company As Filed	Ref.	Update Adjustments	Per company Update	RY1 Revenue Increase	Per Company After Increase
Operating Revenues						
Sales & Deliveries to Public	$236,836	1a-b/S1-3	($821)	$236,015	$23,206	$259,221
SC 10 Revenue Imputation	-	S-4	81	81		81
18A Assessment Surcharge	-	S-5	7,678	7,678		7,678
Sales for resale (Pike & NYSEG)	2,048		-	2,048		2,048
Delivery Revenues	238,884		6,938	$245,822	23,206	269,028
Other Operating Revenues	3,150	Sch 3	123	3,273	132	3,405
Total Operating Revenues	242,034		7,061	249,095	23,338	272,433
Operating Expenses						
Purchased Gas	138,567		-	138,567		138,567
Deferred Purchased Gas	5,761		-	5,761		5,761
Operation & maintenance expense	56,327	Sch. 2	7,933	64,260	116	64,376
Depreciation expense	10,650	3a-b	1,029	11,679		11,679
Amortization of LTD Term Plant	1,508	3c	293	1,801		1,801
Taxes other than income taxes	13,294	Sch. 5	145	13,439	239	13,678
Total Operating Expenses	226,107		9,400	235,507	355	235,862
Operating income before income taxes	15,927		(2,339)	13,587	22,983	36,570
New York State income tax	336	Sch. 6	(229)	107	1,631	1,738
Federal income tax	1,408	Sch. 7	(1,029)	379	7,472	7,851
Utility Operating Income	$14,183		($1,081)	$13,101	$13,880	$26,982
Rate Base	$261,760	Sch. 8	$22,851	$284,611		$284,611
Rate of Return	5.42%			4.60%		9.48%
Weighted cost of debt and preferred stock	3.91%			3.91%		3.91%
Weighted return on equity	1.51%			0.69%		5.57%
Equity ratio	48.00%			48.00%		48.00%
Return on equity	3.14%			1.44%		11.60%

Orange & Rockland Utilities, Inc.
Gas Service
Revenue Requirement Calculation
$000's

	Rate Year 1 Revenue Requirement Increase
Rate Base (Updated G-2)	$284,611
Rate of Return	9.48%
Required Return	$26,981
Income Available for Return (Updated G-4, Sch.2, pg. 1)	13,101
Deficiency	$13,880
Retention Factor	59.81%
Additional Revenue Requirement	**$23,206**
Rate Increase As Filed (Exhibit G-4, Schedule 2)	17,773
Net Increase (Reduction) to Requested Rate Increase	$ 5,433

Proof		
Revenues	100.00%	$23,206
Less: Revenue Taxes	1.03%	239
: Late Payment Charge Revenues	-0.57%	(132)
: Uncollectibles	0.50%	116
	99.04%	22,983
NYS income tax @ 7.1%	7.03%	1,631
Federal income tax. @ 35%	32.20%	7,472
* Retention Factor	59.81%	$13,880

Orange and Rockland Utilities, Inc.
Gas Service
Other Operating Revenues
For the Twelve Months Ending October 31, 2010

	Per Company As Filed	Sch. 9 Ref	February Adjustments	As Adjusted By Co's Feb Update	April Adjustments	Total Adjustments	As Adjusted By Co's Updates
MISCELLANEOUS SERVICE REVENUES							
Late Payment Charge Revenues	$ 1,291	1c	$ (4)	$ 1,287	$ 110	$ 106	$ 1,397
POR Discount	396	1d	(1)	395	(20)	(21)	375
Marketer Billing Services	189		-	189	-	-	189
Gas Service Revenues (reconnects, accommodation)	159	1e	(27)	132	-	(27)	132
Sale of M&S Stock	28	1f	1	29	-	1	29
Bad Check Charges	3		-	3	-	-	3
Total Other Operating Revenues	2,066		(31)	2,035	90	59	2,125
Non Firm Revenue Imputation							
Power Generation Transportation	650		-	650	-	-	650
JOINT USE RENTS							
Intercompany Billing	351		-	351	-	-	351
REVENUE SUBJECT TO REFUND							
Passback 2006 Penalties For Customer Service Surveys	50		-	50	-	-	50
Passback 2007 Penalties For Customer Service Surveys	33		-	33	-	-	33
Passback 2008 Penalties For Customer Service Surveys		S-7		-	42	42	42
Passback of state income tax changes	-	1g	122	122	-	122	122
Recovery of IRS audit adjustments	-	1h	(100)	(100)	-	(100)	(100)
Total Revenue Subject To Refund	83		22	105	42	64	147
TOTAL OTHER OPERATING REVENUES	$ 3,150		$ (9)	$ 3,141	$ 132	$ 123	$ 3,273

Orange and Rockland Utilities, Inc.
Gas Service
Taxes Other than Income Taxes
For the Twelve Months Ending October 31, 2010

	As Filed Per Company	Sch. 9 Ref	February Adjustment	As Adjusted	April Adjustment	Total Adjustment	As Adjusted	Effect of Revenue Increase	After Increase
Property Taxes	$9,672	4a & 4c	$115	$9,787	$ -	$ 115	$9,787	$ -	$9,787
Payroll Taxes	1,121	4b	(5)	1,116	(7)	(12)	1,109	-	1,109
Revenue Taxes	2,433		-	2,433	-	-	2,433	239	2,672
All Other	68	4d	-	68	42	42	110	-	110
Total Taxes Other Than Income Taxes	$13,294		$110	$13,404	$35	$145	$13,439	$239	$13,678

ORANGE AND ROCKLAND UTILITIES, INC.
STATE INCOME TAX - GAS
FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2010
($000s)

	RATE YEAR AS ADJUSTED	UPDATE ADJ.	RATE YEAR AS UPDATED	PROPOSED RATE INCREASE	RATE YEAR AS ADJUSTED FOR PROPOSED RATE INCREASE
OPERATING INCOME BEFORE TAX	$15,927	$ (2,339)	$13,587	$22,983	$ 36,570
SECTION I - PERMANENT DIFFERENCES					
ADD ADDITIONAL TAXABLE INCOME AND UNALLOWABLE DEDUCTIONS:					
BUSINESS MEAL EXPENSE	-	-	-	-	-
UNALLOWABLE COMPENSATION	-	-	-	-	-
TOTAL FLOW THRU ADDITIONS	-	-	-	-	-
DEDUCT NONTAXABLE INCOME AND ADDITIONAL ALLOWABLE DEDUCTIONS:					
INTEREST EXPENSE	10,460	891	11,351	-	11,351
MEDICARE REIMBURSEMENT	735	-	735	-	735
TOTAL FLOW THRU DEDUCTIONS	11,195	891	12,086	-	12,086
PRETAX INCOME	4,732	(3,230)	1,502	22,983	24,485
SECTION II - NORMALIZED ITEMS					
ADD ADDITIONAL TAXABLE INCOME AND UNALLOWABLE DEDUCTIONS:					
BOOK DEPRECIATION - EXPENSE	10,650	1,029	11,679	-	11,679
- CHARGED TO CLEARING	2,084	(692)	1,392	-	1,392
AMORTIZATION -- COMPUTER SOFTWARE	679	1,122	1,801	-	1,801
VEHICLE LEASE EXPENSE OVER TAX DEPRECIATION	11	-	11	-	11
INCREASE IN DEFERRED FUEL COST	5,761	-	5,761	-	5,761
AMORTIZATION OF RATE CASE COST	18	-	18	-	18
AMORTIZATION OF BOND REDEMPTION COSTS	83	-	83	-	83
AMORTIZATION OF RECOVERED MTA TAX	-	-	-	-	-
MEDICARE REIMBURSEMENT	(423)	-	(423)	-	(423)
POST EMPLOYMENT BENEFITS EXPENSE	3,320	525	3,845	-	3,845
DEFERRED STATE INCOME TAX NON DEDUCTIBLE	-	-	-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION	685	(344)	341	-	341
ENVIRONMENTAL RESERVE	21	-	21	-	21
REVENUE SUBJECT TO REFUND	-	-	-	-	-
UNALLOWABLE BOOK PENSION EXPENSE	7,666	559	8,225	-	8,225
LOW INCOME/ CUSTOMER OUTREACH	-		-		-
GAS STRANDED COSTS SURCHARGE RECOVERIES	-		-		-
PROPERTY TAX REFUND	-	-	-	-	-
TOTAL NORMALIZED ADDITIONS	30,555	2,199	32,754	-	32,754
DEDUCT NONTAXABLE INCOME AND ADDITIONAL ALLOWABLE DEDUCTIONS:					
NYS TAX DEPRECIATION - EXISTING BOOK RATES	21,130	-	21,130	-	21,130
SECTION 263A DEDUCTION (CAPITALIZED OVERHEADS)	6,072		6,072		6,072
COST OF REMOVAL	685	-	685	-	685
LIEN DATE PROPERTY TAX DEDUCTION	98	167	265	-	265
AFUDC	-	-	-	-	-
LOSS ON DISPOSITION OF PROPERTY	173	-	173	-	173
PENSION FUNDING	8,348	559	8,907	-	8,907
SUPPLEMENTAL PENSION	525	-	525		525
OPEB FUNDING	2,676	525	3,201	-	3,201
AMORTIZATION OF CONSERVATION COSTS	68		68	-	68
RATE CASE COST	-		-	-	-
GAS IN STORAGE CARRYING CHARGE	570	-	570	-	570
ENVIRONMENTAL COST - QER EXPEND. SECT. 198	991	-	991	-	991
GAS MARKETER PROMO PROGRAMS	-	-	-	-	-
CHANGE OF ACCOUNTING- SEC 263A ADJ	-	-	-	-	-
TOTAL	41,336	1,251	42,587	-	42,587
TAXABLE INCOME OR (LOSS)	(6,049)	(2,282)	(8,331)	22,983	14,652
SUMMARY OF STATE INCOME TAXES					
CURRENT STATE INCOME TAXES @ 7.1%	(429)	(162)	(591)	1,632	1,041
DEFERRED STATE INCOME TAXES @ 7.1%	765	(67)	698	-	698
TOTAL CURRENT PERIOD SIT	336	(229)	107	1,632	1,739
MTA TAX @1.53%	-	-	-	-	-
DEFERRED STATE MTA TAXES @ 1.53%	-	-	-	-	-
DEFERRED TAX - PRE 2000 TRANSITIONAL ITEMS	-	-	-	-	-
NYS INCOME TAX	$ 336	$ (229)	$ 107	$ 1,632	$ 1,739

ORANGE AND ROCKLAND UTILITIES, INC.
FEDERAL INCOME TAX - GAS
FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2010
($000s)

	RATE YEAR AS FILED	UPDATE ADJ.	RATE YEAR AS UPDATED	PROPOSED RATE INCREASE	RATE YEAR AS ADJUSTED FOR PROPOSED RATE INCREASE
OPERATING INCOME BEFORE TAX	$15,927	$ (2,339)	$ 13,587	$22,983	$ 36,570
NYS INCOME TAX	336	(229)	107	1,632	$ 1,739
BOOK INCOME BEFORE FIT	15,591	(2,110)	13,480	21,351	34,831
SECTION I - FLOW THRU ITEMS					
ADD ADDITIONAL TAXABLE INCOME AND UNALLOWABLE DEDUCTIONS:					
BOOK DEPRECIATION - EXPENSE	10,650	1,029	11,679		11,679
- CHARGED TO CLEARING	2,084	(692)	1,392		1,392
CAPITALIZED INTEREST	-		-		-
GENERAL LIABILITY INSURANCE	-		-		-
WORKMEN'S COMPENSATION	-		-		-
BUSINESS MEAL EXPENSE	-		-		-
UNALLOWABLE COMPENSATION	-		-		-
TOTAL FLOW THRU ADDITIONS	12,734	337	13,071	-	13,071
DEDUCT NONTAXABLE INCOME AND ADDITIONAL ALLOWABLE DEDUCTIONS:					
INTEREST EXPENSE	10,460	891	11,351		11,351
STATUTORY DEPRECIATION - CURRENT BOOK RATES	11,486	330	11,816		11,816
- PROPOSED BOOK RATES	(335)	147	(188)		(188)
COST OF REMOVAL	685		685		685
MEDICARE REIMBURSEMENT	735	-	735		735
LIEN DATE PROPERTY TAX DEDUCTION	98	167	265		265
AFUDC	-		-		-
LOSS ON DISPOSITION OF PROPERTY	173		173		173
TOTAL FLOW THRU DEDUCTIONS	23,302	1,535	24,837	-	24,837
PRETAX INCOME	5,023	(3,308)	1,715	21,351	23,066
SECTION II - NORMALIZED ITEMS					
ADD ADDITIONAL TAXABLE INCOME AND UNALLOWABLE DEDUCTIONS:					
AMORTIZATION -- COMPUTER SOFTWARE	679	1,122	1,801		1,801
VEHICLE LEASE EXPENSE OVER TAX DEPRECIATION	11		11		11
INCREASE IN DEFERRED FUEL COST	5,761		5,761		5,761
AMORTIZATION OF RATE CASE COST	18		18		18
AMORTIZATION OF BOND REDEMPTION COSTS	83		83		83
AMORTIZATION OF RECOVERED MTA TAX	-	-	-		-
MEDICARE REIMBURSEMENT	(423)	(34)	(457)		(457)
POST EMPLOYMENT BENEFITS EXPENSE	3,320	525	3,845		3,845
DEFERRED STATE INCOME TAX NON DEDUCTIBLE	766	(67)	699		699
CONTRIBUTIONS IN AID OF CONSTRUCTION	685	(344)	341		341
ENVIRONMENTAL RESERVE	21		21		21
REVENUE SUBJECT TO REFUND	-		-		-
UNALLOWABLE BOOK PENSION EXPENSE	7,666	559	8,225		8,225
LOW INCOME/ CUSTOMER OUTREACH	-		-		-
GAS STRANDED COSTS SURCHARGE RECOVERIES	-		-		-
PROPERTY TAX REFUND	-		-		-
TOTAL NORMALIZED ADDITIONS	18,587	1,761	20,348	-	20,348
DEDUCT NONTAXABLE INCOME AND ADDITIONAL ALLOWABLE DEDUCTIONS:					
TAX DEPRECIATION (NORM) - ADR/ACRS/MACRS	8,934	(504)	8,430		8,430
- PROPOSED BOOK RATE	335	(146)	189		189
SECTION 263A DEDUCTION (CAPITALIZED OVERHEADS)	6,072	(538)	5,534		5,534
TAX OVER BOOK -- BH LEASE	-	-	-		-
PENSION FUNDING	8,348	559	8,907		8,907
SUPPLEMENTAL PENSION	525	-	525		525
OPEB FUNDING	2,676	525	3,201		3,201
AMORTIZATION OF CONSERVATION COSTS	68		68		68
LTIP AND STOCK OPTIONS	-		-		-
RESERVE FOR MEDICAL INSURANCE	-		-		-
INTEREST -- ALGONQUIN CAPACITY PAYMENT	-		-		-
MERCHANT FUNCTION CHARGE	-		-		-
PHASE IN OF RATE RELIEF 05-G-1494	-		-		-
MTA TAX DEFERRED	-		-		-
GAS IN STORAGE CARRYING CHARGE	570		570		570
ENVIRONMENTAL COST - QER EXPEND. SECT. 198	991		991		991
TOTAL	28,519	(104)	28,415	-	28,415
TAXABLE INCOME OR (LOSS)	(4,909)	(1,443)	(6,352)	21,351	14,999
SUMMARY OF FEDERAL INCOME TAXES					
CURRENT FEDERAL INCOME TAXES	(1,718)	(505)	(2,223)	7,473	5,250
DEFERRED FEDERAL INCOME TAXES	3,476	(653)	2,823	-	2,823
AMORTIZATION OF DEFERRED 263A TAXES	(350)	129	(221)		(221)
AMORTIZATION OF DEFERRED FIT & ITC	-	-	-		-
TOTAL CURRENT PERIOD FIT	1,408	(1,029)	379	7,473	7,852
PRIOR YEAR ADJUSTMENTS FIT RESERVE	-	-	-		-
PRIOR YEARS (OVER)/UNDER ACCRUAL	-	-	-		-
FEDERAL INCOME TAX EXPENSE	1,408	(1,029)	379	7,473	7,852

Orange and Rockland Utilities, Inc.
Gas Service
Interest Expense - Calculated from Rate Base
For the Twelve Months Ending October 31, 2010

	As Filed Per Company	Sch. Ref	Update Adjustments	Updated RY1 Adjusted
Rate Base	$261,760	G- 2	$22,851	$284,611
Interest Bearing CWIP	5,687		-	5,687
Dividends declared	-		-	-
Earnings Base	267,447		22,851	290,298
Embedded Cost of Debt	3.91%		3.91%	3.91%
Allowable interest deduction - Federal	$10,460	Sch. 6 & 7	$891	$11,351

Orange and Rockland Utilities, Inc.
Gas Service
Operating Income, Rate Base & Rate of Return
For the Twelve Months Ending October 31, 2010

Adj. No.	Explanation	Feb. Update		Apr. Update		Total Update As of April	
	Sales Revenues - Summary						
1a	To reflect Storage Working Capital	($1,159)		$ -		($1,159)	
1b	To reflect out of period revenues	(242)		-		(242)	
S-1	To reflect adjustment for annualization of the MFC	-		209		209	
S-2	To reflect billing and payment processing charges	-		37		37	
S-3	To reflect current MFC uncollectible billing rate	-		28		28	
S-4	To reflect an increase in the imputation of SC-10 revenues	-		81		81	
S-5	To reflect an increase in the Company's 18A Assessment Surcharge	-		7,678		7,678	
S-6	To reflect an increase in sales due to higher uncollectible costs	-		306		306	
	Total Adjustments to Sales Revenues		($1,401)		$ 8,339		$6,938
	Other Operating Revenues - Schedule 1						
1c	To track late payment charges to changes in sales revenues	(4)		110		106	
1d	To track POR discount to changes in sales revenues	(1)		(20)		(21)	
1e	To reflect 3 year average thru 12/08 for Gas Service Revenues (reconnects, accommodation)	(27)		-		(27)	
1f	To reflect 3 year average thru 12/08 for Sale of M&S Stock	1		-		1	
1g	To reflect passback of state income tax changes	122		-		122	
1h	To reflect recovery of IRS audit adjustments	(100)		-		(100)	
S-7	To reflect the Passback of the 2008 adjustment for Customer Service Summary	-		42		42	
	Total Adjustments to Other Operating Revenues		(9)		132		123
	Operation and maintenance expense - Schedule 2						
2a	To add Gas Efficiency Specialist (Staff IR #48) (J. Quin)	75		-		75	
2b	To reduce requested staffing (R. DiLoreto)	(169)		-		(169)	
S-8	To reflect Staff's 2008 proxy for management's merit increase	-		(21)		(21)	
S-9	To reflect Capital Construction & Depreciation Panel's additional 1% productivity adjustment	-		(126)		(126)	
	Total adjustments to Labor		(94)		(147)		(241)
2c	To reflect Impact of Con Ed Settlement Agreement - Gen'L Liability Insurance (Staff IR #41)	(3)		(12)		(15)	
S-10	To reflect removal of executive bonuses included in Shared Services	-		(82)		(82)	
	Total adjustments to Shared Services		(3)		(94)		(97)
2d	To adjust Health and Life Insurance Costs (net of Capitalized/Recovered/Contribution)	(344)		(64)		(408)	
2e	To update 1% Productivity to reflect changes to Health Ins./Pensions	7		(2)		5	
2f	To reflect 3 year average thru 12/08 for General Liability Insurance	(2)		-		(2)	
2g	To reflect general escalation instead of labor escalation on General Liability Insurance	(2)		-		(2)	
2h	To reflect 3 year average thru 12/08 for Workers Compensation insurance net of capitalized portion	10		-		10	
	Total adjustments to Insurance		(331)		(66)		(397)
2i	To update R&D expense	26		-		26	
2j	To update amortization of deferred R&D cost	20		-		20	
2k	To update amortization of Gas Mains	225		-		225	
2l	To update outreach & education to reflect the passback of funds not used as per IR #19	(50)		-		(50)	
S-11	To update low income credit program	-		150		150	
S-12	To update passback of remaining conservation funds	-		(14)		(14)	
S-13	To update an increase in the Company's 18a Assessment Surcharge	-		7,605		7,605	
	Total adjustments to Regulatory Costs and Amortizations		221		7,741		7,962
2m	To update Pension Costs	558		275		833	
2n	To update OPEB Costs	523		(453)		70	
2o	To update Medicare Part D Benefits	(34)		-		(34)	
	Total adjustments to Employee Pensions / OPEBs		1,047		(178)		869
2p	To update Customer Uncollectibles thru 3/31/09	(38)		143		105	
2q	To update Sundry Uncollectibles thru 3/31/09	(2)		-		(2)	
	Total adjustments to Uncollectibles		(40)		143		103
2r	To update MGP Sites & Environmental Cost thru 12/31/08	243		-		243	
	Total adjustments to MGP Sites Environmental Costs		243		-		243
2s	To Reduce Gas Rebate Program (Staff IR #5)	(137)		-		(137)	
S-14	To update Staff's allowance for additional vehicle expense	-		(61)		(61)	
	Total adjustments to Gas Department Programs		(137)		(61)		(198)
2t	To correct Company's projection of advertising (Staff IR #48)	(56)		-		(56)	
2u	To correct Company's projection of Corporate & Fiscal (Staff IR #49) and eliminate restricted stock costs (Staff IR #21)	(234)		-		(234)	
S-15	To reflect Staff's Corporate Fiscal Expense Forecast	-		(21)		(21)	
	Total adjustments to Other O&M		(290)		(21)		(311)
	Total adjustments to operation and maintenance expense		616		7,317		7,933

Orange and Rockland Utilities, Inc.
Gas Service
Operating Income; Rate Base & Rate of Return
For the Twelve Months Ending October 31, 2010

Adj. No.	Explanation	Feb. Update		Apr. Update		Total Update As of April	
	Depreciation expense - Summary						
3a	To adjust depreciation at existing rates	319		-		319	
3b	To adjust depreciation at proposed rates	710		-		710	
3c	To adjust amortization of LTD Term Plant at existing rates	293		-		293	
	Total adjustments to depreciation expense		$1,322		-		$1,322
	Taxes other than income taxes - Schedule 3						
4a	To adjust property taxes (S/C/T)	126		-		126	
4b	To adjust payroll taxes to reflect labor changes	(5)		(7)		(12)	
4c	To reflect passback of property tax refunds	(11)		-		(11)	
4d	To reflect revenue tax on 18A assessment surcharge	-		42		42	
	Total adjustments to taxes other than income taxes		110		35		$145

Orange and Rockland Utilities, Inc.
Gas Service
Operations & Maintenance Expenses
For the Twelve Months Ending October 31, 2010

	Per Company As Filed	Sch. 9 Ref	February Adjustments	As Adjusted By Co's Feb Update	April Adjustments	Total Adjustments	As Adjusted By Co's Updates
Direct labor (Exc. Shared Services)	$22,518	2a-b / S8-9	(94)	$22,424	(147)	(241)	22,277
Shared Services	4,123	2c / S10	(3)	4,120	(94)	(97)	4,026
Employee and Other Insurance Costs	3,989	2d-h	(331)	3,658	(66)	(397)	3,592
Regulatory Costs and Amortizations	979	2i-l / S11-12	221	1,200	136	357	1,336
Employee Pensions/OPEB's	11,111	2m-o	1,047	12,158	(178)	869	11,980
Uncollectible Accounts	1,185	2p-q	(40)	1,145	143	103	1,288
MGP Sites Environmental Costs	1,803	2r	243	2,046	-	243	2,046
Gas Department	1,500	2s / S14	(137)	1,363	(61)	(198)	1,302
Regulatory commission expenses	741	S-13	-	741	7,605	7,605	8,346
Other							
Advertising	148	2t	(56)	92	-	(56)	92
Building Services	605		-	605	-	-	605
Information Technology Solutions	895		-	895	-	-	895
Legal & Other Professional Services	330		-	330	-	-	330
Rents	38		-	38	-	-	38
Telecommunications	297		-	297	-	-	297
Transportation	1,520		-	1,520	-	-	1,520
Materials and Supplies	489		-	489	-	-	489
Corporate Fiscal	352	2u / S15	(234)	118	(21)	(255)	97
Other O&M	3,701		-	3,701	-	-	3,701
Total O & M Expense	$56,327		$616	$56,943	$7,317	$7,933	$64,260

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

Accounting Panel

Exhibit G-7

Multi-Year Forecast

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF SCHEDULES

Multi-Year Forecast-GAS

ORANGE AND ROCKLAND UTILITIES, INC.
MULTI-YEAR RATE PLAN
($ in millions)

	Exhibit G-4 Schedule	Rate Year Ending October 31, 2010	2011	2012
Base Rate Increase - RY1	Sch 3	$ 23.2		
Less: Non-Firm Revenue Imputation		(1.1)		
: RY3 Revenue Surcharge		(4.5)		
Customer Bill Impact		17.6		
Operating Revenues				
Sales Revenue (Net of Fuel & Governmental Surcharges)	Sch3		$ 0.2	$ 1.5
Subtotal (1)			0.2	1.5
Operating Expenses				
Operation & Maintenance Expense (excl. fuel)				
- Labor & General Escalations	Sch 5		1.5	1.1
- Gas Operation -- Programs	Sch 5		0.7	-
- Pension and OPEBs	Sch 5		0.4	0.4
- Environmental	Sch 5		0.6	0.4
Depreciation & Amortization	Sch 6		0.9	0.9
Property and Other Taxes	Sch 7		0.6	0.6
Return on Rate Base	Sch 9		3.4	2.9
Income Tax Expense (Flow Thru Items)	Sch 8		1.1	0.6
Subtotal (2)			9.2	6.9
Increase in Net Operating Expenses (2) - (1)			9.0	5.4
Continue Existing Annual True Up Mechanisms For				
Property Tax Expense		-	-	-
Pensions / OPEBs (Policy Statement)		-	-	-
Environmental Remediation (MGP)		-	-	-
Research & Development Costs (1978 Technical Release)		-	-	-
Low Income Program		-	-	-
New True Ups For				
Hyper Inflation		-	-	-
Interest Rates / Pollution Control Bonds		-	-	-
Net Rate Change		$ 17.6	$ 9.0	$ 5.4
Percent Increase Over Base Year		4.1%	2.1%	1.3%

Orange & Rockland Utilities, Inc.
Gas Department
Operating Income, Rate Base & Rate of Return
($000's)

TWELVE MONTHS ENDING OCTOBER 31, 2011

	2010 Exhibit G-4 and G-5	Sched.	Adjustments	Rate Year As Adjusted	Proposed Rate Change	Rate Year As Adjusted For Proposed Rate Increase
Operating Revenues						
Sales & Deliveries to Public	$266,980	[3]	($3,768)	$263,212	$9,042	$272,254
Sales For Resale	2,048	[3]	135	2,183	-	2,183
Other Operating Revenues	3,405	[4]	(23)	3,382	52	3,434
Total Operating Revenues	272,434		(3,656)	268,777	9,094	277,871
OPERATING EXPENSES						
Purchased Power Costs	138,567	[5]	839	139,406	-	139,406
Deferred Purchased Power	5,761	[5]	(4,434)	1,327	-	1,327
Other Operations & Maintenance	64,376	[5]	3,238	67,614	45	67,659
Total Operation & Maintenance Expenses	208,704		(357)	208,348	45	208,393
Depreciation	11,679	[6]	916	12,595	-	12,595
Amortizaton of Ltd Term Plant	1,801	[6]	-	1,801	-	1,801
Taxes Other Than Income Taxes	13,679	[7]	591	14,271	93	14,364
Total Operating Revenue Deductions	235,863		1,151	237,015	138	237,153
Operating Income Before Income Taxes	36,571		(4,808)	31,762	8,956	40,718
Income Taxes						
New York State Income Taxes	1,738	[8]	(459)	1,279	636	1,915
Federal Income Tax	5,250	[9]	(12,414)	(7,164)	2,912	(4,252)
Deferred Federal Income Taxes	2,603	[9]	10,403	13,006	-	13,006
Total Income Taxes	9,591		(12,873)	7,121	3,548	10,669
Operating Income After Income Taxes	$26,980		$8,065	$24,641	$5,408	$30,049
Rate Base	297,132		25,538	322,670		322,670
EB-Cap Adjustment to Rate Base	(12,520)		-	(12,520)		(12,520)
Total Rate Base	$284,612	[10]	$25,538	$310,150		$310,150
Overall Rate of Return	9.48%			7.94%		9.69%
Return on Equity	11.60%					11.60%

TWELVE MONTHS ENDING OCTOBER 31, 2012

	Adjusted	Sched.	Adjustments	Rate Year As Adjusted	Changes	Adjusted
Operating Revenues						
Sales Revenues	$272,254	[3]	$6,699	$278,953	$5,395	$284,348
Sales For Resale	2,183	[3]	167	2,350	-	2,350
Other Operating Revenues	3,434	[4]	(2)	3,431	31	3,462
Total Operating Revenues	277,871		6,864	284,734	5,426	290,160
Operating Revenue Deductions						
Purchased Power Costs	139,406		5,675	145,081	-	145,081
Deferred Purchased Power	1,327		(433)	894	-	894
Other Operations & Maintenance (excl. Pensions)	67,659	[5]	1,913	69,572	27	69,599
Pension / OPEBs	208,393	[5]	7,154	215,547	27	215,574
Depreciation - Existing rates	12,595	[6]	852	13,447	-	13,447
Amortizaton of Ltd Term Plant	1,801		-	1,801		1,801
Taxes Other Than Income Taxes	14,364	[7]	664	15,028	56	15,084
Total Operating Revenue Deductions	237,153		8,670	245,823	83	245,906
Operating Income Before Income Taxes	40,718		(1,807)	38,911	5,343	44,254
Income Taxes						
New York State Income Taxes	1,915	[8]	(210)	1,705	379	2,084
Federal Income Tax	(4,252)		4,356	103	1,737	1,840
Deferred Federal Income Taxes	13,006	[9]	(5,061)	7,945	-	7,945
Total Income Taxes	10,669		(915)	9,753	2,116	11,869
Operating Income After Income Taxes	$30,049		($892)	$29,158	$3,227	$32,385
Rate Base	322,670		21,394	344,063		344,063
EB-Cap Adjustment to Rate Base	(12,520)		-	(12,520)		(12,520)
Total Rate Base	$310,150	[10]	$21,394	$331,543		$331,543
Overall Rate of Return	9.69%			8.79%		9.77%
Return on Equity	11.60%					11.60%

Orange & Rockland Utilities, Inc.
Gas Rate Case
(000's)

Levelized Rate Increase

Other Customer Provided Capital Rate = 5.5%

	Twelve Months Ending			Cumulative
Rate Increase	October 31, 2010	October 31, 2011	October 31, 2012	Total
RY - 1	$23,206	$23,206	$23,206	$69,618
RY - 2		9,042	9,042	18,084
RY - 3			5,395	5,395
Total	$ 23,206	$ 32,248	$ 37,643	$ 93,097
Annual rate increase w/o interest				
RY - 1	$ 15,516	$ 15,516	$ 15,516	$ 46,548
RY - 2		15,516	15,516	31,032
RY - 3			15,516	15,516
Total	$ 15,516	$ 31,032	$ 46,548	$ 93,097
Interest	$ 128	$ 276	$ 148	$ 552
Annual rate increase w/ interest				
RY - 1	$ 15,608	$ 15,608	$ 15,608	$ 46,824
RY - 2		15,608	15,608	31,216
RY - 3			15,608	15,608
Total	$ 15,608	$ 31,216	$ 46,824	$ 93,649

Orange & Rockland Utilities, Inc.
Gas Department
Revenue Calculation
($000's)

	Twelve Months Ended October 31, 2011	Twelve Months Ended October 31, 2012
Rate Base (Exhibit G-6, Schedule 10)	$310,150	$331,543
Rate of Return (Exhibit-7, Schedule 1)	9.69%	9.77%
Required Return	30,049	32,385
Income Available (Exhibit G-6, Schedule 1)	24,641	29,158
Deficiency	5,408	3,227
Retention Factor	59.8%	59.8%
Additional Revenue Requirement	$9,042	$5,395

Proof			
Revenues	100.00%	$9,042	$5,395
Less: Revenue Taxes	1.03%	93	56
Late Payment Charges	-0.57%	(52)	(31)
Uncollectibles	0.50%	45	27
	99.04%	8,955	5,343
New York State Income Tax @ 7.1%	7.03%	636	379
Federal Income Tax @ 35%	32.20%	2,912	1,737
Retention Factor	59.81%	$5,407	$3,227

ORANGE AND ROCKLAND UTILITIES, INC.
CONSOLIDATED CAPITAL STRUCTURE

TWELVE MONTHS ENDED OCTOBER 31, 2010

	($000's) Amount	Calculated %	Adjusted %	COST RATE	WEIGHTED COST
LONG-TERM DEBT	$ 532,544,622	48.38%	50.61%	7.62%	3.86%
CUSTOMER DEPOSITS	14,586,000	1.33%	1.39%	3.92%	0.05%
COMMON EQUITY	553,564,200	50.29%	48.00%	11.60%	5.57%
TOTAL CAPITALIZATION	$ 1,100,694,822	100.00%	100.00%		9.48%

TWELVE MONTHS ENDED OCTOBER 31, 2011

	($000's) Amount	Calculated %	Adjusted %	COST RATE	WEIGHTED COST
LONG-TERM DEBT	$ 607,616,500	49.23%	50.78%	8.02%	4.07%
CUSTOMER DEPOSITS	14,586,000	1.18%	1.22%	3.92%	0.05%
COMMON EQUITY	612,133,200	49.59%	48.00%	11.60%	5.57%
TOTAL CAPITALIZATION	$ 1,234,335,700	100.00%	100.00%		9.69%

TWELVE MONTHS ENDED OCTOBER 31, 2012

	($000's) Amount	Calculated %	Adjusted %	COST RATE	WEIGHTED COST
LONG-TERM DEBT	$ 650,170,218	47.42%	50.86%	8.17%	4.16%
CUSTOMER DEPOSITS	14,586,000	1.06%	1.14%	3.92%	0.04%
COMMON EQUITY	706,475,200	51.52%	48.00%	11.60%	5.57%
TOTAL CAPITALIZATION	$ 1,371,231,418	100.00%	100.00%		9.77%

ORANGE AND ROCKLAND UTILITIES, INC.
SALES, DELIVERIES AND NET REVENUE MARGINS
FOR THE TWELVE MONTHS ENDING OCTOBER 31, 2010, 2011 & 2012
($000s)

	2010	2011	2012
Firm Revenues			
Delivery Revenues	$ 85,079	$ 85,369	$ 86,731
- Non Competitive	12,405	12,400	12,534
- Competitive	678	678	685
Gas Supply Charge	135,552	137,989	143,035
MFC Revenue Adjustment	(1,401)	(1,401)	(1,401)
Revenue Taxes	2,626	2,375	2,516
Total	234,939	237,410	244,100
Interruptible Revenues			
SC 5	7	7	7
SC 8/13	2,217	2,217	2,225
SC 10	372	372	373
Gas Supply Charge	6,193	-	-
Revenue Taxes	46	46	46
Total	8,835	2,596	2,605
Rate Relief			
RY 1 Rate Relief (excl. rev. taxes)	22,967	22,967	22,967
RY 1 Revenue Taxes	239	239	239
RY 2 Rate Relief (excl. rev. taxes)	-	-	8,949
RY 2 Revenue Taxes	-	-	93
Total	23,206	23,206	32,248
Sales For Resale			
Pike Capacity Charges	163	163	163
Gas Supply Costs	1,885	2,020	2,187
	2,048	2,183	2,350
Total Delivery Revenues	269,028	265,395	281,303
Purchased Gas Costs			
Purchased Gas	138,403	139,239	144,910
Deferred Gas Cost	5,761	1,327	894
Total	144,164	140,566	145,804
Total Gas Cost Recoveries			
Firm	135,552	137,989	143,035
Interruptible	6,193	-	-
Sales For Resale	1,885	2,020	2,187
Company Use	534	557	582
	144,164	140,566	145,804
Less: Purchased Gas Costs	(144,164)	(140,566)	(145,804)
Variation	-	-	-
Tax Recovery Revenue			
Firm	2,626	2,375	2,516
Interruptible	46	46	46
Total	2,672	2,421	2,562
Revenues	245,822	242,189	249,055
Purchased Gas Costs	(144,164)	(140,566)	(145,804)
Revenue Taxes	(2,672)	(2,421)	(2,562)
	98,986	99,202	100,689
Sales and Deliveries To Public			
Firm Volumes	19,878,620	19,869,920	20,086,020
Interruptable	5,322,200	5,322,200	5,340,500
Total	25,200,820	25,192,120	25,426,520

Orange & Rockland Utilities, Inc.
Other Operating Revenues - Gas
(Thousands of Dollars)

Line No.	Item	Rate Year 1 As Reflected in Exhibit G-4 and G-5	Subject to Inflation @ 2.12%	Rate Year 2 Adjustments	Escalation for 12 Months Ending October 31, 2011	Rate Year 2 As Adjusted	Subject to Inflation @ 2.10%	Escalation for 12 Months Ending October 31, 2012	Rate Year 3 As Adjusted	Line No.
	MISCELLANEOUS SERVICE & OTHER REVENUES									
1	Late Payment Charge Revenues	$ 1,529	N	$ (22)	$ -	$ 1,507	N	$ (15)	$ 1,492	1
2	Billing And Payment Processing (Retail Access)	-	N	-	-	-	N	-	-	2
3	Rate Relief Phase In: Case 05-G-1494	-	N	-	-	-	N	-	-	3
4	POR Discount	375	N	(5)	-	370	N	9	379	4
5	Marketer Billing Services	189	N	-	-	189	N	-	189	5
6	Gas Service Revenues (reconnects, accommodation)	132	Y	-	3	135	Y	3	138	6
7	Sale of M&S Stock	29	Y	-	1	30	Y	1	30	7
8	Bad Check Charges	3	Y	-	0	3	Y	0	3	8
9	Amortization of NYS Tax Rate Change	-	N	-	-	-	N	-	-	9
10	Gas Hedging Program - Interest	-	N	-	-	-	N	-	-	10
11	Total Other Operating Revenues	2,257		(27)	3	2,234		(2)	2,231	11
	NON FIRM REVENUE IMPUTATION									
12	Power Generation Transportation	650	N		-	650	N	-	650	12
	MFC / GSC / MGA – UNBUNDLED REVENUES									
13	Winter Bundled Sales	-	N	-	-	-	N	-	-	13
14	Merchant Function Charge (True-Up)	-	N	-	-	-	N	-	-	14
15	Gas R&D Recovery Deferral	-	N	-	-	-	N	-	-	15
16	Gas Peak Shaving	-		-	-	-		-	-	16
17	Total True-Up Revenues	-		-	-	-		-	-	
	JOINT USE RENTS									
18	Intercompany Billing	351	N	-	-	351	N	-	351	18
	REVENUE SUBJECT TO REFUND									
19	2007 Penalties For Customer Service Surveys	-	N	-	-	-	N	-	-	19
20	Passback 2006 Penalties For Customer Service Surveys	50	N	-	-	50	N	-	50	20
21	Passback 2007 Penalties For Customer Service Surveys	33	N	-	-	33	N	-	33	21
22	Passback 2008 Penalties For Customer Service Surveys	42	N	-	-	42	N	-	42	22
23	Passback Gas Performance Incentive 06-G-1494	-	N	-	-	-	N	-	-	23
24	Passback SIT Transitional Benefits 05-G-1494	-	N	-	-	-	N	-	-	24
25	Passback SIT Benefit Rate Differential	122	N	-	-	122	N	-	122	25
26	IRS Audit Adjustments	(100)	N	-	-	(100)		-	(100)	26
	Total Revenue Subject To Refund	147		-	-	147		-	147	
27	Total Other Operating Revenues	$ 3,405		$ (27)	$ 3	$ 3,382		$ (2)	$ 3,379	27
	Plus RY 2 LPC on rate increase								52	
									3,431	

ORANGE & ROCKLAND UTILITIES, INC.
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (excl. Purchased Gas Costs)
FOR THE YEARS ENDING OCTOBER 31, 2011 AND OCTOBER 31, 2012
($000s)

LINE NO.		12 Months Ending June 30, 2010	Payroll Escl. @ 5.9%	Subject to Inflation @ 2.1%	Escalation for 12 Months Ending June 30, 2011	Rate Year 2 Adjustments	12 Months Ending June 30, 2011	Payroll Escl. @ 4.1%	Subject to Inflation @ 2.1%	Escalation for 12 Months Ending June 30, 2012	12 Months Ending June 30, 2012
1	Purchased Gas Costs	138,403	N	N	-	836	139,239	N	N	5,671	144,910
2	Other Gas Supply Costs	164	N	Y	3	-	167	N	Y	4	171
3	Deferred Purchased Gas	5,761	N	N	-	(4,434)	1,327	N	N	(433)	894
		144,328			3	(3,598)	140.733			5,242	145,975
4	Direct Labor (Excl. Shared Services)	22,277	Y	N	1,318	(223)	23,372	Y	N	715	24,086
5	Shared Services	4,026	N	Y	85	-	4,111	N	Y	86	4,198
6	Employee and Welfare Costs	3,592	N	Y	76	(159)	3,668	N	Y	(124)	3,544
7	Regulatory Costs and Amortizations:	1,336	N	Y	28	-	1,364	N	Y	29	1,393
8	Pensions and OPEBS	11,980	N	N	-	397	12,377	N	N	387	12,764
9	Uncollectible Accounts	1,404	N	n	-	(19)	1,385	N	n	-	1,385
10	MGP Sites and West Nyack Environmental Costs	2,046	N	N	-	634	2,680	N	N	390	3,070
11	Gas Operation Programs	1,302	N	Y	28	725	2,055	N	Y	78	2,133
12	Regulatory Commission Expenses	8,346	N	Y	177	-	8,523	N	Y	179	8,702
	Other O&M Costs										
13	Advertising	92	N	Y	2	-	94	N	Y	2	96
14	Building Services	605	N	Y	13	-	618	N	Y	13	631
15	Information Technology Services	895	N	Y	19	-	914	N	Y	19	934
16	Legal & other professional services	330	N	Y	7	-	337	N	Y	7	345
17	Rents	38	N	Y	1	-	39	N	Y	1	40
18	Telecommunications	297	N	Y	6	-	304	N	Y	6	310
19	Transportation	1,520	N	Y	33	-	1,553	N	Y	33	1,585
20	Materials and Supplies	489	N	Y	10	-	499	N	Y	10	510
21	Corporate Fiscal	97	N	Y	2	-	100	N	Y	2	102
22	Other O&M	3,701	N	Y	78	-	3,779	N	Y	79	3,859
22	Total Other O&M expenses	8,066			171	-	8,238			173	8,411
	Total O&M Expenses (excl. purchased gas costs	$ 64,376			$ 1,883	$ 1,355	$ 67,773			$ 1,913	$ 69,686

ORANGE & ROCKLAND UTILITIES, INC.
GAS PENSION / OPEBs EXPENSE
FOR THE YEARS ENDING OCTOBER 31, 2011 AND OCTOBER 31, 2012
($000s)

Gas Expense	12 Months Ending Oct 31, 2010	Program Changes	12 Months Ending Oct 31, 2011
FAS 87 Pension Costs - Qualified Plan	$ 8,784	$ 465	$ 9,249
Capitalized / Recovered Costs	(2,326)	(123)	(2,449)
Subtotal	6,458	342	6,800
Amort. Of Deferred Pension Costs	1,338	-	1,338
Net Qualified Pension Costs	7,796	342	8,137
Supplemental Pension Expense	579	(20)	559
TOLI Expenses	125	(4)	121
401K Contributions	547	32	580
Total Pension Expense	9,047	350	9,397
FAS 106 OPEB Costs	4,092	80	4,172
Pay-As-You-Go	(483)	(9)	(493)
Capitalized / Recovered Costs	(1,199)	(23)	(1,223)
Subtotal	2,410	47	2,457
Amort. Of Transitional Obligation	979	-	979
Amort. Of Deferred OPEB Costs	-	-	-
Net Qualified Pension Costs	3,389	47	3,436
Medicare Part D Tax Benefit - Deferral	-	-	-
- Amortization	(457)	-	(457)
Total OPEB Expense	2,932	47	2,979
Total	11,979	397	12,376

Gas Expense	12 Months Ending Oct 31, 2011	Program Changes	12 Months Ending Oct 31, 2012
FAS 87 Pension Costs - Qualified Plan	9,249	598	9,847
Capitalized / Recovered Costs	(2,449)	(158)	(2,608)
Subtotal	6,800	440	7,239
Amort. Of Deferred Pension Costs (5 Yrs)	1,338	-	1,338
Net Qualified Pension Costs	8,137	440	8,577
Supplemental Pension Expense	559	(9)	550
TOLI Expenses	121	(2)	119
401K Contributions	580	26	606
Total Pension Expense	9,397	454	9,851
FAS 106 OPEB Costs	4,172	(114)	4,058
Pay-As-You-Go	(493)	14	(479)
Capitalized / Recovered Costs	(1,223)	34	(1,189)
Subtotal	2,457	(67)	2,389
OPEB Deferral	-	-	-
Amort. Of Transitional Obligation	979	-	979
Amort. Of Deferred OPEB Costs (5 Yrs)	-	-	-
Net Qualified Pension Costs	3,436	(67)	3,369
Medicare Part D Tax Benefit - Deferral	-	-	-
- Amortization	(457)	-	(457)
Total OPEB Expense	2,979	(67)	2,911
Total	12,376	387	12,763

ORANGE & ROCKLAND UTILITIES, INC.
MGP SITES & OTHER ENVIRONMENTAL COSTS ($000s)
FOR THE YEARS ENDING OCTOBER 31, 2011 AND OCTOBER 31, 2012

LINE NO.		12 Months Ending October 31, 2010	Subject to Inflation @ 2.1%	Escalation for 12 Months Ending October 30, 2011	Rate Year 2 Adjustments	12 Months Ending October 31, 2011	Subject to Inflation @ 2.10%	Escalation for 12 Months Ending October 31, 2012	12 Months Ending October 31, 2012
1	MGP Sites - Recovery of Deferrals	$ 2,046	N	-	-	2,046	N	-	2,046
2	Amort MGP RY2 Spending	-	N	-	634	634	N	-	634
3	Amort MGP RY3 Spending	-	N	-	-	-	N	390	390
	Total Environmental Expenses	$ 2,046		$ -	$ 634	$ 2,680		$ 390	$ 3,070

ORANGE & ROCKLAND UTILITIES, INC.
GAS OPERATING PROGRAMS ($000's)
FOR THE YEARS ENDING OCTOBER 31, 2011 AND OCTOBER 31, 2012

LINE NO.		12 Months Ending October 31, 2010	Subject to Inflation @ 2.12%	Escalation for 12 Months Ending October 30, 2011	Rate Year 2 Adjustments	12 Months Ending October 31, 2011	Subject to Inflation @ 2.10%	Escalation for 12 Months Ending October 31, 2012	12 Months Ending October 31, 2012
1	Thruway Bridge Crossing	$ 221	Y	5	155	381	Y	8	389
2	Metering Study	-	N	-	50	50	N	35	85
3	System Contingencies	500	Y	11	-	511	Y	11	521
4	Locating Expense	369	Y	8	260	637	Y	13	650
5	Distribution Integrity Mgmt Plan	68	Y	1	47	116	Y	2	119
6	Odorize	53	Y	1	42	96	Y	2	98
7	CNG	75	Y	2	170	247	Y	5	252
8	Additional Vehicle Expense (5 Trucks)	17	Y	0	0	17	Y	0	18
	Total Gas Operating Expenses	$ 1,302		$ 28	$ 725	$ 2,055		$ 78	$ 2,133

Orange and Rockland Utilities, Inc.
Gas Rate Case
Plant Depreciation Expense - Proposed Rates
November 2009 to October 2010

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
Gas Plant												
Gross Plant Beginning Balance												
T00 Unallocated	-	-	-	-	-	-	-	-	-	-	-	-
T18 Mfg Gas Production Plant	30,760.7	30,757.6	30,754.5	30,751.4	30,748.3	30,745.2	30,742.1	30,739.0	30,735.9	30,732.8	30,729.7	30,726.6
T19 Distribution	402,488.6	414,309.2	416,433.8	417,471.4	418,665.2	419,830.5	421,301.7	422,957.4	425,182.7	427,376.1	429,707.0	434,533.8
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	574.8	574.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	118.7	116.5	114.3	112.1	109.9	107.7	105.5	103.3	101.1	98.9	96.7	94.5
T25 Automobiles	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7
T28 General Equipment	455.8	491.1	534.6	570.5	606.4	642.3	678.2	714.1	750.0	785.9	821.8	857.7
T29 Data Handling Equipment	5,040.0	5,028.1	5,016.2	5,004.3	4,992.4	4,980.5	4,968.6	4,956.7	4,944.8	4,932.9	4,921.0	4,909.1
T30 Easements	-	-	-	-	-	-	-	-	-	-	-	-
T31 Trailers	-	-	-	-	-	-	-	-	-	-	-	-
	449,100.1	460,938.8	463,645.7	464,702.0	465,914.5	467,096.5	468,586.4	470,252.8	472,717.9	474,930.0	477,279.6	482,125.1
Book Additions												
T00 Unallocated	-	-	-	-	-	-	-	-	-	-	-	-
T18 Mfg Gas Production Plant	-	-	-	-	-	-	-	-	-	-	-	-
T19 Distribution	11,906.0	2,212.0	1,125.0	1,281.2	1,252.7	1,558.6	1,743.1	2,312.7	2,280.8	2,418.3	4,914.2	12,363.3
T19 Distribution Future	-	-	-	-	-	-	-	-	-	-	-	-
T20 Information System	-	556.0	-	-	-	-	-	-	-	-	-	-
T21 Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
T23 Office Buildings	-	-	-	-	-	-	-	-	-	-	-	-
T24 Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-
T25 Automobiles	-	-	-	-	-	-	-	211.1	-	-	-	-
T26 Light Trucks	-	-	-	-	-	-	-	-	-	-	-	-
T27 Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	-
T28 General Equipment	35.3	43.5	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9
T29 Data Handling Equipment	-	-	-	-	-	-	-	-	-	-	-	-
T30 Easements	-	-	-	-	-	-	-	-	-	-	-	-
T31 Trailers	-	-	-	-	-	-	-	-	-	-	-	-
	11,943.3	2,811.5	1,160.9	1,317.1	1,288.6	1,594.5	1,779.0	2,559.7	2,316.7	2,454.2	4,950.1	12,399.2
Asset Retirements												
T00 Unallocated	-	-	-	-	-	-	-	-	-	-	-	-
T18 Mfg Gas Production Plant	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
T19 Distribution	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4
T19 Distribution Future	-	-	-	-	-	-	-	-	-	-	-	-
T20 Information System	-	-	-	-	-	-	-	-	-	-	-	-
T21 Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
T23 Office Buildings	-	-	-	-	-	-	-	-	-	-	-	-
T24 Office Furniture	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
T25 Automobiles	-	-	-	-	-	-	-	-	-	-	-	-
T26 Light Trucks	-	-	-	-	-	-	-	-	-	-	-	-
T27 Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	-
T28 General Equipment	-	-	-	-	-	-	-	-	-	-	-	-
T29 Data Handling Equipment	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9
T30 Easements	-	-	-	-	-	-	-	-	-	-	-	-
T31 Trailers	-	-	-	-	-	-	-	-	-	-	-	-
	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6
Gross Plant Ending Balance												
T00 Unallocated	-	-	-	-	-	-	-	-	-	-	-	-
T18 Mfg Gas Production Plant	30,757.6	30,754.5	30,751.4	30,748.3	30,745.2	30,742.1	30,739.0	30,735.9	30,732.8	30,729.7	30,726.6	30,723.5
T19 Distribution	414,309.2	416,433.8	417,471.4	418,665.2	419,830.5	421,301.7	422,957.4	425,182.7	427,376.1	429,707.0	434,533.8	446,809.8
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	574.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	116.5	114.3	112.1	109.9	107.7	105.5	103.3	101.1	98.9	96.7	94.5	92.3
T25 Automobiles	170.0	170.0	170.0	170.0	170.0	170.0	170.0	381.1	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7
T28 General Equipment	491.1	534.6	570.5	606.4	642.3	678.2	714.1	750.0	785.9	821.8	857.7	893.6
T29 Data Handling Equipment	5,028.1	5,016.2	5,004.3	4,992.4	4,980.5	4,968.6	4,956.7	4,944.8	4,932.9	4,921.0	4,909.1	4,897.2
T30 Easements	-	-	-	-	-	-	-	-	-	-	-	-
T31 Trailers	-	-	-	-	-	-	-	-	-	-	-	-
	460,938.8	463,645.7	464,702.0	465,914.5	467,096.5	468,586.4	470,252.8	472,717.9	474,930.0	477,279.6	482,125.1	494,418.8
Book Depreciation Rates												
T00 Unallocated	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T18 Mfg Gas Production Plant	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755
T19 Distribution	0.002067	0.002067	0.002067	0.002067	0.002067	0.002067	0.002067	0.002067	0.002067	0.002067	0.002067	0.002067
T19 Distribution Future	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T20 Information System	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333
T21 Intangible Plant	0.016583	0.016583	0.016583	0.016583	0.016583	0.016583	0.016583	0.016583	0.016583	0.016583	0.016583	0.016583
T23 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T24 Office Furniture	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186
T25 Automobiles	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375
T26 Light Trucks	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375
T27 Heavy Trucks	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600
T28 General Equipment	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146
T29 Data Handling Equipment	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898
T30 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T31 Trailers	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense												
T00 Unallocated	(45.6)	(45.6)	(45.6)	(45.6)	(45.6)	(45.6)	(45.6)	(45.6)	(45.6)	(45.6)	(45.6)	(45.6)
T18 Mfg Gas Production Plant	54.0	54.0	54.0	54.0	54.0	54.0	53.9	53.9	53.9	53.9	53.9	53.9
T19 Distribution	864.7	869.1	871.3	873.8	876.2	879.3	882.7	887.4	891.9	896.6	905.9	932.5
T19 Distribution Future	-	-	-	-	-	-	-	-	-	-	-	-
T20 Information System	4.8	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4
T21 Intangible Plant	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5
T23 Office Buildings	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6
T24 Office Furniture	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4
T25 Automobiles	1.6	1.6	1.6	1.6	1.6	1.6	1.6	3.6	3.6	3.6	3.6	3.6
T26 Light Trucks	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
T27 Heavy Trucks	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
T28 General Equipment	2.0	2.2	2.4	2.5	2.7	2.8	3.0	3.1	3.3	3.4	3.6	3.7
T29 Data Handling Equipment	19.6	19.6	19.5	19.5	19.4	19.4	19.3	19.3	19.2	19.2	19.1	19.1
T30 Easements	-	-	-	-	-	-	-	-	-	-	-	-
T31 Trailers	-	-	-	-	-	-	-	-	-	-	-	-
	1,021.5	1,030.7	1,032.9	1,035.5	1,038.0	1,041.2	1,044.7	1,051.4	1,056.1	1,061.1	1,071.2	1,096.9

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
Common Plant												
Gross Plant Beginning Balance												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	16,626.7	16,580.0	16,886.3	17,180.3	17,100.3	18,261.8	18,248.1	18,291.4	18,570.5	18,863.6	18,817.8	18,978.4
T33 Intangible Plant:												
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	56,742.3	57,228.4	57,193.1	57,159.7	57,125.3	57,094.9	57,234.9	57,224.0	57,396.5	57,539.8	57,639.8	57,690.7
T35 Office Furniture	3,857.4	3,838.7	3,820.1	3,801.6	3,783.1	3,764.7	3,746.2	3,727.7	3,709.3	3,947.5	3,929.0	4,167.4
T36 Automobiles	546.0	546.0	546.0	546.0	546.0	546.0	646.4	797.2	797.2	827.5	827.5	850.6
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	4,813.3	5,027.1	5,534.5	5,534.5	5,534.5	5,534.5	6,037.0	6,625.0	6,625.0	6,826.0	6,959.0	7,606.9
T39 General Equipment	1,277.1	1,345.8	1,433.5	1,433.5	1,446.7	1,485.0	1,537.3	1,606.0	1,977.6	1,995.5	2,053.0	2,189.9
T40 Data Handling Equipment	14,593.2	14,562.2	14,531.2	14,500.2	14,469.2	14,438.2	14,407.2	14,376.2	14,345.2	14,314.2	14,283.2	14,252.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	154,775.6	156,325.7	156,164.2	156,385.3	158,225.6	157,344.5	159,078.5	158,865.9	159,640.7	160,533.6	160,728.8	161,955.6
Book Additions												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	119.8	512.6	490.5	96.5	1,347.9	172.8	229.8	485.5	479.6	140.7	347.1	253.3
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	553.4	38.0	35.9	35.9	37.9	209.3	58.4	241.8	212.6	169.4	120.2	138.7
T35 Office Furniture	2.6	2.7	2.8	2.8	2.9	2.8	2.8	2.9	259.6	2.8	259.7	2.8
T36 Automobiles	0.0	0.0	0.0	0.0	0.0	100.4	150.8	0.0	30.3	0.0	23.1	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	113.8	507.4	0.0	0.0	0.0	502.5	588.0	0.0	201.0	133.0	647.9	141.3
T39 General Equipment	68.7	87.7	0.0	13.2	38.3	62.3	67.7	372.6	17.9	57.5	136.9	15.2
T40 Data Handling Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	858.3	1,146.6	529.2	148.4	1,427.0	1,040.1	1,097.5	1,062.9	1,201.0	503.4	1,534.9	551.3
Asset Retirements												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3
T35 Office Furniture	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
T36 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T39 General Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T40 Data Handling Equipment	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1
Gross Plant Ending Balance												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	16,580.0	16,886.3	17,180.3	17,100.3	18,261.8	18,248.1	18,291.4	18,570.5	18,863.6	18,817.8	18,978.4	19,045.2
T33 Intangible Plant:												
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	57,228.4	57,193.1	57,159.7	57,125.3	57,094.9	57,234.9	57,224.0	57,396.5	57,539.8	57,639.8	57,690.7	57,760.2
T35 Office Furniture	3,838.7	3,820.1	3,801.6	3,783.1	3,764.7	3,746.2	3,727.7	3,709.3	3,947.5	3,929.0	4,167.4	4,148.9
T36 Automobiles	546.0	546.0	546.0	546.0	546.0	646.4	797.2	797.2	827.5	827.5	850.6	850.6
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	5,027.1	5,534.5	5,534.5	5,534.5	5,534.5	6,037.0	6,625.0	6,625.0	6,826.0	6,959.0	7,606.9	7,748.2
T39 General Equipment	1,345.8	1,433.5	1,433.5	1,446.7	1,485.0	1,537.3	1,606.0	1,977.6	1,995.5	2,053.0	2,189.9	2,205.1
T40 Data Handling Equipment	14,562.2	14,531.2	14,500.2	14,469.2	14,438.2	14,407.2	14,376.2	14,345.2	14,314.2	14,283.2	14,252.2	14,221.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	155,325.7	156,164.2	156,385.3	158,225.6	157,344.5	159,078.5	158,865.9	159,640.7	160,533.6	160,728.8	161,955.6	162,198.8
Book Depreciation Rates												
T00 Unallocated	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T32 Information System	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332
T33 Intangible Plant:												
Maps	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
EZVMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
CIMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
Plus	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Walker	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hyperion	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access Software #4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Field Order Route Design	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Data Pipe Software	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Nucon System	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Leasehold Blue Hill	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Misc	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T33 Intangible Plant	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T34 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T35 Office Furniture	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988
T36 Automobiles	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239
T37 Light Trucks	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363
T38 Heavy Trucks	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632
T39 General Equipment	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040
T40 Data Handling Equipment	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583
T41 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Book Depreciation Expense

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	138.0	140.7	143.2	142.5	152.2	152.0	152.4	154.7	157.2	156.8	158.1	158.7
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9
CIMS	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	6.5	6.5	6.5	6.5	6.5	6.5	6.5	3.8	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	233.8	233.6	233.6	233.6	233.6	233.6	233.6	230.9	227.1	227.1	227.1	227.1
T34 Office Buildings	114.5	114.4	114.3	114.3	114.2	114.5	114.4	114.8	115.1	115.3	115.4	115.5
T35 Office Furniture	19.1	19.1	19.0	18.9	18.8	18.7	18.6	18.6	19.7	19.8	20.8	20.7
T36 Automobiles	5.0	5.0	5.0	5.0	5.0	6.0	7.4	7.4	7.6	7.6	7.9	7.9
T37 Light Trucks	20.6	20.5	20.5	20.5	20.5	20.6	20.5	20.6	20.5	20.5	20.5	20.5
T38 Heavy Trucks	23.3	36.7	36.7	36.7	36.7	40.0	43.9	43.9	45.3	46.2	50.4	51.4
T39 General Equipment	33.7	35.9	35.9	36.2	37.2	38.5	40.2	49.5	50.0	51.4	54.8	55.2
T40 Data Handling Equipment	66.7	66.6	66.5	66.3	66.2	66.0	65.9	65.7	65.6	65.5	65.3	65.2
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	684.7	672.5	674.7	674.0	684.3	689.5	696.9	706.0	706.0	709.8	720.4	722.1

Common Plant Allocated to Gas

Gross Plant

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
T00 Unallocated @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	4,843.6	4,939.3	5,028.2	5,001.9	5,341.6	5,337.6	5,360.2	5,431.9	5,517.6	5,504.2	5,551.2	5,570.7
T33 Intangible Plant - @ 24.02%												
Maps	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4
EZVMS	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7
CIMS	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3
Plus	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7
Walker	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0
Hyperion	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8
Retail Access	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1
Retail Access Software #4	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0
Field Order Route Design	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9
Data Pipe Software	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7
Nucon System	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7
Leasehold Blue Hill	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0
Misc	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total Intangible Plant @ 24.02%	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2
T34 Office Buildings @ 29.25%	16,738.7	16,729.0	16,719.2	16,709.4	16,700.3	16,741.2	16,728.0	16,788.5	16,830.4	16,858.7	16,874.5	16,894.8
T35 Office Furniture @ 29.25%	1,122.8	1,117.4	1,112.0	1,108.5	1,101.2	1,085.8	1,080.3	1,086.0	1,154.7	1,148.2	1,219.0	1,213.6
T36 Automobiles @ 29.25%	159.7	159.7	158.7	159.7	159.7	169.1	233.2	233.2	242.0	242.0	248.8	248.8
T37 Light Trucks @ 29.25%	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4
T38 Heavy Trucks @ 29.25%	1,470.4	1,618.8	1,618.8	1,618.8	1,618.8	1,785.8	1,937.8	1,937.8	1,996.8	2,035.5	2,225.0	2,288.3
T39 General Equipment @ 29.25%	393.6	419.3	419.3	423.1	434.4	449.7	469.5	578.4	583.7	600.5	640.5	645.0
T40 Data Handling Equipment @ 29.25%	4,250.4	4,250.4	4,241.3	4,232.2	4,223.2	4,214.1	4,205.0	4,196.0	4,186.9	4,177.8	4,168.8	4,159.7
T42 Easements @ 29.25%	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9
Total Common Plant Allocated to Gas	42,648.1	42,863.4	42,958.0	42,911.3	43,238.8	43,452.7	43,663.6	43,910.7	44,171.4	44,226.5	44,567.3	44,856.5

Book Depreciation Expense Allocated to Gas

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
T00 Unallocated @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	40.4	41.2	41.9	41.7	44.5	44.5	44.6	45.3	46.0	45.9	46.3	46.4
T33 Intangible Plant - @ 24.02%												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
CIMS	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	1.6	1.5	1.6	1.6	1.6	1.6	1.6	0.9	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Intangible Plant @ 24.02%	56.2	56.1	56.1	56.1	56.1	56.1	56.1	55.5	54.5	54.5	54.6	54.5
T34 Office Buildings @ 29.25%	33.8	33.5	33.4	33.4	33.4	33.5	33.5	33.6	33.7	33.7	33.7	33.8
T35 Office Furniture @ 29.25%	5.6	5.6	5.6	5.6	5.5	5.5	5.4	5.4	5.8	5.7	6.1	6.1
T36 Automobiles @ 29.25%	1.5	1.5	1.5	1.5	1.5	1.7	2.2	2.2	2.2	2.2	2.3	2.3
T37 Light Trucks @ 29.25%	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
T38 Heavy Trucks @ 29.25%	9.8	10.7	10.7	10.7	10.7	11.7	12.9	12.9	13.2	13.5	14.8	15.0
T39 General Equipment @ 29.25%	9.9	10.5	10.5	10.6	10.9	11.3	11.8	14.5	14.6	15.0	16.0	16.2
T40 Data Handling Equipment @ 29.25%	19.5	19.5	19.4	19.4	19.4	19.3	19.3	19.2	19.2	19.1	19.1	19.1
T42 Easements @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	182.2	184.6	185.1	184.9	187.9	189.5	191.6	194.4	195.2	195.8	198.6	199.3

Income Statement

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
Total Gas Depreciation On Income Statement												
Gas Depreciation Excluding LTD Term Plant	893.7	898.1	900.2	902.6	905.0	908.0	911.4	916.0	920.5	925.3	935.3	960.9
Common Depreciation Excluding LTD Term Plant	58.6	58.5	58.4	58.3	58.2	58.3	58.2	58.2	58.6	58.6	58.9	58.9
Total Depreciation	952.3	956.6	958.6	961.0	963.2	966.3	969.6	974.2	979.1	983.9	994.2	1,019.8

Twelve Months Ended October 31, 2010

11,678.8

Orange and Rockland Utilities, Inc.
Gas Rate Case
Plant Depreciation Expense - Proposed Rates
November 2010 to October 2011

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Gas Plant

Gross Plant Beginning Balance

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
T00 Unallocated	-	-	-	-	-	-	-	-	-	-	-	-
T18 Mfg Gas Production Plant	30,723.6	30,720.4	30,717.3	30,714.2	30,711.1	30,708.0	30,704.9	30,701.8	30,698.7	30,695.6	30,692.5	30,689.4
T19 Distribution	446,809.8	450,043.6	453,411.9	454,573.6	455,873.8	457,143.3	458,724.2	460,477.0	462,835.8	465,182.2	468,623.3	471,206.8
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	1,130.6	1,130.8	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	92.3	90.1	87.9	85.7	83.5	81.3	79.1	76.9	74.7	72.5	70.3	68.1
T25 Automobiles	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,171.7	2,171.7	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1
T28 General Equipment	880.6	929.5	1,041.7	1,090.2	1,138.7	1,187.2	1,235.7	1,284.2	1,323.2	1,359.9	1,396.6	1,433.3
T29 Data Handling Equipment	4,897.2	4,885.3	4,873.4	4,869.7	4,866.0	4,862.3	4,858.6	4,855.0	4,851.3	4,857.9	4,864.6	4,881.5
T30 Easements	-	-	-	-	-	-	-	-	-	-	-	-
T31 Trailers	-	-	-	-	-	-	-	-	-	-	-	-
	494,419.8	497,672.3	502,679.0	503,880.2	505,219.9	506,528.9	508,149.4	509,941.7	512,330.5	514,714.9	518,394.1	520,826.0

Book Additions

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T19 Distribution	3,321.2	3,455.6	1,249.1	1,367.6	1,356.9	1,668.3	1,840.2	2,446.2	2,433.6	3,728.5	2,470.9	6,743.4
T19 Distribution Future	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	0.0	1,244.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T21 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T23 Office Buildings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T24 Office Furniture	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T25 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T26 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T27 Heavy Trucks	0.0	299.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T28 General Equipment	35.8	112.2	48.5	48.5	48.5	48.5	48.5	39.0	36.7	36.7	36.7	36.7
T29 Data Handling Equipment	0.0	0.0	8.2	8.2	8.2	8.2	8.2	8.2	18.5	18.5	28.9	28.9
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3,357.1	5,111.3	1,305.8	1,444.3	1,413.6	1,725.0	1,896.9	2,493.4	2,489.0	3,783.6	2,536.5	6,809.0

Asset Retirements

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
T19 Distribution	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4
T19 Distribution Future	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T21 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T23 Office Buildings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T24 Office Furniture	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
T25 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T26 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T27 Heavy Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T28 General Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T29 Data Handling Equipment	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6

Gross Plant Ending Balance

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	30,720.4	30,717.3	30,714.2	30,711.1	30,708.0	30,704.9	30,701.8	30,698.7	30,695.6	30,692.5	30,689.4	30,686.3
T19 Distribution	450,043.6	453,411.9	454,573.6	455,873.8	457,143.3	458,724.2	460,477.0	462,835.8	465,182.2	468,623.3	471,206.8	477,862.8
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	1,130.8	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9	2,374.9
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	90.1	87.9	85.7	83.5	81.3	79.1	76.9	74.7	72.5	70.3	68.1	65.9
T25 Automobiles	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,171.7	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1	2,471.1
T28 General Equipment	929.5	1,041.7	1,090.2	1,138.7	1,187.2	1,235.7	1,284.2	1,323.2	1,359.9	1,396.6	1,433.3	1,470.0
T29 Data Handling Equipment	4,885.3	4,873.4	4,869.7	4,866.0	4,862.3	4,858.6	4,855.0	4,851.3	4,857.9	4,864.6	4,881.5	4,898.5
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	497,672.3	502,679.0	503,880.2	505,219.9	506,528.9	508,149.4	509,941.7	512,330.5	514,714.9	518,394.1	520,826.0	527,530.4

Book Depreciation Rates

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
T00 Unallocated	0	0	0	0	0	0	0	0	0	0	0	0
T18 Mfg Gas Production Plant	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755
T19 Distribution	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087
T19 Distribution Future	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T20 Information System	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333
T21 Intangible Plant	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593
T23 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T24 Office Furniture	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186
T25 Automobiles	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375
T26 Light Trucks	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375
T27 Heavy Trucks	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600
T28 General Equipment	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146
T29 Data Handling Equipment	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898
T30 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T31 Trailers	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Book Depreciation Expense

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
T00 Unallocated	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6
T18 Mfg Gas Production Plant	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9
T19 Distribution	939.2	946.3	948.7	951.4	954.1	957.4	961.0	965.9	970.8	978.4	983.4	997.3
T19 Distribution Future	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	9.4	19.8	19.8	19.8	19.8	19.8	19.8	19.8	19.8	19.8	19.8	19.8
T21 Intangible Plant	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5
T23 Office Buildings	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
T24 Office Furniture	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
T25 Automobiles	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
T26 Light Trucks	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
T27 Heavy Trucks	14.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3
T28 General Equipment	3.9	4.3	4.5	4.7	4.9	5.1	5.3	5.5	5.6	5.8	5.9	6.1
T29 Data Handling Equipment	19.0	19.0	19.0	19.0	19.0	18.9	18.9	18.9	18.9	19.0	19.0	19.1
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	1,108.8	1,123.5	1,126.1	1,129.0	1,131.8	1,136.3	1,139.1	1,144.2	1,149.3	1,157.0	1,162.2	1,176.3

Common Plant

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
Gross Plant Beginning Balance												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	19,045.2	18,989.6	18,996.0	18,930.4	18,815.5	18,819.3	18,874.9	18,733.8	18,782.8	18,908.7	18,898.8	19,074.3
T33 Intangible Plant:												
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	57,760.2	57,728.8	57,696.4	57,662.0	57,628.6	57,597.2	57,576.8	57,545.2	57,589.1	57,624.8	57,604.2	57,789.3
T35 Office Furniture	4,148.9	4,130.4	4,112.0	4,093.7	4,075.4	4,057.1	4,038.8	4,020.5	4,002.2	4,241.6	4,223.3	4,462.7
T36 Automobiles	850.6	850.6	850.6	850.6	850.6	850.6	901.0	1,001.7	1,001.7	1,052.1	1,052.1	1,102.5
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	7,748.2	7,748.2	8,277.7	8,277.7	8,277.7	8,277.7	8,781.8	9,285.9	9,285.9	9,462.3	9,664.1	10,168.2
T39 General Equipment	2,205.1	2,263.8	2,360.7	2,360.7	2,367.9	2,406.2	2,428.3	2,501.0	2,874.7	2,943.0	2,950.2	3,061.5
T40 Data Handling Equipment	14,221.2	14,190.2	14,159.2	14,128.2	14,097.2	14,066.2	14,035.2	14,004.2	13,973.2	13,942.2	13,911.2	13,880.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	162,196.6	162,121.0	162,671.0	162,522.7	162,332.3	162,293.7	162,856.0	163,311.7	163,729.1	164,394.1	164,523.3	165,758.1
Book Additions												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	130.9	192.9	120.9	71.6	190.3	242.1	45.4	235.5	312.4	176.6	362.0	40.5
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	37.9	36.9	35.9	35.9	37.9	48.7	37.9	113.3	105.0	48.7	254.4	190.6
T35 Office Furniture	2.8	2.9	3.0	3.0	3.0	3.0	3.0	3.0	260.7	3.0	260.7	3.0
T36 Automobiles	0.0	0.0	0.0	0.0	0.0	50.4	100.7	0.0	50.4	0.0	50.4	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	0.0	529.5	0.0	0.0	0.0	504.1	504.1	0.0	176.4	201.8	504.1	201.8
T39 General Equipment	58.7	96.8	0.0	7.2	38.3	22.1	72.7	373.7	68.3	7.2	111.3	116.0
T40 Data Handling Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	230.3	858.1	158.6	117.7	269.5	870.4	763.8	725.5	973.1	437.3	1,542.9	551.8
Asset Retirements												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3
T35 Office Furniture	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
T36 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T39 General Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T40 Data Handling Equipment	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1
Gross Plant Ending Balance												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	18,989.6	18,996.0	18,930.4	18,815.5	18,819.3	18,874.9	18,733.8	18,782.8	18,908.7	18,898.8	19,074.3	18,928.3
T33 Intangible Plant:												
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	57,728.8	57,696.4	57,662.0	57,628.6	57,597.2	57,576.8	57,545.2	57,589.1	57,624.8	57,604.2	57,789.3	57,910.5
T35 Office Furniture	4,130.4	4,112.0	4,093.7	4,075.4	4,057.1	4,038.8	4,020.5	4,002.2	4,241.6	4,223.3	4,462.7	4,444.4
T36 Automobiles	850.6	850.6	850.6	850.6	850.6	901.0	1,001.7	1,001.7	1,052.1	1,052.1	1,102.5	1,102.5
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	7,748.2	8,277.7	8,277.7	8,277.7	8,277.7	8,781.8	9,285.9	9,285.9	9,462.3	9,664.1	10,168.2	10,370.0
T39 General Equipment	2,263.8	2,360.7	2,360.7	2,367.9	2,406.2	2,428.3	2,501.0	2,874.7	2,943.0	2,950.2	3,061.5	3,177.5
T40 Data Handling Equipment	14,190.2	14,159.2	14,128.2	14,097.2	14,066.2	14,035.2	14,004.2	13,973.2	13,942.2	13,911.2	13,880.2	13,849.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	162,121.0	162,671.0	162,522.7	162,332.3	162,293.7	162,856.0	163,311.7	163,729.1	164,394.1	164,523.3	165,758.1	166,001.8
Book Depreciation Rates												
T00 Unallocated	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T32 Information System	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332
T33 Intangible Plant:												
Maps	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
EZVMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
CIMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
Plus	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Walker	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hyperion	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access Software #4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Field Order Route Design	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Data Pipe Software	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Nucon System	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Leasehold Blue Hill	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Misc	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T33 Intangible Plant	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T34 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T35 Office Furniture	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988
T36 Automobiles	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239
T37 Light Trucks	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363
T38 Heavy Trucks	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632
T39 General Equipment	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040
T40 Data Handling Equipment	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583
T41 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	158.2	156.3	157.7	158.6	158.5	157.3	156.1	158.5	157.5	157.5	158.9	157.7
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	8.9	8.9	8.9	8.8	8.9	8.9	8.9	8.9	8.9	8.9	8.9	0.4
CIMS	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	227.1	227.1	227.1	227.1	227.1	227.1	227.1	227.1	227.1	227.1	227.1	218.6
T34 Office Buildings	115.6	115.4	115.3	115.3	115.2	115.2	115.1	115.2	115.2	115.2	115.6	115.8
T35 Office Furniture	20.6	20.5	20.4	20.3	20.2	20.1	20.1	20.0	21.2	21.1	22.3	22.2
T36 Automobiles	7.8	7.9	7.9	7.9	7.9	8.3	8.3	9.3	9.7	9.7	10.2	10.2
T37 Light Trucks	20.6	20.5	20.5	20.5	20.5	20.5	20.5	20.6	20.5	20.5	20.6	20.5
T38 Heavy Trucks	51.4	54.9	54.9	54.9	54.9	58.2	61.6	61.6	62.8	64.1	67.4	68.8
T39 General Equipment	56.7	59.1	59.1	59.3	60.9	60.8	62.6	72.0	73.7	73.9	76.7	78.6
T40 Data Handling Equipment	65.0	64.9	64.7	64.6	64.5	64.3	64.2	64.0	63.9	63.8	63.6	63.5
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	722.8	728.5	727.7	726.6	727.3	731.9	736.6	748.1	751.6	752.8	762.3	758.8
Common Plant Allocated to Gas												
Gross Plant												
T00 Unallocated @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	5,654.5	5,556.3	5,537.1	5,503.5	5,504.6	5,520.9	5,478.6	5,494.0	5,530.6	5,527.9	5,679.2	5,636.5
T33 Intangible Plant - @ 24.02%												
Maps	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4
EZVMS	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7
CIMS	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3
Plus	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7
Walker	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0
Hyperion	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8
Retail Access	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1
Retail Access Software #4	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0
Field Order Route Design	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9
Data Pipe Software	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7
Nucon System	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7
Leasehold Blue Hill	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0
Misc	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total Intangible Plant @ 24.02%	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2
T34 Office Buildings @ 29.25%	16,886.7	16,875.9	16,866.1	16,858.4	16,847.2	16,841.1	16,832.0	16,844.8	16,855.3	16,849.2	16,903.4	16,936.8
T35 Office Furniture @ 29.25%	1,208.1	1,202.8	1,197.4	1,192.1	1,186.7	1,181.4	1,176.0	1,170.6	1,240.7	1,235.3	1,305.3	1,300.0
T36 Automobiles @ 29.25%	248.8	248.8	248.8	248.8	248.8	263.5	283.0	283.0	307.7	307.7	322.5	322.5
T37 Light Trucks @ 29.25%	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4
T38 Heavy Trucks @ 29.25%	2,265.3	2,421.2	2,421.2	2,421.2	2,421.2	2,568.7	2,718.1	2,716.1	2,767.7	2,826.7	2,974.2	3,033.2
T39 General Equipment @ 29.25%	662.2	690.5	690.5	692.6	703.8	710.3	731.5	840.8	860.8	862.9	895.6	929.4
T40 Data Handling Equipment @ 29.25%	4,150.6	4,141.6	4,132.5	4,123.4	4,114.4	4,105.3	4,096.2	4,087.2	4,078.1	4,069.0	4,060.0	4,050.9
T42 Easements @ 29.25%	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9
Total Common Plant Allocated to Gas	44,635.7	44,796.6	44,753.2	44,697.5	44,686.2	44,850.7	44,984.0	45,106.1	45,300.6	45,338.4	45,689.6	45,770.9
Book Depreciation Expense Allocated to Gas												
T00 Unallocated @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	46.3	46.3	46.1	45.9	45.9	46.0	45.7	45.8	46.1	46.1	46.5	46.1
T33 Intangible Plant - @ 24.02%												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	0.1
CIMS	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Intangible Plant @ 24.02%	54.5	54.5	54.5	54.5	54.5	54.5	54.5	54.5	54.5	54.5	54.5	52.5
T34 Office Buildings @ 29.25%	33.8	33.8	33.7	33.7	33.7	33.7	33.7	33.7	33.7	33.7	33.8	33.9
T35 Office Furniture @ 29.25%	6.0	6.0	6.0	5.9	5.9	5.9	5.9	5.8	6.2	6.2	6.6	6.5
T36 Automobiles @ 29.25%	2.3	2.3	2.3	2.3	2.3	2.4	2.7	2.7	2.8	2.8	3.0	3.0
T37 Light Trucks @ 29.25%	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
T38 Heavy Trucks @ 29.25%	15.0	16.1	16.1	16.1	16.1	17.0	18.0	18.0	18.4	18.7	19.7	20.1
T39 General Equipment @ 29.25%	16.6	17.3	17.3	17.3	17.6	17.8	18.3	21.1	21.6	21.6	22.4	23.3
T40 Data Handling Equipment @ 29.25%	19.0	19.0	18.9	18.9	18.9	18.8	18.8	18.7	18.7	18.6	18.5	18.6
T42 Easements @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	199.6	201.2	201.0	200.7	200.9	202.2	203.6	206.4	208.0	208.3	211.1	209.9
Income Statement												
Total Gas Depreciation On Income Statement												
Gas Depreciation Excluding LTD Term Plant	967.6	974.5	978.9	979.6	982.2	985.5	989.1	994.0	998.9	1,008.5	1,011.6	1,025.5
Common Depreciation Excluding LTD Term Plant	58.8	58.7	58.6	58.6	58.5	58.4	58.3	58.5	58.6	56.6	58.9	58.9
Total Depreciation	1,026.4	1,033.3	1,035.6	1,038.2	1,040.7	1,043.9	1,047.4	1,052.8	1,057.5	1,065.0	1,070.5	1,084.4
Twelve Months Ended October 31, 2011												12,595.2

Orange and Rockland Utilities, Inc.
Gas Rate Case
Plant Depreciation Expense - Proposed Rates
November 2011 to October 2012

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12
Gas Plant												
Gross Plant Beginning Balance												
T00 Unallocated	-	-	-	-	-	-	-	-	-	-	-	-
T18 Mfg Gas Production Plant	30,686.3	30,683.2	30,680.1	30,677.0	30,673.9	30,670.8	30,667.7	30,664.6	30,661.5	30,658.4	30,655.3	30,652.2
T19 Distribution	477,862.8	482,575.2	485,985.9	487,306.7	488,765.9	490,194.0	491,935.7	493,863.4	496,399.1	499,914.4	503,470.8	506,058.6
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	2,374.9	2,374.9	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	65.9	63.7	61.5	59.3	57.1	54.9	52.7	50.5	48.3	46.1	43.9	41.7
T25 Automobiles	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,471.1	2,471.1	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0
T28 General Equipment	1,470.0	1,506.7	1,621.2	1,658.6	1,696.0	1,733.4	1,770.8	1,808.2	1,845.6	1,883.0	1,920.4	1,957.8
T29 Data Handling Equipment	4,898.5	4,925.8	4,928.4	4,924.7	4,921.0	4,917.4	4,913.7	4,910.0	4,906.3	4,913.0	4,919.6	4,936.6
T30 Easements	-	-	-	-	-	-	-	-	-	-	-	-
T31 Trailers	-	-	-	-	-	-	-	-	-	-	-	-
	527,530.4	532,301.4	537,325.3	538,874.5	540,163.2	541,818.7	543,388.8	545,344.9	547,909.0	551,463.1	555,058.2	557,695.0
Book Additions												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T19 Distribution	4,799.8	3,498.1	1,408.2	1,547.6	1,514.5	1,829.1	2,015.1	2,623.1	3,602.7	3,643.8	2,675.2	6,921.8
T19 Distribution Future	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	0.0	1,251.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T21 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T23 Office Buildings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T24 Office Furniture	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T25 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T26 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T27 Heavy Trucks	0.0	249.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T28 General Equipment	36.7	114.5	37.4	37.4	37.4	37.4	37.4	37.4	37.4	37.4	37.4	37.4
T29 Data Handling Equipment	39.2	14.5	8.2	8.2	8.2	8.2	8.2	8.2	18.5	18.5	28.9	28.9
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	4,875.7	5,128.5	1,453.8	1,593.2	1,560.1	1,674.7	2,060.7	2,668.7	3,658.6	3,699.7	2,741.4	6,988.1
Asset Retirements												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
T19 Distribution	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4
T19 Distribution Future	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T21 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T23 Office Buildings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T24 Office Furniture	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
T25 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T26 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T27 Heavy Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T28 General Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T29 Data Handling Equipment	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6
Gross Plant Ending Balance												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	30,683.2	30,680.1	30,677.0	30,673.9	30,670.8	30,667.7	30,664.6	30,661.5	30,658.4	30,655.3	30,652.2	30,649.1
T19 Distribution	482,575.2	485,985.9	487,306.7	488,765.9	490,194.0	491,935.7	493,863.4	496,399.1	499,914.4	503,470.8	506,058.6	512,893.0
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	2,374.9	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3	3,626.3
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	63.7	61.5	59.3	57.1	54.9	52.7	50.5	48.3	46.1	43.9	41.7	39.5
T25 Automobiles	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,471.1	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0	2,721.0
T28 General Equipment	1,506.7	1,621.2	1,658.6	1,696.0	1,733.4	1,770.8	1,808.2	1,845.6	1,883.0	1,920.4	1,957.8	1,995.2
T29 Data Handling Equipment	4,925.8	4,928.4	4,924.7	4,921.0	4,917.4	4,913.7	4,910.0	4,906.3	4,913.0	4,919.6	4,936.6	4,953.5
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	532,301.4	537,325.3	538,874.5	540,163.2	541,818.7	543,388.8	545,344.9	547,909.0	551,463.1	555,056.2	557,695.0	564,578.5
Book Depreciation Rates												
T00 Unallocated	0	0	0	0	0	0	0	0	0	0	0	0
T18 Mfg Gas Production Plant	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755
T19 Distribution	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087
T19 Distribution Future	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T20 Information System	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333
T21 Intangible Plant	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593
T23 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T24 Office Furniture	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186
T25 Automobiles	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375
T26 Light Trucks	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375
T27 Heavy Trucks	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600
T28 General Equipment	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146
T29 Data Handling Equipment	0.003698	0.003698	0.003698	0.003698	0.003698	0.003698	0.003698	0.003698	0.003698	0.003698	0.003698	0.003698
T30 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T31 Trailers	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense												
T00 Unallocated	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6
T18 Mfg Gas Production Plant	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8
T19 Distribution	1,007.1	1,014.3	1,017.0	1,020.1	1,023.0	1,026.7	1,030.7	1,036.0	1,043.3	1,050.7	1,058.1	1,070.4
T19 Distribution Future	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	19.8	30.2	30.2	30.2	30.2	30.2	30.2	30.2	30.2	30.2	30.2	30.2
T21 Intangible Plant	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5
T23 Office Buildings	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
T24 Office Furniture	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
T25 Automobiles	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
T26 Light Trucks	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
T27 Heavy Trucks	16.3	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
T28 General Equipment	6.2	6.7	6.9	7.0	7.2	7.3	7.5	7.7	7.8	8.0	8.1	8.3
T29 Data Handling Equipment	19.2	19.2	19.2	19.2	19.2	19.2	19.1	19.1	19.2	19.2	19.2	19.3
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	1,186.4	1,206.0	1,208.9	1,212.1	1,215.2	1,219.0	1,223.1	1,226.5	1,236.0	1,243.6	1,249.2	1,263.7

Common Plant	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12
Gross Plant Beginning Balance												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	18,928.3	18,800.1	20,048.9	20,651.8	20,546.3	21,554.1	21,555.3	21,500.1	21,847.4	21,827.9	29,837.7	30,147.9
T33 Intangible Plant:												
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	57,910.5	58,257.7	59,527.3	59,493.9	59,460.5	59,429.1	59,395.7	59,518.8	59,485.4	59,454.0	59,842.9	60,110.3
T35 Office Furniture	4,444.4	4,426.1	4,407.8	4,389.5	4,371.2	4,352.9	4,334.6	4,316.3	4,298.0	4,279.7	4,261.4	4,243.1
T36 Automobiles	1,102.5	1,166.8	1,166.8	1,166.8	1,166.8	1,166.8	1,267.5	1,317.9	1,317.9	1,418.6	1,469.0	1,519.4
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	10,370.0	10,473.4	11,025.7	11,025.7	11,025.7	11,025.7	11,227.2	11,529.5	11,529.5	11,731.0	11,932.5	12,234.8
T39 General Equipment	3,177.6	3,215.9	3,275.8	3,275.8	3,283.0	3,321.3	3,373.7	3,400.9	3,497.0	3,502.1	3,572.5	3,768.3
T40 Data Handling Equipment	13,849.2	13,818.2	13,787.2	13,756.2	13,725.2	13,694.2	13,663.2	13,632.2	13,601.2	13,570.2	13,539.2	13,508.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	166,001.8	166,377.6	169,458.9	169,979.1	169,798.1	170,783.5	171,036.6	171,436.1	171,795.8	172,002.9	180,674.7	181,751.5
Book Additions												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	58.3	1,435.3	789.4	81.0	1,194.3	187.7	131.3	533.8	167.0	8,196.3	496.7	137.9
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	416.5	1,336.9	35.9	35.9	37.9	35.9	192.4	35.9	37.9	458.2	336.7	35.9
T35 Office Furniture	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
T36 Automobiles	64.3	0.0	0.0	0.0	0.0	100.7	50.4	0.0	100.7	50.4	50.4	100.7
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	103.4	552.3	0.0	0.0	0.0	201.5	302.3	0.0	201.5	201.5	302.3	302.3
T39 General Equipment	38.4	59.9	0.0	7.2	38.3	52.4	27.2	96.1	5.1	70.4	195.8	10.3
T40 Data Handling Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	683.9	3,389.4	826.3	127.1	1,273.6	581.2	705.6	668.8	515.2	8,979.8	1,384.9	590.1
Asset Retirements												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3
T35 Office Furniture	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
T36 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T39 General Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T40 Data Handling Equipment	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1
Gross Plant Ending Balance												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	18,800.1	20,048.9	20,651.8	20,546.3	21,554.1	21,555.3	21,500.1	21,847.4	21,827.9	29,837.7	30,147.9	30,099.3
T33 Intangible Plant:												
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9	365.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	58,257.7	59,527.3	59,493.9	59,460.5	59,429.1	59,395.7	59,518.8	59,485.4	59,454.0	59,842.9	60,110.3	60,076.9
T35 Office Furniture	4,426.1	4,407.8	4,389.5	4,371.2	4,352.9	4,334.6	4,316.3	4,298.0	4,279.7	4,261.4	4,243.1	4,224.8
T36 Automobiles	1,166.8	1,166.8	1,166.8	1,166.8	1,166.8	1,267.5	1,317.9	1,317.9	1,418.6	1,469.0	1,519.4	1,620.1
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	10,473.4	11,025.7	11,025.7	11,025.7	11,025.7	11,227.2	11,529.5	11,529.5	11,731.0	11,932.5	12,234.8	12,537.1
T39 General Equipment	3,215.9	3,275.8	3,275.8	3,283.0	3,321.3	3,373.7	3,400.9	3,497.0	3,502.1	3,572.5	3,768.3	3,778.6
T40 Data Handling Equipment	13,818.2	13,787.2	13,756.2	13,725.2	13,694.2	13,663.2	13,632.2	13,601.2	13,570.2	13,539.2	13,508.2	13,477.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	166,377.6	169,458.9	169,978.1	169,798.1	170,783.5	171,036.6	171,435.1	171,795.8	172,002.9	180,674.7	181,751.5	182,033.6
Book Depreciation Rates												
T00 Unallocated	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T32 Information System	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332
T33 Intangible Plant:												
Maps	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
EZVMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
CIMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12
Plus	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Walker	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hyperion	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access Software #4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Field Order Route Design	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Data Pipe Software	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Nucon System	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Leasehold Blue Hill	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Misc	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T33 Intangible Plant	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T34 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T35 Office Furniture	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988
T36 Automobiles	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239
T37 Light Trucks	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363
T38 Heavy Trucks	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632
T39 General Equipment	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040
T40 Data Handling Equipment	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583
T41 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense												
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	156.6	167.0	172.1	171.2	179.6	179.6	179.1	182.0	181.9	248.6	261.2	250.8
T33 Intangible Plant:												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	36.0	36.0	36.0	36.0	17.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	218.2	218.2	218.2	218.2	200.1	182.2	182.2	182.2	182.2	182.2	182.2	182.2
T34 Office Buildings	116.5	119.1	119.0	118.9	118.9	118.8	119.0	119.0	118.9	119.7	120.2	120.2
T35 Office Furniture	22.1	22.0	21.9	21.8	21.7	21.6	21.5	21.4	21.3	21.3	21.2	21.1
T36 Automobiles	10.8	10.8	10.8	10.8	10.8	11.7	12.2	12.2	13.1	13.6	14.0	15.0
T37 Light Trucks	20.6	20.6	20.5	20.5	20.5	20.5	20.5	20.5	20.6	20.5	20.8	20.5
T38 Heavy Trucks	69.5	73.1	73.1	73.1	73.1	74.5	76.5	76.5	77.8	79.1	81.1	83.1
T39 General Equipment	80.5	82.0	82.0	82.2	83.2	84.5	85.2	87.6	87.7	89.5	94.4	94.6
T40 Data Handling Equipment	63.3	63.2	63.0	62.9	62.8	62.6	62.5	62.3	62.2	62.1	61.9	61.6
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	758.0	775.9	780.6	779.8	770.6	756.0	758.7	763.7	785.6	836.5	848.7	849.2
Common Plant Allocated to Gas												
Gross Plant												
T00 Unallocated @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	5,499.0	5,864.3	6,040.7	6,009.8	6,304.6	6,304.9	6,288.6	6,380.4	6,384.7	8,727.5	8,818.3	8,804.1
T33 Intangible Plant - @ 24.02%												
Maps	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4
EZVMS	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7
CIMS	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3
Plus	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7
Walker	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0
Hyperion	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8
Retail Access	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1
Retail Access Software #4	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0
Field Order Route Design	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9
Data Pipe Software	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7
Nucon System	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7
Leasehold Blue Hill	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0
Misc	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total Intangible Plant @ 24.02%	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2
T34 Office Buildings @ 29.25%	17,040.4	17,411.7	17,402.0	17,392.2	17,383.0	17,373.2	17,409.2	17,399.5	17,390.3	17,504.0	17,582.3	17,572.5
T35 Office Furniture @ 29.25%	1,294.6	1,288.3	1,283.9	1,278.6	1,273.2	1,267.9	1,262.5	1,257.2	1,251.8	1,246.4	1,241.1	1,235.7
T36 Automobiles @ 29.25%	341.3	341.3	341.3	341.3	341.3	370.7	385.5	385.5	414.9	428.7	444.4	473.9
T37 Light Trucks @ 29.25%	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4
T38 Heavy Trucks @ 29.25%	3,083.5	3,225.0	3,225.0	3,225.0	3,225.0	3,284.0	3,372.4	3,372.4	3,431.3	3,490.3	3,578.7	3,667.1
T39 General Equipment @ 29.25%	940.8	958.2	958.2	960.3	971.5	986.8	994.8	1,022.9	1,024.4	1,044.9	1,102.2	1,105.2
T40 Data Handling Equipment @ 29.25%	4,041.8	4,032.8	4,023.7	4,014.6	4,005.6	3,996.5	3,987.4	3,978.4	3,969.3	3,960.2	3,951.1	3,942.1
T42 Easements @ 29.25%	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9
Total Common Plant Allocated to Gas	45,880.8	46,782.1	46,834.2	46,881.3	47,153.7	47,243.6	47,360.1	47,465.6	47,526.2	50,062.7	50,377.6	50,490.1
Book Depreciation Expense Allocated to Gas												
T00 Unallocated @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	45.8	46.9	50.3	50.1	52.6	52.5	52.4	53.2	53.2	72.7	73.5	73.4
T33 Intangible Plant - @ 24.02%												
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	8.6	8.6	8.6	8.6	4.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Intangible Plant @ 24.02%	52.4	52.4	52.4	52.4	48.1	43.8	43.8	43.8	43.8	43.8	43.8	43.8
T34 Office Buildings @ 29.25%	34.1	34.8	34.8	34.8	34.8	34.7	34.8	34.8	34.8	35.0	35.2	35.1
T35 Office Furniture @ 29.25%	6.5	6.4	6.4	6.4	6.4	6.3	6.3	6.3	6.2	6.2	6.2	6.2
T36 Automobiles @ 29.25%	3.2	3.2	3.2	3.2	3.2	3.4	3.6	3.6	3.8	4.0	4.1	4.4
T37 Light Trucks @ 29.25%	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
T38 Heavy Trucks @ 29.25%	20.3	21.4	21.4	21.4	21.4	21.8	22.4	22.4	22.8	23.1	23.7	24.3
T39 General Equipment @ 29.25%	23.6	24.0	24.0	24.0	24.3	24.7	24.9	25.6	25.8	26.2	27.6	27.7
T40 Data Handling Equipment @ 29.25%	18.5	18.6	18.4	18.4	18.4	18.3	18.3	18.2	18.2	18.1	18.1	18.1
T42 Easements @ 29.25%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	210.3	215.6	216.9	216.6	214.9	211.6	212.4	213.8	214.4	235.1	236.1	238.9
Income Statement												
Total Gas Depreciation On Income Statement												
Gas Depreciation Excluding LTD Term Plant	1,035.4	1,042.6	1,045.3	1,048.3	1,051.2	1,054.8	1,058.8	1,064.1	1,071.5	1,078.9	1,084.3	1,098.7
Common Depreciation Excluding LTD Term Plant	59.1	59.7	59.6	59.6	59.5	59.4	59.4	59.3	59.2	59.4	59.5	59.4
Total Depreciation	1,094.5	1,102.3	1,104.9	1,107.9	1,110.7	1,114.2	1,118.2	1,123.4	1,130.7	1,138.3	1,143.8	1,158.0
Twelve Months Ended October 31, 2012												13,446.9

Orange & Rockland Utilities, Inc.
Gas Department
Taxes Other than Income Taxes
For the Twelve Months Ending October 31, 2011
($000's)

	2010 As Reflected in Exhibit G-4 and G-5	2011 Adjustments	2011 As Adjusted	Changes	Adjusted
STATE, COUNTY & TOWN - PAYMENTS	2,666	133	2,799	-	2,799
- TAX TRUE UP (DEFERRAL	-	-	-		-
VILLAGE - PAYMENTS	603	36	639	-	639
- TAX TRUE UP (DEFERRAL)	-	-	-		-
SCHOOL - PAYMENTS	6,793	379	7,172	-	7,172
- TAX TRUE UP (DEFERRAL)	-				-
AMORT. OF PROPERTY TAX DEFERRAL (A/C 25437	(240)	-	(240)	-	(240)
PROPERTY TAX REFUNDS 05-G-1494 (A/C 254535)	-	-	-		-
PROPERTY TAX REFUNDS (A/C 254398 / 254399)	(35)	-	(35)	-	(35)
TOTAL PROPERTY TAXES	9,787	548	10,336	-	10,336
Payroll Taxes	1,109	54	1,163	-	1,163
Revenue Taxes	2,434	(13)	2,421	93	2,514
Other Taxes:					-
Franchise Tax	45	1	46	-	46
All other Taxes	65	1	66	-	66
Other Taxes	110	2	112	-	112
Total Other than income tax	13,440	591	14,032	93	14,125
Less: Gross Receipts Taxes	(2,434)	13	(2,421)	(93)	(2,514)
Total Excluding GRT	11,006	604	11,611	-	11,611

For the Twelve Months Ending October 31, 2012
($000's)

	2011 As Reflected in Exhibit G-4 and G-5	2012 Adjustments	2012 As Adjusted	Changes	Adjusted
STATE, COUNTY & TOWN - PAYMENTS	2,799	162	2,961	-	2,961
- TAX TRUE UP (DEFERRAL	-	-	-	-	-
VILLAGE - PAYMENTS	639	36	675	-	675
- TAX TRUE UP (DEFERRAL)	-	-	-	-	-
SCHOOL - PAYMENTS	7,172	380	7,552	-	7,552
- TAX TRUE UP (DEFERRAL)	-			-	-
AMORT. OF PROPERTY TAX DEFERRAL (A/C 25437	(240)	-	(240)	-	(240)
PROPERTY TAX REFUNDS 05-G-1494 (A/C 254535)	-	-	-	-	-
PROPERTY TAX REFUNDS (A/C 254398 / 254399)	(35)	-	(35)	-	(35)
TOTAL PROPERTY TAXES	10,336	578	10,914	-	10,914
Payroll Taxes	1,163	36	1,199	-	1,199
Revenue Taxes	2,514	48	2,562	56	2,618
Other Taxes:					
Franchise Tax	46	1	47	-	47
All other Taxes	66	1	67	-	67
Other Taxes	112	2	114	-	-
Total Other than Income tax	14,125	664	14,789	56	14,845
Less: Gross Receipts Taxes	(2,514)	(48)	(2,562)	(56)	(2,618)
Total Excluding GRT	11,611	616	12,227	-	12,227

Orange & Rockland Utilities, Inc.
Gas Department
New York State Income Tax
Twelve Months Ending October 31, 2011
($000's)

	2010 As Reflected in Exhibit G-4 and G-5	2011 Adjustments	2011 As Adjusted	Changes	Adjusted
Operating Income Before Income Taxes	36,571	(4,808)	31,762	8,956	40,718
Additions: Taxable income & Unallowable Deductions					
UNALLOWABLE BUSINESS EXPENSE	-	-	-	-	-
NON TAXABLE INCOME, UNALLOWABLE DEDUCTIONS	-	-	-	-	-
Total Deductions	-	-	-	-	-
Deduct: Non Taxable Inc. & Add'l Deductions					
INTEREST EXPENSE	11,351	$1,663	13,014	-	13,014
MEDICARE REIMBURSEMENT	735	-	735	-	735
Total Deductions	12,086	1,663	13,749	-	13,749
Pre Tax Income	24,485	(6,471)	18,013	8,956	26,969
SECTION II - NORMALIZED ITEMS					
ADD ADDITIONAL TAXABLE INCOME AND UNALLOWABLE DEDUCTIONS:					
BOOK DEPRECIATION - EXPENSE	11,679	916	12,595	-	12,595
- CHARGED TO CLEARING	1,392	357	1,749	-	1,749
AMORTIZATION -- COMPUTER SOFTWARE	1,801	(14)	1,787	-	1,787
VEHICLE LEASE EXPENSE OVER TAX DEPRECIATION	11	49	60	-	60
CAPITALIZED INTEREST	-	-	-	-	-
GENERAL LIABILITY INSURANCE	-	-	-	-	-
WORKMEN'S COMPENSATION	-	-	-	-	-
EXCESS OF BOOK RESERVE OVER UB WRITE-OFFS	-	-	-	-	-
INCREASE IN DEFERRED FUEL COST	5,761	(4,434)	1,327	-	1,327
AMORTIZATION OF RATE CASE COST	18	-	18	-	18
AMORTIZATION OF BOND REDEMPTION COSTS	83	-	83	-	83
AMORTIZATION OF RECOVERED MTA TAX	-	-	-	-	-
MEDICARE REIMBURSEMENT	(423)	-	(423)	-	(423)
POST EMPLOYMENT BENEFITS EXPENSE	3,845	47	3,892	-	3,892
DEFERRED STATE INCOME TAX NON DEDUCTIBLE	-	-	-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION	341	-	341	-	341
ENVIRONMENTAL RESERVE	21	-	21	-	21
REVENUE SUBJECT TO REFUND	-	-	-	-	-
UNALLOWABLE BOOK PENSION EXPENSE	8,225	318	8,543	-	8,543
LOW INCOME/ CUSTOMER OUTREACH	-	-	-	-	-
GAS STRANDED COSTS SURCHARGE RECOVERIES	-	-	-	-	-
PROPERTY TAX REFUND - NET 481H	-	-	-	-	-
TOTAL NORMALIZED ADDITIONS	32,754	(2,762)	29,992	-	29,992
DEDUCT NONTAXABLE INCOME AND ADDITIONAL ALLOWABLE DEDUCTIONS:					
NYS TAX DEPRECIATION - EXISTING BOOK RATES	21,130	2,231	23,361	-	23,361
SECTION 263A DEDUCTION (CAPITALIZED OVERHEADS)	6,072	182	6,254	-	6,254
COST OF REMOVAL	685	(4)	681	-	681
TAX OVER BOOK -- BH LEASE	-	-	-	-	-
LIEN DATE PROPERTY TAX DEDUCTION	255	11	276	-	276
AFUDC	-	-	-	-	-
LOSS ON DISPOSITION OF PROPERTY	173	-	173	-	173
PENSION FUNDING	8,907	27,629	36,536	-	36,536
SUPPLEMENTAL PENSION	525	(20)	505	-	505
OPEB FUNDING	3,201	189	3,390	-	3,390
AMORTIZATION OF CONSERVATION COSTS	68	-	68	-	68
LTIP AND STOCK OPTIONS	-	-	-	-	-
RESERVE FOR MEDICAL INSURANCE	-	-	-	-	-
INTEREST -- ALGONQUIN CAPACITY PAYMENT	-	-	-	-	-
MERCHANT FUNCTION CHARGE	-	-	-	-	-
PHASE IN OF RATE RELIEF 05-G-1494	-	-	-	-	-
MTA TAX DEFERRED	-	-	-	-	-
GAS IN STORAGE CARRYING CHARGE	570	-	570	-	570
ENVIRONMENTAL COST - OER EXPEND. SECT. 198	991	-	991	-	991
TOTAL	42,587	30,218	72,805	-	72,805
TAXABLE INCOME OR (LOSS)	14,652	(39,451)	(24,799)	8,956	(15,843)
SUMMARY OF STATE INCOME TAXES					
CURRENT STATE INCOME TAXES @ 7.1%	1,040	(2,801)	(1,761)	636	(1,125)
DEFERRED STATE INCOME TAXES @ 7.1%	698	2,342	3,040	-	3,040
TOTAL CURRENT PERIOD SIT	1,738	(459)	1,279	636	1,915
MTA TAX @1.53%	-	-	-	-	-
DEFERRED STATE MTA TAXES @ 1.53%	-	-	-	-	-
PRIOR PERIOD OVER / UNDER ACCRUAL	-	-	-	-	-
NYS INCOME TAX	1,738	(459)	1,279	636	1,915

Orange & Rockland Utilities, Inc.
Gas Department
New York State Income Tax
Twelve Months Ending October 31, 2012
($000's)

	2011 As Reflected in Exhibit G-4 and G-5	2012 Adjustments	2012 As Adjusted	Changes	Adjusted
Operating Income Before Income Taxes	40,718	(1,807)	38,911	5,343	44,254
Additions: Taxable Income & Unallowable Deductions					
UNALLOWABLE BUSINESS EXPENSE	-	-	-	-	-
NON TAXABLE INCOME, UNALLOWABLE DEDUCTIONS	-	-	-	-	-
Total Deductions	-	-	-	-	-
Deduct: Non Taxable Inc. & Add'l Deductions					
INTEREST EXPENSE	13,014	$1,149	14,163	-	14,163
MEDICARE REIMBURSEMENT	735	-	735	-	735
Total Deductions	13,749	1,149	14,898	-	14,898
Pre Tax Income	26,969	(2,956)	24,013	5,343	29,356
SECTION II - NORMALIZED ITEMS					
ADD ADDITIONAL TAXABLE INCOME AND UNALLOWABLE DEDUCTIONS:					
BOOK DEPRECIATION - EXPENSE	12,595	852	13,447	-	13,447
- CHARGED TO CLEARING	1,749	437	2,186	-	2,186
AMORTIZATION -- COMPUTER SOFTWARE	1,787	(88)	1,698	-	1,698
VEHICLE LEASE EXPENSE OVER TAX DEPRECIATION	60	(69)	(10)	-	(10)
CAPITALIZED INTEREST	-	-	-	-	-
GENERAL LIABILITY INSURANCE	-	-	-	-	-
WORKMEN'S COMPENSATION	-	-	-	-	-
EXCESS OF BOOK RESERVE OVER UB WRITEOFFS	-	-	-	-	-
INCREASE IN DEFERRED FUEL COST	1,327	(433)	894	-	894
AMORTIZATION OF RATE CASE COST	18	-	18	-	18
AMORTIZATION OF BOND REDEMPTION COSTS	83	-	83	-	83
AMORTIZATION OF RECOVERED MTA TAX	-	-	-	-	-
MEDICARE REIMBURSEMENT	(423)	-	(423)	-	(423)
POST EMPLOYMENT BENEFITS EXPENSE	3,892	(67)	3,825	-	3,825
DEFERRED STATE INCOME TAX NON DEDUCTIBLE	-	-	-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION	341	-	341	-	341
ENVIRONMENTAL RESERVE	21	-	21	-	21
REVENUE SUBJECT TO REFUND	-	-	-	-	-
UNALLOWABLE BOOK PENSION EXPENSE	8,543	342	8,884	-	8,884
LOW INCOME/ CUSTOMER OUTREACH	-	-	-	-	-
GAS STRANDED COSTS SURCHARGE RECOVERIES	-	-	-	-	-
PROPERTY TAX REFUND - NET 481H	-	-	-	-	-
TOTAL NORMALIZED ADDITIONS	29,992	972	30,964	-	30,964
DEDUCT NONTAXABLE INCOME AND ADDITIONAL ALLOWABLE DEDUCTIONS:					
NYS TAX DEPRECIATION - EXISTING BOOK RATES	23,361	2,202	25,563	-	25,563
SECTION 263A DEDUCTION (CAPITALIZED OVERHEADS)	6,254	(16)	6,238	-	6,238
COST OF REMOVAL	681	(468)	214	-	214
TAX OVER BOOK -- BH LEASE	-	-	-	-	-
LIEN DATE PROPERTY TAX DEDUCTION	276	-	276	-	276
AFUDC	-	-	-	-	-
LOSS ON DISPOSITION OF PROPERTY	173	-	173	-	173
PENSION FUNDING	36,536	(17,053)	19,483	-	19,483
SUPPLEMENTAL PENSION	505	(9)	496	-	496
OPEB FUNDING	3,390	22	3,412	-	3,412
AMORTIZATION OF CONSERVATION COSTS	68	-	68	-	68
LTIP AND STOCK OPTIONS	-	-	-	-	-
RESERVE FOR MEDICAL INSURANCE	-	-	-	-	-
INTEREST -- ALGONQUIN CAPACITY PAYMENT	-	-	-	-	-
MERCHANT FUNCTION CHARGE	-	-	-	-	-
PHASE IN OF RATE RELIEF 05-G-1494	-	-	-	-	-
MTA TAX DEFERRED	-	-	-	-	-
GAS IN STORAGE CARRYING CHARGE	570	-	570	-	570
ENVIRONMENTAL COST - QER EXPEND. SECT. 198	991	-	991	-	991
TOTAL	72,805	(15,322)	57,483	-	57,483
TAXABLE INCOME OR (LOSS)	(15,844)	13,339	(2,506)	5,343	2,838
SUMMARY OF STATE INCOME TAXES					
CURRENT STATE INCOME TAXES @ 7.1%	(1,125)	947	(178)	379	201
DEFERRED STATE INCOME TAXES @ 7.1%	3,040	(1,157)	1,883	-	1,883
TOTAL CURRENT PERIOD SIT	1,915	(210)	1,705	379	2,084
MTA TAX @1.53%					
DEFERRED STATE MTA TAXES @ 1.53%					
PRIOR PERIOD OVER / UNDER ACCRUAL					
NYS INCOME TAX	1,915	(210)	1,705	379	2,084

Orange & Rockland Utilities, Inc.
Gas Department
Federal Income Tax
Twelve Months Ending October 31, 2011
($000's)

	2010 As Reflected in Exhibit G-4 and G-5	2011 Adjustments	2011 As Adjusted	Changes	Adjusted
Operating Income Before Income Taxes	$36,571	$ (4,808)	$31,762	$8,956	$40,718
New York State Income Taxes	1,738	(459)	1,279	636	1,915
Book Operating Income before FIT	34,833	(4,349)	30,484	8,320	38,803
Flow Through Items					
Add: Additional Income and Unallowable Deductions					
BOOK DEPRECIATION - CHARGED TO EXPENSE	11,679	916	12,595	-	12,595
- CHARGED TO CLEARING	1,392	357	1,749	-	1,749
Capitalized Interest	-	-	-	-	-
UNALLOWABLE BUSINESS EXPENSE	-	-	-	-	-
NON TAXABLE INCOME, UNALLOWABLE DEDUCTIONS	-	-	-	-	-
Total Additions	13,071	1,273	14,344	-	14,344
Deduct: Non-Taxable Income and Additional Deductions					
Interest Expense	11,351	1,663	13,014	-	13,014
STATUTORY DEPRECIATION - CURRENT BOOK RATES	11,818	1,211	13,027	-	13,027
- PROPOSED BOOK RATES	(188)	(211)	(399)	-	(399)
COST OF REMOVAL	685	(4)	681	-	681
MEDICARE REIMBURSEMENT	735	-	735	-	735
LIEN DATE PROPERTY TAX DEDUCTION	265	11	276	-	276
AFUDC	-	-	-	-	-
LOSS ON DISPOSITION OF PROPERTY	173	-	173	-	173
TOTAL FLOW THRU DEDUCTIONS	24,837	2,671	27,508	-	27,508
PRETAX INCOME	23,067	(5,746)	17,320	8,320	25,639
SECTION II - NORMALIZED ITEMS			-		-
ADD ADDITIONAL TAXABLE INCOME AND			-		-
UNALLOWABLE DEDUCTIONS:			-		-
AMORTIZATION – COMPUTER SOFTWARE	1,801	(14)	1,787	-	1,787
VEHICLE LEASE EXPENSE OVER TAX DEPRECIATION	11	49	60	-	60
INCREASE IN DEFERRED FUEL COST	5,761	(4,434)	1,327	-	1,327
AMORTIZATION OF RATE CASE COST	18	-	18	-	18
AMORTIZATION OF BOND REDEMPTION COSTS	83	-	83	-	83
AMORTIZATION OF RECOVERED MTA TAX	-	-	-	-	-
MEDICARE REIMBURSEMENT	(457)	-	(457)	-	(457)
POST EMPLOYMENT BENEFITS EXPENSE	3,845	47	3,892	-	3,892
DEFERRED STATE INCOME TAX NON DEDUCTIBLE	698	2,342	3,040	-	3,040
CONTRIBUTIONS IN AID OF CONSTRUCTION	341	-	341	-	341
ENVIRONMENTAL RESERVE	21	-	21	-	21
REVENUE SUBJECT TO REFUND	-	-	-	-	-
UNALLOWABLE BOOK PENSION EXPENSE	8,225	318	8,543	-	8,543
LOW INCOME/ CUSTOMER OUTREACH	-	-	-	-	-
GAS STRANDED COSTS SURCHARGE RECOVERIES	-	-	-	-	-
PROPERTY TAX REFUND - NET 461H	-	-	-	-	-
TOTAL NORMALIZED ADDITIONS	20,347	(1,693)	18,654	-	18,654
DEDUCT NONTAXABLE INCOME AND ADDITIONAL					
ALLOWABLE DEDUCTIONS:					
TAX DEPRECIATION (NORM) - ADR/ACRS/MACRS	8,430	(245)	8,185	-	8,185
- PROPOSED BOOK RATE	189	210	399	-	399
SECTION 263A DEDUCTION (CAPITALIZED OVERHEADS)	5,534	266	5,800	-	5,800
TAX OVER BOOK – BH LEASE	-	-	-	-	-
PENSION FUNDING	8,907	27,629	36,536	-	36,536
SUPPLEMENTAL PENSION	525	(20)	505	-	505
OPEB FUNDING	3,201	189	3,390	-	3,390
AMORTIZATION OF CONSERVATION COSTS	68	-	68	-	68
LTIP AND STOCK OPTIONS	-	-	-	-	-
RESERVE FOR MEDICAL INSURANCE	-	-	-	-	-
INTEREST – ALGONQUIN CAPACITY PAYMENT	-	-	-	-	-
MERCHANT FUNCTION CHARGE	-	-	-	-	-
PHASE IN OF RATE RELIEF 05-G-1494	-	-	-	-	-
MTA TAX DEFERRED	-	-	-	-	-
GAS IN STORAGE CARRYING CHARGE	570	-	570	-	570
ENVIRONMENTAL COST - QER EXPEND, SECT. 198	991	-	991	-	991
TOTAL	28,415	28,028	56,443	-	56,443
TAXABLE INCOME OR (LOSS)	14,999	(35,468)	(20,469)	8,320	(12,150)
SUMMARY OF FEDERAL INCOME TAXES					
CURRENT FEDERAL INCOME TAXES	5,250	(12,414)	(7,164)	2,912	(4,253)
DEFERRED FEDERAL INCOME TAXES	2,824	10,403	13,226	-	13,226
AMORTIZATION OF DEFERRED FIT – 263A	(221)	-	(221)	-	(221)
TOTAL CURRENT PERIOD FIT	7,853	(2,011)	5,841	2,912	8,752
PRIOR YEARS (OVER)/UNDER ACCRUAL	-	-	-	-	-
FEDERAL INCOME TAX EXPENSE	7,853	(2,011)	5,841	2,912	8,752
(Incr (Incr.) / Decr. to Rate Base - Change in Def. FIT - Depr.	5,369		5,369		5,369
Decrease - Amortization of Deferred FIT - Depr	(221)	-	(221)	-	(221)
Net Rate Base (Increase) / Decrease	5,148	-	5,148	1,019	6,167

Orange & Rockland Utilities, Inc.
Gas Department
Federal Income Tax
Twelve Months Ending October 31, 2012
($000's)

	2011 As Reflected in Exhibit G-4 and G-5	2012 Adjustments	2012 As Adjusted	Changes	Adjusted
Operating Income Before Income Taxes	$40,718	$ (1,807)	$ 38,911	$5,343	$44,254
New York State Income Taxes	1,915	(210)	1,705	379	2,084
Book Operating Income before FIT	38,803	(1,597)	37,206	4,964	42,170
Flow Through Items					
Add: Additional Income and Unallowable Deductions					
BOOK DEPRECIATION - CHARGED TO EXPENSE	12,595	852	13,447	-	13,447
- CHARGED TO CLEARING	1,749	437	2,186	-	2,186
Capitalized Interest	-	-	-	-	-
UNALLOWABLE BUSINESS EXPENSE	-	-	-	-	-
NON TAXABLE INCOME, UNALLOWABLE DEDUCTIONS	-	-	-	-	-
Total Additions	14,344	1,289	15,633	-	15,633
Deduct: Non-Taxable Income and Additional Deductions					
Interest Expense	13,014	1,149	14,163	-	14,163
STATUTORY DEPRECIATION - CURRENT BOOK RATES	13,027	1,237	14,264	-	14,264
- PROPOSED BOOK RATES	(399)	(213)	(612)	-	(612)
COST OF REMOVAL	681	(468)	214	-	214
MEDICARE REIMBURSEMENT	735	-	735	-	735
LIEN DATE PROPERTY TAX DEDUCTION	276	-	276	-	276
AFUDC	-	-	-	-	-
LOSS ON DISPOSITION OF PROPERTY	173	-	173	-	173
TOTAL FLOW THRU DEDUCTIONS	27,508	1,706	29,214	-	29,214
PRETAX INCOME	25,639	(2,014)	23,625	4,964	28,589
SECTION II - NORMALIZED ITEMS					
ADD ADDITIONAL TAXABLE INCOME AND UNALLOWABLE DEDUCTIONS:					
AMORTIZATION -- COMPUTER SOFTWARE	1,787	(88)	1,698	-	1,698
VEHICLE LEASE EXPENSE OVER TAX DEPRECIATION	60	(69)	(10)	-	(10)
INCREASE IN DEFERRED FUEL COST	1,327	(433)	894	-	894
AMORTIZATION OF RATE CASE COST	18	-	18	-	18
AMORTIZATION OF BOND REDEMPTION COSTS	83	-	83	-	83
AMORTIZATION OF RECOVERED MTA TAX	-	-	-	-	-
MEDICARE REIMBURSEMENT	(457)	-	(457)	-	(457)
POST EMPLOYMENT BENEFITS EXPENSE	3,892	(67)	3,825	-	3,825
DEFERRED STATE INCOME TAX NON DEDUCTIBLE	3,040	(1,157)	1,883	-	1,883
CONTRIBUTIONS IN AID OF CONSTRUCTION	341	-	341	-	341
ENVIRONMENTAL RESERVE	21	-	21	-	21
REVENUE SUBJECT TO REFUND	-	-	-	-	-
UNALLOWABLE BOOK PENSION EXPENSE	8,543	342	8,884	-	8,884
LOW INCOME/ CUSTOMER OUTREACH	-	-	-	-	-
GAS STRANDED COSTS SURCHARGE RECOVERIES	-	-	-	-	-
PROPERTY TAX REFUND - NET 461H	-	-	-	-	-
TOTAL NORMALIZED ADDITIONS	18,654	(1,474)	17,180	-	17,180
DEDUCT NONTAXABLE INCOME AND ADDITIONAL ALLOWABLE DEDUCTIONS:					
TAX DEPRECIATION (NORM) - ADR/ACRS/MACRS	8,185	784	8,969	-	8,969
- PROPOSED BOOK RATE	399	213	612	-	612
SECTION 263A DEDUCTION (CAPITALIZED OVERHEADS)	5,800	111	5,911	-	5,911
TAX OVER BOOK -- BH LEASE	-	-	-	-	-
PENSION FUNDING	36,536	(17,053)	19,483	-	19,483
SUPPLEMENTAL PENSION	505	(9)	496	-	496
OPEB FUNDING	3,390	22	3,412	-	3,412
AMORTIZATION OF CONSERVATION COSTS	68	-	68	-	68
LTIP AND STOCK OPTIONS	-	-	-	-	-
RESERVE FOR MEDICAL INSURANCE	-	-	-	-	-
INTEREST -- ALGONQUIN CAPACITY PAYMENT	-	-	-	-	-
MERCHANT FUNCTION CHARGE	-	-	-	-	-
PHASE IN OF RATE RELIEF 05-G-1494	-	-	-	-	-
MTA TAX DEFERRED	-	-	-	-	-
GAS IN STORAGE CARRYING CHARGE	570	-	570	-	570
ENVIRONMENTAL COST - QER EXPEND. SECT. 198	991	-	991	-	991
TOTAL	56,443	(15,932)	40,511	-	40,511
TAXABLE INCOME OR (LOSS)	(12,150)	12,445	295	4,964	5,259
SUMMARY OF FEDERAL INCOME TAXES					
CURRENT FEDERAL INCOME TAXES	(4,253)	4,356	103	1,737	1,841
DEFERRED FEDERAL INCOME TAXES	13,226	(5,061)	8,166	-	8,166
AMORTIZATION OF DEFERRED FIT -- 263A	(221)	-	(221)	-	(221)
TOTAL CURRENT PERIOD FIT	8,752	(705)	8,047	1,737	9,784
PRIOR YEARS (OVER)/UNDER ACCRUAL	-	-	-	-	-
FEDERAL INCOME TAX EXPENSE	8,752	(705)	8,047	1,737	9,784

Orange & Rockland Utilities, Inc.
Gas Department
Rate Base
Twelve Months Ending October 31, 2011
($000's)

	2010 As Reflected in Exhibit G-2	2011 Adjustments	2011 As Adjusted
Utility Plant:			
Book Cost of Plant	518,317	$45,509	$563,826
Accumulated Reserve for Depreciation	(173,147)	($14,581)	(187,728)
Net Plant	345,170	30,928	376,098
Working Capital	17,223	714	17,937
Regulatory Assets / (Liabilities):			
M.T.A. SURTAX - NET OF INCOME TAX	(4)	-	(4)
R&D EXPENDITURES - NET OF INCOME TAX	33	-	33
M.T.A. SURTAX - NET OF INCOME TAX	179	-	179
RATE CASE COSTS - NET OF INCOME TAX	28	(11)	17
CUSTOMER OUTREACH PROGRAM - NET OF INCOME TAX	(325)	-	(325)
MGP ENVIRONMENTAL - RY1 Balance	2,504	(1,002)	1,502
- RY2 Balance	-	957	957
- RY3 Balance	-	-	-
CUSTOMER ADVANCES FOR CONSTRUCTION - NET OF INCOME TAX	(28)	-	(28)
GAS PERFORMANCE INCENTIVES - NET OF INCOME TAX	(184)	74	(110)
ACCUM. DEFERRED INCOME TAXES			
ACCUM. DEFERRED FIT - ACRS / ADR	(47,345)	(2,531)	(49,876)
ACCUM. DEFERRED FIT - 263(A) CAPITALIZED OVERHEADS	(14,783)	(1,809)	(16,592)
BONUS DEPRECIATION	(2,292)	(473)	(2,765)
ACCUM. DEFERRED SIT	(3,239)	(2,342)	(5,581)
ACCUM. FIT ON DEFERRED SIT	991	820	1,811
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(796)	213	(583)
Rate Base - Total	297,132	$25,538	$322,670

Orange & Rockland Utilities, Inc.
Gas Department
Working Capital Allowance
Twelve Months Ending October 31, 2011
($000's)

	2010 As Reflected in Exhibit G-2	2011 Adjustments	2011 As Adjusted
M & S			
GENERAL & COMMON (GAS)	$1,425	$30	$1,455
TOTAL MATERIALS AND SUPPLIES	1,425	30	1,455
PREPAYMENTS			
INSURANCE	28	1	29
PROPERTY TAXES	4,654	274	4,928
PSC ASSESSMENT	230	5	234
OTHER	3,593	76	3,669
TOTAL PREPAYMENTS	8,505	355	8,861
CASH WORKING CAPITAL			
OPERATION & MAINTENANCE EXP.	208,357	(357)	208,000
LESS:			
PURCHASED GAS	138,567	836	139,403
UNCOLLECTIBLES	1,252	(19)	1,233
REGULATORY ITEMS (DEFERRED CHARGES)			
DEFERRED PURCHASED GAS EXP.	5,761	(4,434)	1,327
RESEARCH AND DEVELOPMENT	20		
PENSION AMORTIZATION	1,460	-	1,460
OPEB AMORTIZATION	562	-	562
OUTREACH & EDUCATION	(200)	-	(200)
RATE CASE COSTS	18	-	18
GAS MAINS AMORTIZATION	525	-	525
MGP	2,046	634	2,680
WORKING CAPITAL REQUIREMENTS	58,346	2,626	60,992
CASH WORKING CAPITAL @ 1/8	7,293	328	7,622
TOTAL WORKING CAPITAL	$ 17,223	$ 714	$ 17,937

Orange & Rockland Utilities, Inc.
Gas Department
Rate Base
Twelve Months Ending October 31, 2012
($000's)

	2011 As Reflected in Exhibit G-6	2012 Adjustments	2012 As Adjusted
Utility Plant:			
Book Cost of Plant	$563,826	42,564	$606,390
Accumulated Reserve for Depreciation	($187,728)	(15,276)	(203,004)
Net Plant	376,098	27,288	403,386
Working Capital	17,937	1,493	19,430
Regulatory Assets / (Liabilities):			
R&D EXPENDITURES - NET OF INCOME TAX	33	-	33
M.T.A. SURTAX - NET OF INCOME TAX	179	-	179
RATE CASE COSTS - NET OF INCOME TAX	17	(11)	6
CUSTOMER OUTREACH PROGRAM - NET OF INCOME TAX	(325)	-	(325)
MGP ENVIRONMENTAL - RY1 Balance	1,502	(1,002)	500
- RY2 Balance	957	(383)	574
- RY3 Balance	-	589	589
CUSTOMER ADVANCES FOR CONSTRUCTION - NET OF INCOME TAX	(28)	-	(28)
GAS PERFORMANCE INCENTIVES - NET OF INCOME TAX	(110)	74	(36)
ACCUM. DEFERRED INCOME TAXES			
ACCUM. DEFERRED FIT - ACRS / ADR	(49,876)	(3,011)	(52,887)
ACCUM. DEFERRED FIT - 263(A) CAPITALIZED OVERHEADS	(16,592)	(2,290)	(18,882)
BONUS DEPRECIATION	(2,765)	(342)	(3,107)
ACCUM. DEFERRED SIT	(5,581)	(1,883)	(7,464)
ACCUM. FIT ON DEFERRED SIT	1,811	659	2,470
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(583)	213	(370)
Rate Base - Total	322,674	21,394	344,067

Orange & Rockland Utilities, Inc.
Gas Department
Working Capital Allowance
Twelve Months Ending October 31, 2012
($000's)

	2011 As Reflected in Exhibit G-6	2012 Adjustments	2012 As Adjusted
M & S			
GENERAL & COMMON (GAS)	$1,455	$31	$1,486
TOTAL MATERIALS AND SUPPLIES	1,455	31	1,486
PREPAYMENTS			
INSURANCE	29	1	30
PROPERTY TAXES	4,928	289	5,217
PSC ASSESSMENT	234	5	239
OTHER	3,669	77	3,746
TOTAL PREPAYMENTS	8,861	372	9,232
CASH WORKING CAPITAL			
OPERATION & MAINTENANCE EXP.	208,000	14,353	222,353
LESS:			
PURCHASED GAS	139,403	5,671	145,074
UNCOLLECTIBLES	1,233	-	1,233
REGULATORY ITEMS (DEFERRED CHARGES)			
DEFERRED PURCHASED GAS EXP.	1,327	(433)	894
PENSION AMORTIZATION	1,460	-	1,460
OPEB AMORTIZATION	562	-	562
OUTREACH & EDUCATION	(200)	-	
RATE CASE COSTS	18	-	18
GAS MAINS AMORTIZATION	525	-	525
MGP	2,680	390	3,070
WORKING CAPITAL REQUIREMENTS	60,992	8,725	69,517
CASH WORKING CAPITAL @ 1/8	7,624	1,091	8,715
TOTAL WORKING CAPITAL	$ 17,940	$ 1,493	$ 19,433

Orange & Rockland Utilities, Inc.
Gas Department
Interest Synchronization
Twelve Months Ending October 31, 2011
($000's)

	2010 As Reflected in Exhibit G-4 and G-5	2011 Adjustments	2011 As Adjusted
Rate Base	$284,612	$25,538	$310,150
Interest Bearing CWIP (+)	5,687	-	5,687
Earnings Base	290,299	25,538	315,837
Embedded Cost of Debt	3.91%		4.12%
Interest Deduction	$11,351	$1,663	$13,014

Twelve Months Ending October 31, 2012
($000's)

	2011 As Adjusted	2012 Adjustments	2012 As Adjusted
Rate Base	$310,150	$21,394	$331,543
Interest Bearing CWIP (+)	5,687	-	5,687
Earnings Base	315,837	21,394	337,230
Embedded Cost of Debt	4.12%		4.20%
Interest Deduction	$13,014	$1,149	$14,163

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

Accounting Panel

Exhibit G-16

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF SCHEDULES

SCHEDULE	TITLE OF SCHEDULE	WITNESS
1	Staff AP-2, Schedule 8	Accounting Panel
2	Staff AP-2, Schedule 8 Accepted Adjustments	"

Orange and Rockland Utilities, Inc.
Gas Service
Staff Prefile
Explanation of Adjustments
For Twelve Months Ending October 31, 2010
(000's)

Adj. No.	Explanation		Amount
	Operating Revenues (Schedule 1)		
1	Sales to Public (Gas Rates Panel)		
	To reflect Staff's sales forecast priceout.		$ 794
2	Other Operating Revenues		
	a) To reflect Staff's forecasts of Late Payment Charge Revenue based on an updated 2008 ratio of Late Payment Charges to Sales Revenue	$ 68	
	b) To reflect Staff's forecast of Marketer Billing Services based on 2008 Rever	(20)	
	c) To reflect the Passback of the 2008 adjustment for Customer Service Surve	42	
	d) To defer recovery of IRS Audit Adjustment pending review	100	
	e) To reflect Gas Rate Panel's imputation of Additional power generation transportation revenue	931	
	Total Adjustment to Miscellaneous Service Revenues		$ 1,121
	Operation and Maintenance Expenses (Schedule 2)		
3	**Direct Labor**		
	a) To reflect Staff's 2008 proxy for management's merit increase	$ (21)	
	b) To remove the Gas Efficiency Specialist	(75)	
	c) To reflect Capital Construction & Depreciation Panel's adjustments of requested positions	(145)	
	d) To remove the Gas Marketing Specialist as adjsuted by Staff Gas Rate Panel	(81)	
	e) To reflect Capital Construction & Depreciation Panel's additional 1% productivity adjustment	(369)	
	Total Adjustment to Direct Labor		$ (691)
4	**Shared Service**		
	a) To Remove exectuive bonuses included in Shared Services	$ (82)	
	b) To adjust general liability insurance to fully reflect impact of Con Edison settlement Agreement	(12)	
	Total Adjustment to Shared Services		$ (94)
5	**Employee and Other Insurance Costs**		
	To reduce health and life insurance costs based on 2008 allocation and to reflect the general escalation rate of 2010		$ (636)
6	**Regulatory Costs and Amortizations**		
	a) To reflect the pass back of remaining conservation funds	$ (14)	
	b) To reflect Staff's treatment of outreach and education costs (**Insogna**)	(50)	
	c) To reflect Staff's Low Income Program spending level (**Insogna**)	435	
	Total Adjustment to Regulatory Costs and Amortizations		$ 371
7	**Pensions and OPEBs cost**		
	a) To reflect Staff's use of 2008 allocations.	$ (143)	
	b) To amortize the Pension under recovery over five years.	(570)	
	c) To amortize the OPEB under recovery over five years.	(244)	
	Total Adjustment to Pensions/OPEBs		$ (957)

Adj. No.	Explanation		Amount
8	**Uncollectible Costs**		
	To reflect impacts of Staff's ratio of bad debt customer accounts write-offs,net of collections, to sales to customers.		$ (182)
9	**MGP Sites and Environmental Costs**		
	To reflect Staff's allowance for MGP cost recovery.		$ (1,014)
10	**Gas Department Programs**		
	a) To remove System Contingencies costs	$ (500)	
	b) To remove Gas Rebate Program costs (Tefera)	(74)	
	c) To reflect Staff's allowance for additional Vehicle Expense	(61)	
	Total Adjustments to Gas Department Programs		$ (635)
11	**Other O&M Costs**		
	To reflect Staff's Corporate Fiscal Expense Forecast		$ (21)
12	**Depreciation and Amortization Expense**		
	a) To reflect Capital Construction & Depreciation Panel's depreciation rate changes and plant adjustments	$ (965)	
	b) To reflect Capital Construction & Depreciation Panel's amortization of LTD term plant	(145)	
	c) To reflect Staff's 5 year amortization of the Common Plant's excess reserv	(667)	
	Total Adjustments to Depreciation and Amortization Expense		$ (1,777)
13	**Taxes Other Than Income Taxes** (Schedule 3)		
	a) To remove payroll taxes related to disallowed employees	$ (16)	
	b) To remove Pennsylvania franchise tax	(15)	
			(31)
14	**New York State Income Taxes** (Schedule 4)		
	a) To reflect Staff's operating income.	$ 7,582	
	b) To reflect impact of Staff's adjustments on interest deduction.	1,464	
	c) To reflect impact of Staff's adjustment on book depreciation.	(1,632)	
	d) To reflect impact of Staff's amortization of software.	(145)	
	e) To reflect impact of Staff's amortization of the deferred OPEB under recove	(244)	
	f) To reflect impact of changes to unallowable deferred pension expense.	(570)	
	Adjustments to Taxable Income	6,455	
		7.10%	
	g) To reflect current NYS income tax.	458	
	h) To reflect net impact of Staff's adjustments to deferred State Income Tax.	184	
	Total adjustment to NYS Income Tax		$ 642
15	**Federal Income Taxes** (Schedule 5)		
	a) To reflect Staff's operating income after SIT.	$ 6,940	
	b) To reflect impact of Staff's depreciation rate changes on:		
	1) Unallowable Book Depreciation	(1,632)	
	2) Statutory Depreciation	171	
	3) Normalized Tax Depreciation ADR/ACRS/MACRS	388	
	c) To reflect impact of Staff's adjustment on interest deduction.	1,464	
	d) To reflect impact of Staff's adjustment on Amortization-Software	(145)	
	e) To reflect impact of Staff's OPEB amortization.	(244)	
	f) To reflect impact of Staff's deferred pension cost amortization.	(570)	
	To reflect impact of non deductible deferred State Income Tax	184	
	Adjustments to Taxable Income	6,555	
		35%	
	g) To reflect current Federal Income Taxes.	2,294	
	h) To reflect deferred Federal Income Taxes.	135	
	Total adjustment to Federal Income Taxes		$ 2,430

Adj. No.	Explanation		Amount
	Rate Base (Schedule 6)		
16	**Gas Plant In Service**		
	To reflect Capital Construction & Depreciation Panel's adjustments to Company Plant Additions.		$ (5,716)
17	**Accumulated Provision for Depreciation**		
	a) To reflect impact of Capital Construction & Depreciation Panel's depreciation adjustment and plant additions	$590	
	b) To reflect impact of Capital Construction & Depreciation Panel's Common Plant Excess Reseerve amortization	334	
	Total Adjustment to Accumulated Provision for Depreciation		$ 924
18	**Working Capital**		
	a) To reflect rate year cash working capital per Schedule	$ (252)	
	b) To reflect Capital Construction & Depreciation Panel's adjustment for materails & supplies in inventory	(72)	
			$ (324)
19	**Deferred DSM- Net of Tax**		
	To reflect remaining average conservation balance after pass back		$ (4)
20	**Deferred R&D Expenditures- Net of Tax**		
	To reflect corrected deferred R&D balance		$ (6)
21	**Deferred Rate Case Costs -Net of Tax**		
	To reflect corrected deferred rate case balance		$ (5)
22	**Deferred MGP Environmental-Net of Tax**		
	To reflect the impact of Staff's treatment of deferred MGP costs		$ 299
23	**Deferred Performance Incentives -Net of Tax**		
	To reflect the impact of the 2008 Customer Survey incentive net of tax results		$ (63)
24	**Accum. Deferred FIT -ACRS/ADR**		
	To reflect impact of Staff's depreciation rate and plant addition changes		$ 68
25	**Accum. Deferred FIT-263(A) Cap. Overheads**		
	To reflect impact of Staff's depreciation rate and plant addition changes		$ 330
26	**Accum. Deferred FIT- Bonus Depreciation**		
	To reflect impact of Staff's depreciation rate and plant addition changes		$ 210

Orange and Rockland Utilities, Inc.
Gas Service
Staff Prefile
Explanation of Adjustments
For Twelve Months Ending October 31, 2010
(000's)

Adj. No.	Explanation		Amount
	Operating Revenues (Schedule 1)		
1	Sales to Public (Gas Rates Panel)		
	a) Adjustment to annualize "trued up" MFC revenues (procurement, credit and collection)	209	
	b) Billing and payment processing charges	37	
	c) To reflect current uncollectible rate	28	
	c) To reflect increase in the of SC10	81	
	To reflect Staff's sales forecast priceout.		$ 355
2	Other Operating Revenues		
	a) To reflect Staff's forecasts of Late Payment Charge Revenue based on an updated 2008 ratio of Late Payment Charges to Sales Revenue	$ 68	
	b) To reflect Staff's forecast of Marketer Billing Services based on 2008 Rever	(20)	
	c) To reflect the Passback of the 2008 adjustment for Customer Service Surve	42	
	d) To defer recovery of IRS Audit Adjustment pending review	-	
	e) To reflect Gas Rate Panel's imputation of Additional power generation transportation revenue	-	
	Total Adjustment to Miscellaneous Service Revenues		$ 90
	Operation and Maintenance Expenses (Schedule 2)		
3	**Direct Labor**		
	a) To reflect Staff's 2008 proxy for management's merit increase	$ (21)	
	b) To remove the Gas Efficiency Specialist	-	
	c) To reflect Capital Construction & Depreciation Panel's adjustments of requested positions	(126)	
	d) To remove the Gas Marketing Specialist as adjusted by Staff Gas Rate Panel	-	
	e) To reflect Capital Construction & Depreciation Panel's additional 1% productivity adjustment	-	
	Total Adjustment to Direct Labor		$ (147)
4	**Shared Service**		
	a) To Remove executuve bonuses included in Shared Services	$ (82)	
	b) To adjust general liability insurance to fully reflect impact of Con Edison settlement Agreement	(12)	
	Total Adjustment to Shared Services		$ (94)
5	**Employee and Other Insurance Costs**		
	To reduce health and life insurance costs based on 2008 allocation and to reflect the general escalation rate of 2010		$ -
6	**Regulatory Costs and Amortizations**		
	a) To reflect the pass back of remaining conservation funds	$ (14)	
	b) To reflect Staff's treatment of outreach and education costs **(Insogna)**	-	
	c) To reflect Staff's Low Income Program spending level **(Insogna)**	150	
	Total Adjustment to Regulatory Costs and Amortizations		$ 136
7	**Pensions and OPEBs cost**		
	a) To reflect Staff's use of 2008 allocations.	$ (143)	
	b) To amortize the Pension under recovery over five years.	-	
	c) To amortize the OPEB under recovery over five years.	-	
	Total Adjustment to Pensions/OPEBs		$ (143)

Adj. No.	Explanation		Amount
8	**Uncollectible Costs**		
	To reflect impacts of Staff's ratio of bad debt customer accounts write-offs,net of collections, to sales to customers.		$ -
9	**MGP Sites and Environmental Costs**		
	To reflect Staff's allowance for MGP cost recovery.		$ -
10	**Gas Department Programs**		
	a) To remove System Contingencies costs	$ -	
	b) To remove Gas Rebate Program costs (**Tefera**)	-	
	c) To reflect Staff's allowance for additional Vehicle Expense	(61)	
	Total Adjustments to Gas Department Programs		$ (61)
11	**Other O&M Costs**		
	To reflect Staff's Corporate Fiscal Expense Forecast		$ (21)
12	**Depreciation and Amortization Expense**		
	a) To reflect Capital Construction & Depreciation Panel's depreciation rate changes and plant adjustments	$ -	
	b) To reflect Capital Construction & Depreciation Panel's amortization of LTD term plant	-	
	c) To reflect Staff's 5 year amortization of the Common Plant's excess reserv	-	
	Total Adjustments to Depreciation and Amortization Expense		$ -
13	**Taxes Other Than Income Taxes** (Schedule 3)		
	a) To remove payroll taxes related to disallowed employees	$ (7)	
	b) To remove Pennsylvania franchise tax	-	
			(7)
14	**New York State Income Taxes** (Schedule 4)		
	a) To reflect Staff's operating income.	$ -	
	b) To reflect impact of Staff's adjustments on interest deduction.	-	
	c) To reflect impact of Staff's adjustment on book depreciation.	-	
	d) To reflect impact of Staff's amortization of software.	-	
	e) To reflect impact of Staff's amortization of the deferred OPEB under recove	-	
	f) To reflect impact of changes to unallowable deferred pension expense.	-	
	Adjustments to Taxable Income	-	
		7.10%	
	g) To reflect current NYS income tax.	-	
	h) To reflect net impact of Staff's adjustments to deferred State Income Tax.	-	
	Total adjustment to NYS Income Tax		$ -
15	**Federal Income Taxes** (Schedule 5)		
	a) To reflect Staff's operating income after SIT.	$ -	
	b) To reflect impact of Staff's depreciation rate changes on:		
	1) Unallowable Book Depreciation	-	
	2) Statutory Depreciation	-	
	3) Normalized Tax Depreciation ADR/ACRS/MACRS	-	
	c) To reflect impact of Staff's adjustment on interest deduction.	-	
	d) To reflect impact of Staff's adjustment on Amortization-Software	-	
	e) To reflect impact of Staff's OPEB amortization.	-	
	f) To reflect impact of Staff's deferred pension cost amortization.	-	
	To reflect impact of non deductible deferred State Income Tax	-	
	Adjustments to Taxable Income	-	
		35%	
	g) To reflect current Federal Income Taxes.	-	
	h) To reflect deferred Federal Income Taxes.	-	
	Total adjustment to Federal Income Taxes		$ -

Adj. No.	Explanation		Amount
	Rate Base (Schedule 6)		
16	**Gas Plant In Service**		
	To reflect Capital Construction & Depreciation Panel's adjustments to Company Plant Additions.		$ -
17	**Accumulated Provision for Depreciation**		
	a) To reflect impact of Capital Construction & Depreciation Panel's depreciation adjustment and plant additions	$0	
	b) To reflect impact of Capital Construction & Depreciation Panel's Common Plant Excess Reseerve amortization	-	
	Total Adjustment to Accumulated Provision for Depreciation		$ -
18	**Working Capital**		
	a) To reflect rate year cash working capital per Schedule	$ -	
	b) To reflect Capital Construction & Depreciation Panel's adjustment for materails & supplies in inventory	-	
			$ -
19	**Deferred DSM- Net of Tax**		
	To reflect remaining average conservation balance after pass back		$ (4)
20	**Deferred R&D Expenditures- Net of Tax**		
	To reflect corrected deferred R&D balance		$ (6)
21	**Deferred Rate Case Costs -Net of Tax**		
	To reflect corrected deferred rate case balance		$ (5)
22	**Deferred MGP Environmental-Net of Tax**		
	To reflect the impact of Staff's treatment of deferred MGP costs		$ -
23	**Deferred Performance Incentives -Net of Tax**		
	To reflect the impact of the 2008 Customer Survey incentive net of tax results		$ (63)
24	**Accum. Deferred FIT -ACRS/ADR**		
	To reflect impact of Staff's depreciation rate and plant addition changes		$ -
25	**Accum. Deferred FIT-263(A) Cap. Overheads**		
	To reflect impact of Staff's depreciation rate and plant addition changes		$ -
26	**Accum. Deferred FIT- Bonus Depreciation**		
	To reflect impact of Staff's depreciation rate and plant addition changes		$ -

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

C. Hutcheson

Forecasting Panel

Exhibit G-17

APRIL 17, 2009 UPDATE - EXHIBIT G-17

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF SCHEDULES

SCHEDULE	TITLE OF SCHEDULE	WITNESS
1	DPS 2, Question 16-Depreciation	C. Hutcheson
2	DPS 3, Question 25-Rate Design	Forecasting Panel

Company Name: O and R Utilities, Inc.
Case Description: ORU Gas Rate Case
Case: 08-G-1398

Response to DPS Interrogatories – Set DPS2
Responding Witness: Charles D. Hutcheson

Question No. :16
Mr. Hutcheson's testimony acknowledges that an excess depreciation reserve of $3,335,395 relating to the Company's Common Utility Plant applicable to Gas has been identified but remains in the unallocated depreciation reserve account. Mr. Hutcheson's recommendation is that the excess reserve balance should remain in the unallocated depreciation reserve in order to be used to mitigate the recovery of costs related to two expensive technology systems (the Human Resources Payroll System and the General Ledger System)the Company is planning to place into service (page 16 of testimony). Specifically (page 18 of testimony), he would use the $3.3 million excess reserve balance to reduce expense over the first five years that these systems are in service by crediting expense ratably until such time as the unallocated reserve is amortized. a) Company testimony (Mr. Hutcheson, page 17) indicates that the Human Resources Payroll System will be placed into service in January 2009 and that approximately 25% of the software and 30% of the hardware costs will be allocated to gas operations. Please indicate the amount of costs associated to the payroll system that has been amortized to gas operations in the rate year. b) Please indicate how much, if any, of the excess depreciation reserve allocated to gas operations has been amortized to offset or mitigate these costs in the rate year. c) Company testimony (Mr. Hutcheson, page 17) indicates that the General Ledger System will not be placed into service until August 2012. Please indicate the amount of costs associated to the ledger system that has been charged to gas operations in the Company's multi year forecast, i.e., the rate year ending October 31, 2012. Please also indicate what a full year's of cost would be. d) Please indicate how much, if any, of the excess depreciation reserve allocated to gas operations has been amortized to offset or mitigate the ledger systems costs for the 12 months ending October 31, 2012.

RESPONSE:
The attachment to this response includes a monthly depreciation schedule based on a 15-year amortization period for the recovery of the costs each of these systems allocated to gas operations. The costs included within the schedules represent amounts that will be included in the Company's update filing. Recovery begins the month after the asset is expected to be placed in service. For the HR Payroll System, which is scheduled to be placed into service in January 2009, $51,675 from the excess depreciation reserve allocated to gas operations will be amortized to offset the costs of this system in the rate year. For the General Ledger System, which is scheduled to be placed into service in August 2012, the excess depreciation reserve allocated to gas operations will be used to offset the costs of this system beginning in September 2012.

The schedule demonstrates that the estimated amount to be recovered for both projects totals \$10.650 million. The estimated amount allocated to gas totals \$3.115 million. The excess depreciation reserve balance in the unallocated reserve totals \$3.335 million, or slightly more than the cost of the two projects combined. Therefore, as demonstrated on the attached schedule, the excess reserve will be used to reduce all depreciation expense for the two projects over a 15-year period at which time both projects will be fully recovered. At that time, assuming no change in the amount of the project costs, a small balance may remain in the excess that would be returned to customers.

Exhibit G-17

Projected Total Costs Allocated to Gas	Book Cost	%	Allocation of Excess Reserve
HR Payroll	775,125	24.9%	829,934
Ledger System	2,340,000	75.1%	2,505,461
	3,115,125	100.0%	3,335,395

Exhibit G-17

HR PAYROLL SYSTEM (In Service date - January 2009)

Total Project Cost =	2,650,000
Amount allocated to Gas =	29.25%
Cost allocated to Gas =	775,125
ASL proposed =	15 years
Annual rate proposed =	6.67%
Amortized cost per year =	51,675

Schedule of Depreciaiton Expense over Proposed 15-Year Amortizaiton Period	Deprec Expense	Excess Reserve	Total Expense
Feb-09	4,306	(4,306)	-
Mar-09	4,306	(4,306)	-
Apr-09	4,306	(4,306)	-
May-09	4,306	(4,306)	-
Jun-09	4,306	(4,306)	-
Jul-09	4,306	(4,306)	-
Aug-09	4,306	(4,306)	-
Sep-09	4,306	(4,306)	-
Oct-09	4,306	(4,306)	-
Nov-09	4,306	(4,306)	-
Dec-09	4,306	(4,306)	-
Jan-10	4,306	(4,306)	-
Feb-10	4,306	(4,306)	-
Mar-10	4,306	(4,306)	-
Apr-10	4,306	(4,306)	-
May-10	4,306	(4,306)	-
Jun-10	4,306	(4,306)	-
Jul-10	4,306	(4,306)	-
Aug-10	4,306	(4,306)	-
Sep-10	4,306	(4,306)	-
Oct-10	4,306	(4,306)	-
Nov-10	4,306	(4,306)	-
Dec-10	4,306	(4,306)	-
Jan-11	4,306	(4,306)	-
Feb-11	4,306	(4,306)	-
Mar-11	4,306	(4,306)	-
Apr-11	4,306	(4,306)	-
May-11	4,306	(4,306)	-
Jun-11	4,306	(4,306)	-
Jul-11	4,306	(4,306)	-
Aug-11	4,306	(4,306)	-
Sep-11	4,306	(4,306)	-
Oct-11	4,306	(4,306)	-
Nov-11	4,306	(4,306)	-
Dec-11	4,306	(4,306)	-

Exhibit G-17

HR PAYROLL SYSTEM (In Service date - January 2009)

Jan-12	4,306	(4,306)	-
Feb-12	4,306	(4,306)	-
Mar-12	4,306	(4,306)	-
Apr-12	4,306	(4,306)	-
May-12	4,306	(4,306)	-
Jun-12	4,306	(4,306)	-
Jul-12	4,306	(4,306)	-
Aug-12	4,306	(4,306)	-
Sep-12	4,306	(4,306)	-
Oct-12	4,306	(4,306)	-
Nov-12	4,306	(4,306)	-
Dec-12	4,306	(4,306)	-
Jan-13	4,306	(4,306)	-
Feb-13	4,306	(4,306)	-
Mar-13	4,306	(4,306)	-
Apr-13	4,306	(4,306)	-
May-13	4,306	(4,306)	-
Jun-13	4,306	(4,306)	-
Jul-13	4,306	(4,306)	-
Aug-13	4,306	(4,306)	-
Sep-13	4,306	(4,306)	-
Oct-13	4,306	(4,306)	-
Nov-13	4,306	(4,306)	-
Dec-13	4,306	(4,306)	-
Jan-14	4,306	(4,306)	-
Feb-14	4,306	(4,306)	-
Mar-14	4,306	(4,306)	-
Apr-14	4,306	(4,306)	-
May-14	4,306	(4,306)	-
Jun-14	4,306	(4,306)	-
Jul-14	4,306	(4,306)	-
Aug-14	4,306	(4,306)	-
Sep-14	4,306	(4,306)	-
Oct-14	4,306	(4,306)	-
Nov-14	4,306	(4,306)	-
Dec-14	4,306	(4,306)	-
Jan-15	4,306	(4,306)	-
Feb-15	4,306	(4,306)	-
Mar-15	4,306	(4,306)	-
Apr-15	4,306	(4,306)	-
May-15	4,306	(4,306)	-
Jun-15	4,306	(4,306)	-
Jul-15	4,306	(4,306)	-
Aug-15	4,306	(4,306)	-
Sep-15	4,306	(4,306)	-
Oct-15	4,306	(4,306)	-
Nov-15	4,306	(4,306)	-
Dec-15	4,306	(4,306)	-
Jan-16	4,306	(4,306)	-

Exhibit G-17

HR PAYROLL SYSTEM (In Service date - January 2009)

Feb-16	4,306	(4,306)	-
Mar-16	4,306	(4,306)	-
Apr-16	4,306	(4,306)	-
May-16	4,306	(4,306)	-
Jun-16	4,306	(4,306)	-
Jul-16	4,306	(4,306)	-
Aug-16	4,306	(4,306)	-
Sep-16	4,306	(4,306)	-
Oct-16	4,306	(4,306)	-
Nov-16	4,306	(4,306)	-
Dec-16	4,306	(4,306)	-
Jan-17	4,306	(4,306)	-
Feb-17	4,306	(4,306)	-
Mar-17	4,306	(4,306)	-
Apr-17	4,306	(4,306)	-
May-17	4,306	(4,306)	-
Jun-17	4,306	(4,306)	-
Jul-17	4,306	(4,306)	-
Aug-17	4,306	(4,306)	-
Sep-17	4,306	(4,306)	-
Oct-17	4,306	(4,306)	-
Nov-17	4,306	(4,306)	-
Dec-17	4,306	(4,306)	-
Jan-18	4,306	(4,306)	-
Feb-18	4,306	(4,306)	-
Mar-18	4,306	(4,306)	-
Apr-18	4,306	(4,306)	-
May-18	4,306	(4,306)	-
Jun-18	4,306	(4,306)	-
Jul-18	4,306	(4,306)	-
Aug-18	4,306	(4,306)	-
Sep-18	4,306	(4,306)	-
Oct-18	4,306	(4,306)	-
Nov-18	4,306	(4,306)	-
Dec-18	4,306	(4,306)	-
Jan-19	4,306	(4,306)	-
Feb-19	4,306	(4,306)	-
Mar-19	4,306	(4,306)	-
Apr-19	4,306	(4,306)	-
May-19	4,306	(4,306)	-
Jun-19	4,306	(4,306)	-
Jul-19	4,306	(4,306)	-
Aug-19	4,306	(4,306)	-
Sep-19	4,306	(4,306)	-
Oct-19	4,306	(4,306)	-
Nov-19	4,306	(4,306)	-
Dec-19	4,306	(4,306)	-
Jan-20	4,306	(4,306)	-
Feb-20	4,306	(4,306)	-

Exhibit G-17

HR PAYROLL SYSTEM (In Service date - January 2009)

Mar-20	4,306	(4,306)	-
Apr-20	4,306	(4,306)	-
May-20	4,306	(4,306)	-
Jun-20	4,306	(4,306)	-
Jul-20	4,306	(4,306)	-
Aug-20	4,306	(4,306)	-
Sep-20	4,306	(4,306)	-
Oct-20	4,306	(4,306)	-
Nov-20	4,306	(4,306)	-
Dec-20	4,306	(4,306)	-
Jan-21	4,306	(4,306)	-
Feb-21	4,306	(4,306)	-
Mar-21	4,306	(4,306)	-
Apr-21	4,306	(4,306)	-
May-21	4,306	(4,306)	-
Jun-21	4,306	(4,306)	-
Jul-21	4,306	(4,306)	-
Aug-21	4,306	(4,306)	-
Sep-21	4,306	(4,306)	-
Oct-21	4,306	(4,306)	-
Nov-21	4,306	(4,306)	-
Dec-21	4,306	(4,306)	-
Jan-22	4,306	(4,306)	-
Feb-22	4,306	(4,306)	-
Mar-22	4,306	(4,306)	-
Apr-22	4,306	(4,306)	-
May-22	4,306	(4,306)	-
Jun-22	4,306	(4,306)	-
Jul-22	4,306	(4,306)	-
Aug-22	4,306	(4,306)	-
Sep-22	4,306	(4,306)	-
Oct-22	4,306	(4,306)	-
Nov-22	4,306	(4,306)	-
Dec-22	4,306	(4,306)	-
Jan-23	4,306	(4,306)	-
Feb-23	4,306	(4,306)	-
Mar-23	4,306	(4,306)	-
Apr-23	4,306	(4,306)	-
May-23	4,306	(4,306)	-
Jun-23	4,306	(4,306)	-
Jul-23	4,306	(4,306)	-
Aug-23	4,306	(4,306)	-
Sep-23	4,306	(4,306)	-
Oct-23	4,306	(4,306)	-
Nov-23	4,306	(4,306)	-
Dec-23	4,306	(4,306)	-
Jan-24	4,306	(4,306)	-
Total Expense	775,125	(775,125)	-

GENERAL LEDGER SYSTEM (In Service date - August 2012)

Total Project Cost =	8,000,000	
Amount allocated to Gas =	29.25%	
Cost allocated to Gas =	2,340,000	
ASL proposed =	15	years
Annual rate proposed =	6.67%	
Amortized cost per year =	156,000	

Schedule of Depreciaiton Expense ov Proposed 15-Year Amortizaiton Perio	Deprec Expense	Excess Reserve	Total Expense
Sep-12	13,000	(13,000)	-
Oct-12	13,000	(13,000)	-
Nov-12	13,000	(13,000)	-
Dec-12	13,000	(13,000)	-
Jan-13	13,000	(13,000)	-
Feb-13	13,000	(13,000)	-
Mar-13	13,000	(13,000)	-
Apr-13	13,000	(13,000)	-
May-13	13,000	(13,000)	-
Jun-13	13,000	(13,000)	-
Jul-13	13,000	(13,000)	-
Aug-13	13,000	(13,000)	-
Sep-13	13,000	(13,000)	-
Oct-13	13,000	(13,000)	-
Nov-13	13,000	(13,000)	-
Dec-13	13,000	(13,000)	-
Jan-14	13,000	(13,000)	-
Feb-14	13,000	(13,000)	-
Mar-14	13,000	(13,000)	-
Apr-14	13,000	(13,000)	-
May-14	13,000	(13,000)	-
Jun-14	13,000	(13,000)	-
Jul-14	13,000	(13,000)	-
Aug-14	13,000	(13,000)	-
Sep-14	13,000	(13,000)	-
Oct-14	13,000	(13,000)	-
Nov-14	13,000	(13,000)	-
Dec-14	13,000	(13,000)	-
Jan-15	13,000	(13,000)	-
Feb-15	13,000	(13,000)	-
Mar-15	13,000	(13,000)	-
Apr-15	13,000	(13,000)	-
May-15	13,000	(13,000)	-
Jun-15	13,000	(13,000)	-
Jul-15	13,000	(13,000)	-
Aug-15	13,000	(13,000)	-

Exhibit G-17

GENERAL LEDGER SYSTEM (In Service date - August 2012)

Sep-15	13,000	(13,000)	-
Oct-15	13,000	(13,000)	-
Nov-15	13,000	(13,000)	-
Dec-15	13,000	(13,000)	-
Jan-16	13,000	(13,000)	-
Feb-16	13,000	(13,000)	-
Mar-16	13,000	(13,000)	-
Apr-16	13,000	(13,000)	-
May-16	13,000	(13,000)	-
Jun-16	13,000	(13,000)	-
Jul-16	13,000	(13,000)	-
Aug-16	13,000	(13,000)	-
Sep-16	13,000	(13,000)	-
Oct-16	13,000	(13,000)	-
Nov-16	13,000	(13,000)	-
Dec-16	13,000	(13,000)	-
Jan-17	13,000	(13,000)	-
Feb-17	13,000	(13,000)	-
Mar-17	13,000	(13,000)	-
Apr-17	13,000	(13,000)	-
May-17	13,000	(13,000)	-
Jun-17	13,000	(13,000)	-
Jul-17	13,000	(13,000)	-
Aug-17	13,000	(13,000)	-
Sep-17	13,000	(13,000)	-
Oct-17	13,000	(13,000)	-
Nov-17	13,000	(13,000)	-
Dec-17	13,000	(13,000)	-
Jan-18	13,000	(13,000)	-
Feb-18	13,000	(13,000)	-
Mar-18	13,000	(13,000)	-
Apr-18	13,000	(13,000)	-
May-18	13,000	(13,000)	-
Jun-18	13,000	(13,000)	-
Jul-18	13,000	(13,000)	-
Aug-18	13,000	(13,000)	-
Sep-18	13,000	(13,000)	-
Oct-18	13,000	(13,000)	-
Nov-18	13,000	(13,000)	-
Dec-18	13,000	(13,000)	-
Jan-19	13,000	(13,000)	-
Feb-19	13,000	(13,000)	-
Mar-19	13,000	(13,000)	-
Apr-19	13,000	(13,000)	-
May-19	13,000	(13,000)	-
Jun-19	13,000	(13,000)	-
Jul-19	13,000	(13,000)	-
Aug-19	13,000	(13,000)	-
Sep-19	13,000	(13,000)	-
Oct-19	13,000	(13,000)	-

GENERAL LEDGER SYSTEM (In Service date - August 2012)

Nov-19	13,000	(13,000)	-
Dec-19	13,000	(13,000)	-
Jan-20	13,000	(13,000)	-
Feb-20	13,000	(13,000)	-
Mar-20	13,000	(13,000)	-
Apr-20	13,000	(13,000)	-
May-20	13,000	(13,000)	-
Jun-20	13,000	(13,000)	-
Jul-20	13,000	(13,000)	-
Aug-20	13,000	(13,000)	-
Sep-20	13,000	(13,000)	-
Oct-20	13,000	(13,000)	-
Nov-20	13,000	(13,000)	-
Dec-20	13,000	(13,000)	-
Jan-21	13,000	(13,000)	-
Feb-21	13,000	(13,000)	-
Mar-21	13,000	(13,000)	-
Apr-21	13,000	(13,000)	-
May-21	13,000	(13,000)	-
Jun-21	13,000	(13,000)	-
Jul-21	13,000	(13,000)	-
Aug-21	13,000	(13,000)	-
Sep-21	13,000	(13,000)	-
Oct-21	13,000	(13,000)	-
Nov-21	13,000	(13,000)	-
Dec-21	13,000	(13,000)	-
Jan-22	13,000	(13,000)	-
Feb-22	13,000	(13,000)	-
Mar-22	13,000	(13,000)	-
Apr-22	13,000	(13,000)	-
May-22	13,000	(13,000)	-
Jun-22	13,000	(13,000)	-
Jul-22	13,000	(13,000)	-
Aug-22	13,000	(13,000)	-
Sep-22	13,000	(13,000)	-
Oct-22	13,000	(13,000)	-
Nov-22	13,000	(13,000)	-
Dec-22	13,000	(13,000)	-
Jan-23	13,000	(13,000)	-
Feb-23	13,000	(13,000)	-
Mar-23	13,000	(13,000)	-
Apr-23	13,000	(13,000)	-
May-23	13,000	(13,000)	-
Jun-23	13,000	(13,000)	-
Jul-23	13,000	(13,000)	-
Aug-23	13,000	(13,000)	-
Sep-23	13,000	(13,000)	-
Oct-23	13,000	(13,000)	-
Nov-23	13,000	(13,000)	-
Dec-23	13,000	(13,000)	-

GENERAL LEDGER SYSTEM (In Service date - August 2012)

Jan-24	13,000	(13,000)	-
Feb-24	13,000	(13,000)	-
Mar-24	13,000	(13,000)	-
Apr-24	13,000	(13,000)	-
May-24	13,000	(13,000)	-
Jun-24	13,000	(13,000)	-
Jul-24	13,000	(13,000)	-
Aug-24	13,000	(13,000)	-
Sep-24	13,000	(13,000)	-
Oct-24	13,000	(13,000)	-
Nov-24	13,000	(13,000)	-
Dec-24	13,000	(13,000)	-
Jan-25	13,000	(13,000)	-
Feb-25	13,000	(13,000)	-
Mar-25	13,000	(13,000)	-
Apr-25	13,000	(13,000)	-
May-25	13,000	(13,000)	-
Jun-25	13,000	(13,000)	-
Jul-25	13,000	(13,000)	-
Aug-25	13,000	(13,000)	-
Sep-25	13,000	(13,000)	-
Oct-25	13,000	(13,000)	-
Nov-25	13,000	(13,000)	-
Dec-25	13,000	(13,000)	-
Jan-26	13,000	(13,000)	-
Feb-26	13,000	(13,000)	-
Mar-26	13,000	(13,000)	-
Apr-26	13,000	(13,000)	-
May-26	13,000	(13,000)	-
Jun-26	13,000	(13,000)	-
Jul-26	13,000	(13,000)	-
Aug-26	13,000	(13,000)	-
Sep-26	13,000	(13,000)	-
Oct-26	13,000	(13,000)	-
Nov-26	13,000	(13,000)	-
Dec-26	13,000	(13,000)	-
Jan-27	13,000	(13,000)	-
Feb-27	13,000	(13,000)	-
Mar-27	13,000	(13,000)	-
Apr-27	13,000	(13,000)	-
May-27	13,000	(13,000)	-
Jun-27	13,000	(13,000)	-
Jul-27	13,000	(13,000)	-
Aug-27	13,000	(13,000)	-
Total Expense	2,340,000	(2,340,000)	-

Company Name: O and R Utilities, Inc.
Case Description: ORU Gas Rate Case
Case: 08-G-1398

Response to DPS Interrogatories – Set DPS3
Responding Witness: Forecasting Panel/Rate Panel

Question No. :25
1. Exhibit G4, Schedule 3, 1 of 2, line 5, column 1 shows rate year delivery volumes of 19,709,990 Mcf and line 5, column 2 shows rate year delivery revenue of 84,325,000 dollars at current rates, effective November 1, 2008. Rate Design Work Papers, Tab App C Rev, cell E67 shows, for historic year ending October 31, 2008, delivery volumes of 193,612,513 Ccf and cell G67 shows, for historic year ending October 31, 2008, delivery revenue of 83,423,902 dollars at current rates, effective November 1, 2008. Please explain how 3,487,387 Ccf increase in delivery volume increases delivery revenue by only 900,898 dollars.

Note: The per Ccf rate calculates to be .25833 dollar per Ccf, 900,898 dollars divided by 3,487,387 Ccf while the lowest block rate, the tail block rate, is .27402 dollars per Ccf.

2. Per rate design work papers submitted in Case 05 G 1494, the total firm bills, for the historic year ending October 31, 2005, was 1,480,384. Per rate design work papers submitted in Case 08 G 1398, the total firm bills, for the historical year ending October 31, 2008, was 1,515,040. Per rate design work papers submitted in Case 08 G 1398, the total firm bills, for the rate year ending October 31, 2010, is 1,463,791. Please explain the projected 3.38 percentage loss of customers in the two year period between 2008 and 2010 given the 2.34 percent gain in customers in the three year period between 2005 and 2008.

Note: The 1,463,791 is calculated from the rate design work papers from the sum of the sum of Tab Appendix B Revenue Ratios, cells D17, D18, and D20 divided by 14.00 dollars, the sum of Tab Appendix B, Revenue Ratios, cells D19 and D21 divided by 21.00 dollars, and Tab Appendix B, Revenue Ratios, cell D22 divided by 172.13 dollars. The rate year first block charges are divided by the current first block bill charge to get rate year total bills.

RESPONSE:

1. The revenues in the Rate Design Workpapers were priced based on the **annual** number of bills and the **annual** usage on a rate block by rate block basis. The forecasted revenues as described in the Forecasting Panel's testimony were priced using pricing curves for existing customers and a "through the block" approach for forecasted new business customers. The pricing curves were based on the historic relationships of **monthly** delivery revenues and sales modified to current rates. In summary, the method

used to price the volumes in the Rate Design Workpapers and the sales forecast are fundamentally different.

The interrogatory seems to suggest that the delivery revenue forecast may have been understated given the projected volume. The attached file compares the forecasted volumes for the 12 months ending October 2010 and the historic level of volumes for the 12 months ended October 2008, on a per service classification basis. For assessment purposes, the forecasted revenues were adjusted to the historic volumes by multiplying the variances, on a service class basis, between the historic volumes and the forecast volumes by the current terminal rates and compared the resulting revenues to the historic period revenues shown in the Rate Design Workpapers. The analysis indicates, based upon the adjusted forecasted revenues, that the variation between volumes priced by the Company's pricing curves or priced on a block rate basis is minimal (0.13%).

That said, the Company will consider this variation along with additional factors in any forecast update to Exhibit G-3, Schedule 4, which is the basis for Exhibit G-4, Schedule 3, Page 1 of 2.

2. The level of bills calculated in this interrogatory, based upon the Company's forecast, utilized an erroneous level of bills. The attached file shows the correct forecasted level of forecasted bills for the rate year (12 Months ending October 2010). It indicates an average annual growth rate of 0.64% relative to the actual level of bills for the 12 months ended October 2008.

This impacts the number of bills used in the rate design to determine the Billing and Payment Processing Charge revenue, and therefore, impacts the calculations to determine the allocation of the revenue increase. Along with the Company's update to certain exhibits in this proceeding, the Company will update its rate design to reflect corrected level of forecasted bills for the rate year.

<u>Question 1.</u>

(1)	Forecasted Volume		19,709,900	MCFs	12 Mos ending Oct '10
(2)	Historic Volume		19,361,251	MCFs	12 Mos ending Oct '08
(3)	Delta		348,649	MCFs	
(4)	Delta in Volume times terminal rate	$	1,010,255		
(5)	Forecasted Revenue	$	84,324,090	12 Mos ending Oct '10	
(6)	Historic Revenue	$	83,423,902	12 Mos ending Oct '08	
(7)	Forecasted Revenue Adjusted to Historic Volume Level	$	83,313,835		
(8)	Difference between Forecasted Revenue Adjusted (7) and Historic Revenue (6)	$	110,067		

	MCFs (1)	MCFs (2)	MCFs (3)	$/CCF Terminal rate		(4)
SC 1 Res	7,593,500	7,735,023	(141,523)	0.32995	$	(466,954)
SC 1 Non Res	726,100	791,062	(64,962)	0.32995	$	(214,343)
SC 2	1,125,900	982,693	143,207	0.27402	$	392,416
SC 6 Sch IA	5,980,900	5,676,279	304,622	0.32995	$	1,005,099
SC 6 Sch IB	2,853,200	2,842,820	10,380	0.27402	$	28,444
SC 6 Sch II	1,430,300	1,333,375	96,925	0.27402	$	265,593
	19,709,900	19,361,251	348,649		$	1,010,255

Question 2.

	Forecasted # of Bills - 12 Mos ending Oct '10
SC 1 Res	823,371
SC 1 Non Res	49,548
SC 2	23,516
SC 6 IA	616,310
SC 6 IB	20,272
SC 6 II	1,344
	1,534,361
% growth over 12 Mos ended Oct '08	1.28%
Annualized Percentage Growth	0.64%

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

Accounting Panel

&

Witness: M. Thorpe

Exhibit G-18

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF SCHEDULES

SCHEDULE	TITLE OF SCHEDULE	WITNESS
1	Interrogatory Set 1, Question 2 Part A-Sales to Public Part B-Additional Power Generation	Accounting Panel
2	Interrogatory Set 1, Question 2 Part C-Adjustment to Outreach & Education Part D-Adjustment to Low Income Program	"
3	Interrogatory Set 1, Question 3-Uncolllectibles	"
4	Interrogatory Set 1, Question 4-Federal Tax Depreciation	"
5	Interrogatory Set 1, Question 5-Pennsylvania	"
6	Interrogatory Set 1, Question 6-Productivity Adjustment	"
7	Interrogatory Set 2, Question 9-Customer Service Perfomance Incentives	M. Thorpe

STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT RESPONSE

Request No.:	2A/2B
Requested By:	Consolidated Edison of New York, Inc.
Date of Request:	March 30, 2009
Due Date:	April 9, 2009
Witness:	Staff Rate Panel - Laura Gibbs & William Wade
Subject:	Adjustment 1 – Sales to Public - $794,000 Adjustment 2e - Additional Power Generation Transportation Revenue - $931,000

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2. Please provide all workpapers supporting the following adjustments contained in Exhibit___(AP-2), Schedule 8:

A. Adjustment 1 - Sales to Public (Gas Rate Panel) -- $794,000;
B. Adjustment 2e - Additional Power Generation Transportation Revenue (Gas Rate Panel) -- $931,000

Response

2A. Electronic files IR-2A OR Gas Rate Design Workpapers with Staff Rate Design.xls (#1) and IR-2A Imputation.xls (#2) are attached.

The $794,000 consists of four parts:

Part 1: $331,000 - Competitive Revenues
Cell F32 of Tab Appendix A - Total Revenue Summary (File #1) equals $85,410,257 which exceeds the Company's $85,078,800.

Part 2: $250,000 - Non-Competitive Revenues (except Uncollectible MFC)
Cell K32 of Tab Appendix A - Total Revenue Summary (File #1) equals $3,509,783 which exceeds the Company's $3,259,934.

Part 3: $28,000 - Uncollectible MFC
Cell G10 of Tab Appendix D - Uncollectibles (File #1) equals $413,958 which exceeds the Company's $386,300.

Part 4: $185,000 - Interruptible Delivery Revenue

Cell F20 of File #2 equals $2,781,000 which exceeds the Company's $2,596,000.

<u>2B.</u> The $931,000 consists of one part:

Cell G20 of File #2 in the response to 2A equals $1,581,000 which exceeds the Company's $650,000.

Exhibit G-18

11/1/06-9/30/07					$ 2,446,953.86	$ 1,296,250.00		
		Rate Year 1			$ 2,640,689.20	$ 1,428,000.00		
10/31/2007					$ 193,735.34	$ 131,750.00		
11/30/2007	$ 3.57	$ 635.92	$ 217,557.19	$ 34,198.05	$ 252,394.73	$ 131,750.00		
12/31/2007	$ 1,040.75	$ 1,210.08	$ 250,015.20	$ 37,705.80	$ 289,971.83	$ 131,750.00		
1/31/2008	$ 1,426.07	$ 1,647.14	$ 244,260.46	$ 36,249.90	$ 283,583.57	$ 131,750.00		
2/29/2008	$ 1,314.39	$ 1,230.66	$ 238,737.72	$ 63,723.59	$ 305,006.36	$ 131,750.00		
3/31/2008	$ 1,148.81	$ 1,011.70	$ 241,041.43	$ 59,550.08	$ 302,752.02	$ 131,750.00		
4/30/2008	$ 891.57	$ 621.26	$ 183,245.52	$ 46,094.00	$ 230,852.35	$ 131,750.00		
5/31/2008	$ 1,103.02	$ 191.05	$ 159,958.10	$ 50,827.57	$ 212,079.74	$ 131,750.00		
6/30/2008	$ 1,165.29	$ 155.10	$ 158,993.17	$ 53,193.82	$ 213,507.38	$ 131,750.00		
7/31/2008	$ 606.40	$ 148.80	$ 152,665.97	$ 54,864.71	$ 208,285.88	$ 131,750.00		
8/31/2008	$ 1,069.27	$ 149.68	$ 155,492.67	$ 50,966.06	$ 207,677.68	$ 131,750.00		
9/30/2008	$ 1,116.40	$ 112.06	$ 151,370.18	$ 48,722.41	$ 201,321.05	$ 131,750.00	$ 2,901,167.93	$ 1,581,000.00
	$ 10,885.54	$ 7,113.45	$ 2,153,337.61	$ 536,095.99	$ 2,707,432.59	$ 1,449,250.00		
10/31/2008	$ -	$ 100.00	$ 186,000.00	$ 28,100.00	$ 214,200.00	$ 131,750.00		
	$ 10,885.54	$ 7,213.45	$ 2,339,337.61	$ 564,195.99	$ 2,921,632.59	$ 1,581,000.00		
		Rate Year 2			$ 2,921,632.59	$ 1,581,000.00		
		Average for RY1 and RY2 --->			$ 2,781,160.90	$ 1,581,000.00		<— Rate Year 2
		Imputations			$ 2,781,000.00	$ 1,581,000.00		
		Company Imputations			$ 2,596,000.00	$ 650,000.00		
		Adjustments			$ 185,000.00	$ 931,000.00		
					80/20	100/0		

ORANGE AND ROCKLAND UTILITIES, INC.

Staff Rate Design Workpapers
Case No: 08-G-1398

For Testimony Issued: March27, 2009
To Become Effective: November 1, 2009

Print Rate Design

Print Rate Design - Appendices

Print Exhibit SRP-2, Schedule 1

Print Exhibit SRP-2, Schedule 2

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers

Case No: 08-G-1398

For Testimony Issued: March27, 2009

To Become Effective: November 1, 2009

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Calculation of Incremental Revenue Requirement for the Rate Year

a.	Incremental Revenue Requirement for the Rate Year Including Gross Receipts/MTA Taxes				$10,084,000
b.	Less Gross Receipts/MTA Tax Included in Incremental Revenue Requirement				$103,830
c.	Less Uncollectible Rate Change on Commodities	$ 554,918	$	413,958	$140,960
d.	Incremental Revenue Requirement for the Rate Year Excluding Gross Receipts/MTA Taxes (a - b)				$9,839,210
e.	Base Delivery Revenue at the November 2008 (Current) Rate Level For the Rate Year for Firm Service Classifications 1, 2, and 6[1]				$88,920,040
f.	Percentage Increase to Base Rates (Overall Delivery Revenue Increase)				11.065%

Note:
1. See Appendix A, Page 1.

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Allocation of Incremental Revenue Requirement Among Customer Classes

	(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)	(6)=(2)+(4)	(7)	(8)	(9)	(10)=(6)+(8)+(9)	(11)=(1)+(10)	(12)=(10)/(1)
	Rate Year Bundled Delivery Rev.	(Surplus)/ Deficiency (a)	Adjusted Rate Year Del Revenue	Overall Rate Increase 11.065%	Adj Delivery Rev Incl Rate Incr at Rate Yr Rate Level	Rate Year Increase Incl. (Surplus)/Deficiency	Rate Year % Increase	Mitigation Adjustment (b)	Mitigation Decrease	Adj. Rate Year Incl. (Surplus)/Deficiency Incl. Mitigation Adj./Dec.	Adj Rate Year Bundled Delivery Revenue At Rate Year Level	Adjusted Rate Year % Increase
Class	($)	($)	($)	($)	($)	($)						
SC Nos. 1 & 6 RS IA	70,617,666	998,415	71,616,081	7,924,486	79,540,568	8,922,901	12.64%	0	0	8,922,901	79,540,568	12.63551%
SC Nos. 2 & 6 RS 1B & II	18,302,374	(998,415)	17,303,959	1,914,723	19,218,682	916,309	5.01%	0	0	916,309	19,218,682	5.00650%
Total	88,920,040	0	88,920,040	9,839,210	98,759,250	9,839,210		0	0	9,839,210	98,759,250	11.06523%

Notes:
(a) Represents 100.0 percent of the (Surplus)/Deficiency as identified in page 1 of response to DPS-3
(b) Overall delivery increase limited to no more than 1.5 times the overall delivery revenue increase = 16.598%

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Determination of Non-Competitive Delivery Revenue Increases for Rate Year

	(1)	(2)	(3)	(4)=(1)-(2)-(3)
		Incremental Competitive Svc Revenues		
Service Class	Adj Rate Year Incr. Incl (Surplus)/Deficiency Incl Mitigation Adj. Delivery Rev. (a) ($)	MFC Fixed Component Related Revenue (b) ($)	POR Credit & Collections Related Revenue (c) ($)	Non-Competitive Rate Year Delivery Revenue Increase ($)
SC Nos. 1 & 6 RS IA	8,922,901	(390,625)	(187,312)	9,500,838
SC Nos. 2 & 6 RS 1B & II	916,309	(31,733)	(51,738)	999,780
Total	9,839,210	(422,358)	(239,050)	10,500,618

Notes:
(a) See Page 2
(b) See Page 4
(c) See Page 5
(d) See Appendix B

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Summary of Revenue Derived from Merchant Function Charge
Fixed Procurement Component

	Rate Year Bill Units (Ccf)	Current: Fixed MFC Excl C&C Rate ($/Ccf)	Current: Fixed MFC Excl C&C Revenue ($) Incl. Reconciliation	Rate Year Increase: Fixed MFC Excl C&C Rate ($/Ccf)	Rate Year Increase: Fixed MFC Excl C&C Revenue ($) Incl. Reconciliation	Revenue Increase / (Decrease): Fixed MFC Excl C&C Revenue ($)
Firm Sales						
SC No. 1 - Residential:	79,258,872	0.01392	1,135,521	0.01012	802,044	(333,477)
SC No. 1 - Non-Residential:	8,009,522	0.01392	114,751	0.01012	81,051	(33,700)
Total SC1	87,268,394		1,250,272		883,095	(367,177)
SC No. 2:	10,005,023	0.00516	55,696	0.00418	41,805	(13,891)
Total Sales	97,273,417		1,305,968		924,900	(381,068)
Firm Transportation						
SC6 - Rate Schedule I - Residential:	57,645,787	0.00000	23,447	0	0	(23,447)
SC6 - Rate Schedule I - Non-Residential:	29,441,626	0.00000	11,975	0	0	(11,975)
SC6 - Rate Schedule II:	14,425,370	0.00000	5,867	0	0	(5,867)
Total Firm Transportation	101,512,783		41,290		0	(41,290)
Total Firm	198,786,200		$1,347,258		$924,900	($422,358)

Derivation of MFC Rates for the Rate Year

MFC Rate Groups	(1) Rate Yr. Sales by MFC Group	(2) Total Rate Year Delivery Revenue ($)	(3) Procurement MFC as a % of Delivery Rev.	(4)=(3)*(2) Procurement Rate Yr. MFC Delivery Rev. ($)	(5)=(4) / (1) Fixed Procurement MFC Chg. ($/Ccf)
SC No. 1 - Residential & Non-Residential	87,268,394		0.89419%	883,095	0.01012
SC No. 2	10,005,023		0.04233%	41,805	0.00418
Total	97,273,417	98,759,250			

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Summary of Revenue Derived from Merchant Function Charge
Credit and Collections Component

	(1)	(2)	(3)=(1)*(2)	(4)=(1)-(3)	(5)	(6)=(4)*(5) #	(7)	(8)=(4)*(7)	(9)=(8)-(6)
					Current		Rate Year Increase		Revenue Increase / (Decrease)
	Rate Year Bill Units (Ccf)	% SC6 Ccf Applicable To Customers Receiving Two Separate Bills	RY Usage SC6 Customers Receiving Two Separate Bills	Usage Subject to C&C Charge	MFC C&C Rate ($/Ccf)	MFC C&C Revenue ($) Incl. Reconciliation	MFC C&C Rate ($/Ccf)	MFC C&C Revenue ($) Incl. Reconciliation	MFC C&C Revenue ($)
Firm Sales									
SC No. 1 - Residential:	79,258,872			79,258,872	0.00703	583,536	0.00581	460,432	(123,104)
SC No. 1 - Non-Residential:	8,009,522			8,009,522	0.00703	58,969	0.00581	46,529	(12,440)
Total SC1	87,268,394			87,268,394		642,505		506,961	(135,544)
SC No. 2:	10,005,023			10,005,023	0.00311	34,441	0.00235	23,524	(10,917)
Total Sales	97,273,417			97,273,417		676,947		530,485	(146,462)
Firm Transportation									
SC6 - Rate Schedule I - Residential:	57,645,787	1.22%	703,279	56,942,508	0.00703	419,468	0.00646	367,700	(51,768)
SC6 - Rate Schedule I - Non-Residential:	29,441,626	23.20%	6,830,457	22,611,169	0.00311	80,107	0.00227	51,232	(28,875)
SC6 - Rate Schedule II:	14,425,370	41.28%	5,954,793	8,470,577	0.00311	31,139	0.00227	19,193	(11,946)
Total Firm Transportation	101,512,783		13,488,529	88,024,254		530,713		438,125	(92,588)
Total Firm	198,786,200		13,488,529	185,297,671		1,207,660		968,610	(239,050)

Derivation of MFC Rates for the Rate Year

MFC Rate Groups	(1) Rate Yr. Sales by MFC Group	(2) Total Rate Year Delivery Revenue ($)	(3) C & C MFC as a % of Delivery Rev.	(4)=(3)*(2) C & C Rate Yr. MFC Delivery Rev. ($)	(5)=(4) / (1) Fixed C & C MFC Chg. ($/Ccf)
SC No. 1 - Residential & Non-Residential	87,268,394		0.51333%	506,961	0.00581
SC No. 2	10,005,023		0.02382%	23,524	0.00235
Total	97,273,417	98,759,250		530,485	
SC6 - Rate Schedule I - Residential:	56,942,508		0.37232%	367,700	0.00646
SC6 - RS I - Non-Res and RS II:	31,081,746		0.07131%	70,425	0.00227

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Determination of Increases for SC Nos. 1 and 6 Rate Schedule 1A

Current Rate Revenue:

Blocking	Bill Units	Current Rate ($)	Current Revenue ($)
Annual Bills	1,452,108.0	14.00	20,329,512
First 3 Ccf or Less	4,253,694		
Next 47 Ccf	49,784,679	0.34283	17,067,682
Over 50 Ccf	90,875,808	0.32995	29,984,473
Total	144,914,181		67,381,666
First Block Charge Revenue			20,329,512
Delivery (Per CCF) Charge Revenue			47,052,154
Total Delivery Revenue			67,381,666

Determination of First Block Charge Increase:

Blocking	Current Rate ($)	Increase @ 1.5 times the Overall Incr ($) [1] 16.598%	Proposed Rate ($)
First Block Charge	14.00	2.32	16.32

Incremental Revenue Associated with First Block Increase:

Blocking	Bill Units	Increase ($)	Current Revenue ($)
Annual Bills	1,452,108.0	2.32	3,368,891

Determination of Per CCF Block Increases:

	Proposed Revenue ($)
Total Revenue Increase[2]	9,500,838
Incremental First Block Revenue	3,368,891
Target Incremental Delivery (Per CCF) Charge Revenue	6,131,947
Current Delivery (Per CCF) Charge Revenue	47,052,154
Percent Increase to Delivery (Per CCF) Charges	13.032%

Per CCF Blocking	Current Rate ($)	($) Increase @ 13.032%	Proposed Rate ($)
First 3 Ccf or Less			
Next 47 Ccf	0.34283	0.04468	0.38751
Over 50 Ccf	0.32995	0.04300	0.37295

Notes:
1. See Page 1. Overall delivery revenue increase is 11.065%
2. See Page 3

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Determination of Increases for SC Nos. 1 and 6 Rate Schedule 1A

(Continued)

Proposed Revenue Verification:

Blocking	Bill Units	Proposed Rate ($)	Proposed Revenue ($)
Annual Bills	1,452,108.0	16.32	23,698,403
First 3 Ccf or Less	4,253,694		
Next 47 Ccf	49,784,679	0.38751	19,292,061
Over 50 Ccf	90,875,808	0.37295	33,892,133
Total	144,914,181		76,882,596

a. Current Delivery Revenue	67,381,666
b. Rate Year Delivery Revenue	76,882,596
c. Rate Year Delivery Revenue Increase from Price-out (b-a)	9,500,930
d. Rate Year Delivery Revenue Increase (see Page 3)	9,500,838
e. Difference Over/(Under) Rate Year Delivery Revenue Increase (c-d)	92

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Determination of Increases for SC Nos. 2, 6 Rate Schedule IB and 6 Rate Schedule II

Current Rate Revenue:

Blocking	Bill Units	Current Rate ($)	Current Revenue ($)
1. SC Nos. 2 and 6 Rate Schedule 1B			
Annual Bills	86,577.0	21.00	1,818,117
First 3 Ccf or Less	217,043		
Next 47 Ccf	2,653,165	0.32275	856,309
Next 4,950 Ccf	32,665,623	0.30987	10,122,097
Over 5,000 Ccf	3,910,818	0.27402	1,071,642
Total	39,446,649		13,868,165
2. SC No. 6 Rate Schedule II			
Annual Bills	1,421.0	172.13	244,597
First 100 Ccf or less	135,070		
Over 100 Ccf	14,290,300	0.27402	3,915,828
Total	14,425,370		4,160,425
3. Total SC Nos. 2, 6 Rate Schedule IB and 6 Rate Schedule II			
First Block Charge Revenue (SC2 and SC6 RS 1B)			1,818,117
First Block Charge Revenue (RSII)			244,597
Delivery (Per CCF) Charge Revenue			15,965,876
Total			18,028,590

Determination of First Block Increases:

Blocking	Current Rate ($)	Increase @ 1.5 times the Overall Incr ($) [1] 16.598%	Proposed Rate ($)
First Block Chg for SC Nos. 2 & 6 RS 1B	21.00	3.49	24.49

	Current Rate ($)	Increase @ 3.4920 times the Overall Incr ($) [1] 38.640%	Proposed Rate ($)
First Block Chg for SC No. 6 RS II	172.13	66.51	238.64

Incremental Revenue Associated with First Block Increases:

Blocking	Bill Units	Increase ($)	Current Revenue ($)
SC Nos. 2 & 6 RS 1B - Annual Bills	86,577.0	3.49	302,154
SC No. 6 RS II - Annual Bills	1,421.0	66.51	94,511
Total			396,664

Note:
1. See Page 1. Overall delivery revenue increase is 11.065%

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Determination of Increases for SC Nos. 2, 6 Rate Schedule IB and 6 Rate Schedule II
(Continued)

Determination of Per CCF Block Increases:

	Proposed Revenue ($)
Total Revenue Increase (see Page 3)	999,780
Incremental First Block Revenue	396,664
Target Incremental Delivery (Per CCF) Charge Revenue	603,116
Current Delivery (Per CCF) Charge Revenue	15,965,876
Percent Increase to Delivery (Per CCF) Charges	3.778%

Per CCF Blocking	Current Rate ($)	($) Increase @ 3.778%	Proposed Rate ($)
SC Nos. 2 and 6 RS 1B:			
First 3 Ccf or Less			
Next 47 Ccf	0.32275	0.01219	0.33494
Next 4,950 Ccf	0.30987	0.01171	0.32158
Over 5,000 Ccf	0.27402	0.01035	0.28437
SC No. 6 RS II:			
Over 100 Ccf	0.27402	0.01035	0.28437

Proposed Revenue Verification:

Blocking	Bill Units	Proposed Rate ($)	Proposed Revenue ($)
1. SC Nos. 2 and 6 Rate Schedule 1B			
Annual Bills	86,577.0	24.49	2,120,271
First 3 Ccf or Less	217,043		0
Next 47 Ccf	2,653,165	0.33494	888,651
Next 4,950 Ccf	32,665,623	0.32158	10,504,611
Over 5,000 Ccf	3,910,818	0.28437	1,112,119
Total	39,446,649		14,625,652
2. SC No. 6 Rate Schedule II			
Annual Bills	1,421.0	238.64	339,107
First 100 Ccf or less	135,070		0
Over 100 Ccf	14,290,300	0.28437	4,063,733
Total	14,425,370		4,402,840
3. Total SC Nos. 2, 6 Rate Schedule IB and 6 Rate Schedule II			
First Block Charge Revenue			2,459,378
Delivery Charge Revenue			16,569,114
Total			19,028,492

a. Current Delivery Revenue	18,028,590
b. Rate Year Delivery Revenue	19,028,492
c. Rate Year Delivery Revenue Increase from Price-out (b-a)	999,903
d. Rate Year Delivery Revenue Increase (see Page 3)	999,780
e. Difference Over/(Under) Rate Year Delivery Revenue Increase (c-d)	122

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Proposed Delivery Service Rates:

	Nov-09 Delivery Service Rates	Proposed Rate Change	Proposed Delivery Service Rates
Service Classification No. 1 - Res:			
First 3 Ccf or Less	14.00	2.32	16.32
Next 47 Ccf	0.34283	0.04468	0.38751
Over 50 Ccf	0.32995	0.04300	0.37295
Service Classification No. 1 - Non-Res:			
First 3 Ccf or Less	14.00	2.32	16.32
Next 47 Ccf	0.34283	0.04468	0.38751
Over 50 Ccf	0.32995	0.04300	0.37295
Service Classification No. 2:			
First 3 Ccf or Less	21.00	3.49	24.49
Next 47 Ccf	0.32275	0.01219	0.33494
Over 50 Ccf	0.30987	0.01171	0.32158
Over 5,000 Ccf	0.27402	0.01035	0.28437
Service Classification No. 6:			
Rate Schedule I - Res:			
First 3 Ccf or Less	14.00	2.32	16.32
Next 47 Ccf	0.34283	0.04468	0.38751
Over 50 Ccf	0.32995	0.04300	0.37295
Rate Schedule I - Non-Res:			
First 3 Ccf or Less	21.00	3.49	24.49
Next 47 Ccf	0.32275	0.01219	0.33494
Over 50 Ccf	0.30987	0.01171	0.32158
Over 5,000 Ccf	0.27402	0.01035	0.28437
Rate Schedule II:			
First 100 Ccf or less	172.13	66.51	238.64
Over 100 Ccf	0.27402	0.01035	0.28437

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Rate Year Revenue Verification

	Volumes (Ccf)	Proposed Rate	Proposed Revenue
Service Classification No. 1 - Res:			
Number of Bills	858,664	16.32	$14,013,396
First 3 Ccf or Less	2,541,467		
Next 47 Ccf	29,079,435	0.38751	11,268,572
Over 50 Ccf	47,637,970	0.37295	17,766,581
Total	79,258,872		$43,048,549
Service Classification No. 1 - Non-Res:			
Number of Bills	52,266	16.32	$852,981
First 3 Ccf or Less	122,804		
Next 47 Ccf	1,309,228	0.38751	507,339
Over 50 Ccf	6,577,490	0.37295	2,453,075
Total	8,009,522		$3,813,395
Total SC1	87,268,394		$46,861,944
Service Classification No. 2:			
Number of Bills	22,441	24.49	$549,580
First 3 Ccf or Less	53,106		
Next 47 Ccf	618,046	0.33494	207,008
Next 4,950 Ccf	7,945,124	0.32158	2,554,993
Over 5,000 Ccf	1,388,747	0.28437	394,918
Total	10,005,023		$3,706,499

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Historic Year Revenue Verification (Continued)

	Volumes (Ccf)	Proposed Rate	Proposed Revenue
Service Classification No. 6:			
Rate Schedule I - Res:			
Number of Bills	541,178	16.32	$8,832,025
First 3 Ccf or Less	1,589,423		
Next 47 Ccf	19,396,016	0.38751	7,516,150
Over 50 Ccf	36,660,348	0.37295	13,672,477
	57,645,787		$30,020,652
Rate Schedule I - Non-Res:			
Number of Bills	64,136	24.49	$1,570,691
First 3 Ccf or Less	163,937		
Next 47 Ccf	2,035,119	0.33494	681,643
Over 50 Ccf	24,720,499	0.32158	7,949,618
Over 5,000 Ccf	2,522,071	0.28437	717,201
Total	29,441,626		$10,919,153
Rate Schedule II:			
Number of Bills	1,421	238.64	$339,107
First 100 Ccf or less	135,070		
Over 100 Ccf	14,290,300	0.28437	4,063,733
Total	14,425,370		$4,402,840
Total SC6	101,512,783		$45,342,645

Total Delivery Service Revenue (SC Nos. 1, 2 and 6)	**$95,911,088**
Total Delivery Service Revenue @ November 2008 Delivery Service Rates (See Appendix C)	$85,410,257
Rate Year Revenue Increase	$10,500,831
Rate Year Incremental Revenue Requirement (See Page 3)	$10,500,618
Over/(Under) Collection of Incremental Revenue Requirement	$213

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Proposed Rider B Delivery Rates

Blocking	Current Rider B Del. Rates		Percentage Increase (a)	Increase (b)		Proposed Rider B Del. Rates	
Rider B - Rate Schedule I							
	Summer	Winter		Summer	Winter	Summer	Winter
Rate IA							
First 3 Ccf or Less	$106.00	$106.00	5.00650%	5.31	5.31	$111.31	$111.31
Over 3 Ccf	0.17142	0.21280	3.77753%	0.00648	0.00804	0.17790	0.22084
Rate IB							
First 3 Ccf or Less	180.00	180.00	5.00650%	9.01	9.01	189.01	189.01
Over 3 Ccf	0.17142	0.21280	3.77753%	0.00648	0.00804	0.17790	0.22084
Rate IC							
First 3 Ccf or Less	274.00	274.00	5.00650%	13.71781	13.71781	287.72	287.72
Over 3 Ccf	0.17142	0.21280	3.77753%	0.00648	0.00804	0.17790	0.22084
Rate ID							
First 3 Ccf or Less	348.00	348.00	5.00650%	17.42	17.42	365.42	365.42
Over 3 Ccf	0.17142	0.21280	3.77753%	0.00648	0.00804	0.17790	0.22084
Rider B - Rate Schedule II							
	Summer	Winter				Summer	Winter
First 3 Ccf or Less	40.00	40.00	5.00650%	2.00	2.00	42.00	42.00
Over 3 Ccf	0.03428	0.04256	3.77753%	0.00129	0.00161	0.03557	0.04417
Contract Demand Charge	$30.31		3.77753%	$1.14		$31.45	

Note:

(a) Percent increase based on the proposed overall delivery increase for the SC2 class for the first block and the proposed per Ccf percent increases for the otherwise applicable service class for the per Ccf charge. See Page 1.

(b) First block charges are shown in dollars ($) and per Ccf charges are shown in dollars per Ccf ($/Ccf)

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Proposed Rider C Delivery Rates

Blocking	Current Rider C Del. Rates	Percentage Increase (a)	Increase (b)	Rider C Del. Rates
First 3 Ccf or Less	$21.50	12.63551%	2.72	$24.22
Over 3 Ccf	0.12105	13.03223%	0.01578	0.13683

Note:
(a) Percent increase based on the proposed overall system increase for non-competitive delivery increases. See Page 1.
(b) First block charges are shown in dollars ($) and per Ccf charges are shown in dollars per Ccf ($/Ccf)

Rate Design Appendices

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
Per Proposed Rates Effective November 1, 2009

Summary of Total Delivery Revenue at the Rate Year at Current Rates

	Non-Competitive Delivery			Competitive Service Charges				Total Delivery
				Includes MFC Annual Reconciliation				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(4)+(5)+(6)	(8) = (3)+(7)
Service Classification	First Block Charge Revenue ($)	Per CCF Charge(s) Revenue ($)	Total Non-Competitive Del Revenue ($)	MFC Fixed Procurement Revenue ($)	MFC Credit & Coll Revenue ($)	Billing & Pmt Proc Revenue ($)	Total Other Revenue ($)	Revenue ($)
SC1 Residential	12,021,299	25,687,451	37,708,747	1,135,521	563,536	632,372	2,291,428	39,900,176
SC1 Non-Residential	731,324	2,618,688	3,350,018	114,751	58,960	32,406	206,125	3,556,939
SC2	471,261	3,041,874	3,513,235	55,898	34,441	13,815	104,058	3,617,288
SC6 - Rate Schedule IA	7,578,192	18,746,919	26,322,110	23,447	418,469	333,530	778,446	27,100,556
SC6 - Rate Schedule IB	1,345,658	9,008,074	10,354,633	11,975	80,107	39,764	131,847	10,485,777
SC6 - Rate Schedule II	344,597	3,815,828	4,160,425	5,887	31,139	881	37,897	4,196,312
Total	22,392,226	63,018,031	85,410,257	1,347,256	1,207,880	954,865	3,509,783	88,920,040
SC Nos. 1 and 6 RS IA	20,329,512	47,052,155	67,381,667	1,273,720	1,061,073	900,347	3,235,690	70,617,856
SC Nos. 2 and 6 RS 1B and II	2,062,714	15,965,876	18,028,590	73,539	146,807	54,588	273,764	18,302,374
Total	22,392,226	63,018,031	85,410,257	1,347,259	1,207,880	954,865	3,509,783	88,920,040

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers

Summary of Total Delivery Revenue at the Rate Year at Proposed Rates

	Non-Competitive Delivery			Competitive Service Charges				Total Delivery		Non-Competitive	Competitive
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(4)+(5)+(6)	(8) = (3)+(7)			
Service Classification	First Block Charge Revenue ($)	Per CCF Charge(s) Revenue ($)	Total Non-Competitive Del Revenue ($)	MFC Fixed Procurement Revenue ($)	MFC Credit & Coll Revenue ($)	Billing & Pmt Proc Revenue ($)	Total Other Revenue ($)	Revenue ($)	% Increase	% Increase	% Increase
SC1 Residential	14,013,396	29,035,153	43,048,549	802,044	460,432	532,372	1,794,848	44,843,397	12.3%	14.2%	-20.3%
SC1 Non-Residential	652,981	2,960,414	3,613,395	81,051	45,628	32,406	159,985	3,773,380	11.7%	13.8%	-22.4%
SC2	549,580	3,156,918	3,706,499	41,805	23,824	13,913	79,242	3,785,741	4.7%	5.5%	-23.8%
SC6 - Rate Schedule IA	8,832,026	21,188,627	30,020,652	0	367,700	335,530	703,230	30,723,882	13.4%	14.1%	-9.7%
SC6 - Rate Schedule IB	1,570,691	9,348,462	10,918,153	0	51,232	38,764	89,996	11,010,149	5.0%	5.4%	-31.0%
SC6 - Rate Schedule II	338,107	4,063,733	4,402,840	0	19,193	681	20,674	4,422,914	5.3%	5.8%	-47.0%
Total	26,187,790	69,753,309	95,941,099	924,900	968,610	954,966	2,848,378	98,789,403	11.1%	12.3%	-18.8%
SC Nos. 1 and 6 RS IA	23,698,402	53,184,184	76,882,586	883,095	874,681	900,307	2,658,083	79,540,659	12.6%	14.1%	-17.9%
SC Nos. 2 and 6 RS 1B and II	2,489,378	16,569,114	19,028,492	41,805	93,940	64,658	190,317	19,218,804	6.0%	6.6%	-40.6%
Total	26,187,780	69,753,309	95,911,088	924,900	968,610	954,966	2,848,376	98,789,403	11.1%	12.3%	-18.8%

Orange and Rockland Utilities, Inc.
Gas Rate Case
Competitive Service Revenues at Rate Year at Current Rates

	Bills	Rate Year Bill Units (Ccf)	BPP Revenue*	Fixed MFC Procurement	Fixed MFC Procurement Revenue	% SC6 Ccf Applicable To Customers Receiving Two Separate Bills	RY Usage SC6 Customers Receiving Two Separate Bills	Usage Subject to C&C Charge	Fixed MFC C&C	Fixed MFC C&C Revenue	Fixed MFC Annual Reconciliation	Procurement	C&C
Firm Sales													
SC No. 1 - Residential:	858,664	79,258,872	532,372	0.01392	$1,103,283			79,258,872	0.00703	$557,190	$58,584	$32,238	$26,346
SC No. 1 - Non-Residential:	52,266	8,009,522	32,405	0.01392	111,493			8,009,522	0.00703	56,307	$5,920	$3,258	$2,662
Total SC1	910,930	87,268,394	564,777		1,214,776			87,268,394		613,497	64,505	$35,496	$29,008
SC No. 2:	22,441	10,005,023	13,913	0.00516	51,626			10,005,023	0.00311	31,116	$7,395	$4,070	$3,326
Total Sales	933,371	97,273,417	578,690		1,266,402			97,273,417		644,612	71,900	$39,566	$32,334
Firm Transportation													
SC6 - Rate Schedule I - Residential:	541,178	57,646,787	335,530	0.00000	$0	1.22%	703,279	56,942,508	0.00703	$400,308	$42,609	$23,447	$19,162
SC6 - Rate Schedule I - Non-Residential:	64,136	29,441,626	39,764	0.00000	0	23.20%	6,830,457	22,611,169	0.00311	70,321	$21,762	$11,975	$9,787
SC6 - Rate Schedule II:	1,421	14,425,370	881	0.00000	0	41.28%	5,954,793	8,470,577	0.00311	26,343	$10,663	$5,867	$4,795
Total Firm Transportation	606,735	101,512,783	376,175		0		13,488,529	88,024,254		496,970	75,034	$41,290	$33,743
Total Firm	1,540,106	198,786,200	$954,865		$1,266,402		13,488,529	185,297,671		$1,141,582	$146,934	$80,856	$66,078

* @ $0.62

Competitive Service Revenues Summary:

MFC Procurement	$1,266,402	$1,347,258	$80,856
MFC C&C	1,141,582	$1,207,660	$66,078
BPP	954,865		
	3,362,849		$146,934

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Revenue Ratio of Historic Year Delivery Revenue & Rate Year Delivery Revenue (1)

Service Classification	Rate Year Delivery Revenue ($)	Delivery Revenue Based On Historic Billing Determinants (2) ($)	Revenue Ratio
A. First Block Charge			
SC1 Residential	12,021,296	11,795,756	
SC1 Non-Residential	731,724	726,628	
SC2	471,261	460,194	
SC6 - Rate Schedule IA	7,576,492	7,501,102	
SC6 - Rate Schedule IB	1,346,856	1,292,970	
SC6 - Rate Schedule II	244,597	224,974	
Total	22,392,226	22,001,624	
SC Nos. 1 and 6 Rate Schedule IA	20,329,512	20,023,486	
SC Nos. 2 and 6 Rate Schedules 1B and II	2,062,714	1,978,138	
	22,392,226	22,001,624	
B. Per CCF Charge(s)			
SC1 Residential	25,687,451	25,073,241	
SC1 Non-Residential	2,619,086	2,586,554	
SC2	3,041,974	2,987,926	
SC6 - Rate Schedule IA	18,745,618	18,456,885	
SC6 - Rate Schedule IB	9,008,074	8,697,999	
SC6 - Rate Schedule II	3,915,828	3,619,673	
Total	63,018,031	61,422,278	
SC Nos. 1 and 6 Rate Schedule IA	47,052,155	46,116,680	
SC Nos. 2 and 6 Rate Schedules 1B and II	15,965,876	15,305,598	
	63,018,031	61,422,278	
C. Total			
SC1 Res	37,708,747	36,868,997	
SC6 Res	26,322,110	25,957,987	
SC1 Non-Res (RS 1A)	3,350,810	3,313,182	
SC2	3,513,235	3,448,120	
SC6 RSI Non-Res (RS 1B)	10,354,930	9,990,969	
SC6 RSII	4,160,425	3,844,647	
	85,410,257	83,423,902	
SC Nos. 1 and 6 Rate Schedule IA	67,381,667	66,140,166	0.98158
SC Nos. 2 and 6 Rate Schedules 1B and II	18,028,590	17,283,736	0.95869
Total	85,410,257	83,423,902	0.97674

Notes:
1. Historic Year is the 12 months ended October 2008 and Rate Year is the 12 months ended October 2010
2. At November 2008 Delivery Rates

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Non-Competitive Delivery Service Revenue by Pricing Block (Historic)
November 2008 Delivery Service Rates *

	Bill Units (Ccf)	Delivery Service Rates ($)	Current Revenue ($)	Revenue Related To First Block Charges ($)	Revenue Related To Per Ccf Charges ($)
Service Classification No. 1 - Residential:					
Number of Bills	842,554	14.00	11,795,756	11,795,756	
First 3 Ccf or Less	2,481,550				
Next 47 Ccf	28,751,661	0.34283	9,856,932		9,856,932
Over 50 Ccf	46,117,016	0.32995	15,216,309		15,216,309
Total	77,350,227		36,868,997	11,795,756	25,073,241
Service Classification No. 1 - Non-Residential:					
Number of Bills	51,902	14.00	726,628	726,628	
First 3 Ccf or Less	123,483				
Next 47 Ccf	1,334,470	0.34283	457,496		457,496
Over 50 Ccf	6,452,669	0.32995	2,129,058		2,129,058
Total	7,910,622		3,313,182	726,628	2,586,554
Total SC1	85,260,849		40,182,179	12,522,384	27,659,795
Service Classification No. 2:					
Number of Bills	21,914	21.00	460,194	460,194	
First 3 Ccf or Less	53,346				
Next 47 Ccf	632,365	0.32275	204,096		204,096
Next 4,950 Ccf	7,781,135	0.30987	2,411,140		2,411,140
Over 5,000 Ccf	1,360,082	0.27402	372,690		372,690
Total	9,826,928		3,448,120	460,194	2,987,926
Service Classification No. 6:					
Rate Schedule IA - Residential:					
Number of Bills	535,793	14.00	7,501,102	7,501,102	
First 3 Ccf or Less	1,582,529				
Next 47 Ccf	19,422,373	0.34283	6,658,572		6,658,572
Over 50 Ccf	35,757,883	0.32995	11,798,313		11,798,313
Total	56,762,785		25,957,987	7,501,102	18,456,885
Rate Schedule IB - Non-Residential:					
Number of Bills	61,570	21.00	1,292,970	1,292,970	
First 3 Ccf or Less	159,148				
Next 47 Ccf	1,981,077	0.32275	639,393		639,393
Next 4,950 Ccf	23,854,277	0.30987	7,391,725		7,391,725
Over 5,000 Ccf	2,433,695	0.27402	666,881		666,881
Total	28,428,197		9,990,969	1,292,970	8,697,999
Rate Schedule II:					
Number of Bills	1,307	172.13	224,974	224,974	
First 100 Ccf or less	124,234				
Over 100 Ccf	13,209,520	0.27402	3,619,673		3,619,673
Total	13,333,754		3,844,647	224,974	3,619,673
Total SC 6	98,524,736		39,793,603	9,019,046	30,774,557
Total Firm Sales	193,612,513		83,423,902	22,001,624	61,422,278
Total Firm Bills	1,515,040				

* Historic year for developing pricing determinants is twelve months ended October 31, 2008

ORANGE AND ROCKLAND UTILITIES, INC.

Rate Design Workpapers
For Proposed Rates Effective November 1, 2009

Non-Competitive Delivery Service Revenue by Pricing Block (Rate Year)
November 2008 Delivery Service Rates by Major Groupings

Service Classification	Bill Units (Ccf)	Delivery Service Rates ($)	Current Revenue ($)	Revenue Related To First Block Charges ($)	Revenue Related To Per Ccf Charges ($)
SC Nos. 1 and 6 Rate Schedule IA					
Number of Bills	1,452,108	14.00	20,329,512	20,329,512	
First 3 Ccf or Less	4,253,694				
Next 47 Ccf	49,784,679	0.34283	17,067,682		17,067,682
Over 50 Ccf	90,875,808	0.32995	29,984,473		29,984,473
Total	144,914,181		67,381,667	20,329,512	47,052,155
SC Nos. 2 and 6 Rate Schedule 1B					
Number of Bills	86,577	21.00	1,818,117	1,818,117	
First 3 Ccf or Less	217,043				
Next 47 Ccf	2,653,165	0.32275	856,309		856,309
Next 4,950 Ccf	32,665,623	0.30987	10,122,097		10,122,097
Over 5,000 Ccf	3,910,818	0.27402	1,071,642		1,071,642
Total	39,446,649		13,868,165	1,818,117	12,050,048
SC No. 6 Rate Schedule II					
Number of Bills	1,421	172.13	244,597	244,597	
First 100 Ccf or less	135,070				
Over 100 Ccf	14,290,300	0.27402	3,915,828		3,915,828
Total	14,425,370		4,160,425	244,597	3,915,828
Total Firm Bills	**1,540,106**				
Total Firm Sales	**198,786,200**		**85,410,257**	**22,392,226**	**63,018,031**

	Gas Supply Charge	Monthly Gas Adjustments (Incorrectly Labelled Gas Recoveries)	Total	Current Rates	Staff Proposed Rates	Current MFC UB	Proposed MFC UB	Filing MFC UB	Increase	Current RR N-C	Proposed RR N-C	% Incr With UB	% Incr Without UB
SC 1/6	$ 106,514,000	$ 607,000	$ 109,121,000	0.340%	0.451%	$371,011	$492,136		$ 121,124	$ 40,331,188	$45,335,533	12.4%	12.2%
SC 1/6	$ 10,094,000	$ 96,000	$ 10,190,000	0.340%	0.451%	$ 34,646	$ 45,957		$ 11,311	$ 3,591,581	$ 4,019,337	11.9%	11.7%
SC 2/6	$ 16,058,000	$ 118,000	$ 16,176,000	0.037%	0.075%	$ 5,985	$ 12,132		$ 6,147	$ 3,623,270	$ 3,797,873	4.8%	4.7%
SC 6	$ -	$ 65,000	$ 65,000	0.037%	0.075%	$ 24	$ 49		$ 25				
SC 5	$ 17,000	$ -	$ 17,000	0.037%	0.075%	$ 6	$ 13		$ 6				
SC 10	$ 6,176,000	$ -	$ 6,176,000	0.037%	0.075%	$ 2,285	$ 4,632		$ 2,347				
	$ 140,859,000	$ 886,000	$ 141,745,000			$413,958	$554,918	$386,300					
								$ 27,658					
								$140,960					

EXHIBIT___(SRP-2)
SCHEDULE 1

Present and Proposed Rates in Brief

ORANGE AND ROCKLAND UTILITIES, INC.

Present and Staff Proposed Rates in Brief

Present S.C. No. 1 (Monthly)
(Residential and Space Heating)

Delivery Charges:

Delivery:

First	3 Ccf or less	$14.00
Next	47 Ccf	34.283 ¢/Ccf
All over	50 Ccf	32.995 ¢/Ccf

Other Charges:

Merchant Function Charge:

Fixed Procurement	1.392 ¢/Ccf
Credit and Collections	0.703 ¢/Ccf
Storage WC (supply related)	1.838 ¢/Ccf
Uncollectibles	Variable

Plus: Gas Supply Charge
Plus: Monthly Gas Adjustment
Plus: Unauthorized Use of Gas
Plus: Increase in Rates and Charges
Plus: Systems Benefits Charge
Plus: Billing and Payment Processing Charge

Minimum Charge - $14.00 per month

Proposed S.C. No. 1 (Monthly)
(Residential and Space Heating)

Delivery Charges:

Delivery:

First	3 Ccf or less	$16.32
Next	47 Ccf	38.751 ¢/Ccf
All over	50 Ccf	37.295 ¢/Ccf

Other Charges:

Merchant Function Charge:

Fixed Procurement	1.012 ¢/Ccf
Credit and Collections	0.581 ¢/Ccf
Storage WC (supply related)	0.906 ¢/Ccf
Uncollectibles	Variable

Plus: Gas Supply Charge
Plus: Monthly Gas Adjustment
Plus: Unauthorized Use of Gas
Plus: Increase in Rates and Charges
Plus: Systems Benefits Charge
Plus: Billing and Payment Processing Charge
Plus: RDM Adjustment

Minimum Charge - $16.32 per month

Present S.C. No. 2 (Monthly)
(General Service)

Delivery Charges:

First	3 Ccf or less	$21.00
Next	47 Ccf	32.275 ¢/Ccf
Next	4,950 Ccf	30.987 ¢/Ccf
All over	5,000 Ccf	27.402 ¢/Ccf

Other Charges:

Merchant Function Charge:

Fixed Procurement	0.516 ¢/Ccf
Credit and Collections	0.311 ¢/Ccf
Storage WC (supply related)	1.838 ¢/Ccf
Uncollectibles	Variable

Plus: Gas Supply Charge
Plus: Monthly Gas Adjustment
Plus: Unauthorized Use of Gas
Plus: Increase in Rates and Charges
Plus: Billing and Payment Processing Charge

Minimum Charge - $21.00 per month

Proposed S.C. No. 2 (Monthly)
(General Service)

Delivery Charges:

Delivery:

First	3 Ccf or less	$24.49
Next	47 Ccf	33.494 ¢/Ccf
Next	4,950 Ccf	32.158 ¢/Ccf
All over	5,000 Ccf	28.437 ¢/Ccf

Other Charges:

Merchant Function Charge:

Fixed Procurement	0.418 ¢/Ccf
Credit and Collections	0.235 ¢/Ccf
Storage WC (supply related)	0.906 ¢/Ccf
Uncollectibles	Variable

Plus: Gas Supply Charge
Plus: Monthly Gas Adjustment
Plus: Unauthorized Use of Gas
Plus: Increase in Rates and Charges
Plus: Billing and Payment Processing Charge
Plus: RDM Adjustment

Minimum Charge - $24.49 per month

ORANGE AND ROCKLAND UTILITIES, INC.

Present and Staff Proposed Rates in Brief

Present S.C. No. 6 (Monthly) (Firm Transportation Service)

Rate Schedule IA - Residential:

Delivery Charges:

First	3	Ccf or less	$14.00	
Next	47	Ccf	34.283	¢/Ccf
All over	50	Ccf	32.995	¢/Ccf

Other Charges:

Merchant Function Charge:
Credit and Collections 0.703 ¢/Ccf

Plus: Monthly Gas Adjustment
Plus: Balancing Service (Optional)
Plus: Winter Bundled Sales Service (Optional)
Plus: Increase in Rates and Charges
Plus: Systems Benefits Charge
Plus: Billing and Payment Processing Charge*

Rate Schedule IB - Non-Residential:

Delivery Charges:

First	3	Ccf or less	$21.00	
Next	47	Ccf	32.275	¢/Ccf
Next	4,950	Ccf	30.987	¢/Ccf
All over	5,000	Ccf	27.402	¢/Ccf

Other Charges:

Merchant Function Charge:
Credit and Collections 0.311 ¢/Ccf

Plus: Monthly Gas Adjustment
Plus: Balancing Service (Optional)
Plus: Winter Bundled Sales Service (Optional)
Plus: Increase in Rates and Charges
Plus: Billing and Payment Processing Charge*

Rate Schedule II:

Delivery Charges:

First	100	Ccf or less	$172.13	
Over	100	Ccf	27.402	¢/Ccf

Other Charges:

Merchant Function Charge:
Credit and Collections 0.311 ¢/Ccf

Plus: Monthly Gas Adjustment
Plus: Balancing Service (Optional)
Plus: Winter Bundled Sales Service (Optional)
Plus: Increase in Rates and Charges
Plus: Billing and Payment Processing Charge*

* Assessed on customers receiving a utility single bill
** Minimum charge set at the first block charge.

Proposed S.C. No. 6 (Monthly) (Firm Transportation Service)

Rate Schedule IA - Residential:

Delivery Charges:

Delivery:

First	3	Ccf or less	$16.32	
Next	47	Ccf	38.751	¢/Ccf
All over	50	Ccf	37.295	¢/Ccf

Other Charges:

Merchant Function Charge:
Credit and Collections 0.000 ¢/Ccf

Plus: Monthly Gas Adjustment
Plus: Balancing Service (Optional)
Plus: Winter Bundled Sales Service (Optional)
Plus: Increase in Rates and Charges
Plus: Systems Benefits Charge
Plus: Billing and Payment Processing Charge*
Plus: RDM Adjustment

Rate Schedule IB - Non-Residential:

Delivery Charges:

Delivery:

First	3	Ccf or less	$24.49	
Next	47	Ccf	33.494	¢/Ccf
Next	4,950	Ccf	32.158	¢/Ccf
All over	5,000	Ccf	28.437	¢/Ccf

Other Charges:

Merchant Function Charge:
Credit and Collections 0.000 ¢/Ccf

Plus: Monthly Gas Adjustment
Plus: Balancing Service (Optional)
Plus: Winter Bundled Sales Service (Optional)
Plus: Increase in Rates and Charges
Plus: Billing and Payment Processing Charge*
Plus: RDM Adjustment

Rate Schedule II:

Delivery Charges:

Delivery:

First	100	Ccf or less	$238.64	
Over	100	Ccf	28.437	¢/Ccf

Other Charges:

Merchant Function Charge:
Credit and Collections 0.000 ¢/Ccf

Plus: Monthly Gas Adjustment
Plus: Balancing Service (Optional)
Plus: Winter Bundled Sales Service (Optional)
Plus: Increase in Rates and Charges
Plus: Billing and Payment Processing Charge*
Plus: RDM Adjustment

ORANGE AND ROCKLAND UTILITIES, INC.

Present and Staff Proposed Rates in Brief

Present Rider B - Rate Schedule I Rate IA

Delivery Charges (Summer):

First	3 Ccf or less	$106.00
All over	3 Ccf	17.142 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$106.00
All over	3 Ccf	21.280 ¢/Ccf

Minimum Charge - $106.00 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification

Proposed Rider B - Rate Schedule I Rate IA

Delivery Charges (Summer):

First	3 Ccf or less	$111.31
All over	3 Ccf	17.790 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$111.31
All over	3 Ccf	22.084 ¢/Ccf

Minimum Charge - $111.31 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification*

Present Rider B - Rate Schedule I Rate IB

Delivery Charges (Summer):

First	3 Ccf or less	$180.00
All over	3 Ccf	17.142 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$180.00
All over	3 Ccf	21.280 ¢/Ccf

Minimum Charge - $180.00 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification

Proposed Rider B - Rate Schedule I Rate IB

Delivery Charges (Summer):

First	3 Ccf or less	$189.01
All over	3 Ccf	17.790 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$189.01
All over	3 Ccf	22.084 ¢/Ccf

Minimum Charge - $189.01 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification*

Present Rider B - Rate Schedule I Rate IC

Delivery Charges (Summer):

First	3 Ccf or less	$274.00
All over	3 Ccf	17.142 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$274.00
All over	3 Ccf	21.280 ¢/Ccf

Minimum Charge - $274.00 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification

Proposed Rider B - Rate Schedule I Rate IC

Delivery Charges (Summer):

First	3 Ccf or less	$287.72
All over	3 Ccf	17.790 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$287.72
All over	3 Ccf	22.084 ¢/Ccf

Minimum Charge - $287.72 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification*

* Excluding the RDM Adjustment

ORANGE AND ROCKLAND UTILITIES, INC.

Present and Staff Proposed Rates in Brief

Present Rider B - Rate Schedule I Rate ID

Delivery Charges (Summer):

First	3 Ccf or less	$348.00
All over	3 Ccf	17.142 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$348.00
All over	3 Ccf	21.280 ¢/Ccf

Minimum Charge - $348.00 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification

Present Rider B - Rate Schedule II

Delivery Charges (Summer):

First	3 Ccf or less	$40.00
All over	3 Ccf	3.428 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$40.00
All over	3 Ccf	4.256 ¢/Ccf

Contract Demand - $30.31 per Ccf of Contract Demand

Minimum Charge - $40.00 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification

Present Rider C

Delivery Charges:

First	3 Ccf or less	$21.50
All over	3 Ccf	12.105 ¢/Ccf

Minimum Charge - $21.50 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification

Proposed Rider B - Rate Schedule I Rate ID

Delivery Charges (Summer):

First	3 Ccf or less	$365.42
All over	3 Ccf	17.790 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$365.42
All over	3 Ccf	22.084 ¢/Ccf

Minimum Charge - $365.42 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification*

Proposed Rider B - Rate Schedule II

Delivery Charges (Summer):

First	3 Ccf or less	$42.00
All over	3 Ccf	3.557 ¢/Ccf

Delivery Charges (Winter):

First	3 Ccf or less	$42.00
All over	3 Ccf	4.417 ¢/Ccf

Contract Demand - $31.45 per Ccf of Contract Demand

Minimum Charge - $42.00 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification*

Proposed Rider C

Delivery Charges:

First	3 Ccf or less	$24.22
All over	3 Ccf	13.683 ¢/Ccf

Minimum Charge - $24.22 per month

Other Charges:

Rates and other provisions of the customer's otherwise applicable service classification*

* Excluding the RDM Adjustment

EXHIBIT___(SRP-2)
SCHEDULE 2

Billing Comparisons

ORANGE AND ROCKLAND UTILITIES, INC.

Monthly Billing Comparison
Reflecting Staff Proposed Rate Change

SC1 Residential and Space Heating

Monthly Use (ccf)	Monthly Bill @ Present Rate	Monthly Bill @ Proposed Rate	Change Amount	Change Percent
0	$15.35	$17.72	$2.37	15.44%
3	19.88	22.15	2.27	11.42%
10	32.92	35.25	2.33	7.08%
25	60.85	63.33	2.48	4.08%
50	107.40	110.13	2.73	2.54%
75	153.62	156.55	2.93	1.91%
100	199.84	202.98	3.14	1.57%
150	292.29	295.83	3.54	1.21%
200	384.73	388.68	3.95	1.03%
250	477.18	481.54	4.36	0.91%
300	569.62	574.39	4.77	0.84%
350	662.07	667.24	5.17	0.78%
400	754.51	760.09	5.58	0.74%
450	846.96	852.95	5.99	0.71%
500	939.40	945.80	6.40	0.68%
700	1,309.18	1,317.21	8.03	0.61%
1000	1,863.85	1,874.32	10.47	0.56%
1500	2,788.30	2,802.85	14.55	0.52%

ORANGE AND ROCKLAND UTILITIES, INC.

Monthly Billing Comparison
Reflecting Staff Proposed Rate Change

SC2 General Service

Monthly Use (ccf)	Monthly Bill @ Present Rate	Monthly Bill @ Proposed Rate	Change Amount	Change Percent
0	$22.05	$25.55	$3.50	15.87%
3	26.52	29.91	3.39	12.78%
50	111.74	114.11	2.37	2.12%
100	201.75	203.01	1.26	0.62%
200	381.78	380.82	(0.96)	-0.25%
300	561.81	558.62	(3.19)	-0.57%
350	651.83	647.52	(4.31)	-0.66%
500	921.87	914.23	(7.64)	-0.83%
750	1,371.94	1,358.74	(13.20)	-0.96%
1000	1,822.01	1,803.25	(18.76)	-1.03%
2000	3,622.30	3,581.30	(41.00)	-1.13%
3000	5,422.59	5,359.35	(63.24)	-1.17%
4000	7,222.87	7,137.39	(85.48)	-1.18%
5000	9,023.16	8,915.44	(107.72)	-1.19%
7500	13,434.13	13,267.40	(166.73)	-1.24%
10000	17,845.10	17,619.36	(225.74)	-1.26%
15000	26,667.03	26,323.28	(343.75)	-1.29%
20000	35,488.96	35,027.20	(461.76)	-1.30%

ORANGE AND ROCKLAND UTILITIES, INC.

Monthly Billing Comparison
Reflecting Staff Proposed Rate Change

SC6 - Firm Transportation Service - Rate Schedule I (Residential)

Monthly Use (ccf)	Monthly Bill @ Present Rate*	Monthly Bill @ Proposed Rate*	Change Amount	Change Percent
0	$15.35	$17.72	$2.37	15.44%
3	19.73	22.03	2.30	11.66%
10	32.41	34.87	2.46	7.59%
25	59.57	62.37	2.80	4.70%
50	104.85	108.21	3.36	3.20%
75	149.79	153.68	3.89	2.60%
100	194.74	199.15	4.41	2.26%
150	284.63	290.09	5.46	1.92%
200	374.52	381.03	6.51	1.74%
250	464.41	471.97	7.56	1.63%
300	554.30	562.90	8.60	1.55%
350	644.19	653.84	9.65	1.50%
400	734.08	744.78	10.70	1.46%
450	823.97	835.72	11.75	1.43%
500	913.86	926.66	12.80	1.40%
700	1,273.42	1,290.41	16.99	1.33%
1000	1,812.76	1,836.04	23.28	1.28%
1500	2,711.67	2,745.42	33.75	1.24%

* For comparison purposes, a cost of gas supply has been included in the bill amounts. The gas supply cost is equivalent, on a per unit basis, to the cost of gas supply included in SC No. 1 and 2 bills at proposed rates.

Assumes purchase of receivables.

ORANGE AND ROCKLAND UTILITIES, INC.

Monthly Billing Comparison
Reflecting Staff Proposed Rate Change

SC6 - Firm Transportation Service - Rate Schedule I (Non-Residential)

Monthly Use (ccf)	Monthly Bill @ Present Rate*	Monthly Bill @ Proposed Rate*	Change Amount	Change Percent
0	$22.05	$25.55	$3.50	15.87%
3	26.43	29.86	3.43	12.98%
50	110.25	113.19	2.94	2.67%
100	198.76	201.17	2.41	1.21%
200	375.80	377.13	1.33	0.35%
300	552.84	553.09	0.25	0.05%
350	641.36	641.07	(0.29)	-0.05%
500	906.92	905.00	(1.92)	-0.21%
750	1,349.52	1,344.90	(4.62)	-0.34%
1000	1,792.11	1,784.80	(7.31)	-0.41%
2000	3,562.50	3,544.39	(18.11)	-0.51%
3000	5,332.88	5,303.98	(28.90)	-0.54%
4000	7,103.27	7,063.57	(39.70)	-0.56%
5000	8,873.66	8,823.16	(50.50)	-0.57%
7500	13,209.87	13,128.99	(80.88)	-0.61%
10000	17,546.09	17,434.81	(111.28)	-0.63%
15000	26,218.52	26,046.45	(172.07)	-0.66%
20000	34,890.95	34,658.10	(232.85)	-0.67%

* For comparison purposes, a cost of gas supply has been included in the bill amounts. The gas supply cost is equivalent, on a per unit basis, to the cost of gas supply included in SC No. 1 and 2 bills at proposed rates.

Assumes purchase of receivables.

ORANGE AND ROCKLAND UTILITIES, INC.

Monthly Billing Comparison
Reflecting Staff Proposed Rate Change

SC6 - Firm Transportation Service - Rate Schedule II

Monthly Use (ccf)	Monthly Bill @ Present Rate*	Monthly Bill @ Proposed Rate*	Change Amount	Change Percent
1000	$1,880.44	$1,933.85	$53.41	2.84%
2000	3,614.92	3,656.18	41.26	1.14%
3000	5,349.41	5,378.51	29.10	0.54%
4000	7,083.90	7,100.83	16.93	0.24%
5000	8,818.38	8,823.16	4.78	0.05%
7500	13,154.60	13,128.99	(25.61)	-0.19%
10000	17,490.81	17,434.81	(56.00)	-0.32%
15000	26,163.24	26,046.45	(116.79)	-0.45%
20000	34,835.67	34,658.10	(177.57)	-0.51%
25000	43,508.10	43,269.74	(238.36)	-0.55%
30000	52,180.53	51,881.39	(299.14)	-0.57%
35000	60,852.96	60,493.03	(359.93)	-0.59%
40000	69,525.39	69,104.67	(420.72)	-0.61%
45000	78,197.82	77,716.32	(481.50)	-0.62%
50000	86,870.25	86,327.97	(542.28)	-0.62%

* For comparison purposes, a cost of gas supply has been included in the bill amounts. The gas supply cost is equivalent, on a per unit basis, to the cost of gas supply included in SC No. 1 and 2 bills at proposed rates.

Assumes purchase of receivables.

ORANGE AND ROCKLAND UTILITIES, INC.

Bill Comparison for a Residential
Heating Customer
Reflecting Staff Proposed Rate Change

Month	Usage (Ccf)	Bill at Present Rates	Bill at Proposed Rates	Increase	Percent Increase
Jan	215	$412.47	$416.54	$4.07	0.99%
Feb	246	469.78	474.11	4.33	0.92%
Mar	193	371.79	375.68	3.89	1.05%
Apr	133	260.86	264.26	3.40	1.30%
May	80	162.87	165.84	2.97	1.82%
Jun	51	109.25	111.98	2.74	2.50%
Jul	44	96.23	98.90	2.67	2.77%
Aug	37	83.19	85.79	2.60	3.12%
Sep	37	83.19	85.79	2.60	3.12%
Oct	44	96.23	98.90	2.67	2.77%
Nov	91	183.20	186.27	3.06	1.67%
Dec	169	327.42	331.12	3.70	1.13%
Total	1,340	$2,656.48	$2,695.18	$38.70	1.46%
Average	112	$221.37	$224.60	$3.22	1.45%

Exhibit G-18

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1			ORANGE AND ROCKLAND UTILITIES, INC.														
2																	
3					Monthly Billing Comparisons												
4					Reflecting Proposed Rate Changes												
5																	
6																	
7																	
8	Service Classification No. 1 - Residential																
9																	
10			Current		Proposed												
11			Rates		Rates								Current	Proposed		Check	
12													BPP	BPP			
13		First 3 Ccf + BPP	$15.02		$17.34								1.02	1.02		ok	
14													MGA	MGA			
15		Next 47 Ccf	0.34283		0.38751								0.03013	0.00764		ok	
16		Over 50 Ccf	0.32995		0.37295											ok	
17													MFC	MFC			
18		GSC	1.43342		1.43342								0.04456	0.03202			
19		MGA & MFC	0.07468		0.03966												
20		Taxes															
21		MTA Surcharge	0.9986		0.9986												
22		Delivery	0.9800		0.9800								MGA/MFC	MGA/MFC			
23		Commodity	1.0000		1.0000								0.07468	0.03966			
24	Service Classification No. 2																
25																	
26																	
27			Current		Proposed												
28			Rates		Rates												
29													BPP	BPP			
30		First 3 Ccf + BPP	$22.02		$25.51								1.02	1.02		ok	
31													MGA	MGA			
32		Next 47 ccf	0.32275		0.33494								0.03013	0.00764		ok	
33		Next 4,950 ccf	0.30987		0.32158											ok	
34		Over 5,000 ccf	0.27402		0.28437								MFC	MFC		ok	
35													0.02722	0.01579			
36		GSC	1.43055		1.43055												
37		MGA & MFC	0.05735		0.02343												
38		Taxes															
39		MTA Surcharge	0.9986		0.9986								MGA/MFC	MGA/MFC			
40		Delivery	1.0000		1.0000								0.05735	0.02343			
41		Commodity	1.0000		1.0000												
42	Service Classification No. 8																
43																	
44		Rate Schedule I - Non-Res					Rate Schedule II						BPP	BPP			
45													1.02	1.02			
46			Current		Proposed			Current		Proposed			MGA	MGA			
47			Rates		Rates			Rates		Rates			0.02796	0.00547			
48																	
49		First 3 Ccf + BPP	$22.02		$25.51		First 100 Ccf + BPP	$173.15		$239.66						ok	ok
50							Over 100 Ccf	0.27402		0.28437							ok
51		Next 47 ccf	0.32275		0.33494								MFC	MFC		ok	
52		Over 50 ccf	0.30987		0.32158											ok	
53		Over 5,000 ccf	0.27402		0.28437							SC8RS1A	0	0		ok	
54												SC8RS1B	0	0			
55		GSC	1.43008		1.43008		GSC	1.43008		1.43008		SC8RSII	0	0			
56		MGA & MFC	0.02796		0.00547		MGA & MFC	0.02796		0.00547			MGA/MFC	MGA/MFC			
57		Taxes					Taxes					SC8RS1A	0.02796	0.00547			
58		MTA Surcharge	0.9986		0.9986		MTA Surcharge	0.9986		0.9986		SC8RS1B	0.02796	0.00547			
59		Delivery	1.0000		1.0000		Delivery	1.0000		1.0000		SC8RSII	0.02796	0.00547			
60		Commodity	1.0000		1.0000		Commodity	1.0000		1.0000							
61																	
62																	
63																	
64																	
65		Rate Schedule I - Residential															
66																	
67			Current		Proposed												
68			Rates		Rates												
69																	
70		First 3 Ccf + BPP	$15.02		$17.34												ok
71																	
72		Next 47 Ccf	0.34283		0.38751												ok
73		Over 50 Ccf	0.32995		0.37295												ok
74																	
75																	
76		GSC	1.43008		1.43008												
77		MGA & MFC	0.02796		0.00547												
78		Taxes															
79		MTA Surcharge	0.9986		0.9986												
80		Delivery	0.9800		0.9800												
81		Commodity	1.0000		1.0000												

O&R Question 3:

Uncollectibles – Referencing page 34 of the Staff Accounting Panel's testimony:
A. Please describe the Commission's Policy or past practice with regards to establishing the uncollectible expense allowance included in the revenue requirement for NY utilities (i.e., is it based on accrued uncollectible expenses or actual write-offs).
B. Please describe the four components of the O&R's common expense split referenced in testimony on lines 15-16.
C. Please explain why the Staff Accounting Panel believes it is more appropriate to allocate actual uncollectible write-offs between electric and gas operations based on a common expense split rather than actual revenues billed to electric and gas customers in this case.

Response:

A. The uncollectible expense allowance included in the revenue requirement is based on actual net write-offs, i.e. write-offs net of any recoveries.

B. Orange and Rockland allocates 70.75% of common expenses to electric and 29.25% to gas operations. The allocation has been in place since 2001 and is based on a four part formula that takes into account the number of customers, net sales, operations and maintenance expenses and net plant for each operation. The Company has not proposed to modify the allocation factor in this case.

C. The Company does not have uncollectible information by department. As a result, for many years these costs have been assigned to electric and gas operations utilizing the common expense split to provide a reasonable basis upon which to allocate these and other costs. The methodology was most recently applied in the electric rate plan adopted in Case 07-E-0949 by Order issued and effective July 23, 2008. A methodology change based on revenues would result in a shift in costs currently allocated to electric to gas operations. There has been no demonstration that this change in allocation methodology produces better or worse results than that currently in use. Regardless, we believe that it is inappropriate for this type of an accounting change to result in an over or under collection of the allocated costs from its electric or gas customers. Any revised allocation method should be implemented in a manner that ensures that neither the Company nor customers receive a windfall due to an accounting change. The change should optimally be adopted concurrently in both electric and gas rates.

Information Request to Staff – Set 1
<u>Responding Witness: Staff Accounting Panel</u>

O&R Question 4:

Federal Tax Depreciation – Please provide all work papers showing the calculation or the "flow thru" and normalized tax depreciation deduction or add back associated with the amortization of the general plant unallocated reserve (re: Staff Adjustment 12c, Exhibit__(Ap-2), Page 2 of 3).

Response:

Please see the attached tax work papers. Regarding our proposed amortization of the general plant unallocated reserve, our assumption was that there would be no tax impact on flow thru or normalized tax depreciation deduction.

Orange and Rockland Utilities, Inc.
FIT Schedule

	Company	Staff	Adjustment	
Depreciation - Income Statement				
Total Gas Depreciation Excluding LTD (Col. X, line 358)	11,679	10,714	(965)	Column X, line 361
Amortization of LTD Plant (Col. X, line 359)	1,801	1,656	(145)	Column X, line 362
Sub total	13,480	12,370	(1,110)	Column X, line 363
Common Plant Excess Reserve Amortization-5 yrs.	-	(667)	(667)	
Total Depreciation	13,480	11,703	(1,777)	
Schedule M - Flow Thru				
Total Depreciation Charged to Income Statement (Col. X, line 368)	11,679	10,714	(965)	Column X, line 368
Depreciation Charged to Clearing (Col. X, line 373)	1,392	1,392	-	Column X, line 373
Sub total	13,071	12,106	(965)	
Common Plant Excess Reserve Amortization-5 yrs.	-	(667)	(667)	
	13,071	11,439	(1,632)	
Flow thru Tax Depreciation				
Statutory Current Depreciation (Col. X, line 383)	11,628	11,457	(171)	Column X, line 383
Normalized				
Amortization of Computer Software (Col. X, line 379)	1,801	1,656	(145)	Column X, line 379
Normalized Tax Depreciation (Col. X, line 385)	8,619	8,231	(388)	Column X, line 385

Gas Plant

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
Gross Plant Beginning Balance																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	30,791.7	30,788.6	30,785.5	30,782.4	30,779.3	30,776.2	30,773.1	30,770.0	30,766.9	30,763.8	30,760.7	30,757.6	30,754.5	30,751.4	30,748.3	30,745.2	30,742.1	30,739.0	30,735.9	30,732.8	30,729.7	30,726.6
T19 Distribution	378,241.4	378,801.6	379,501.7	382,447.1	390,425.1	391,559.1	393,459.9	395,101.9	396,884.6	400,133.2	402,488.8	414,309.2	416,433.8	417,471.4	418,665.2	419,830.5	421,301.7	422,957.4	425,182.7	427,376.1	429,707.0	434,533.8
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	140.7	138.5	136.3	134.1	131.9	129.7	127.5	125.3	123.1	120.9	118.7	116.5	114.3	112.1	109.9	107.7	105.5	103.3	101.1	98.9	96.7	94.5
T25 Automobiles	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7
T28 General Equipment	102.8	138.1	173.4	208.7	244.0	279.3	314.6	349.9	385.2	420.5	455.8	491.1	534.6	570.5	606.4	642.3	678.2	714.1	750.0	785.9	821.8	857.7
T29 Data Handling Equipment	4,751.2	4,739.3	4,727.4	4,715.5	4,703.6	4,691.7	4,679.8	4,667.9	4,656.0	4,644.1	5,040.0	5,028.1	5,016.2	5,004.3	4,992.4	4,980.5	4,968.6	4,956.7	4,944.8	4,932.9	4,921.0	4,909.1
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	424,264.1	424,842.4	425,560.6	428,524.1	436,520.2	437,672.3	439,591.2	441,251.3	443,052.1	446,318.8	449,100.1	460,938.8	463,645.7	464,702.0	465,914.5	467,098.5	468,588.4	470,262.8	472,717.9	474,930.0	477,279.6	482,125.1
Book Additions																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T19 Distribution	647.6	787.5	3,032.8	8,065.4	1,221.4	1,988.2	1,729.4	1,870.1	3,335.9	2,442.9	11,908.0	2,212.0	1,125.0	1,281.2	1,252.7	1,558.6	1,743.1	2,312.7	2,280.8	2,418.3	4,914.2	12,363.3
T19 Distribution Future	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	556.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T21 Intangible Plant	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T23 Office Buildings	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T24 Office Furniture	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T25 Automobiles	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	0.0	0.0	0.0	0.0	211.1	0.0	0.0	0.0	0.0
T26 Light Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T27 Heavy Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T28 General Equipment	35.3	35.3	35.3	35.3	35.3	35.3	35.3	35.3	35.3	35.3	35.3	43.5	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9
T29 Data Handling Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	407.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	682.9	822.8	3,068.1	8,100.7	1,256.7	2,023.5	1,764.7	1,905.4	3,371.2	2,886.0	11,943.3	2,811.5	1,160.9	1,317.1	1,288.6	1,594.5	1,779.0	2,559.7	2,316.7	2,454.2	4,950.1	12,399.2
Asset Retirements																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
T19 Distribution	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4
T19 Distribution Future	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T21 Intangible Plant	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T23 Office Buildings	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T24 Office Furniture	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
T25 Automobiles	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T26 Light Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T27 Heavy Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T28 General Equipment	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T29 Data Handling Equipment	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6
Gross Plant Ending Balance																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	30,788.6	30,785.5	30,782.4	30,779.3	30,776.2	30,773.1	30,770.0	30,766.9	30,763.8	30,760.7	30,757.6	30,754.5	30,751.4	30,748.3	30,745.2	30,742.1	30,739.0	30,735.9	30,732.8	30,729.7	30,726.6	30,723.5
T19 Distribution	378,801.6	379,501.7	382,447.1	390,425.1	391,559.1	393,459.9	395,101.9	396,884.6	400,133.2	402,488.8	414,309.2	416,433.8	417,471.4	418,665.2	419,830.5	421,301.7	422,957.4	425,182.7	427,376.1	429,707.0	434,533.8	446,809.8
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	138.5	136.3	134.1	131.9	129.7	127.5	125.3	123.1	120.9	118.7	116.5	114.3	112.1	109.9	107.7	105.5	103.3	101.1	98.9	96.7	94.5	92.3
T25 Automobiles	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	381.1	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7
T28 General Equipment	138.1	173.4	208.7	244.0	279.3	314.6	349.9	385.2	420.5	455.8	491.1	534.6	570.5	606.4	642.3	678.2	714.1	750.0	785.9	821.8	857.7	893.6
T29 Data Handling Equipment	4,739.3	4,727.4	4,715.5	4,703.6	4,691.7	4,679.8	4,667.9	4,656.0	4,644.1	5,040.0	5,028.1	5,016.2	5,004.3	4,992.4	4,980.5	4,968.6	4,956.7	4,944.8	4,932.9	4,921.0	4,909.1	4,897.2
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	424,842.4	425,560.6	428,524.1	436,520.2	437,672.3	439,591.2	441,251.3	443,052.1	446,318.8	449,100.1	460,938.8	463,645.7	464,702.0	465,914.5	467,098.5	468,588.4	470,262.8	472,717.9	474,930.0	477,279.6	482,125.1	494,419.8
Book Depreciation Rates																						
T00 Unallocated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T18 Mfg Gas Production Plant	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755	0.001755
T19 Distribution	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087
T19 Distribution Future	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T20 Information System	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333	0.008333
T21 Intangible Plant	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593

Exhibit G-18

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
T23 Office Buildings	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T24 Office Furniture	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186	0.004186
T25 Automobiles	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375
T26 Light Trucks	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375	0.009375
T27 Heavy Trucks	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600	0.006600
T28 General Equipment	0.040856	0.040856	0.040856	0.040856	0.040856	0.040856	0.040856	0.040856	0.040856	0.040856	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146	0.004146
T29 Data Handling Equipment	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898	0.003898
T30 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T31 Trailers	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense																						
T00 Unallocated	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6
T18 Mfg Gas Production Plant	49.4	49.4	49.4	49.4	49.4	49.4	49.4	49.4	49.3	49.3	54.0	54.0	54.0	54.0	54.0	54.0	53.9	53.9	53.9	53.9	53.9	53.9
T19 Distribution	751.9	753.3	759.2	776.0	777.2	781.0	784.3	787.8	794.3	798.9	864.7	869.1	871.3	873.8	876.2	879.3	882.7	887.4	891.9	896.8	906.9	932.5
T19 Distribution Future	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	5.9	5.9	5.9	5.9	5.9	5.9	5.9	5.9	6.9	6.9	4.8	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4
T21 Intangible Plant	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5
T23 Office Buildings	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
T24 Office Furniture	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4
T25 Automobiles	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.6	1.6	1.6	3.6	3.6	3.6	3.6	3.6
T26 Light Trucks	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
T27 Heavy Trucks	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
T28 General Equipment	6.6	7.1	8.5	10.0	11.4	12.9	14.3	15.7	17.2	18.6	2.0	2.2	2.4	2.5	2.7	2.8	3.0	3.1	3.3	3.4	3.6	3.7
T29 Data Handling Equipment	15.0	14.9	14.9	14.8	14.8	14.8	14.7	14.7	14.7	15.9	19.6	19.6	19.5	19.5	19.4	19.4	19.3	19.3	19.2	19.2	19.1	19.1
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	906.9	909.7	916.9	934.2	937.6	943.0	947.8	952.6	960.4	967.8	1,021.5	1,030.7	1,032.9	1,035.5	1,038.0	1,041.2	1,044.7	1,051.4	1,056.1	1,061.1	1,071.2	1,096.9
Common Plant																						
Gross Plant Beginning Balance																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	9,709.6	12,601.6	12,628.8	14,579.3	14,501.6	14,485.2	15,004.1	15,023.9	15,259.0	16,449.1	16,626.7	16,560.0	16,886.3	17,190.3	17,100.3	18,261.6	18,246.1	18,291.4	18,570.5	18,863.8	18,817.8	18,978.4
T33 Intangible Plant:																						
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	53,641.3	53,608.0	53,574.7	53,543.4	53,533.7	53,719.0	55,453.6	56,751.6	56,738.8	56,471.8	56,742.3	57,226.4	57,193.1	57,159.7	57,126.3	57,094.9	57,234.9	57,224.0	57,396.5	57,539.8	57,639.8	57,890.7
T35 Office Furniture	3,526.7	3,510.1	3,491.4	3,472.8	3,454.2	3,435.5	3,416.9	3,656.8	3,637.1	3,876.0	3,857.4	3,838.7	3,820.1	3,801.6	3,783.1	3,764.7	3,746.2	3,727.7	3,709.3	3,947.6	3,929.0	4,167.4
T36 Automobiles	227.3	227.3	227.3	227.3	510.7	510.7	510.7	546.0	546.0	546.0	546.0	546.0	546.0	546.0	546.0	546.0	646.4	797.2	797.2	827.5	827.5	850.6
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	361.9	1,507.2	1,507.2	2,841.1	3,092.9	3,677.4	3,929.2	3,969.5	4,122.6	4,771.7	4,913.3	5,027.1	5,534.5	5,534.5	5,534.5	5,534.5	6,037.0	6,625.0	6,625.0	6,826.0	6,959.0	7,606.9
T39 General Equipment	123.8	123.8	131.0	458.0	516.4	580.0	1,036.6	1,071.5	1,109.9	1,216.7	1,277.1	1,345.8	1,433.5	1,433.5	1,446.7	1,485.0	1,537.3	1,605.0	1,977.6	1,995.5	2,053.0	2,189.9
T40 Data Handling Equipment	14,903.2	14,872.2	14,841.2	14,810.2	14,779.2	14,748.2	14,717.2	14,686.2	14,655.2	14,624.2	14,593.2	14,562.2	14,531.2	14,500.2	14,469.2	14,438.2	14,407.2	14,376.2	14,345.2	14,314.2	14,283.2	14,252.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	138,716.5	142,669.7	142,521.4	146,151.6	146,606.2	147,475.5	150,287.6	150,943.9	151,268.0	154,175.0	154,775.5	155,325.7	156,164.2	156,365.3	156,225.6	157,344.5	158,076.5	158,865.9	159,640.7	160,533.6	160,728.8	161,055.6
Book Additions																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	3,076.3	113.7	2,237.1	108.8	170.1	705.4	206.3	421.6	1,376.7	384.1	119.8	512.8	490.6	96.5	1,347.9	172.8	229.8	465.6	479.6	140.7	347.1	253.3
T33 Intangible Plant:																						
Maps	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	36.0	36.0	36.0	69.6	264.6	1,803.8	367.3	66.5	802.4	339.8	653.4	36.0	35.9	35.9	37.9	209.3	68.4	241.8	212.6	189.4	120.2	138.7
T35 Office Furniture	2.7	2.6	2.7	2.7	2.6	2.7	280.2	2.6	280.2	2.7	2.6	2.7	2.8	2.6	2.9	2.8	2.8	2.9	259.6	2.8	259.7	2.8
T36 Automobiles	0.0	0.0	0.0	283.4	0.0	0.0	35.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.4	150.8	0.0	30.3	0.0	23.1	0.0

Exhibit G-18

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
T37 Light Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	1,145.3	0.0	1,333.9	251.8	584.5	251.8	60.3	133.1	649.1	141.6	113.6	507.4	0.0	0.0	0.0	502.5	588.0	0.0	201.0	133.0	647.9	141.3
T39 General Equipment	0.0	7.2	327.0	58.4	163.6	356.5	35.0	38.4	106.6	60.4	68.7	87.7	0.0	13.2	38.3	52.3	67.7	372.8	17.9	57.5	138.9	15.2
T40 Data Handling Equipment	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T41 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	4,262.3	159.5	3,938.7	784.7	1,175.4	3,120.2	964.4	652.2	3,196.2	908.6	856.3	1,146.6	629.2	148.4	1,427.0	1,040.1	1,097.5	1,082.9	1,201.0	503.4	1,534.9	551.3
Asset Retirements																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5
T33 Intangible Plant:																						
Maps	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3
T35 Office Furniture	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
T36 Automobiles	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T37 Light Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T39 General Equipment	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T40 Data Handling Equipment	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0
T41 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1
Gross Plant Ending Balance																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	12,601.6	12,528.8	14,579.3	14,601.8	14,486.2	15,004.1	15,023.9	15,259.0	16,449.1	16,626.7	16,560.0	16,886.3	17,190.3	17,100.3	18,281.8	18,246.1	18,291.4	18,570.5	18,863.8	18,817.5	18,976.4	19,046.2
T33 Intangible Plant:																						
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	53,606.0	53,574.7	53,543.4	53,533.7	53,719.0	55,453.5	55,751.6	55,738.8	56,471.6	56,742.3	57,226.4	57,193.1	57,159.7	57,126.3	57,094.9	57,234.9	57,224.0	57,308.5	57,539.8	57,639.8	57,690.7	57,760.2
T35 Office Furniture	3,510.1	3,491.4	3,472.8	3,454.2	3,435.5	3,416.9	3,655.8	3,637.1	3,876.0	3,857.4	3,838.7	3,820.1	3,801.6	3,783.1	3,764.7	3,746.2	3,727.7	3,709.3	3,947.5	3,929.0	4,167.4	4,148.9
T36 Automobiles	227.3	227.3	227.3	610.7	610.7	610.7	546.0	546.0	546.0	546.0	546.0	546.0	546.0	546.0	546.0	646.4	797.2	797.2	827.5	827.5	850.6	850.6
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	1,507.2	1,507.2	2,841.1	3,092.9	3,677.4	3,929.2	3,989.5	4,122.6	4,771.7	4,913.3	5,027.1	5,534.5	5,534.5	5,534.5	5,534.5	6,037.0	6,625.0	6,625.0	6,826.0	6,959.0	7,606.9	7,746.2
T39 General Equipment	123.6	131.0	458.0	516.4	680.0	1,036.5	1,071.5	1,109.9	1,216.7	1,277.1	1,345.8	1,433.5	1,433.5	1,446.7	1,485.0	1,537.3	1,605.0	1,977.8	1,995.5	2,053.0	2,189.9	2,205.1
T40 Data Handling Equipment	14,872.2	14,841.2	14,810.2	14,779.2	14,748.2	14,717.2	14,686.2	14,655.2	14,624.2	14,593.2	14,562.2	14,531.2	14,500.2	14,469.2	14,438.2	14,407.2	14,376.2	14,345.2	14,314.2	14,283.2	14,252.2	14,221.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	142,669.7	142,521.1	146,151.6	146,608.2	147,475.5	150,287.6	150,943.9	151,288.0	154,176.0	154,775.5	155,325.7	156,184.2	156,385.3	156,225.8	157,344.5	158,076.5	158,865.9	159,640.7	160,533.8	160,728.8	161,955.6	162,198.8
Book Depreciation Rates																						
T00 Unallocated	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T32 Information System	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332
T33 Intangible Plant:																						
Maps	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
EZVMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
CIMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Plus	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Walker	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hyperion	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access Software #4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Field Order Route Design	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Data Pipe Software	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Nucon System	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Leasehold Blue Hill	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Misc	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T33 Intangible Plant	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Exhibit G-18

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
T34 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T35 Office Furniture	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988
T36 Automobiles	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239
T37 Light Trucks	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363
T38 Heavy Trucks	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632
T39 General Equipment	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040
T40 Data Handling Equipment	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583
T41 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	105.0	104.4	121.5	120.8	120.7	125.0	125.2	127.1	137.1	138.5	138.0	140.7	143.2	142.6	152.2	152.0	152.4	154.7	157.2	158.6	158.1	158.7
T33 Intangible Plant:																						
Maps	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9
CIMS	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2
Plus	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	3.8	0.0	0.0	0.0	0.0
Nucon System	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Misc	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	233.8	233.6	233.6	233.6	233.6	233.6	233.6	230.9	227.1	227.1	227.1	227.1
T34 Office Buildings	107.2	107.1	107.1	107.1	107.4	110.9	111.5	111.6	112.9	113.5	114.5	114.4	114.3	114.3	114.2	114.6	114.4	114.8	115.1	115.3	115.4	115.5
T35 Office Furniture	17.5	17.4	17.3	17.2	17.1	17.0	18.2	18.1	19.3	19.2	19.1	19.1	19.0	18.9	18.8	18.7	18.6	18.5	19.7	19.6	20.6	20.7
T36 Automobiles	2.1	2.1	2.1	4.7	4.7	4.7	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	7.4	7.4	7.6	7.6	7.9	7.9
T37 Light Trucks	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
T38 Heavy Trucks	10.0	10.0	18.8	20.6	24.4	26.1	26.5	27.3	31.6	32.6	33.3	36.7	36.7	36.7	36.7	40.0	43.9	43.9	45.3	46.2	50.4	51.4
T39 General Equipment	3.1	3.3	11.5	12.9	17.0	26.0	26.8	27.8	30.6	32.0	33.7	35.9	35.9	36.2	37.2	38.6	40.2	49.5	50.0	51.4	54.6	65.2
T40 Data Handling Equipment	68.2	68.0	67.9	67.7	67.6	67.4	67.3	67.2	67.0	66.9	66.7	66.6	66.5	66.3	66.2	66.0	65.9	65.7	65.6	65.5	65.3	65.2
T41 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	571.6	570.8	604.7	609.5	617.5	635.6	639.1	642.6	662.0	666.2	664.7	672.6	674.7	674.0	684.3	689.8	696.9	708.0	708.0	709.9	720.4	722.1
Common Plant Allocated to Gas																						
Gross Plant																						
T00 Unallocated @ 29.25%	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	3,866.0	3,864.7	4,264.5	4,241.7	4,238.9	4,388.7	4,394.5	4,463.2	4,611.4	4,663.3	4,643.8	4,939.3	5,028.2	5,001.9	5,341.6	5,337.6	5,350.2	5,431.9	5,517.6	5,504.2	5,551.2	5,670.7
T33 Intangible Plant - @ 24.02%																						
Maps	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4
EZVMS	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7
CIMS	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3
Plus	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7
Walker	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0
Hyperion	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8
Retail Access	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1
Retail Access Software #4	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0
Field Order Route Design	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9
Data Pipe Software	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7
Nucon System	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7
Leasehold Blue Hill	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0
Misc	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total Intangible Plant @ 24.02%	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2
T34 Office Buildings @ 29.25%	15,680.3	15,670.6	15,661.4	15,658.6	15,712.8	16,220.2	16,307.3	16,303.6	16,518.0	16,597.1	16,738.7	16,729.0	16,719.2	16,709.4	16,700.3	16,741.2	16,736.0	16,766.5	16,830.4	16,869.7	16,874.6	16,894.6
T35 Office Furniture @ 29.25%	1,026.7	1,021.2	1,015.8	1,010.4	1,004.9	999.4	1,069.3	1,063.8	1,133.7	1,128.3	1,122.9	1,117.4	1,112.0	1,106.5	1,101.2	1,095.8	1,090.3	1,085.0	1,154.7	1,149.2	1,219.0	1,213.6
T36 Automobiles @ 29.25%	66.5	66.5	66.5	149.4	149.4	149.4	159.7	159.7	159.7	159.7	159.7	159.7	159.7	159.7	159.7	159.7	233.2	233.2	242.0	242.0	248.8	248.8
T37 Light Trucks @ 29.25%	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4
T38 Heavy Trucks @ 29.25%	440.9	440.9	631.0	904.7	1,075.6	1,149.3	1,166.9	1,205.9	1,395.7	1,437.1	1,470.4	1,618.8	1,618.8	1,618.8	1,618.8	1,765.6	1,937.8	1,937.8	1,996.6	2,035.5	2,225.0	2,256.3
T39 General Equipment @ 29.25%	36.2	38.3	134.0	151.0	198.9	303.2	313.4	324.6	355.9	373.5	393.6	419.3	419.3	423.1	434.4	449.7	469.5	576.4	583.7	600.5	640.5	645.0
T40 Data Handling Equipment @ 29.25%	4,350.1	4,341.1	4,332.0	4,322.9	4,313.8	4,304.8	4,295.7	4,286.6	4,277.6	4,268.5	4,259.4	4,250.4	4,241.3	4,232.2	4,223.2	4,214.1	4,205.0	4,196.0	4,186.9	4,177.8	4,168.8	4,159.7
T42 Easements @ 29.25%	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9
Total Common Plant Allocated to Gas	35,260.3	35,238.1	35,700.2	35,856.5	36,115.0	36,785.8	36,971.9	37,003.8	37,600.1	37,623.8	37,604.3	37,954.1	37,929.8	37,909.5	37,897.0	38,116.1	38,333.4	38,478.4	38,653.8	38,724.3	39,036.2	39,087.8
Book Depreciation Expense Allocated to Gas																						
T00 Unallocated @ 29.25%	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	30.7	30.5	35.5	35.3	35.3	36.6	36.6	37.2	40.1	40.5	40.4	41.2	41.9	41.7	44.5	44.5	44.6	45.3	46.0	45.9	46.3	46.4
T33 Intangible Plant - @ 24.02%																						
Maps	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
CIMS	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8
Plus	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
Field Order Route Design	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	0.9	0.0	0.0	0.0	0.0
Nucon System	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Misc	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Intangible Plant @ 24.02%	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	56.2	56.1	56.1	56.1	56.1	56.1	56.1	55.5	54.6	54.6	54.5	54.6
T34 Office Buildings @ 29.25%	31.4	31.3	31.3	31.3	31.4	32.4	32.6	32.8	33.0	33.2	33.5	33.5	33.4	33.4	33.4	33.5	33.6	33.6	33.7	33.7	33.7	33.8
T35 Office Furniture @ 29.25%	5.1	5.1	5.1	5.0	5.0	5.0	5.3	5.3	5.7	5.8	5.8	5.6	5.5	5.5	5.5	5.5	5.4	5.4	5.8	5.7	6.1	6.1
T36 Automobiles @ 29.25%	0.6	0.6	0.6	1.4	1.4	1.4	1.5	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.7	2.2	2.2	2.2	2.2	2.3	2.3
T37 Light Trucks @ 29.25%	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
T38 Heavy Trucks @ 29.25%	2.9	2.9	5.5	6.0	7.1	7.6	7.7	8.0	9.3	9.5	9.8	10.7	10.7	10.7	10.7	11.7	12.9	12.9	13.2	13.5	14.8	15.0
T39 General Equipment @ 29.25%	0.9	1.0	3.4	3.8	5.0	7.6	7.8	8.1	8.9	9.4	9.9	10.5	10.5	10.6	10.9	11.3	11.6	14.6	14.6	15.0	16.0	16.2
T40 Data Handling Equipment @ 29.25%	19.9	19.9	19.9	19.8	19.6	19.7	19.7	19.8	19.6	19.6	19.5	19.5	19.4	19.4	19.4	19.3	19.3	19.2	19.2	19.1	19.1	19.1
T42 Easements @ 29.25%	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	154.7	154.5	164.4	165.6	168.2	173.5	174.5	176.5	181.2	182.4	182.2	184.5	185.1	184.9	187.9	189.6	191.6	194.4	195.2	195.8	198.8	199.3

Income Statement

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
Total Gas Depreciation On Income Statement																						
Gas Depreciation Excluding LTD Term Plant	771.6	772.9	776.7	794.5	796.7	800.4	803.6	807.1	813.5	819.4	893.7	898.1	900.2	902.6	905.0	908.0	911.4	916.0	920.5	925.3	935.3	960.9
Common Depreciation Excluding LTD Term Plant	56.4	56.3	56.2	56.2	56.2	57.2	57.6	57.6	58.3	58.4	58.6	58.5	58.4	58.3	58.2	58.3	58.2	58.2	58.6	58.6	58.9	58.9
Total Depreciation	828.0	829.2	834.9	850.7	852.9	857.6	861.3	864.7	871.8	877.8	952.3	956.6	958.6	961.0	963.2	966.3	969.6	974.2	979.1	983.9	994.2	1,019.8
Gas Depreciation LTD Term Plant	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5
Common Depreciation LTD Term Plant	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	56.2	56.1	56.1	56.1	56.1	56.1	56.1	56.6	54.5	54.5	54.5	54.5
Total Depreciation LTD Term Plant	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	150.7	150.6	150.6	150.6	150.6	150.6	150.6	150.0	149.1	149.1	149.1	149.1
Total Gas Depreciation	979.6	980.9	986.6	1,002.3	1,004.6	1,009.2	1,012.9	1,016.3	1,023.5	1,029.5	1,103.0	1,107.2	1,109.2	1,111.6	1,113.9	1,116.9	1,120.2	1,124.2	1,129.2	1,133.0	1,143.3	1,168.6
																						11,678.8
																						1,800.5
																						13,479.3

Schedule M

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
SECTION I - FLOW THRU ITEMS																						
Depreciation Charged To Income Excluding LTD Term Plant																						
Gas Depreciation Excluding LTD Plant	771.6	772.9	776.7	794.5	796.7	800.4	803.6	807.1	813.6	819.4	893.7	898.1	900.2	902.6	905.0	908.0	911.4	916.0	920.5	925.3	935.3	960.9
Common Depreciation Excluding LTD Plant	56.4	56.3	56.2	56.2	56.2	57.2	57.6	57.6	58.3	58.4	58.6	58.5	58.4	58.3	58.2	58.3	58.2	58.2	58.6	58.6	58.9	58.9
Total Depreciation	828.0	829.2	834.9	850.7	852.9	857.6	861.3	864.7	871.8	877.8	952.3	956.6	958.6	961.0	963.2	966.3	969.9	974.2	979.1	983.9	994.2	1,019.8
																						11,678.8
Depreciation Charged to Clearing Accounts																						
Gas Depreciation	40.8	42.3	43.7	45.2	46.6	48.1	49.5	50.9	52.4	53.8	33.3	38.1	38.2	38.4	38.5	38.7	38.6	41.0	41.1	41.3	41.4	41.6
Common Depreciation Alloc @ 29.25%	41.2	41.0	51.0	52.5	54.8	59.2	59.7	60.8	65.7	66.9	67.4	69.9	70.6	70.5	73.6	75.2	77.3	80.7	82.1	82.6	85.3	85.9
Total Depreciation Charged to Clearing Accts	82.0	83.3	94.7	97.7	101.4	107.2	109.2	111.7	118.1	120.7	100.7	107.9	108.8	108.9	112.1	113.9	116.2	121.7	123.2	123.9	126.7	127.4
																						1,391.5
SECTION II - NORMALIZED ITEMS																						
Amortization of Computer Software																						
Gas	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5
Common Allocated	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	56.2	56.1	56.1	56.1	56.1	56.1	56.1	55.5	54.5	54.5	54.5	54.5
Total Amortization of Computer Software	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	150.7	150.6	150.6	150.6	150.6	150.6	150.6	150.0	149.1	149.1	149.1	149.1
																						1,800.5
Flow Thru Tax Depr	902.9	902.9	902.9	902.9	902.9	902.9	902.9	902.9	902.9	902.9	902.9	902.9	982.2	982.2	982.2	982.2	982.2	982.2	982.2	982.2	982.2	982.2
																						11,678.8
Norm Tax Depr	1,123.4	1,123.4	1,123.4	1,123.4	1,123.4	1,123.4	1,123.4	1,123.4	1,123.4	1,123.4	1,123.4	1,123.4	637.2	637.2	637.2	637.2	637.2	637.2	637.2	637.2	637.2	637.2
																						8,518.8
Deferred Tax on Norm Tax Depr	387.4	387.4	387.4	387.4	387.4	387.4	387.4	387.4	387.4	387.4	387.4	387.4	217.4	217.4	217.4	217.4	217.4	217.4	217.4	217.4	217.4	217.4
																						2,948.3
Deferred 263A Amort Current - See Rate Base - deferrals	149.3	149.3	149.3	149.3	149.3	149.3	149.3	149.3	149.3	149.3	149.3	149.3	154.4	154.4	154.4	154.4	154.4	154.4	154.4	154.4	154.4	154.4
																						1,842.3
Deferred 263A Amort Prior - See Rate Base and Income Statement	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4
																						221.0
Deferred 263A Current - See Rate Base	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.0	4.0	8.3	8.3	8.3	8.3	8.3	8.3	8.3	8.3	8.3	8.3	8.3
																						94.8

STAFF PROPOSED CHANGES - 3-19-09

Gas Plant	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
Gross Plant Beginning Balance																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	30,791.7	30,788.6	30,785.5	30,782.4	30,779.3	30,776.2	30,773.1	30,770.0	30,766.9	30,763.8	30,760.7	30,757.6	30,754.5	30,751.4	30,748.3	30,745.2	30,742.1	30,739.0	30,735.9	30,732.8	30,729.7	30,726.6
T19 Distribution	378,241.4	378,801.5	379,501.7	382,447.1	390,425.1	391,559.1	393,459.9	395,101.9	396,884.6	400,133.2	402,488.6	413,463.7	414,742.8	414,789.0	414,991.4	415,165.3	415,645.1	416,309.4	417,543.3	418,745.3	420,084.8	423,920.2
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	140.7	138.5	136.3	134.1	131.9	129.7	127.5	125.3	123.1	120.9	118.7	116.5	114.3	112.1	109.9	107.7	105.5	103.3	101.1	98.9	96.7	94.5
T25 Automobiles	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7
T28 General Equipment	102.8	138.1	173.4	208.7	244.0	279.3	314.6	349.9	385.2	420.5	455.8	491.1	534.6	570.5	606.4	642.3	678.2	714.1	750.0	785.9	821.8	857.7
T29 Data Handling Equipment	4,751.2	4,739.3	4,727.4	4,715.5	4,703.6	4,691.7	4,679.8	4,667.9	4,656.0	4,644.1	5,040.0	5,028.1	5,016.2	5,004.3	4,992.4	4,980.5	4,968.6	4,956.7	4,944.8	4,932.9	4,921.0	4,909.1
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	424,264.1	424,842.4	425,560.6	428,524.1	436,520.2	437,672.3	439,591.2	441,251.3	443,052.1	446,318.8	449,100.1	460,093.3	461,954.7	462,019.6	462,240.7	462,433.3	462,931.8	463,614.8	465,078.5	466,299.2	467,657.4	471,511.6
Book Additions																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T19 Distribution	647.6	787.5	3,032.8	8,065.4	1,221.4	1,988.2	1,729.4	1,870.1	3,335.9	2,442.9	11,062.5	1,366.5	133.6	289.8	261.3	567.2	751.7	1,321.3	1,289.4	1,426.9	3,922.8	10,542.3
T19 Distribution Future	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	556.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T21 Intangible Plant	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T23 Office Buildings	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T24 Office Furniture	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T25 Automobiles	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	0.0	0.0	0.0	0.0	211.1	0.0	0.0	0.0	0.0
T26 Light Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T27 Heavy Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T28 General Equipment	35.3	35.3	35.3	35.3	35.3	35.3	35.3	35.3	35.3	35.3	35.3	43.5	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9
T29 Data Handling Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	407.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	682.9	822.8	3,068.1	8,100.7	1,256.7	2,023.5	1,764.7	1,905.4	3,371.2	2,885.9	11,097.8	1,966.0	169.5	325.7	297.2	603.1	787.6	1,568.3	1,325.3	1,462.8	3,958.7	10,578.2
Asset Retirements																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
T19 Distribution	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4	87.4
T19 Distribution Future	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T21 Intangible Plant	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T23 Office Buildings	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T24 Office Furniture	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
T25 Automobiles	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T26 Light Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T27 Heavy Trucks	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T28 General Equipment	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T29 Data Handling Equipment	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6	104.6
Gross Plant Ending Balance																						
T00 Unallocated	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T18 Mfg Gas Production Plant	30,788.6	30,785.5	30,782.4	30,779.3	30,776.2	30,773.1	30,770.0	30,766.9	30,763.8	30,760.7	30,757.6	30,754.5	30,751.4	30,748.3	30,745.2	30,742.1	30,739.0	30,735.9	30,732.8	30,729.7	30,726.6	30,723.5
T19 Distribution	378,801.5	379,501.7	382,447.1	390,425.1	391,559.1	393,459.9	395,101.9	396,884.6	400,133.2	402,488.6	413,463.7	414,742.8	414,789.0	414,991.4	415,165.3	415,645.1	416,309.4	417,543.3	418,745.3	420,084.8	423,920.2	434,375.2
T19 Distribution Future	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3	210.3
T20 Information System	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	574.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8	1,130.8
T21 Intangible Plant	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3	5,695.3
T23 Office Buildings	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0	292.0
T24 Office Furniture	138.5	136.3	134.1	131.9	129.7	127.5	125.3	123.1	120.9	118.7	116.5	114.3	112.1	109.9	107.7	105.5	103.3	101.1	98.9	96.7	94.5	92.3
T25 Automobiles	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	381.1	381.1	381.1	381.1	381.1
T26 Light Trucks	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2	1,122.2
T27 Heavy Trucks	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7	2,171.7
T28 General Equipment	138.1	173.4	208.7	244.0	279.3	314.6	349.9	385.2	420.5	455.8	491.1	534.6	570.5	606.4	642.3	678.2	714.1	750.0	785.9	821.8	857.7	893.6
T29 Data Handling Equipment	4,739.3	4,727.4	4,715.5	4,703.6	4,691.7	4,679.8	4,667.9	4,656.0	4,644.1	5,040.0	5,028.1	5,016.2	5,004.3	4,992.4	4,980.5	4,968.6	4,956.7	4,944.8	4,932.9	4,921.0	4,909.1	4,897.2
T30 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	424,842.4	425,560.6	428,524.1	436,520.2	437,672.3	439,591.2	441,251.3	443,052.1	446,318.8	449,100.1	460,093.3	461,954.7	462,019.6	462,240.7	462,433.3	462,931.8	463,614.8	465,078.5	466,299.2	467,657.4	471,511.6	481,985.2
Book Depreciation Rates																						
T00 Unallocated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T18 Mfg Gas Production Plant	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001604	0.001647	0.001647	0.001647	0.001647	0.001647	0.001647	0.001647	0.001647	0.001647	0.001647	0.001647
T19 Distribution	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001985	0.001949	0.001949	0.001949	0.001949	0.001949	0.001949	0.001949	0.001949	0.001949	0.001949	0.001949
T19 Distribution Future	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T20 Information System	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010264	0.010417	0.010417	0.010417	0.010417	0.010417	0.010417	0.010417	0.010417	0.010417	0.010417	0.010417
T21 Intangible Plant	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.016593	0.014475	0.014475	0.014475	0.014475	0.014475	0.014475	0.014475	0.014475	0.014475	0.014475	0.014475
T23 Office Buildings	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.001712	0.002083	0.002083	0.002083	0.002083	0.002083	0.002083	0.002083	0.002083	0.002083	0.002083	0.002083
T24 Office Furniture	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.002843	0.003783	0.003783	0.003783	0.003783	0.003783	0.003783	0.003783	0.003783	0.003783	0.003783	0.003783
T25 Automobiles	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.009900	0.009900	0.009900	0.009900	0.009900	0.009900	0.009900	0.009900	0.009900	0.009900	0.009900
T26 Light Trucks	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.010070	0.008858	0.008858	0.008858	0.008858	0.008858	0.008858	0.008858	0.008858	0.008858	0.008858	0.008858

STAFF PROPOSED CHANGES - 3-19-09

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009
T27 Heavy Trucks	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.007506	0.006250
T28 General Equipment	0.040656	0.040656	0.040656	0.040656	0.040656	0.040656	0.040656	0.040656	0.040656	0.040656	0.003905
T29 Data Handling Equipment	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003157	0.003653
T30 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T31 Trailers	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense											
T00 Unallocated	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6
T16 Mfg Gas Production Plant	49.4	49.4	49.4	49.4	49.4	49.4	49.4	49.4	49.4	49.3	50.7
T19 Distribution	759.8	761.9	763.3	769.2	775.0	777.2	781.0	784.3	787.9	794.3	784.5
T19 Distribution Future	0.0	0.0	-0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	5.9	5.9	5.9	5.9	5.9	5.9	5.9	5.9	6.0	5.9	6.0
T21 Intangible Plant	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	82.4
T23 Office Buildings	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.6
T24 Office Furniture	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.4
T25 Automobiles	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
T26 Light Trucks	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	9.9
T27 Heavy Trucks	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	16.3	13.6
T28 General Equipment	4.2	5.6	7.1	8.5	10.0	11.4	12.9	14.3	15.7	17.2	1.8
T29 Data Handling Equipment	15.0	15.0	14.9	14.9	14.8	14.8	14.8	14.7	14.7	14.7	18.4
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	904.4	906.9	909.7	916.9	934.2	937.8	943.0	947.6	952.6	900.4	924.4
Common Plant											
Gross Plant Beginning Balance											
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	9,700.8	12,601.6	12,626.6	14,579.3	14,501.6	14,485.2	15,004.1	15,023.9	16,269.0	16,449.1	16,626.7
T33 Intangible Plant:											
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Oris Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	53,641.3	53,606.0	53,574.7	53,543.4	53,533.7	53,719.0	56,453.8	56,751.6	56,734.8	56,471.8	56,742.3
T35 Office Furniture	3,528.7	3,510.1	3,491.4	3,472.8	3,454.2	3,435.5	3,416.9	3,655.6	3,637.1	3,676.0	3,857.4
T36 Automobiles	227.3	227.3	227.3	227.3	510.7	510.7	510.7	546.0	546.0	546.0	546.0
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	961.9	1,507.2	1,507.2	2,841.1	3,092.9	3,677.4	3,929.2	3,989.5	4,122.8	4,771.7	4,913.3
T39 General Equipment	123.6	123.6	131.0	458.0	616.4	650.0	1,036.6	1,071.5	1,109.9	1,218.7	1,277.1
T40 Data Handling Equipment	14,903.2	14,872.2	14,841.2	14,810.2	14,779.2	14,748.2	14,717.2	14,686.2	14,655.2	14,624.2	14,593.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	139,715.6	142,069.7	142,821.1	145,161.6	145,606.2	147,475.6	150,287.0	150,848.9	151,268.0	154,175.0	154,775.5
Book Additions											
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	3,078.3	115.7	2,237.1	108.6	170.1	706.4	208.3	421.8	1,376.7	364.1	119.8
T33 Intangible Plant:											
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oris Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	36.0	36.0	36.0	59.6	254.6	1,805.6	367.3	56.5	802.4	839.5	553.4
T35 Office Furniture	2.7	2.6	2.7	2.7	2.8	2.7	280.2	2.6	280.2	2.7	2.6
T36 Automobiles	0.0	0.0	0.0	283.4	0.0	0.0	35.3	0.0	0.0	0.0	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	1,145.3	0.0	1,333.9	251.8	584.5	251.8	60.3	133.1	649.1	141.6	113.8
T39 General Equipment	0.0	7.2	327.0	58.4	163.6	386.5	35.0	38.4	108.8	60.4	68.7
T40 Data Handling Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	4,262.3	159.5	3,936.7	764.7	1,175.4	3,120.2	964.4	682.2	3,195.2	908.6	855.3

	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
T27 Heavy Trucks	0.006250	0.006250	0.006250	0.006250	0.006250	0.006250	0.006250	0.006250	0.006250	0.006250	0.006250
T28 General Equipment	0.003905	0.003905	0.003905	0.003905	0.003905	0.003905	0.003905	0.003905	0.003905	0.003905	0.003905
T29 Data Handling Equipment	0.003653	0.003653	0.003653	0.003653	0.003653	0.003653	0.003653	0.003653	0.003653	0.003653	0.003653
T30 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T31 Trailers	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense											
T00 Unallocated	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6	-45.6
T16 Mfg Gas Production Plant	50.7	50.7	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6
T19 Distribution	805.6	806.3	808.4	808.8	809.2	810.1	811.4	813.8	816.1	818.7	826.2
T19 Distribution Future	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T20 Information System	6.0	11.8	11.8	11.8	11.8	11.8	11.8	11.8	11.8	11.8	11.8
T21 Intangible Plant	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4
T23 Office Buildings	0.6	0.5	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.5	0.6
T24 Office Furniture	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
T25 Automobiles	1.7	1.7	1.7	1.7	1.7	1.7	1.7	3.8	3.8	3.8	3.8
T26 Light Trucks	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9
T27 Heavy Trucks	13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6
T28 General Equipment	1.9	2.1	2.2	2.4	2.5	2.6	2.8	2.9	3.1	3.2	3.3
T29 Data Handling Equipment	18.4	18.3	18.3	18.2	18.2	18.2	18.1	18.1	18.0	18.0	17.9
T30 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T31 Trailers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	945.9	954.3	954.4	954.9	956.3	959.3	957.7	962.3	964.7	967.4	975.0
Common Plant											
Gross Plant Beginning Balance											
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	16,660.0	16,666.3	17,190.8	17,100.5	18,251.9	18,248.1	18,291.4	16,570.5	18,865.8	18,817.9	16,978.4
T33 Intangible Plant:											
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Oris Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	57,226.4	57,198.1	57,160.7	57,126.3	57,094.9	57,254.9	57,224.0	57,396.5	57,639.8	57,630.6	57,690.7
T35 Office Furniture	3,838.7	3,820.1	3,801.6	3,783.1	3,764.7	3,746.2	3,727.7	3,709.3	3,947.5	3,929.0	4,167.4
T36 Automobiles	546.0	546.0	646.0	546.0	546.0	646.4	797.2	797.2	827.5	827.5	850.6
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	5,027.1	5,534.6	5,534.6	5,534.6	5,534.6	6,037.0	6,625.0	6,625.0	6,826.0	6,959.0	7,606.9
T39 General Equipment	1,346.8	1,435.6	1,453.5	1,446.7	1,458.0	1,537.3	1,606.0	1,977.6	1,995.6	2,053.0	2,189.9
T40 Data Handling Equipment	14,562.2	14,531.2	14,500.2	14,469.2	14,438.2	14,407.2	14,376.2	14,345.2	14,314.2	14,283.2	14,252.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	155,525.7	156,164.2	156,385.3	156,226.6	157,344.8	158,076.5	158,865.9	159,840.7	160,533.6	160,726.8	161,056.8
Book Additions											
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	512.8	490.5	96.5	1,347.9	172.8	229.8	466.6	479.0	140.7	347.1	263.3
T33 Intangible Plant:											
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oris Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	36.0	86.9	35.9	37.9	209.3	58.4	241.8	212.8	189.4	120.2	138.7
T35 Office Furniture	2.7	2.6	2.8	2.9	2.8	2.6	2.8	259.6	2.6	259.7	2.8
T36 Automobiles	0.0	0.0	0.0	0.0	100.4	160.8	0.0	30.3	0.0	23.1	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	507.4	0.0	0.0	0.0	502.5	588.0	0.0	201.0	133.0	647.9	141.3
T39 General Equipment	87.7	0.0	13.2	38.3	52.8	67.7	372.6	17.9	67.5	136.9	16.2
T40 Data Handling Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	1,146.6	629.2	146.4	1,427.0	1,040.1	1,097.8	1,082.9	1,201.0	803.4	1,634.9	561.3

Asset Retirements

Exhibit G-18

STAFF PROPOSED CHANGES - 3-19-09

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5
T33 Intangible Plant											
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3
T35 Office Furniture	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
T36 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T39 General Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T40 Data Handling Equipment	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1
Gross Plant Ending Balance											
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	12,601.5	12,628.6	14,579.3	14,601.6	14,485.2	15,004.1	15,023.9	15,299.0	15,449.1	16,526.7	16,660.0
T33 Intangible Plant											
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	63,008.0	63,574.7	63,543.4	63,533.7	63,719.0	65,453.5	65,761.6	65,738.6	66,471.6	66,742.9	67,226.4
T35 Office Furniture	3,510.1	3,491.4	3,472.8	3,464.2	3,435.6	3,416.9	3,655.4	3,637.1	3,876.0	3,857.4	3,838.7
T36 Automobiles	227.3	227.3	227.3	610.7	610.7	610.7	648.0	648.0	648.0	648.0	648.0
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	1,607.2	1,607.2	2,641.1	3,092.0	3,677.4	3,929.2	3,980.5	4,122.6	4,771.7	4,913.3	6,027.1
T39 General Equipment	123.8	151.0	468.0	516.4	680.0	1,036.6	1,071.6	1,109.9	1,216.7	1,277.1	1,345.6
T40 Data Handling Equipment	14,872.3	14,841.2	14,810.2	14,779.2	14,748.2	14,717.2	14,686.2	14,655.2	14,624.2	14,593.2	14,562.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	142,869.7	142,821.1	146,161.0	146,606.2	147,476.5	150,267.5	150,943.9	151,288.0	154,175.0	154,778.6	155,326.7
Book Depreciation Rates											
T00 Unallocated	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T32 Information System	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332
T33 Intangible Plant											
Maps	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
EZVMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
CIMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Plus	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Walker	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hyperion	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access Software #4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Field Order Route Design	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Data Pipe Software	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Nucon System	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Leasehold Blue Hill	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Misc	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T33 Intangible Plant	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T34 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T35 Office Furniture	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988
T36 Automobiles	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239
T37 Light Trucks	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363
T38 Heavy Trucks	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632
T39 General Equipment	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040
T40 Data Handling Equipment	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583
T41 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense											
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5	186.5
T33 Intangible Plant											
Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nucon System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T34 Office Buildings	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3	69.3
T35 Office Furniture	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
T36 Automobiles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T37 Light Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T38 Heavy Trucks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T39 General Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T40 Data Handling Equipment	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0
T41 Easements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1	308.1
Gross Plant Ending Balance											
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System	16,696.3	17,190.3	17,100.3	18,201.9	18,246.1	18,291.4	18,570.6	18,863.6	18,817.6	18,978.4	19,046.2
T33 Intangible Plant											
Maps	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9	563.9
EZVMS	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7	535.7
CIMS	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1	32,778.1
Plus	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8	1,126.8
Walker	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4	3,405.4
Hyperion	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4	390.4
Retail Access	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7	9,167.7
Retail Access Software #4	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1	1,224.1
Field Order Route Design	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8	257.8
Data Pipe Software	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9	385.9
Nucon System	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3	2,159.3
Leasehold Blue Hill	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1	1,228.1
Misc	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
T33 Intangible Plant	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1	53,244.1
T34 Office Buildings	67,193.1	67,159.7	67,126.3	67,094.9	67,234.9	67,224.0	67,396.5	67,539.6	67,659.8	67,690.7	67,760.2
T35 Office Furniture	3,820.1	3,801.6	3,783.1	3,764.7	3,746.2	3,727.7	3,709.3	3,947.5	3,929.0	4,167.4	4,148.9
T36 Automobiles	648.0	648.0	648.0	648.0	648.4	707.2	707.2	827.6	827.6	850.6	850.6
T37 Light Trucks	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4	2,189.4
T38 Heavy Trucks	6,534.6	6,534.6	5,534.6	6,534.6	6,037.0	6,025.0	6,626.0	6,620.0	6,959.0	7,606.9	7,746.2
T39 General Equipment	1,433.6	1,438.6	1,446.7	1,465.0	1,637.3	1,606.0	1,977.6	1,995.6	2,053.0	2,169.9	2,206.1
T40 Data Handling Equipment	14,531.2	14,500.2	14,469.2	14,438.2	14,407.2	14,376.2	14,345.2	14,314.2	14,283.2	14,252.2	14,221.2
T41 Easements	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0	786.0
	156,184.2	156,386.3	156,226.6	157,344.5	158,079.5	158,868.9	159,640.7	160,533.6	160,726.8	161,655.0	162,196.8
Book Depreciation Rates											
T00 Unallocated	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T32 Information System	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332	0.008332
T33 Intangible Plant											
Maps	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
EZVMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
CIMS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Plus	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Walker	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hyperion	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Retail Access Software #4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Field Order Route Design	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Data Pipe Software	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Nucon System	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Leasehold Blue Hill	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Misc	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T33 Intangible Plant	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
T34 Office Buildings	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000
T35 Office Furniture	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988	0.004988
T36 Automobiles	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239	0.009239
T37 Light Trucks	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363	0.009363
T38 Heavy Trucks	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632	0.006632
T39 General Equipment	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040	0.025040
T40 Data Handling Equipment	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583	0.004583
T41 Easements	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Book Depreciation Expense											
T00 Unallocated	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Exhibit G-18

STAFF PROPOSED CHANGES - 3-19-09

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
T32 Information System	105.0	104.4	121.6	120.8	120.7	125.0	125.2	127.1	137.1	138.6	138.0	140.7	143.2	142.5	152.2	162.0	152.4	154.7	157.2	156.6	156.1	158.7
T33 Intangible Plant:																						
Maps	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9
CIMS	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2	182.2
Plus	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	6.6	6.6	6.5	6.5	6.6	6.6	6.6	6.6	6.6	6.5	6.5	6.6	6.6	6.5	6.5	6.5	6.6	3.8	0.0	0.0	0.0	0.0
Nucon System	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Misc	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T33 Intangible Plant	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	233.6	233.6	233.6	233.6	233.6	233.6	233.6	230.9	227.1	227.1	227.1	227.1
T34 Office Buildings	107.2	107.1	107.1	107.1	107.4	110.9	111.5	111.5	112.9	113.5	114.5	114.4	114.3	114.3	114.2	114.6	114.4	114.8	115.1	115.6	115.4	115.5
T35 Office Furniture	17.6	17.4	17.3	17.2	17.1	17.0	16.2	16.1	19.3	19.2	19.1	19.1	19.0	18.9	18.8	18.7	18.6	18.5	19.7	19.6	20.8	20.7
T36 Automobiles	2.1	2.1	2.1	4.7	4.7	4.7	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	7.4	7.4	7.6	7.6	7.9	7.9
T37 Light Trucks	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
T38 Heavy Trucks	10.0	10.0	18.8	20.5	24.4	20.1	26.6	27.3	31.6	32.6	33.3	30.7	36.7	36.7	38.7	40.0	43.9	43.9	45.3	46.2	50.4	51.4
T39 General Equipment	3.1	3.3	11.6	12.9	17.0	26.0	26.8	27.8	30.6	32.0	33.7	35.9	35.9	36.2	37.2	38.6	40.2	49.6	50.0	51.4	54.6	56.2
T40 Data Handling Equipment	68.2	68.0	67.9	67.7	67.6	67.4	67.3	67.2	67.0	66.9	66.7	66.6	66.5	66.3	66.2	66.0	65.9	65.7	65.6	65.5	65.3	65.2
T41 Easements	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	571.6	570.8	604.7	606.9	617.6	635.6	659.3	642.6	662.0	666.2	664.7	672.5	674.7	674.0	684.3	686.8	696.9	706.0	708.0	709.9	720.4	722.1
Common Plant Allocated to Gas																						
Gross Plant																						
T00 Unallocated @ 29.25%	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	3,669.0	3,654.7	4,264.5	4,241.7	4,236.9	4,368.7	4,394.5	4,463.2	4,811.4	4,853.3	4,843.6	4,939.3	5,029.2	5,001.9	5,341.6	5,337.8	5,360.2	5,431.9	5,517.6	5,604.2	5,651.2	5,670.7
T33 Intangible Plant - @ 24.02%																						
Maps	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4	135.4
EZVMS	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7	128.7
CIMS	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3	7,873.3
Plus	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7	270.7
Walker	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0	818.0
Hyperion	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8	93.8
Retail Access	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1	2,202.1
Retail Access Software #4	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0	294.0
Field Order Route Design	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9	61.9
Data Pipe Software	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7	92.7
Nucon System	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7	518.7
Leasehold Blue Hill	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0	295.0
Misc	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Total Intangible Plant @ 24.02%	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2	12,789.2
T34 Office Buildings @ 29.25%	16,680.3	16,670.6	16,661.4	16,658.6	16,712.8	16,220.2	16,307.9	16,303.6	16,516.0	16,597.1	16,738.7	16,729.0	16,719.2	16,709.4	16,700.3	16,741.2	16,736.0	16,798.6	16,830.4	16,656.7	16,674.6	16,664.8
T35 Office Furniture @ 29.25%	1,026.7	1,021.2	1,015.8	1,010.4	1,004.9	999.4	1,069.3	1,063.8	1,133.7	1,128.3	1,122.8	1,117.4	1,112.0	1,106.5	1,101.2	1,095.8	1,090.3	1,085.0	1,164.7	1,149.2	1,219.0	1,213.6
T36 Automobiles @ 29.25%	68.5	68.5	68.5	149.4	149.4	149.4	169.7	169.7	169.7	169.7	169.7	169.7	169.7	169.7	169.7	169.1	233.2	233.2	242.0	242.0	248.6	248.6
T37 Light Trucks @ 29.25%	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4	640.4
T38 Heavy Trucks @ 29.25%	440.9	440.9	831.0	904.7	1,075.6	1,149.3	1,169.0	1,205.9	1,396.7	1,437.1	1,470.4	1,618.8	1,618.8	1,618.8	1,618.8	1,768.8	1,937.6	1,937.6	1,998.6	2,036.5	2,225.0	2,268.3
T39 General Equipment @ 29.25%	36.2	38.3	134.0	151.0	198.8	303.2	313.4	324.6	355.9	372.8	383.6	419.5	419.3	423.1	434.4	449.7	469.5	578.4	583.7	600.5	640.6	645.0
T40 Data Handling Equipment @ 29.25%	4,350.1	4,341.1	4,332.0	4,322.9	4,313.8	4,304.6	4,295.7	4,286.6	4,277.6	4,268.5	4,259.4	4,250.4	4,241.3	4,232.2	4,223.2	4,214.1	4,205.0	4,196.0	4,186.9	4,177.9	4,168.8	4,159.7
T42 Easements @ 29.25%	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9	229.9
Total Common Plant Allocated to Gas	35,260.3	35,238.1	35,700.2	35,856.5	36,115.0	36,785.8	36,971.9	37,003.6	37,500.1	37,623.6	37,604.3	37,954.1	37,929.8	37,909.5	37,897.0	38,115.1	38,333.4	38,476.4	38,653.9	38,724.3	39,050.2	39,087.8
Book Depreciation Expense Allocated to Gas																						
T00 Unallocated @ 29.25%	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T32 Information System @ 29.25%	30.7	30.5	35.8	35.8	35.9	36.8	36.6	37.2	40.1	40.5	40.4	41.2	41.9	41.7	44.5	44.5	44.6	45.3	46.0	46.9	48.3	48.4
T33 Intangible Plant - @ 24.02%																						
Maps	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EZVMS	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
CIMS	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8
Plus	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walker	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hyperion	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retail Access Software #4	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Field Order Route Design	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Data Pipe Software	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	0.9	0.0	0.0	0.0	0.0
Nucon System	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leasehold Blue Hill	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Misc	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Intangible Plant @ 24.02%	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	56.2	56.1	56.1	56.1	56.1	56.1	56.1	55.5	54.6	54.6	54.6	54.6
T34 Office Buildings @ 29.25%	31.4	31.3	31.3	31.3	31.4	32.4	32.6	32.6	33.0	33.2	33.6	33.5	33.4	33.4	33.4	33.6	33.6	33.6	33.7	33.7	33.7	33.4
T35 Office Furniture @ 29.25%	5.1	5.1	5.1	5.0	5.0	5.0	5.3	5.3	5.7	5.6	5.6	5.6	5.5	5.5	5.5	5.5	5.4	5.4	5.8	5.7	6.1	6.1
T36 Automobiles @ 29.25%	0.6	0.6	0.6	1.4	1.4	1.4	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.7	2.2	2.2	2.2	2.2	2.3	2.3
T37 Light Trucks @ 29.25%	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
T38 Heavy Trucks @ 29.25%	2.9	2.9	5.5	6.0	7.1	7.6	7.7	8.0	9.3	9.6	9.8	10.7	10.7	10.7	10.7	11.7	12.8	12.9	13.2	13.5	14.8	15.0
T39 General Equipment @ 29.25%	0.9	1.0	3.4	3.8	5.0	7.5	7.8	8.1	8.8	9.4	9.9	10.5	10.5	10.6	10.9	11.3	11.6	14.6	14.8	15.0	16.0	16.2
T40 Data Handling Equipment @ 29.25%	19.9	19.8	19.9	19.8	19.8	19.7	19.7	19.6	19.6	19.6	19.5	19.5	19.4	19.4	19.4	19.3	19.3	19.2	19.2	19.1	19.1	19.1
T42 Easements @ 29.25%	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	154.7	154.5	164.4	166.8	168.2	173.5	174.5	176.5	181.2	182.4	182.2	184.5	185.1	184.9	187.9	189.6	191.6	194.4	195.2	195.9	198.8	199.3

STAFF PROPOSED CHANGES - 3-19-09

	1/1/2009	2/1/2009	3/1/2009	4/1/2009	5/1/2009	6/1/2009	7/1/2009	8/1/2009	9/1/2009	10/1/2009	11/1/2009	12/1/2009	1/1/2010	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010	8/1/2010	9/1/2010	10/1/2010
Income Statement																						
Total Gas Depreciation On Income Statement																						
Gas Depreciation Excluding LTD Term Plant	770.5	771.6	772.9	778.7	794.6	796.7	800.4	803.6	807.1	813.5	809.0	830.3	832.8	832.8	833.1	833.4	834.3	835.5	837.9	840.2	842.7	850.1
Common Depreciation Excluding LTD Term Plant	56.4	56.3	56.2	56.2	56.2	57.2	57.6	57.6	58.3	58.4	58.6	58.5	58.4	58.3	58.2	58.3	58.2	58.2	58.6	58.6	58.9	58.9
Total Depreciation	826.9	827.9	829.1	834.9	850.7	853.8	858.1	861.2	865.4	871.9	867.6	888.8	891.2	891.1	891.4	891.7	892.5	893.7	896.5	898.8	901.6	909.0
Gas Depreciation LTD Term Plant	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4
Common Depreciation LTD Term Plant	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	56.2	56.1	56.1	56.1	56.1	56.1	56.1	55.5	54.6	54.6	54.6	54.5
Total Depreciation LTD Term Plant	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	138.6	138.6	138.6	138.6	138.6	138.6	138.6	137.9	137.0	137.0	137.0	137.0
Total Gas Depreciation	978.6	979.6	980.8	986.6	1,002.4	1,005.5	1,009.7	1,012.9	1,017.1	1,023.6	1,006.2	1,027.4	1,029.7	1,029.7	1,029.9	1,030.2	1,031.0	1,031.6	1,033.5	1,035.7	1,038.6	1,046.0
																						10,072.0
																						701.8
																						10,713.8
																						1,655.8
																						12,369.6
Schedule M																						
SECTION I - FLOW THRU ITEMS																						
Depreciation Charged To Income Excluding LTD Term Plant																						
Gas Depreciation Excluding LTD Plant	770.5	771.6	772.9	778.7	794.6	796.7	800.4	803.6	807.1	813.5	809.0	830.3	832.8	832.8	833.1	833.4	834.3	835.5	837.9	840.2	842.7	850.1
Common Depreciation Excluding LTD Plant	56.4	56.3	56.2	56.2	56.2	57.2	57.6	57.6	58.3	58.4	58.6	58.6	58.4	58.3	58.2	58.3	58.2	58.2	58.6	58.6	58.9	58.9
Total Depreciation	826.9	827.9	829.1	834.9	850.7	853.8	858.1	861.2	865.4	871.9	867.6	888.8	891.2	891.1	891.4	891.7	892.5	893.7	896.5	898.8	901.6	909.0
																						10,713.8
Depreciation Charged to Clearing Accounts																						
Gas Depreciation	39.4	40.8	42.3	43.7	45.2	46.6	48.1	49.5	50.9	52.4	33.0	33.1	39.1	39.2	39.3	39.5	39.6	39.8	42.0	42.1	42.3	42.4
Common Depreciation Alloc @ 29.25%	41.2	41.0	51.0	52.6	54.8	59.2	59.7	60.8	65.7	66.9	67.4	69.9	70.6	70.5	73.6	75.2	77.3	80.7	82.1	82.6	85.3	85.9
Total Depreciation Charged to Clearing Accts	80.6	81.9	93.3	96.2	100.0	105.8	107.7	110.3	116.7	119.3	100.4	103.0	109.7	109.7	112.9	114.7	117.0	120.5	124.1	124.8	127.6	128.3
																						1,392.5
SECTION II - NORMALIZED ITEMS																						
Amortization of Computer Software																						
Gas	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	94.5	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4	82.4
Common Allocated	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	57.2	56.2	56.1	56.1	56.1	56.1	56.1	56.1	55.5	54.5	54.5	54.6	54.6
Total Amortization of Computer Software	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	151.7	138.6	138.6	138.6	138.6	138.6	138.6	138.6	137.9	137.0	137.0	137.0	137.0
																						1,655.8
Flow Thru Tax Depr	902.1	902.1	902.1	902.1	902.1	902.1	902.1	902.1	902.1	902.1	902.1	902.1	985.3	985.3	985.3	985.3	985.3	985.3	985.3	985.3	985.3	985.3 11,466.8
Norm Tax Depr	1,061.7	1,061.7	1,061.7	1,061.7	1,061.7	1,061.7	1,061.7	1,061.7	1,061.7	1,061.7	1,061.7	1,061.7	610.7	610.7	610.7	610.7	610.7	610.7	610.7	610.7	610.7	610.7 8,230.7
Deferred Tax on Norm Tax Depr	365.6	365.6	365.6	365.6	365.6	365.6	365.6	365.6	365.6	365.6	365.6	365.6	208.1	208.1	208.1	208.1	208.1	208.1	208.1	208.1	208.1	208.1
Deferred 263A Amort Current	141.6	141.6	141.6	141.6	141.6	141.6	141.6	141.6	141.6	141.6	141.6	141.6	105.3	105.3	105.3	105.3	105.3	105.3	105.3	105.3	105.3	105.3
Deferred 263A Amort Prior	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4
Deferred 263A Current	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4

Case 08-G-1398 **Exhibit G-18**

O & R Gas Rate Case

Information Request to Staff – Set 1

Responding Witness: Staff Accounting Panel

O&R Question 5:

Pennsylvania Corporate Franchise Tax – Is DPS Staff aware of any Commission decisions in a litigated case in the last twenty years, in which the Commission has disallowed Corporate Franchise taxes paid for an affiliate of a New York utility?

Response:

We did no litigated case search regarding Corporate Franchise taxes paid for an affiliate of a New York utility.

STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT RESPONSE

Request No.:	O&R-1, Q.6
Requested By:	Company
Date of Request:	March 30, 2009
Date Due:	April 9, 2009
Witness:	Capital Construction & Depreciation Panel
Subject:	Productivity Adjustment

Response: **Question 6:**

Productivity Adjustment:

A. Is DPS Staff aware of any Commission decisions in litigated cases in the last twenty years, in which the Commission has applied a productivity factor in excess of one percent?

Answer: Yes, a very limited review of past Commission decisions turned up the following litigated cases which all contained productivity imputations >1%:

97-G-0409, St Lawrence Gas - 2%,
95-G-1034 (Opinion No 96-28), Central Hudson - 2%,
95-C-0657 (Opinion No 97-2), AT&T - 2%
93-E-1123 (Opinion No 95-8), LILCO - 3%,
Case 28225 (Opinion 83-8), NMPC, - 2% **per year** (which means the Commission imputed a 4% productivity adjustment)
Case 27882 (Opinion 81-18), NYSEG - 1.5%

B. Has Staff performed a study to support its claim that a productivity savings factor of 2% would represent a portion of the overall benefits the Company would achieve if it were to "take immediate and aggressive measures to identify and implement best practices to mitigate costs without jeopardizing the continued provision of safe and reliable service?"

Answer: Staff has examined/studied the company's original filing requesting a 19% delivery rate increase and the February 2009 updated filing that proposes a 25% delivery rate increase. Staff's examination found that Company's updated filing does not include provisions to mitigate costs in light of the more austere current economic climate. The additional 1% productivity adjustment is a proxy for increased company general cost mitigation during the current economic period, which has reduced company revenues. Staff's proposed additional 1% productivity is only a portion of potential savings if for example the proposed 3.5% increase to labor were reduced or mitigated in the rate year. It would also represent a portion of potential savings if for example the company implemented a hiring freeze on non-essential employees and restricted non-essential travel in addition to other measures the company could identify and implement.

C. If the answer to part B is yes, what would the total productivity savings be including the portion that you are proposing the Company retain?

Answer: The panel proposes that 2% productivity, as presented in Staff accounting panel testimony, be retained for customer benefit to mitigate the impact of O&R's proposed rate increase. Productivity savings exceeding the level in Staff's presentation could be retained by the company to mitigate the need for future rate increases.

D. Is Staff aware of any instances in which the Company is not implementing best practices in mitigating costs?

Answer: The Company has not presented, and Staff is unaware of, any best practices proposals in this preceding that will mitigate costs or the need for increased rates.

E. If Staff did prepare a study, please provide the Company with a copy.
Answer: See response to B.

Name of Respondent: CCDP-
Daniel Wheeler

Date of Reply: April 13, 2009

Staff Response to Interrogatory/Document Request

Request No.:	O&R Set 1, Question 2
Requested By:	O&R
Date of Request:	March 30, 2009
Reply Date:	April 13, 2009
Responding Witness:	M. Insogna
Subject:	Adjustments

Question:
Please provide all workpapers supporting the following adjustments contained in Exhibit __ (AP-2), Schedule 8:

C. Adjustment 6b – Adjustment to outreach and education (Insogna) -- $50,000; and
D. Adjustment 6c – Adjustment to Low Income Program (Insogna) – $435,000.

Response:

C. See Attachment.
D. See Attachment. In preparing its workpapers relative to this adjustment, Staff relied, in part, on the Company's response to CPB-3, included as part of Exhibit ___ (MXI-1), to estimate the number of program participants. Staff subsequently recognized that O&R's response provided the number of customers enrolled in its gas and electric low income programs.

05-G-1494 RY2 Retail Access Promotion and Outreach and Education Program Report, dated 12/30/08

	Amount	
	Informational	Promotional
Back to Basics bill inserts	$38,871	
eBids and PowerSwitch bill inserts		$45,546
eBids and PowerSwitch promotional materials		$8,297
Miscellaneous	$5,759	
Sub-totals	$44,630	$53,843
Grand Total	**$98,473**	

	customers		
Low Income Heating	5,110		
Low Income Non-Heating	2,190		
Total	7,300		
		ccf	Revenues
Total Customers	77,532	14,054,000,000	$215,878,000

assumed cost of supply plus taxes & surcharges	$1.510000	per ccf

heating participants	5,110
Svgs.	$143.12
Cost	$731,343
non-heat participants	2,190
Svgs.	$92.81
Cost	$203,243
Annual Cost	$934,586
Per ccf	$0.000066
Pct. Revs.	0.4329%

non-heating

ccf	Co. rates (approx.)	Co. Charge	L-I proposal	L-I chg	Discount
3	$18.22	$18.22	$7.00	$11.22	61.6%
7	$0.41929	$2.94	$0.73	$2.20	25.0%
10		$21.16		$13.42	36.6%
	commodity	$15.10		$15.10	0.0%
	Co. Bl. Tot.	$36.26	Prop. Bl. Tot.	$28.52	21.3%
	Prop. Bl. Tot.	$28.52			
	Svgs.	$7.73			
	months	12			
	Total	$92.81			

heating summer

ccf	Co. rates (approx.)	Co. Charge	L-I proposal	L-I chg	Discount
3	$18.22	$18.22	$7.00	$11.22	61.6%
47	$0.41929	$19.71	$4.93	$14.78	25.0%
5	$0.40354				
55		$37.93		$26.00	31.4%
	commodity	$83.05		$83.05	0.0%
	Co. Bl. Tot.	$120.98	Prop. Bl. Tot.	$109.05	9.9%
	Prop. Bl. Tot.	$109.05			
	Sum. Svgs.	$11.93			
	months	7			
	Sum. Total	$83.49			

heating winter

ccf	Co. rates (approx.)	Co. Charge	L-I proposal	L-I chg	Discount
3	$18.22	$18.22	$7.00	$11.22	61.6%
47	$0.41929	$19.71	$4.93	$14.78	25.0%
141	$0.40354	$56.90	$0.00	$56.90	0.0%
191		$94.83		$82.90	12.6%
	commodity	$288.41		$288.41	0.0%
	Co. Bl. Tot.	$383.24	Prop. Bl. Tot.	$371.31	3.1%
	Prop. Bl. Tot.	$371.31			
	Wint. Svgs	$11.93			
	months	5			
	Wint. Total	$59.63			
	Annual Svgs.	$143.12			

Case 08-G-1398- Orange and Rockland Gas Rates   Exhibit G-18

Staff Response to Interrogatory/Document Request

Request No.: O&R Set 2, Question 9

Requested By: O&R

Date of Request: March 31, 2009

Reply Date: April 10, 2009

Responding Witness: M. Insogna

Subject: Customer Service Performance Incentives

Question:

(a) Referring to page 10, lines 17 through 23, please provide the workpapers/calculations supporting the statement that the CSPIs currently in effect at the nine major gas utilities have an average equivalent value of 31 basis points.
(b) Please identify the CSPIs currently effective at each of the nine gas utilities.
(c) Please identify the Commission rate order that authorized each of these CSPIs.

Response:

(a) See the attached.
(b) **Central Hudson**: Central Hudson's CSPI applies to electric and gas operations. It provides for downward adjustments to earnings of up to 25 basis points of combined electric and gas common equity for below par performance. Up to 12.5 basis points are allocated to each of two performance measures: Public Service Commission (PSC) complaint rate and a Customer Satisfaction Index (CSI). As an additional customer service performance incentive, the CSPI requires the company to pay customers a $20 fee for each scheduled service appointment missed by the company (Keeping Scheduled Appointments program).
Con Edison: Con Edison has separate CSPI mechanisms for electric and gas service. Its gas CSPI is based on an average of biannual surveys of customer satisfaction with the handling of emergency calls relating to gas service. If, during any rate year, satisfaction should fall below the 88.1 percent target, the company would incur a downward adjustment to return ranging up to $3.3 million, reaching the maximum at a satisfaction level of 87.5 percent or below.
KeySpan: KEDNY's CSPI consists of measures for PSC Complaint Rate, CSI, Calls Answered Within 30 seconds, and Adjusted Customer Bills. The total amount at risk for KEDNY totals $11.7 million. KEDLI's CSPI includes all of the same measures except Calls Answered, and the total amount at risk is $9.9 million. Amounts at risk are increased by 50 percent in any year in which there occurs a dividend restriction, and by 100 percent in any year which a measure is not met and had not been met in any two of the prior four years. Both Companies also maintain a Service Guarantee Policy, which provides payments ($30 residential, $60 nonresidential), for missed appointments.

National Fuel: National Fuel's CSPI provides a maximum $1.5 million downward adjustment and consists of eight performance indicators. The indicators include residential CSI, non-residential CSI, appointments kept, new service installations, telephone response, adjusted bills, estimated meter readings and PSC Complaint Rate.
NYSEG: NYSEG's CSPI applies to both electric and gas operations. Three customer service incentive measures are included: Overall Customer Service Satisfaction Index, Contact Satisfaction Index, and PSC Complaint Rate. For gas service, the mechanism carries a maximum potential annual downward adjustment to the company's earnings of up to $0.5 million, equally divided among the three measures.
National Grid: National Grid's CSPI applies to both electric and gas operations. For gas service, a total of $2.6 million in potential downward revenue adjustments is at risk annually, divided among six performance measures. The measures are: PSC Complaint Rate, Residential Customer Satisfaction, C&I Customer Satisfaction, Meters Read On Cycle, Calls Answered Within 30 Seconds, and Low Income Customer Assistance Program (LICAP) Enrollment.
Orange and Rockland: See Staff witness Insogna's testimony pp. 4-6.
RG&E: RG&E's CSPI applies to both electric and gas operations, and consists of six measures: Billing Accuracy, Estimated Meter Reads, Calls Answered Within 30 Seconds, Appointments Kept, Customer Interaction Service Index and PSC Complaint Rate. For gas service, potential downward revenue adjustments total a maximum $700,000.

(c) **Central Hudson:** Cases 05-E-0934 and 05-G-0935, Central Hudson Gas and Electric Corporation, Order Establishing Rate Plan (issued July 24, 2006).
Con Edison: Case 06-G-1332, Consolidated Edison Company of New York, Inc., Order Adopting in Part the Terms and Conditions of the Parties' Joint Proposal (issued September 25, 2007).
KeySpan: Case 06-M-0878, National Grid PLC and KeySpan Corporation, Order Authorizing Acquisition Subject to Conditions and Making Some Revenue Requirement Determinations for KeySpan Energy Delivery New York and KeySpan Energy Delivery Long Island (issued September 17, 2007).
National Fuel: Case 00-G-1858, National Fuel Gas Distribution Corporation, Order Establishing Rates and Terms of Two-Year Rate Plan (issued July 22, 2005).
NYSEG: Cases 01-G-1668, *et al.*, New York State Electric & Gas Corporation – Rates for Gas Service., Order Establishing Rates (issued November 20, 2002).
National Grid: Case 01-M-0075, Niagara Mohawk Holdings, Inc. Niagara Mohawk Power Corporation, National Grid plc and National Grid USA - Merger and Stock Acquisition, Opinion No. 01-6 (issued December 3, 2001).
Orange and Rockland: See Staff witness Insogna's testimony pp. 4-5.
RG&E: Cases 03-E-0765, 03-G-0766, and 02-E-0198, Rochester Gas and Electric Corporation, Order Adopting Provisions of Joint Proposals with Conditions (issued May 20, 2004).

Exhibit G-18

	(a) Gas Common Stock and Retained Earnings			Gas CSPI	
Company	2007	Net B.P. Val	Gross B.P. Val	$	BP
Central Hudson	$72,068,783	$7,207	$11,088	$277,188	25
Con Edison	$1,243,648,675	$124,365	$191,331	$3,300,000	17.2
KeySpan-NY	$1,210,744,307	$121,074	$186,268	$11,700,000	62.8
KeySpan-LI	$1,039,504,333	$103,950	$159,924	$9,900,000	61.9
National Fuel Gas	$518,479,964	$51,848	$79,766	$1,500,000	18.8
National Grid	$610,597,930	$61,060	$93,938	$2,600,000	27.7
NYSEG	$267,989,054	$26,799	$41,229	$500,000	12.1
O&R	$148,166,306	$14,817	$22,795	$600,000	26.3
RG&E	$190,120,583	$19,012	$29,249	$700,000	23.9
				Avg	30.6

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

Accounting Panel

Exhibit G-19

APRIL 17, 2009 UPDATE - EXHIBIT G-19

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF SCHEDULES

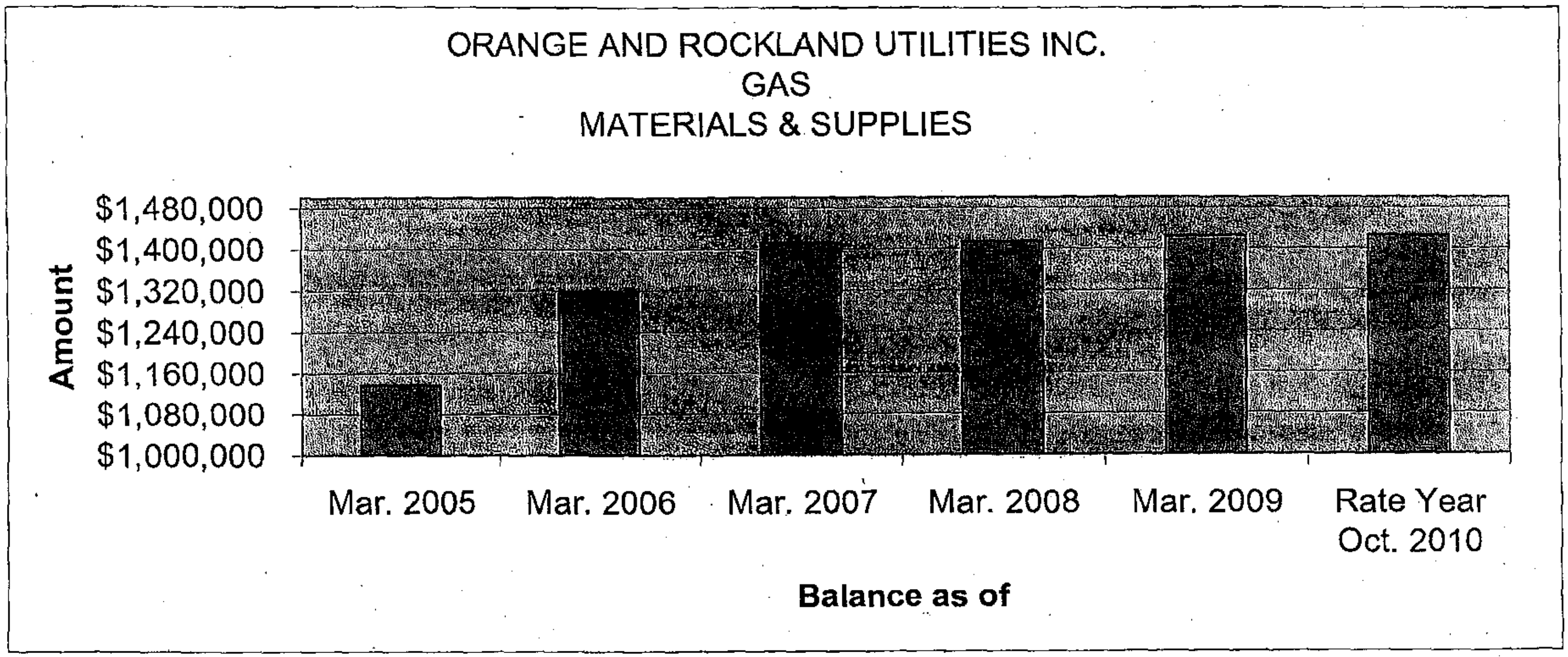
SCHEDULE	TITLE OF SCHEDULE	WITNESS
1	Insurance	Accounting Panel
2	Materials & Supplies	"

Exhibit G-19
Schedule 1

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6

Orange & Rockland Utilities
Case 08-G-1398
Employee and Other Insurance Costs Analysis

Gas	**2004**	**2005**	**2006**	**2007**	**2008**
Benefit Insurance Charges (A/C 926240 Excluding VEBA)	4,493,565	4,456,390	5,658,557	5,535,418	5,775,956
Life Insurance (AC 926241)	183,942	212,170	240,545	329,016	311,797
	4,677,507	4,668,559	5,899,102	5,864,434	6,087,753
VEBA Reimbursement (A/C 926240 - 046L)	(1,260,253)	(1,091,767)	(1,531,434)	(1,094,095)	(1,648,832)
Correction for 2007 VEBA				(314,200)	
Employee Contribution (A/C 926270)	(290,463)	(352,500)	(410,521)	(510,136)	(596,742)
Capitalized (A/C 926290)	(898,409)	(924,186)	(1,330,974)	(1,061,455)	(1,539,714)
	(2,449,125)	(2,368,453)	(3,272,928)	(2,665,685)	(3,785,288)
Total	2,228,381	2,300,106	2,626,174	3,198,749	2,302,464
Capitalization %	(0.524)	(0.507)	(0.555)	(0.455)	(0.622)
3 Yr Capitalization Average					(0.54)
5 Yr Capitalization Average					(0.53)


ORANGE AND ROCKLAND UTILITIES INC.
GAS
MATERIALS & SUPPLIES
Amount
$1,480,000
$1,400,000
$1,320,000
$1,240,000
$1,160,000
$1,080,000
$1,000,000
Mar. 2005
Mar. 2006
Mar. 2007
Mar. 2008
Mar. 2009
Rate Year Oct. 2010
Balance as of

Orange and Rockland Utilities, Inc.
Gas Material Turns-Ratio's

Division	Storerooms	Type	Twelve Month Net Issues	Dollar Value Stores	Turn-Over Ratio
Spring Valley	203	Active	867,558	480,778	1.80
	203	Standby	217,281	312,174	0.70
	SV Total:		1,084,839	792,952	1.37
Blooming Grove	219	Active	179,220	99,446	1.80
	219	Standby	345,782	95,070	3.64
	419	Active	6,064	3,636	1.67
	BG Total:		531,066	198,152	2.68
Middletown	212	Active	196,953	74,685	2.64
	212	Standby	88,251	82,230	1.07
	412	Active	7,688	6,810	1.13
	412	Standby	811	1,692	0.48
	MI Total:		293,703	165,417	1.78
	O&R Totals		[illegible]909,608	1,156,521	1.65

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

D. Kennedy

Exhibit G-20

ORANGE AND ROCKLAND UTILITIES, INC.
Financial Analysis — Proposed Gas Service Extension
Data Input and Results

Exhibit G-20

Project Name: ______________________

	RY1	RY2	RY3	RY4	RY5	RY6	RY7	RY8	RY9	RY10	Total
Construction Costs (In dollars)											
Gas Distribution Plant											
376 Mains	7,050	0	0	0	0	0	0	0	0	0	7,050
Less Contributions (Enter as Negative)	0	0	0	0	0	0	0	0	0	0	0
Net Mains Installation Cost	7,050	0	0	0	0	0	0	0	0	0	7,050
380 Services	0	0	0	0	0	0	0	0	0	0	0
381 Meters	0	0	0	0	0	0	0	0	0	0	0
382 Meter Installations	0	0	0	0	0	0	0	0	0	0	0
XXX Spare No 1	0	0	0	0	0	0	0	0	0	0	0
XXX Spare No 2	0	0	0	0	0	0	0	0	0	0	0
XXX Spare No 3	0	0	0	0	0	0	0	0	0	0	0
Total Construction Cost Estimate	7,050	0	0	0	0	0	0	0	0	0	7,050

Is Construction Located Within A Village (Yes, No) Yes

Operation & Maintenance Expense

Labor

Labor Escalation Factor 3.25%

(Fully loaded rates, 7/1/08)

		RY1	RY2	RY3	RY4	RY5	RY6	RY7	RY8	RY9	RY10	Total
Gas Troubleman	Rate-Hourly-Fully Loaded	$63.76	$65.83	$67.97	$70.18	$72.46	$74.82	$77.25	$79.76	$82.35	$85.03	
	Annual Hours	0	0	0	0	0	0	0	0	0	0	
	Labor Cost	0	0	0	0	0	0	0	0	0	0	0
Other	Rate-Hourly-Fully Loaded	$63.76	$65.83	$67.97	$70.18	$72.46	$74.82	$77.25	$79.76	$82.35	$85.03	
	Annual Hours	0	0	0	0	0	0	0	0	0	0	
	Labor Cost	0	0	0	0	0	0	0	0	0	0	0
Other	Rate-Hourly-Fully Loaded	$63.76	$65.83	$67.97	$70.18	$72.46	$74.82	$77.25	$79.76	$82.35	$85.03	
	Annual Hours	0	0	0	0	0	0	0	0	0	0	
	Labor Cost	0	0	0	0	0	0	0	0	0	0	0
Total Labor Estimate		0	0	0	0	0	0	0	0	0	0	0

ORANGE AND ROCKLAND UTILITIES, INC.
Financial Analysis — Proposed Gas Service Extension
Data Input and Results

Exhibit G-20

Project Name:

Other O&M												
Accounts Payable		0	0	0	0	0	0	0	0	0	0	0
Petty Cash		0	0	0	0	0	0	0	0	0	0	0
Other (specify)		0	0	0	0	0	0	0	0	0	0	0
Total Other O&M Estimate		0	0	0	0	0	0	0	0	0	0	0

Revenue Estimate		(Based On 2006 O&R Gas Rate Order through year 3, then +2% each year thereafter)										
Residential	Delivery Margin per Mcf	$5.14	$5.24	$5.35	$5.45	$5.56	$5.67	$5.79	$5.90	$6.02	$6.14	
	Mcf	169	169	169	169	169	169	169	169	169	169	1,690
	Revenue-Dollars	869	886	904	922	940	959	978	998	1,018	1,038	9,512
Small Comm. & Indust.	Delivery Margin per Mcf	$3.81	$3.89	$3.96	$4.04	$4.12	$4.21	$4.29	$4.38	$4.46	$4.55	
	Mcf	0	0	0	0	0	0	0	0	0	0	0
	Revenue-Dollars	0	0	0	0	0	0	0	0	0	0	0
Large Comm. & Indust.	Delivery Margin per Mcf	$3.39	$3.46	$3.53	$3.60	$3.67	$3.74	$3.82	$3.89	$3.97	$4.05	
	Mcf	0	0	0	0	0	0	0	0	0	0	0
	Revenue-Dollars	0	0	0	0	0	0	0	0	0	0	0
Total Revenue Estimate		869	886	904	922	940	959	978	998	1,018	1,038	9,512

RESULTS

		RY1	RY2	RY3	RY4	RY5	RY6	RY7	RY8	RY9	RY10	Total
Cash Flow		(5,046)	628	619	611	606	601	602	608	614	620	463
Cash Flow NPV		(1,216)										
Net Income		408	413	417	422	428	433	439	445	451	457	4,314
	Target											**Average Return**
Return on Rate Base	7.99%	7.48%	7.88%	8.29%	8.71%	9.16%	9.62%	10.12%	10.65%	11.23%	11.87%	9.35%
Return on Rate Base-With PSC approved revenue accrual		11.48%	11.87%	12.28%	12.70%	13.15%	13.61%	14.11%	14.64%	15.23%	15.86%	
												Total
Required Revenue to Earn Targeted Return		915	896	878	862	847	834	821	809	797	785	8,445

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

Forecasting Panel

Exhibit G-21

ORANGE AND ROCKLAND UTILITIES, INC.

INDEX OF SCHEDULES

SCHEDULE	TITLE OF SCHEDULE	WITNESS
1	Minimum Bill Revenue Variance	Forecasting Panel
2	Billing & Payment Processing Charges Associated with New Business	"
3	Revised Actual Interruptible Revenue Margin	"
4	Follow-up to DPS 25-Comparison of the number of bills by service class	"

ORANGE AND ROCKLAND UTILITIES, INC.
Minimum Bill Revenue Variance (At November 1, 2008 rates)
Company vs. Staff

	Number of Customer Bills 12 Months Ending October 2010				
Customer Class	Company Forecast	Staff Forecast	Difference	Current Min Bill Rate ($)	Difference in Revenue ($)
SC6 Rate 2	1,344	1,421	77	$ 172.13	$ 13,254
SC2 & SC6 1B	88,143	86,577	(1,566)	$ 21.00	$ (32,886)
SC1 & SC6 1A	1,444,874	1,452,108	7,234	$ 14.00	$ 101,276
Total	1,534,361	1,540,106	5,745		$ 81,644

ORANGE AND ROCKLAND UTILITIES, INC.
Billing & Payment Processing Charges Associated with New Business

Historic Test Year Number of Customer Bills	Company Forecasted Number of Customer Bills - 12 Months Ending October 2010	Difference	Billing & Payment Processing Charge ($)	Billing & Payment Charge Revenues Associated with Customer Growth ($)
1,474,647	1,534,361	59,714	$ 0.62	$ 37,022.68

Exhibit (G-21)

Schedule 3

ORANGE AND ROCKLAND UTILITIES, INC.
Revised Actual Interruptible Revenue Margin

SC 10 Actual Booked	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL
Total Billed Revenues:	$2,332,903.41	$2,234,068.02	$1,685,095.35	$1,953,420.49	$2,074,981.21	$2,169,887.25	$1,873,794.19	$1,769,679.14	$1,949,428.94	
Less: Gross Receipts & Municipal Taxes	4,432.52	4,244.73	2,359.13	2,734.79	2,904.97	3,037.84	2,623.31	2,477.55	2,729.20	
Revenues Excluding Taxes	2,328,470.89	2,229,823.29	1,682,736.22	1,950,685.70	2,072,076.24	2,166,849.41	1,871,170.88	1,767,201.59	1,946,699.74	
Billed MCF's	240,648.0	224,887.0	174,071.0	191,947.0	200,883.0	207,193.0	192,470.0	183,997.0	204,657.0	
Rates: Average Cost of Gas	8.71104	8.95051	8.70215	9.19783	9.35004	9.49332	8.75708	8.63971	8.54721	
Rates: Demand	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	
Total Gas Costs Recovered	2,264,747.30	2,170,273.21	1,636,642.22	1,899,858.13	2,018,882.42	2,111,984.70	1,820,204.82	1,718,479.18	1,892,506.57	
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	
Booked Net Revenues / Profit Retained	$63,723.59	$59,550.08	$46,094.00	$50,827.57	$53,193.82	$54,864.71	$50,966.06	$48,722.41	$54,193.17	$482,135.41
Billed MCF's	240,648.0	224,887.00	174,071.00	191,947.00	200,883.00	207,193.00	192,470.00	183,997.00	204,657.00	
Delivery Rate	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	
Corrected Net Revenues	$36,097.20	$33,733.05	$26,110.65	$28,792.05	$30,132.45	$31,078.95	$28,870.50	$27,599.55	$30,698.55	$273,112.95
Difference										($209,022.46)
Average Annual Amount Over Two Rate Years Ended October 2008										($104,511.23)

ORANGE AND ROCKLAND UTILITIES, INC.

Follow up to Staff 25

From: Padang, Merry
Sent: Tuesday, February 03, 2009 4:57 PM
To: 'william_wade@dps.state.ny.us'
Cc: Carley, John L. - Regulatory; Padang, Merry; Torossian, Vasken; Ostrowska, Joanna; Yaegel, Frank C.; Joe, Ricky; Atzl, William
Subject: Follow up on STAFF 25

Dear Bill,

Recently, you inquired regarding the service class mix of the number of firm bills projected for the rate year ending October 2010. Specifically, you questioned the decrease in forecasted bills for SC 6 IB. Upon further review, the Company determined that although the total number of forecasted bills provided by the Company (i.e., 1,534,361) was correct, the Company inadvertently provided incorrect forecasted bills totals for SC 6 IA and SC 6 IB. Attached is the corrected comparison of the number of bills by service class.

Compare Number of Bills (Fcst ...

Merry Padang
Senior Analyst - Corporate Accounting
Volume & Revenue Forecasting
☎(212) 460-6133
padangm@coned.com

ORANGE AND ROCKLAND UTILITIES, INC.

Follow up on Staff 25

	STAFF-1	STAFF-25		UPDATED 1/30/2008 STAFF-25	
	Actual Bills - 12 M.E. Oct 2008	Forecasted Bills - 12 M.E. Oct 2010	% Increase	Forecasted Bills - 12 M.E. Oct 2010	
SC 1 Res	842,554	823,371	-2.3%	823,371	-2.3%
SC 1 Non I	51,902	49,548	-4.5%	49,548	-4.5%
SC 2	21,914	23,516	7.3%	23,516	7.3%
SC 6 IA	535,793	616,310	15.0%	571,955	6.7%
SC 6 IB	61,570	20,272	-67.1%	64,627	5.0%
SC 6 II	1,307	1,344	2.8%	1,344	2.8%
	1,515,040	1,534,361	1.3%	1,534,361	1.3%
Res	1,378,347	1,439,681	4.4%	1,395,326	1.2%
Non-Res	136,693	94,679	-30.7%	139,034	1.7%
	1,515,040	1,534,361	1.3%	1,534,361	1.3%

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibit of:

R. Di Loreto

Exhibit G-22

Orange and Rockland Utilities, Inc.
Gas Construction Expenditures
Historical vs. Proposed
(000s)

Exhibit G-22

Budget #	Description	Actual Expenditures 2007	Actual Expenditures 2008	Proposed Rate Yr. 1 TME 10/31/2010
BLANKETS				
Distribution Blankets				
	Municipal Blanket	$ 1,093.5	$ 723.9	$ 1,671.1
	Regular Replacement	4,001.6	4,014.8	5,383.2
	New Business	3,981.2	4,561.2	4,509.4
	All Other Distribution Blankets	2,451.8	2,163.6	2,041.9
		$ 11,528.1	**$ 11,463.5**	**$ 13,605.6**
Projects covered by Blankets (a)				
	Municipal Projects	259.2	1,642.4	
	Regular Replacement Projects	585.1	-	
	New Business Projects	2.3	-	
	Bare Steel Projects	1503.6	1800.4	
	Cast Iron Projects	289.6	138.6	
	Aldyl Projects	666.1	577.4	
		$ 3,305.9	**$ 4,158.8**	**-**
Replacement Blankets				
	Bare Steel	1,257.9	1,948.9	2,879.6
	Cast Iron	189.4	357.5	496.3
	Aldyl	1,666.3	1,362.8	986.7
		$ 3,113.6	**$ 3,669.2**	**$ 4,362.6**
All Other Blankets		**$ 1,436.1**	**$ 129.5**	**$ 753.6**
	SUBTOTAL - BLANKETS	**$ 19,383.7**	**$ 19,421.0**	**$ 18,721.8**
PROGRAM CHANGES				
	Radial Lines Blanket			783.3
	Distribution Reinforcement Bkt			0.0
	Transmission Reinforcement Bkt			189.0
	Gas Contingency Blanket			336.0
	Gas Expansion Blanket			0.0
	Gas Integrity Blanket			278.0
	Gas Radial Blanket			730.0
	Escalation Bkts - Mat'l Cost			653.0
	Vehicles			211.1
	Gas Load Research Program			110.6
	Gas Meter AMR Upgrade Program Bkt			282.0
		$ -	**$ -**	**$ 3,573.0**
Total PROJECTS		**$ 9,495.1**	**$ 8,467.3**	**$ 11,355.3**
TOTAL GAS EXPENDITURES		**$ 28,878.8**	**$ 27,888.3**	**$ 33,650.1**

ORANGE AND ROCKLAND UTILITIES, INC.

Case 08-G-1398

April 17, 2009 Update

Prepared Exhibits of:

J. Perkins

Exhibit G-23

Exhibit_(G23)
Schedule 1

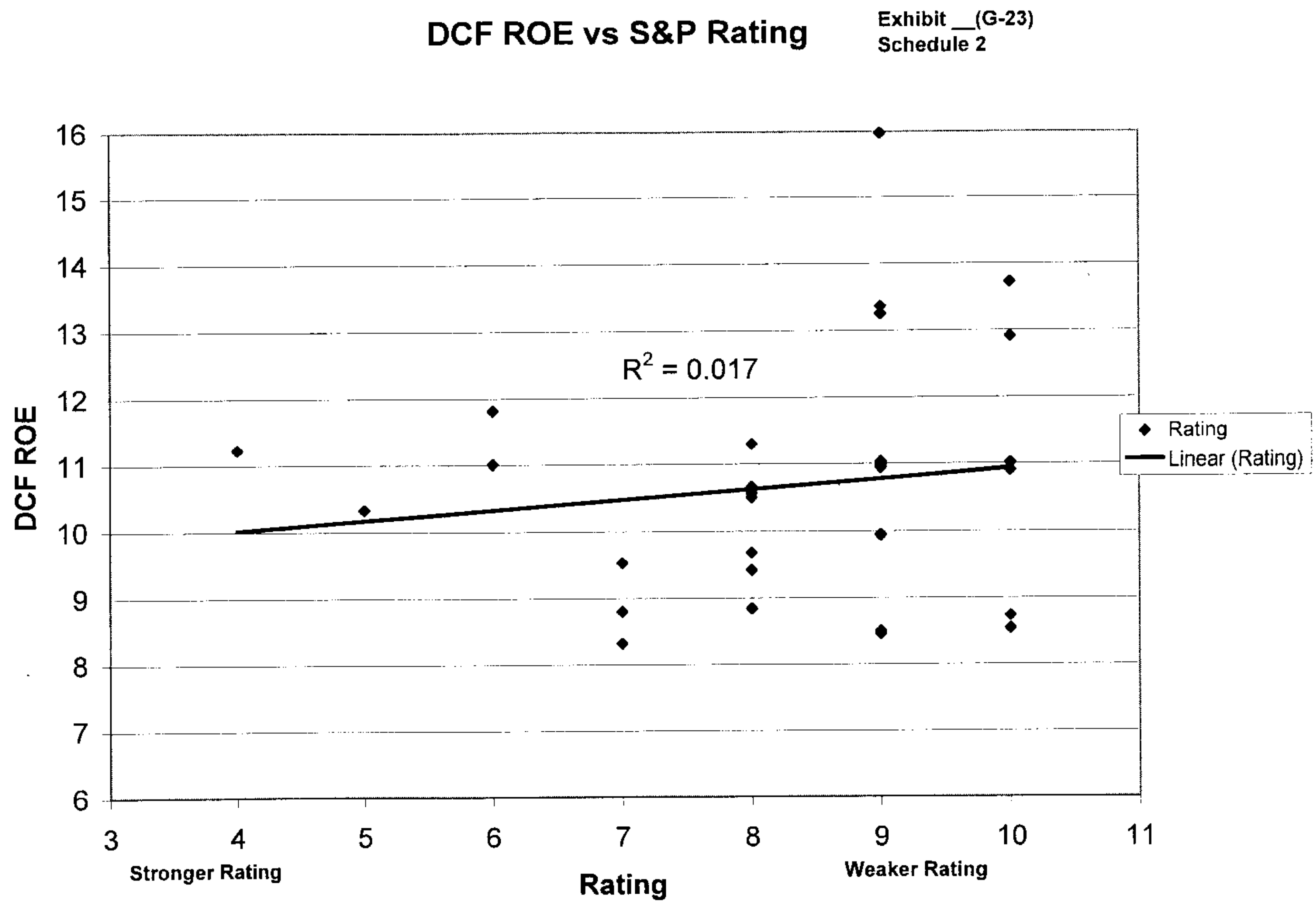
Indicative New Issue Pricing

Indicative New Issue Spreads and Rates as of April 8, 2009.

Issuer: Orange and Rockland Utilities
Ratings: A2 (*Negative*) / A- (*Stable*) / A (*Stable*)

	10 NC/L	30 NC/L
Benchmark	2.750% Feb '19	4.500% May '38
Benchmark Yield	2.88%	3.67%
Reoffer Spread	**T+437.5-487.5 bp**	**T+437.5-487.5 bp**
Reoffer Yield	7.25-7.75%	8.05-8.55%
Offering Price	100.000%	100.000%
Underwriting Commission	0.650%	0.875%
Proceeds to the Company	99.350%	99.125%
All-In Cost of Funds	7.34-7.85%	8.13-8.63%
All-In Spread	**T+447-497 bp**	**T+445-496 bp**
Swap Spread (Mid)	21 bp	-25 bp
Reoffer Spread to LIBOR	**L + 416-466 bp**	**L + 462-512 bp**

Exhibit __(G-23)
Schedule 2



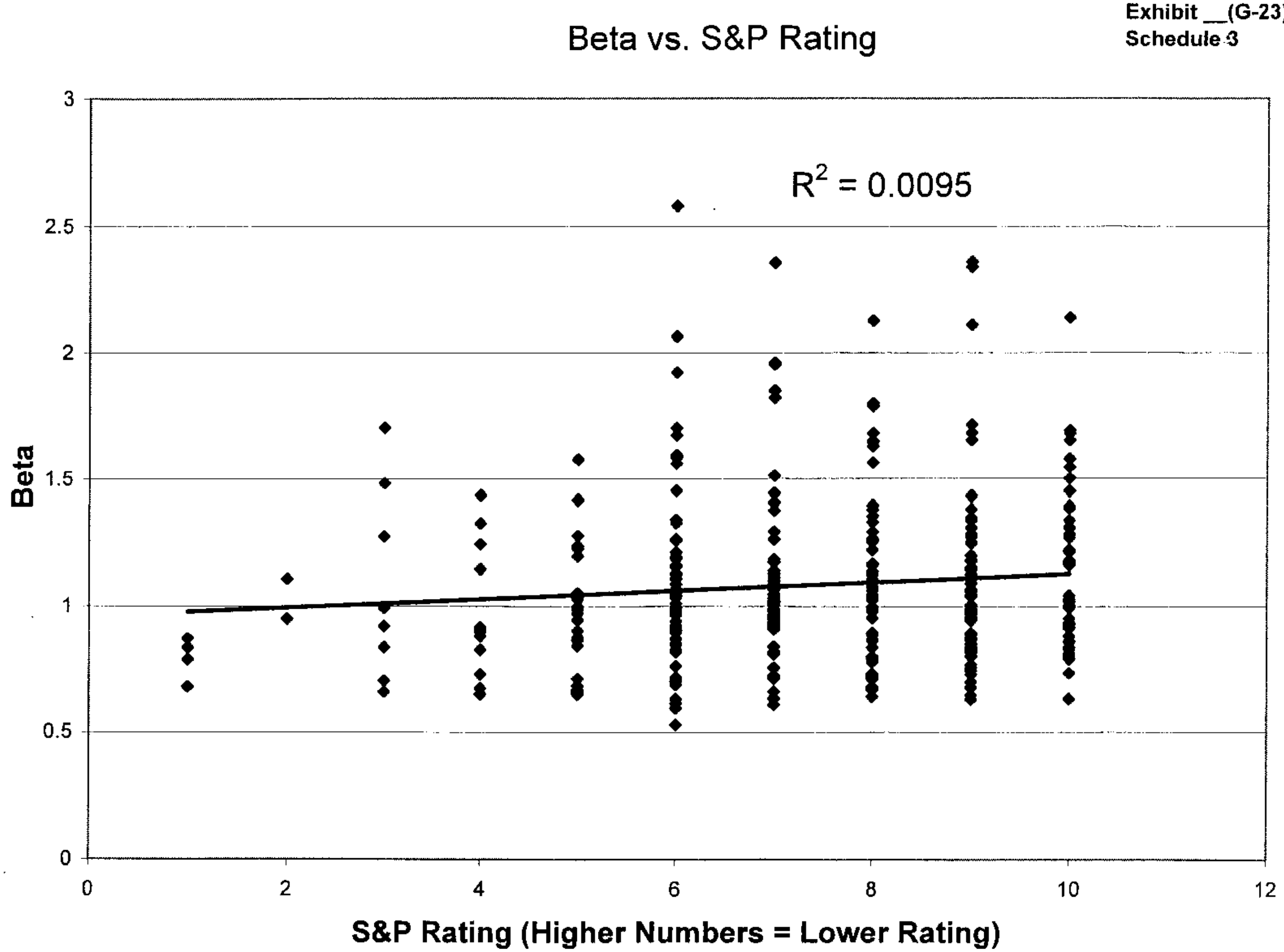

Beta vs. S&P Rating
R² = 0.0095
Beta
3
2.5
2
1.5
1
0.5
0
0
2
4
6
8
10
12
S&P Rating (Higher Numbers = Lower Rating)

Exhibit __(G-23)
Schedule 4

Issuer	Rating (Moody's/S&P)	Maturity	Secondary (basis points)	Implied 10-year (basis points)	Advantage vs. Con Edison (basis points)	Maturity	Secondary (basis points)	Implied 10-year (basis points)	Advantage vs. Con Edison (basis points)
Con Edison	A1/A-	10	338	345		30	298	299	
Wisconsin Electric Power	A1/A					30	245	246	53
Alabama Power	A2/A	10	245	276	69	30	240	240	59
Duke Energy Carolinas	A3/A-					30	245	246	53

Source: Utility Debt in the Secondary Debt Market - Weekly Update as of April 9, 2009 (Citigroup)

Exhibit __(G-23)
Schedule 5

Consolidated Edison	A-	A2		8.32
FPL Group	A	A2		11.82
MGE	AA-	Aa3		11.23
NSTAr	A+	A2		10.33
Southern Company	A	A3		11.01
			Median	11.01

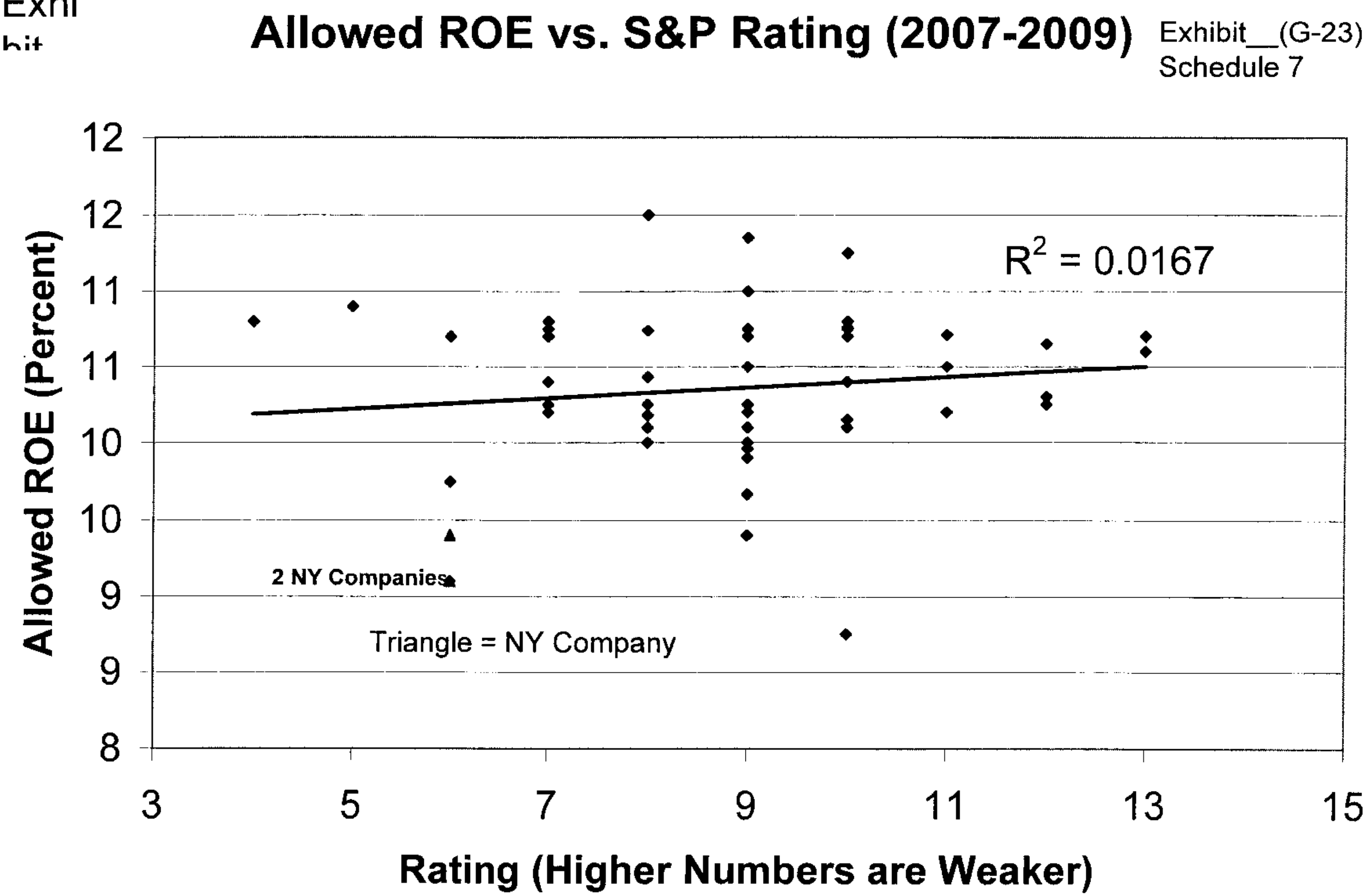
Rate Case History

2009 Rate Cases except for Connecticut Light and Power

State	Company	Case Identification
Oklahoma	Public Service Co. of OK	Ca-PUD-200800144
Kansas	Kansas Gas and Electric Co.	D-08-WSEE-1041-RTS (KG&E)
Kansas	Westar Energy Inc.	D-08-WSEE-1041-RTS (WR)
Ohio	Cleveland Elec Illuminating Co	C-07-0551-EL-AIR (CEI)
Ohio	Ohio Edison Co.	C-07-0551-EL-AIR (OE)
Ohio	Toledo Edison Co.	C-07-0551-EL-AIR (TE)
Missouri	Union Electric Co.	C-ER-2008-0318
Idaho	Idaho Power Co.	C-IPC-E-08-10
Kentucky	Kentucky Utilities Co.	C-2008-00251
Kentucky	Louisville Gas & Electric Co.	C-2008-00252 (elec.)
Indiana	Indiana Michigan Power Co.	Ca-43306
Texas	Entergy Texas Inc.	D-34800
California	Southern California Edison Co.	Ap-07-11-011
Florida	Tampa Electric Co.	D-080317-EI
Minnesota	ALLETE (Minnesota Power)	D-E-015/GR-08-415

Exhi
bit

Exhibit__(G-23)
Schedule 7



Exhibit__(G-23)
Schedule 8

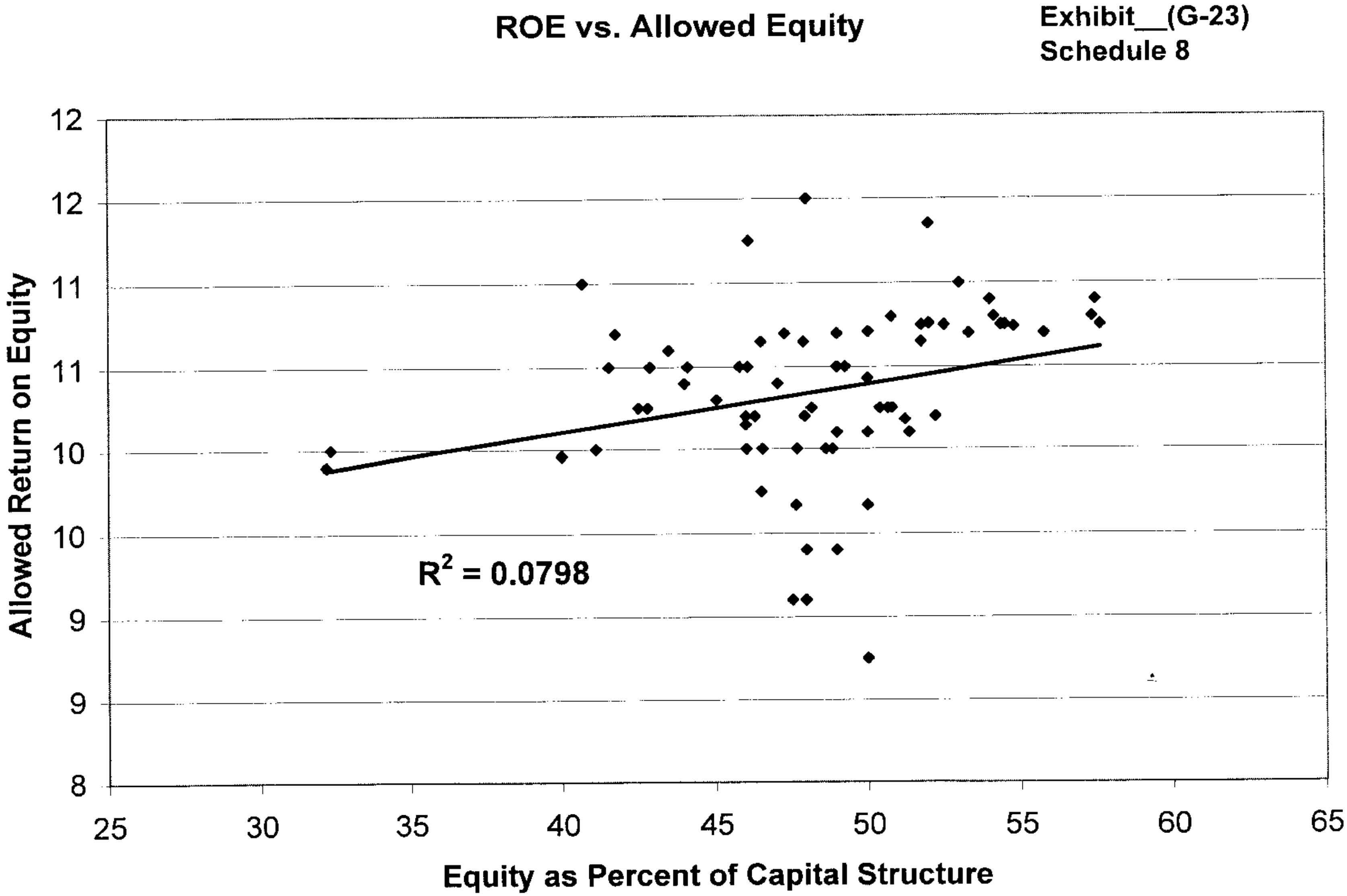


Exhibit __(G-23)

Schedule 9

Staff Proxy Companies	Price To Tangible Book Value
1 FIRSTENERGY CORP	5.47
2 DPL INC	2.71
3 NSTAR	2.18
4 SOUTHERN CO	2.17
5 PROGRESS ENERGY	2.09
6 ENTERGY CORP	2.07
7 PUB SERV ENTERP	1.93
8 VECTREN CORP	1.82
9 FPL GROUP INC	1.80
10 WISCONSIN ENERGY	1.70
11 CLECO CORP	1.53
12 HAWAIIAN ELEC	1.53
13 DTE ENERGY CO	1.50
14 PG&E CORP	1.39
15 NORTHEAST UTILS	1.37
16 TECO ENERGY INC	1.35
17 AMERICAN ELECTRI	1.27
18 ALLETE INC	1.27
19 DUKE ENERGY CORP	1.22
20 EMPIRE DISTRICT	1.22
21 XCEL ENERGY INC	1.21
22 AMEREN CORP	1.18
23 CONS EDISON INC	**1.15**
24 ALLIANT ENERGY	1.14
25 AVISTA CORP	1.10
26 EDISON INTL	1.10
27 IDACORP INC	1.08
28 PINNACLE WEST	0.98
29 PORTLAND GENERAL	0.90
Average	1.64
Median	1.37

Exhibit__(G-23)

S&P 500 Companies

Schedule 10

Name	Price To Tangible Book Value
1 CONVERGYS CORP	2343.5
2 INTUIT INC	86.62
3 SHERWIN-WILLIAMS CO/THE	85.05
4 BMC SOFTWARE INC	79.67
5 CIGNA CORP	62.56
6 WASTE MANAGEMENT INC	57.67
7 JM SMUCKER CO/THE	51.04
8 CARDINAL HEALTH INC	43.1
9 COVIDIEN LTD	39.02
10 ABBOTT LABORATORIES	36.15
11 AMPHENOL CORP-CL A	35.06
12 NATIONAL SEMICONDUCTOR CORP	34.99
13 PATTERSON COS INC	33.32
14 MEDTRONIC INC	30.48
15 AVON PRODUCTS INC	24.29
16 BROWN-FORMAN CORP-CLASS B	24.27
17 ALLERGAN INC	22.85
18 KIMBERLY-CLARK CORP	21.51
19 GAMESTOP CORP-CLASS A	21.39
20 ST JUDE MEDICAL INC	21.07
21 HOSPIRA INC	20.92
22 MACY'S INC	20.43
23 DENTSPLY INTERNATIONAL INC	20.27
24 MCAFEE INC	19.87
25 HARRIS CORP	19.01
26 PAYCHEX INC	18.08
27 ELI LILLY & CO	17.06
28 PEPSICO INC	16.68
29 GENERAL ELECTRIC CO	16.6
30 GOODRICH CORP	15.29
31 LORILLARD INC	15
32 WATERS CORP	14.76
33 3M CO	14.63
34 MONSTER WORLDWIDE INC	14.28
35 SNAP-ON INC	14.19
36 APOLLO GROUP INC-CL A	13.96
37 MONSANTO CO	13.3
38 COCA-COLA CO/THE	13.14
39 CENTERPOINT ENERGY INC	12.86
40 UNITED PARCEL SERVICE-CL B	12.83
41 MASTERCARD INC-CLASS A	12.82
42 ROCKWELL COLLINS INC.	12.69
43 ILLINOIS TOOL WORKS	12.63
44 EMERSON ELECTRIC CO	12.33
45 C.H. ROBINSON WORLDWIDE INC	12.22
46 ESTEE LAUDER COMPANIES-CL A	12.03

47 CEPHALON INC	11.76
48 COVENTRY HEALTH CARE INC	11.65
49 HASBRO INC	11.62
50 MOLSON COORS BREWING CO -B	11.4
51 MICROSOFT CORP	11.34
52 DU PONT (E.I.) DE NEMOURS	11.17
53 JOHNSON & JOHNSON	10.95
54 CONAGRA FOODS INC	10.92
55 NETAPP INC	10.81
56 AUTOMATIC DATA PROCESSING	10.57
57 STAPLES INC	10.54
58 CELGENE CORP	10.28
59 DARDEN RESTAURANTS INC	10.27
60 ROCKWELL AUTOMATION INC	10.22
61 DELL INC	10.2
62 AMGEN INC	9.98
63 AMAZON.COM INC	9.82
64 SCRIPPS NETWORKS INTER-CL A	9.72
65 VARIAN MEDICAL SYSTEMS INC	9.52
66 BANK OF NEW YORK MELLON CORP	9.27
67 PRAXAIR INC	9.2
68 SYSCO CORP	8.89
69 JOHNSON CONTROLS INC	8.37
70 CATERPILLAR INC	8.11
71 CITRIX SYSTEMS INC	8.11
72 PRECISION CASTPARTS CORP	8.08
73 GOODYEAR TIRE & RUBBER CO	8.05
74 BAXTER INTERNATIONAL INC	7.87
75 COACH INC	7.85
76 WALT DISNEY CO/THE	7.84
77 FLIR SYSTEMS INC	7.77
78 PARKER HANNIFIN CORP	7.74
79 MCKESSON CORP	7.57
80 TEXTRON INC	7.45
81 BRISTOL-MYERS SQUIBB CO	7.33
82 CR BARD INC	7.25
83 VF CORP	7.13
84 FLOWSERVE CORP	6.81
85 US BANCORP	6.66
86 CISCO SYSTEMS INC	6.65
87 PFIZER INC	6.53
88 PALL CORP	6.25
89 MCDONALD'S CORP	6.22
90 ALTERA CORPORATION	6.12
91 LIMITED BRANDS INC	6.11
92 MICROCHIP TECHNOLOGY INC	6.08
93 ADOBE SYSTEMS INC	5.91
94 CINTAS CORP	5.77
95 AUTODESK INC	5.72
96 QUALCOMM INC	5.7
97 LSI CORP	5.68

98	BIOGEN IDEC INC	5.65
99	SMITH INTERNATIONAL INC	5.6
100	APPLE INC	5.56
101	FREEPORT-MCMORAN COPPER	5.51
102	SALESFORCE.COM INC	5.48
103	FIRSTENERGY CORP	5.47
104	ELECTRONIC ARTS INC	5.43
105	EBAY INC	5.39
106	MATTEL INC	5.38
107	POLO RALPH LAUREN CORP	5.38
108	AETNA INC	5.34
109	SCHWAB (CHARLES) CORP	5.3
110	BEST BUY CO INC	5.26
111	SIGMA-ALDRICH	5.25
112	BECTON DICKINSON AND CO	5.22
113	EXPEDITORS INTL WASH INC	5.22
114	STARBUCKS CORP	5.1
115	NIKE INC -CL B	5.06
116	JACOBS ENGINEERING GROUP INC	5.04
117	KROGER CO	5.03
118	PRINCIPAL FINANCIAL GROUP	4.99
119	T ROWE PRICE GROUP INC	4.99
120	SIMON PROPERTY GROUP INC	4.81
121	SCHLUMBERGER LTD	4.66
122	AGILENT TECHNOLOGIES INC	4.61
123	TERADATA CORP	4.57
124	TOTAL SYSTEM SERVICES INC	4.56
125	SUN MICROSYSTEMS INC	4.53
126	INTUITIVE SURGICAL INC	4.52
127	ZIMMER HOLDINGS INC	4.51
128	SPECTRA ENERGY CORP	4.45
129	EXELON CORP	4.34
130	GOOGLE INC-CL A	4.33
131	WASHINGTON POST -CL B	4.25
132	JDS UNIPHASE CORP	4.24
133	GENZYME CORP	4.23
134	WELLS FARGO & CO	4.21
135	STATE STREET CORP	4.19
136	XILINX INC	4.19
137	NISOURCE INC	4.17
138	JUNIPER NETWORKS INC	4.13
139	TJX COMPANIES INC	4.1
140	LEGGETT & PLATT INC	4.08
141	WATSON PHARMACEUTICALS INC	4.08
142	FRANKLIN RESOURCES INC	4.06
143	EMC CORP/MASS	4.05
144	QLOGIC CORP	4.05
145	PNC FINANCIAL SERVICES GROUP	4
146	ROBERT HALF INTL INC	3.96
147	FOREST LABORATORIES INC	3.93
148	MERCK & CO. INC.	3.82

149 COMPUWARE CORP	3.77
150 WHOLE FOODS MARKET INC	3.77
151 AIR PRODUCTS & CHEMICALS INC	3.76
152 WAL-MART STORES INC	3.7
153 BROADCOM CORP-CL A	3.66
154 TYCO ELECTRONICS LTD	3.61
155 NOVELL INC	3.54
156 STRYKER CORP	3.54
157 CONSOL ENERGY INC	3.53
158 DOMINION RESOURCES INC/VA	3.53
159 BEMIS COMPANY	3.52
160 WW GRAINGER INC	3.45
161 KLA-TENCOR CORPORATION	3.4
162 WYETH	3.35
163 KING PHARMACEUTICALS INC	3.3
164 NATIONAL OILWELL VARCO INC	3.29
165 NUCOR CORP	3.29
166 SAFEWAY INC	3.23
167 COSTCO WHOLESALE CORP	3.18
168 DEERE & CO	3.16
169 BED BATH & BEYOND INC	3.15
170 FLUOR CORP	3.15
171 WALGREEN CO	3.15
172 AES CORP	3.12
173 HORMEL FOODS CORP	3.1
174 PPL CORPORATION	3.1
175 WYNN RESORTS LTD	3.07
176 COGNIZANT TECH SOLUTIONS-A	2.99
177 ANALOG DEVICES INC	2.96
178 HUMANA INC	2.87
179 XEROX CORP	2.82
180 GENUINE PARTS CO	2.79
181 FAMILY DOLLAR STORES	2.78
182 CAMERON INTERNATIONAL CORP	2.76
183 HARMAN INTERNATIONAL	2.68
184 O'REILLY AUTOMOTIVE INC	2.65
185 PUBLIC STORAGE	2.64
186 NORTHERN TRUST CORP	2.63
187 NEWMONT MINING CORP	2.61
188 LEXMARK INTERNATIONAL INC-A	2.57
189 FEDEX CORP	2.55
190 DEVON ENERGY CORPORATION	2.54
191 AKAMAI TECHNOLOGIES	2.47
192 DIAMOND OFFSHORE DRILLING	2.45
193 HALLIBURTON CO	2.45
194 AMERICAN EXPRESS CO	2.44
195 JABIL CIRCUIT INC	2.44
196 E*TRADE FINANCIAL CORP	2.43
197 TEXAS INSTRUMENTS INC	2.41
198 APPLIED MATERIALS INC	2.39
199 PROGRESSIVE CORP	2.38

200	INTERNATIONAL PAPER CO	2.36
201	NORDSTROM INC	2.36
202	ALLEGHENY ENERGY INC	2.31
203	BURLINGTON NORTHERN SANTA FE	2.31
204	INTEL CORP	2.29
205	BJ SERVICES CO	2.28
206	M & T BANK CORP	2.23
207	BB&T CORP	2.22
208	YAHOO! INC	2.22
209	NVIDIA CORP	2.21
210	AUTONATION INC	2.19
211	HOME DEPOT INC	2.19
212	SOUTHERN CO	2.17
213	VORNADO REALTY TRUST	2.17
214	EQT CORP	2.14
215	TORCHMARK CORP	2.1
216	PROGRESS ENERGY INC	2.09
217	ENTERGY CORP	2.07
218	SLM CORP	2.04
219	TYSON FOODS INC-CL A	2.01
220	HARLEY-DAVIDSON INC	2
221	CUMMINS INC	1.98
222	RYDER SYSTEM INC	1.94
223	CIENA CORP	1.93
224	PUBLIC SERVICE ENTERPRISE GP	1.93
225	RADIOSHACK CORP	1.91
226	BAKER HUGHES INC	1.9
227	MOLEX INC	1.88
228	EASTMAN CHEMICAL COMPANY	1.87
229	EOG RESOURCES INC	1.84
230	LEUCADIA NATIONAL CORP	1.82
231	CHEVRON CORP	1.81
232	FPL GROUP INC	1.8
233	NORFOLK SOUTHERN CORP	1.79
234	CF INDUSTRIES HOLDINGS INC	1.78
235	CONSTELLATION ENERGY GROUP	1.78
236	GAP INC/THE	1.78
237	MOTOROLA INC	1.74
238	TARGET CORP	1.74
239	KOHLS CORP	1.71
240	QUESTAR CORP	1.7
241	WISCONSIN ENERGY CORP	1.7
242	METLIFE INC	1.69
243	PEOPLE'S UNITED FINANCIAL	1.69
244	ARCHER-DANIELS-MIDLAND CO	1.67
245	TIFFANY & CO	1.64
246	HUDSON CITY BANCORP INC	1.63
247	NICOR INC	1.61
248	HCP INC	1.6
249	MEMC ELECTRONIC MATERIALS	1.6
250	HEALTH CARE REIT INC	1.58

251	HESS CORP	1.58
252	UNION PACIFIC CORP	1.56
253	APACHE CORP	1.54
254	CSX CORP	1.54
255	NOBLE ENERGY INC	1.53
256	CONOCOPHILLIPS	1.52
257	INTEGRYS ENERGY GROUP INC	1.52
258	DOW CHEMICAL	1.5
259	DTE ENERGY COMPANY	1.5
260	TITANIUM METALS CORP	1.5
261	ALLSTATE CORP	1.49
262	JPMORGAN CHASE & CO	1.48
263	DR HORTON INC	1.46
264	BANK OF AMERICA CORP	1.45
265	HUNTINGTON BANCSHARES INC	1.45
266	UNITED STATES STEEL CORP	1.44
267	BIG LOTS INC	1.41
268	ALLEGHENY TECHNOLOGIES INC	1.4
269	PEPCO HOLDINGS INC	1.4
270	CHUBB CORP	1.39
271	P G & E CORP	1.39
272	SEMPRA ENERGY	1.39
273	TERADYNE INC	1.38
274	NORTHEAST UTILITIES	1.37
275	SCANA CORP	1.37
276	MURPHY OIL CORP	1.36
277	WEYERHAEUSER CO	1.36
278	ALCOA INC	1.35
279	ASSURANT INC	1.35
280	TECO ENERGY INC	1.35
281	ANADARKO PETROLEUM CORP	1.34
282	CENTEX CORP	1.33
283	SOUTHWEST AIRLINES CO	1.29
284	XTO ENERGY INC	1.29
285	AMERICAN ELECTRIC POWER	1.27
286	TRAVELERS COS INC/THE	1.25
287	CITIGROUP INC	1.23
288	DUKE ENERGY CORP	1.22
289	XCEL ENERGY INC	1.21
290	LINCOLN NATIONAL CORP	1.2
291	AMEREN CORPORATION	1.18
292	NOVELLUS SYSTEMS INC	1.18
293	CONSOLIDATED EDISON INC	1.15
294	SUNTRUST BANKS INC	1.15
295	CARNIVAL CORP	1.13
296	CINCINNATI FINANCIAL CORP	1.13
297	WILLIAMS COS INC	1.13
298	CORNING INC	1.12
299	AK STEEL HOLDING CORP	1.11
300	EDISON INTERNATIONAL	1.1
301	KB HOME	1.09

302	CAPITAL ONE FINANCIAL CORP	1.08
303	SEARS HOLDINGS CORP	1.06
304	MARATHON OIL CORP	1.05
305	LOEWS CORP	1
306	PRUDENTIAL FINANCIAL INC	1
307	TELLABS INC	0.99
308	UNUM GROUP	0.99
309	PINNACLE WEST CAPITAL	0.98
310	FIFTH THIRD BANCORP	0.97
311	FIRST HORIZON NATIONAL CORP	0.96
312	ENSCO INTERNATIONAL INC	0.93
313	MBIA INC	0.92
314	ZIONS BANCORPORATION	0.91
315	DISCOVER FINANCIAL SERVICES	0.9
316	GOLDMAN SACHS GROUP INC	0.9
317	MEADWESTVACO CORP	0.88
318	ABERCROMBIE & FITCH CO-CL A	0.85
319	NABORS INDUSTRIES LTD	0.83
320	AMERIPRISE FINANCIAL INC	0.82
321	REGIONS FINANCIAL CORP	0.82
322	AMERICAN INTERNATIONAL GROUP	0.73
323	VALERO ENERGY CORP	0.73
324	KEYCORP	0.69
325	MARSHALL & ILSLEY CORP	0.68
326	ROWAN COMPANIES INC	0.68
327	SANDISK CORP	0.67
328	TESORO CORP	0.67
329	CHESAPEAKE ENERGY CORP	0.62
330	COMERICA INC	0.61
331	OFFICE DEPOT INC	0.61
332	HARTFORD FINANCIAL SVCS GRP	0.6
333	MICRON TECHNOLOGY INC	0.57
334	PIONEER NATURAL RESOURCES CO	0.57
335	MORGAN STANLEY	0.54
336	DYNEGY INC-CL A	0.47
337	CIT GROUP INC	0.4
338	XL CAPITAL LTD -CLASS A	0.29
339	GENWORTH FINANCIAL INC-CL A	0.19
	Average	13.50
	Median	3.15