



GAS COST OF SERVICE TEMPLATE  
GCOST

Instructions

**Tab A - Company's RR:** Company's revenue requirement calculation as presented.

**Tab B - RR Cross-reference:** Presents the company's revenue requirement calculation per FERC account, including each adjustment.

**Tab C - Cost of service results:** Presents total amount of costs by rate schedule on FERC account level.

**Tab D - Cost of service allocation factors:** Presents the ratios used to allocate cost by rate schedule on FERC account level.

**Tab E - Cost of service parity ratios tab:** Presents the ratios that indicate how much of the costs is borne by each rate schedule on FERC account level.

Line No.	Account Description	Balance	Debit	Credit	Total	Account Description	Balance	Debit	Credit	Total
1	1.000000					1.000000				
2	2.000000					2.000000				
3	3.000000					3.000000				
4	4.000000					4.000000				
5	5.000000					5.000000				
6	6.000000					6.000000				
7	7.000000					7.000000				
8	8.000000					8.000000				
9	9.000000					9.000000				
10	10.000000					10.000000				
11	11.000000					11.000000				
12	12.000000					12.000000				
13	13.000000					13.000000				
14	14.000000					14.000000				
15	15.000000					15.000000				
16	16.000000					16.000000				
17	17.000000					17.000000				
18	18.000000					18.000000				
19	19.000000					19.000000				
20	20.000000					20.000000				
21	21.000000					21.000000				
22	22.000000					22.000000				
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26	26.000000					26.000000				
27	27.000000					27.000000				
28	28.000000					28.000000				
29	29.000000					29.000000				
30	30.000000					30.000000				
31	31.000000					31.000000				
32	32.000000					32.000000				
33	33.000000					33.000000				
34	34.000000					34.000000				
35	35.000000					35.000000				
36	36.000000					36.000000				
37	37.000000					37.000000				
38	38.000000					38.000000				
39	39.000000					39.000000				
40	40.000000					40.000000				
41	41.000000					41.000000				
42	42.000000					42.000000				
43	43.000000					43.000000				
44	44.000000					44.000000				
45	45.000000					45.000000				
46	46.000000					46.000000				
47	47.000000					47.000000				
48	48.000000					48.000000				
49	49.000000					49.000000				
50	50.000000					50.000000				
51	51.000000					51.000000				
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91	91.000000					91.000000				
92	92.000000					92.000000				
93	93.000000					93.000000				
94	94.000000					94.000000				
95	95.000000					95.000000				
96	96.000000					96.000000				
97	97.000000					97.000000				
98	98.000000					98.000000				
99	99.000000					99.000000				
100	100.000000					100.000000				



		FERC Acct #	Natural gas Results of Operations	Restating Adjustment 1	Restating Adjustment N	Restated Results of Operations	Proforma Adjustment 1	Proforma Adjustment N	Proforma Adjusted Results of Operations	Revenue Requirement Sufficiency/Deficiency	Revenue Requirement after Rate Change
<b>Total natural gas operating revenues</b>		Residential sales	480								
		Commercial and industrial sales	481								
		Other sales to public authorities	482								
		Sales for resale	483								
		Interdepartmental sales	484								
		Intracompany transfers	485								
		<b>Total sales of gas</b>									
		Provision for rate refunds	496								
		<b>Total revenues net of provision for rate refunds</b>									
		Revenues from transportation of gas	489.1, 489.2, 489.3								
		Revenues from storing gas of others	489.4								
		Other operating revenues	490, 491, 492, 493, 494, 495, 496								
	<b>Total other operating revenues</b>										
	<b>Total natural gas operating revenues</b>										
<b>Total production expenses</b>	Manufactured gas production	Manufactured gas production operation	710								
		Manufactured gas production labor and expenses	711, 712, 713, 714, 715, 716, 717, 718								
		Manufactured gas production gas fuels	719, 720, 721, 722, 723, 724								
		Manufactured gas production gas raw materials	725, 726, 727, 728, 728, 729, 730, 731, 732, 733, 734, 735, 736								
		Manufactured gas production maintenance	740, 741, 742								
		<b>Total manufactured gas production expenses</b>									
		Natural gas well head purchases	800								
		Natural gas well head purchases, intracompany transfers	800.1								
		Natural gas field line purchases	801								
		Natural gas gasoline plant outlet purchases	802								
		Natural gas transmission line purchases	803								
		Natural gas city gate purchases	804								
		Liquefied natural gas purchases	804.1								
		Other gas purchases	805								
		Purchased gas cost adjustments	805.1								
		Exchange gas	806								
		Purchased gas expenses	807								
		Gas withdrawn from storage - debit	808.1								
		Gas delivered to storage - credit	808.2								
		Withdrawals of liquefied natural gas held for processing - debit	809.1								
		Deliveries of natural gas for processing - credit	809.2								
		Gas used for compressor station fuel - credit	810								
		Gas used for products extraction - credit	811								
		Gas used for other utility operations - credit	812								
		Other gas supply expenses	813								
		<b>Total other gas supply expenses</b>									
		<b>Total production expenses</b>									
<b>Total natural gas Storage, terminaling and processing expenses</b>	Underground storage expenses - Operation	Operation supervision and engineering	814								
		Maps and records	815								
		Wells expenses	816								
		Lines expenses	817								
		Compressor station expenses	818								
			Compressor station fuel and power	819							
			Measuring and regulating station expenses	820							
			Purification expenses	821							
			Exploration and development	822							
			Gas losses	823							
			Other expenses	824							
			Storage well royalties	825							
		Rents	826								
		<b>Total underground storage expenses - operation</b>									
	Underground storage expenses - Maintenance	Maintenance supervision and engineering	830								
		Maintenance of structures and improvements	831								
		Maintenance of reservoirs and wells	832								
		Maintenance of lines	833								
		Maintenance of compressor station equipment	834								
		Maintenance of measuring and regulating station equipment	835								
		Maintenance of purification equipment	836								
		Maintenance of other equipment	837								
		<b>Total underground storage expenses - maintenance</b>									
	Other storage expenses - operation	Operation supervision and engineering	840								
		Operation labor and expenses	841								
		Rents	842								
		Fuel	842.1								
		Power	842.2								
		Gas losses	842.3								
		<b>Other storage expenses - operation</b>									
	Other storage expenses - maintenance	Maintenance supervision and engineering	843.1								
		Maintenance of structures and improvements	843.2								
		Maintenance of gas holders	843.3								
		Maintenance of purification equipment	843.4								
		Maintenance of liquefaction equipment	843.5								
		Maintenance of vaporizing equipment	843.6								
		Maintenance of compressor equipment	843.7								
		Maintenance of measuring and regulating equipment	843.8								
		Maintenance of other equipment	843.9								
		<b>Other storage expenses - maintenance</b>									
		<b>Total natural gas storage, terminaling and processing expenses</b>									
	Transmission expenses - operation	Operation supervision and engineering	850								
		System control and load dispatching	851								
		Communication system expenses	852								
		Compressor station labor and expenses	853								
		Gas for compressor station fuel	854								
		Other fuel and power for compressor stations	855								
		Mains expenses	856								
		Measuring and regulating station expenses	857								
		Transmission and compression of gas by others	858								

<b>Total transmission expenses</b>	Other expenses	859		
	Rents	860		
		Other storage expenses - operation		
	Transmission expenses - maintenance	Maintenance supervision and engineering	861	
		Maintenance of structures and improvements	862	
		Maintenance of mains	863	
		Maintenance of compressor station equipment	864	
		Maintenance of measuring and regulating station equipment	865	
		Maintenance of communication equipment	866	
		Maintenance of other equipment	867	
		Operation supervision and engineering	870	
			Other storage expenses - maintenance	
			<b>Total transmission expenses</b>	
	Distribution expenses - operation	Distribution load dispatching	871	
		Compressor station labor and expenses	872	
		Compressor station fuel and power (major only)	873	
		Mains and services expenses	874	
Measuring and regulating station expenses - general		875		
Measuring and regulating station expenses - industrial		876		
Measuring and regulating station expenses - city gate check stations		877		
Meter and house regulator expenses		878		
Customer installations expenses		879		
Other expenses		880		
Rents		881		
		Total distribution expenses - operation		
<b>Total distribution expenses</b>		Maintenance supervision and engineering	885	
		Maintenance of structures and improvements	886	
		Maintenance of mains	887	
		Maintenance of compressor station equipment	888	
		Maintenance of measuring and regulating station equipment - general	889	
	Maintenance of measuring and regulating station equipment - industrial	890		
	Maintenance of measuring and regulating station equipment - city gate	891		
	Maintenance of services	892		
	Maintenance of meters and house regulators	893		
	Maintenance of other equipment	894		
		Total distribution expenses - maintenance		
		<b>Total distribution expenses</b>		
	<b>Total customer account expenses</b>	Customer account expenses	901, 902, 903, 904, 905	
			<b>Total customer account expenses</b>	
	<b>Total customer service and informational expenses</b>	Customer service and informational expenses	907, 908, 909, 910	
			<b>Total customer service and informational expenses</b>	
	<b>Total administrative and general expenses</b>	Administrative and general operation expenses	920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 930.2, 931	
		<b>Total administrative and general expenses</b>		
		<b>Total natural gas administrative and general expenses</b>		
<b>Total depreciation</b>	Depreciation expense	403, 403.1		
	Depreciation expense production	403, 403.1		
	Depreciation expense storage and terminaling	403, 403.1		
	Depreciation expense transmission	403, 403.1		
	Depreciation expense distribution	403, 403.1		
	Depreciation expense general plant	403, 403.1		
	Depreciation expense common	403, 403.1		
	<b>Total depreciation expenses</b>			
<b>Total amortization</b>	Intangible plant	404, 405		
	Amortization and depletion of producing natural gas land and	404		
	Amortization of underground storage land and land rights	404		
	Amortization of other limited-term gas plant	404		
	Amortization of other gas plant	405		
	Amortization of gas plant acquisition adjustments	406		
	Amortization of property losses, unrecovered plant and	407.1		
	Amortization of conversion expense	407.2		
	<b>Total amortization expenses</b>			
<b>Regulatory debits and credits</b>	Regulatory debits and credits	407.3, 407.4		
		<b>Total regulatory debits and credits</b>		
<b>Taxes</b>	Taxes other than income	408.1		
	Income taxes - federal taxes utility operating income	409.1		
	Income taxes - other taxes utility operating income	409.1		
	Provision for deferred income taxes	410.1 - 411.1		
	Investment tax credit adjustment	411.4		
	<b>Total taxes</b>			
<b>Various utility operating income items</b>	Various utility operating income items	411.6, 411.7, 411.8, 411.9, 412, 413, 414		
		<b>Total various utility operating income items</b>		
<b>Other income and deductions</b>	Various other income and deduction items	421		
		<b>Total other income and deductions</b>		
	<b>Natural gas operating expenses</b>			
	<b>Net operating income = natural gas operating revenues - natural gas operating expenses</b>			

<b>Intangible plant</b>	Organization	301	
	Franchises and consents	302	
	Miscellaneous intangible plant	303	
		<b>Total Intangible plant</b>	
	<b>Underground storage plant</b>	Land	350
		Rights-of-way	350.2
		Structures and improvements	351
		Wells	352
		Storage leaseholds and rights	352.1
		Reservoirs	352.2
		Nonrecoverable natural gas	352.3
		Lines	353
		Compressor station equipment	354
		Measuring and regulating equipment	355
	Purification equipment	355	
	Other equipment	356	
		<b>Total underground storage plant</b>	
	<b>Transmission Plant</b>	Land and land rights	363.1
		Rights-of-way	365.2
		Structures and improvements	366
Mains		367	
Compressor station equipment		368	
Measuring and regulating station equipment		369	
Communication equipment		370	
Other equipment	371		
	<b>Total transmission plant</b>		
<b>Natural gas plant in service</b>	Land and land rights	374	
	Structures and improvements	375	
	Mains	376	
	Compressor station equipment	377	

		Measuring and regulating station equipment - general	378
		Measuring and regulating station equipment - city gate check stations	379
	<b>Distribution plant</b>	Services	380
		Meters	381
		Meter installations	382
		House regulators	383
		House regulatory installations	384
		Industrial measuring and regulating station equipment	385
		Other property on customers' premises	386
		Other equipment	387
		<b>Total distribution plant</b>	
		Land and land rights	389
		Structures and improvements	390
		Office furniture and equipment	391
		Transportation equipment	392
		Stores equipment	393
	<b>General plant</b>	Tools, shop and garage equipment	394
		Laboratory equipment	395
		Power operated equipment	396
		Communication equipment	397
		Miscellaneous equipment	398
		Other tangible property	399
		<b>Total general plant</b>	
		<b>Total natural gas plant in service</b>	
		Intangible plant	101.1
		Underground storage plant	101.1
		Transmission plant	101.1
		Distribution plant	101.1
		General plant	101.1
		<b>Total property under capital leases</b>	
		Intangible plant	104
		Underground storage plant	104
		Transmission plant	104
		Distribution plant	104
		General plant	104
		<b>Total natural gas plant leased to others</b>	
		Intangible plant	105
		Underground storage plant	105
		Transmission plant	105
		Distribution plant	105
		General plant	105
		<b>Total natural gas plant for future use</b>	
		Completed construction not classified	106
		<b>Total completed construction not classified</b>	
		Intangible plant	107
		Underground storage plant	107
		Transmission plant	107
		Distribution plant	107
		General plant	107
		<b>Total construction work in progress</b>	
		Intangible plant	108
		Underground storage plant	108
		Transmission plant	108
		Distribution plant	108
		General plant	108
		<b>Total accumulated provision for depreciation of natural gas utility plant</b>	
		Intangible plant	111
		Underground storage plant	111
		Transmission plant	111
		Distribution plant	111
		General plant	111
		<b>Total accumulated provision for amortization of natural gas utility plant</b>	
		Natural gas plant acquisition adjustments	114
		Accumulated provision for asset acquisition adjustments	115
		<b>Total accumulated provision for asset acquisition adjustments</b>	
		Gas stored - base gas	117.1
		System balancing gas	117.2
		Gas stored in reservoirs and pipelines - noncurrent	117.3
		Gas owed to system gas	117.4
		<b>Total net plant</b>	
		Prepayments	165
		<b>Total prepayments</b>	
		<b>Total current and accrued assets</b>	
		Other regulatory assets	182.3
		Miscellaneous deferred debits	186
		Accumulated deferred income taxes	190
		<b>Total deferred debits</b>	
		Accumulated provision for property insurance	228.1
		Accumulated provision for injuries and damages	228.2
		Accumulated provision for pensions and benefits	228.3
		Accumulated miscellaneous operating provisions	228.4
		Accumulated provision for rate refunds	229
		<b>Total non current liabilities</b>	
		<b>Other non current liabilities</b>	
		Customer deposits	235
		<b>Total current and accrued liabilities</b>	
		Other deferred credits	253
		Accumulated deferred income taxes - accelerated amortization	281
		Accumulated deferred income taxes - other property	282
		Accumulated deferred income taxes - other	283
		Accumulated deferred investment tax credits	255
		Customer advances for construction	252
		Other regulatory liabilities	254
		<b>Total deferred credits</b>	
		Working capital allowance	
		<b>Total working capital allowance</b>	
		<b>Total rate base</b>	

		FERC Acct#	Schedule X	Schedule X	Schedule X	Schedule X		
<b>Total natural gas operating revenues</b>		Residential sales	480					
		Commercial and industrial sales	481					
		Other sales to public authorities	482					
		Sales for resale	483					
		Interdepartmental sales	484					
		Intracompany transfers	485					
		<b>Total sales of gas</b>						
		Provision for rate refunds	496					
		<b>Total revenues net of provision for rate refunds</b>						
		Revenues from transportation of gas	489.1, 489.2, 489.3					
		Revenues from storing gas of others	489.4					
		Other operating revenues	490, 491, 492, 493, 494, 495, 496					
	<b>Total other operating revenues</b>							
<b>Total natural gas operating revenues</b>		<b>Total natural gas operating revenues</b>						
	<b>Total production expenses</b>	Manufactured gas production	Manufactured gas production operation	710				
			Manufactured gas production labor and expenses	711, 712, 713, 714, 715, 716, 717, 718				
			Manufactured gas production gas fuels	719, 720, 721, 722, 723, 724				
			Manufactured gas production gas raw materials	725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736				
			Manufactured gas production maintenance	740, 741, 742				
			<b>Total manufactured gas production expenses</b>					
			Other gas supply expenses	Natural gas well head purchases	800			
				Natural gas well head purchases, intracompany transfers	800.1			
				Natural gas field line purchases	801			
				Natural gas gasoline plant outlet purchases	802			
	Natural gas transmission line purchases	803						
Natural gas city gate purchases	804							
Liquefied natural gas purchases	804.1							
Other gas purchases	805							
Purchased gas cost adjustments	805.1							
Exchange gas	806							
<b>Total production expenses</b>	Other gas supply expenses	Purchased gas expenses	807					
		Gas withdrawn from storage - debit	808.1					
		Gas delivered to storage - credit	808.2					
		Withdrawals of liquefied natural gas held for processing - debit	809.1					
		Deliveries of natural gas for processing - credit	809.2					
		Gas used for compressor station fuel - credit	810					
		Gas used for products extraction - credit	811					
		Gas used for other utility operations - credit	812					
		Other gas supply expenses	813					
		<b>Total other gas supply expenses</b>						
<b>Total production expenses</b>								
<b>Total natural gas storage, terminaling and processing expenses</b>	Underground storage expenses - operation	Operation supervision and engineering	814					
		Maps and records	815					
		Wells expenses	816					
		Lines expenses	817					
		Compressor station expenses	818					
		Compressor station fuel and power	819					
		Measuring and regulating station expenses	820					
		Purification expenses	821					
		Exploration and development	822					
		Gas losses	823					
<b>Total natural gas storage, terminaling and processing expenses</b>	Underground storage expenses - maintenance	Other expenses	824					
		Storage well royalties	825					
		Rents	826					
		<b>Total underground storage expenses - operation</b>						
		Maintenance supervision and engineering	830					
		Maintenance of structures and improvements	831					
		Maintenance of reservoirs and wells	832					
		Maintenance of lines	833					
		Maintenance of compressor station equipment	834					
		Maintenance of measuring and regulating station equipment	835					
<b>Total natural gas storage, terminaling and processing expenses</b>	Other storage expenses - operation	Maintenance of purification equipment	836					
		Maintenance of other equipment	837					
		<b>Total underground storage expenses - maintenance</b>						
		Operation supervision and engineering	840					
		Operation labor and expenses	841					
		Rents	842					
		Fuel	842.1					
		Power	842.2					
		Gas losses	842.3					
		<b>Other storage expenses - operation</b>						
<b>Total natural gas storage, terminaling and processing expenses</b>	Other storage expenses - maintenance	Maintenance supervision and engineering	843.1					
		Maintenance of structures and improvements	843.2					
		Maintenance of gas holders	843.3					
		Maintenance of purification equipment	843.4					
		Maintenance of liquefaction equipment	843.5					
		Maintenance of vaporizing equipment	843.6					
		Maintenance of compressor equipment	843.7					
		Maintenance of measuring and regulating equipment	843.8					
		Maintenance of other equipment	843.9					
		<b>Other storage expenses - maintenance</b>						
<b>Total natural gas storage, terminaling and processing expenses</b>								
<b>Total transmission expenses</b>	Transmission expenses - operation	Operation supervision and engineering	850					
		System control and load dispatching	851					
		Communication system expenses	852					
		Compressor station labor and expenses	853					
		Gas for compressor station fuel	854					
		Other fuel and power for compressor stations	855					
		Mains expenses	856					
		Measuring and regulating station expenses	857					
		Transmission and compression of gas by others	858					
		Other expenses	859					
<b>Total transmission expenses</b>	Transmission expenses - maintenance	Rents	860					
		<b>Other storage expenses - operation</b>						
		Maintenance supervision and engineering	861					
		Maintenance of structures and improvements	862					
		Maintenance of mains	863					
		Maintenance of compressor station equipment	864					
		Maintenance of measuring and regulating station equipment	865					
		Maintenance of communication equipment	866					
		Maintenance of other equipment	867					
		Operation supervision and engineering	870					
<b>Other storage expenses - maintenance</b>								
<b>Total transmission expenses</b>								
	Distribution load dispatching	871						

<b>Total distribution expenses</b>	Distribution expenses - operation	Compressor station labor and expenses	872
		Compressor station fuel and power (major only)	873
		Mains and services expenses	874
		Measuring and regulating station expenses - general	875
		Measuring and regulating station expenses - industrial	876
		Measuring and regulating station expenses - city gate check stations	877
		Meter and house regulator expenses	878
		Customer installations expenses	879
		Other expenses	880
		Rents	881
	<b>Total distribution expenses - operation</b>		
	Distribution expenses - maintenance	Maintenance supervision and engineering	885
		Maintenance of structures and improvements	886
		Maintenance of mains	887
		Maintenance of compressor station equipment	888
		Maintenance of measuring and regulating station equipment - general	889
		Maintenance of measuring and regulating station equipment - industrial	890
		Maintenance of measuring and regulating station equipment - city gate	891
		Maintenance of services	892
		Maintenance of meters and house regulators	893
Maintenance of other equipment		894	
<b>Total distribution expenses - maintenance</b>			
<b>Total distribution expenses</b>			
<b>Total customer account expenses</b>	Customer account expenses	901, 902, 903, 904, 905	
<b>Total customer account expenses</b>			
<b>Total customer service and informational expenses</b>	Customer service and informational expenses	907, 908, 909, 910	
<b>Total customer service and informational expenses</b>			
<b>Total administrative and general expenses</b>	Administrative and general operation expenses	920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 930.2, 931	
	<b>Total administrative and general expenses</b>		
	<b>Total natural gas operating and maintenance expenses</b>		
<b>Total depreciation</b>	Depreciation expense	403, 403.1	
	Depreciation expense production	403, 403.1	
	Depreciation expense storage and terminaling	403, 403.1	
	Depreciation expense transmission	403, 403.1	
	Depreciation expense distribution	403, 403.1	
	Depreciation expense general plant	403, 403.1	
	Depreciation expense common	403, 403.1	
<b>Total depreciation expenses</b>			
<b>Total amortization</b>	Intangible plant	404, 405	
	Amortization and depletion of producing natural gas land and land rights	404	
	Amortization of underground storage land and land rights	404	
	Amortization of other limited-term gas plant	404	
	Amortization of other gas plant	405	
	Amortization of gas plant acquisition adjustments	406	
	Amortization of property losses, unrecovered plant and regulatory	407.1	
	Amortization of conversion expense	407.2	
<b>Total amortization expenses</b>			
<b>Regulatory debits and credits</b>	Regulatory debits and credits	407.3, 407.4	
<b>Total regulatory debits and credits</b>			
<b>Taxes</b>	Taxes other than income	408.1	
	Income taxes - federal taxes utility operating income	409.1	
	Income taxes - other taxes utility operating income	409.1	
	Provision for deferred income taxes	410.1 - 411.1	
	Investment tax credit adjustment	411.4	
<b>Total taxes</b>			
<b>Various utility operating income items</b>	Various utility operating income items	411.6, 411.7, 411.8, 411.9, 412, 413, 414	
	<b>Total various utility operating income items</b>		
<b>Other income and deductions</b>	Various other income and deduction items	421	
<b>Total other income and deductions</b>			
<b>Natural gas operating expenses</b>			
<b>Net operating income = natural gas operating revenues - natural gas operating expenses</b>			

<b>Natural gas plant in service</b>	<b>Intangible plant</b>	Organization	301
		Franchises and consents	302
		Miscellaneous intangible plant	303
	<b>Total intangible plant</b>		
	<b>Underground storage plant</b>	Land	350
		Rights-of-way	350.2
		Structures and improvements	351
		Wells	352
		Storage leaseholds and rights	352.1
		Reservoirs	352.2
		Nonrecoverable natural gas	352.3
		Lines	353
		Compressor station equipment	354
		Measuring and regulating equipment	355
		Purification equipment	356
		Other equipment	356
	<b>Total underground storage plant</b>		
	<b>Transmission plant</b>	Land and land rights	365.1
		Rights-of-way	365.2
		Structures and improvements	366
		Mains	367
		Compressor station equipment	368
		Measuring and regulating station equipment	369
		Communication equipment	370
		Other equipment	371
	<b>Total transmission plant</b>		
	<b>Distribution plant</b>	Land and land rights	374
		Structures and improvements	375
		Mains	376
		Compressor station equipment	377
		Measuring and regulating station equipment - general	378
		Measuring and regulating station equipment - city gate check stations	379
		Services	380
		Meters	381
		Meter installations	382
		House regulators	383
		House regulatory installations	384
		Industrial measuring and regulating station equipment	385
		Other property on customers' premises	386
		Other equipment	387
<b>Total distribution plant</b>			
<b>General plant</b>	Land and land rights	389	
	Structures and improvements	390	
	Office furniture and equipment	391	
	Transportation equipment	392	
	Stores equipment	393	
	Tools, shop and garage equipment	394	
	Laboratory equipment	395	
	Power operated equipment	396	
	Communication equipment	397	
	Miscellaneous equipment	398	
	Other tangible property	399	
<b>Total general plant</b>			



	<b>Total natural gas plant in service</b>	
Property under capital leases	Intangible plant	101.1
	Underground storage plant	101.1
	Transmission plant	101.1
	Distribution plant	101.1
	General plant	101.1
	<b>Total property under capital leases</b>	
Natural gas plant leased to others	Intangible plant	104
	Underground storage plant	104
	Transmission plant	104
	Distribution plant	104
	General plant	104
	<b>Total natural gas plant leased to others</b>	
Natural gas plant held for future use	Intangible plant	105
	Underground storage plant	105
	Transmission plant	105
	Distribution plant	105
	General plant	105
	<b>Total natural gas plant for future use</b>	
Completed construction not classified	Completed construction not classified	106
	<b>Total completed construction not classified</b>	
Construction work in progress	Intangible plant	107
	Underground storage plant	107
	Transmission plant	107
	Distribution plant	107
	General plant	107
	<b>Total construction work in progress</b>	
Accumulated provision for depreciation of natural gas utility plant	Intangible plant	108
	Underground storage plant	108
	Transmission plant	108
	Distribution plant	108
	General plant	108
	<b>Total accumulated provision for depreciation of natural gas utility plant</b>	
Accumulated provision for amortization of natural gas utility plant	Intangible plant	111
	Underground storage plant	111
	Transmission plant	111
	Distribution plant	111
	General plant	111
	<b>Total accumulated provision for amortization of natural gas utility plant</b>	
Natural gas plant acquisition adjustments	Natural gas plant acquisition adjustments	114
	<b>Total natural gas plant acquisition adjustments</b>	
Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115
	<b>Total accumulated provision for asset acquisition adjustments</b>	
Natural gas	Gas stored - base gas	117.1
	System balancing gas	117.2
	Gas stored in reservoirs and pipelines - noncurrent	117.3
	Gas owed to system gas	117.4
	<b>Total net plant</b>	
Prepayments	Prepayments	165
	<b>Total prepayments</b>	
	<b>Total current and accrued assets</b>	
Deferred debits	Other regulatory assets	182.3
	Miscellaneous deferred debits	186
	Accumulated deferred income taxes	190
	<b>Total deferred debits</b>	
Other non current liabilities	Accumulated provision for property insurance	228.1
	Accumulated provision for injuries and damages	228.2
	Accumulated provision for pensions and benefits	228.3
	Accumulated miscellaneous operating provisions	228.4
	Accumulated provision for rate refunds	229
	<b>Total non current liabilities</b>	
	<b>Other non current liabilities</b>	
Customer deposits	Customer deposits	235
	<b>Total current and accrued liabilities</b>	
Deferred credits	Other deferred credits	253
	Accumulated deferred income taxes - accelerated amortization property	281
	Accumulated deferred income taxes - other property	282
	Accumulated deferred income taxes - other	283
	Accumulated deferred investment tax credits	255
	Customer advances for construction	252
	Other regulatory liabilities	254
		<b>Total deferred credits</b>
Working capital allowance	Working capital allowance	
	<b>Total working capital allowance</b>	
	<b>Total rate base</b>	



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<b>Parity Ratios</b>	<b>Schedule X</b>	<b>Schedule X2</b>	<b>Schedule X3</b>	<b>Schedule X4</b>
At current rates	0.6	1.5	0.8	1.2

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