

**Results of Cost Flow Allocation Methodology**

**Assuming Non-Regulated Operations are 0% Subscribed in First Year of Operations**

-----From work papers supporting Prefiled Direct Testimony of Roger Garratt, Exhibit No. \_\_\_\_ (RG-ICT), and-----  
 -----Prefiled Direct Testimony of Clay Riding, Exhibit No. \_\_\_\_ (CR-1HCT), and-----

	Description A	ATL FERC		BTL FERC	Allocation Method	Total E	Regulated (ATL) Factor Amount		Non-Regulated (BTL) Factor Amount	
		B	C				F	G	H	I
1	Income Statement:									
2	Revenue:									
3	Customer Sales	480, 481			Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
4	Distribution Revenue (see line 23)	489			Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
5	Special Contracts	489			Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
6	Non-Utility Revenue		417		Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
7										
8	Total Revenue					XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
9										
10	Expense:									
11	Power Costs:									
12	Fixed	Prod		417.1	Annual Capacity	XXXXXXXXXX	100%	XXXXXXXXXX	0%	XXXXXXXXXX
13	Variable	Prod		417.1	LNG Volumes	XXXXXXXXXX	100%	XXXXXXXXXX	0%	XXXXXXXXXX
14	Gas Costs	Prod		417.1	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
15	O&M:									
16	Plant Consumables	845.5		417.1	LNG Volumes	XXXXXXXXXX	100%	XXXXXXXXXX	0%	XXXXXXXXXX
17	Wharfage	845.5		417.1	Wharfage	XXXXXXXXXX	100%	XXXXXXXXXX	0%	XXXXXXXXXX
18	Maintenance	847.1-847.8		417.1	Capital <sup>(1)</sup>	XXXXXXXXXX	62%	XXXXXXXXXX	38%	XXXXXXXXXX
19	Staff, Insurance & Lease Cost	Multiple		417.1	Capital <sup>(1)</sup>	XXXXXXXXXX	74%	XXXXXXXXXX	26%	XXXXXXXXXX
20	Tfr Bunkering Credit (incl. in line 5)			417.1	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
21	Transfer Corporate Overheads	Multiple		417.1	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
22	Bunkering Station	845.5		417.1	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
23	Distribution Expense (see line 4)			417.1	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
24	Depreciation	403		417.1	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
25	Revenue Sensitive Fees & Taxes	Multiple		417.1	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
26	Property Tax Expense	408.1		408.2	Capital	XXXXXXXXXX	74%	XXXXXXXXXX	26%	XXXXXXXXXX
27	Federal Income Tax Expense	409.1		409.2	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
28	Regulated Interest Expense	431		431	Direct	XXXXXXXXXX	--	XXXXXXXXXX	--	XXXXXXXXXX
29										
30	Total Expense					XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
31										
32	Net Operating Income / Net Income					XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX

(1) Maintenance and Labor will be direct charged and what cannot be will be allocated based on the capital allocator. The use of two methods will result in a blended allocation factor.

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<b>Description</b> A	<b>ATL FERC</b> B	<b>BTL FERC</b> C	<b>Allocation Method</b> D	<b>Total</b> E	<b>Regulated (ATL) Factor</b> F	<b>Regulated (ATL) Amount</b> G	<b>Non-Regulated (BTL) Factor</b> H	<b>Non-Regulated (BTL) Amount</b> I
36 Rate Base:								
37 Gross Plant in Service	101		Multiple	310,704,805	74%	229,308,161	26%	81,396,644
38 AFUDC	101		Follows Plant	53,933,985		42,244,634		11,689,351
39 Total Gross Plant in Service				364,638,790		271,552,795		93,085,995
40 Accumulated Depreciation	108		Direct	(8,111,339)		(6,035,176)		(2,076,162)
41 Deferred Federal Income Taxes	282		Direct	(426,676)		(263,775)		(162,900)
42 Working Capital	Various		Working Cap	4,281,112		4,108,159		172,953
43								
44 Total Rate Base				360,381,887		269,362,001.77		91,019,885