

GAZIFERE INC.
REVENUE TO COST COMPARISONS
SEPT 30, 2005

ITEM NO.	DESCRIPTION	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
		TOTAL	TARIF 1	TARIF 2	TARIF 3	TARIF 4	TARIF 5	TARIF 9
1.	Revenues	58,810.9	22,636.4	32,144.4	188.2	1,573.5	918.9	1,349.5
2.	Costs of Service	58,810.9	20,564.7	34,697.3	164.9	1,386.4	788.6	1,209.0
3.	Rate Adjustment Mechanism	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0.0</u>	<u>0.0</u>
4.	Total Cost of Service	58,810.9	20,564.7	34,697.3	164.9	1,386.4	788.6	1,209.0
3.	Over/Under Contribution	<u>0.0</u>	<u>2,071.7</u>	<u>(2,552.9)</u>	<u>23.3</u>	<u>187.1</u>	<u>130.3</u>	<u>140.5</u>
4.	Over/Under Contribution (\$ per 10**3 delivered)		39.2	(40.6)	50.8	29.7	12.4	6.7
5.	Return on Rate Base	8.13%	20.45%	3.62%	51.42%	30.54%	18.94%	15.99%
6.	Revenue to Cost Ratio	1.00	1.10	0.93	1.14	1.13	1.17	1.12

Original: 2004-08-16

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GAZIFERE INC.
REVENUE TO COST COMPARISONS EXCLUDING GAS SUPPLY COMMODITY COSTS
SEPT 30, 2005

ITEM NO.	DESCRIPTION	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
		TOTAL	TARIF 1	TARIF 2	TARIF 3	TARIF 4	TARIF 5
1.	Revenues	26,722.5	9,116.0	14,601.1	59.4	677.6	918.9
2.	Costs of Service	26,722.5	7,044.3	17,154.0	36.1	490.5	788.6
3.	Rate Adjustment Mechanism	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0.0</u>
4.	Total Cost of Service	26,722.5	7,044.3	17,154.0	36.1	490.5	788.6
3.	Over/Under Contribution	<u>(0.0)</u>	<u>2,071.7</u>	<u>(2,552.9)</u>	<u>23.3</u>	<u>187.1</u>	<u>130.3</u>
4.	Over/Under Contribution (\$ per 10**3 delivered)		39.2	(40.6)	50.7	29.7	12.4
5.	Return on Rate Base	8.13%	20.74%	3.58%	54.63%	31.26%	18.94%
6.	Revenue to Cost Ratio	1.00	1.29	0.85	1.65	1.38	1.17

Original: 2004-08-16

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Col. 7

TARIF

9

1,349.5

1,209.0

0.0

1,209.0

140.5

6.7

15.99%

1.12

GAZIFERE INC.
FUNCTIONALIZATION OF RATE BASE
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11
	TOTAL	GAS SUPPLY	SALES STATIONS	DISTRBTN REGULATION	SERVICES	MAINS	METERS	SALES PROMOTN	CUSTOMER ACCOUNTG	SPECIFIC COSTS	UNIDENTI- FIABLE
DISTRIBUTION PLANT											
1.1	LAND (INCL OFFERS TO BUY)	32.1	0.0	0.0	32.1	0.0	0.0	0.0	0.0	0.0	0.0
1.2	STRUCTURES AND IMPROVMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.3	MAINS	33,361.7	0.0	0.0	0.0	0.0	#####	0.0	0.0	0.0	0.0
1.4	MEAS. REG. & TELEMTRNG	1,373.2	0.0	837.4	535.8	0.0	0.0	0.0	0.0	0.0	0.0
1.5	SERVICES	21,590.3	0.0	0.0	0.0	21,590.3	0.0	0.0	0.0	0.0	0.0
1.6	METERS	3,149.3	0.0	0.0	0.0	0.0	3,149.3	0.0	0.0	0.0	0.0
1.7	OTHER GAS OPERATIONS	22.5	0.0	0.0	0.0	0.0	22.5	0.0	0.0	0.0	0.0
1.8	OVERHEAD CAPITALIZED	52.9	0.0	0.0	0.0	22.6	30.3	0.0	0.0	0.0	0.0
1.	TOTAL DISTRIBUTION PLANT	59,582.0	0.0	837.4	567.9	21,612.9	#####	3,149.3	0.0	0.0	0.0
GENERAL PLANT											
2.1	STRUCTURES AND IMPROVMENTS	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.1
2.2	OFFICE FURNITURE & EQUIP.	105.3	0.0	0.0	0.0	13.2	10.0	0.0	16.8	35.8	29.5
2.3	TRANSPORTATION EQUIP.	4.4	0.0	0.0	0.0	2.2	2.2	0.0	0.0	0.0	0.0
2.4	TOOLS & WORK EQUIP.	90.6	0.0	0.0	0.0	58.4	32.2	0.0	0.0	0.0	0.0
2.5	RENTAL EQUIP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.6	COMPUTER EQUIP.	94.0	0.0	0.0	0.0	11.8	8.9	0.0	15.0	32.0	26.3
2.7	TELECOMMUNICATIONS	39.9	0.0	0.0	0.0	5.0	3.8	0.0	6.4	13.6	11.2
2.	TOTAL GENERAL PLANT	336.3	0.0	0.0	0.0	90.5	57.1	0.0	38.3	81.3	69.1
OTHER ITEMS											
3.1	REINFORCEMENT PROJECT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.	TOTAL OTHER ITEMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WORKING CAPITAL											
3.1	WORKING CAPITAL ALLOWANCE										
3.2	GAS COSTS	952.0	952.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3	OPERATING & MAINTENANCE	368.0	0.0	1.9	26.3	65.5	28.0	0.0	83.0	163.2	0.0
3.4	MISC. TAXES	272.0	20.0	1.5	1.0	37.9	58.4	5.5	0.1	0.1	147.6
3.5	INCOME TAXES	105.0	0.0	1.5	1.0	38.0	58.7	5.5	0.1	0.1	0.1
3.6	GST/QST	(513.7)	0.0	0.0	0.6	(0.4)	(0.2)	0.0	1.9	3.8	(519.4)
3.7	PROVISION BAD DEBT	(333.0)	0.0	0.0	0.0	0.0	0.0	0.0	(333.0)	0.0	0.0
3.	TOTAL WORKING CAPITAL ALLOW.	850.3	972.0	4.9	28.9	141.0	144.9	11.0	85.1	(165.7)	(519.4)
4.	TOTAL	60,768.6	972.0	842.3	596.8	21,844.4	#####	3,160.3	123.4	(84.4)	(519.4)

GAZIFERE INC.
RATE BASE RECONCILIATION
SEPT 30, 2005

1.	Rate Base (Cost Study)	60,768.6
	Rate Base Excluded in the Cost Study	
2.1	Deferred Rate Case Expense	131.0
2.2	Self Insurance	(112.0)
2.3	Gas Cost Adjustment	(113.0)
	Stabilization Accounts	
2.4	Temperature	791.0
2.5	UUF	<u>(1,307.0)</u>
2.	Total	(610.0)
3.	Rate Base	<u>60,158.6</u>

GAZIFERE INC.
FUNCTIONALIZATION OF NET INVESTMENTS
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	
	<u>TOTAL</u>	<u>GAS SUPPLY</u>	<u>SALES STATIONS</u>	<u>DISTRBTN REGULATION</u>	<u>SERVICES</u>	<u>MAINS</u>	<u>METERS</u>	<u>SALES PROMOTN</u>	<u>CUSTOMER ACCOUNTG</u>	<u>SPECIFIC COSTS</u>	<u>UNIDENTI- FIABLE</u>	
<u>INVESTMENT COSTS</u>												
1.1	DEPRECIATION	2,898.5	0.0	58.2	37.2	1,393.6	1,189.2	107.4	20.9	44.4	0.0	47.5
1.2	MISC. TAXES	915.0	67.4	4.9	3.3	127.4	196.4	18.5	0.2	0.5	0.0	496.4
1.	TOTAL INVESTMENTS	<u>3,813.5</u>	<u>67.4</u>	<u>63.1</u>	<u>40.6</u>	<u>1,521.0</u>	<u>1,385.7</u>	<u>125.9</u>	<u>21.1</u>	<u>44.9</u>	<u>0.0</u>	<u>543.9</u>
<u>REVENUES</u>												
2.	LATE PAYMENT PENALTIES	(214.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(214.0)	0.0	0.0
		<u>3,599.5</u>	<u>67.4</u>	<u>63.1</u>	<u>40.6</u>	<u>1,521.0</u>	<u>1,385.7</u>	<u>125.9</u>	<u>21.1</u>	<u>(169.1)</u>	<u>0.0</u>	<u>543.9</u>