

FUNCTIONALIZATION OF  
GAZIFERE UTILITY O&M  
DEC 31, 2006

(THOUSANDS OF DOLLARS)

	Col. 1 TOTAL COSTS	Col. 2 FRINGE BENEFITS	Col. 3 SUB TOTAL	Col. 4 SUPERVISION	Col. 5 SUB TOTAL	Col. 6 A & G OVERHEAD	Col. 7 TOTAL
<b>1. GAS COSTS</b>	<b>51 048.3</b>		51 048.3		51 048.3	549.6	51 597.9
<b><u>DISTRIBUTION COSTS</u></b>							
<b><u>OPERATING COSTS</u></b>							
2.1.1	CHART PROCESSING	21.4	21.4	0.9	22.3	8.0	30.3
2.1.2	<b>SUB-TOTAL</b>	21.4	21.4	0.9	22.3	8.0	30.3
2.1.3	SUPERVISION M&R	12.8	12.8	(12.8)			
2.1.4	SYSTEM OPERATION	278.1	19.1	297.2	13.1	310.2	111.3
2.1.5	<b>SUB-TOTAL</b>	312.2	19.1	331.3	1.2	332.5	119.3
2.1.6	SUPERVISION DIST OP	1.2	1.2	(1.2)			
<b>2.1</b>	<b>TOTAL OPERATING COSTS</b>	<b>313.5</b>	<b>19.1</b>	<b>332.5</b>	<b>0.0</b>	<b>332.5</b>	<b>119.3</b>
<b><u>MAINTENANCE COSTS</u></b>							
2.2.1	SUPERVISION M&R	58.9	58.9	(58.9)			
2.2.2	MAINS	68.8	14.0	82.8	247.4	330.3	118.5
2.2.3	<b>SUB-TOTAL MNTCE</b>	127.7	14.0	141.7	188.5	330.3	118.5
2.2.4	SUPERVISION DIST MNTCE	165.5	23.1	188.5	(188.5)		
<b>2.2</b>	<b>TOTAL MAINTENANCE COSTS</b>	<b>293.2</b>	<b>37.1</b>	<b>330.3</b>	<b>0.0</b>	<b>330.3</b>	<b>118.5</b>
<b><u>CUSTOMER SERVICE COSTS</u></b>							
<b><u>OPERATING COSTS</u></b>							
3.1.1	HEATING EQUIPMENT SERVICE	10.7	0.2	10.8	7.5	18.3	6.6
3.1.2	OTHER SERVICE WORK	163.0	18.6	181.6	124.9	306.5	110.0
3.1.3	INSPECT APPL INST.	67.0	10.6	77.6	53.4	130.9	47.0
3.1.4	<b>SUB-TOTAL SERVICE WORK</b>	240.7	29.4	270.0	185.7	455.7	163.5
3.1.5	MTR LOCKS,UNLKS,EXCHNGS	91.7	2.2	93.9	64.6	158.4	56.9
3.1.6	<b>SUB-TOTAL</b>	332.4	31.5	363.9	250.2	614.2	220.4
3.1.7	TRAINING & SUPERVISION	264.1	35.5	299.6	(299.6)		
<b>3.1</b>	<b>TOTAL OPERATING COSTS</b>	<b>596.4</b>	<b>67.0</b>	<b>663.5</b>	<b>(49.3)</b>	<b>614.2</b>	<b>220.4</b>

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**CUSTOMER SERVICE COSTS CON'T**

	Col. 1 TOTAL COSTS	Col. 2 FRINGE BENEFITS	Col. 3 SUB TOTAL	Col. 4 SUPERVISION	Col. 5 SUB TOTAL	Col. 6 A & G OVERHEAD	Col. 7 TOTAL	
<b><u>MAINTENANCE COSTS</u></b>								
3.2.1	SERVICE LINES	58.3	13.4	71.7	49.3	121.0	43.4	164.4
<b>3.2</b>	<b>TOTAL MAINTENANCE COSTS</b>	<b>58.3</b>	<b>13.4</b>	<b>71.7</b>	<b>49.3</b>	<b>121.0</b>	<b>43.4</b>	<b>164.4</b>
<b><u>SALES PROMOTION COSTS</u></b>								
4.1	RESIDENTIAL PROMOTION	256.1	14.9	271.0	266.0	537.0	192.7	729.7
4.2	COMMERCIAL PROMOTION	125.4	16.6	142.0	139.3	281.3	100.9	382.2
4.3	RES/COMM PROMOTION	0.0		0.0	0.0	0.0	0.0	0.0
4.4	GENERAL SALES PROMOTION	0.0		0.0	0.0	0.0	0.0	0.0
4.5	<b>SUB-TOTAL</b>	<b>381.5</b>	<b>31.5</b>	<b>413.0</b>	<b>405.3</b>	<b>818.3</b>	<b>293.6</b>	<b>1 111.9</b>
4.6	GENERAL SUPERVISION	334.4	70.9	405.3	(405.3)			
4.7	DSM PROGRAM	31.4	0.0	31.4	0.0	31.4	11.3	42.7
4.8	DSM GENERAL	129.0	0.0	129.0	0.0	129.0	46.3	175.2
<b>4.</b>	<b>TOTAL SALES COSTS</b>	<b>876.3</b>	<b>102.4</b>	<b>978.6</b>	<b>(0.0)</b>	<b>978.6</b>	<b>351.2</b>	<b>1 329.8</b>
<b><u>CUSTOMER ACCOUNTING COSTS</u></b>								
5.1	BILLING	633.8	92.6	726.4	477.8	1 204.2	432.1	1 636.4
5.2	SERVICE & BILLING ENQUIRY							
5.3	METER READING	112.8	0.0	112.8	74.2	187.0	67.1	254.1
5.4	CREDIT & COLLECTION	177.2	50.1	227.3	149.5	376.9	135.2	512.1
5.5	<b>SUB-TOTAL</b>	<b>923.8</b>	<b>142.7</b>	<b>1 066.5</b>	<b>701.6</b>	<b>1 768.1</b>	<b>634.5</b>	<b>2 402.6</b>
5.6	SUPERVISION	701.6	0.0	701.6	(701.6)			
5.7	UNCOLLECTIBLES	155.0		155.0		155.0	55.6	210.6
<b>5.</b>	<b>TOTAL CUST ACCOUNTING COSTS</b>	<b>1 780.4</b>	<b>142.7</b>	<b>1 923.1</b>	<b>0.0</b>	<b>1 923.1</b>	<b>690.1</b>	<b>2 613.2</b>
6.	FRINGE BENEFITS	569.7	(569.7)					
7.	ADMIN & GEN OVERHEAD	1 904.7	187.8	2 092.5		2 092.5	(2 092.5)	
<b>8.</b>	<b>TOTAL OPERATING &amp; MAINTENANCE COST</b>	<b>57 440.7</b>	<b>(0.2)</b>	<b>57 440.5</b>	<b>(0.0)</b>	<b>57 440.5</b>	<b>0.0</b>	<b>57 440.5</b>