

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

VOLUME III

COST OF SERVICE STUDY

**ON BEHALF OF
PHILADELPHIA GAS WORKS**

PHILADELPHIA GAS WORKS

R-2009-2139884

DECEMBER 2009

**Philadelphia Gas Works
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Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)
SUMMARY OF RESULTS

	Total	Resid.		Comm.		Indu.		Muni		PHA		Interr.		GTS / IT	
		Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	RC-9	Sales	RC-10	Trans only	RC-18
		RC-1	RC-2	RC-3		RC-5	RC-6	RC-7	RC-8						
Full tariff Revenues at Current Rates															
1	Gas revenue	0	0	0	0	0	0	0	0	0	0	7,920	0	0	0
2	Non-gas revenue	511,161	10,489	13,142	69,030	2,092	5,643	1,672	6,205	6,336	6,336	94	9,844		
3	Total full tariff revenue	519,080	10,489	13,142	69,030	2,092	5,643	1,672	6,205	6,336	6,336	8,014	9,844		
4	Other revenue / Adjust.	16,400	939	(46)	(106)	(8)	43	(16)	(102)	6	6	40	322		
5	Net revenues	535,480	11,428	13,096	68,925	2,084	5,686	1,656	6,103	6,342	6,342	8,053	10,166		
6															
Operating Expenses															
7	Supply, Storage & Trans.	41,445	358	600	4,871	110	312	162	463	567	567	5,134	0		
8	Other Operating expenses	322,684	14,163	6,977	28,752	954	3,583	606	1,706	2,174	2,174	814	5,995		
9	Univ. Serv. & Ener. Cons.	98,834	1,283	3,017	16,337	493	1,338	501	1,902	1,487	1,487	0	0		
10	Total Operating Expenses	462,964	15,805	10,594	49,960	1,556	5,234	1,268	4,071	4,228	4,228	5,948	5,995		
11															
12															
13	Income before Interest & Surplus	72,516	(4,377)	2,502	18,964	528	452	388	2,032	2,114	2,114	2,106	4,171		
14	Interest & Surplus	115,016	3,688	2,427	12,564	323	1,747	388	1,258	1,392	1,392	511	4,171		
15	Current Revenue Over (Under) Requirements	(42,500)	(8,065)	75	6,400	205	(1,295)	(1)	774	722	722	1,595	(0)		
16	Total Revenue Requirement	577,980	19,493	13,021	62,525	1,879	6,981	1,657	5,329	5,620	5,620	6,459	10,166		
17	Revenue increase (decr.) for full cost of service	8.2%	76.9%	(0.6%)	(9.3%)	(9.8%)	23.0%	0.0%	(12.5%)	(11.4%)	(11.4%)	(19.9%)	0.0%		
18															
19	Rate Base	1,205,020	38,638	25,428	131,637	3,381	18,304	4,067	13,183	14,584	14,584	5,352	43,701		
20															
21	Return (before interest & surplus) on rate base at current rates	6.0%	(11.3%)	9.8%	14.4%	15.6%	2.5%	9.5%	15.4%	14.5%	14.5%	39.3%	9.5%		
22	Relative Return	1.00	(1.88)	1.64	2.39	2.59	0.41	1.58	2.56	2.41	2.41	6.54	1.59		

Account Description	Account Code	Total Allocated Dollars	TOTAL Class Allocation												Interr. Sales RC-10	GTS / IT Trans only RC-18
			Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8	PHA GS RC-9					
1 I. GAS PLANT IN SERVICE																
2 A. INTANGIBLE PLANT	301-303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 B. PRODUCTION PLANT																
5 Land and Land Rights	304	1,453	13	1,163	20	191	4	12	7	19	23	0	0	0	0	0
6 Structures & Impr.	305	19,287	170	15,442	270	2,542	52	164	94	253	300	0	0	0	0	0
7 Boiler Equipment	306	2,872	25	2,300	40	379	8	24	14	38	45	0	0	0	0	0
8 Other Power Equip	307	229	2	183	3	30	1	2	1	3	4	0	0	0	0	0
9 L.P.G. Equipment	311	1,425	13	1,141	20	188	4	12	7	19	22	0	0	0	0	0
10 Other Equipment	320	21,979	194	17,598	307	2,897	59	187	107	289	342	0	0	0	0	0
11 Subtotal-Production	304-338	47,246	417	37,827	661	6,226	127	401	230	621	735	0	0	0	0	0
12																
13 C. STORAGE PLANT (Mostly LNG Plant)																
14 Land and Land Rights	360	328	3	262	5	43	1	3	2	4	5	0	0	0	0	0
15 Structures & Impr.	361	8,381	74	6,711	117	1,105	23	71	41	110	130	0	0	0	0	0
16 Gas Holders	362	33,729	298	27,005	472	4,445	91	286	165	443	524	0	0	0	0	0
17 Purification Equip	363	251	2	201	4	33	1	2	1	3	4	0	0	0	0	0
18 Liquefaction Equip	364	31,084	275	24,887	435	4,096	84	264	152	408	483	0	0	0	0	0
19 Vaporizing Equip	365	13,503	119	10,811	189	1,779	36	115	66	177	210	0	0	0	0	0
20 Compressor Equip	366	16,204	143	12,973	227	2,135	44	138	79	213	252	0	0	0	0	0
21 Meas & Regul Equip.	367	6,220	55	4,980	87	820	17	53	30	82	97	0	0	0	0	0
22 Other Equipment	368	17,751	157	14,212	248	2,339	48	151	87	233	276	0	0	0	0	0
23 Subtotal-Storage	360-368	127,450	1,126	102,043	1,782	16,796	344	1,082	622	1,674	1,981	0	0	0	0	0
24																
25 E. DISTRIBUTION PLANT																
26 Land and Land Rights	374	101	1	74	2	11	0	5	1	2	3	1	3	1	3	3
27 Structures & Impr.	375	2,683	18	1,954	40	291	8	134	18	44	70	33	71	33	71	71
28 Mains	376	594,025	5,094	394,152	11,703	71,666	2,065	18,395	3,233	9,448	11,558	7,147	59,564	7,147	59,564	59,564
29 Mains- Direct Assign	3															

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Account Description		Account Code	Total Allocated Dollars	TOTAL Class Allocation												GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8	PHA GS RC-9	Interr. Sales RC-10			
76 I. OPERATION & MAINTENANCE EXPENSE																
77 A. PRODUCTION EXPENSES																
78 1. Manufactured Gas Production																
79 Operations Labor		701	115	1	92	2	15	0	1	1	2	2	0	0		
80 Steam Gen-Fuel		702	182	2	146	3	24	0	2	1	2	3	0	0		
81 Misc. Steam Expenses		703	317	3	254	4	42	1	3	2	4	5	0	0		
82 Maint Structures		706	31	0	25	0	4	0	0	0	0	0	0	0		
83 Maint Boiler Equip		707	192	2	154	3	25	1	2	1	3	3	0	0		
84 Maint Steam Other		708	2	0	2	0	0	0	0	0	0	0	0	0		
85 Other Elec Gen		712	1,151	10	921	16	152	3	10	6	15	18	0	0		
86 Steam & Elec Cr Other		734	(2,054)	(18)	(1,645)	(29)	(271)	(6)	(17)	(10)	(27)	(32)	0	0		
87 Plant Protection		735	1,019	9	816	14	134	3	9	5	13	16	0	0		
88 Maint. Struct & Impr		741	111	1	89	2	15	0	1	1	1	2	0	0		
89 Maint Prod Equip		743	171	2	137	2	23	0	1	1	2	3	0	0		
90 Subtotal-MGP		710-743	1,236	11	990	17	163	3	11	6	16	19	0	0		
91																
92 2. Other Gas Supply Expenses																
93 Natural Gas Purchases		804	5,134	0	0	0	0	0	0	0	0	0	5,134	0		
94 Natural Gas Oper Exp		807	25,259	346	19,550	656	3,612	108	227	73	286	401	0	0		
95 Natural Gas from Stor		808	0	0	0	0	0	0	0	0	0	0	0	0		
96 Gas-Other Util Ops		812	(17,612)	(241)	(13,631)	(458)	(2,518)	(75)	(158)	(51)	(199)	(280)	0	0		
97 LNG-Other Util Ops		812LNG	(11,549)	(102)	(9,247)	(162)	(1,522)	(31)	(98)	(56)	(152)	(180)	0	0		
98 LNG Oper Exp		813	14,926	132	11,951	209	1,967	40	127	73	196	232	0	0		
99 Subtotal-Prod exp		710-813	17,395	146	9,613	263	1,702	45	108	45	147	193	5,134	0		
100																
101 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES																
102 LNG Oper Exp Admin		840	946	8	757	13	125	3	8	5	12	15	0	0		
103 Training		841	2,107	19	1,687	29	278	6	18	10	28	33	0	0		
104 Fuel- LNG Power		842	798	7	639	11	105	2	7	4	10	12	0	0		
105 Maint Exp- Admin		843	5,152	46	4,125	72	679	14	44	25	68	80	0	0		
106 Oper Exp Admin		850	777	7	622	11	102	2	7	4	10	12	0	0		
107 Subtotal-Storage		840-850	9,780	86	7,830	137	1,289	26	83	48	128	152	0	0		

111

Account Description	Account Code	Total Allocated Dollars	TOTAL Class Allocation											
			Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS/IT Trans only RC-18	
D. DISTRIBUTION EXPENSES														
109 Oper Supv & Eng	870	726	25	545	14	69	2	13	2	7	9	5	34	
110 Gas Control	871	1,278	17	974	33	180	5	11	4	14	20	19	0	
111 Mains and Services Exp	874	3,096	110	2,324	55	278	8	54	10	31	39	22	166	
112 Natural Gas Oper Exp	875	1,144	9	806	20	133	4	47	7	19	26	14	59	
113 Meas/Reg Exp- CG Sta	877	401	3	282	7	46	1	16	2	7	9	5	21	
114 Meter & House Regulator E:	878	16,116	894	11,730	679	2,443	43	104	42	110	72	0	0	
115 Cust. Install- Gas Bus	879	4,895	268	3,516	215	772	13	33	13	35	23	7	0	
116 PLP Costs	879PLP	3,611	254	3,335	0	0	0	0	0	0	22	0	0	
117 Other expenses	880	11,255	711	9,320	213	766	17	41	13	44	60	17	53	
118 Distribution Rents	881	7	0	5	0	1	0	0	0	0	0	0	0	
119 Maint Supv & Eng	885	981	34	737	19	93	2	18	3	10	12	7	46	
120 Maint. Mains	887	7,164	61	4,754	141	864	25	222	39	114	139	86	718	
121 Maint. Meas/Reg. Sta.-Gen.	889	1,030	8	726	18	120	3	42	6	17	24	13	54	
122 Natural Gas Equip	891	428	6	326	11	60	2	4	1	5	7	6	0	
123 Maint. of Services	892	2,280	147	1,922	36	130	3	8	2	8	12	4	8	
124 Maint. Meters & House Reg:	893	3,251	180	2,366	137	493	9	21	8	22	14	0	0	
125 Subtotal-Distribution exp	870-893	57,662	2,728	43,669	1,597	6,449	137	634	154	441	489	204	1,160	
126 Total - OPERATION & MAINTENAN		84,837	2,960	61,112	1,998	9,439	209	825	246	716	834	5,338	1,160	
II. CUSTOMER ACCOUNT														
129 Customer Serv-Adm	901	411	21	348	8	30	1	1	0	0	2	0	0	
130 Meter Reading exp	902	811	32	660	16	76	2	5	2	6	8	4	0	
131 Cust Records & Coll exp	903	29,630	1,484	25,084	552	2,200	44	99	12	20	110	4	21	
132 Uncollectible Acct	904	34,917	782	33,664	67	363	13	27	0	0	0	0	0	
133 Uncollectible Acct CRP	904CRP	8,482	110	6,220	259	1,402	42	115	43	163	128	0	0	
134 Total - CUSTOMER ACCOUNTS EX		74,251	2,429	65,976	901	4,072	102	248	56	189	247	8	22	
III. CUSTOMER SERVICE														
137 Cust Assist-Marketing	908	6,011	321	4,211	4	13	302	737	0	0	27	0	394	
138 CAP Costs	908CAP	2,330	30	1,709	71	385	12	32	12	45	35	0	0	
139 CRP Shortfall	480CRP	77,492	1,006	56,826	2,366	12,809	386	1,049	392	1,491	1,166	0	0	
140 Senior Discounts	480Sen	10,530	137	7,722	321	1,740	53	143	53	203	158	0	0	
141 Total - CUSTOMER SERVICE & INF		96,362	1,494	70,468	2,762	14,948	753	1,960	458	1,739	1,386	0	394	
142 Total - CUST. ACCTS, SERVICES &		170,613	3,924	136,443	3,663	19,021	855	2,208	514	1,928	1,634	8	416	

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Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

		TOTAL Class Allocation													
Account Description	Account Code	Total Allocated Dollars	Resid.	Resid.	Comm.	Comm.	Indu.	Indu.	Muni	Muni	PHA	Interr.	GTS / IT		
			Non-Heat RC-1	Heat RC-2	Non-Heat RC-3	Heat RC-4	Non-Heat RC-5	Heat RC-6	Non-Heat RC-7	Heat RC-8	GS RC-9	Sales RC-10	Trans only RC-18		
181 V. REVENUES															
182 Distribution Revenue	480-483	389,278	9,034	304,454	9,721	50,511	1,533	4,126	1,104	4,050	4,650	94	0		
183 GCR Revenue	80-483GCR	0	0	0	0	0	0	0	0	0	0	0	0		
184 Interruptible Sales	480-483Int	7,920	0	0	0	0	0	0	0	0	0	7,920	0		
185 USEC Revenue	80-483USEC	110,827	1,439	81,271	3,384	18,319	553	1,501	561	2,132	1,667	0	0		
186 REC Revenue	80-483REC	1,212	16	889	37	200	6	16	6	23	18	0	0		
187 Finance Chge	487	8,780	181	7,785	115	621	25	53	0	0	0	0	0		
188 Misc Discounts	488	199	5	156	5	26	1	2	1	2	2	0	0		
189 GTS / IT	489	9,844	0	0	0	0	0	0	0	0	0	0	9,844		
190 Gas Revenues- Adj	495	(902)	(12)	(698)	(23)	(129)	(4)	(8)	(3)	(10)	(14)	0	0		
191 Revenue Adjustments	495Adj	(13,668)	(179)	(10,099)	(409)	(2,218)	(67)	(177)	(65)	(248)	(207)	0	0		
192 Subtotal Gas Revenues, n		513,489	10,483	383,757	12,830	67,331	2,047	5,514	1,605	5,949	6,117	8,014	9,844		
193															
194 Bill Paid Turn Ons & Dig Uj		1,972	131	1,722	22	78	1	2	1	2	11	1	1		
195 Appliance Service, Other	879Rev	7,000	493	6,465	0	0	0	0	0	0	42	0	0		
196 Subtotal Other Oper Rev		8,972	624	8,187	22	78	1	2	1	2	53	1	1		
197															
198 Total Operating Revenues		522,461	11,107	391,944	12,851	67,408	2,048	5,516	1,606	5,951	6,170	8,014	9,845		
199															
200 Interest Income	418	8,844	284	6,655	187	966	25	134	30	97	107	39	321		
201 Capacity Release Credits	421	4,175	37	3,343	58	550	11	35	20	55	65	0	0		
202 Total Non-Oper Income		13,019	320	9,998	245	1,516	36	170	50	152	172	39	321		
203															
204 Total Revenue		535,480	11,428	401,942	13,096	68,925	2,084	5,686	1,656	6,103	6,342	8,053	10,166		
205															
206 Income before Interest & Surplus		72,516	(4,377)	43,636	2,502	18,964	528	452	388	2,032	2,114	2,106	4,171		
207															
208 Interest-Long-term debt	427	79,127	2,537	59,541	1,670	8,644	222	1,202	267	866	958	351	2,870		
209 AFUDC	432	(865)	(28)	(651)	(18)	(94)	(2)	(13)	(3)	(9)	(10)	(4)	(31)		
210 Surplus Requirement		36,754	1,178	27,656	776	4,015	103	558	124	402	445	163	1,333		
211 Total Interest & Surplus		115,016	3,688	86,546	2,427	12,564	323	1,747	388	1,258	1,392	511	4,171		
212 Other	436	0	0	0	0	0	0	0	0	0	0	0	0		
213 Total Interest & Surplus,		115,016	3,688	86,546	2,427	12,564	323	1,747	388	1,258	1,392	511	4,171		
214															
215 Over (Under) Total Requirements		(42,500)	(8,065)	(42,910)	75	6,400	205	(1,295)	(1)	774	722	1,595	(0)		

Future Test Year Ended August 31, 2010 (\$000s)

REVENUE REQUIREMENT BY FUNCTIONAL CLASSIFICATION

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Code	Description	Balance	Factor	FUNCTIONALIZATION			ON SITE	USEC
				SUPPLY	STORAGE	TRANSMISSION		
41	F. GENERAL PLANT							
42	Land and Land Rights	3,713	LABOR	55	247	0	941	2,470
43	Structures & Impr.	69,656	LABOR	1,031	4,634	0	17,660	46,331
44	Office Furniture & Equip	79,539	LABOR	1,177	5,291	0	20,166	52,905
45	Transportation Equip	27,450	LABOR	406	1,826	0	6,959	18,258
46	Stores Equipment	755	LABOR	11	50	0	192	502
47	Tools, Shop, Garage Equip	8,283	LABOR	123	551	0	2,100	5,509
48	Power Operated Equip	482	LABOR	7	32	0	122	321
49	Communication Equip	20,000	LABOR	296	1,331	0	5,071	13,303
50	Miscellaneous Equip	4,556	LABOR	67	303	0	1,155	3,030
51	Subtotal -General	214,434		3,174	14,265	0	54,366	142,629
52								
53	TOTAL UTILITY PLANT	1,736,324		50,420	141,716	0	1,239,433	304,754
54								
55	II. DEPRECIATION RESERVE							
56	Production Plant	28,303	SUPPPT	28,303	0	0	0	0
57	Local Storage Plant	81,092	STORPT	0	81,092	0	0	0
58	Mains	197,380	DIST	0	0	0	197,380	0
59	Mains- Direct Assign	7,574	DIST	0	0	0	7,574	0
60	Services	228,753	DIST	0	0	0	228,753	0
61	Meters	62,226	ONSITE	0	0	0	0	62,226
62	Distr Other	16,774	DIST	0	0	0	16,774	0
63	General Plant	97,125	LABOR	1,438	6,461	0	24,624	64,602
64	Total-Depreciation res.	719,227		29,741	87,554	0	475,105	126,828
65								
66	III. OTHER RATE BASE ITEMS							
67	Unclassified	0	None	0	0	0	0	0
68	CWTP	0	None	0	0	0	0	0
69	Total-Other Rate Base Items	0		0	0	0	0	0
70								
71	IV. TOTAL RATE BASE (Excl. Working Capital)	1,017,096		20,679	54,162	0	764,329	177,926
72	Working Capital (See Subreport)	187,924	See WC Report	0	0	0	187,924	0
73								
74	V. TOTAL RATE BASE	1,205,020		20,679	54,162	0	952,253	177,926
75								

Description	Code	Balance	Factor	FUNCTIONALIZATION				USEC
				SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	
76 I. OPERATION & MAINTENANCE EXPENSE								
77 A. PRODUCTION EXPENSES								
78 1. Manufactured Gas Production								
79 Operations Labor	701	115	SUPP	115	0	0	0	0
80 Steam Gen-Fuel	702	182	SUPP	182	0	0	0	0
81 Misc. Steam Expenses	703	317	SUPP	317	0	0	0	0
82 Maint Structures	706	31	SUPP	31	0	0	0	0
83 Maint Boiler Equip	707	192	SUPP	192	0	0	0	0
84 Maint Steam Other	708	2	SUPP	2	0	0	0	0
85 Other Elec Gen	712	1,151	SUPP	1,151	0	0	0	0
86 Steam & Elec Cr Other	734	(2,054)	SUPP	(2,054)	0	0	0	0
87 Plant Protection	735	1,019	SUPP	1,019	0	0	0	0
88 Maint. Struct & Impr	741	111	SUPP	111	0	0	0	0
89 Maint Prod Equip	743	171	SUPP	171	0	0	0	0
90 Subtotal-MGP	710-743	1,236		1,236	0	0	0	0
91								
92 2. Other Gas Supply Expenses								
93 Natural Gas Purchases	804	5,134	SUPP	5,134	0	0	0	0
94 Natural Gas Oper Exp	807	25,259	SUPP	25,259	0	0	0	0
95 Natural Gas from Stor	808	0	SUPP	0	0	0	0	0
96 Gas-Other Util Ops	812	(17,612)	SUPP	(17,612)	0	0	0	0
97 LNG-Other Util Ops	812LNG	(11,549)	STOR	0	(11,549)	0	0	0
98 LNG Oper Exp	813	14,926	STOR	0	14,926	0	0	0
99 Subtotal-Prod exp	710-813	17,395		14,018	3,377	0	0	0
100								
101 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES								
102 LNG Oper Exp Admin	840	946	STOR	0	946	0	0	0
103 Training	841	2,107	STOR	0	2,107	0	0	0
104 Fuel- LNG Power	842	798	STOR	0	798	0	0	0
105 Maint Exp- Admin	843	5,152	STOR	0	5,152	0	0	0
106 Oper Exp Admin	850	777	STOR	0	777	0	0	0
107 Subtotal-Storage	840-850	9,780		0	9,780	0	0	0
108								

				SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
Description	Code	Balance	Factor						
D. DISTRIBUTION EXPENSES									
Oper Supv & Eng	870	726	DISTPT	0	0	0	639	87	0
Gas Control	871	1,278	DIST	0	0	0	1,278	0	0
Mains and Services Exp	874	3,096	MAIN-SERVICE	0	0	0	3,096	0	0
Natural Gas Oper Exp	875	1,144	DIST	0	0	0	1,144	0	0
Meas/Reg Exp- CG Sta	877	401	DIST	0	0	0	401	0	0
Meter & House Regulator Expenses	878	16,116	ONSITE	0	0	0	0	16,116	0
Cust. Install.- Gas Bus	879	4,895	ONSITE	0	0	0	0	4,895	0
PLP Costs	879PLP	3,611	ONSITE	0	0	0	0	3,611	0
Other expenses	880	11,255	DISTPT	0	0	0	9,900	1,354	0
Distribution Rents	881	7	DISTPT	0	0	0	6	1	0
Maint Supv & Eng	885	981	DISTPT	0	0	0	863	118	0
Maint. Mains	887	7,164	DIST	0	0	0	7,164	0	0
Maint. Meas/Reg. Sta.-Gen.	889	1,030	DIST	0	0	0	1,030	0	0
Natural Gas Equip	891	428	DIST	0	0	0	428	0	0
Maint. of Services	892	2,280	DIST	0	0	0	2,280	0	0
Maint. Meters & House Regs	893	3,251	ONSITE	0	0	0	0	3,251	0
Subtotal-Distribution exp	870-893	57,662		0	0	0	28,229	29,433	0
Total - OPERATION & MAINTENANCE EXPENSES		84,837		14,018	13,157	0	28,229	29,433	0
II. CUSTOMER ACCOUNTS EXPENSES									
Customer Serv-Adm	901	411	ONSITE	0	0	0	0	411	0
Meter Reading exp	902	811	ONSITE	0	0	0	0	811	0
Cust Records & Coll exp	903	29,630	ONSITE	0	0	0	0	29,630	0
Uncollectible Acct	904	34,917	DIST	0	0	0	34,917	0	0
Uncollectible Acct CRP	904CRP	8,482	USEC	0	0	0	0	0	8,482
Total - CUSTOMER ACCOUNTS EXPENSES		74,251		0	0	0	34,917	30,852	8,482
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES									
Cust Assist-Marketing	908	6,011	ONSITE	0	0	0	0	6,011	0
CAP Costs	908CAP	2,330	USEC	0	0	0	0	0	2,330
CRP Shortfall	480CRP	77,492	USEC	0	0	0	0	0	77,492
Senior Discounts	480Sen	10,530	USEC	0	0	0	0	0	10,530
Total - CUSTOMER SERVICE & INFORMATIONAL E		96,362		0	0	0	0	6,011	90,352
Total - CUST. ACCTS, SERVICES & SALES EXP.		170,613		0	0	0	34,917	36,862	98,834

					SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
	Description	Code	Balance	Factor						
146	IV. ADMINISTRATIVE & GENERAL EXPENSES									
147	A. Labor-Related:									
148	Admin & Gen Salaries	920	10,923	LABOR	162	727	0	2,769	7,265	0
149	Office Supplies & exp	921	18,383	LABOR	272	1,223	0	4,661	12,227	0
150	Admin exp Transf	922	(17,753)	LABOR	(263)	(1,181)	0	(4,501)	(11,808)	0
151	Outside Services	923	2,152	LABOR	32	143	0	546	1,431	0
152	Injuries & Damages	925	7,806	LABOR	116	519	0	1,979	5,192	0
153	Employee Pens&Ben	926	93,479	LABOR	1,384	6,219	0	23,700	62,177	0
154	Increase- Benefits		42,500	LABOR	629	2,827	0	10,775	28,268	0
155	Subtotal - O&M Accounts 920-923, 926		157,490		2,331	10,477	0	39,929	104,753	0
156	B. Plant-Related:									
157	Risk Management	924	1,805	PSTDTP	56	151	0	1,406	192	0
158	Subtotal - O&M Accounts 924-925, 935		1,805		56	151	0	1,406	192	0
159	C. Other-Related:									
160	Regulatory Comm exp	928	4,164	DIST	0	0	0	4,164	0	0
161	Gas Used by Util	929	(3,940)	STOR	0	(3,940)	0	0	0	0
162	Misc. Gen'l Expenses	930	2,223	LABOR	33	148	0	564	1,479	0
163	Rents	931	290	LABOR	4	19	0	74	193	0
164	Subtotal - O&M Accounts 928-931		2,737		37	(3,773)	0	4,801	1,671	0
165	Total - ADMIN & GENERAL		162,032		2,425	6,855	0	46,136	106,617	0
166	TOTAL-OPER EXP (Excl Depr, Tax and Gas Supply)		417,482		16,442	20,012	0	109,281	172,912	98,834
167	VI. DEPRECIATION EXPENSE									
168	Depreciation expense	403	38,607	PSTDTP	1,199	3,233	0	30,063	4,113	0
169	Depr exp-Direct Assign	403Direct	0	DIST	0	0	0	0	0	0
170	Total - DEPRECIATION EXPENSE	403	38,607		1,199	3,233	0	30,063	4,113	0
171	VII. TAXES OTHER THAN INCOME TAXES									
172	Payroll Taxes	408	6,875	LABOR	102	457	0	1,743	4,573	0
173	TOTAL EXPENSES		462,964		17,743	23,703	0	141,087	181,598	98,834

Philadelphia Gas Works
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Description	Code	Balance	Factor	FUNCTIONALIZATION				ON SITE	USEC
				SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION		
181 V. REVENUES									
182 Distribution Revenue	480-483	389,278	O&MXGAS	20,087	24,448	0	133,504	211,239	0
183 GCR Revenue	80-483GC	0	GCR_Revenue	0	0	0	0	0	0
184 Interruptible Sales	480-483Int	7,920	SUPP	7,920	0	0	0	0	0
185 USEC Revenue	80-483USEC	110,827	USEC	0	0	0	0	0	110,827
186 REC Revenue	80-483REC	1,212	DIST	0	0	0	1,212	0	0
187 Finance Chge	487	8,780	DIST	0	0	0	8,780	0	0
188 Misc Discounts	488	199	DIST	0	0	0	199	0	0
189 GTS / IT	489	9,844	DIST	0	0	0	9,844	0	0
190 Gas Revenues- Adj	495	(902)	SUPP	(902)	0	0	0	0	0
191 Revenue Adjustments	495Adj	(13,668)	Rev_Adjust	(1,868)	0	0	0	0	(11,800)
192 Subtotal Gas Revenues, net		513,489		25,236	24,448	0	153,539	211,239	99,028
193									
194 Bill Paid Turn Ons & Dig Ups		1,972	ONSITE	0	0	0	0	1,972	0
195 Appliance Service, Other	879Rev	7,000	ONSITE	0	0	0	0	7,000	0
196 Subtotal Other Oper Revenues, net		8,972		0	0	0	0	8,972	0
197									
198 Total Operating Revenues		522,461		25,236	24,448	0	153,539	220,211	99,028
199									
200 Interest Income	418	8,844	RATEBASE	180	471	0	6,646	1,547	0
201 Capacity Release Credits	421	4,175	SUPP	4,175	0	0	0	0	0
202 Total Non-Oper Income		13,019		4,355	471	0	6,646	1,547	0
203									
204 Total Revenue		535,480		29,591	24,919	0	160,185	221,758	99,028
205									
206 Income before Interest & Surplus		72,516		11,848	1,216	0	19,098	40,160	193
207									
208 Interest-Long-term debt	427	79,127	RATEBASE	1,609	4,214	0	59,462	13,842	0
209 AFUDC	432	(865)	RATEBASE	(18)	(46)	0	(650)	(151)	0
210 Surplus Requirement		36,754	DIST	0	0	0	36,754	0	0
211 Total Interest & Surplus		115,016		1,591	4,168	0	95,566	13,691	0
212 Other	436	0	DIST	0	0	0	0	0	0
213 Total Interest & Surplus, Other		115,016		1,591	4,168	0	95,566	13,691	0
214									
215 Over (Under) Total Requirements		(42,500)		10,257	(2,951)	0	(76,468)	26,469	193

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Account Description	Account Code	CLASSIFICATION			SUPPLY			DISTRIBUTION			DISTRIBUTION		
		Dollars	Allocation Factor	Dollars	Demand	Commodity	Customer	Dollars	Allocation Factor	Dollars	Demand	Commodity	Customer
1 I. GAS PLANT IN SERVICE	301-303	0	None	0	0	0	0	0	None	0	0	0	0
2 A. INTANGIBLE PLANT													
3													
4 B. PRODUCTION PLANT													
5 Land and Land Rights	304	1,453	DEMAND	1,453	0	0	0	0	None	0	0	0	0
6 Structures & Impr.	305	19,287	DEMAND	19,287	0	0	0	0	None	0	0	0	0
7 Boiler Equipment	306	2,872	DEMAND	2,872	0	0	0	0	None	0	0	0	0
8 Other Power Equip	307	229	DEMAND	229	0	0	0	0	None	0	0	0	0
9 L.P.G. Equipment	311	1,425	DEMAND	1,425	0	0	0	0	None	0	0	0	0
10 Other Equipment	320	21,979	DEMAND	21,979	0	0	0	0	None	0	0	0	0
11 Subtotal-Production	304-338	47,246		47,246	0	0	0	0		0	0	0	0
12													
13 C. STORAGE PLANT (Mostly L.N.G.)													
14 Land and Land Rights	360	0	None	0	0	0	0	0	None	0	0	0	0
15 Structures & Impr.	361	0	None	0	0	0	0	0	None	0	0	0	0
16 Gas Holders	362	0	None	0	0	0	0	0	None	0	0	0	0
17 Purification Equip	363	0	None	0	0	0	0	0	None	0	0	0	0
18 Liquification Equip	364	0	None	0	0	0	0	0	None	0	0	0	0
19 Vaporizing Equip	365	0	None	0	0	0	0	0	None	0	0	0	0
20 Compressor Equip	366	0	None	0	0	0	0	0	None	0	0	0	0
21 Meas & Regul Equip.	367	0	None	0	0	0	0	0	None	0	0	0	0
22 Other Equipment	368	0	None	0	0	0	0	0	None	0	0	0	0
23 Subtotal-Storage	360-368	0		0	0	0	0	0		0	0	0	0
24													
25 E. DISTRIBUTION PLANT													
26 Land and Land Rights	374	0	None	0	0	0	0	101	DEMAND	101	0	0	0
27 Structures & Impr.	375	0	None	0	0	0	0	2,683	DEMAND	2,683	0	0	0
28 Mains	376	0	None	0	0	0	0	594,025	MAINS	297,012	297,012	0	0
29 Mains- Direct Assign	376Direct	0	None	0	0	0	0	7,574	DEMAND	7,574	0	0	0
30 Compressor Sta. Equip	377	0	None	0	0	0	0	1,255	DEMAND	1,255	0	0	0
31 Meas & Reg Sta. Equip	378	0	None	0	0	0	0	16,623	DEMAND	16,623	0	0	0
32 Services	380	0	None	0	0	0	0	556,823	CUST	0	0	556,823	0
33 Meters	381	0	None	0	0	0	0	0	None	0	0	0	0
34 Meters Install.	382	0	None	0	0	0	0	0	None	0	0	0	0
35 House Regulators	383	0	None	0	0	0	0	0	None	0	0	0	0
36 House Regulator Install.	384	0	None	0	0	0	0	0	None	0	0	0	0
37 Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	314	DEMAND	314	0	0	0
38 Other Equipment	387	0	None	0	0	0	0	5,670	DEMAND	5,670	0	0	0
39 Subtotal-Distribution	374-387	0		0	0	0	0	1,185,068		331,232	297,012	556,823	0

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CLASSIFICATION				DISTRIBUTION				CLASSIFICATION			
SUPPLY		Allocation		SUPPLY		DISTRIBUTION		Allocation		DISTRIBUTION	
Dollars	Factor	Demand	Commodity	Customer	Dollars	Factor	Demand	Commodity	Customer	Dollars	Factor
181 V. REVENUES	480-483	20,087	COMMODITY	0	20,087	0	133,504	ISTO&MXGA	25,684	20,931	86,889
182 Distribution Revenue	480-483GCR	0	COMMODITY	0	0	0	0	None	0	0	0
183 GCR Revenue	480-483Int	7,920	COMMODITY	0	7,920	0	0	None	0	0	0
184 Interruptible Sales	480-483USC	0	None	0	0	0	0	None	0	0	0
185 USEC Revenue	480-483REC	0	None	0	0	0	1,212	DISTBASE	345	326	540
186 REC Revenue	487	0	None	0	0	0	8,780	DIST_REV	1,696	1,385	5,698
187 Finance Chge	488	0	None	0	0	0	199	DIST_REV	38	31	129
188 Misc Discounts	489	0	None	0	0	0	9,844	DEMAND	9,844	0	0
189 GTS / IT	495	(902)	COMMODITY	0	(902)	0	0	None	0	0	0
190 Gas Revenues- Adj	495 Adj	(1,868)	COMMODITY	0	(1,868)	0	0	DISTBASE	0	0	0
191 Revenue Adjustments		25,236		0	25,236	0	153,539		37,608	22,674	93,257
192 Subtotal Gas Revenues, net											
193											
194 Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	None	0	0	0
195 Appliance Service, Other	879Rev	0	None	0	0	0	0	None	0	0	0
196 Subtotal Other Oper Revenues, n		0		0	0	0	0		0	0	0
197											
198 Total Operating Revenues		25,236		0	25,236	0	153,539		37,608	22,674	93,257
199											
200 Interest Income	418	180	SUPPBASE	180	0	0	6,646	DISTBASE	1,894	1,790	2,962
201 Capacity Release Credits	421	4,175	DEMAND	4,175	0	0	0	None	0	0	0
202 Total Non-Oper Income		4,355		4,355	0	0	6,646		1,894	1,790	2,962
203											
204 Total Revenue		29,591		4,355	25,236	0	160,185		39,502	24,465	96,218
205											
206 Income before Interest & Surplus		11,848		(606)	12,455	0	19,098		9,510	(646)	10,235
207											
208 Interest-Long-term debt	427	1,609	SUPPBASE	1,609	0	0	59,462	DISTBASE	16,949	16,017	26,497
209 AFUDC	432	(18)	DEMAND	(18)	0	0	(650)	DISTBASE	(185)	(175)	(290)
210 Surplus Requirement		0	None	0	0	0	36,754	CUST	0	0	36,754
211 Total Interest & Surplus		1,591		1,591	0	0	95,566		16,764	15,842	62,961
212 Other	436	0	None	0	0	0	0	CUST	0	0	0
213 Total Interest & Surplus, Other		1,591		1,591	0	0	95,566		16,764	15,842	62,961
214											
215 Over (Under) Total Requirements		10,257		(2,198)	12,455	0	(76,468)		(7,254)	(16,488)	(52,726)

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Philadelphia Gas Works
Allocated Class COS Study - 2009
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Account Description	Account Code	SUPPLY DEMAND Dollars	Allocation Allocation Factor	SUPPLY DEMAND Class Allocation										GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	
181 V. REVENUES														
182 Distribution Revenue	480-483	0	None	0	0	0	0	0	0	0	0	0	0	0
183 GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0
184 Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0
185 USEC Revenue	80-483USI	0	None	0	0	0	0	0	0	0	0	0	0	0
186 REC Revenue	80-483REI	0	None	0	0	0	0	0	0	0	0	0	0	0
187 Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0
188 Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0
189 GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0
190 Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0
191 Revenue Adjustments	495Adj	0	None	0	0	0	0	0	0	0	0	0	0	0
192 Subtotal Gas Revenues, net		0		0	0	0	0	0	0	0	0	0	0	0
193														
194 Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0
195 Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0
196 Subtotal Other Oper Revenue		0		0	0	0	0	0	0	0	0	0	0	0
197														
198 Total Operating Revenues		0		0	0	0	0	0	0	0	0	0	0	0
199														
200 Interest Income	418	180	Ratebase	6	135	4	20	1	3	1	2	2	1	7
201 Capacity Release Credits	421	4,175	Des/Day-Supp	37	3,343	58	550	11	35	20	55	65	0	0
202 Total Non-Oper Income		4,355		43	3,478	62	570	12	38	21	57	67	1	7
203														
204 Total Revenue		4,355		43	3,478	62	570	12	38	21	57	67	1	7
205														
206 Income before Interest & Surpl		(606)		(1)	(494)	(7)	(84)	(2)	(4)	(3)	(8)	(10)	1	7
207														
208 Interest-Long-term debt	427	1,609	Ratebase	52	1,211	34	176	5	24	5	18	19	7	58
209 AFUDC	432	(18)	Ratebase	(1)	(13)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
210 Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0
211 Total Interest & Surplus		1,591		51	1,197	34	174	4	24	5	17	19	7	58
212 Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0
213 Total Interest & Surplus, Oth		1,591		51	1,197	34	174	4	24	5	17	19	7	58
214														
215 Over (Under) Total Requirement		(2,198)		(52)	(1,691)	(41)	(258)	(6)	(28)	(9)	(26)	(29)	(6)	(51)

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[illegible]

Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Factor	SUPPLY COMMODITY Class Allocation										PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8					
D. DISTRIBUTION EXPENSE																
109 Oper Supv & Eng	870	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Gas Control	871	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Mains and Services Exp	874	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Meas/Reg Exp- CG Sta	877	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Meter & House Regulator Expe	878	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Cust. Install- Gas Bus	879	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
116 PL/P Costs	879PLP	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
117 Other expenses	880	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Distribution Rents	881	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Maint Supv & Eng	885	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Maint. Mains	887	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Natural Gas Equip	891	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
123 Maint. of Services	892	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
124 Maint. Meters & House Regs	893	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
125 Subtotal-Distribution exp	870-893	0		105	5,919	199	1,094	33	69	22	86	121	5,134	0	0	0
127 Total - OPERATION & MAINT		12,781														
II. CUSTOMER ACCOUNTS																
129 Customer Serv-Admin	901	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
130 Meter Reading exp	902	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
131 Cust Records & Coll exp	903	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
132 Uncollectible Acct	904	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
133 Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
134 Total - CUSTOMER ACCOUNT		0		0	0	0	0	0	0	0	0	0	0	0	0	0
III. CUSTOMER SERVICE &																
137 Cust Assist-Marketing	908	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
138 CAP Costs	908CAP	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
139 CRP Shortfall	480CRP	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
140 Senior Discounts	480Sen															

Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Factor	SUPPLY COMMODITY Class Allocation											
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans-only RC-18	
146 IV ADMINISTRATIVE & GE															
147 A. Labor-Related:															
148 Admin & Gen Salaries	920	0	None	0	0	0	0	0	0	0	0	0	0	0	0
149 Office Supplies & exp	921	0	None	0	0	0	0	0	0	0	0	0	0	0	0
150 Admin exp Transf	922	0	None	0	0	0	0	0	0	0	0	0	0	0	0
151 Outside Services	923	0	None	0	0	0	0	0	0	0	0	0	0	0	0
152 Injuries & Damages	925	0	None	0	0	0	0	0	0	0	0	0	0	0	0
153 Employee Pens.& Ben	926	0	None	0	0	0	0	0	0	0	0	0	0	0	0
154 Increase- Benefits		0	None	0	0	0	0	0	0	0	0	0	0	0	0
155 Subtotal - O&M Accounts 920-		0		0	0	0	0	0	0	0	0	0	0	0	0
156															
157 B. Plant-Related:															
158 Risk Management	924	0	None	0	0	0	0	0	0	0	0	0	0	0	0
159 Subtotal - O&M Accounts 924-		0		0	0	0	0	0	0	0	0	0	0	0	0
160															
161 C. Other-Related:															
162 Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0	0
163 Gas Used by Util	929	0	None	0	0	0	0	0	0	0	0	0	0	0	0
164 Misc. Gen'l Expenses	930	0	None	0	0	0	0	0	0	0	0	0	0	0	0
165 Rents	931	0	None	0	0	0	0	0	0	0	0	0	0	0	0
166 Subtotal - O&M Accounts 928-		0		0	0	0	0	0	0	0	0	0	0	0	0
167 Total - ADMIN & GENERAL		0		0	0	0	0	0	0	0	0	0	0	0	0
168															
169 TOTAL-OPER EXP (Excl Dep		12,781		105	5,919	199	1,094	33	69	22	86	121	5,134	0	0
170															
171 VI. DEPRECIATION EXPENSE															
172 Depreciation expense	403	0	None	0	0	0	0	0	0	0	0	0	0	0	0
173 Depr exp-Direct Assign	403Direct	0	None	0	0	0	0	0	0	0	0	0	0	0	0
174 Total - DEPRECIATION EXPI	403	0		0	0	0	0	0	0	0	0	0	0	0	0
175															
176 VII. TAXES OTHER THAN IT															
177 Payroll Taxes	408	0	None	0	0	0	0	0	0	0	0	0	0	0	0
178															
179 TOTAL EXPENSES		12,781		105	5,919	199	1,094	33	69	22	86	121	5,134	0	0
180															

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Factor	SUPPLY COMMODITY Class Allocation								PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18		
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8					
181 V. REVENUES																
182 Distribution Revenue	480-483	20,087	BaseRate_Rev	466	15,710	502	2,606	79	213	57	209	240	5	0	0	0
183 GCR Revenue	80-483GCI	0	GCR_Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
184 Interruptible Sales	480-483Int	7,920	InterGas_Rev	0	0	0	0	0	0	0	0	0	7,920	0	0	0
185 USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
186 REC Revenue	80-483REI	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
187 Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
188 Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
189 GTS / IT	489	0	GTS	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Revenues- Adj	495	(902)	GCR_Revenue	(12)	(698)	(23)	(129)	(4)	(8)	(3)	(10)	(14)	0	0	0	0
191 Revenue Adjustments	495Adj	(1,868)	GCR_Revenue	(26)	(1,446)	(49)	(267)	(8)	(17)	(5)	(21)	(30)	0	0	0	0
192 Subtotal Gas Revenues, net		25,236		428	13,566	430	2,210	67	188	49	178	196	7,924	0	0	0
193																
194 Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
195 Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
196 Subtotal Other Oper Revenue		0		0	0	0	0	0	0	0	0	0	0	0	0	0
197																
198 Total Operating Revenues		25,236		428	13,566	430	2,210	67	188	49	178	196	7,924	0	0	0
199																
200 Interest Income	418	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0	0	0
201 Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
202 Total Non-Oper Income		0		0	0	0	0	0	0	0	0	0	0	0	0	0
203																
204 Total Revenue		25,236		428	13,566	430	2,210	67	188	49	178	196	7,924	0	0	0
205																
206 Income before Interest & Surpl		12,455		323	7,647	231	1,117	35	119	27	91	75	2,790	0	0	0
207																
208 Interest-Long-term debt	427	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0	0	0
209 AFUDC	432	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
211 Total Interest & Surplus		0		0	0	0	0	0	0	0	0	0	0	0	0	0
212 Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
213 Total Interest & Surplus, Oil		0		0	0	0	0	0	0	0	0	0	0	0	0	0
214																
215 Over (Under) Total Requirement		12,455		323	7,647	231	1,117	35	119	27	91	75	2,790	0	0	0

Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Allocation Factor	STORAGE DEMAND Class Allocation										PHA GS RC-9	Interr. Sales RC-10	GTS / TT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8					
1 I. GAS PLANT IN SERVICE																
2 A. INTANGIBLE PLANT	301-303	0	DesDay-Supp	0	0	0	0	0	0	0	0	0	0	0	0	0
3 B. PRODUCTION PLANT																
4 Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
8 L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0	0	0
11 C. STORAGE PLANT (Mostly																
12 Land and Land Rights	360	328	DesDay-Supp	3	262	5	43	1	3	2	4	5	0	0	0	0
13 Structures & Impr.	361	8,381	DesDay-Supp	74	6,711	117	1,105	23	71	41	110	130	0	0	0	0
14 Gas Holders	362	33,729	DesDay-Supp	298	27,005	472	4,445	91	286	165	443	524	0	0	0	0
15 Purification Equip	363	251	DesDay-Supp	2	201	4	33	1	2	1	3	4	0	0	0	0
16 Liquefaction Equip	364	31,084	DesDay-Supp	275	24,887	435	4,096	84	264	152	408	483	0	0	0	0
17 Vaporizing Equip	365	13,503	DesDay-Supp	119	10,811	189	1,779	36	115	66	177	210	0	0	0	0
18 Compressor Equip	366	16,204	DesDay-Supp	143	12,973	227	2,135	44	138	79	213	252	0	0	0	0
19 Meas & Regul Equip.	367	6,220	DesDay-Supp	55	4,980	87	820	17	53	30	82	97	0	0	0	0
20 Other Equipment	368	17,751	DesDay-Supp	157	14,212	248	2,339	48	151	87	233	276	0	0	0	0
21 Subtotal-Storage	360-368	127,450		1,126	102,043	1,782	16,796	344	1,082	622	1,674	1,981	0	0	0	0
22 E. DISTRIBUTION PLANT																
23 Land und Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
25 Mains	376	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
29 Services	380	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
31 Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
32 House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
33 House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
34 Indu Meas & Reg Sta. Equip	385															

Account Description		Account Code	STORAGE DEMAND Dollars	Allocation Allocation Factor	STORAGE DEMAND Class Allocation										PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8					
76 I. OPERATION & MAINTEN;																	
77 A. PRODUCTION EXPENSES																	
78 I. Manufactured Gas Production																	
	Operations Labor	701	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Steam Gen-Fuel	702	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Misc. Steam Expenses	703	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Maint Structures	706	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Maint Boiler Equip	707	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Maint Steam Other	708	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Elec Gen	712	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Steam & Elec Cr Other	734	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Protection	735	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Maint. Struct & Impr	741	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Maint Prod Equip	743	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Subtotal-MGP	710-743	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
91																	
92 2. Other Gas Supply Expenses																	
	Natural Gas Purchases	804	0	Gas Report	0	0	0	0	0	0	0	0	0	0	0	0	0
	Natural Gas Oper Exp	807	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Natural Gas from Stor	808	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	Gas-Other Util Ops	812	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
	LNG-Other Util Ops	812LNG	(11,549)	DesDay-Supp	(102)	(9,247)	(162)	(31)	(98)	(56)	(152)	(180)	0	0	0	0	
	LNG Oper Exp	813	14,926	DesDay-Supp	132	11,951	209	40	127	73	196	232	0	0	0	0	
	Subtotal-Prod exp	710-813	3,377		30	2,704	47	9	29	16	44	53	0	0	0	0	
100																	
101 B. NATURAL GAS STORAGE																	
	LNG Oper Exp Admin	840	946	DesDay-Supp	8	757	13	3	8	5	12	15	0	0	0	0	
	Training	841	2,107	DesDay-Supp	19	1,687	29	6	18	10	28	33	0	0	0	0	
	Fuel - LNG Power	842	798	DesDay-Supp	7	639	11	2	7	4	10	12	0	0	0	0	
	Maint Exp- Admin	843	5,152	DesDay-Supp	46	4,125	72	14	44	25	68	80	0	0	0	0	
	Oper Exp Admin	850	777	DesDay-Supp	7	622	11	2	7	4	10	12	0	0	0	0	
	Subtotal-Storage	840-850	9,780		86	7,830	137	26	83	48	128	152	0	0	0	0	
108																	

FUNDING YEAR: 2010-2011														
STORAGE DEMAND CLASS ALLOCATION														
Account Description	Account Code	Dollars	Allocation Factor	Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm.		Indu.		Muni.		PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans-only RC-11
						Non-Heat RC-3	Heat RC-4	Non-Heat RC-5	Heat RC-6	Non-Heat RC-7	Heat RC-8			
146 IV. ADMINISTRATIVE & GEN														
147 A. Labor-Related:														
148 Admin & Gen Salaries	920	727	StorLab-D	6	582	10	96	2	6	4	10	11	0	0
149 Office Supplies & exp	921	1,223	StorLab-D	11	979	17	161	3	10	6	16	19	0	0
150 Admin exp Transf	922	(1,181)	StorLab-D	(10)	(946)	(17)	(156)	(3)	(10)	(6)	(16)	(18)	0	0
151 Outside Services	923	143	StorLab-D	1	115	2	19	0	1	1	2	2	0	0
152 Injuries & Damages	925	519	StorLab-D	5	416	7	68	1	4	3	7	8	0	0
153 Employee Pens&Ben	926	6,219	StorLab-D	55	4,979	87	820	17	53	30	82	97	0	0
154 Increase- Benefits		2,827	StorLab-D	25	2,264	40	373	8	24	14	37	44	0	0
155 Subtotal - O&M Accounts 920-		10,477		93	8,388	147	1,381	28	89	51	138	163	0	0
156														
157 B. Plant-Related:														
158 Risk Management	924	151	StorPt-D	1	121	2	20	0	1	1	2	2	0	0
159 Subtotal - O&M Accounts 924-		151		1	121	2	20	0	1	1	2	2	0	0
160														
161 C. Other-Related:														
162 Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0
163 Gas Used by Util	929	(3,940)	DesDay-Supp	(35)	(3,155)	(55)	(519)	(11)	(33)	(19)	(52)	(61)	0	0
164 Misc. Gen'l Expenses	930	148	StorLab-D	1	118	2	19	0	1	1	2	2	0	0
165 Rents	931	19	StorLab-D	0	15	0	3	0	0	0	0	0	0	0
166 Subtotal - O&M Accounts 928-		(3,773)		(33)	(3,021)	(53)	(497)	(10)	(32)	(18)	(50)	(59)	0	0
167 Total - ADMIN & GENERAL		6,855		61	5,489	96	903	18	58	33	90	107	0	0
168														
169 TOTAL-OPER EXP (Excl Dep		20,012		177	16,023	280	2,637	54	170	98	263	311	0	0
170														
171 VI. DEPRECIATION EXPENSE														
172 Depreciation expense	403	3,233	StorPt-D	29	2,589	45	426	9	27	16	42	50	0	0
173 Depr exp-Direct Assign	403Direct	0	StorPt-D	0	0	0	0	0	0	0	0	0	0	0
174 Total - DEPRECIATION EXPI	403	3,233		29	2,589	45	426	9	27	16	42	50	0	0
175														
176 VII. TAXES OTHER THAN IT														
177 Payroll Taxes	408	457	StorLab-D	4	366	6	60	1	4	2	6	7	0	0
178														
179 TOTAL EXPENSES		23,703		209	18,978	331	3,124	64	201	116	311	368	0	0
180														

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Allocation Factor	STORAGE DEMAND Class Allocation								Interr. Sales RC-10	GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8	PHA GS RC-9	
181 V. REVENUES													
182 Distribution Revenue	480-483	24,448	BaseRate_Rev	567	19,121	611	3,172	96	259	69	254	292	6
183 GCR Revenue	80-483GCR	0	GCR_Revenue	0	0	0	0	0	0	0	0	0	0
184 Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0
185 USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0
186 REC Revenue	80-483REX	0	None	0	0	0	0	0	0	0	0	0	0
187 Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0
188 Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0
189 GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0
190 Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0
191 Revenue Adjustments	495Adj	0	None	0	0	0	0	0	0	0	0	0	0
192 Subtotal Gas Revenues, net		24,448		567	19,121	611	3,172	96	259	69	254	292	6
193													
194 Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0
195 Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0
196 Subtotal Other Oper Revenue		0		0	0	0	0	0	0	0	0	0	0
197													
198 Total Operating Revenues		24,448		567	19,121	611	3,172	96	259	69	254	292	6
199													
200 Interest Income	418	471	Ratebase	15	354	10	51	1	7	2	5	6	2
201 Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0
202 Total Non-Oper Income		471		15	354	10	51	1	7	2	5	6	2
203													
204 Total Revenue		24,919		582	19,475	620	3,224	98	266	71	259	298	8
205													
206 Income before Interest & Surpl		1,216		373	498	289	100	34	65	(45)	(52)	(71)	8
207													
208 Interest-Long-term debt	427	4,214	Ratebase	135	3,171	89	460	12	64	14	46	51	19
209 AFUDC	432	(46)	Ratebase	(1)	(35)	(1)	(5)	(0)	(1)	(0)	(1)	(1)	(0)
210 Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0
211 Total Interest & Surplus		4,168		134	3,136	88	455	12	63	14	46	50	19
212 Other		0	None	0	0	0	0	0	0	0	0	0	0
213 Total Interest & Surplus, Oth		4,168		134	3,136	88	455	12	63	14	46	50	19
214													
215 Over (Under) Total Requirement		(2,951)		239	(2,638)	201	(355)	22	2	(59)	(97)	(121)	(11)

[illegible]

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	DEMAND Dollars	Allocation Factor	DISTRIBUTION DEMAND Class Allocation										Interr. Sales RC-10	GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8	PHA GS RC-9			
181 V. REVENUES															
182 Distribution Revenue	480-483	25,684	BaseRate_Rev	596	20,087	641	3,333	101	272	73	267	307	6	0	0
183 GCR Revenue	80-483GCR	0	None	0	0	0	0	0	0	0	0	0	0	0	0
184 Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0	0
185 USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0	0	0
186 REC Revenue	80-483REC	345	REC_Rev	4	253	11	57	2	5	2	7	5	0	0	0
187 Finance Chge	487	1,696	Over60-Dol	35	1,504	22	120	5	10	0	0	0	0	0	0
188 Misc Discounts	488	38	BaseRate_Rev	1	30	1	5	0	0	0	0	0	0	0	0
189 GTS / IT	489	9,844	GTS	0	0	0	0	0	0	0	0	0	0	9,844	0
190 Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0	0
191 Revenue Adjustments	495Adj	0	BaseRate_Rev	0	0	0	0	0	0	0	0	0	0	0	0
192 Subtotal Gas Revenues, net		37,608		636	21,875	675	3,515	108	288	75	274	312	6	9,844	0
193															
194 Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0	0
195 Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0	0
196 Subtotal Other Oper Revenue		0		0	0	0	0	0	0	0	0	0	0	0	0
197															
198 Total Operating Revenues		37,608		636	21,875	675	3,515	108	288	75	274	312	6	9,844	0
199															
200 Interest Income	418	1,894	Ratebase	61	1,425	40	207	5	29	6	21	23	8	69	0
201 Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0	0
202 Total Non-Oper Income		1,894		61	1,425	40	207	5	29	6	21	23	8	69	0
203															
204 Total Revenue		39,502		697	23,300	715	3,722	113	316	81	295	335	15	9,913	0
205															
206 Income before Interest & Surpl		9,510		485	1,303	242	381	20	(1,141)	(119)	(198)	(443)	(361)	9,340	0
207															
208 Interest-Long-term debt	427	16,949	Ratebase	543	12,754	358	1,852	48	257	57	185	205	75	615	0
209 AFUDC	432	(185)	Ratebase	(6)	(139)	(4)	(20)	(1)	(3)	(1)	(2)	(2)	(1)	(7)	0
210 Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0	0
211 Total Interest & Surplus		16,764		538	12,614	354	1,831	47	255	57	183	203	74	608	0
212 Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0	0
213 Total Interest & Surplus, Of		16,764		538	12,614	354	1,831	47	255	57	183	203	74	608	0
214															
215 Over (Under) Total Requirement		(7,254)		(52)	(11,311)	(111)	(1,451)	(27)	(1,395)	(176)	(381)	(646)	(435)	8,732	0

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	DISTRIBUTIO COMMODITY Dollars	Allocation Factor	DISTRIBUTION COMMODITY Class Allocation												GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8	PHA GS RC-9	Interr. Sales RC-10			
41 F GENERAL PLANT																
42 Land and Land Rights	389	239	DistLab-E	3	142	6	31	1	3	1	4	3	3	3	44	
43 Structures & Impr.	390	4,489	DistLab-E	47	2,657	109	588	18	47	18	67	55	52	52	832	
44 Office Furniture & Equip	391	5,126	DistLab-E	54	3,034	124	672	20	54	20	76	62	60	60	950	
45 Transportation Equip	392	1,769	DistLab-E	19	1,047	43	232	7	19	7	26	21	21	21	328	
46 Stores Equipment	393	49	DistLab-E	1	29	1	6	0	1	0	1	1	1	1	9	
47 Tools, Shop, Garage Equip	394	534	DistLab-E	6	316	13	70	2	6	2	8	6	6	6	99	
48 Power Operated Equip	396	31	DistLab-E	0	18	1	4	0	0	0	0	0	0	0	6	
49 Communication Equip	397	1,289	DistLab-E	14	763	31	169	5	14	5	19	16	15	15	239	
50 Miscellaneous Equip	398	294	DistLab-E	3	174	7	38	1	3	1	4	4	3	3	54	
389-399 Subtotal-General		13,819		145	8,179	334	1,811	55	146	54	205	168	161	161	2,561	
52 TOTAL UTILITY PLANT		310,831		3,184	179,826	7,480	40,502	1,222	3,315	1,239	4,709	3,689	3,539	3,539	62,125	
53 II. DEPRECIATION RESERV																
54 Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
57 Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
58 Mains	109	98,690	Thruput	1,010	57,034	2,375	12,856	388	1,053	394	1,496	1,170	1,123	1,123	19,792	
59 Mains- Direct Assign	08.52Direc	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
60 Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
61 Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
62 Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
63 General Plant	109	6,259	DistLab-E	66	3,705	151	820	25	66	24	93	76	73	73	1,160	
64 Total-Depreciation res.	108	104,949		1,075	60,739	2,526	13,676	413	1,119	418	1,589	1,246	1,195	1,195	20,952	
65 III. OTHER RATE BASE ITEI																
66 Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0	0	
68 CWIP	107	0	DistPl-E	0	0	0	0	0	0	0	0	0	0	0	0	
69 Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0	0	
70 IV. TOTAL RATE BASE (Exc		205,882		2,108	119,088	4,955	26,826	809	2,196	821	3,120	2,443	2,344	2,344	41,173	
72 Working Capital (See Subrepor	131	114,293	WC Report	1,242	86,677	2,422	18,200	436	1,559	502	2,552	1,672	(352)	(352)	(616)	
73 V. TOTAL RATE BASE		320,175		3,351	205,765	7,376	45,025	1,245	3,755	1,323	5,671	4,115	1,992	1,992	40,557	

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Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	COMMODITY Dollars	DISTRIBUTO Allocation Factor	DISTRIBUTION COMMODITY Class Allocation											
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans-only RC-18	
181 V. REVENUES															
182 Distribution Revenue	480-483	20,931	BaseRate_Rev	486	16,370	523	2,716	82	222	59	218	250	5	0	
183 GCR Revenue	80-483GCR	0	None	0	0	0	0	0	0	0	0	0	0	0	
184 Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0	
185 USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0	0	
186 REC Revenue	80-483REC	326	REC_Rev	4	239	10	54	2	4	2	6	5	0	0	
187 Finance Chge	487	1,385	Over60-Dol	29	1,228	18	98	4	8	0	0	0	0	0	
188 Misc Discounts	488	31	BaseRate_Rev	1	25	1	4	0	0	0	0	0	0	0	
189 GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0	
190 Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0	
191 Revenue Adjustments	495Adj	0	BaseRate_Rev	0	0	0	0	0	0	0	0	0	0	0	
192 Subtotal Gas Revenues, net		22,674		519	17,863	552	2,872	88	235	61	224	255	5	0	
193															
194 Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0	
195 Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0	
196 Subtotal Other Oper Revenue		0		0	0	0	0	0	0	0	0	0	0	0	
197															
198 Total Operating Revenues		22,674		519	17,863	552	2,872	88	235	61	224	255	5	0	
199															
200 Interest Income	418	1,790	Ratebase	57	1,347	38	196	5	27	6	20	22	8	65	
201 Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0	
202 Total Non-Oper Income		1,790		57	1,347	38	196	5	27	6	20	22	8	65	
203															
204 Total Revenue		24,465		577	19,210	589	3,068	93	262	67	244	277	13	65	
205															
206 Income before Interest & Surpl		(646)		311	4,227	(19)	(231)	(6)	(1)	(30)	(127)	(30)	(282)	(4,460)	
207															
208 Interest-Long-term debt	427	16,017	Ratebase	514	12,052	338	1,750	45	243	54	175	194	71	581	
209 AFUDC	432	(175)	Ratebase	(6)	(132)	(4)	(19)	(0)	(3)	(1)	(2)	(2)	(1)	(6)	
210 Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0	
211 Total Interest & Surplus		15,842		508	11,921	334	1,731	44	241	53	173	192	70	575	
212 Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0	
213 Total Interest & Surplus, OI		15,842		508	11,921	334	1,731	44	241	53	173	192	70	575	
214															
215 Over (Under) Total Requirement		(16,488)		(197)	(7,693)	(353)	(1,961)	(51)	(242)	(84)	(300)	(222)	(352)	(5,034)	

Account Description	Account Code	DISTRIBUTOR CUSTOMER Dollars	Allocation Factor	DISTRIBUTION CUSTOMER Class Allocation										PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8					
1 I. GAS PLANT IN SERVICE																
2 A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
4 B. PRODUCTION PLANT																
5 Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
9 L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0	0	0
12 C. STORAGE PLANT (Mostly LNG Plant)																
14 Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Structures & Impr.	361	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Gas Holders	362	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Purification Equip	363	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Liquefaction Equip	364	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Vaporizing Equip	365	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Compressor Equip	366	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Meas & Regul Equip.	367	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
22 Other Equipment	368	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Subtotal-Storage	360-368	0		0	0	0	0	0	0	0	0	0	0	0	0	0
24 E. DISTRIBUTION PLANT																
26 Land and Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Mains	376	0	Cust_Avg	0	0	0	0	0	0	0	0	0	0	0	0	0
29 Mains- Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
31 Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
32 Services	380	556,823	Service_Invest	35,804	469,544	8,815	31,725	755	1,839	541	1,944	3,031	859	1,966		
33 Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
34 Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
35 House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
36 House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
38 Other Equipment	387	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
39 Subtotal-Distribution	374-387	556,823		35,804	469,544	8,8										

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	DISTRIBUTIO CUSTOMER Dollars	Allocation Factor	DISTRIBUTION CUSTOMER Class Allocation										PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8					
41 F. GENERAL PLANT																
42 Land and Land Rights	389	396	DistLab-C	25	334	6	23	1	1	0	1	2	1	2	1	1
43 Structures & Impr.	390	7,431	DistLab-C	478	6,267	118	423	10	25	7	26	40	11	40	11	26
44 Office Furniture & Equip	391	8,486	DistLab-C	546	7,156	134	483	12	28	8	30	46	13	46	13	30
45 Transportation Equip	392	2,929	DistLab-C	188	2,470	46	167	4	10	3	10	16	5	16	5	10
46 Stores Equipment	393	81	DistLab-C	5	68	1	5	0	0	0	0	0	0	0	0	0
47 Tools, Shop, Garage Equip	394	884	DistLab-C	57	745	14	50	1	3	1	3	5	1	5	1	3
48 Power Operated Equip	396	51	DistLab-C	3	43	1	3	0	0	0	0	0	0	0	0	0
49 Communication Equip	397	2,134	DistLab-C	137	1,799	34	122	3	7	2	7	12	3	12	3	8
50 Miscellaneous Equip	398	486	DistLab-C	31	410	8	28	1	2	0	2	3	1	3	1	2
51 Subtotal-General	389-399	22,877		1,471	19,292	362	1,303	31	76	22	80	125	35	125	35	81
52 TOTAL UTILITY PLANT		579,701		37,275	488,835	9,177	33,028	786	1,915	563	2,024	3,156	894	3,156	894	2,047
53 II. DEPRECIATION RESERV																
54 Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
57 Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
58 Mains	109	0	Cust_Avg	0	0	0	0	0	0	0	0	0	0	0	0	0
59 Mains- Direct Assign	08.52Direc	0	Cust_Avg	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Services	109	228,753	Service_Invest	14,709	192,897	3,621	13,033	310	756	222	799	1,245	353	1,245	353	808
61 Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
62 Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
63 General Plant	109	10,362	DistLab-C	666	8,738	164	590	14	34	10	36	56	16	56	16	37
64 Total-Depreciation res.	108	239,115		15,375	201,635	3,785	13,624	324	790	232	835	1,302	369	1,302	369	844
65 III. OTHER RATE BASE ITER																
66 Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
68 CWIP	107	0	DistPl-C	0	0	0	0	0	0	0	0	0	0	0	0	0
69 Total-Other Rate Base Items	70	0		0	0	0	0	0	0	0	0	0	0	0	0	0
71 IV. TOTAL RATE BASE (Exc		340,585		21,900	287,200	5,392	19,405	462	1,125	331	1,189	1,854	525	1,854	525	1,202
72 Working Capital (See Subrepor	131	59,229	WC Report	1,130	45,941	1,574	8,304	256	652	178	661	754	(14)	754	(14)	(208)
73 V. TOTAL RATE BASE		399,814		23,030	333,141	6,966	27,709	718	1,777	509	1,850	2,608	511	2,608	511	995
74																
75																

Entire Test Year Ended August 31, 2010 (SQMs)

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	DISTRIBUTION CUSTOMER Dollars	Allocation Factor	DISTRIBUTION CUSTOMER Class Allocation								PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18		
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8					
181 V. REVENUES																
182 Distribution Revenue	480-483	86,889	BaseRate_Rev	2,017	67,956	2,170	11,274	342	921	247	904	1,038	21	0	0	0
183 GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
184 Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
185 USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
186 REC Revenue	80-483REC	540	REC_Rev	7	396	16	89	3	7	3	10	8	0	0	0	0
187 Finance Chge	487	5,698	Over60-Dol	117	5,052	75	403	16	35	0	0	0	0	0	0	0
188 Misc Discounts	488	129	BaseRate_Rev	3	101	3	17	1	1	0	1	2	0	0	0	0
189 GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
191 Revenue Adjustments	495Adj	0	BaseRate_Rev	0	0	0	0	0	0	0	0	0	0	0	0	0
192 Subtotal Gas Revenues, net		93,257		2,144	73,505	2,264	11,784	362	964	250	916	1,048	21	0	0	0
193																
194 Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
195 Appliance Service, Other	#79Rev	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
196 Subtotal Other Oper Revenue		0		0	0	0	0	0	0	0	0	0	0	0	0	0
197																
198 Total Operating Revenues		93,257		2,144	73,505	2,264	11,784	362	964	250	916	1,048	21	0	0	0
199																
200 Interest Income	418	2,962	Ratebase	95	2,228	62	324	8	45	10	32	36	13	107	107	107
201 Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
202 Total Non-Oper Income		2,962		95	2,228	62	324	8	45	10	32	36	13	107	107	107
203																
204 Total Revenue		96,218		2,239	75,734	2,327	12,107	370	1,009	260	948	1,084	34	107	107	107
205																
206 Income before Interest & Suppl		10,235		(1,693)	(614)	1,429	8,617	282	764	200	739	778	(57)	(209)		
207																
208 Interest-Long-term debt	427	26,497	Ratebase	850	19,938	559	2,894	74	402	89	290	321	118	961	961	961
209 AFUDC	432	(290)	Ratebase	(9)	(218)	(6)	(32)	(1)	(4)	(1)	(3)	(4)	(1)	(11)	(11)	(11)
210 Surplus Requirement		36,754	Ratebase	1,178	27,656	776	4,015	103	558	124	402	445	163	1,333	1,333	1,333
211 Total Interest & Surplus		62,961		2,019	47,376	1,329	6,878	177	956	213	689	762	280	2,283	2,283	2,283
212 Other	436	0	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
213 Total Interest & Surplus, Of		62,961		2,019	47,376	1,329	6,878	177	956	213	689	762	280	2,283	2,283	2,283
214																
215 Over (Under) Total Requirement		(52,726)		(3,712)	(47,991)	101	1,739	105	(193)	(13)	50	16	(336)	(2,493)	(2,493)	(2,493)

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Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Allocation Factor	ONSITE CUSTOMER Class Allocation										PHA GIS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
				Resid.		Comm.		Indu.		Muni.		Heat				
				Non-Heat RC-1	Heat RC-2	Non-Heat RC-3	Heat RC-4	Non-Heat RC-5	Heat RC-6	Non-Heat RC-7	Heat RC-8					
41 F. GENERAL PLANT																
42 Land and Land Rights	389	2,470	OnSilLab-C	133	1,961	70	261	5	13	4	9	11	1	1	2	
43 Structures & Impr.	390	46,331	OnSilLab-C	2,495	36,799	1,314	4,895	102	242	66	167	200	13	37		
44 Office Furniture & Equip	391	52,905	OnSilLab-C	2,850	42,020	1,501	5,590	116	276	75	191	229	15	42		
45 Transportation Equip	392	18,258	OnSilLab-C	983	14,502	518	1,929	40	95	26	66	79	5	15		
46 Stores Equipment	393	502	OnSilLab-C	27	399	14	53	1	3	1	2	2	0	0		
47 Tools, Shop, Garage Equip	394	5,509	OnSilLab-C	297	4,376	156	582	12	29	8	20	24	2	4		
48 Power Operated Equip	396	321	OnSilLab-C	17	255	9	34	1	2	0	1	1	0	0		
49 Communication Equip	397	13,303	OnSilLab-C	717	10,566	377	1,406	29	70	19	48	58	4	11		
50 Miscellaneous Equip	398	3,030	OnSilLab-C	163	2,407	86	320	7	16	4	11	13	1	2		
51 Subtotal-General	389-399	142,629		7,682	113,285	4,047	15,070	313	745	202	515	617	40	114		
52																
53 TOTAL UTILITY PLANT	53	304,754		16,547	229,543	10,773	39,278	736	1,775	615	1,604	1,328	247	2,309		
54																
55 IL DEPRECIATION RESERV																
56 Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
57 Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
58 Mains	109	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
59 Mains- Direct Assign	08.52Direc	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
61 Meters	109	62,226	Meter_Invest	3,360	44,068	2,690	9,681	169	412	165	435	284	83	878		
62 Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
63 General Plant	109	64,602	OnSilLab-C	3,480	51,311	1,833	6,826	142	338	92	233	279	18	51		
64 Total-Depreciation res.	108	126,828		6,840	95,378	4,523	16,507	311	749	257	669	564	101	930		
65																
66 III. OTHER RATE BASE ITE																
67 Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
68 CWTP	107	0	OnSiPl-C	0	0	0	0	0	0	0	0	0	0	0	0	0
69 Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0	0	0
70																
71 IV. TOTAL RATE BASE (Exc		177,926		9,707	134,164	6,250	22,771	425	1,026	359	935	764	146	1,380		
72 Working Capital (See Subrepor	131	0	WC Report	0	0	0	0	0	0	0	0	0	0	0	0	0
73																
74 V. TOTAL RATE BASE		177,926														

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Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor	ONSITE CUSTOMER Class Allocation								PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18		
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni. Non-Heat RC-7	Muni. Heat RC-8					
181 V. REVENUES																
182 Distribution Revenue	480-483	211,239	BaseRate_Rev	4,902	165,210	5,275	27,409	832	2,239	599	2,198	2,524	51	0	0	0
183 GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
184 Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
185 USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
186 REC Revenue	80-483REC	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
187 Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
188 Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
189 GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
191 Revenue Adjustments	495Adj	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
192 Subtotal Gas Revenues, net		211,239		4,902	165,210	5,275	27,409	832	2,239	599	2,198	2,524	51	0	0	0
193																
194 Bill Paid Turn Ons & Dig Ups		1,972	Cust_Avg	131	1,722	22	78	1	2	1	2	11	1	1	1	1
195 Appliance Service, Other	879Rev	7,000	Cust_Res	493	6,465	0	0	0	0	0	0	42	0	0	0	0
196 Subtotal Other Oper Revenue		8,972		624	8,187	22	78	1	2	1	2	53	1	1	1	1
197																
198 Total Operating Revenues		220,211		5,527	173,397	5,297	27,487	833	2,241	601	2,200	2,576	52	1	1	1
199																
200 Interest Income	418	1,547	Ratebase	50	1,164	33	169	4	24	5	17	19	7	56	7	56
201 Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
202 Total Non-Oper Income		1,547		50	1,164	33	169	4	24	5	17	19	7	56	7	56
203																
204 Total Revenue		221,758		5,576	174,561	5,329	27,656	837	2,264	606	2,217	2,595	58	57	57	57
205																
206 Income before Interest & Surpl		40,160		(4,178)	30,928	331	9,033	165	647	357	1,584	1,812	6	(524)	6	(524)
207																
208 Interest-Long-term debt	427	13,842	Ratebase	444	10,416	292	1,512	39	210	47	151	168	61	502	61	502
209 AFUDC	432	(151)	Ratebase	(5)	(114)	(3)	(17)	(0)	(2)	(1)	(2)	(2)	(1)	(5)	(1)	(5)
210 Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
211 Total Interest & Surplus		13,691		439	10,302	289	1,496	38	208	46	150	166	61	497	61	497
212 Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
213 Total Interest & Surplus, Of		13,691		439	10,302	289	1,496	38	208	46	150	166	61	497	61	497
214																
215 Over (Under) Total Requirement		26,469		(4,617)	20,626	42	7,537	126	439	311	1,434	1,647	(55)	(1,020)	(55)	(1,020)

**Philadelphia Gas Works
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Test Year Ended August 31, 2010 (\$000s)**

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**Philadelphia Gas Works
Allocated Class COS Study - 2009
Test Year Ended August 31, 2010 (\$000s)**

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Account Description	Account Code	USEC CUSTOMER Dollars	Allocation Factor	USEC CUSTOMER Class Allocation										PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8					
181 V. REVENUES																
182 Distribution Revenue	480-483	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
183 GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
184 Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
185 USEC Revenue	80-483USC	110,827	USEC_Rev	1,439	81,271	3,384	18,319	553	1,501	561	2,132	1,667	0	0	0	0
186 REC Revenue	80-483REI	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
187 Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
188 Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
189 GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
191 Revenue Adjustments	495Adj	(11,800)	USEC_Rev	(153)	(8,653)	(360)	(1,950)	(59)	(160)	(60)	(227)	(178)	0	0	0	0
192 Subtotal Gas Revenues, net		99,028		1,286	72,618	3,023	16,369	494	1,341	501	1,905	1,490	0	0	0	0
193																
194 Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
195 Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
196 Subtotal Other Oper Revenue		0		0	0	0	0	0	0	0	0	0	0	0	0	0
197																
198 Total Operating Revenues		99,028		1,286	72,618	3,023	16,369	494	1,341	501	1,905	1,490	0	0	0	0
199																
200 Interest Income	418	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0	0	0
201 Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
202 Total Non-Oper Income		0		0	0	0	0	0	0	0	0	0	0	0	0	0
203																
204 Total Revenue		99,028		1,286	72,618	3,023	16,369	494	1,341	501	1,905	1,490	0	0	0	0
205																
206 Income before Interest & Surpl		193		3	142	6	32	1	3	1	4	3	0	0	0	0
207																
208 Interest-Long-term debt	427	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0	0	0
209 AFUDC	432	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
211 Total Interest & Surplus		0		0	0	0	0	0	0	0	0	0	0	0	0	0
212 Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0
213 Total Interest & Surplus, Oil		0		0	0	0	0	0	0	0	0	0	0	0	0	0
214																
215 Over (Under) Total Requirement		193		3	142	6	32	1	3	1	4	3	0	0	0	0

Step 1. Functionalization							
Functional Allocator	Total	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
34 REVENUE	INT	28,006	24,448	0	134,716	211,239	110,827
35 REVENUE%	509,236	5.50%	4.80%	0.00%	26.45%	41.48%	21.76%
36							
37 Rev_Adjust	INT	1,868	0	0	0	0	11,798
38 Rev_Adjust%	13,666	13.67%	0.00%	0.00%	0.00%	0.00%	86.33%
39							
40 GASCOST	INT	0	0	0	0	0	0
41 GASCOST%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42							
43 MAIN-SERVICE	INT	0	0	0	1,150,848	0	0
44 MAIN-SERVICE%	1,150,848	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
45							
46 O&MXGAS	INT	16,442	20,012	0	109,281	172,912	0
47 O&MXGAS%	318,648	5.16%	6.28%	0.00%	34.30%	54.26%	0.00%
48							
49 PSTDP	INT	47,246	127,450	0	1,185,068	162,125	0
50 PSTDP%	1,521,889	3.10%	8.37%	0.00%	77.87%	10.65%	0.00%
51							
52 RATEBASE	INT	20,679	54,162	0	764,329	177,926	0
53 RATEBASE%	1,017,096	2.03%	5.33%	0.00%	75.15%	17.49%	0.00%
54							

Philadelphia Gas Works
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Step II. Classification					
Allocator Name	Total	Demand	Energy	Customer	
1 DEMAND	EXT	1	0	0	
2 DEMAND%		100.00%	0.00%	0.00%	
3					
4 COMMODITY	EXT	0	1	0	
5 COMMODITY%		0.00%	100.00%	0.00%	
6					
7 CUST	EXT	0	0	1	
8 CUST%		0.00%	0.00%	100.00%	
9					
10 MAINS	EXT	50	50	0	
11 MAINS%		50.00%	50.00%	0.00%	
12					
13 SUPPLABOR	INT	779	0	0	
14 SUPPLABOR%		100.00%	0.00%	0.00%	
15					
16 STORLABOR	INT	3,502	0	0	
17 STORLABOR%		100.00%	0.00%	0.00%	
18					
19 DISTLABOR	INT	4,338	3,393	5,617	
20 DISTLABOR%		32.50%	25.42%	42.08%	
21					
22 SUPPPT	INT	47,246	0	0	
23 SUPPPT%		100.00%	0.00%	0.00%	
24					
25 STORPT	INT	127,450	0	0	
26 STORPT%		100.00%	0.00%	0.00%	
27					
28 DISTPT	INT	331,232	297,012	556,823	
29 DISTPT%		27.95%	25.06%	46.99%	
30					
31 SUPPO&M	INT	3,661	25,563	0	
32 SUPPO&M%		12.53%	87.47%	0.00%	
33					

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Step II. Classification					
	Allocator Name	Total	Demand	Energy	Customer
34	SUPP_REV	INT	0	28,006	0
35	SUPP_REV%	28,006	0.00%	100.00%	0.00%
36					
37	STOR_REV	INT	24,448	0	0
38	STOR_REV%	24,448	100.00%	0.00%	0.00%
39					
40	TRAN_REV	INT	0	0	0
41	TRAN_REV%	0	0.00%	0.00%	0.00%
42					
43	DIST_REV	INT	26,029	21,258	87,429
44	DIST_REV%	134,716	19.32%	15.78%	64.90%
45					
46	SUPPBASE	INT	20,679	0	0
47	SUPPBASE%	20,679	100.00%	0.00%	0.00%
48					
49	STORBASE	INT	54,162	0	0
50	STORBASE%	54,162	100.00%	0.00%	0.00%
51					
52	TRANBASE	INT	0	0	0
53	TRANBASE%	0	0.00%	0.00%	0.00%
54					
55	DISTBASE	INT	217,861	205,882	340,585
56	DISTBASE%	764,329	28.50%	26.94%	44.56%
57					
58	MAIN&SERVICE	INT	297,012	297,012	556,823
59	MAIN&SERVICE%	1,150,848	25.81%	25.81%	48.38%
60					
61	SUPPO&MXGAS	INT	3,661	12,781	0
62	SUPPO&MXGAS%	16,442	22.27%	77.73%	0.00%
63					
64	STORO&MXGAS	INT	20,012	0	0
65	STORO&MXGAS%	20,012	100.00%	0.00%	0.00%
66					
67	DISTO&MXGAS	INT	21,024	17,133	71,124
68	DISTO&MXGAS%	109,281	19.24%	15.68%	65.08%
69					

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Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)

Step III: Allocation														
Allocators	Total	Resid. Non-Heat	Resid. Heat	Comm. Non-Heat	Comm. Heat	Indu. Non-Heat	Indu. Heat	Muni. Non-Heat	Muni. Heat	PHA GS	Interr. Sales	GTS / IT Trans only		
73 USEC_Rev	EXT 1,439	1.30%	81,271	3.384	18,319	553	1,501	561	2,132	1,667	0	0		
74 USEC_Rev%	110,827	1.30%	73.33%	3.05%	16.53%	0.50%	1.35%	0.51%	1.92%	1.50%	0.00%	0.00%		
75 REC_Rev	EXT 1,212	1.30%	73.33%	3.05%	16.53%	0.50%	1.35%	0.51%	1.92%	1.50%	0	0		
76 REC_Rev%											0.00%	0.00%		
77 REC_Rev%											0.00%	0.00%		
78 GTS	EXT 1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%		
79 GTS%											0.00%	100.00%		
80 CRP_Diff	EXT 77,492	0.21%	77,333	0	0	0	0	0	0	0	0	0		
81 CRP_Diff%											0.00%	0.00%		
82 Senior_Disc	EXT 10,530	1.55%	10,345	0	0	0	0	0	0	21	0	0		
83 Senior_Disc%										0.20%	0.00%	0.00%		
84 MeterRead	EXT 811	3.96%	660	16	76	2	5	2	6	8	4	0		
85 MeterRead%										1.02%	0.52%	0.03%		
86 Account903	EXT 29,630	5.01%	25,084	552	2,200	44	99	12	20	110	4	21		
87 Account903%										0.37%	0.01%	0.07%		
88 Account908	EXT 3,538	5.34%	2,479	2	8	178	434	0	0	16	0	232		
89 Account908%										0.45%	0.00%	6.55%		
90 Over60-Dol	EXT 1	2.06%	88.66%	1.31%	7.08%	0.28%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%		
91 Over60-Dol%										0.00%	0.00%	0.00%		
92 WriteOff-Dol	EXT 100.00%	2.24%	96.41%	0.19%	1.04%	0.04%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%		
93 WriteOff-Dol%										0.00%	0.00%	0.00%		
94 SuppLab-D	INT 781	0.88%	625	11	103	2	7	4	10	12	0	0		
95 SuppLab-D%										1.55%	0.00%	0.00%		
96 StorLab-D	INT 3,509	0.88%	2,809	49	462	9	30	17	46	55	0	0		
97 StorLab-D%										1.55%	0.00%	0.00%		

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[illegible]

Future 1 Year ended August 31, 2010 (\$000s)			SUPPLY			STORAGE			DISTRIBUTION			ONSITE		USEC		
Account Description	Account	Total Dollars	Functional Allocator	Classification Allocator	Demand Allocator	Commodity Allocator	Demand Allocator	Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator	Customer Allocator	Customer Allocator		
D. DISTRIBUTION EXPENSES																
109 Oper Supv & Eng	870	726	DISTPT	-	-	-	-	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiteLab-C	-	-		
110 Gas Control	871	1,278	DIST	-	-	-	-	COMMODITY	-	Gas_Sales	-	-	-	-		
111 Mains and Services Exp	874	3,096	MAIN-SERVICE	-	-	-	-	MAIN&SERVICE	DistMS-D	Thruput	DistMS-C	-	-	-		
112 Natural Gas Oper Exp	875	1,144	DIST	-	-	-	-	DEMAND	DesDay-Mains	-	-	-	-	-		
113 Natural Gas Oper Exp	877	401	DIST	-	-	-	-	DEMAND	DesDay-Mains	-	-	-	-	-		
114 Mess/Reg Exp- CG Sta	878	16,116	ONSITE	-	-	-	-	-	-	-	-	-	-	-		
115 Meter & House Regulator Expen	879	4,895	ONSITE	-	-	-	-	-	-	-	-	OnSite-MR-C	-	-		
116 Cust. Install- Gas Bus	879	3,611	ONSITE	-	-	-	-	-	-	-	-	Cust_Premises	-	-		
117 PLP Costs	879PLP	11,255	DISTPT	-	-	-	-	-	-	-	-	Cust_Res	-	-		
118 Other expenses	880	7	DISTPT	-	-	-	-	CUST	-	-	-	DistPt-C	-	-		
119 Distribution Rents	881	981	DISTPT	-	-	-	-	DISTLABOR	DistLab-D	DistPt-E	DistLab-C	OnSiteLab-C	-	-		
120 Maint Supv & Eng	885	7,164	DIST	-	-	-	-	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiteLab-C	-	-		
121 Maint. Mains	887	1,030	DIST	-	-	-	-	MAINS	ExcessDemand	Thruput	-	OnSiteLab-C	-	-		
122 Maint. Mess/Reg. Sta.-Gen.	889	428	DIST	-	-	-	-	DEMAND	DesDay-Mains	Gas_Sales	-	-	-	-		
123 Natural Gas Equip	891	2,280	DIST	-	-	-	-	COMMODITY	-	-	Service_Invest	-	-	-		
124 Maint. of Services	892	3,251	DIST	-	-	-	-	CUST	-	-	-	OnSite-MR-C	-	-		
125 Maint. Meters & House Regs	893	57,662	ONSITE	-	-	-	-	-	-	-	-	-	-	-		
126 Subtotal-Distribution exp	870-893	84,837														
127 Total - OPERATION & MAINTENANCE																
II. CUSTOMER ACCOUNTS EXPENSES																
129 Customer Serv-Adm	901	411	ONSITE	-	-	-	-	-	-	-	-	Account903	-	-		
131 Meter Reading exp	902	811	ONSITE	-	-	-	-	-	-	-	-	MeterRead	-	-		
132 Cust Records & Coll exp	903	29,630	ONSITE	-	-	-	-	-	-	-	-	Account903	-	-		
133 Uncollectible Acct	904	34,917	DIST	-	-	-	-	CUST	-	-	WriteOff-Dol	-	-	-		
134 Uncollectible Acct CRP	904CRP	8,482	USEC	-	-	-	-	-	-	-	-	-	Deliveries_Fin	-		
135 Total - CUSTOMER ACCOUNTS EXPEI		74,251														
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES																
137 Cust Assist-Marketing	908	6,011	ONSITE	-	-	-	-	-	-	-	-	Account908	-	-		
138 CAP Costs	908CAP	2,330	USEC	-	-	-	-	-	-	-	-	-	Deliveries_Fin	-		
139 CRP Shortfall	480CRP	77,492	USEC	-	-	-	-	-	-	-	-	-	Deliveries_Fin	-		
141 Senior Discounts	480Sen	10,530	USEC	-	-	-	-	-	-	-	-	-	Deliveries_Fin	-		
142 Total - CUSTOMER SERVICE & INFOR		96,362														
143																
144 Total - CUST. ACCTS. SERVICES & SA		170,613														
145																

[illegible]

[illegible]

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
INDEX TO EXHIBIT HSG - 6

Allocators	<u>Exhibit HSG-6A</u>
DesignDay-Supply Allocator	<u>Exhibit HSG-6B</u>
DesignDay-Mains Allocator	<u>Exhibit HSG-6C</u>
Sendout, Gas_Sales_Firm and Gas_Sales_Interr	<u>Exhibit HSG-6D</u>
Thruput Allocator	<u>Exhibit HSG-6E</u>
GTS / IT Allocators	<u>Exhibit HSG-6F</u>
WINTER3 Allocator	<u>Exhibit HSG-6G</u>
Cust_Avg Allocator	<u>Exhibit HSG-6H</u>
Meter_Invest Allocator	<u>Exhibit HSG-6I</u>
Service_Invest Allocator	<u>Exhibit HSG-6J</u>
Acct903 Allocator	<u>Exhibit HSG-6K</u>
Acct908 Allocator	<u>Exhibit HSG-6L</u>
METERREAD Allocator	<u>Exhibit HSG-6M</u>
Account Aging	<u>Exhibit HSG-6N</u>
Write-Offs	<u>Exhibit HSG-6O</u>
GTS-DIR-MAINS, GTS-DIR-EXP, GTS-DIR-ACCDEP	<u>Exhibit HSG-6P</u>
Test Year Tariff Revenue at Current Rates	<u>Exhibit HSG-6Q</u>

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Allocator Values

Allocator Name	TOTAL	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	Housing Auth GS	Interruptib le Sales	GTS / IT Trans
ALLOCATOR VALUES												
1 Cust_Avg	494,754	32,944	432,035	5,407	19,461	227	552	332	584	2,789	129	295
2 Cust_xL	494,330	32,944	432,035	5,407	19,461	227	552	332	584	2,789		
3 Cust_Res	467,768	32,944	432,035							2,789		
4 Cust_Comm	24,868			5,407	19,461							
5 Cust_Ind	1,074					227	552					295
6 Cust_Comm_Ind	25,941			5,407	19,461	227	552					295
7 Deliveries_Firm	53,384,985	693,066	39,147,988	1,629,885	8,824,257	266,214	722,939	270,352	1,027,191	803,093		
8 Gas_Sales_Firm	50,580,027	693,066	39,147,988	1,314,572	7,232,733	215,345	454,809	146,486	571,935	803,093	0	
9 Gas_Sales_Interr	770,488										770,488	
10 Throughput	70,197,298	718,203	40,567,863	1,689,000	9,144,308	275,869	749,160	280,158	1,064,447	832,221	798,433	14,077,637
11 DesDay-Supp	653,699	5,775	523,381	9,142	86,147	1,764	5,552	3,188	8,587	10,163		
12 DesDay-Maints	742,597	5,775	523,381	13,069	86,147	2,418	30,260	4,562	12,077	17,169	9,170	38,569
13 ExcessDemand	550,276	3,808	412,236	8,442	61,095	1,662	28,207	3,794	9,160	14,889	6,983	0
14 Winter3	27,243,614	273,845	20,482,923	584,896	4,318,484	104,644	360,251	117,565	590,788	410,218		
15 Over60-Dol	100.0%	2.1%	88.7%	1.3%	7.1%	0.3%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%
16 WriteOff-Dol	100.0%	2.2%	96.4%	0.2%	1.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
17 MeterRead	811,401	32,097	660,174	15,577	76,484	2,037	4,982	1,643	5,729	8,275	4,187	216
18 Account903	29,629,577	1,484,383	25,083,697	551,503	2,200,150	44,063	99,293	11,535	20,277	109,777	3,517	21,381
19 Account908	3,538,488	189,047	2,479,210	2,200	7,919	178,062	433,793	135	237	16,005	52	231,828
20 Tariff_Rev	878,335,221	15,544,526	672,287,491	22,734,957	121,812,189	3,663,600	8,961,938	2,740,759	10,379,184	12,197,103	8,013,474	
21 BaseRate_Rev	389,086,758	9,029,844	304,304,234	9,716,496	50,485,814	1,532,642	4,124,099	1,103,862	4,047,664	4,648,190	93,914	0
22 DeliveryChg_Rev	315,537,962	4,285,920	242,091,158	8,548,584	46,282,346	1,396,692	3,792,899	1,032,150	3,921,610	4,186,604		
23 GCR_Revenue	369,289,835	5,060,144	285,823,375	9,597,822	52,806,907	1,572,255	3,320,606	1,069,509	4,175,755	5,863,462		
24 InterGas_Rev	7,919,560										7,919,560	
25 USEC_Rev	110,827,229	1,438,805	81,271,223	3,383,641	18,319,158	552,660	1,500,821	561,251	2,132,449	1,667,221		
26 REC_Rev	1,211,839	15,733	888,659	36,998	200,311	6,043	16,411	6,137	23,317	18,230		
27 CustChg_Rev	73,548,796	4,743,924	62,213,076	1,167,912	4,203,468	135,950	331,200	71,712	126,054	461,586	93,914	
28 CRP_Diff	77,492,348	159,489	77,332,859									
29 Senior_Disc	10,529,619	163,307	10,344,927									
30 Meter_Invest	139,545,661	7,535,589	98,823,714	6,032,320	21,711,107	379,182	923,758	370,396	976,612	637,975	185,762	1,969,247
31 Service_Invest	1,509,873,267	97,085,722	1,273,207,882	23,901,644	86,025,140	2,047,180	4,987,320	1,467,606	5,272,675	8,219,429	2,328,018	5,330,650

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
DESIGN DAY SENDOUT (MCF)
Provided by PGW Gas Model

Line	Classes	Type	2009-2010		
			Sales mcf	Firm Transport mcf	Total Sendout mcf
1	Residential Non-Heat	Non-Heat	5,775	-	5,775
2	Residential Heat	Heat	523,381	-	523,381
3	Commercial Non-Heat	Non-Heat	9,142	3,928	13,069
4	Commercial Heat	Heat	86,147	-	86,147
5	Industrial Non-Heat	Non-Heat	1,764	654	2,418
6	Industrial Heat	Heat	5,552	24,707	30,260
7	Municipal Non-Heat	Non-Heat	3,188	1,373	4,562
8	Municipal Heat	Heat	8,587	3,489	12,077
9	Housing Auth GS	Heat	10,163	7,007	17,169
10	TOTAL		653,699	41,159	694,858
11					
12	Allocator				
				DesDay-Supp	

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Gas Sendor Allocated
Billed Sales and Transport mcf for All Customer Classes

Line	Class	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	TOTAL
1	Residential Non-Heat	33,672	38,280	54,504	75,031	104,371	94,443	79,373	62,811	42,668	40,765	34,310	32,838	693,066
2	Residential Heat	692,457	1,110,861	2,813,480	5,019,543	8,208,133	7,255,247	5,717,997	3,988,346	1,844,019	980,016	774,265	743,624	39,147,998
3	Commercial Non-Heat	90,598	103,608	133,970	172,574	214,948	197,374	171,830	138,722	106,069	112,218	95,820	92,154	1,629,885
4	Commercial Heat	231,381	361,260	716,419	1,169,355	1,672,836	1,476,293	1,185,101	804,798	424,517	297,088	246,907	238,302	8,824,257
5	Industrial Non-Heat	12,912	16,748	23,449	32,257	38,030	34,357	29,411	21,294	15,361	15,757	13,551	13,087	266,214
6	Industrial Heat	18,415	32,395	63,267	103,028	137,012	120,211	96,510	61,436	31,842	22,198	18,631	17,994	722,939
7	Municipal Non-Heat	10,666	16,527	25,829	37,698	42,369	37,498	31,377	19,930	13,445	12,971	11,214	10,828	270,352
8	Municipal Heat	11,449	47,565	108,803	186,798	218,037	185,953	145,630	70,227	27,565	9,316	8,053	7,795	1,027,191
9	Housing Auth GS	19,177	40,498	78,502	126,895	151,743	131,580	105,602	59,845	31,052	21,687	18,574	17,938	803,093
10	Interruptible Sales	18,918	49,041	86,911	135,288	141,540	120,532	99,262	56,065	24,043	11,991	13,332	13,565	770,488
11	GTS / IT Trans	837,042	1,060,507	1,281,527	1,618,764	1,760,051	1,537,455	1,457,157	1,121,619	932,101	805,919	832,747	832,748	14,077,637
12														
13	TOTAL	1,976,687	2,877,290	5,386,661	8,677,231	12,689,070	11,190,943	9,119,250	6,405,093	3,492,682	2,329,926	2,067,404	2,020,873	68,233,110
14														
15	Heat	919,244	1,494,327	3,579,572	6,273,715	9,938,601	8,776,023	6,936,760	4,785,589	2,258,403	1,264,361	1,011,419	972,544	48,210,558
16	Non-Heat	122,967	144,347	195,520	260,738	331,456	301,744	258,753	202,720	147,928	151,048	128,631	123,617	2,369,469
17	Interruptible	18,918	49,041	86,911	135,288	141,540	120,532	99,262	56,065	24,043	11,991	13,332	13,565	770,488
18	FT	78,516	129,068	243,131	388,726	517,422	455,189	367,318	239,100	130,207	96,607	81,275	78,399	2,804,958
19	GTS / IT	837,042	1,060,507	1,281,527	1,618,764	1,760,051	1,537,455	1,457,157	1,121,619	932,101	805,919	832,747	832,748	14,077,637
20	TOTAL	1,976,687	2,877,290	5,386,661	8,677,231	12,689,070	11,190,943	9,119,250	6,405,093	3,492,682	2,329,926	2,067,404	2,020,873	68,233,110
21														
22	GCR Sales	1,042,211	1,638,674	3,775,092	6,534,453	10,270,057	9,077,767	7,195,513	4,988,309	2,406,331	1,415,409	1,140,050	1,096,161	50,580,027

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Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Customer Choice Program (IT) FORECAST FY 2009-10

Line	IT Rate	Customers	Volume mcf	Volumetric Revenue	Customer Charge Revenue	Total Revenue	Unit Volumetric Charge	Per Customer Charge
1	IT2	2	26,053	96,253	1,800	98,053	3.6946	900
2	IT3	32	542,702	929,714	57,600	987,314	1.7131	1,800
3	IT5	5	261,804	218,847	9,000	227,847	0.8359	1,800
4	IT6	3	76,964	63,542	9,000	72,542	0.8256	3,000
5	ITA	44	167,516	314,230	66,000	380,230	1.8758	1,500
6	ITB	117	2,125,424	1,929,803	315,900	2,245,703	0.9080	2,700
7	ITC	33	596,725	419,189	89,100	508,289	0.7025	2,700
8	ITD	33	2,215,881	1,402,458	89,100	1,491,558	0.6329	2,700
9	ITE	13	2,037,701	1,234,606	54,600	1,289,206	0.6059	4,200
10	Incremental	1	17,833	12,661	-	12,661	0.7100	-
11	Negotiated	7	99,176	291,382	10,836	302,218	2.9380	1,548
12	From Int Sales		439,220	360,619	93,000	453,619	0.8210	
13	GTS	5	10,941,274	1,750,985	18,000	1,768,985	0.1600	3,600
14	Suppliers	-	-	-	5,400	5,400		
15	Total	295	19,548,273	9,024,289	819,336	9,843,625		

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
WINTER3 Allocator

Represents Billed Sales mcf for December-February

Line	Class	Dec-09	Jan-10	Feb-10	TOTAL
1	Residential Non-Heat	75,031	104,371	94,443	273,845
2	Residential Heat	5,019,543	8,208,133	7,255,247	20,482,923
3	Commercial Non-Heat	172,574	214,948	197,374	584,896
4	Commercial Heat	1,169,355	1,672,836	1,476,293	4,318,484
5	Industrial Non-Heat	32,257	38,030	34,357	104,644
6	Industrial Heat	103,028	137,012	120,211	360,251
7	Municipal Non-Heat	37,698	42,369	37,498	117,565
8	Municipal Heat	186,798	218,037	185,953	590,788
9	Housing Auth GS	126,895	151,743	131,580	410,218
10	Interruptible Sales	135,288	141,540	120,532	397,360
11					
12	TOTAL	7,058,467	10,929,019	9,653,488	27,640,974
13					
14					

[illegible]

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Meter_Invest Allocator

Line	Classes	Meter Type	Meter Cost	Average Customers	Product (\$000s)	Number X	Weighted Avg Cost
1	Residential Non-Heat	Residential	\$229	32,944	7,536		
2	Residential Heat	Residential	\$229	432,035	98,824		
10	Commercial Non-Heat	C-I	\$1,116	5,407	6,032		
11	Commercial Heat	C-I	\$1,116	19,461	21,711		
12	Industrial Non-Heat	Large C-I	\$1,673	227	379		
13	Industrial Heat	Large C-I	\$1,673	552	924		
14	Municipal Non-Heat	C-I	\$1,116	332	370		
15	Municipal Heat	Large C-I	\$1,673	584	977		
16	Housing Auth GS	Residential	\$229	2,789	638		
17	Interruptible Sales	Interruptible	\$1,442	129	186		
18	GTS / IT Trans	GTS	\$6,675	295	1,969		
19				494,754	139,546		
21							
Installed Meters- 2006-2008 Installed Costs Per Meter							
22	Meter Size	Typical Use	Number	Material	Labor	Total	Meter Type
23	L250- Diaphragm	Residential	4,538	\$62	\$157	\$219	Residential
24	L425- Diaphragm	Residential	150	\$142	\$157	\$299	Residential
25	L630- Diaphragm	Residential	100	\$366	\$183	\$549	Residential
26			4,788			1,095,207	
28	L800	Comm / Industrial	44	\$873	\$243	\$1,116	C-I
30	Large C-I Meters					49,089	Large C-I
C-I X 150%							
32	1.5M- Rotary	LBS / BPS	65	\$1,018	\$286	\$1,304	
33	2M- Rotary	LBS / BPS	77	\$1,032	\$329	\$1,361	
34	3M- Rotary	LBS / BPS	71	\$1,035	\$329	\$1,364	
35	5M- Rotary	LBS / BPS	87	\$1,054	\$413	\$1,467	
36	7M- Rotary	LBS / BPS	22	\$1,280	\$413	\$1,693	
37	11M- Rotary	LBS / BPS	22	\$1,540	\$491	\$2,031	
38			344			496,005	Interruptible
40	X-Large Interruptible						X-Large Interr
Large Interr X 200%							
42	16M- Rotary	GTS	19	\$2,080	\$491	\$2,571	
43	4" Turbo	GTS	1	\$1,884	\$491	\$2,375	
44	6" Turbo	GTS	6	\$2,351	\$754	\$3,105	
45	8" Turbo	GTS	2	\$3,107	\$754	\$3,861	
46	12" Turbo	GTS	4	\$32,911	\$1,096	\$34,007	
47			32			213,613	GTS
							\$6,675

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Service_Invest Allocator

Line	Classes	Service	Service Cost	Average Customers	Product (\$000s)
1	Residential Non-Heat	Residential	2,947	32,944	97,086
2	Residential Heat	Residential	2,947	432,035	1,273,208
3	Commercial Non-Heat	Commercial	4,421	5,407	23,902
4	Commercial Heat	Commercial	4,421	19,461	86,025
5	Industrial Non-Heat	Industrial	9,035	227	2,047
6	Industrial Heat	Industrial	9,035	552	4,987
7	Municipal Non-Heat	Commercial	4,421	332	1,468
8	Municipal Heat	Commercial	9,035	584	5,273
9	Housing Auth GAS	Residential	2,947	2,789	8,219
10	Interruptible Sales	Large	18,070	129	2,328
11	GTS / IT Trans	Large	18,070	295	5,331
12				494,754	1,509,873
13					

		Average 2005-Recent	2008-09*	Installed For
14				
15	Cost used in COSS for 1.25" and smaller	Residential	2,782	2,947 Residential and PHA-GS
16				
17	Cost used in COSS for 1.25" and larger for Commercial	Commercial	4,173	4,421 Commercial and NonHeat Muni
18	Source: 150% X Cost of 1.25" Residential			
19				
20	Cost used in COSS for 2" and larger	Industrial	9,350	9,035 Industrial, Muni Heat PHA-PHA, NGV and BPS Small.
21				
22	Cost used in COSS for larger customers	Large	18,700	18,070 BPS Large, BPS A/C, and LBS Small
23	Source: 200% X Cost for 2"			
24				
25	Cost used in COSS for largest customers	Large	28,050	27,105 LBS Large-Indirect and GTS Transport
26	Source: 300% X Cost for 2"			
27				
28	Cost used in COSS for largest customers	Largest	56,100	54,210 XLarge-Indirect and Co-Gen
29	Source: 600% X Cost for 2"			
30				
31				

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
ACCT903 Allocator

Listed below is a listing of the subaccounts in Account 903, and the allocation base used for each subaccount.
Allocation of the subaccount costs among the rate classes is presented below.

Line	Customer Records & Collection- Account 903	Sub-Account	% Total	Dollars (\$000s)	Sub-Allocator	Description					
1	Commercial Resource Center	903,007	4.0%	1,172,000	Cust_Comm_Ind	Customer Count- Comm. and Indu.					
2	Customer Service - District Offices - Labor	903,130	7.7%	2,290,742	Cust_xL	Cust Count Except Large					
3	Customer Service - District Offices - Supplies & Expense	903,131	4.7%	1,390,250	Cust_xL	Cust Count Except Large					
4	Customer Service - Telephone Service - Labor	903,140	22.6%	6,708,875	Cust_Avg	Customer Count- Average					
5	Customer Service - Telephone Service - Supplies & Expense	903,141	7.0%	2,088,050	Cust_Avg	Customer Count- Average					
6	Collection - Field	903,413	13.8%	4,076,081	Over60-Dol	Accounts Over 60 Days- \$					
7	Collection - Office	903,414	17.0%	5,035,919	Over60-Dol	Accounts Over 60 Days- \$					
8	Acct Mgmt - Bill Preparation Office	903,416	10.8%	3,205,700	Cust_Avg	Customer Count- Average					
9	Acct Mgmt - Mail Receipts	903,700	4.5%	1,343,013	Cust_Avg	Customer Count- Average					
10	VP Customer Affairs	9030XX	0.5%	160,660	Cust_Avg	Customer Count- Average					
11	Account Management	903,710	7.3%	2,158,287	Cust_Res	Customer Count- Residential					
12			100.0%	29,629,577							
13											
14	Collection - Revenues - Bill Paid Turn Ons & Dig Ups	903,490	Revenue	(1,972,000)	Over60-Dol	Accounts Over 60 Days- \$					
15	Account Balance			27,657,577							
16											
17											
18											
19											
20	Cust_Avg	AMOUNT	2	3	4	5	6	7	8	9	10
21	Cust_xL	Residential	Non-Heat	Heat	Commercial	Commercial Heat	Industrial	Industrial Heat	Municipal	Municipal Heat	Housing
22	Over60-Dol	899	11,794	3,217	148	531	6	15	9	16	76
23	Cust_Res	245	8,079	119	40	145	2	4	2	4	21
24	Cust_Comm_Ind	188	1,993	0	0	645	26	55	0	0	0
25		152	0	0	244	879	10	25	0	0	13
26		1,172	0	25,084	552	2,200	44	99	12	20	110
27	Acct903 Allocator	29,630	1,484	25,084	552	2,200	44	99	12	20	110
28	Cust_Avg	Interruptible	GTS / IT Trans								
29	Cust_xL	Sales	4	8							
30	Over60-Dol	0	0	0							
31	Over60-Dol	0	0	0							
32	Cust_Comm_Ind	0	0	13							
33	Acct903 Allocator	4	21								

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
ACCT908 Allocator

Listed below is a listing of the subaccounts in Account 908, and the allocation base used for each subaccount.
Allocation of the subaccount costs among the rate classes is presented below.

Line	Customer Service & Informational Expenses	Sub-Account	% Total	Dollars (\$000s)	Sub-Allocator	Description	1	2	3	4	5	6	7	8	9	10
1	Marketing - Residential Sales	908,102	17.2%	1,033	Cust_Res	Residential Customers, PHA-GS										
2	VP Customer Affairs - Conservation Works Program	908,108	45.4%	2,730	Cust_Res	Residential Customers, PHA-GS										
3	Less: Recovered in USEC		(38.8%)	(2,330)	Cust_Res	Residential Customers, PHA-GS										
4	VP Customer Affairs - LIHEAP Program	908,109	17.6%	1,061	Cust_Res	Residential Customers, PHA-GS										
5	Marketing - Marketing Services	908,110	41.1%	2,472	Cust_xL	Cust Count Except Large										
6	Marketing - Technical Support	908,113	3.1%	187	Cust_Avg	Customer Count- Average										
7	Marketing - Industrial / Major Accounts	908,162	14.0%	843	Cust_Ind	Industrial Customers										
8	Customer Service - Quality Assurance	908XXX	0.2%	14	Cust_Avg	Customer Count- Average										
9	Account Balance		100.0%	6,011												
10																
11																
12																
13																
14	Cust_Avg	201	13	176	Heat	Commercial Non-Heat										
15	Cust_Res	2,494	176	2,303	Heat	Commercial Non-Heat										
16	Cust_Ind	843	0	0	0	Commercial Non-Heat										
17	Acct908 Allocator	3,538	189	2,479	2	Commercial Non-Heat										
18																
19																
20	Cust_Avg															
21	Cust_Res															
22	Cust_Ind															
23	Acct908 Allocator															

Interruptible	GTS / IT Trans
Sales	
0	0
0	0
0	232
0	232

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
MeterRead Allocator

Line	Customer Accounts Expenses - Meter Reading Special	Subaccount	% Total	Dollars (\$000s)	SubAllocator	Description														
1	Meter Reading Scrap/Special	902,412	55.3%	449	Tariff_Rev	Tariff Revenue														
2	Meter Reading AMR Program	902,415	44.7%	363	Cust_Avg	Customer Count- Average														
3	Account Balance		100.0%	811																
4																				
5																				
6																				
7																				
8	Tariff_Rev																			
9	Cust_Avg																			
10																				
11	MeterRead Allocator																			
12																				
13	Tariff_Rev																			
14	Cust_Avg																			
15																				
16	MeterRead Allocator																			

AMOUNT	2	3	4	5	6	7	8	9	10
	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	Housing
	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Auth GS
449	8	343	12	62	2	5	1	5	6
363	24	317	4	14	0	0	0	0	2
811	32	660	16	76	2	5	2	6	8

Interruptible	GTS / IT Trans
Sales	
4	0
0	0
4	0

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Account Aging
Accounts Receivable Aging by Customer Class

Aging as of 06/30/2009 (\$000s)						
Line	Classes	Current	30 Days	60 Days	90 Days and Over	OVER60-D Total Over 60 Allocator
1	Residential Non-Heat	30	21	15	98	113
2	Residential Heat	1,271	904	652	4,220	4,873
3	Commercial Non-Heat	75	32	12	60	72
4	Commercial Heat	407	174	65	324	389
5	Industrial Non-Heat	18	10	2	13	16
6	Industrial Heat	39	20	5	28	33
7	Municipal Non-Heat					0
8	Municipal Heat					0
9	Housing Auth GS					0
10	Interruptible Sales					0
11	GTS / IT Trans					0
###	Total	1,840	1,161	752	4,744	5,496
						100.0%

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Write-Offs
Actual Write-Off Dollars

Line	Classes	WRITE_OFF FY 2008	FY 2008 % Write-Off	WRITE_OFF FY 2007	FY 2007 % Write-Off	WRITE_OFF FY 2006	FY 2006 % Write-Off	WRITE_OFF Allocator
1	Residential Non-Heat	875	2.3%	905	2.2%	1,906	2.2%	2.2%
2	Residential Heat	37,673	97.6%	38,953	96.4%	82,008	95.3%	96.4%
3	Commercial Non-Heat	11	0.0%	77	0.2%	309	0.4%	0.2%
4	Commercial Heat	57	0.1%	418	1.0%	1,668	1.9%	1.0%
5	Industrial Non-Heat	0	0.0%	21	0.1%	51	0.1%	0.0%
6	Industrial Heat	0	0.0%	44	0.1%	109	0.1%	0.1%
7	Municipal Non-Heat		0.0%		0.0%		0.0%	0.0%
8	Municipal Heat		0.0%		0.0%		0.0%	0.0%
9	Housing Auth GS		0.0%		0.0%		0.0%	0.0%
10	Interruptible Sales		0.0%		0.0%		0.0%	0.0%
11	GTS / IT Trans		0.0%		0.0%		0.0%	0.0%
###	Total	38,616	100.0%	40,418	100.0%	86,051	100.0%	100.0%

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
GTS-DIR-MAINS, GTS-DIR-EXP, GTS-DIR-ACCDEP

Line	Allocator Name	TOTAL (\$000s)
1		
2	GTS-Dir-Mains	
3	<u>Directly Assigned Cost of Mains:</u>	
4	Customer #1	7,292
5	Customer #2	1,654
6	Customer #3	128
7	Original Cost	9,074
8	Contribution received	(1,500)
9		<u>7,574</u>
10	The cost of Mains installed for individual customers is directly assigned.	
11		
12		
13	GTS-Dir-DeprExp	
14	Depreciation expense, 10 year contract	
15	Depreciation expense, 45 years average	<u>0</u>
16		
17	Depreciation expense for these Mains is adjusted to account for the 10-year contracts with the customers.	
18	Depreciation life usually used for Mains is approximately 45-years.	
19		
20		
21	GTS-Dir-AccDep	
22	Annual difference in Depreciation expense	7,574
23	Number of years- 10 (through FYE 2009)	<u>7,574</u>
24		

Test Year 2010			Current PUC Approved Tariff Rates					Amounts in \$000s					
No. of Customers	No. of Annual Bills	Annual Deliveries (mcf)	Monthly Cust. Charge	GCR Charge	Univ. Service Charge	Restr. and Cons. Educ. Charge	Delivery Charge	Cust. Charge Revenue	GCR Charge Revenue	Univ. Service Charge Revenue	Restr. & Cons. Ed. Charge Rev.	Delivery Charge Revenue	Total Full Tariff Revenue
1 Non-Heating:													
2 Residential	372,021	658,616	\$12.00	\$7,301.10	\$2,0760	\$0.0227	\$6,1840	4,464	4,809	1,367	15	4,073	14,728
3 Residential-Senior	23,306	34,450	\$12.00	\$7,301.10	\$2,0760	\$0.0227	\$6,1840	280	252	72	1	213	817
4 Commercial	60,300	1,314,572	\$18.00	\$7,301.10	\$2,0760	\$0.0227	\$5,2449	1,085	9,598	2,729	30	6,895	20,337
5 Industrial	2,467	215,345	\$50.00	\$7,301.10	\$2,0760	\$0.0227	\$5,2465	123	1,572	447	5	1,130	3,277
6 Municipal/MS	114	1,368	\$18.00	\$7,301.10	\$2,0760	\$0.0227	\$3,8178	25	1,070	304	3	559	1,961
7 Total Non-Heat Firm			459,462	2,369,469				5,977	17,300	4,919	54	12,870	41,120
9 Heating:													
10 Residential	4,803,683	36,122,041	\$12.00	\$7,301.10	\$2,0760	\$0.0227	\$6,1840	57,644	263,731	74,989	820	223,379	620,563
11 Residential-Senior	31,728	380,740	\$12.00	\$7,301.10	\$2,0760	\$0.0227	\$6,1840	4,569	22,093	6,282	69	18,712	51,725
12 Commercial	18,271	219,246	\$18.00	\$7,301.10	\$2,0760	\$0.0227	\$5,2449	3,946	52,807	15,015	164	37,935	109,868
13 Industrial	510	6,120	\$50.00	\$7,301.10	\$2,0760	\$0.0227	\$5,2465	306	3,321	944	10	2,386	6,967
14 Municipal/MS	408	4,891	\$18.00	\$7,301.10	\$2,0760	\$0.0227	\$3,8178	88	4,176	1,187	13	2,184	7,648
15 PHA Rate 8	833	9,993	\$18.00	\$7,301.10	\$2,0760	\$0.0227	\$5,1889	180	4,334	1,232	13	3,080	8,841
16 PHA/GS	1,889	22,672	\$12.00	\$7,301.10	\$2,0760	\$0.0227	\$5,2817	272	1,481	421	5	1,071	3,249
17 PHA/GS- Senior	67	804	\$12.00	\$7,301.10	\$2,0760	\$0.0227	\$5,2817	10	48	14	0	35	107
Total Heat Firm			5,448,149	48,210,558				67,015	351,990	100,085	1,094	288,782	808,967
Total Heat & Non-Heat Firm			5,907,611	50,580,027				72,992	369,290	105,004	1,148	301,652	850,087
21 Firm Transport													
22 Non-Heating:													
23 Residential	0	0	\$12.00		\$2,0760	\$0.0227	\$6,1840	0	0	0	0	0	0
24 Commercial	382	4,584	\$18.00		\$2,0760	\$0.0227	\$5,2449	83	655	7	1,654	2,398	2,398
25 Industrial	21	252	\$50.00		\$2,0760	\$0.0227	\$5,2465	13	106	1	267	386	386
26 Municipal/MS	218	2,616	\$18.00		\$2,0760	\$0.0227	\$3,8178	47	257	3	473	780	780
Total Non Heat FT			7,452	490,048				142	0	1,017	11	2,394	3,564
29 Heating:													
30 Residential	0	0	\$12.00		\$2,0760	\$0.0227	\$6,1840	0	0	0	0	0	0
31 Commercial	1,190	14,280	\$18.00		\$2,0760	\$0.0227	\$5,2449	257	3,304	36	8,347	11,945	11,945
32 Industrial	42	504	\$50.00		\$2,0760	\$0.0227	\$5,2465	25	557	6	1,407	1,995	1,995
33 Municipal/MS	176	2,112	\$18.00		\$2,0760	\$0.0227	\$3,8178	38	945	10	1,738	2,732	2,732
Total Heat FT			1,408	16,896	2,314,910			320	0	4,806	53	11,492	16,671
Total FT			2,029	24,348	2,804,958			462	0	5,823	64	13,886	20,235
36													
Total Interruptible			129	1,546	770,488			94				7,920	8,013
Total PGW			494,459	5,933,505	54,155,473			73,549	369,290	110,827	1,212	323,458	878,335
39 GTS / IT Revenue												315,538	9,844
40 SSPC GCR / Rounding												189	189
41 Current Tariff Revenue at Full Tariff Rates												888,368	888,368
42 Less: GCR Revenue												369,290	369,290
43 Distribution Tariff Revenue												519,078	519,078

COMPANY'S PROPOSED REVENUE ALLOCATION

[illegible]

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)
Development of Company's Proposed Delivery Charges

	Tentative Revenue Allocation	Customer Charge Revenue	USEC / REC	Distribution Charge Revenue	Annual Sales (mcf)	Proposed Delivery Charge Rate (\$ / mcf)
1 Residential:						
2 Residential Non-Heat	11,261	4,464	1,382		658,616	
3 Residential Non-Heat-Senior		280	72		34,450	
4 Residential Heat	430,058	57,644	75,809		36,122,041	
5 Residential Heat-Senior		4,569	6,351		3,025,947	
6 Residential Non-Heat FT		0	0		0	
7 Residential Heat FT		0	0		0	
8	441,319	66,957	83,614	290,747	39,841,054	\$7.2977
9						
10 PHA:						
11 PHA/GS (a)	1,748	272	426		202,798	
12 PHA/GS- Senior (a)	58	10	14		6,626	
13	1,806	282	440	1,084	209,424	\$5.1784
14						
15 Commercial:						
16 Commercial Non-Heat	12,757	1,085	2,759		1,314,572	
17 Commercial Heat		3,946	15,179		7,232,733	
18 Commercial Non-Heat FT	67,125	83	662		315,313	
19 Commercial Heat FT		257	3,340		1,591,524	
20	79,882	5,371	21,940	52,571	10,454,142	\$5.0287
21						
22 Industrial:						
23 Industrial Non-Heat	2,395	123	452		215,345	
24 Industrial Heat		306	955		454,809	
25 Industrial Non-Heat FT	6,493	13	107		50,869	
26 Industrial Heat FT		25	563		268,130	
27	8,888	467	2,076	6,345	989,153	\$6.4144
28						
29 Municipal:						
30 Municipal Non-Heat	1,572	25	307		146,486	
31 Municipal Heat		88	1,200		571,935	
32 Municipal Non-Heat FT	5,805	47	260		123,866	
33 Municipal Heat FT		38	955		455,256	
34	7,377	198	2,723	4,456	1,297,543	\$3.4344
35						
36 PHA Rate 8 (a)	4,453	180	1,246	3,027	593,669	\$5.0990
37						
38 Totals	543,724	73,455	112,039	358,230	53,385	
39 (a) Actual revenue at current rates						

Philadelphia Gas Works

Allocated Class COS Study - 2009

Revenue at Company's Proposed Rates

Rate Year 2010

Company's Proposed Rate

	No. of Customers	No. of Annual Bills	Annual Sales (mcf)	Cust. Charge	Delivery Charge
--	---------------------	------------------------	-----------------------	-----------------	--------------------

1 Non-Heating:

2 Residential

3 Residential-Senior

4 Commercial

5 Industrial

6 Municipal/MS

7 Total Non-Heat Firm

8

9 Heating:

10 Residential

11 Residential-Senior

12 Commercial

13 Industrial

14 Municipal/MS

15 PHA Rate 8

16 PHA/GS

17 PHA/GS- Senior

18 Total HeatFirm

19 Total Firm Sales

20

21 Firm Transport

22 Non-Heating:

23 Residential

24 Commercial

25 Industrial

26 Municipal/MS

27 Total Non Heat FT

28

29 Heating:

30 Residential

31 Commercial

32 Industrial

33 Municipal/MS

34 Total Heat FT

35 Total FT

36

37 Interruptible:

38 Total PGW

39 GTS / IT Revenue

40

41 Proposed Tariff Revenue at Full Tariff Rates

42 Less GCR Revenue

43 Distribution Tariff Revenue at Proposed Rates

44

45

46

Amounts in \$000s				
Cust.	GCR	USEC/RE	Delivery	Total Full
Revenue	Revenue	C	Revenue	Tariff Rev.
4,464	4,809	1,382	4,806	15,461
280	252	72	251	855
1,085	9,598	2,759	6,611	20,053
123	1,572	452	1,381	3,529
25	1,070	307	503	1,905
5,977	17,300	4,973	13,553	41,803
57,644	263,731	75,809	263,608	660,792
4,569	22,093	6,351	22,082	55,095
3,946	52,807	15,179	36,371	108,304
306	3,321	955	2,917	7,498
88	4,176	1,200	1,964	7,428
180	4,334	1,246	3,027	8,787
272	1,481	426	1,050	3,228
9,648	48	14	34	106
67,015	351,990	101,179	331,055	851,239
72,992	369,290	106,152	344,607	893,042
0	0	0	0	0
83	662	662	1,586	2,330
13	107	107	326	446
47	260	260	425	732
142	1,028	1,028	2,337	3,508
0	0	0	0	0
257	3,340	3,340	8,003	11,600
25	563	563	1,720	2,308
38	955	955	1,564	2,557
320	4,858	4,858	11,287	16,465
462	5,887	5,887	13,624	19,973
94	7,920	7,920	8,013	15,933
73,549	369,290	112,039	366,151	921,029
				9,844

Target
Current Rates
Actual Increase

230,872
369,290
561,583
42,504
519,080
42,502

Philadelphia Gas Works
Allocated Class COS Study - 2009
Summary of Company's Proposed Revenue Allocation and Rate Design- Firm Sales and Firm Transportation

Line	Rate Class	2009 Rate Case Proposed Increase (Decrease)		Docket R-00061931 Compliance Filing (2006)		Variable Charge- Delivery Rate per mcf		
		Distributio n Revenue Increase (Decrease)	Return on Rate Base	Relative Return	Return on Rate Base	2009 Rate Case Proposed)	2008	
							Extraordinary Rate Case Compliance Filing	Docket R- 00061931 Compliance Filing (2006)
1	Average	7.9%	9.5%	1.00				
2								
3	Residential	10.7%	8.8%	0.93	7.8%	\$ 7.2977	\$ 6.1840	\$ 4.9894
4								
5	Commercial	(2.8%)	12.2%	1.28	11.5%	\$ 5.0287	\$ 5.2449	\$ 4.3711
6								
7	Industrial	14.8%	9.8%	1.03	12.9%	\$ 6.4144	\$ 5.2465	\$ 4.3684
8								
9	Municipal	(6.4%)	11.1%	1.17	10.1%	\$ 3.4344	\$ 3.8178	\$ 3.2525
10								
11	PGA Total	(1.2%)	14.0%	1.46	14.2%			
12	PHA Rate 8					\$ 5.0990	\$ 5.1889	\$ 4.3607
13	PHA GS					\$ 5.1784	\$ 5.2817	\$ 4.2779

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 (\$000s)
GAS SUPPLY COSTS IN BASE RATES

	Total	Resid.		Comm.		Indu.		Muni		PHA	Interr.	GTS / IT
		Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat			
Commodity Uncollectibles												
Uncollectible	34,917	782	33,664	67	363	13	27	0	0	0	0	0
Uncollectible CRP	8,482	110	6,220	259	1,402	42	115	43	163	128	0	0
Total Uncollectible	43,399	892	39,884	326	1,765	55	142	43	163	128	0	0
Non-gas revenue	511,161	10,489	386,614	13,142	69,030	2,092	5,643	1,672	6,205	6,336	94	9,844
GCR revenue	369,290	5,060	285,823	9,598	52,807	1,572	3,321	1,070	4,176	5,863	0	0
Total revenue	880,450	15,549	672,437	22,740	121,837	3,664	8,964	2,741	10,381	12,199	94	9,844
Commodity portion	42%	33%	43%	42%	43%	43%	37%	39%	40%	48%	0%	0%
Commod. Uncoll.	18,366	290	16,953	138	765	24	53	17	66	61	0	0
Delivery mcf	70,197,298	718,203	40,567,863	1,689,000	9,144,308	275,869	749,160	280,158	1,064,447	832,221	798,433	14,077,637
Cost per mcf	\$0.26164	Residential	\$0.4177	Commercial	\$0.0833	Industrial	\$0.0745	Municipal	\$0.0613	\$0.0737	\$0.0000	\$0.0000
Regulatory Costs												
PUC Assessment	2,601	83	1,957	55	284	7	40	9	28	31	12	94
Cost per mcf	\$0.0371	Residential	\$0.0494	Commercial	\$0.0313	Industrial	\$0.0457	Municipal	\$0.0277	\$0.0378	\$0.0145	\$0.0067
Commodity-related assessment	1,053	27	832	23	123	3	15	3	11	15	0	0
Cost per mcf	\$0.0150	Residential	\$0.0208	Commercial	\$0.0135	Industrial	\$0.0173	Municipal	\$0.0111	\$0.0182	\$0.0000	\$0.0000