

<u>Line</u>	<u>Description</u> (a)	<u>Pro Forma Dk Sales</u> (b)	<u>Dk Adjusted for Distribution Losses</u> (c)	<u>Commodity Charge</u> (d)	<u>Pro Forma Cost of Gas</u> (e)
1	Residential	3,591,973	3,628,256	\$ 4.664	\$ 16,922,184
2	Firm General Service	2,943,605	2,973,338	\$ 4.664	\$ 13,867,650
3	Small Interruptible	28,213	28,498	\$ 3.289	\$ 93,730
4	Large Interruptible	388,027	391,946	\$ 3.289	\$ 1,289,112
5	Total	<u>6,951,818</u>	<u>7,022,038</u>		<u>32,172,676</u>
6					
7	Per Books Cost of Gas				\$ 43,342,839
8					
9	<b>Pro Forma Cost of Gas Adjustment</b>				<b>\$ (11,170,163)</b>

**Sources:**

Lines 1 through 4, column b: Basil Copeland weather normalization  
Line 1, column c: line 1 column b divided by .99 (loss factor of 1% from Schedule H-1 page 3 of 22)  
Lines 1 through 4, column d: DR4-2 Attachment A page 3 of 4  
Line 1, column e: line 1 column c times line 1 column d  
Line 2, column c: line 1 column b divided by .99 (loss factor of 1% from Schedule H-1 page 3 of 22)  
Line 2, column e: line 2 column c times line 2 column d  
Line 3, column c: line 1 column b divided by .99 (loss factor of 1% from Schedule H-1 page 3 of 22)  
Line 3, column e: line 3 column c times line 3 column d  
Line 4, column c: line 1 column b divided by .99 (loss factor of 1% from Schedule H-1 page 3 of 22)  
Line 4, column e: line 4 column c times line 4 column d  
Line 5, column b: Sum of lines 1 through 4 column b  
Line 5, column c: Sum of lines 1 through 4 column c  
Line 5, column e: Sum of lines 1 through 4 column e  
Line 7, column e: Statement H page 1 of 3  
Line 9, column e: line 5 column e minus line 7 column e