

ENSTAR Natural Gas Company  
Standard Construction Cost Calculation  
3-Year Average 2015-2017

	2014 Total Mains	Percentage allocated (rounded)	2014 2" Mains	2014 Per Ft 318,244	2015 Total Mains	Percentage allocated (rounded)	2015 2" Mains	2015 Per Ft 129,803	2016 Total Mains	Percentage allocated (rounded)	2016 2" Mains	2016 Per Ft 86,345	2017 Total Mains	Percentage allocated (rounded)	2017 2" Mains	2017 Per Ft 85,751	2018 Total Mains	Percentage allocated (rounded)	2018 2" Mains	2018 Per Ft 104,231	2014-2018 Total Mains	2014-2018 2" Mains	2014-2018 Per Ft 724,374
<b>Direct Costs:</b>																							
Materials																							
Direct	905,226		631,400	\$ 1.98	215,284		187,871	\$ 1.45	262,647		171,524	\$ 1.99	156,555		123,525	\$ 1.44	\$ 209,590		186,115	\$ 1.79	\$ 1,749,303.13	\$ 1,300,435	\$ 1.80
Stores Loading	220,614		153,880	\$ 0.48	40,059		34,958	\$ 0.27	54,561		35,632	\$ 0.41	33,327		26,295	\$ 0.31	\$ 35,511		31,533	\$ 0.30	\$ 384,071.45	\$ 282,298	\$ 0.39
Materials	1,125,841		785,280	\$ 2.47	255,342		222,829	\$ 1.72	317,208		207,156	\$ 2.40	189,882		149,820	\$ 1.75	\$ 245,101		217,648	\$ 2.09	\$ 2,133,375	\$ 1,582,733	\$ 2.18
Construction & Engineering Labor																							
Direct	461,495		321,895	\$ 1.01	158,534		138,348	\$ 1.07	121,702		79,479	\$ 0.92	119,038		93,924	\$ 1.10	\$ 210,780		187,171	\$ 1.80	\$ 1,071,550.16	\$ 820,817	\$ 1.13
P/R & Trans Loading	179,217		125,004	\$ 0.39	57,224		49,937	\$ 0.38	45,812		29,918	\$ 0.35	41,468		32,719	\$ 0.38	\$ 93,178		82,742	\$ 0.79	\$ 416,898.09	\$ 320,320	\$ 0.44
Construction & Engineering Labor	640,712		446,899	\$ 1.40	215,758		188,285	\$ 1.45	167,514		109,397	\$ 1.27	160,506		126,643	\$ 1.48	\$ 303,958		269,913	\$ 2.59	\$ 1,488,448	\$ 1,141,137	\$ 1.58
Permits, Subcontracting & Other																							
Direct Charges	4,238,546		2,956,406	\$ 9.29	1,236,274		1,078,858	\$ 8.31	969,947		633,432	\$ 7.34	956,716		754,869	\$ 8.80	\$ 1,177,894		1,045,962	\$ 10.04	\$ 8,579,376.79	\$ 6,469,527	\$ 8.93
Permits, Subcontracting & Other	4,238,546		2,956,406	\$ 9.29	1,236,274		1,078,858	\$ 8.31	969,947		633,432	\$ 7.34	956,716		754,869	\$ 8.80	\$ 1,177,894		1,045,962	\$ 10.04	\$ 8,579,377	\$ 6,469,527	\$ 8.93
Supervision, Inspection & Unallocated Direct																							
Direct Labor	917,582		678,387	\$ 2.13	1,042,172		886,432	\$ 6.83	1,095,691		760,223	\$ 8.80	798,859		617,581	\$ 7.20	\$ 924,599		825,008	\$ 7.92	\$ 4,778,903.56	\$ 3,767,631	\$ 5.20
Direct Labor	917,582		678,387	\$ 2.13	1,042,172		886,432	\$ 6.83	1,095,691		760,223	\$ 8.80	798,859		617,581	\$ 7.20	\$ 924,599		825,008	\$ 7.92	\$ 4,778,904	\$ 3,767,631	\$ 5.20
<b>Total Direct Costs:</b>	6,922,681	69.75%	4,866,972	\$ 15.29	2,749,546	87.27%	2,376,404	\$ 18.31	2,550,360	65.31%	1,710,208	\$ 19.81	2,105,964	79%	1,648,913	\$ 19.23	\$ 2,651,553	88.80%	2,358,531	\$ 22.63	\$ 16,980,103	\$ 12,961,028	\$ 17.89
W/out O/H (for allocation)	6,005,098		4,188,586		1,707,374		1,489,972		1,454,669		949,984		1,307,105		1,031,332								
O/H (for allocation)																							
<b>A&amp;G Overheads:</b>																							
A&G Salaries	113,378		83,823	\$ 0.26	38,889		33,077	\$ 0.25	37,464		25,993	\$ 0.30	44,561		34,449	\$ 0.40	\$ 67,373		60,116	\$ 0.58	\$ 301,664.09	\$ 237,458	\$ 0.33
Office Supplies & Expense	85,858		63,476	\$ 0.20	24,902		21,181	\$ 0.16	22,825		15,837	\$ 0.18	24,395		18,859	\$ 0.22	\$ 30,533		27,244	\$ 0.26	\$ 188,513.02	\$ 146,597	\$ 0.20
Insurance	47,592		35,186	\$ 0.11	12,511		10,641	\$ 0.08	10,599		7,354	\$ 0.09	11,189		8,650	\$ 0.10	\$ 20,457		18,253	\$ 0.18	\$ 102,347.80	\$ 80,084	\$ 0.11
Employee Benefits	208,216		153,938	\$ 0.48	76,813		65,334	\$ 0.50	61,797		42,876	\$ 0.50	56,512		43,688	\$ 0.51	\$ 106,389		94,930	\$ 0.91	\$ 509,726.71	\$ 400,766	\$ 0.55
DP Expense	1,084		801	\$ 0.00	711		605	\$ 0.00	281		195	\$ 0.00	251		194	\$ 0.00	\$ 13,949		12,446	\$ 0.12	\$ 16,275.62	\$ 14,241	\$ 0.02
Indirect Charges:	456,128		337,224	\$ 1.06	153,826		130,838	\$ 1.01	132,965		92,255	\$ 1.07	136,907		105,840	\$ 1.23	\$ 238,701		212,989	\$ 2.04	\$ 1,118,527	\$ 879,146	\$ 1.21
<b>Other Overheads:</b>																							
Engineering Dept OH	178,292		131,815	\$ 0.41	30,423		25,876	\$ 0.20	180,866		125,491	\$ 1.45	206,882		159,936	\$ 1.87	\$ 340,984		304,256	\$ 2.92	\$ 937,447.65	\$ 747,374	\$ 1.03
Maintenance of Cons Eqpt	213,021		157,491	\$ 0.49	55,330		47,062	\$ 0.36	274,824		190,681	\$ 2.21	267,391		206,714	\$ 2.41	\$ 345,358		308,158	\$ 2.96	\$ 1,155,924.61	\$ 910,106	\$ 1.26
Supplies & Expendables	116,866		86,402	\$ 0.27	33,130		28,179	\$ 0.22	159,162		110,432	\$ 1.28	158,293		122,373	\$ 1.43	\$ 26,787		23,901	\$ 0.23	\$ 494,238.72	\$ 371,267	\$ 0.51
Distrib Dept Supv & Clerical	279,330		206,514	\$ 0.65	81,662		69,458	\$ 0.54	312,667		216,938	\$ 2.51	377,600		291,915	\$ 3.40	\$ 653,542		583,147	\$ 5.59	\$ 1,704,800.67	\$ 1,367,972	\$ 1.89
Damage Claims			\$ -	\$ -	\$ -		\$ 0	\$ -	\$ -		\$ 0	\$ -	\$ -		\$ 0	\$ -	\$ -		\$ 0	\$ -	\$ -	\$ -	\$ -
Interest during Construction	36,840		27,236	\$ 0.09	20,594		17,516	\$ 0.13	25,614		17,772	\$ 0.21	14,543		11,243	\$ 0.13	\$ 53,134		47,411	\$ 0.45	\$ 150,723.86	\$ 121,178	\$ 0.17
Other Overheads:	824,349		609,458	\$ 1.92	221,138		188,091	\$ 1.45	953,134		661,314	\$ 7.66	1,024,710		792,181	\$ 9.24	\$ 1,419,804		1,266,873	\$ 12.15	\$ 4,443,136	\$ 3,517,917	\$ 4.86
<b>Total Indirect Charges:</b>	1,280,477	73.93%	946,682	\$ 2.97	374,964	85.06%	318,929	\$ 2.46	1,086,099	69.38%	753,569	\$ 8.73	1,161,617	77%	898,021	\$ 10.47	\$ 1,658,505	89.23%	1,479,862	\$ 14.20	\$ 5,561,663	\$ 4,397,063	\$ 6.07
<b>Total Costs:</b>	8,203,157		5,813,654	\$ 18.27	3,124,511		2,695,333	\$ 20.76	3,636,459		2,463,777	\$ 28.53	3,267,581		2,546,934	\$ 29.70	\$ 4,310,058		3,838,393	\$ 36.83	\$ 22,541,766	\$ 17,358,091	\$ 23.96

Previous Year Fee	\$ 21.38
% Increase (Decrease)	12.1%
Ceiling Fee (limit to 10% increase)	\$ 23.52
Requested Fee (smaller of calculated or ceiling fee)	\$ 23.52

ENSTAR NATURAL GAS COMPANY  
Rate Base By Customer Class - Gross Plant  
For the Year Ended Dec. 31, 2017

Acct. No.	Description	Cost Classification	Total	Alloc. Factor	G1				G2				G3				G4			
					Customer	Capacity	Commodity	Total	Customer	Capacity	Commodity	Total	Customer	Capacity	Commodity	Total	Customer	Capacity	ommod	Total
<b>PLANT</b>																				
<b>Production and Gathering Plant</b>																				
301	Organization	Capacity	\$ 15,409	D	-	6,592	-	6,592	-	713	-	713	-	1,398	-	1,398	-	2,424	-	2,424
302	Franchises and Consents	Capacity	1,117,022	D	-	477,834	-	477,834	-	51,715	-	51,715	-	101,308	-	101,308	-	175,736	-	175,736
332	Field Lines	Capacity	211,248	D	-	90,367	-	90,367	-	9,780	-	9,780	-	19,159	-	19,159	-	33,235	-	33,235
334	Field M&R Station Equipment	Capacity	175,347	D	-	75,009	-	75,009	-	8,118	-	8,118	-	15,903	-	15,903	-	27,587	-	27,587
			\$ 1,519,026		-	649,801	-	649,801	-	70,326	-	70,326	-	137,768	-	137,768	-	238,981	-	238,981
<b>Transmission Plant</b>																				
365	Land and Land Rights	Capacity	\$ 166,276	S	-	62,507	-	62,507	-	6,765	-	6,765	-	13,454	-	13,454	-	23,476	-	23,476
365	Rights-of-Way	Capacity	170,899	S	-	64,245	-	64,245	-	6,954	-	6,954	-	13,828	-	13,828	-	24,129	-	24,129
366	Structures and Improvements	Capacity	8,564,321	S	-	3,219,506	-	3,219,506	-	348,465	-	348,465	-	692,986	-	692,986	-	1,209,183	-	1,209,183
367	Mains	Capacity	165,337,267	S	-	62,153,707	-	62,153,707	-	6,727,246	-	6,727,246	-	13,378,351	-	13,378,351	-	23,343,704	-	23,343,704
368	Compressor Station Equipment	Capacity	18,603,356	S	-	6,993,387	-	6,993,387	-	756,934	-	756,934	-	1,505,300	-	1,505,300	-	2,626,578	-	2,626,578
369	M&R Station Equipment	Capacity	22,442,624	S	-	8,436,648	-	8,436,648	-	913,146	-	913,146	-	1,815,957	-	1,815,957	-	3,168,638	-	3,168,638
370	Communication Equipment	Capacity	6,415,177	S	-	2,411,598	-	2,411,598	-	261,021	-	261,021	-	519,087	-	519,087	-	905,749	-	905,749
			\$ 221,699,920		-	83,341,597	-	83,341,597	-	9,020,531	-	9,020,531	-	17,938,964	-	17,938,964	-	31,301,457	-	31,301,457
<b>Distribution Plant</b>																				
374	Land and Land Rights	Allocation	\$ 103,732	G	34,586	28,652	-	63,239	2,500	3,101	-	5,601	5,924	6,194	-	12,118	4,652	10,825	-	15,477
375	Structures and Improvements	Allocation	72,739	G	24,252	20,092	-	44,344	1,753	2,175	-	3,928	4,154	4,343	-	8,497	3,262	7,591	-	10,853
376	Mains	Allocation	171,613,976	S.1	-	88,060,413	-	88,060,413	-	9,531,507	-	9,531,507	-	19,045,490	-	19,045,490	-	33,293,123	-	33,293,123
377	Cathodic Protection Main/Svc	Capacity	1,874,683	S.1	-	961,958	-	961,958	-	104,121	-	104,121	-	208,050	-	208,050	-	363,689	-	363,689
378	M&R Station Equip. - General	Capacity	1,669,643	D.2	-	739,165	-	739,165	-	79,998	-	79,998	-	156,714	-	156,714	-	271,847	-	271,847
379	M&R Station Equip. - City Gate	Capacity	1,221,750	D.2	-	540,879	-	540,879	-	58,538	-	58,538	-	114,675	-	114,675	-	198,922	-	198,922
380	Services	Customer	100,564,135	B.1	72,974,385	-	72,974,385	5,275,018	-	-	-	5,275,018	12,498,903	-	-	12,498,903	9,815,829	-	-	9,815,829
381	Meters	Customer	23,808,219	B.1	17,276,439	-	17,276,439	1,248,843	-	-	-	1,248,843	2,959,073	-	-	2,959,073	2,323,864	-	-	2,323,864
382	Meter Installations	Customer	27,373,417	B.1	19,863,526	-	19,863,526	1,435,852	-	-	-	1,435,852	3,402,184	-	-	3,402,184	2,671,855	-	-	2,671,855
383	House Regulators	Customer	290,978	B.1	211,149	-	211,149	15,263	-	-	-	15,263	36,165	-	-	36,165	28,402	-	-	28,402
385	Industrial M&R Station Equip.	Capacity	2,474,503	D.2	-	1,095,483	-	1,095,483	-	118,561	-	118,561	-	232,259	-	232,259	-	402,892	-	402,892
387	Other Equipment	Allocation	5,804,417	G	1,935,304	1,603,280	-	3,538,584	139,895	173,536	-	313,431	331,475	346,576	-	678,051	260,319	605,725	-	866,044
			\$ 336,872,193		112,319,641	93,049,922	-	205,369,562	8,119,124	10,071,536	-	18,190,660	19,237,877	20,114,301	-	39,352,178	15,108,184	35,154,614	-	50,262,798
<b>General Plant</b>																				
		Allocation	\$ 33,988,686	F	19,676,086	5,463,774	-	25,139,860	1,025,155	604,475	-	1,629,631	1,707,117	1,149,960	-	2,857,077	1,047,626	1,941,021	-	2,988,647
106	<b>Completions not Classified</b>	Allocation	\$ -	H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	<b>Construction Work In Progress</b>	Allocation	\$ -	H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL GAS PLANT IN SERVICE</b>			\$ 594,079,824		131,995,727	182,505,093	-	314,500,821	9,144,280	19,766,868	-	28,911,148	20,944,994	39,340,993	-	60,285,987	16,155,810	68,636,074	-	84,791,884

ENSTAR NATURAL GAS COMPANY  
Rate Base By Customer Class - Gross Plant  
For the Year Ended Dec. 31, 2017

Acct. No.	Description	Cost Classification	Total	Alloc. Factor	VLTF			MSFT				IIT/ITS				
					Customer	Capacity	Commodity	Total	Customer	Capacity	Commodity	Total	Customer	Capacity	Commodity	Total
<b>PLANT</b>																
<b>Production and Gathering Plant</b>																
301	Organization	Capacity	\$ 15,409	D	-	3,762	-	3,762	-	236	-	236	-	283	-	283
302	Franchises and Consents	Capacity	1,117,022	D	-	272,750	-	272,750	-	17,144	-	17,144	-	20,535	-	20,535
332	Field Lines	Capacity	211,248	D	-	51,582	-	51,582	-	3,242	-	3,242	-	3,884	-	3,884
334	Field M&R Station Equipment	Capacity	175,347	D	-	42,816	-	42,816	-	2,691	-	2,691	-	3,224	-	3,224
			\$ 1,519,026		-	370,910	-	370,910	-	23,313	-	23,313	-	27,926	-	27,926
<b>Transmission Plant</b>																
365	Land and Land Rights	Capacity	\$ 166,276	S	-	53,084	-	53,084	-	2,959	-	2,959	-	4,031	-	4,031
365	Rights-of-Way	Capacity	170,899	S	-	54,560	-	54,560	-	3,041	-	3,041	-	4,143	-	4,143
366	Structures and Improvements	Capacity	8,564,321	S	-	2,734,155	-	2,734,155	-	152,417	-	152,417	-	207,608	-	207,608
367	Mains	Capacity	165,337,267	S	-	52,783,837	-	52,783,837	-	2,942,471	-	2,942,471	-	4,007,951	-	4,007,951
368	Compressor Station Equipment	Capacity	18,603,356	S	-	5,939,112	-	5,939,112	-	331,080	-	331,080	-	450,965	-	450,965
369	M&R Station Equipment	Capacity	22,442,624	S	-	7,164,796	-	7,164,796	-	399,406	-	399,406	-	544,033	-	544,033
370	Communication Equipment	Capacity	6,415,177	S	-	2,048,042	-	2,048,042	-	114,169	-	114,169	-	155,511	-	155,511
			\$ 221,699,920		-	70,777,585	-	70,777,585	-	3,945,545	-	3,945,545	-	5,374,242	-	5,374,242
<b>Distribution Plant</b>																
374	Land and Land Rights	Allocation	\$ 103,732	G	-	7,297	-	7,297	-	-	-	-	-	-	-	-
375	Structures and Improvements	Allocation	72,739	G	-	5,117	-	5,117	-	-	-	-	-	-	-	-
376	Mains	Allocation	171,613,976	S.1	-	21,683,443	-	21,683,443	-	-	-	-	-	-	-	-
377	Cathodic Protection Main/Svc	Capacity	1,874,683	S.1	-	236,866	-	236,866	-	-	-	-	-	-	-	-
378	M&R Station Equip. - General	Capacity	1,669,643	D.2	-	421,919	-	421,919	-	-	-	-	-	-	-	-
379	M&R Station Equip. - City Gate	Capacity	1,221,750	D.2	-	308,736	-	308,736	-	-	-	-	-	-	-	-
380	Services	Customer	100,564,135	B.1	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	Customer	23,808,219	B.1	-	-	-	-	-	-	-	-	-	-	-	-
382	Meter Installations	Customer	27,373,417	B.1	-	-	-	-	-	-	-	-	-	-	-	-
383	House Regulators	Customer	290,978	B.1	-	-	-	-	-	-	-	-	-	-	-	-
385	Industrial M&R Station Equip.	Capacity	2,474,503	D.2	-	625,307	-	625,307	-	-	-	-	-	-	-	-
387	Other Equipment	Allocation	5,804,417	G	-	408,307	-	408,307	-	-	-	-	-	-	-	-
			\$ 336,872,193		-	23,696,993	-	23,696,993	-	-	-	-	-	-	-	-
	<b>General Plant</b>	Allocation	\$ 33,988,686	F	265	1,306,358	-	1,306,623	177	66,492	-	66,669	177	-	-	177
106	<b>Completions not Classified</b>	Allocation	\$ -	H	-	-	-	-	-	-	-	-	-	-	-	-
107	<b>Construction Work In Progress</b>	Allocation	\$ -	H	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL GAS PLANT IN SERVICE</b>		\$ 594,079,824		265	96,151,846	-	96,152,111	177	4,035,350	-	4,035,527	177	5,402,168	-	5,402,344

ENSTAR NATURAL GAS COMPANY  
Rate Base By Customer Class - Accumulated Depreciation  
For the Year Ended Dec. 31, 2017

Acct. No.	Description	Cost Classification	Total	Alloc. Factor	G1				G2				G3				G4			
					Customer	Capacity	Commodity	Total	Customer	Capacity	Commodity	Total	Customer	Capacity	Commodity	Total	Customer	Capacity	ommod	Total
<b>DEPRECIATION RESERVE</b>																				
<b>Production and Gathering Plant</b>																				
301	Organization	Capacity	\$ (10,709)	D	-	(4,581)	-	(4,581)	-	(496)	-	(496)	-	(971)	-	(971)	-	(1,685)	-	(1,685)
302	Franchises and Consents	Capacity	(472,437)	D	-	(202,097)	-	(202,097)	-	(21,872)	-	(21,872)	-	(42,848)	-	(42,848)	-	(74,326)	-	(74,326)
332	Field Lines	Capacity	(220,837)	D	-	(94,469)	-	(94,469)	-	(10,224)	-	(10,224)	-	(20,029)	-	(20,029)	-	(34,743)	-	(34,743)
334	Field M&R Station Equipment	Capacity	(149,025)	D	-	(63,749)	-	(63,749)	-	(6,899)	-	(6,899)	-	(13,516)	-	(13,516)	-	(23,445)	-	(23,445)
			\$ (853,009)		-	(364,896)	-	(364,896)	-	(39,492)	-	(39,492)	-	(77,363)	-	(77,363)	-	(134,200)	-	(134,200)
<b>Transmission Plant</b>																				
365	Land and Land Rights	Capacity	\$ -	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
365	Rights-of-Way	Capacity	(161,992)	S	-	(60,896)	-	(60,896)	-	(6,591)	-	(6,591)	-	(13,108)	-	(13,108)	-	(22,871)	-	(22,871)
366	Structures and Improvements	Capacity	(2,605,808)	S	-	(979,577)	-	(979,577)	-	(106,025)	-	(106,025)	-	(210,850)	-	(210,850)	-	(367,910)	-	(367,910)
367	Mains	Capacity	(98,146,634)	S	-	(36,895,355)	-	(36,895,355)	-	(3,993,392)	-	(3,993,392)	-	(7,941,586)	-	(7,941,586)	-	(13,857,166)	-	(13,857,166)
368	Compressor Station Equipment	Capacity	(4,390,820)	S	-	(1,650,600)	-	(1,650,600)	-	(178,654)	-	(178,654)	-	(355,286)	-	(355,286)	-	(619,933)	-	(619,933)
369	M&R Station Equipment	Capacity	(7,389,000)	S	-	(2,777,678)	-	(2,777,678)	-	(300,644)	-	(300,644)	-	(597,885)	-	(597,885)	-	(1,043,241)	-	(1,043,241)
370	Communication Equipment	Capacity	(3,964,416)	S	-	(1,490,306)	-	(1,490,306)	-	(161,304)	-	(161,304)	-	(320,783)	-	(320,783)	-	(559,730)	-	(559,730)
			\$ (116,658,671)		-	(43,854,413)	-	(43,854,413)	-	(4,746,610)	-	(4,746,610)	-	(9,439,497)	-	(9,439,497)	-	(16,470,851)	-	(16,470,851)
<b>Distribution Plant</b>																				
374	Land and Land Rights	Allocation	\$ (16,774)	G	(5,593)	(4,633)	-	(10,226)	(404)	(501)	-	(906)	(958)	(1,002)	-	(1,959)	(752)	(1,750)	-	(2,503)
375	Structures and Improvements	Allocation	(67,119)	G	(22,379)	(18,539)	-	(40,918)	(1,618)	(2,007)	-	(3,624)	(3,833)	(4,008)	-	(7,841)	(3,010)	(7,004)	-	(10,014)
376	Mains	Allocation	(88,655,735)	S.1	-	(45,491,987)	-	(45,491,987)	-	(4,923,974)	-	(4,923,974)	-	(9,838,895)	-	(9,838,895)	-	(17,199,218)	-	(17,199,218)
377	Cathodic Protection Main/Svc	Allocation	(498,392)	S.1	-	(255,740)	-	(255,740)	-	(27,681)	-	(27,681)	-	(55,311)	-	(55,311)	-	(96,688)	-	(96,688)
378	M&R Station Equip. - General	Capacity	(1,150,024)	D.2	-	(509,125)	-	(509,125)	-	(55,101)	-	(55,101)	-	(107,942)	-	(107,942)	-	(187,244)	-	(187,244)
379	M&R Station Equip. - City Gate	Capacity	(585,569)	D.2	-	(259,236)	-	(259,236)	-	(28,056)	-	(28,056)	-	(54,962)	-	(54,962)	-	(95,341)	-	(95,341)
380	Services	Customer	(64,029,593)	B.1	(46,463,087)	-	-	(46,463,087)	(3,358,625)	-	-	(3,358,625)	(7,958,102)	-	-	(7,958,102)	(6,249,778)	-	-	(6,249,778)
381	Meters	Customer	(6,735,696)	B.1	(4,887,759)	-	-	(4,887,759)	(353,316)	-	-	(353,316)	(837,165)	-	-	(837,165)	(657,455)	-	-	(657,455)
382	Meter Installations	Customer	(15,137,726)	B.1	(10,984,694)	-	-	(10,984,694)	(794,038)	-	-	(794,038)	(1,881,436)	-	-	(1,881,436)	(1,477,558)	-	-	(1,477,558)
383	House Regulators	Customer	(422,923)	B.1	(306,894)	-	-	(306,894)	(22,184)	-	-	(22,184)	(52,564)	-	-	(52,564)	(41,280)	-	-	(41,280)
385	Industrial M&R Station Equip.	Capacity	(446,043)	D.2	-	(197,467)	-	(197,467)	-	(21,371)	-	(21,371)	-	(41,866)	-	(41,866)	-	(72,624)	-	(72,624)
387	Other Equipment	Allocation	(2,388,250)	G	(796,288)	(659,676)	-	(1,455,964)	(57,560)	(71,402)	-	(128,962)	(136,387)	(142,600)	-	(278,987)	(107,109)	(249,228)	-	(356,337)
			\$ (180,133,844)		(63,466,694)	(47,396,404)	-	(110,863,098)	(4,587,746)	(5,130,094)	-	(9,717,840)	(10,870,445)	(10,246,586)	-	(21,117,031)	(8,536,944)	(17,909,098)	-	(26,446,042)
	<b>General Plant</b>	Allocation	\$ (26,940,286)	F	(15,595,760)	(4,330,724)	-	(19,926,484)	(812,564)	(479,122)	-	(1,291,686)	(1,353,104)	(911,488)	-	(2,264,591)	(830,375)	(1,538,502)	-	(2,368,877)
	<b>TOTAL DEPRECIATION RESERVE</b>		\$ (324,585,809)		(79,062,454)	(95,946,437)	-	(175,008,891)	(5,400,310)	(10,395,318)	-	(15,795,628)	(12,223,549)	(20,674,934)	-	(32,898,482)	(9,367,319)	(36,052,651)	-	(45,419,970)
	<b>NET PLANT IN SERVICE</b>		\$ 269,494,015		52,933,273	86,558,656	-	139,491,930	3,743,970	9,371,550	-	13,115,520	8,721,446	18,666,059	-	27,387,505	6,788,491	32,583,423	-	39,371,914

ENSTAR NATURAL GAS COMPANY  
Rate Base By Customer Class - Accumulated Depreciation  
For the Year Ended Dec. 31, 2017

Acct. No.	Description	Cost Classification	Total	Alloc. Factor	VLTF				MSFT				IIT/ITS			
					Customer	Capacity	Commodity	Total	Customer	Capacity	Commodity	Total	Customer	Capacity	Commodity	Total
<b>DEPRECIATION RESERVE</b>																
<b>Production and Gathering Plant</b>																
301	Organization	Capacity	\$ (10,709)	D	-	(2,615)	-	(2,615)	-	(164)	-	(164)	-	(197)	-	(197)
302	Franchises and Consents	Capacity	(472,437)	D	-	(115,358)	-	(115,358)	-	(7,251)	-	(7,251)	-	(8,685)	-	(8,685)
332	Field Lines	Capacity	(220,837)	D	-	(53,923)	-	(53,923)	-	(3,389)	-	(3,389)	-	(4,060)	-	(4,060)
334	Field M&R Station Equipment	Capacity	(149,025)	D	-	(36,388)	-	(36,388)	-	(2,287)	-	(2,287)	-	(2,740)	-	(2,740)
			\$ (853,009)		-	(208,284)	-	(208,284)	-	(13,092)	-	(13,092)	-	(15,682)	-	(15,682)
<b>Transmission Plant</b>																
365	Land and Land Rights	Capacity	\$ -	S	-	-	-	-	-	-	-	-	-	-	-	-
365	Rights-of-Way	Capacity	(161,992)	S	-	(51,716)	-	(51,716)	-	(2,883)	-	(2,883)	-	(3,927)	-	(3,927)
366	Structures and Improvements	Capacity	(2,605,808)	S	-	(831,903)	-	(831,903)	-	(46,375)	-	(46,375)	-	(63,168)	-	(63,168)
367	Mains	Capacity	(98,146,634)	S	-	(31,333,262)	-	(31,333,262)	-	(1,746,694)	-	(1,746,694)	-	(2,379,179)	-	(2,379,179)
368	Compressor Station Equipment	Capacity	(4,390,820)	S	-	(1,401,767)	-	(1,401,767)	-	(78,142)	-	(78,142)	-	(106,438)	-	(106,438)
369	M&R Station Equipment	Capacity	(7,389,000)	S	-	(2,358,934)	-	(2,358,934)	-	(131,500)	-	(131,500)	-	(179,117)	-	(179,117)
370	Communication Equipment	Capacity	(3,964,416)	S	-	(1,265,638)	-	(1,265,638)	-	(70,554)	-	(70,554)	-	(96,102)	-	(96,102)
			\$ (116,658,671)		-	(37,243,220)	-	(37,243,220)	-	(2,076,149)	-	(2,076,149)	-	(2,827,930)	-	(2,827,930)
<b>Distribution Plant</b>																
374	Land and Land Rights	Allocation	\$ (16,774)	G	-	(1,180)	-	(1,180)	-	-	-	-	-	-	-	-
375	Structures and Improvements	Allocation	(67,119)	G	-	(4,721)	-	(4,721)	-	-	-	-	-	-	-	-
376	Mains	Allocation	(88,655,735)	S.1	-	(11,201,661)	-	(11,201,661)	-	-	-	-	-	-	-	-
377	Cathodic Protection Main/Svc	Allocation	(498,392)	S.1	-	(62,972)	-	(62,972)	-	-	-	-	-	-	-	-
378	M&R Station Equip. - General	Capacity	(1,150,024)	D.2	-	(290,611)	-	(290,611)	-	-	-	-	-	-	-	-
379	M&R Station Equip. - City Gate	Capacity	(585,569)	D.2	-	(147,973)	-	(147,973)	-	-	-	-	-	-	-	-
380	Services	Customer	(64,029,593)	B.1	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	Customer	(6,735,696)	B.1	-	-	-	-	-	-	-	-	-	-	-	-
382	Meter Installations	Customer	(15,137,726)	B.1	-	-	-	-	-	-	-	-	-	-	-	-
383	House Regulators	Customer	(422,923)	B.1	-	-	-	-	-	-	-	-	-	-	-	-
385	Industrial M&R Station Equip.	Capacity	(446,043)	D.2	-	(112,715)	-	(112,715)	-	-	-	-	-	-	-	-
387	Other Equipment	Allocation	(2,388,250)	G	-	(167,999)	-	(167,999)	-	-	-	-	-	-	-	-
			\$ (180,133,844)		-	(11,989,834)	-	(11,989,834)	-	-	-	-	-	-	-	-
	<b>General Plant</b>	Allocation	\$ (26,940,286)	F	(210)	(1,035,452)	-	(1,035,662)	(140)	(52,704)	-	(52,844)	(140)	-	-	(140)
	<b>TOTAL DEPRECIATION RESERVE</b>		\$ (324,585,809)		(210)	(50,476,790)	-	(50,477,000)	(140)	(2,141,944)	-	(2,142,084)	(140)	(2,843,612)	-	(2,843,752)
	<b>NET PLANT IN SERVICE</b>		\$ 269,494,015		55	45,675,055	-	45,675,110	37	1,893,407	-	1,893,443	37	2,558,556	-	2,558,592

ENSTAR NATURAL GAS COMPANY

Allocation Factors

For the Year Ended Dec. 31, 2017

Alloc. Factor	Description	G1			G2			G3			G4		
		Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity
<b>Customers</b>													
	Number of Customers	134,968	-	-	5,575	-	-	3,574	-	-	981	-	-
A	Allocation Factor	0.93014	-	-	0.03842	-	-	0.02463	-	-	0.00676	-	-
	Direct - CEA	-	-	-	-	-	-	-	-	-	1	-	-
A.1	Allocation Factor	-	-	-	-	-	-	-	-	-	1.00000	-	-
<b>Weighted Delivery Points:</b>													
	Delivery Points	134,968	-	-	5,575	-	-	3,574	-	-	981	-	-
	Customer Weighting Factor	1.000	-	-	1.750	-	-	6.468	-	-	18.498	-	-
	Weighted Delivery Points	134,968	-	-	9,756	-	-	23,117	-	-	18,155	-	-
B	Allocation Factor	0.69473	-	-	0.05022	-	-	0.11899	-	-	0.09345	-	-
	Weighted Delivery Points (Ex. Power & VLT)	134,968	-	-	9,756	-	-	23,117	-	-	18,155	-	-
B.1	Allocation Factor	0.72565	-	-	0.05245	-	-	0.12429	-	-	0.09761	-	-
<b>Combined Customer Factor:</b>													
	One-half Allocation Factor A	0.46507	-	-	0.01921	-	-	0.01232	-	-	0.00338	-	-
	One-half Allocation Factor B	0.34736	-	-	0.02511	-	-	0.05950	-	-	0.04672	-	-
C	Allocation Factor	0.81243	-	-	0.04432	-	-	0.07181	-	-	0.05011	-	-
	Combined Factor (Ex. Power & VLT)	0.81243	-	-	0.04432	-	-	0.07181	-	-	0.05011	-	-
C.1	Allocation Factor	0.83014	-	-	0.04528	-	-	0.07338	-	-	0.05120	-	-
<b>Peak Demand:</b>													
	3-Day Average Peak Demand	-	123,326	-	-	13,347	-	-	26,147	-	-	45,356	-
D	Allocation Factor	-	0.42777	-	-	0.04630	-	-	0.09069	-	-	0.15733	-
	3-Day Average Peak Demand (Ex. Transportation)	-	123,326	-	-	13,347	-	-	26,147	-	-	45,356	-
D.1	Allocation Factor	-	0.59241	-	-	0.06412	-	-	0.12560	-	-	0.21787	-
	3-Day Average Peak Demand (Ex. MSFT)	-	123,326	-	-	13,347	-	-	26,147	-	-	45,356	-
D.2	Allocation Factor	-	0.44271	-	-	0.04791	-	-	0.09386	-	-	0.16282	-
<b>Commodity:</b>													
	Annual Volume	-	-	17,936,355	-	-	1,941,548	-	-	3,937,227	-	-	6,921,312
E	Allocation Factor	-	-	0.32407	-	-	0.03508	-	-	0.07114	-	-	0.12505

ENSTAR NATURAL GAS COMPANY

Allocation Factors

For the Year Ended Dec. 31, 2017

Alloc. Factor	Description	G1			G2			G3			G4		
		Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity
	Annual Volume (Ex. Transportation)	-	-	17,936,355	-	-	1,941,548	-	-	3,937,227	-	-	6,921,312
E.1	Allocation Factor	-	-	0.58355	-	-	0.06317	-	-	0.12810	-	-	0.22518
	<b>Payroll</b> Source: J.W. Daniel COS Study (Exhibit JWD-5)												
F	Allocation Factor	0.57890	0.16075	-	0.03016	0.01778	-	0.05023	0.03383	-	0.03082	0.05711	-
	<b>Not Used</b>												
F.1	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Distribution Plant: Nos. 376-386:</b>												
	Amount	\$ 110,325,499	\$ 91,397,897	\$ -	\$ 7,974,976	\$ 9,892,724	\$ -	\$ 18,896,325	\$ 19,757,188	\$ -	\$ 14,839,951	\$ 34,530,473	\$ -
G	Allocation Factor	0.33342	0.27622	-	0.02410	0.02990	-	0.05711	0.05971	-	0.04485	0.10436	-
	<b>Gross Plant Excluding General:</b>												
	Amount	\$ 112,319,641	\$ 177,041,319	\$ -	\$ 8,119,124	\$ 19,162,393	\$ -	\$ 19,237,877	\$ 38,191,033	\$ -	\$ 15,108,184	\$ 66,695,052	\$ -
H	Allocation Factor	0.20054	0.31609	-	0.01450	0.03421	-	0.03435	0.06819	-	0.02697	0.11908	-
	<b>Production and Gathering Expense Excluding Purchased Gas:</b>												
	Amount	-	-	-	-	-	-	-	-	-	-	-	-
I	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Distribution Expense Accts. 871-879:</b>												
	Amount	-	-	-	-	-	-	-	-	-	-	-	-
J	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Distribution Plant Accts. 376 &amp; 380:</b>												
	Amount	\$ 72,974,385	\$ 88,060,413	\$ -	\$ 5,275,018	\$ 9,531,507	\$ -	\$ 12,498,903	\$ 19,045,490	\$ -	\$ 9,815,829	\$ 33,293,123	\$ -
K	Allocation Factor	0.26811	0.32354	-	0.01938	0.03502	-	0.04592	0.06997	-	0.03606	0.12232	-
	<b>Distribution Expense Accts. 887-893:</b>												
	Amount	-	-	-	-	-	-	-	-	-	-	-	-
L	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	<b>O&amp;M Expense and Ad Valorem Taxes Excluding Purchased Gas and A&amp;G:</b>												
	Amount	-	-	-	-	-	-	-	-	-	-	-	-
M	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-

ENSTAR NATURAL GAS COMPANY

Allocation Factors

For the Year Ended Dec. 31, 2017

Alloc. Factor	Description	G1			G2			G3			G4		
		Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity
<b><u>Total Net Plant:</u></b>													
	Amount	\$ 52,933,273	\$ 86,558,656	\$ -	\$ 3,743,970	\$ 9,371,550	\$ -	\$ 8,721,446	\$ 18,666,059	\$ -	\$ 6,788,491	\$ 32,583,423	\$ -
N	Allocation Factor	0.19642	0.32119	-	0.01389	0.03477	-	0.03236	0.06926	-	0.02519	0.12091	-
<b><u>Revenue Requirements Ex. Gas Costs &amp; Other Revenues:</u></b>													
	Amount												
O	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Total Rate Base:</u></b>													
	Amount												
P	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>O&amp;M Expense Ex. Purchased Gas:</u></b>													
	Amount												
Q	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>O&amp;M Expense and Ad Valorem Excluding Purchased Gas:</u></b>													
	Amount												
R	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Joint Peak and Average Day Demand:</u></b>													
	One-Half Allocation Factor D Plus												
S	One-Half Allocation Factor V	-	0.37592	-	-	0.04069	-	-	0.08092	-	-	0.14119	-
	Allocation Factor (Ex. Power & VLT)												
S.1		-	0.51313	-	-	0.05554	-	-	0.11098	-	-	0.19400	-
<b><u>Transmission Exp Accts. 851-866:</u></b>													
	Amount												
T	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Distribution Plant Acct. 376:</u></b>													
	Amount	\$ -	\$ 88,060,413	\$ -	\$ -	\$ 9,531,507	\$ -	\$ -	\$ 19,045,490	\$ -	\$ -	\$ 33,293,123	\$ -
U	Allocation Factor	-	0.51313	-	-	0.05554	-	-	0.11098	-	-	0.19400	-
<b><u>Average Day Demand:</u></b>													
	Annual Volume / 365												
V	Allocation Factor	-	49,141	-	-	5,319	-	-	10,787	-	-	18,962	-
		-	0.32407	-	-	0.03508	-	-	0.07114	-	-	0.12505	-



ENSTAR NATURAL GAS COMPANY

Allocation Factors

For the Year Ended Dec. 31, 2017

Alloc. Factor	Description	G1			G2			G3			G4		
		Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity
V.1	Annual Volume/365 (Ex. Power & VLT) Allocation Factor	-	49,141	-	-	5,319	-	-	10,787	-	-	18,962	-
		-	0.58355	-	-	0.06317	-	-	0.12810	-	-	0.22518	-
	<b>APUC Acct 376 Plant Allocator:</b> Plant investment from (a), alloc. to G1,G2,G3,G4 on D.1 & Other on D	\$ -	\$ 73,940,479	\$ -	\$ -	\$ 8,002,386	\$ -	\$ -	\$ 15,676,518	\$ -	\$ -	\$ 27,193,547	\$ -
W	Allocation Factor	-	0.57137	-	-	0.06184	-	-	0.12114	-	-	0.21014	-
	<b>APUC Acct 376 Depr. Res. Allocator:</b> Acc. Depr. from (b), alloc. to G1,G2,G3,G4 on D.1 & Other on D	\$ -	\$ (37,214,187)	\$ -	\$ -	\$ (4,027,595)	\$ -	\$ -	\$ (7,889,980)	\$ -	\$ -	\$ (13,686,492)	\$ -
X	Allocation Factor	-	0.55203	-	-	0.05974	-	-	0.11704	-	-	0.20302	-
	<b>APUC Acct 376 Depr Exp. Allocator:</b> Account 376 (Ex. Power & VLT)	\$ -	\$ 73,940,479	\$ -	\$ -	\$ 8,002,386	\$ -	\$ -	\$ 15,676,518	\$ -	\$ -	\$ 27,193,547	\$ -
Y	Allocation Factor	-	0.59241	-	-	0.06412	-	-	0.12560	-	-	0.21787	-

(a)	Account 376	\$ 171,613,976
	Account 376 to Power in U-83-38	\$ (4,595,424)
	Account 376 to A, B, and C Customers	\$ 167,018,552

(b)	Acct. 376 Depr. Res. to Power in U-83-38	\$ (1,013,290)
	Add. Depreciation Since U-83-38	\$ (3,582,134)
	Adj. Acct. 376 Depr. Res. to Power	\$ (4,595,424)

	Account 376 Depr. Res.	\$ (88,655,735)
	Adj. Acct. 376 Depr. Res. to Power	\$ 4,595,424
	Adj. Acct. 376 Depr. Res. to A,B, and C	\$ (84,060,311)

Note: Acct. 376 Assigned to Power fully depreciated

ENSTAR NATURAL GAS COMPANY

Allocation Factors

For the Year Ended Dec. 31, 2017

Alloc. Factor	Description	VLTF			MSFT			IIT/ITS		
		Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity
<b>Customers</b>										
	Number of Customers	3	-	-	2	-	-	2	-	-
A	Allocation Factor	0.00002	-	-	0.00001	-	-	0.00001	-	-
	Direct - CEA	-	-	-	-	-	-	-	-	-
A.1	Allocation Factor	-	-	-	-	-	-	-	-	-
<b>Weighted Delivery Points:</b>										
	Delivery Points	5	-	-	2	-	-	2	-	-
	Customer Weighting Factor	1047.721	-	-	472.410	-	-	1047.721	-	-
	Weighted Delivery Points	5,239	-	-	945	-	-	2,095	-	-
B	Allocation Factor	0.02696	-	-	0.00486	-	-	0.01079	-	-
	Weighted Delivery Points (Ex. Power & VLT)	-	-	-	-	-	-	-	-	-
B.1	Allocation Factor	-	-	-	-	-	-	-	-	-
<b>Combined Customer Factor:</b>										
	One-half Allocation Factor A	0.00001	-	-	0.00001	-	-	0.00001	-	-
	One-half Allocation Factor B	0.01348	-	-	0.00243	-	-	0.00539	-	-
C	Allocation Factor	0.01349	-	-	0.00244	-	-	0.00540	-	-
	Combined Factor (Ex. Power & VLT)	-	-	-	-	-	-	-	-	-
C.1	Allocation Factor	-	-	-	-	-	-	-	-	-
<b>Peak Demand:</b>										
	3-Day Average Peak Demand	-	70,395	-	-	4,425	-	-	5,300	-
D	Allocation Factor	-	0.24418	-	-	0.01535	-	-	0.01838	-
	3-Day Average Peak Demand (Ex. Transportation)	-	-	-	-	-	-	-	-	-
D.1	Allocation Factor	-	-	-	-	-	-	-	-	-
	3-Day Average Peak Demand (Ex. MSFT)	-	70,395	-	-	-	-	-	-	-
D.2	Allocation Factor	-	0.25270	-	-	-	-	-	-	-
<b>Commodity:</b>										
	Annual Volume	-	-	21,824,879	-	-	1,120,565	-	-	1,665,870
E	Allocation Factor	-	-	0.39432	-	-	0.02025	-	-	0.03010

ENSTAR NATURAL GAS COMPANY

Allocation Factors

For the Year Ended Dec. 31, 2017

Alloc. Factor	Description	VLTF			MSFT			IIT/ITS		
		Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity
E.1	Annual Volume (Ex. Transportation) Allocation Factor	-	-	-	-	-	-	-	-	-
F	<b>Payroll</b> Source: J.W. Daniel COS Study (Exhibit JWD-5) Allocation Factor	0.00001	0.03844	-	0.00001	0.00196	-	0.00001	-	-
F.1	<b>Not Used</b> Allocation Factor	-	-	-	-	-	-	-	-	-
G	<b>Distribution Plant: Nos. 376-386:</b> Amount Allocation Factor	\$ -	\$23,276,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	0.07034	-	-	-	-	-	-	-
H	<b>Gross Plant Excluding General:</b> Amount Allocation Factor	\$ -	\$94,845,488	\$ -	\$ -	\$ 3,968,858	\$ -	\$ -	\$ 5,402,168	\$ -
		-	0.16934	-	-	0.00709	-	-	0.00965	-
I	<b>Production and Gathering Expense Excluding Purchased Gas:</b> Amount Allocation Factor	-	-	-	-	-	-	-	-	-
J	<b>Distribution Expense Accts. 871-879:</b> Amount Allocation Factor	-	-	-	-	-	-	-	-	-
K	<b>Distribution Plant Accts. 376 &amp; 380:</b> Amount Allocation Factor	\$ -	\$21,683,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	0.07967	-	-	-	-	-	-	-
L	<b>Distribution Expense Accts. 887-893:</b> Amount Allocation Factor	-	-	-	-	-	-	-	-	-
M	<b>O&amp;M Expense and Ad Valorem Taxes Excluding Purchased Gas and A&amp;G:</b> Amount Allocation Factor	-	-	-	-	-	-	-	-	-

ENSTAR NATURAL GAS COMPANY

Allocation Factors

For the Year Ended Dec. 31, 2017

Alloc. Factor	Description	VLTF			MSFT			IIT/ITS		
		Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity
<b><u>Total Net Plant:</u></b>										
	Amount	\$ 55	\$45,675,055	\$ -	\$ 37	\$ 1,893,407	\$ -	\$ 37	\$ 2,558,556	\$ -
N	Allocation Factor	0.00000	0.16948	-	0.00000	0.00703	-	0.00000	0.00949	-
<b><u>Revenue Requirements Ex. Gas Costs &amp; Other Revenues:</u></b>										
	Amount									
O	Allocation Factor	-	-	-	-	-	-	-	-	-
<b><u>Total Rate Base:</u></b>										
	Amount									
P	Allocation Factor	-	-	-	-	-	-	-	-	-
<b><u>O&amp;M Expense Ex. Purchased Gas:</u></b>										
	Amount									
Q	Allocation Factor	-	-	-	-	-	-	-	-	-
<b><u>O&amp;M Expense and Ad Valorem Excluding Purchased Gas:</u></b>										
	Amount									
R	Allocation Factor	-	-	-	-	-	-	-	-	-
<b><u>Joint Peak and Average Day Demand:</u></b>										
	One-Half Allocation Factor D Plus									
S	One-Half Allocation Factor V	-	0.31925	-	-	0.01780	-	-	0.02424	-
	Allocation Factor (Ex. Power & VLT)									
S.1		-	0.12635	-	-	-	-	-	-	-
<b><u>Transmission Exp Accts. 851-866:</u></b>										
	Amount									
T	Allocation Factor	-	-	-	-	-	-	-	-	-
<b><u>Distribution Plant Acct. 376:</u></b>										
	Amount	\$ -	\$21,683,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U	Allocation Factor	-	0.12635	-	-	-	-	-	-	-
<b><u>Average Day Demand:</u></b>										
	Annual Volume / 365									
V	Allocation Factor	-	59,794	-	-	3,070	-	-	4,564	-
		-	0.39432	-	-	0.02025	-	-	0.03010	-

ENSTAR NATURAL GAS COMPANY

Allocation Factors

For the Year Ended Dec. 31, 2017

Alloc. Factor	Description	VLTF			MSFT			IIT/ITS		
		Customer	Capacity	Commodity	Customer	Capacity	Commodity	Customer	Capacity	Commodity
V.1	Annual Volume/365 (Ex. Power & VLT) Allocation Factor	-	-	-	-	-	-	-	-	-
<b>APUC Acct 376 Plant Allocator:</b>										
	Plant investment from (a), alloc. to G1,G2,G3,G4 on D.1 & Other on D	\$ -	\$ 4,037,646	\$ -	\$ -	\$ 253,786	\$ -	\$ -	\$ 303,992	\$ -
W	Allocation Factor	-	0.03120	-	-	0.00196	-	-	0.00235	-
<b>APUC Acct 376 Depr. Res. Allocator:</b>										
	Acc. Depr. from (b), alloc. to G1,G2,G3,G4 on D.1 & Other on D	\$ -	\$ (4,037,646)	\$ -	\$ -	\$ (253,786)	\$ -	\$ -	\$ (303,992)	\$ -
X	Allocation Factor	-	0.05989	-	-	0.00376	-	-	0.00451	-
<b>APUC Acct 376 Depr Exp. Allocator:</b>										
	Account 376 (Ex. Power & VLT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Y	Allocation Factor	-	-	-	-	-	-	-	-	-

(a) Account 376  
Account 376 to Power in U-83-38  
Account 376 to A, B, and C Customers

(b) Acct. 376 Depr. Res. to Power in U-83-38  
Add. Depreciation Since U-83-38  
Adj. Acct. 376 Depr. Res. to Power

Account 376 Depr. Res.  
Adj. Acct. 376 Depr. Res. to Power  
Adj. Acct. 376 Depr. Res. to A,B, and C

Note: Acct. 376 Assigned to Power fully depreciated

**ENSTAR Natural Gas Company**  
**Calculation of Average Load by Customer Class**  
**For the Years 2011-2018**

	2011	2012	2013	2014	2015	2016	2017	2018	8 Yr Ave
G1 Service Consumption	19,466,626	20,578,226	18,650,013	17,179,975	17,923,234	17,099,224	19,596,747	17,936,355	18,553,800
G2 Service Consumption	2,237,177	2,364,355	2,148,186	1,945,767	1,988,415	1,879,058	2,137,571	1,941,548	2,080,260
G3 Service Consumption	4,256,209	4,597,553	4,233,021	3,882,061	3,969,493	3,754,830	4,282,365	3,937,227	4,114,095
G4 Service Consumption	6,428,399	7,817,321	7,335,266	6,937,795	6,865,116	6,629,438	7,430,985	6,921,312	7,045,704
G1 Service Ave Cust	122,288	123,666	125,186	127,224	129,498	131,531	133,303	133,861	128,320
G2 Service Ave Cust	5,498	5,521	5,528	5,511	5,536	5,547	5,563	5,550	5,532
G3 Service Ave Cust	3,356	3,447	3,451	3,480	3,507	3,520	3,545	3,554	3,483
G4 Service Ave Cust	855	926	934	959	968	979	980	977	947
G1 Service Ave Cons per Cu	159	166	149	135	138	130	147	134	145
G2 Service Ave Cons per Cu	407	428	389	353	359	339	384	350	376
G3 Service Ave Cons per Cu	1,268	1,334	1,227	1,115	1,132	1,067	1,208	1,108	1,181
G4 Service Ave Cons per Cu	7,516	8,443	7,851	7,237	7,089	6,770	7,585	7,084	7,437

**ENSTAR Natural Gas Company**  
**Calculation of Embedded Cost per Customer Class**  
**For the Year Ended December 31, 2018**

<u>Description</u>	<u>Total</u>	<u>G1</u>	<u>G2</u>	<u>G3</u>	<u>G4</u>	<u>VLTF</u>	<u>MSFT</u>	<u>IIT/ITS</u>
Net Plant in Service	\$ 269,494,015	\$ 139,491,930	\$ 13,115,520	\$ 27,387,505	\$ 39,371,914	\$ 45,675,110	\$ 1,893,443	\$ 2,558,592
Less: Net Meters, Assemblies, and Services (380-384)	<u>\$ 65,710,813</u>	<u>\$ 47,683,064</u>	<u>\$ 3,446,812</u>	<u>\$ 8,167,057</u>	<u>\$ 6,413,878</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Embedded Cost Per Class 2017	<u>\$ 203,783,202</u>	<u>\$ 91,808,865</u>	<u>\$ 9,668,708</u>	<u>\$ 19,220,448</u>	<u>\$ 32,958,036</u>	<u>\$ 45,675,110</u>	<u>\$ 1,893,443</u>	<u>\$ 2,558,592</u>
Number of Delivery Points	<u>145,107</u>	<u>134,968</u>	<u>5,575</u>	<u>3,574</u>	<u>981</u>	<u>5</u>	<u>2</u>	<u>2</u>
Embedded Cost Per Customer 2018	\$1,404	\$680	\$1,734	\$5,378	\$33,582	\$9,135,022	\$946,722	\$1,279,296

**ENSTAR NATURAL GAS COMPANY**  
**Calculation of Service Lines Costs**  
**5-Year Average 2014-2018**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
Total Costs						
Service Line Construction Costs	2,543,143	2,557,799	3,842,904	3,314,734	4,351,938	
Less Elmendorf						
Less 2 inch and greater	<u>127,365</u>	<u>56,879</u>	<u>78,017</u>	<u>156,081</u>	<u>98,660</u>	
Cost of Service Lines < 2 Inch	2,415,777	2,500,920	3,764,887	3,158,652	4,253,277	
Number of Service Lines						
Total Number of Service Lines Constructed	1,892	2,065	2,088	2,273	1,895	
Less Elmendorf	-	-	-	-	-	
Less 2 inch and greater	<u>1</u>	<u>5</u>	<u>12</u>	<u>10</u>	<u>9</u>	
Number of Standard Service Lines < 2 Inch	1,891	2,060	2,076	2,263	1,886	
Cost of Service Lines < 2 Inch	2,415,777	2,500,920	3,764,887	3,158,652	4,253,277	16,093,514
Less Excess Footage Charges	<u>265,536</u>	<u>166,264</u>	<u>173,920</u>	<u>169,494</u>	<u>152,146</u>	<u>927,360</u>
Cost of Standard Service Lines < 2 Inch	2,150,241	2,334,656	3,590,967	2,989,158	4,101,131	15,166,154
Number of Standard Service Lines < 2 Inch	<u>1,891</u>	<u>2,060</u>	<u>2,076</u>	<u>2,263</u>	<u>1,886</u>	<u>10,176</u>
Basic Cost Per Service Line (Line 8 / Line 9)	1,137	1,133	1,730	1,321	2,175	1,490
Basic Service Line Installation Fee						<u>\$ 745</u>
(50% of Basic Service Line Cost)						



**ENSTAR NATURAL GAS COMPANY**  
**Calculation of Meter Set Installation Costs and Credits**  
**For the Year Ended December 31, 2018**

<b>Average Meter Costs</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>Total</u></b>
1 Cost of Installed Meters By Size:						
2 G1	1,012,317	655,848	582,899	470,401	422,517	<b>3,143,982</b>
3 G2	27,272	44,832	45,337	36,161	33,675	<b>187,278</b>
4 G3 Low	60,118	37,675	53,474	41,593	41,302	<b>234,162</b>
5 G3 Mid	3,923	25,387	72,439	14,329	28,930	<b>145,008</b>
6 G3 High		14,890	22,170	6,913	22,260	<b>66,233</b>
7 G4 Low	92,295	65,578	139,098	46,544	36,445	<b>379,961</b>
9 G4 High	22,185	10,503	24,527	9,490	11,350	<b>78,055</b>

Number of Meters Installed:

10 G1	3,755	2,277	1,971	1,808	1,581	<b>11,392</b>
11 G2	75	101	78	82	72	<b>408</b>
12 G3 Low	61	32	32	37	35	<b>197</b>
13 G3 Mid	2	12	29	8	14	<b>65</b>
14 G3 High	-	4.00	4	2	6	<b>16</b>
15 G4 Low	23	16	16	10	7	<b>72</b>
16 G4 High	5	2	3	2	2	<b>14</b>

Five Year Average Cost Per Meter Installed:

						<b><u>5 year Average</u></b>
17 G1 (Line 2 / Line 10)	270	288	296	260	267	<b>276</b>
18 G2 (Line 3 / Line 11)	560	444	581	441	468	<b>459</b>
19 G3 Low (Line 4 / Line 12)	1,252	1,177	1,671	1,124	1,180	<b>1,189</b>
20 G3 Mid (Line 5 / Line 13)	2,482	2,116	2,498	1,791	2,066	<b>2,231</b>
21 G3 High (Line 6 / Line 14)	-	-	5,542.58	3,457	3,710	<b>4,140</b>
22 G4 Low (Line 7 / Line 15)	4,013	4,099	8,694	4,654	5,206	<b>5,277</b>
23 G4 High (Line 9 / Line 16)	4,437	5,251	8,176	4,745	5,675	<b>5,575</b>

**Determination of Meter Credit Rates**

	<b><u>G1</u></b>	<b><u>G2</u></b>	<b><u>G3</u></b>	<b><u>G4</u></b>
22 Embedded Cost in Rates From Latest Cost of Service Study (U-16-066)	20,383,973	1,345,043	3,494,703	2,595,608
23 Number of Customers Test Year 2015	<u>128,870</u>	<u>5,518</u>	<u>3,497</u>	<u>966</u>
24 Embedded Cost Per Customer (Line 22 / Line 23)	158	244	999	2,687
25 Average Use Per Customer Lrg. Comm. (\$602c(1)(a))	<u>145</u>	<u>376</u>	<u>1,181</u>	<u>7,437</u>
26 Lrg. Comm. Meter Load Credit Per Mcf of Estimated Annual Load (Line 24 / Line 25)	<u>1.09</u>	<u>0.65</u>	<u>0.85</u>	<u>0.36</u>