

## Wexpro Plant Adjustment

(A)	(B)	(C)	(D)	(E)
Acct # and Description		Allocation Amount \1	Adjustment Factor \2	Adjustment Amount \3
1	<b>ADDITIONS TO RATE BASE</b>			
10	101 Total Gas Plant In Service	79,968,136	6.30%	(5,037,993)
11	105 Gas Plant Held For Future Use	0	6.30%	0
12	106 Completed Construction Not Classified	0	6.30%	0
13	154 Materials & Supplies	0	6.30%	0
14	164.1 Gas Stored Underground	0	6.30%	0
15	165 Prepayments	0	6.30%	0
16	Working Capital - Cash	0	6.30%	0
17	<b>Total Additions To Rate Base</b>	<u>79,968,136</u>		<u>(5,037,993)</u>
18	<b>DEDUCTIONS FROM RATE BASE</b>			
19	108 Accumulated Depreciation	(71,908,011)	6.30%	4,530,205
20	111 Accumulated Amort & Depletion	(6,150,277)	6.30%	387,467
21	235.1 Customer Deposits	0	6.30%	0
22	252 Misc Customer Credits	0	6.30%	0
23	253.1 Unclaimed Customer Deposits	0	6.30%	0
24	255 Deferred Investment Tax Credits	0	6.30%	0
25	282.0 Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1 Accum Deferred Income Taxes - State	0	6.30%	0
27	<b>Total Deductions From Rate Base</b>	<u>(78,058,288)</u>		<u>4,917,672</u>
28	<b>TOTAL WEXPRO PLANT ADJUSTMENT</b>			<u><u>(120,320)</u></u>

\1 Test Period Production Rate Base

\2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).

\3 Column C x Column D.