

FILE

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September 15, 2006

Ms. René Jenkins
Secretary, Public Utilities Commission of Ohio
180 East Broad Street, 13th Floor
Columbus, Ohio 43215

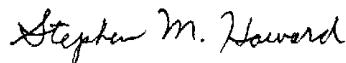
Re: Oxford Natural Gas Company
Case No. 06-350-GA-CMR
Revised Schedules and Work Papers

Dear Ms. Jenkins:

On behalf of Oxford Natural Gas Company, I am authorized to file Revised Schedules B-1, C-1, C-2, C-3, E-4 (proposed), and E-4 (current). In addition, I am filing Work Papers WPB-1-1, WPC-2.1, WPC-2.1(A), WPC-2.1(B) and WPC-2.1(C).

Thank you in advance for your cooperation.

Sincerely yours,



Stephen M. Howard

Attorney for Oxford Natural Gas Company

SMH/jab
Enclosures

cc: Jim Gould (via Hand-delivery)
Barth Royer (via U.S. mail)
Stephen McHugh (via U.S. mail)
Rocco D'Ascenzo (via U.S. mail)

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Oxford Natural Gas Company
Case No. 06-350-GA-CMR
Jurisdictional Rate Base Summary
As of January 31, 2006

Data: 5 Actual 7 Estimated
Type of Filing: 9 Original Updated X Revised
Work Paper Reference No(s): WPB-1.1

Revised Schedule B-1(s)
Page 1 of 1

Line No.	Rate Base Component	Date Certain Amount
1	Plant in service	\$ 4,242,987
2	Reserve for accumulated depreciation	(\$ 2,215,382)
3	Net plant in service (1 + 2)	\$ 2,027,605
4	Construction work in progress 75% complete	N/A
5	Working capital allowance	\$ 213,643
6	Contributions in aid of construction	(N/A)
7	Other rate base items - Customer Deposits	(\$ 121,740)
8	Jurisdictional rate base (3) thru (7)	<u>\$ 2,099,508</u>

Oxford Natural Gas Company
Case No. 06-350-GA-CMR
Jurisdictional Proforma Income Statement
For the Twelve Months Ended October 31, 2006

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Reference No(s) C-2 (m), B-1 (m), and E-4 (m)

Schedule C-1(m)
Page 1 of 1
Witness Responsible:
Robert Sanders

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses
	<u>Operating Revenues</u>			
	Base Revenues	\$1,849,615	\$ 476,188	\$2,325,803
	Gas Cost Revenues	6,022,770	2,199	6,024,969
	Other Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>
		7,872,385	478,387	8,350,772
	<u>Operating Expenses</u>			
	Operation & Maintenance	8,113,324	2,199	8,115,523
	Depreciation	165,300	0	165,300
	Taxes - Other	<u>329,805</u>	<u>0</u>	<u>329,805</u>
	Operating Expenses Before Income Taxes	8,608,429	2,199	8,610,628
	Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>
	Total Operating Expenses	<u>8,608,429</u>	<u>2,199</u>	<u>8,610,628</u>
	Net Operating Income	<u>\$ (736,044)</u>	<u>\$ 476,188</u>	<u>\$ (259,856)</u>
	Rate Base	<u>\$2,126,418</u>		<u>\$2,126,418</u>
	Rate of Return	<u>(34.61) %</u>		<u>(12.22) %</u>

Oxford Natural Gas Company
Case No. 06-350-GA-CMR
Adjusted Test Year Operating Income
For the Twelve Months Ended October 31, 2006

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Reference No(s): WPC-2.1(m), C-3(m)

Schedule C-2(m)
Page 1 of 1
Witness Responsible:
Robert Sanders

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
	<u>Operating Revenues</u>			
	Base Revenues	\$2,276,159	\$ (426,544)	\$1,849,615
	Gas Cost Revenues	5,340,712	682,058	6,022,770
	Other Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>
	Total Operating Revenues	7,616,871	255,514	7,872,385
	<u>Operating Expenses</u>			
	Purchased Gas	5,340,712	682,058	6,022,770
	Other Operation and Maintenance	<u>1,882,895</u>	<u>207,659</u>	<u>2,090,554</u>
	Total Operation and Maintenance	7,223,607	889,717	8,113,324
	Depreciation	144,000	21,300	165,300
	Taxes Other Than Income Taxes	72,060	257,745	329,805
	Income Taxes	<u>7,439,667</u>	<u>1,168,762</u>	<u>8,608,429</u>
	Total Operating Expenses			
	Net Operating Income	\$ 177,204	<u>\$(913,248)</u>	<u>\$(736,044)</u>

Date 5/1/2018 Month Actual 8 7 Month Estimated
 12/31/2017 12/31/2018
 12/31/2017 12/31/2018
 Month Figure Reference by WPC-2.1 Revised

OXFORD NATURAL GAS COMPANY
 Summary of Additional Adjustments to
 Operating Income
 For the Twelve Months Ended December 31, 2008

Separate C-3
 Page 1 of 1

Line No.	Account Description	Base Revenue	Gas Cost	Labor	Basic Gas	Consulting Fee	Construction	Business Expense	Gen Liability Insurance	Auto Insurance	Auto Lease	Rental Equip.	Interest Expense	Travel Expense	Medical Insurance	Legal Expense	Bad Debt Expense	Other Expense	Deprec.	Property Tax	Payroll Tax	Gross Receipt Tax	State & Local Tax	Other Tax	Other Adjustments
1	Operating Revenues																								
2	Gas Revenues	(428,544)																							(428,544)
3	Gas Cost Revenues		482,058																						482,058
4	Other Operating Revenues																								0
5	Total Operating Revenues	(428,544)	482,058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,514
6	Operating Expenses																								
7	Purchased Gas		482,058																						482,058
8	Other Operation and Maint			196,708	88,310	3,858	47,794	20,685	18,897	10,000	35,180	12,000	(29,884)	12,651	6,787	(268,239)	8,542	42,095							202,659
9	Total Operation and Maint	0	482,058	196,708	88,310	3,858	47,794	20,685	18,897	10,000	35,180	12,000	(29,884)	12,651	6,787	(268,239)	8,542	42,095							880,717
10	Depreciation																		21,700						21,700
11	Taxes Other Than For Taxes																			30,425	14,894	212,606	943	(1,123)	257,745
12	Income Taxes																								
13	Total Operating Expenses	0	482,058	196,708	88,310	3,858	47,794	20,685	18,897	10,000	35,180	12,000	(29,884)	12,651	6,787	(268,239)	8,542	42,095	21,700	30,425	14,894	212,606	943	(1,123)	1,162,762

OXFORD NATURAL GAS COMPANY
CASE NO. 06-350-GA-CMR
PROPOSED
Class and Schedule Revenue Summary
(Gas and Steam Utilities)

Data: 5 Months Actual & 7 Months Estimated
Type of Filing: Original Updated x Revised
Work Paper Reference No(s):

Schedule E-4 (s)
Page 1 of 1

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales MCF (D)	Proposed Rate (E)	Proposed Revenue Less GCR (F)	% of Revenue to Total Exclusive of Fuel Costs (G)	Annualized Gas or Fuel Cost Revenue (H)	Proposed Revenue Total (I)
1		Residential	41,848	337,422	4.10 / 7.50	\$ 1,728,448	74%	\$ 4,887,238	\$ 6,615,687
2		Commercial	5,544	44,702	4.10 / 15.00	\$ 235,698	10%	\$ 666,441	\$ 902,139
3		Transportation Includes Installation	1,524	144,515	Various	\$ 361,657	16%	\$ 471,290	\$ 832,946
4		Total	48,916			\$ 2,325,803		\$ 6,024,969	\$ 8,350,772

Note: Columns F and H include PUET taxes as part of revenue.

OXFORD NATURAL GAS COMPANY
CASE NO. 06-350-GA-CMR
CURRENT
Class and Schedule Revenue Summary
(Gas and Steam Utilities)

Schedule E-4 (s)
Page 1 of 1

Data: 5 Months Actual & 7 Months Estimated
Type of Filing: Original Updated X Revised
Work Paper Reference No(s):

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales MCF (D)	Most Current Rate (J)	Current Annualized Revenue Less Gas or Fuel Cost Revenue (K)	% of Revenue to Total (L)	Increase Less Chapter 4901:1-11 Fuel Costs (M=F-K)	% Increase in Revenue Less Fuel Cost Revenue (N=F-K) (K)	Total Revenue Increase (O)
1		Residential	41,848	337,422	3.05 / 7.64	\$ 1,348,407	73%	\$ 380,041	28.2%	5.4%
2		Commercial	5,544	44,702	3.05 / 7.64	\$ 183,874	10%	\$ 51,824	28.2%	5.4%
3		Special Contract Includes Installation	1,524	144,515	various	\$ 317,334	17%	\$ 44,323	14.0%	14.0%
4		Total	48,916			\$ 1,849,615		\$ 476,188	25.7%	

Note: Column (K) includes PUET taxes as part of revenue.

Oxford Natural Gas Company
Case No. 06-350-GA-CMR
Jurisdictional Rate Base Summary
As of January 31, 2006

Data: 5 Actual 7 Estimated

Type of Filing: Original Updated X Revised

WPB-1-1

Page 1 of 1

CALCULATION OF WORKING CAPITAL

Operating Expenses	\$	2,090,554
Divided by 8	\$	261,319.25
25% - Operating Taxes	\$	137,117.00
Net of Oper. Taxes	\$	124,202.25
Inventory	\$	89,440.83
Working Capital	\$	213,643.08

WUPC - 2.1

ACCT NO	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Adjusted	Total	Comments
Operating Revenues																				
607.942	607,942	1,464,441	1,036,932	880,445	677,132	478,142	211,986	174,717	158,410	223,074	245,617	438,565	6,615,049	6,615,049	18,177	442,011	442,011	6,615,049		
608.944	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114		
609.946	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994	30,994		
610.948	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45		
611.950	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
612.952	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
613.954	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
614.956	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
615.958	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
616.960	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
617.962	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
618.964	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
619.966	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
620.968	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
621.970	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
622.972	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
623.974	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934	30,934		
Sales Other																				
Total Operating Revenues																				
623.997	1,036,932	1,171,785	856,814	630,290	406,427	317,152	171,850	130,587	104,547	180,608	218,574	375,503	5,340,712	682,058	6,022,770	Gas cost total reconciles to C-1-A				
Operating Expenses																				
523000	2001 Operating Maintenance Fee	133	32,587	(17,843)	2,446	643	4,208	754	249	2,364	762	1,090	19,315	20,885	40,000	projects to BC help				
523000	Business Expense Office	18,959	10,570	2,660	307	106	147	368	138	640	93	30	10,326	10,326	10,000	project maintenance				
523000	Business Expense Other	15,972	15,972	1,571	626	568	560	1,828	750	1,652	1,180	(564)	23,261	739	10,000	project maintenance				
523000	Business Expense Equipment	1,972	1,972	1,972	626	1,332	16,015	1,628	118	210	1,800	1,180	22,418	2,557	23,000	projects to BC help				
530000	Car Expense	21	21	4,003	4,003	382	752	376	389	30	759	759	10,000	(958)	10,000	new auto				
531400	Replacements	483	1,824	967	30	624	43	78	1,225	654	624	335	7,816	2,384	10,000	increase in business				
532000	Insurance Supplemental	385	(95)	30	30	58	33	33	30	(39)	30	11	11	388	400	normal increased health				
532000	General Liability Insurance	(28)	(381)	58	16	58	16	16	4,866	4,986	4,986	2,350	13,313	8,759	20,000	normal increased health				
532300	Insurance Medical	228	2,230	3,680	168	6,588	10,423	1,692	2,480	4,586	2,611	8,379	10,000	18,878	20,000	RMS full year				
532500	OBMC Insurance		3,071			3,213	622	2,755					1,134	1,134	30,000	RMS was carrying				
540000	Lease Auto Van												8,579	8,579	10,000	Lease auto				
540000	Lease Auto Van												1,100	1,100	10,000	Lease auto				
543000	Lease Bus												2,832	2,832	30,000	Lease bus				
543000	Lease Bus												1,100	1,100	10,000	Lease bus				
544000	Rental Equipment												1,416	1,416	5,000	new van				
553000	Lease Equipment	4,180	8,208	4,180	4,002	4,180	886	466	1,302	1,669	868	4,180	11,210	14	12,000	Lease equipment				
553000	Vehicle	606	1,598	3,452	3,452	2,485	1,816	2,264	1,584	1,688	951	1,156	16,071	2,875	20,000	Lease vehicle				
555100	Bank Service Charge	802	341	1,698	449	1,710	789	754	1,343	998	1,201	1,350	10,326	4,854	10,000	increase in use by out				
555500	Penalty and Interest		1,772										16,718	1,716	2,000	increase in use by out				
557000	Union Fringe		21										1,944	1,716	2,000	increase in use by out				
558400	Management Fees	7,787	22,889	8,401	8,401	8,234	7,608	7,784	14,825	8,477	7,884	7,301	112,346	12,651	125,000	Lease equipment				
558400	Management Fees	15,371	240,000	4,509	4,509	2,780	1,145	797	233	1,042	42,716	16,328	46,303	3,687	50,000	Lease equipment				
558400	Printing Fees	752	7,239	780	6,156	767	6,712	34,836	19,526	5,658	43,716	16,328	46,303	1,847	50,000	Lease equipment				
558000	Legal Expenses	22,387	64,301	10,709	71,734	70,335	34,836	44,114	19,526	5,658	43,716	16,328	46,303	1,847	50,000	Lease equipment				
558000	Payroll Services	96	161	1,258	881	116	85	115	115	112	85	64	2,379	1,716	2,000	Lease equipment				
558000	Payroll Services												3,484	3,484	10,000	Lease equipment				
558000	Field Training												2,715	2,715	10,000	Lease equipment				
570000	Fuel	1,172	2,031	1,409	1,409	1,836	2,118	323	1,005	1,586	2,000	2,000	1,812	1,812	4,000	Lease equipment				
570000	Fuel												1,812	1,812	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000	Lease equipment				
570000	Marine Fuel												2,188	2,188	4,000					

WPC - 2.4

545000 Lease Copper	1490	1490	4664	1490	1490	138	158	138	158	138	158	213	1550	213	1550	2167	3724	new electrical died	
545000 Lease Copper	1490	1490	4664	1490	1490	138	158	138	158	138	158	213	1550	213	1550	2167	3724	new electrical died	
550000 Other	82	40	285	82	40	285	48	285	48	285	40	780	1004	212	1004	212	1004	normal increase	
565000 Postage	2097	99	10	2130	158	90	382	2130	158	90	382	983	33179	983	33179	983	33179	normal increase	
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	2991	10	130	higher payrolled pers
565000 Payroll Expense SRA Mich	2991	10	130	2991	10	130													

OXFORD NATURAL GAS COMPANY
CASE NO. 085-000-0000-0000
Class and Schedule Revenue Summary
(Gas and Steam Utilities)

Date: 5 Months Actual 12 Months Estimated
Type of Filing: Original Updated Revised

WPC 2.1 A
Page 1 of 1

	MCF	Current Rates	GCR/GSR	Base Rate \$	Meters	Cur Sw	Cur Sw	Cur Sw	Pre-PUET Billing	PUET Taxes	Total Billings	Total GCR Costs	Non Gas Revenues
SYSTEM													
November, 2005	43,290	\$ 21.82	\$ 944,569	\$ 132,005	4048	\$ 7.64	\$ 30,934	\$ 927,136	\$ 48,386	\$ 976,522	\$ 812,553	\$ 162,969	
December, 2005	68,343	\$ 21.82	\$ 1,491,244	\$ 208,446	4125	\$ 7.64	\$ 31,515	\$ 1,447,230	\$ 75,529	\$ 1,522,759	\$ 1,282,788	\$ 239,961	
January, 2006	56,381	\$ 21.33	\$ 1,027,607	\$ 171,962	4127	\$ 8.00	\$ 33,016	\$ 1,147,336	\$ 61,267	\$ 1,208,603	\$ 1,030,645	\$ 204,978	
February, 2006	64,908	\$ 21.33	\$ 1,384,445	\$ 197,963	4136	\$ 8.00	\$ 33,008	\$ 1,347,147	\$ 70,308	\$ 1,417,455	\$ 1,186,482	\$ 230,971	
March, 2006	52,928	\$ 21.33	\$ 1,128,964	\$ 161,430	4159	\$ 8.00	\$ 33,112	\$ 1,104,428	\$ 57,638	\$ 1,162,066	\$ 967,524	\$ 194,542	
PROJECTED													
April, 2006	25,724	\$ 4.71	\$ 121,055	\$ 78,468	4070	\$ 7.64	\$ 31,095	\$ 144,603	\$ 7,547	\$ 152,149	\$ 42,596	\$ 109,553	
May, 2006	13,013	\$ 4.71	\$ 61,238	\$ 39,600	4153	\$ 7.64	\$ 31,729	\$ 88,566	\$ 4,811	\$ 93,377	\$ 27,153	\$ 66,224	
June, 2006	16,399	\$ 4.71	\$ 71,167	\$ 50,014	3909	\$ 7.64	\$ 29,809	\$ 98,819	\$ 5,157	\$ 103,976	\$ 27,153	\$ 76,823	
July, 2006	7,484	\$ 4.17	\$ 31,219	\$ 22,857	3381	\$ 7.64	\$ 25,831	\$ 54,220	\$ 2,830	\$ 57,050	\$ 8,363	\$ 48,688	
August, 2006	9,441	\$ 4.17	\$ 39,330	\$ 28,795	4019	\$ 7.64	\$ 30,705	\$ 66,562	\$ 3,474	\$ 70,035	\$ 10,535	\$ 59,500	
September, 2006	7,083	\$ 4.17	\$ 29,507	\$ 21,603	3816	\$ 7.64	\$ 29,154	\$ 55,752	\$ 2,910	\$ 58,661	\$ 7,904	\$ 50,757	
October, 2006	17,123	\$ 12.14	\$ 207,803	\$ 52,225	3913	\$ 7.64	\$ 29,895	\$ 223,598	\$ 11,790	\$ 235,388	\$ 195,578	\$ 39,810	
Total System	382,124		\$ 6,719,157	\$ 1,165,478	47427		\$ 368,803	\$ 6,734,457	\$ 35,149	\$ 7,089,601	\$ 5,553,678	\$ 1,532,922	
Special Contract													
ACTUAL													
Special Contract													
November, 2005	3,111	\$ 4.49	\$ 13,961	\$ 8,488	76	\$ 7.64	\$ 580,64	\$ 13,285	\$ 686	\$ 13,981	\$ 3,228	\$ 10,753	
December, 2005	4,377	\$ 4.08	\$ 17,576	\$ 13,390	76	\$ 7.64	\$ 580,64	\$ 17,185	\$ 681	\$ 17,866	\$ 3,254	\$ 14,612	
January, 2006	4,271	\$ 4.12	\$ 17,575	\$ 13,027	76	\$ 8.00	\$ 608,00	\$ 16,886	\$ 689	\$ 17,575	\$ 3,252	\$ 14,323	
February, 2006	4,223	\$ 4.83	\$ 19,573	\$ 12,860	76	\$ 8.00	\$ 608,00	\$ 16,886	\$ 689	\$ 17,575	\$ 3,252	\$ 14,323	
March, 2006	4,065	\$ 4.32	\$ 17,260	\$ 12,216	76	\$ 8.00	\$ 608,00	\$ 16,886	\$ 689	\$ 17,288	\$ 3,782	\$ 12,523	
MIAMI HIGH													
November, 2005	8,076	\$ 18.11	\$ 146,227	\$ 4,330	1	\$ 350.00	\$ 350.00	\$ 145,315	\$ 912	\$ 146,227	\$ 140,635	\$ 5,592	
December, 2005	3,13	\$ 11.99	\$ 11,996	\$ 1,69	1	\$ 350.00	\$ 350.00	\$ 11,436	\$ 549	\$ 11,985	\$ 10,917	\$ 1,068	
January, 2006	6,986	\$ 1.66	\$ 14,558	\$ 2,716	1	\$ 350.00	\$ 350.00	\$ 14,436	\$ 549	\$ 14,985	\$ 13,840	\$ 1,145	
February, 2006	5,024	\$ 2.90	\$ 12,563	\$ 1,713	1	\$ 350.00	\$ 350.00	\$ 11,997	\$ 566	\$ 12,563	\$ 8,836	\$ 3,663	
March, 2006	2,484	\$ 4.43	\$ 11,002	\$ 1,341	1	\$ 350.00	\$ 350.00	\$ 10,458	\$ 544	\$ 11,002	\$ 8,767	\$ 2,235	
Square D													
November, 2005	2,483	\$ 2.94	\$ 7,244	\$ 6,168	1	\$ 100.00	\$ 100.00	\$ 6,873	\$ 371	\$ 7,244	\$ 616	\$ 6,528	
December, 2005	2,93	\$ 2.93	\$ 11,109	\$ 8,480	1	\$ 100.00	\$ 100.00	\$ 10,589	\$ 519	\$ 11,108	\$ 9,849	\$ 1,259	
January, 2006	2,559	\$ 2.89	\$ 8,555	\$ 7,276	1	\$ 100.00	\$ 100.00	\$ 8,116	\$ 440	\$ 8,555	\$ 739	\$ 7,816	
February, 2006	2,424	\$ 2.94	\$ 7,131	\$ 6,060	1	\$ 100.00	\$ 100.00	\$ 6,766	\$ 365	\$ 7,131	\$ 606	\$ 6,525	
Hospital													
November, 2005	1,198	\$ 2.99	\$ 3,575	\$ 2,995	2	\$ 50.00	\$ 100.00	\$ 3,399	\$ 190	\$ 3,575	\$ 300	\$ 3,275	
December, 2005	1,319	\$ 2.97	\$ 4,005	\$ 3,463	2	\$ 50.00	\$ 100.00	\$ 3,666	\$ 208	\$ 4,005	\$ 345	\$ 3,660	
January, 2006	1,461	\$ 2.89	\$ 4,181	\$ 3,515	2	\$ 50.00	\$ 100.00	\$ 3,978	\$ 213	\$ 4,191	\$ 363	\$ 3,828	
February, 2006	1,200	\$ 2.94	\$ 3,528	\$ 2,950	2	\$ 50.00	\$ 100.00	\$ 3,350	\$ 178	\$ 3,528	\$ 300	\$ 3,228	
Houston Woods													
November, 2005	885	\$ 21.82	\$ 19,311	\$ 2,699	39	\$ 7.64	\$ 297,95	\$ 19,650	\$ 974	\$ 19,634	\$ 15,639	\$ 3,995	
December, 2005	1,304	\$ 21.33	\$ 23,970	\$ 3,370	39	\$ 8.00	\$ 312,00	\$ 22,721	\$ 1,186	\$ 23,907	\$ 19,014	\$ 4,893	
January, 2006	1,054	\$ 21.33	\$ 22,023	\$ 3,864	39	\$ 8.00	\$ 312,00	\$ 26,005	\$ 1,357	\$ 27,362	\$ 21,804	\$ 5,558	
February, 2006	1,287	\$ 21.33	\$ 27,025	\$ 3,864	39	\$ 8.00	\$ 312,00	\$ 21,383	\$ 1,116	\$ 22,499	\$ 17,877	\$ 4,622	
March, 2006	1,039	\$ 21.33	\$ 22,162	\$ 3,169	39	\$ 8.00	\$ 312,00	\$ 21,383	\$ 1,116	\$ 22,499	\$ 17,877	\$ 4,622	
Forest Ridge													
November, 2005	20	\$ 21.82	\$ 439	\$ 51	8	\$ 2.00	\$ 16.00	\$ 430	\$ 22	\$ 452	\$ 353	\$ 100	
December, 2005	21	\$ 21.33	\$ 448	\$ 54	8	\$ 2.00	\$ 16.00	\$ 441	\$ 23	\$ 464	\$ 361	\$ 103	
January, 2006	18	\$ 21.33	\$ 394	\$ 55	8	\$ 2.00	\$ 16.00	\$ 441	\$ 23	\$ 464	\$ 361	\$ 103	
February, 2006	21	\$ 21.33	\$ 448	\$ 54	8	\$ 2.00	\$ 16.00	\$ 441	\$ 23	\$ 464	\$ 361	\$ 103	
MIAMI LOW													
November, 2005	13,045	\$ 4.65	\$ 60,659	\$ 30,787	532	\$ 7.64	\$ 4,064,48	\$ 54,724	\$ 3,210	\$ 57,934	\$ 43,852	\$ 14,082	
December, 2005	41,909	\$ 1.42	\$ 59,609	\$ 21,618	7	\$ 100.00	\$ 2,460.00	\$ 62,059	\$ 3,078	\$ 65,137	\$ 52,069	\$ 13,068	
January, 2006	9,608	\$ 2.95	\$ 28,344	\$ 11,486	14	\$ 50.00	\$ 700.00	\$ 29,044	\$ 1,441	\$ 30,484	\$ 22,318	\$ 8,166	
February, 2006	2,945	\$ 14.39	\$ 42,379	\$ 5,932	273	\$ 7.64	\$ 2,085.72	\$ 44,464	\$ 2,205	\$ 46,669	\$ 33,386	\$ 13,283	
March, 2006	139	\$ 14.39	\$ 2,000	\$ 424	56	\$ 2.00	\$ 112.00	\$ 2,112	\$ 105	\$ 2,217	\$ 1,676	\$ 541	
Cherry Ridge													
November, 2005	144,515	\$ 7.40	\$ 1,064,210	\$ 298,249	1624	\$ 17.45	\$ 11,459.40	\$ 755,760	\$ 36,164	\$ 772,254	\$ 468,420	\$ 303,834	
50 x 250 / 4 x 250													
November, 2005	13,500	\$ 13.500	\$ 13,500	\$ 13,500	870	\$ 13.500	\$ 13,500	\$ 870	\$ 14,170	\$ 670	\$ 13,500	\$ 1,000	
Total All	528,639	0	\$ 7,459,368	\$ 1,465,228	46,951	0	\$ 394,263	\$ 7,483,758	\$ 389,627	\$ 7,873,385	\$ 6,022,770	\$ 1,849,615	

OXFORD NATURAL GAS COMPANY
CASE NO. 08-556-GS-CAR
Class and Schedule Revenue Summary
(Gas and Steam Utilities)

Date: 6 Months Actual & 7 Months Estimated
Type of Filing: A Original Updated Revised

WFO 2.1 B
Page 1 of 1

	MCF	Current Rates	GCR/GSR	Base Rate \$	Meters	Cust Svc Chg	Cust Svc Chg \$	Pre-PUET Billing	PUET Taxes	Total Billings	Total GCR Costs	Non-Gas Revenues
SYSTEM												
ACTUAL												
November, 2005	43,290	\$ 22.87	\$ 1,890.042	\$ 177,468	4049	\$ 8.38	\$ 33,931	\$ 973,484	\$ 50,769	\$ 1,023,873	\$ 819,853	\$ 241,420
December, 2005	58,340	\$ 22.38	\$ 1,291,807	\$ 231,162	4127	\$ 8.38	\$ 34,594	\$ 1,232,090	\$ 70,490	\$ 1,302,572	\$ 2,282,738	\$ 314,771
January, 2006	64,905	\$ 22.38	\$ 1,452,596	\$ 266,115	4126	\$ 8.38	\$ 34,576	\$ 1,413,408	\$ 73,764	\$ 1,487,172	\$ 1,030,845	\$ 265,748
February, 2006	52,928	\$ 22.38	\$ 1,184,529	\$ 217,005	4135	\$ 8.38	\$ 34,585	\$ 1,158,740	\$ 60,473	\$ 1,219,213	\$ 987,524	\$ 251,690
PROJECTED												
April, 2006	25,724	\$ 5.76	\$ 148,085	\$ 105,468	4070	\$ 8.38	\$ 34,107	\$ 173,136	\$ 9,036	\$ 182,171	\$ 42,598	\$ 139,575
May, 2006	13,013	\$ 5.76	\$ 74,312	\$ 53,452	2653	\$ 8.38	\$ 29,402	\$ 87,441	\$ 5,141	\$ 92,582	\$ 21,481	\$ 71,101
June, 2006	16,342	\$ 5.76	\$ 94,332	\$ 66,332	3453	\$ 8.38	\$ 29,402	\$ 117,652	\$ 6,140	\$ 123,791	\$ 27,153	\$ 96,637
July, 2006	7,694	\$ 5.22	\$ 39,088	\$ 30,726	3381	\$ 8.38	\$ 28,333	\$ 64,077	\$ 3,344	\$ 67,421	\$ 8,363	\$ 59,058
August, 2006	9,441	\$ 5.22	\$ 49,243	\$ 38,708	4019	\$ 8.38	\$ 33,679	\$ 78,810	\$ 4,113	\$ 82,923	\$ 10,535	\$ 72,387
September, 2006	7,083	\$ 5.22	\$ 36,944	\$ 28,040	3816	\$ 8.38	\$ 31,878	\$ 65,504	\$ 3,419	\$ 68,923	\$ 7,904	\$ 61,018
October, 2006	17,123	\$ 13.19	\$ 225,782	\$ 70,204	3913	\$ 8.38	\$ 32,791	\$ 245,748	\$ 12,825	\$ 258,573	\$ 165,578	\$ 102,995
Total System	382,124		\$ 7,120,386	\$ 1,566,708	47427		\$ 387,438	\$ 7,144,942	\$ 372,884	\$ 7,517,826	\$ 5,553,679	\$ 1,964,147
Special Contract												
ACTUAL												
November, 2005	3,111	\$ 5.54	\$ 17,227	\$ 12,755	76	\$ 8.38	\$ 636.88	\$ 16,562	\$ 866	\$ 17,227	\$ 3,276	\$ 13,336
December, 2005	4,377	\$ 5.13	\$ 22,472	\$ 17,946	76	\$ 8.38	\$ 636.88	\$ 21,781	\$ 891	\$ 22,472	\$ 3,254	\$ 18,627
January, 2006	4,271	\$ 5.17	\$ 22,060	\$ 17,511	76	\$ 8.38	\$ 636.88	\$ 21,371	\$ 889	\$ 22,060	\$ 3,252	\$ 18,119
February, 2006	4,223	\$ 5.66	\$ 24,007	\$ 17,314	76	\$ 8.38	\$ 636.88	\$ 23,319	\$ 896	\$ 24,007	\$ 3,252	\$ 18,522
March, 2006	4,005	\$ 5.37	\$ 21,584	\$ 16,421	76	\$ 8.38	\$ 636.88	\$ 20,310	\$ 884	\$ 21,494	\$ 3,782	\$ 17,023
Miami High												
November, 2005	8,076	\$ 18.11	\$ 146,227	\$ 4,330	1	\$ 350.00	\$ 350.00	\$ 146,315	\$ 912	\$ 146,227	\$ 140,635	\$ 4,680
December, 2005	3,13	\$ 35.29	\$ 11,996	\$ 4,169	1	\$ 350.00	\$ 350.00	\$ 11,436	\$ 549	\$ 11,986	\$ 10,917	\$ 519
January, 2006	8,886	\$ 3.66	\$ 12,593	\$ 2,713	1	\$ 350.00	\$ 350.00	\$ 11,889	\$ 686	\$ 12,575	\$ 11,461	\$ 519
February, 2006	2,464	\$ 4.43	\$ 11,002	\$ 1,341	1	\$ 350.00	\$ 350.00	\$ 10,458	\$ 544	\$ 10,992	\$ 8,835	\$ 305
March, 2006												
Square D												
November, 2005	2,463	\$ 2.84	\$ 7,244	\$ 6,186	1	\$ 100.00	\$ 100.00	\$ 6,873	\$ 371	\$ 7,244	\$ 816	\$ 6,258
December, 2005	3,795	\$ 2.93	\$ 11,109	\$ 8,480	1	\$ 100.00	\$ 100.00	\$ 10,539	\$ 470	\$ 11,009	\$ 849	\$ 9,580
January, 2006	2,595	\$ 2.88	\$ 8,595	\$ 7,278	1	\$ 100.00	\$ 100.00	\$ 8,115	\$ 440	\$ 8,555	\$ 739	\$ 7,378
February, 2006	2,424	\$ 2.94	\$ 7,131	\$ 6,060	1	\$ 100.00	\$ 100.00	\$ 6,766	\$ 365	\$ 7,131	\$ 606	\$ 6,180
March, 2006												
Hospital												
November, 2005	1,198	\$ 2.98	\$ 3,575	\$ 2,995	2	\$ 50.00	\$ 100.00	\$ 3,395	\$ 190	\$ 3,576	\$ 300	\$ 3,085
December, 2005	1,519	\$ 2.97	\$ 4,495	\$ 3,743	2	\$ 50.00	\$ 100.00	\$ 3,698	\$ 208	\$ 4,006	\$ 345	\$ 3,653
January, 2006	1,381	\$ 2.97	\$ 4,101	\$ 3,515	2	\$ 50.00	\$ 100.00	\$ 3,978	\$ 213	\$ 4,191	\$ 363	\$ 3,615
February, 2006	1,451	\$ 2.89	\$ 4,191	\$ 3,515	2	\$ 50.00	\$ 100.00	\$ 3,350	\$ 178	\$ 3,528	\$ 300	\$ 3,050
March, 2006	1,300	\$ 2.94	\$ 3,628	\$ 2,560								
Houston Woods												
November, 2005	885	\$ 25.87	\$ 20,240	\$ 3,629	39	\$ 8.38	\$ 326.82	\$ 19,670	\$ 1,021	\$ 20,692	\$ 16,638	\$ 3,992
December, 2005	1,309	\$ 22.38	\$ 29,296	\$ 4,531	39	\$ 8.38	\$ 326.82	\$ 28,112	\$ 1,519	\$ 30,632	\$ 23,403	\$ 5,703
January, 2006	1,105	\$ 22.38	\$ 24,790	\$ 4,531	39	\$ 8.38	\$ 326.82	\$ 23,838	\$ 1,244	\$ 25,082	\$ 19,014	\$ 4,923
February, 2006	1,287	\$ 22.38	\$ 28,365	\$ 5,195	39	\$ 8.38	\$ 326.82	\$ 27,283	\$ 1,424	\$ 28,707	\$ 21,804	\$ 5,480
March, 2006	1,039	\$ 22.38	\$ 23,253	\$ 4,260	39	\$ 8.38	\$ 326.82	\$ 22,434	\$ 1,171	\$ 23,605	\$ 17,877	\$ 4,957
Forest Ridge												
November, 2005	20	\$ 22.87	\$ 457	\$ 82	8	\$ 2.00	\$ 16.00	\$ 450	\$ 23	\$ 473	\$ 353	\$ 97
December, 2005	21	\$ 22.87	\$ 480	\$ 88	8	\$ 2.00	\$ 16.00	\$ 472	\$ 25	\$ 496	\$ 371	\$ 101
January, 2006	21	\$ 22.38	\$ 470	\$ 86	8	\$ 2.00	\$ 16.00	\$ 462	\$ 24	\$ 486	\$ 361	\$ 101
February, 2006	18	\$ 22.38	\$ 403	\$ 74	8	\$ 2.00	\$ 16.00	\$ 398	\$ 21	\$ 419	\$ 308	\$ 89
March, 2006	21	\$ 22.38	\$ 470	\$ 86	8	\$ 2.00	\$ 16.00	\$ 462	\$ 24	\$ 486	\$ 360	\$ 102
PROJECTED												
November, 2005	13,045	\$ 5.70	\$ 74,357	\$ 53,456	532	\$ 8.38	\$ 4,456.16	\$ 78,816	\$ 3,903	\$ 82,724	\$ 20,872	\$ 57,943
December, 2005	41,309	\$ 1.42	\$ 59,809	\$ 58,509	7	\$ 100.00	\$ 2,600.00	\$ 62,059	\$ 3,078	\$ 65,137	\$ -	\$ 62,059
January, 2006	9,608	\$ 2.85	\$ 28,344	\$ 21,618	7	\$ 100.00	\$ 700.00	\$ 29,044	\$ 1,441	\$ 30,484	\$ 6,726	\$ 22,318
February, 2006	5,105	\$ 2.95	\$ 15,060	\$ 11,486	14	\$ 50.00	\$ 700.00	\$ 15,786	\$ 782	\$ 16,541	\$ 3,574	\$ 12,186
March, 2006	2,945	\$ 15.44	\$ 45,471	\$ 12,075	273	\$ 8.38	\$ 2,287.74	\$ 47,759	\$ 2,389	\$ 50,127	\$ 33,396	\$ 14,862
Forest Ridge	139	\$ 15.44	\$ 2,146	\$ 570	56	\$ 2.00	\$ 112.00	\$ 2,258	\$ 112	\$ 2,370	\$ 1,076	\$ 682
Energy Reclaim			\$ 6,100	\$ 1,144				\$ 6,100	\$ 314	\$ 6,414	\$ 4,453	\$ 1,961
Total Special C	144,515		\$ 784,153	\$ 330,178	1524		\$ 18,350.40	\$ 780,094	\$ 38,682	\$ 818,776	\$ 470,620	\$ 348,167
Installation												
50 x 250 / 4 x 250			\$	\$ 13,500			\$	\$ 13,500	\$	\$ 14,170	\$ 670	\$ 13,500
Total All	526,639	0	\$ 7,904,527	\$ 1,910,357	46,951	0	\$ 415,795	\$ 7,939,526	\$ 412,246	\$ 8,350,772	\$ 6,024,969	\$ 2,325,803

ONG Labor Analysis

SCHEDULE WPC 2.1C

Title	Current Test Year Unadjusted Labor Exp.	(A) Allocation of Estimated Salaries			Adjusted Labor Exp.
		Admin	Customer	Distribution	
Office Manager					
General Manager - Prior	\$ 117,391.00	\$ -	\$ -	\$ -	\$ -
General Manager - New	\$ -	\$ 110,000.00	\$ 10,000.00	\$ 5,000.00	\$ 125,000.00
Customer Service Rep	\$ 27,234.00	\$ 10,000.00	\$ 30,000.00		\$ 40,000.00
Customer Service Rep	\$ 21,093.00	\$ 5,000.00	\$ 30,000.00		\$ 35,000.00
Field Manager	\$ 54,437.00	\$ 5,000.00	\$ 12,500.00	\$ 37,500.00	\$ 55,000.00
Field Tech	\$ 47,487.00		\$ 12,500.00	\$ 37,500.00	\$ 50,000.00
Field Tech	\$ 47,568.00		\$ 12,500.00	\$ 37,500.00	\$ 50,000.00
Field Tech	\$ 32,390.00		\$ 10,000.00	\$ 35,000.00	\$ 45,000.00
President/Employee	\$ 116,249.00	\$ 110,000.00	\$ 5,000.00		\$ 115,000.00
Accountant - Prior	\$ 1,846.00				\$ -
Accountant - Controller New	\$ -	\$ 40,000.00	\$ 10,000.00		\$ 50,000.00
Part Time - Customer Service Rep	\$ 5,144.00		\$ 10,000.00	\$ 7,500.00	\$ 17,500.00
TOTAL	\$ 511,331.00	\$ 305,000.00	\$ 167,500.00	\$ 160,000.00	\$ 632,500.00