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Volume 6

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Citizens Communication Company - NAGD

Sales and Demand Model

This program has been developed for Citizens Communication Company - NAGD to compute class specific data for:

Weather Normalized Sales
Calendar Month Sales
Design Day Demand

This program has been developed specifically for Citizens Communication Company - NAGD by Management Applications Consulting (MAC) Inc.

The program contains trade secrets and other confidential information of MAC and may not be distributed to any third parties. It remains the proprietary product of MAC, but is provided to the Company for its use in the normal conduct of its business.

Revision History

Current Revision Level = 2.14

Date	Rev.	Description of Changes
9/5/2001	1.00	Preliminary Release.
11/15/2001	1.01	Correct bug in lookup of actual and normal HDD's.
11/19/2001	1.02	Correct bug in computing calendar month adjustment.
11/27/2001	1.03	Added lookup tables in input tab to gather normal and actual HDD data from Weather tab.
12/2/2001	1.04	Eliminated DSUM's in PR calculation on Misc tab.
		Added base rates and gas supply charges to input tab, added lookups to Sales and Misc tabs.
3/15/2002	2.00	Initial version for Fitchburg
		Added class PR allocation factor
4/3/2002	2.01	Linked to weather file to develop billing to calendar month percentages.
4/3/2002	2.02	link months on Sales and Misc to Input. Initial Version for CU NAGD
4/5/2002	2.03	Address RJS questions on Notes tab.
		Expand model to address 13 months, revise all lookups to use month and year.
		Added tab to compute calendar month percentages
4/16/2002	2.04	Revised base use calculation on sales tab to use a minimum, computed Z statistic for design daydegree days on Weather Input tab, correct design day demand calc on Misc tab to use January customers in column C (not E)
4/18/2002	2.05	Revised annualization adjustment to apply to weather adjusted revenue.
4/23/2002	2.06	Added PGA gas adjustment to Sales tab.
4/24/2002	2.07	??
4/26/2002	2.08	Updated the input section of the sales and demand model to link to Cogan's estimated sales demand, modified the formulae in the Misc tab, to make pro rata adjustments to tie to this figure
5/20/2002	2.09	SCGD Model
5/20/2002	2.10	Correction of T1 input headblock rates
5/20/2002	2.11	Correct revenue calculations, add sanity check
5/20/2002	2.12	
		Revamp layout of program, add Per Book, Weather Norm, Calendar tabs, Transpose PR calculation, eliminate most calculations on Misc tab, revise Worksheet tab to compute Normal Year percentages
5/28/2002	2.13	Correct base use on sales tab when no hdd's, added Billing Mo YEC adjustment in YEC tab, manually overode some summer month heating use per HDD in Sales tab to avoid unduly large adjustments in summer months (added comments to all changed cells)
6/20/2002	2.14	Use YEC Sales data for Design day and PR allocator

Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Service Area
NAGD

Weather Data to Use
Flagstaff, Kingman, Prescott, Winslow

Class Names:	Sales or Transportation
1 10-Residential	S
2 11-Residential A/C	S
3 12-CARES	S
4 13-CARES Med Life Support	S
5 20-Sm Vol Commercial	S
6 21-Sm Vol Commercial A/C	S
7 22-Lg Vol Commercial	S
8 23-Lg Vol Commercial A/C	S
9 T1-Lg Vol Commercial Transp	T
10 30-Sm Vol Industrial	S
11 31-Sm Vol Industrial A/C	S
12 32-Lg Vol Industrial	S
13 33-Lg Vol Industrial A/C	S
14 T1-Lg Vol Industrial Transp	T
15 40-Sm Vol Pub Auth	S
16 41-Sm Vol Pub Auth A/C	S
17 42-Lg Vol Pub Auth	S
18 T1-Lg Vol Pub Auth Transp	T
19 44-Gas Light Service	S
20 60-Irrigation Service	S
21 Total	
22 Total Sales	
23 Total Transportation	

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Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

MONTHS	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
Number of Customers (Bills)														
1 10-Residential	96,059	97,014	97,592	98,333	98,417	99,005	98,380	99,896	99,117	99,762	100,030	100,938	101,510	1,184,543
2 11-Residential A/C	6	6	6	6	6	6	6	6	6	6	5	5	5	70
3 12-CARES	1,285	1,582	1,563	1,635	1,610	1,601	1,583	1,602	1,564	1,645	1,455	1,550	1,719	18,675
4 13-CARES Med Life Support	1	1	1	1	1	1	1	1	1	1	1	1	1	12
5 20-Sm Vol Commercial	9,197	9,317	9,318	9,436	9,343	9,325	9,227	9,272	9,182	9,291	9,352	9,518	9,619	111,778
6 21-Sm Vol Commercial A/C	4	4	4	4	4	4	4	4	4	4	4	4	4	48
7 22-Lg Vol Commercial	14	13	13	13	13	13	13	13	13	13	12	12	12	155
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	9	9	9	9	9	9	9	9	9	9	9	9	9	108
10 30-Sm Vol Industrial	16	19	16	19	14	15	18	15	20	16	17	16	15	201
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	6	6	6	6	6	6	6	6	6	6	6	6	6	72
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	11	11	11	11	11	11	10	10	10	10	10	10	10	126
15 40-Sm Vol Pub Auth	828	830	823	851	830	841	838	848	852	872	859	880	874	10,152
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	4	5	5	5	5	5	5	5	5	5	5	5	5	59
18 T1-Lg Vol Pub Auth Transp	6	6	6	6	6	6	6	6	6	6	6	6	6	72
19 44-Gas Light Service	4	4	4	4	4	4	4	4	4	4	4	4	3	48
20 60-Irrigation Service	8	8	9	7	7	10	7	7	7	7	7	7	7	91
21 Total	107,458	108,835	109,386	110,346	110,286	110,862	110,117	111,704	110,806	111,657	111,782	112,971	113,805	1,326,210
22 Total Sales	107,432	108,809	109,360	110,320	110,260	110,836	110,092	111,679	110,781	111,632	111,757	112,946	113,780	1,325,904
23 Total Transportation	26	26	26	26	26	26	25	25	25	25	25	25	25	306

Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
Sales Volumes, Therms														
1 10-Residential	10,131,903	10,956,521	10,080,842	6,413,180	3,939,921	2,029,971	1,554,326	1,456,764	1,536,582	1,901,262	3,372,582	8,212,379	11,805,746	61,586,233
2 11-Residential A/C	830	817	734	448	294	158	228	254	182	178	116	445	634	4,684
3 12-CARES	108,779	151,279	137,099	88,964	52,295	27,876	22,258	20,230	21,568	28,667	44,088	114,193	173,986	817,296
4 13-CARES Med Life Support	142	144	131	65	36	16	14	13	13	15	46	112	151	747
5 20-Sm Vol Commercial	3,666,227	3,982,095	3,646,595	2,580,616	1,734,819	1,344,806	1,181,781	1,110,858	1,146,814	1,276,992	1,670,933	3,123,594	4,099,377	26,466,130
6 21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,763	2,618	2,289	1,844	1,962	2,071	2,776	26,816
7 22-Lg Vol Commercial	361,942	282,772	251,914	200,917	141,175	104,761	79,474	71,920	80,787	102,889	134,203	241,581	283,936	2,054,335
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	266,344	222,954	217,832	201,068	152,931	139,457	134,174	132,869	126,916	162,289	195,698	261,442	266,344	2,213,974
10 30-Sm Vol Industrial	71,608	119,867	109,025	128,771	59,928	56,895	67,659	43,874	77,000	53,889	59,771	94,662	98,204	942,949
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	322,074	289,324	254,648	264,536	231,027	225,494	206,936	143,935	163,789	190,611	239,465	274,068	466,142	2,805,907
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	1,363,084	14,909,946
15 40-Sm Vol Pub Auth	858,094	938,132	862,894	514,654	277,475	146,529	131,925	94,366	82,820	125,266	258,728	727,953	982,482	5,018,836
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	121,809	196,803	121,671	134,382	70,331	34,524	24,026	23,482	26,642	36,324	65,364	133,816	192,463	989,174
18 T1-Lg Vol Pub Auth Transp	681,947	561,835	557,385	523,549	338,822	275,602	260,216	249,647	273,288	388,753	532,644	668,876	681,947	5,312,564
19 44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	8,646	106,194
20 60-Irrigation Service	2,344	2,860	1,348	2,085	8,476	42,642	37,102	38,602	25,159	22,361	16,077	6,679	1,818	205,735
21 Total	17,968,553	18,833,998	17,356,516	12,420,737	8,374,593	5,551,403	4,859,147	4,753,683	5,152,081	5,331,401	7,633,824	15,225,584	20,427,736	123,461,520
22 Total Sales	15,657,178	16,932,115	15,478,087	10,339,133	6,526,152	4,025,134	3,317,358	3,015,782	3,172,511	3,749,164	5,872,179	12,940,243	18,116,361	101,025,036
23 Total Transportation	2,311,375	1,901,883	1,878,429	2,081,604	1,848,441	1,526,269	1,541,789	1,737,901	1,979,570	1,582,237	1,761,645	2,285,341	2,311,375	22,436,484

Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
Present Revenue														
1 10-Residential	6,019,878	6,449,484	6,104,425	4,146,550	2,774,500	1,672,190	1,395,377	1,355,915	1,403,048	1,944,223	3,142,816	6,946,042	9,757,246	43,354,448
2 11-Residential A/C	483	483	440	284	200	120	155	169	130	157	116	374	523	3,112
3 12-CARES	65,909	90,787	84,336	58,887	38,355	24,295	20,957	19,920	20,572	30,159	41,878	97,143	145,152	593,198
4 13-CARES Med Life Support	83	85	78	42	26	14	13	13	13	17	41	93	124	518
5 20-Sm Vol Commercial	1,863,514	2,024,875	1,891,755	1,389,209	974,801	773,789	697,429	659,910	678,848	974,207	1,281,997	2,341,452	3,044,098	15,551,787
6 21-Sm Vol Commercial A/C	1,286	1,339	1,193	878	821	1,302	1,392	1,324	1,163	1,300	1,457	1,536	2,049	14,991
7 22-Lg Vol Commercial	161,695	129,071	116,200	95,527	68,781	51,941	39,965	36,288	40,641	71,300	92,628	166,021	194,970	1,070,057
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	25,697	21,792	21,331	19,822	15,490	14,277	13,802	13,684	13,148	16,332	19,339	25,256	25,697	219,968
10 30-Sm Vol Industrial	29,093	55,155	46,241	59,924	29,403	28,231	30,890	22,115	37,957	37,453	41,547	65,527	67,939	483,536
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	133,982	122,169	108,701	116,396	103,950	102,869	95,289	66,473	75,580	124,576	156,390	178,923	275,703	1,385,297
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	64,465	54,300	58,975	61,987	59,637	53,214	55,131	61,907	65,064	53,381	53,413	60,716	64,465	702,190
15 40-Sm Vol Pub Auth	419,492	460,676	429,620	264,822	148,868	82,546	73,218	55,955	49,976	95,139	192,947	525,784	694,393	2,799,043
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	52,505	86,012	53,799	51,691	32,689	16,512	11,713	11,487	12,985	23,664	43,894	89,470	128,517	486,422
18 T1-Lg Vol Pub Auth Transp	48,689	40,080	39,404	36,668	23,340	18,290	17,473	17,073	18,445	27,152	37,355	47,448	48,689	371,417
19 44-Gas Light Service	4,907	4,961	5,000	5,117	5,203	5,258	5,295	5,298	5,298	7,005	6,998	6,903	3,884	67,246
20 60-Irrigation Service	859	1,252	630	967	3,818	19,401	17,071	17,775	11,603	13,068	11,686	4,885	1,368	103,015
21 Total	8,892,539	9,542,521	8,962,128	6,308,771	4,279,883	2,864,252	2,475,168	2,345,304	2,434,471	3,419,132	5,124,501	10,557,574	14,454,816	67,206,244
22 Total Sales	8,753,688	9,426,350	8,842,418	6,190,295	4,181,416	2,778,470	2,388,763	2,252,640	2,337,814	3,322,266	5,014,395	10,424,154	14,315,966	65,912,669
23 Total Transportation	138,851	116,171	119,710	118,476	98,467	85,782	86,405	92,664	96,657	96,866	110,107	133,420	138,851	1,293,575

Jan-01 Feb-01 Mar-01 Apr-01 May-01 Jun-01 Jul-01 Aug-01 Sep-01 Oct-01 Nov-01 Dec-01 Jan-02 FY2001

Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Calendar Month HDD's														
1 Current Month	988	789	590	442	125	30	14	17	47	229	587	976	924	4,835
2 Previous Month	821	988	789	590	442	125	30	14	17	47	229	587	976	4,681
3 Year Normal	894	726	626	443	200	67	13	17	78	351	670	915	894	5,002
4 Year Lagged	915	894	726	626	443	200	67	13	17	78	351	670	915	5,002

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Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Billing Month Sales Percentage from Current Calendar Month Under Normal weather conditions

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
1 10-Residential	49.2%	43.1%	54.3%	57.0%	53.8%	55.2%	59.0%	59.3%	59.5%	62.8%	59.9%	58.8%	55.5%	53.6%
2 11-Residential A/C	75.6%	69.2%	80.8%	81.9%	80.3%	84.3%	83.4%	82.2%	83.7%	83.5%	82.7%	85.1%	81.3%	79.1%
3 12-CARES	48.6%	42.9%	53.7%	57.2%	53.8%	54.2%	58.7%	59.3%	59.4%	63.3%	59.9%	58.6%	54.7%	53.5%
4 13-CARES Med Life Support	11.0%	11.6%	23.7%	25.4%	19.9%	20.4%	24.4%	25.8%	25.8%	27.0%	28.5%	22.6%	21.5%	19.4%
5 20-Sm Vol Commercial	47.6%	41.4%	52.6%	55.7%	54.0%	53.9%	57.3%	57.6%	57.7%	59.5%	56.7%	56.6%	53.7%	52.6%
6 21-Sm Vol Commercial A/C	42.8%	36.4%	47.5%	50.3%	49.7%	50.0%	53.3%	51.8%	51.8%	52.1%	47.6%	49.0%	48.5%	48.3%
7 22-Lg Vol Commercial	32.3%	26.5%	38.2%	41.0%	37.7%	36.6%	42.6%	44.1%	44.7%	47.7%	43.3%	41.7%	38.8%	37.8%
8 23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9 T1-Lg Vol Commercial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10 30-Sm Vol Industrial	57.3%	52.7%	61.0%	65.6%	65.6%	65.7%	66.3%	66.6%	70.1%	67.6%	66.9%	67.3%	59.5%	63.6%
11 31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 32-Lg Vol Industrial	45.3%	41.7%	53.5%	56.6%	54.9%	52.9%	54.5%	56.9%	56.6%	60.0%	57.6%	55.6%	52.1%	53.3%
13 33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14 T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15 40-Sm Vol Pub Auth	47.9%	41.7%	52.3%	55.8%	53.1%	53.6%	56.7%	57.7%	57.8%	59.3%	58.2%	57.5%	54.0%	51.9%
16 41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17 42-Lg Vol Pub Auth	29.2%	21.2%	34.9%	35.8%	31.7%	33.6%	37.5%	37.1%	39.7%	43.8%	39.7%	38.0%	35.9%	33.1%
18 T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19 44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20 60-Irrigation Service	70.2%	65.3%	77.0%	78.3%	77.4%	77.7%	78.8%	77.9%	79.1%	77.0%	74.5%	77.6%	76.7%	77.5%
21 Total	54.6%	48.4%	58.8%	63.2%	63.5%	65.3%	71.1%	73.6%	74.5%	72.5%	66.9%	64.2%	59.6%	61.4%
22 Total Sales	48.2%	42.1%	53.4%	56.2%	53.5%	54.2%	57.9%	58.4%	58.6%	61.1%	58.4%	57.7%	54.5%	52.9%
23 Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Billing Month Actual HDD's	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	
1 10-Residential	839	937	802	479	254	49	17	15	35	147	391	836	939	4,802
2 11-Residential A/C	881	943	683	448	176	37	14	15	42	201	497	933	916	4,870
3 12-CARES	841	938	808	482	249	50	17	14	35	148	383	836	938	4,800
4 13-CARES Med Life Support	720	1,015	869	544	371	63	22	15	26	62	282	678	1,008	4,667
5 20-Sm Vol Commercial	837	933	815	478	261	49	18	15	35	142	380	831	941	4,794
6 21-Sm Vol Commercial A/C	829	918	807	480	309	52	19	16	32	128	389	805	931	4,785
7 22-Lg Vol Commercial	813	931	892	490	306	56	20	14	30	110	309	785	959	4,756
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	988	789	590	442	125	30	14	17	47	229	587	976	880	4,835
10 30-Sm Vol Industrial	899	891	799	454	231	44	16	15	37	170	407	834	931	4,795
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	836	947	813	501	243	51	17	15	35	142	376	812	949	4,787
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	988	789	590	442	125	30	14	17	47	229	587	976	880	4,835
15 40-Sm Vol Pub Auth	840	927	809	477	264	50	17	15	34	143	388	830	940	4,795
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	791	934	901	486	339	54	22	15	29	94	306	764	977	4,737
18 T1-Lg Vol Pub Auth Transp	988	789	590	442	125	30	14	17	47	229	587	976	880	4,835
19 44-Gas Light Service	988	789	590	442	125	30	14	17	47	229	587	976	880	4,835
20 60-Irrigation Service	877	936	721	456	181	42	14	14	40	187	462	935	903	4,866
21 Total														
22 Total Sales														
23 Total Transportation														

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Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	
Normal Billing Month HDD's														
1 10-Residential	856	823	753	522	287	119	28	13	49	207	555	788	934	5,000
2 11-Residential A/C	837	831	669	476	238	83	16	15	64	289	637	845	924	5,000
3 12-CARES	861	822	757	527	282	120	27	13	48	205	554	784	937	5,000
4 13-CARES Med Life Support	794	924	813	593	362	165	47	11	27	113	443	707	975	5,000
5 20-Sm Vol Commercial	859	817	764	525	291	121	28	13	48	200	549	785	937	5,000
6 21-Sm Vol Commercial A/C	849	813	770	528	314	129	35	14	46	191	534	778	900	5,000
7 22-Lg Vol Commercial	873	815	814	545	327	141	33	11	37	150	497	758	959	5,000
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	895	719	626	444	200	68	13	17	79	351	671	917	867	5,000
10 30-Sm Vol Industrial	905	777	761	507	268	110	21	12	53	234	588	763	940	5,000
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	862	832	762	541	278	123	28	12	48	201	545	769	943	5,000
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	895	719	626	444	200	68	13	17	79	351	671	917	867	5,000
15 40-Sm Vol Pub Auth	859	816	762	524	291	121	29	13	48	203	553	784	933	5,000
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	854	823	824	540	352	144	36	12	34	141	482	760	963	5,000
18 T1-Lg Vol Pub Auth Transp	895	719	626	444	200	68	13	17	79	351	671	917	867	5,000
19 44-Gas Light Service	895	719	626	444	200	68	13	17	79	351	671	917	867	5,000
20 60-Irrigation Service	853	818	693	486	242	93	18	14	59	262	611	853	917	5,000
21 Total														
22 Total Sales														
23 Total Transportation														

Design Day	
HDD's	62.1
Firm System Sales Demand	1,012,379
Total Sales & Transp	N/A

Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Base Rates - Head Block	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
2 11-Residential A/C	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
3 12-CARES	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
4 13-CARES Med Life Support	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
5 20-Sm Vol Commercial	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838
6 21-Sm Vol Commercial A/C	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838
7 22-Lg Vol Commercial	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400
8 23-Lg Vol Commercial A/C	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3250	$ 0.3250	$ 0.3250	$ 0.3250	$ 0.3250	$ 0.3400	$ 0.3400	$ 0.3400
9 T1-Lg Vol Commercial Transp	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900
10 30-Sm Vol Industrial	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445
11 31-Sm Vol Industrial A/C	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3445	$ 0.3445	$ 0.3445
12 32-Lg Vol Industrial	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077
13 33-Lg Vol Industrial A/C	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.2922	$ 0.2922	$ 0.2922	$ 0.2922	$ 0.2922	$ 0.3077	$ 0.3077	$ 0.3077
14 T1-Lg Vol Industrial Transp	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577
15 40-Sm Vol Pub Auth	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754
16 41-Sm Vol Pub Auth A/C	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754
17 42-Lg Vol Pub Auth	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223
18 T1-Lg Vol Pub Auth Transp	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723
19 44-Gas Light Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20 60-Irrigation Service	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801

[illegible]zens Communication Com[illegible] N[illegible]
[illegible]es and Demand M[illegible]del
[illegible]ut Data

Rates - Tail block	Jan-01	Feb-01	Mar-01	Apr-01	[illegible]	[illegible]	[illegible]	[illegible]	Sep-01	[illegible]	[illegible]	[illegible]	[illegible]	Jan-02
10-Residential	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	[illegible]	[illegible]	[illegible]	$ 0.4414	$ 0.4414	[illegible]	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
11-Residential A/C	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	[illegible]	[illegible]	[illegible]	$ 0.4414	$ 0.4414	[illegible]	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
12-CARES	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	[illegible]	[illegible]	[illegible]	$ 0.4414	$ 0.4414	[illegible]	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
13-CARES Med Life Support	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	[illegible]	[illegible]	[illegible]	$ 0.4414	$ 0.4414	[illegible]	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
20-Sm Vol Commercial	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	[illegible]	[illegible]	[illegible]	$ 0.3838	$ 0.3838	[illegible]	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838
21-Sm Vol Commercial A/C	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	[illegible]	[illegible]	[illegible]	$ 0.3838	$ 0.3838	[illegible]	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838
22-Lg Vol Commercial	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	[illegible]	[illegible]	[illegible]	$ 0.3400	$ 0.3400	[illegible]	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400
23-Lg Vol Commercial A/C	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	[illegible]	[illegible]	[illegible]	$ 0.3400	$ 0.3400	[illegible]	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400
T1-Lg Vol Commercial Transp	$ 0.0500	$ 0.0500	$ 0.0500	$ 0.0500	[illegible]	[illegible]	[illegible]	$ 0.0500	$ 0.0500	[illegible]	$ 0.0500	$ 0.0500	$ 0.0500	$ 0.0500
30-Sm Vol Industrial	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	[illegible]	[illegible]	[illegible]	$ 0.3445	$ 0.3445	[illegible]	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445
31-Sm Vol Industrial A/C	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	[illegible]	[illegible]	[illegible]	$ 0.3445	$ 0.3445	[illegible]	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445
32-Lg Vol Industrial	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	[illegible]	[illegible]	[illegible]	$ 0.3077	$ 0.3077	[illegible]	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077
33-Lg Vol Industrial A/C	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	[illegible]	[illegible]	[illegible]	$ 0.3077	$ 0.3077	[illegible]	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077
T1-Lg Vol Industrial Transp	$ 0.0546	$ 0.0546	$ 0.0577	$ 0.0577	[illegible]	[illegible]	[illegible]	$ 0.0577	$ 0.0577	[illegible]	$ 0.0577	$ 0.0577	$ 0.0577	$ 0.0577
40-Sm Vol Pub Auth	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	[illegible]	[illegible]	[illegible]	$ 0.3754	$ 0.3754	[illegible]	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754
41-Sm Vol Pub Auth A/C	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	[illegible]	[illegible]	[illegible]	$ 0.3754	$ 0.3754	[illegible]	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754
42-Lg Vol Pub Auth	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	[illegible]	[illegible]	[illegible]	$ 0.3223	$ 0.3223	[illegible]	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223
[illegible] Vol Pub Auth Transp	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	[illegible]	[illegible]	[illegible]	$ 0.0723	$ 0.0723	[illegible]	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723
[illegible] Light Service	$ -	$ -	$ -	$ -	[illegible]	[illegible]	[illegible]	$ -	$ -	[illegible]	$ -	$ -	$ -	$ -
[illegible]tion Service	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	[illegible]	[illegible]	[illegible]	$ 0.3801	$ 0.3801	[illegible]	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801

Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Head Block Size	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	0	0	0	0	0	0	0	0	0	0	0	0	0
2 11-Residential A/C	25	25	25	25	25	25	25	25	25	25	25	25	25
3 12-CARES	100	100	100	100	100	100	100	100	100	100	100	100	100
4 13-CARES Med Life Support	100	100	100	100	100	100	100	100	100	100	100	100	100
5 20-Sm Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
6 21-Sm Vol Commercial A/C	250	250	250	250	250	250	250	250	250	250	250	250	250
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	250	250	250	250	250	250	250	250	250	250	250	250	250
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Gas Supply (PGA) Charge	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1305	$ 0.1402	$ 0.1463	$ 0.1503	$ 0.1507	$ 0.1507	$ 0.3433	$ 0.3434	$ 0.3434	$ 0.3435
2 11-Residential A/C	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1305	$ 0.1402	$ 0.1463	$ 0.1505	$ 0.1509	$ 0.1509	$ 0.3434	$ 0.3434	$ 0.3435	$ 0.3435
3 12-CARES	$ 0.1068	$ 0.1130	$ 0.1173	$ 0.1305	$ 0.1402	$ 0.1462	$ 0.1503	$ 0.1507	$ 0.1507	$ 0.3432	$ 0.3433	$ 0.3434	$ 0.3435
4 13-CARES Med Life Support	$ 0.1068	$ 0.1130	$ 0.1173	$ 0.1305	$ 0.1403	$ 0.1463	$ 0.1500	$ 0.1508	$ 0.1508	$ 0.3433	$ 0.3435	$ 0.3435	$ 0.3434
5 20-Sm Vol Commercial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
6 21-Sm Vol Commercial A/C	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
7 22-Lg Vol Commercial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
8 23-Lg Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9 T1-Lg Vol Commercial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10 30-Sm Vol Industrial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
11 31-Sm Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 32-Lg Vol Industrial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
13 33-Lg Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14 T1-Lg Vol Industrial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15 40-Sm Vol Pub Auth	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
16 41-Sm Vol Pub Auth A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17 42-Lg Vol Pub Auth	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1012	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
18 T1-Lg Vol Pub Auth Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19 44-Gas Light Service	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3455	$ 0.3435
20 60-Irrigation Service	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435

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Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Present PGA Revenue	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
	1746.331	2566.3775	2416.235	1743.286	1100.3825	611.8995	502.08	457.5515	487.8515	1476.931	2273.746	5890.3655		$ 21,273
1 10-Residential	$ 1,082,612	$1,237,652	$1,183,015	$ 837,088	$ 552,304	$ 296,929	$ 233,637	$ 219,552	$ 231,603	$ 652,634	$1,158,014	$2,820,475	$4,054,797	$ 10,505,516
2 11-Residential A/C	89	92	86	58	41	23	34	38	27	61	40	153	218	744
3 12-CARES	11,622	17,087	16,088	11,611	7,329	4,076	3,344	3,048	3,250	9,839	15,137	39,218	59,756	141,649
4 13-CARES Med Life Support	15	16	15	8	5	2	2	2	2	5	16	38	52	128
5 20-Sm Vol Commercial	391,886	449,936	428,066	336,985	243,357	196,978	177,947	167,712	173,141	438,615	573,928	1,072,911	1,408,092	4,651,462
6 21-Sm Vol Commercial A/C	274	298	272	215	212	380	416	395	346	633	674	711	954	4,827
7 22-Lg Vol Commercial	38,692	31,953	29,575	26,240	19,807	15,347	11,969	10,860	12,199	35,342	46,099	82,983	97,532	361,065
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	7,655	13,545	12,799	16,817	8,408	8,335	10,189	6,625	11,627	18,511	20,531	32,516	33,733	167,559
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	34,430	32,694	29,896	34,548	32,413	33,035	31,165	21,734	24,732	65,475	82,256	94,142	160,120	516,520
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	91,726	106,005	101,300	67,210	38,926	21,463	19,865	14,247	12,503	43,026	88,869	250,048	337,479	855,188
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	13,021	22,239	14,284	13,597	9,867	5,058	3,618	3,546	4,023	12,477	22,453	45,966	66,111	170,149
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	948	1,002	1,041	1,158	1,244	1,299	1,335	1,339	1,339	3,045	3,038	3,002	2,970	19,790
20 60-Irrigation Service	251	323	158	272	1,189	6,247	5,588	5,829	3,799	7,681	5,522	2,294	624	39,153
	$ 1,673,220	$1,912,842	$1,816,595	$1,345,808	$ 915,103	$ 589,174	$ 499,110	$ 454,926	$ 478,590	$1,287,345	$2,016,577	$4,444,458	$6,222,437	$ 17,433,749

Citizens Communication Company - NAGD
Sales and Demand Model
Input Data

Present Customer Charge

1	10-Residential	$	5.00
2	11-Residential A/C	$	5.00
3	12-CARES	$	5.00
4	13-CARES Med Life Support	$	5.00
5	20-Sm Vol Commercial	$	7.50
6	21-Sm Vol Commercial A/C	$	7.50
7	22-Lg Vol Commercial	$	75.00
8	23-Lg Vol Commercial A/C	$	75.00
9	T1-Lg Vol Commercial Transp	$	75.00
10	30-Sm Vol Industrial	$	25.00
11	31-Sm Vol Industrial A/C	$	25.00
12	32-Lg Vol Industrial	$	75.00
13	33-Lg Vol Industrial A/C	$	75.00
14	T1-Lg Vol Industrial Transp	$	75.00
15	40-Sm Vol Pub Auth	$	7.50
16	41-Sm Vol Pub Auth A/C	$	7.50
17	42-Lg Vol Pub Auth	$	75.00
18	T1-Lg Vol Pub Auth Transp	$	75.00
19	44-Gas Light Service	$	435.77
20	60-Irrigation Service	$	7.50

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Citizens Communication Company - NAGD
Sales and Demand Model
Billing Month Base Use - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	Base Use Sales, Therms														
1	10-Residential	1,458,786	1,473,289	1,482,067	1,493,320	1,494,596	1,503,525	1,494,034	1,456,764	1,505,226	1,515,021	1,519,091	1,532,880	1,541,567	17,928,600
2	11-Residential A/C	241	241	241	241	241	158	228	241	182	178	116	201	201	2,509
3	12-CARES	17,142	21,104	20,850	21,811	21,477	21,357	21,117	20,230	20,864	21,944	19,410	20,677	22,932	247,984
4	13-CARES Med Life Support	14	14	14	14	14	14	14	13	13	14	14	14	14	161
5	20-Sm Vol Commercial	1,139,813	1,154,685	1,154,809	1,169,433	1,157,907	1,155,676	1,143,531	1,110,858	1,137,954	1,151,463	1,159,023	1,179,596	1,192,113	13,814,748
6	21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,691	2,618	2,289	1,844	1,962	2,071	2,691	26,744
7	22-Lg Vol Commercial	81,520	75,697	75,697	75,697	75,697	75,697	75,697	71,920	75,697	75,697	69,874	69,874	69,874	898,764
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	133,522	133,522	133,522	133,522	133,522	133,522	133,522	132,869	126,916	133,522	133,522	133,522	133,522	1,595,000
10	30-Sm Vol Industrial	53,743	63,820	53,743	63,820	47,026	50,385	60,461	43,874	67,179	53,743	57,102	53,743	50,385	668,642
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	153,862	153,862	153,862	153,862	153,862	153,862	153,862	143,935	153,862	153,862	153,862	153,862	153,862	1,836,417
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,251,392	1,251,392	1,031,195	1,033,303	1,251,392	1,251,392	14,374,348
15	40-Sm Vol Pub Auth	111,132	111,401	110,461	114,219	111,401	112,877	112,474	94,366	82,820	117,038	115,293	118,112	117,306	1,311,594
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	19,003	23,754	23,754	23,754	23,754	23,754	23,754	23,482	23,754	23,754	23,754	23,754	23,754	280,025
18	T1-Lg Vol Pub Auth Transp	254,932	254,932	254,932	254,932	254,932	254,932	254,932	249,647	254,932	254,932	254,932	254,932	254,932	3,053,894
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	8,650	106,194
20	60-Irrigation Service	2,344	2,860	1,348	2,085	8,476	42,642	37,102	37,852	25,159	22,361	16,077	6,679	6,679	204,985
21	Total	4,800,563	4,597,775	4,579,697	4,874,211	4,849,966	4,651,072	4,669,683	4,648,927	4,737,105	4,565,433	4,566,178	4,809,998	4,827,871	56,350,608
22	Total Sales	3,049,026	3,092,228	3,088,032	3,128,771	3,104,825	3,151,409	3,133,831	3,015,019	3,103,865	3,145,785	3,144,422	3,170,153	3,188,026	37,327,366
23	Total Transportation	1,751,537	1,505,547	1,491,665	1,745,440	1,745,141	1,499,663	1,535,852	1,633,908	1,633,240	1,419,648	1,421,756	1,639,845	1,639,845	19,023,242

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Citizens Communication Company - NAGD
Sales and Demand Model
Billing Month Heating Use - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	Heating Use Sales, Therms														
1	10-Residential	8,673,117	9,483,232	8,598,775	4,919,860	2,445,325	526,446	60,292	0	31,356	386,241	1,853,491	6,679,499	10,264,179	43,657,633
2	11-Residential A/C	589	576	493	207	53	0	0	13	0	0	0	244	433	2,175
3	12-CARES	91,637	130,175	116,249	67,153	30,818	6,519	1,141	0	704	6,723	24,678	93,516	151,054	569,312
4	13-CARES Med Life Support	129	131	118	52	23	3	1	0	0	2	33	99	138	586
5	20-Sm Vol Commercial	2,526,414	2,627,410	2,491,786	1,411,183	576,912	189,130	38,250	0	8,860	125,529	511,910	1,943,998	2,907,264	12,651,382
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	73	0	0	0	0	0	86	73
7	22-Lg Vol Commercial	280,422	207,075	176,217	125,220	65,478	29,064	3,777	0	5,090	27,192	64,329	171,707	214,062	1,155,571
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	132,823	89,433	84,311	67,547	19,410	5,936	653	0	0	28,768	62,177	127,921	132,823	618,974
10	30-Sm Vol Industrial	17,865	56,047	55,282	64,951	12,902	6,511	7,198	0	9,821	146	2,669	40,919	47,820	274,307
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	168,212	135,462	100,786	110,674	77,165	71,632	53,074	0	9,927	36,749	85,603	120,206	312,280	969,490
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	103,993	327,974	0	0	103,631	111,692	535,598
15	40-Sm Vol Pub Auth	746,962	826,731	752,433	400,435	166,074	33,652	19,451	0	0	8,228	143,435	609,841	865,176	3,707,242
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	102,806	173,049	97,917	110,628	46,577	10,770	272	0	2,888	12,570	41,610	110,062	168,709	709,149
18	T1-Lg Vol Pub Auth Transp	427,016	306,904	302,454	268,618	83,891	20,871	5,285	0	18,357	133,822	277,713	413,945	427,016	2,258,871
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	1,997	0
20	60-Irrigation Service	0	0	0	0	0	0	0	750	0	0	0	0	0	750
21	Total	13,167,990	14,236,223	12,776,819	7,546,526	3,524,627	900,331	189,464	104,756	414,976	765,968	3,067,646	10,415,586	15,604,726	67,110,912
22	Total Sales	12,608,152	13,839,887	12,390,055	7,210,362	3,421,327	873,725	183,527	763	68,646	603,379	2,727,757	9,770,090	14,933,196	63,697,670
23	Total Transportation	559,838	396,336	386,764	336,164	103,300	26,606	5,937	103,993	346,331	162,589	339,889	645,496	671,530	3,413,243

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Citizens Communication Company - NAGD
Sales and Demand Model
Weighted Average Percent of Days Billed from Current Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	49.5%	44.6%	56.7%	58.3%	58.1%	57.9%	59.9%	59.3%	59.3%	59.5%	56.7%	57.7%	56.1%	56.5%
2	11-Residential A/C	75.4%	70.6%	82.8%	83.2%	81.8%	84.3%	83.4%	82.1%	83.7%	80.5%	82.7%	84.9%	81.5%	81.5%
3	12-CARES	49.0%	44.6%	56.3%	58.6%	58.2%	57.5%	59.8%	59.3%	59.2%	59.1%	56.5%	57.3%	55.3%	56.3%
4	13-CARES Med Life Support	11.6%	12.6%	25.0%	25.6%	24.1%	22.6%	25.8%	25.8%	25.8%	24.1%	22.6%	20.7%	21.0%	22.3%
5	20-Sm Vol Commercial	47.9%	42.6%	54.7%	56.7%	56.7%	56.2%	58.2%	57.6%	57.7%	57.6%	54.6%	55.7%	54.1%	54.7%
6	21-Sm Vol Commercial A/C	42.6%	36.4%	47.5%	50.3%	49.7%	50.0%	53.0%	51.8%	51.8%	52.1%	47.6%	49.0%	48.5%	48.5%
7	22-Lg Vol Commercial	32.9%	27.6%	40.4%	41.6%	42.0%	41.3%	44.2%	44.1%	43.7%	41.8%	39.1%	39.7%	39.3%	39.8%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10	30-Sm Vol Industrial	57.1%	53.5%	63.2%	67.0%	66.4%	65.0%	68.4%	66.6%	66.3%	67.6%	66.6%	60.6%	59.8%	64.7%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.4%	42.4%	54.6%	57.1%	56.9%	55.0%	56.9%	56.6%	56.6%	57.7%	55.5%	54.8%	52.5%	54.2%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15	40-Sm Vol Pub Auth	48.3%	43.3%	54.9%	57.3%	57.2%	56.7%	59.6%	57.7%	57.8%	57.8%	54.9%	56.5%	54.7%	55.1%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	20.6%	22.5%	37.0%	36.2%	37.3%	37.8%	38.3%	37.1%	37.7%	36.2%	34.2%	35.8%	36.5%	35.1%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20	60-Irrigation Service	70.2%	65.3%	77.0%	78.3%	77.4%	78.3%	78.9%	77.9%	79.1%	77.0%	74.5%	77.6%	76.7%	75.9%
21	Total	49.4%	44.5%	56.0%	58.2%	58.0%	57.8%	59.7%	59.2%	59.1%	59.3%	56.5%	57.6%	55.9%	56.3%
22	Total Sales	49.4%	44.5%	56.5%	58.2%	58.0%	57.8%	59.7%	59.2%	59.1%	59.3%	56.5%	57.5%	55.9%	56.3%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Citizens Communication Company - NAGD
Sales and Demand Model
Weighted Average Percent of Actual Degree Days Billed from Current Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	49.6%	41.0%	63.4%	61.0%	46.0%	61.4%	53.7%	54.9%	68.6%	75.5%	64.6%	59.6%	54.0%	53.4%
2	11-Residential A/C	76.3%	86.8%	79.3%	85.5%	69.1%	81.5%	87.7%	85.3%	89.3%	94.7%	89.3%	84.5%	81.0%	79.1%
3	12-CARES	49.1%	40.7%	52.8%	61.3%	47.1%	54.1%	54.9%	56.0%	69.6%	76.8%	65.4%	59.4%	53.0%	53.3%
4	13-CARES Med Life Support	11.2%	10.6%	21.6%	26.0%	19.0%	14.3%	4.6%	11.1%	42.0%	41.3%	27.7%	24.9%	19.9%	18.9%
5	20-Sm Vol Commercial	47.9%	39.1%	51.2%	59.4%	45.9%	49.2%	51.0%	52.8%	67.7%	74.4%	62.0%	57.7%	51.8%	51.5%
6	21-Sm Vol Commercial A/C	43.2%	34.1%	45.6%	48.8%	44.0%	47.0%	42.2%	43.3%	55.6%	57.8%	61.5%	48.9%	47.7%	44.3%
7	22-Lg Vol Commercial	32.4%	23.8%	36.4%	49.0%	30.4%	29.7%	32.1%	35.4%	57.3%	65.3%	49.3%	44.0%	36.1%	36.8%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10	30-Sm Vol Industrial	58.6%	50.1%	58.6%	70.6%	50.2%	59.5%	64.3%	66.2%	79.1%	85.7%	78.7%	67.5%	57.4%	61.9%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.5%	38.7%	50.7%	60.7%	47.3%	47.6%	43.3%	51.7%	69.4%	76.4%	64.1%	57.6%	49.9%	51.2%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15	40-Sm Vol Pub Auth	48.6%	39.9%	51.7%	59.3%	46.5%	50.8%	52.4%	53.5%	67.0%	72.8%	62.7%	58.1%	52.6%	52.0%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	29.5%	19.0%	33.3%	39.0%	26.4%	23.9%	18.5%	24.0%	52.5%	58.0%	41.9%	39.8%	33.1%	31.9%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20	60-Irrigation Service	70.8%	61.3%	73.9%	81.6%	66.4%	74.9%	86.6%	80.4%	84.2%	91.7%	82.3%	78.6%	75.1%	73.6%
21	Total	49.4%	40.8%	53.2%	60.9%	47.8%	51.2%	53.6%	54.5%	68.5%	75.4%	64.4%	59.4%	53.8%	53.2%
22	Total Sales	49.4%	40.8%	53.2%	60.9%	47.8%	51.2%	53.4%	54.8%	68.5%	75.4%	64.4%	59.4%	53.8%	53.2%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Citizens Communication Company - NAGD
Sales and Demand Model
Billing Cycle Sales in Current Month - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	SALES, Therms														
1	10-Residential	5,023,509	4,543,853	5,436,072	3,872,182	2,042,430	1,141,711	926,968	864,382	913,587	1,192,261	2,058,828	4,863,753	6,405,646	32,877,537
2	11-Residential A/C	631	555	590	378	234	133	190	209	152	149	96	377	515	3,693
3	12-CARES	53,359	62,444	73,112	54,263	27,012	15,608	13,256	11,993	12,846	18,131	27,098	67,362	92,772	436,483
4	13-CARES Med Life Support	16	16	29	17	8	3	4	3	3	4	12	27	30	142
5	20-Sm Vol Commercial	1,755,780	1,596,248	1,909,783	1,500,614	921,084	742,133	685,164	639,546	662,163	756,577	954,608	1,778,453	2,152,443	13,902,153
6	21-Sm Vol Commercial A/C	1,096	958	1,102	829	749	1,298	1,481	1,355	1,187	961	935	1,015	1,347	12,966
7	22-Lg Vol Commercial	117,548	70,252	94,805	89,015	51,746	39,926	34,645	31,692	35,985	49,422	59,032	103,227	104,683	777,294
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	266,344	222,954	217,832	201,068	152,931	139,457	134,174	132,869	126,916	162,289	195,698	261,442	266,344	2,213,974
10	30-Sm Vol Industrial	41,338	62,448	66,401	88,646	37,728	37,097	46,008	29,203	52,306	36,464	40,056	63,416	57,568	601,109
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	146,396	117,645	135,047	155,019	124,063	118,666	113,183	81,919	93,980	116,809	140,209	153,506	236,538	1,496,440
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	1,363,084	14,909,946
15	40-Sm Vol Pub Auth	416,683	378,316	449,264	302,815	140,989	61,100	76,374	54,450	47,865	73,595	153,216	421,068	519,206	2,595,735
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	34,950	38,214	41,359	51,778	21,156	11,565	9,133	8,705	10,466	15,896	25,552	52,345	64,464	321,121
18	T1-Lg Vol Pub Auth Transp	681,947	561,835	557,385	523,549	338,822	275,602	260,216	249,647	273,288	388,753	532,644	668,876	681,947	5,312,564
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	8,646	106,194
20	60-Irrigation Service	1,645	1,868	1,038	1,633	6,561	33,370	29,269	30,079	19,907	17,228	11,985	5,186	5,120	159,770
21	Total	9,913,192	8,783,566	10,095,898	8,207,659	5,231,063	3,757,746	3,466,329	3,500,304	3,838,883	3,868,598	5,240,115	9,803,766	11,960,350	75,727,120
22	Total Sales	7,601,817	6,881,683	8,217,469	6,126,055	3,382,622	2,231,477	1,944,540	1,762,403	1,859,313	2,286,361	3,478,470	7,518,425	9,648,975	53,290,636
23	Total Transportation	2,311,375	1,901,883	1,878,429	2,081,604	1,848,441	1,526,269	1,541,789	1,737,901	1,979,570	1,582,237	1,761,645	2,285,341	2,311,375	22,436,484

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Citizens Communication Company - NAGD
Sales and Demand Model
Billing Cycle Sales from Prior Month - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	SALES, Therms														
1	10-Residential	5,108,394	6,412,668	4,644,770	2,540,998	1,897,491	888,260	627,358	592,382	622,995	709,001	1,315,754	3,348,628	5,400,100	28,708,696
2	11-Residential A/C	199	262	144	70	60	25	38	45	30	29	20	68	119	991
3	12-CARES	55,420	88,835	63,987	34,701	25,283	12,268	9,002	8,237	8,722	10,536	16,990	46,831	81,214	380,813
4	13-CARES Med Life Support	126	128	102	48	28	13	10	10	10	11	34	85	121	605
5	20-Sm Vol Commercial	1,910,447	2,385,847	1,736,812	1,080,002	813,735	602,673	496,617	471,312	484,651	520,415	716,325	1,345,141	1,946,934	12,563,977
6	21-Sm Vol Commercial A/C	1,464	1,677	1,218	820	760	1,298	1,282	1,263	1,102	883	1,027	1,056	1,429	13,850
7	22-Lg Vol Commercial	244,394	212,520	157,109	111,902	89,429	64,835	44,829	40,228	44,802	53,467	75,171	138,354	179,253	1,277,041
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	30,270	57,419	42,624	40,125	22,202	19,798	21,651	14,671	24,694	17,425	19,715	31,246	40,638	341,840
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	175,678	171,679	119,601	109,517	106,964	106,828	93,753	62,016	69,809	73,802	99,256	120,562	229,604	1,309,467
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	441,411	559,816	413,630	211,839	136,486	65,429	55,551	39,916	34,955	51,671	105,512	306,885	463,276	2,423,101
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	86,859	158,589	80,312	82,604	49,175	22,959	14,893	14,777	16,176	20,428	39,812	81,471	127,999	668,053
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	699	992	310	452	1,915	9,272	7,833	8,523	5,252	5,133	4,092	1,493	(3,302)	45,965
21	Total	8,055,361	10,050,432	7,260,618	4,213,078	3,143,530	1,793,657	1,372,818	1,253,379	1,313,198	1,462,803	2,393,709	5,421,818	8,467,386	47,734,400
22	Total Sales	8,055,361	10,050,432	7,260,618	4,213,078	3,143,530	1,793,657	1,372,818	1,253,379	1,313,198	1,462,803	2,393,709	5,421,818	8,467,386	47,734,400
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Citizens Communication Company - NAGD
Sales and Demand Model
Calendar Month Sales - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	CALENDAR MONTH SALES, Therms														
1	10-Residential	11,436,177	9,188,623	7,977,070	5,769,673	2,930,690	1,769,070	1,519,350	1,487,377	1,622,588	2,508,015	5,405,454	10,263,852		61,877,939
2	11-Residential A/C	893	699	661	438	258	171	235	239	182	169	164	496		4,604
3	12-CARES	142,195	126,431	107,813	79,546	39,281	24,609	21,494	20,715	23,382	35,121	73,929	148,576		843,091
4	13-CARES Med Life Support	144	118	77	45	20	14	13	13	14	38	97	148		742
5	20-Sm Vol Commercial	4,141,627	3,333,060	2,989,785	2,314,349	1,523,757	1,238,750	1,156,476	1,124,197	1,182,579	1,472,901	2,299,749	3,725,387		26,502,617
6	21-Sm Vol Commercial A/C	2,772	2,176	1,922	1,589	2,047	2,580	2,744	2,458	2,070	1,988	1,990	2,445		26,781
7	22-Lg Vol Commercial	330,067	227,362	206,707	178,445	116,581	84,755	74,873	76,494	89,452	124,593	197,385	282,481		1,989,194
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
9	T1-Lg Vol Commercial Transp	266,344	222,954	217,832	201,068	152,931	139,457	134,174	132,669	126,916	162,289	195,698	261,442		2,213,974
10	30-Sm Vol Industrial	98,757	105,072	106,525	110,849	57,524	58,748	60,670	53,897	69,732	56,178	71,302	104,055		953,318
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
12	32-Lg Vol Industrial	318,075	237,245	244,565	261,983	230,891	212,419	175,199	151,728	167,781	216,065	260,772	383,110		2,859,833
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023		14,909,946
15	40-Sm Vol Pub Auth	976,499	791,946	661,103	439,301	206,418	136,651	116,290	89,405	99,536	179,107	460,101	884,343		5,040,701
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
17	42-Lg Vol Pub Auth	193,539	118,526	123,963	100,953	44,115	26,458	23,910	24,881	30,895	55,708	107,023	180,343		1,030,314
18	T1-Lg Vol Pub Auth Transp	681,947	561,835	557,385	523,549	338,822	275,602	260,216	249,647	273,288	388,753	532,644	668,876		5,312,564
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690		106,194
20	60-Irrigation Service	2,636	2,178	1,490	3,549	15,832	41,203	37,792	35,332	25,040	21,320	13,478	1,885		201,734
21	Total	19,963,624	16,044,185	14,308,975	11,351,189	7,024,720	5,130,564	4,739,708	4,813,502	5,301,685	6,262,307	10,661,934	18,271,152		123,873,545
22	Total Sales	17,652,249	14,142,302	12,430,546	9,269,585	5,176,279	3,604,295	3,197,919	3,075,601	3,322,115	4,680,070	8,900,289	15,985,811		101,437,061
23	Total Transportation	2,311,375	1,901,883	1,878,429	2,081,604	1,848,441	1,526,269	1,541,789	1,737,901	1,979,570	1,582,237	1,761,645	2,285,341		22,436,484

Citizens Communication Company - NAGD
Sales and Demand Model
Percent of Billing Sales In Calendar Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	SALES, Therms														
1	10-Residential	49.6%	41.5%	53.9%	60.4%	51.8%	56.2%	59.6%	59.3%	59.5%	62.7%	61.0%	59.2%	54.3%	53.4%
2	11-Residential A/C	76.0%	67.9%	80.4%	84.3%	79.5%	84.3%	83.4%	82.3%	83.7%	83.5%	82.7%	84.7%	81.2%	78.9%
3	12-CARES	49.1%	41.3%	53.3%	61.0%	51.7%	56.0%	59.0%	59.3%	59.6%	63.2%	61.5%	59.0%	53.3%	53.4%
4	13-CARES Med Life Support	11.2%	10.8%	22.0%	26.0%	21.0%	21.3%	25.1%	25.8%	25.8%	25.9%	26.2%	24.4%	20.1%	18.9%
5	20-Sm Vol Commercial	47.9%	40.1%	52.4%	58.1%	53.1%	55.2%	58.0%	57.6%	57.7%	59.2%	57.1%	56.9%	52.5%	52.5%
6	21-Sm Vol Commercial A/C	42.8%	36.4%	47.5%	50.3%	49.7%	50.0%	53.6%	51.8%	51.8%	52.1%	47.6%	49.0%	48.5%	48.4%
7	22-Lg Vol Commercial	32.5%	24.8%	37.6%	44.3%	36.7%	38.1%	43.6%	44.1%	44.5%	46.0%	44.0%	42.7%	36.9%	37.8%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10	30-Sm Vol Industrial	57.7%	52.1%	60.9%	68.8%	63.0%	65.2%	68.0%	66.6%	67.9%	67.7%	67.0%	67.0%	58.6%	63.7%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.5%	40.7%	53.0%	58.6%	53.7%	52.6%	54.7%	56.9%	57.4%	61.3%	58.6%	56.0%	50.7%	53.3%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15	40-Sm Vol Pub Auth	48.6%	40.3%	52.1%	58.8%	50.8%	55.3%	57.9%	57.7%	57.8%	58.6%	59.2%	57.8%	52.8%	51.7%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	28.7%	19.4%	34.0%	38.5%	30.1%	33.5%	38.0%	37.1%	39.3%	43.8%	39.1%	39.1%	33.5%	32.5%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20	60-Irrigation Service	70.2%	65.3%	77.0%	78.3%	77.4%	78.3%	78.9%	77.9%	79.1%	77.0%	74.5%	77.6%	281.6%	77.7%
21	Total	55.2%	46.6%	58.2%	66.1%	62.5%	67.7%	71.7%	73.6%	74.5%	72.6%	68.6%	64.4%	58.5%	61.3%
22	Total Sales	48.6%	40.6%	53.1%	59.3%	51.8%	55.4%	58.6%	58.4%	58.6%	61.0%	59.2%	58.1%	53.3%	52.7%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Citizens Communication Company - NAGD
Sales and Demand Model
Unbilled Sales - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	UNBILLED ACTUAL SALES, Therms														
1	10-Residential	1,304,274	(1,767,898)	(2,103,772)	(643,507)	(1,009,231)	(260,901)	(34,976)	30,613	86,006	606,753	2,032,872	2,051,473		291,706
2	11-Residential A/C	63	(118)	(73)	(10)	(30)	13	7	(15)	(0)	(9)	48	51		(80)
3	12-CARES	33,416	(24,849)	(29,286)	(9,418)	(13,014)	(3,267)	(764)	485	1,814	6,454	29,841	34,383		25,795
4	13-CARES Med Life Support	2	(26)	(54)	(20)	(16)	(2)	(1)	0	1	23	51	36		(5)
5	20-Sm Vol Commercial	475,400	(649,035)	(656,810)	(268,267)	(211,062)	(106,056)	(25,305)	13,339	35,765	195,909	628,816	601,793		36,487
6	21-Sm Vol Commercial A/C	212	(459)	(398)	(60)	538	(16)	(19)	(160)	(219)	144	28	374		(35)
7	22-Lg Vol Commercial	(31,875)	(55,410)	(45,207)	(22,472)	(24,594)	(20,006)	(4,601)	4,574	8,665	21,704	63,182	40,900		(65,141)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
10	30-Sm Vol Industrial	27,149	(14,795)	(2,500)	(17,922)	(2,404)	1,853	(6,980)	10,023	(7,268)	2,289	11,531	9,393		10,369
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
12	32-Lg Vol Industrial	(3,999)	(52,079)	(10,083)	(2,553)	(136)	(13,076)	(31,737)	7,793	3,992	25,454	21,307	109,042		53,926
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
15	40-Sm Vol Pub Auth	118,405	(140,186)	(201,791)	(75,353)	(71,057)	(9,878)	(15,635)	(4,901)	16,716	53,841	201,373	156,390		21,865
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
17	42-Lg Vol Pub Auth	71,730	(78,277)	2,292	(33,429)	(26,216)	(8,066)	(119)	1,399	4,253	19,384	41,659	46,527		41,140
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0		0
20	60-Irrigation Service	292	(682)	142	1,464	7,356	(1,439)	690	(3,270)	(119)	(1,041)	(2,599)	(4,794)		(4,001)
21	Total	1,995,071	(2,789,813)	(3,047,541)	(1,069,548)	(1,349,873)	(420,839)	(119,439)	59,819	149,604	930,906	3,028,110	3,045,568	0	412,025
22	Total Sales	1,995,071	(2,789,813)	(3,047,541)	(1,069,548)	(1,349,873)	(420,839)	(119,439)	59,819	149,604	930,906	3,028,110	3,045,568	0	412,025
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - NAGD
Sales and Demand Model
Billing Month Base Use - Normalized

	BILLING MONTH NORMALI	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	Base Use Sales, Therms														
	Days In Month	31	31	28	31	30	31	30	31	31	30	31	30	31	
1	10-Residential	1,523,395	1,523,395	1,375,970	1,523,395	1,474,254	1,523,395	1,474,254	1,456,764	1,523,395	1,474,254	1,523,395	1,474,254	1,523,395	17,870,121
2	11-Residential A/C	241	241	218	241	233	158	228	241	182	178	118	233	241	2,509
3	12-CARES	21,586	21,586	19,497	21,586	20,890	21,586	20,890	20,230	21,586	20,890	21,586	20,890	21,586	252,806
4	13-CARES Med Life Support	14	14	12	14	13	14	13	13	13	13	14	13	14	161
5	20-Sm Vol Commercial	1,157,624	1,157,624	1,045,596	1,157,624	1,120,281	1,157,624	1,120,281	1,110,858	1,150,159	1,120,281	1,157,624	1,120,281	1,157,624	13,575,860
6	21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,604	2,618	2,289	1,844	1,962	2,071	2,691	26,657
7	22-Lg Vol Commercial	77,000	77,000	69,548	77,000	74,516	77,000	74,516	71,920	77,000	74,516	77,000	74,516	77,000	901,529
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	133,507	133,507	120,587	133,507	129,200	133,507	129,200	132,869	126,916	129,200	133,507	129,200	133,507	1,564,708
10	30-Sm Vol Industrial	55,767	55,767	50,370	55,767	53,968	55,767	53,968	43,874	55,767	53,889	55,767	53,968	55,767	644,634
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	176,323	176,323	159,259	176,323	170,635	176,323	170,635	143,935	167,515	170,635	176,323	170,635	176,323	2,034,865
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,251,392	1,117,094	1,103,212	1,251,392	1,211,025	1,111,210	1,147,399	1,251,392	1,251,392	1,031,195	1,033,303	1,211,025	1,251,392	13,971,030
15	40-Sm Vol Pub Auth	115,024	115,024	103,893	115,024	111,314	115,024	111,314	94,366	82,820	111,314	115,024	111,314	115,024	1,301,454
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	23,838	23,838	21,531	23,838	23,069	23,838	23,069	23,482	23,838	23,069	23,838	23,069	23,838	280,314
18	T1-Lg Vol Pub Auth Transp	254,813	254,813	230,154	254,813	246,594	254,813	246,594	249,647	254,813	246,594	254,813	246,594	254,813	2,995,057
19	44-Gas Light Service	8,866	8,866	8,008	8,866	8,580	8,866	8,580	8,866	8,866	8,580	8,844	8,580	8,646	104,368
20	60-Irrigation Service	2,344	2,860	1,348	2,085	8,476	37,858	36,637	37,858	25,150	22,361	16,077	6,679	1,818	199,742
21	Total	4,804,294	4,670,587	4,311,523	4,803,124	4,654,556	4,699,579	4,620,181	4,648,933	4,771,710	4,488,813	4,599,193	4,653,321	4,803,679	55,725,815
22	Total Sales	3,164,582	3,165,173	2,857,570	3,163,412	3,067,738	3,200,049	3,096,988	3,015,025	3,138,589	3,081,824	3,177,570	3,066,503	3,163,966	37,195,021
23	Total Transportation	1,639,712	1,505,414	1,453,953	1,639,712	1,586,818	1,499,530	1,523,193	1,633,908	1,633,121	1,406,989	1,421,623	1,586,818	1,639,712	18,530,794

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Citizens Communication Company - NAGD
Sales and Demand Model
Billing Month Heating Use - Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	Heating Use Sales, Therms														
1	10-Residential	8,791,321	8,278,365	8,185,728	5,331,808	2,780,323	960,640	115,773	0	25,425	586,199	2,625,976	6,354,673	10,223,893	44,034,231
2	11-Residential A/C	560	508	507	220	80	0	0	13	0	0	0	189	397	2,076
3	12-CARES	89,446	113,513	110,265	73,714	35,547	15,423	2,053	0	251	10,401	33,516	87,464	152,315	571,594
4	13-CARES Med Life Support	142	119	111	56	22	6	1	0	0	3	51	103	133	613
5	20-Sm Vol Commercial	2,577,294	2,474,434	2,446,602	1,561,160	679,592	462,020	84,109	0	0	207,759	740,456	1,893,845	2,929,105	13,127,272
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	159	0	0	0	0	0	86	159
7	22-Lg Vol Commercial	305,444	179,927	166,911	138,004	71,060	71,562	7,564	0	4,914	38,297	96,490	161,101	206,930	1,241,273
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	120,376	81,557	102,384	67,774	35,451	13,235	4,945	0	0	48,377	71,078	124,459	130,880	669,637
10	30-Sm Vol Industrial	15,842	64,101	58,655	73,005	5,960	1,129	13,691	0	21,234	0	4,005	40,694	42,438	298,315
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	151,077	96,464	89,113	97,100	71,529	60,638	38,076	0	0	34,973	101,615	97,022	287,974	837,607
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	111,692	0	0	105,595	145,663	0	0	103,993	327,974	0	0	143,998	111,692	938,916
15	40-Sm Vol Pub Auth	759,240	723,469	715,074	439,700	182,816	79,359	24,369	0	0	17,402	204,681	582,769	860,614	3,728,878
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	106,212	152,473	91,744	122,897	49,028	28,329	1,125	0	3,256	19,524	65,093	110,109	166,230	749,789
18	T1-Lg Vol Pub Auth Transp	387,073	279,946	345,667	269,583	142,885	46,158	13,386	0	30,477	213,279	317,526	397,097	420,843	2,443,077
19	44-Gas Light Service	0	0	858	0	286	0	286	0	0	286	0	110	0	1,826
20	60-Irrigation Service	0	0	0	0	0	4,784	465	756	0	0	0	0	0	6,005
21	Total	13,415,717	12,442,876	12,313,620	8,280,616	4,200,241	1,743,284	306,001	104,762	413,531	1,176,499	4,260,487	9,993,633	15,533,528	68,651,267
22	Total Sales	12,796,576	12,081,373	11,865,568	7,837,663	3,876,242	1,683,891	287,671	769	55,080	914,843	3,871,883	9,328,080	14,870,113	64,599,638
23	Total Transportation	619,141	361,503	448,052	442,953	323,999	59,393	18,331	103,993	358,451	261,656	388,604	665,554	663,415	4,051,630

Citizens Communication Company - NAGD
Sales and Demand Model
Weighted Average Percent of Days Billed from Current Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	49.5%	44.6%	56.7%	58.3%	58.1%	57.9%	59.9%	59.3%	59.3%	59.5%	56.7%	57.7%	56.1%	56.5%
2	11-Residential A/C	75.4%	70.6%	82.8%	83.2%	81.8%	84.3%	83.4%	82.1%	83.7%	83.5%	82.7%	84.9%	81.5%	81.5%
3	12-CARES	49.0%	44.6%	56.3%	58.6%	58.2%	57.5%	59.8%	59.3%	59.2%	59.1%	56.5%	57.3%	55.3%	56.3%
4	13-CARES Med Life Support	11.5%	12.5%	25.0%	25.8%	24.1%	22.6%	25.8%	25.8%	25.8%	24.1%	22.6%	20.7%	21.9%	22.3%
5	20-Sm Vol Commercial	47.9%	42.6%	54.7%	56.7%	56.7%	56.2%	58.2%	57.6%	57.7%	57.6%	54.6%	55.7%	54.1%	54.7%
6	21-Sm Vol Commercial A/C	42.8%	36.4%	47.5%	50.3%	49.7%	50.0%	53.9%	51.8%	51.8%	52.1%	47.6%	49.0%	48.5%	48.5%
7	22-Lg Vol Commercial	32.9%	27.6%	40.4%	41.6%	42.0%	41.3%	44.2%	44.1%	43.7%	41.8%	39.1%	39.7%	39.3%	39.9%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10	30-Sm Vol Industrial	57.4%	53.8%	63.2%	67.0%	66.4%	65.9%	68.4%	66.6%	66.3%	67.6%	66.6%	66.6%	59.8%	64.7%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.4%	42.4%	54.6%	57.1%	56.9%	55.0%	56.9%	56.9%	56.6%	57.7%	55.5%	54.8%	52.5%	54.2%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15	40-Sm Vol Pub Auth	48.3%	43.3%	54.9%	57.3%	57.2%	56.7%	58.8%	57.7%	57.8%	57.8%	54.9%	56.5%	54.7%	55.1%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	29.6%	22.5%	37.0%	36.2%	37.3%	37.8%	38.3%	37.1%	37.7%	36.2%	34.2%	35.8%	36.5%	35.1%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20	60-Irrigation Service	70.2%	65.3%	77.0%	78.3%	77.4%	78.3%	78.9%	77.9%	79.1%	77.0%	74.5%	77.6%	76.7%	75.9%
21	Total	49.4%	44.5%	56.6%	58.2%	58.0%	57.8%	59.7%	59.2%	59.1%	59.3%	56.5%	57.6%	55.9%	56.3%
22	Total Sales	49.4%	44.5%	56.5%	58.2%	58.0%	57.8%	59.7%	59.2%	59.1%	59.3%	56.5%	57.5%	55.9%	56.3%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Citizens Communication Company - NAGD
Sales and Demand Model
Weighted Average Percent of Normal Degree Days Billed from Current Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	49.2%	42.0%	53.9%	56.7%	51.6%	50.8%	47.7%	58.2%	71.1%	71.2%	61.0%	59.1%	55.4%	0.0%
2	11-Residential A/C	75.7%	68.6%	79.9%	90.5%	76.2%	80.0%	78.1%	85.1%	90.4%	91.8%	85.6%	85.2%	81.2%	0.0%
3	12-CARES	48.6%	42.6%	55.3%	56.8%	51.1%	49.6%	47.0%	59.0%	72.0%	71.9%	62.0%	58.9%	54.0%	0.0%
4	13-CARES Med Life Support	11.0%	11.4%	23.5%	25.3%	17.4%	15.5%	9.5%	19.9%	43.3%	40.1%	30.1%	22.9%	21.5%	0.0%
5	20-Sm Vol Commercial	47.5%	40.8%	51.7%	55.0%	49.7%	48.3%	45.4%	50.1%	70.2%	70.1%	60.1%	57.2%	53.5%	0.0%
6	21-Sm Vol Commercial A/C	42.4%	34.8%	44.9%	47.9%	45.1%	42.8%	42.9%	46.7%	59.8%	58.7%	51.2%	48.3%	48.1%	0.0%
7	22-Lg Vol Commercial	32.2%	20.0%	37.3%	40.7%	33.2%	31.6%	27.0%	41.7%	61.2%	59.0%	46.6%	42.6%	38.6%	0.0%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
10	30-Sm Vol Industrial	56.9%	51.8%	59.1%	64.5%	58.2%	56.0%	57.8%	60.5%	80.2%	81.0%	71.7%	68.3%	59.1%	0.0%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.0%	40.5%	51.7%	55.8%	50.0%	47.1%	43.7%	56.4%	71.6%	71.2%	61.3%	66.9%	51.9%	0.0%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
15	40-Sm Vol Pub Auth	47.9%	41.4%	52.0%	55.4%	50.5%	49.2%	47.2%	57.1%	69.4%	69.4%	60.1%	67.7%	53.9%	0.0%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	29.2%	21.1%	34.4%	35.7%	29.0%	30.1%	21.4%	32.4%	54.9%	52.8%	41.7%	38.5%	35.0%	0.0%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
20	60-Irrigation Service	70.1%	63.4%	74.1%	78.0%	71.5%	72.0%	71.2%	79.8%	86.8%	86.9%	78.3%	78.3%	75.0%	0.0%
21	Total	49.0%	42.6%	53.7%	56.5%	51.3%	50.5%	47.5%	58.1%	71.0%	71.1%	61.7%	58.9%	55.3%	0.0%
22	Total Sales	49.0%	42.6%	53.7%	56.5%	51.3%	50.5%	47.5%	58.1%	71.0%	71.1%	61.7%	58.9%	55.2%	0.0%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%

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Citizens Communication Company - NAGD
Sales and Demand Model
Billing Cycle Sales In Current Month - Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH NORMALIZED SALES, Therms														
1	10-Residential	5,079,725	4,219,567	5,191,934	3,909,999	2,288,106	1,370,159	938,043	864,382	920,911	1,293,825	2,486,674	4,606,272	6,522,090	33,169,597
2	11-Residential A/C	605	518	585	378	251	133	190	209	152	149	96	359	518	3,625
3	12-CARES	54,008	57,969	69,706	54,514	30,337	20,054	13,459	11,993	12,964	19,820	32,980	63,485	95,077	441,289
4	13-CARES Med Life Support	17	15	29	18	7	4	4	3	3	4	18	26	32	150
5	20-Sm Vol Commercial	1,777,337	1,502,415	1,837,123	1,514,048	972,771	873,164	690,298	639,546	663,201	790,773	1,076,902	1,706,670	2,192,602	14,044,247
6	21-Sm Vol Commercial A/C	1,096	958	1,102	829	749	1,298	1,472	1,355	1,187	961	935	1,015	1,347	12,957
7	22-Lg Vol Commercial	123,646	68,015	90,347	88,227	54,927	54,410	34,953	31,692	36,647	53,756	75,144	98,137	110,102	809,900
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	264,387	2,234,344
10	30-Sm Vol Industrial	41,033	63,194	66,493	84,459	39,327	37,402	44,851	29,203	53,990	36,437	39,993	63,753	58,443	600,135
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	148,160	113,863	132,947	154,885	132,932	125,454	113,736	81,919	94,814	123,323	160,065	148,764	242,067	1,530,863
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,383,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	1,363,084	14,909,946
15	40-Sm Vol Pub Auth	419,179	349,606	428,612	309,492	156,126	104,276	76,997	54,450	47,865	76,371	186,099	399,386	526,451	2,808,459
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	38,031	37,457	39,568	52,565	22,841	17,553	9,067	8,705	10,768	18,651	35,276	50,643	68,300	341,125
18	T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	675,656	5,438,134
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	8,646	106,194
20	60-Irrigation Service	1,645	1,868	1,038	1,633	6,561	33,113	29,233	30,085	19,907	17,228	11,985	5,186	1,394	159,482
21	Total	9,952,202	8,291,230	9,770,355	8,262,576	5,624,619	4,204,809	3,502,692	3,500,309	3,862,848	4,108,808	5,925,239	9,404,761	12,130,196	76,410,447
22	Total Sales	7,693,348	6,424,313	7,868,350	6,179,911	3,713,801	2,645,886	1,961,168	1,762,408	1,871,275	2,440,163	4,115,012	7,152,389	9,827,068	53,828,023
23	Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	2,303,127	22,582,424

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Citizens Communication Company - NAGD
Sales and Demand Model
Billing Cycle Sales from Prior Month - Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH NORMALIZED														
	SALES, Therms														
1	10-Residential	5,234,992	5,580,194	4,369,763	2,945,205	1,966,470	1,113,877	651,984	592,382	627,910	766,628	1,662,697	3,222,654	5,225,198	28,734,756
2	11-Residential A/C	196	230	139	83	61	25	38	45	30	29	20	63	119	960
3	12-CARES	57,025	77,131	60,056	40,787	26,100	16,956	9,484	8,237	8,873	11,471	22,123	44,869	78,825	383,112
4	13-CARES Med Life Support	138	117	94	52	28	16	11	10	10	12	46	90	115	624
5	20-Sm Vol Commercial	1,957,581	2,129,643	1,655,076	1,204,736	827,102	746,481	514,093	471,312	486,958	537,267	821,178	1,307,457	1,894,127	12,658,884
6	21-Sm Vol Commercial A/C	1,464	1,677	1,218	820	760	1,298	1,291	1,263	1,102	883	1,027	1,056	1,429	13,859
7	22-Lg Vol Commercial	258,798	188,912	146,112	126,777	90,649	94,151	47,126	40,228	45,266	59,056	98,346	137,479	173,828	1,332,902
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	30,575	56,673	42,532	44,312	20,601	19,493	22,808	14,671	23,010	17,452	19,778	30,909	39,761	342,814
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	179,240	158,924	115,425	118,537	109,232	111,507	94,975	62,016	72,702	82,285	117,873	118,893	222,230	1,341,609
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	455,084	488,887	390,355	245,232	138,003	90,107	58,685	39,916	34,955	52,345	133,606	294,697	449,187	2,421,873
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	92,018	138,854	73,707	94,170	49,256	34,614	15,126	14,777	16,325	23,942	53,655	82,534	121,768	688,978
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	699	992	310	452	1,915	9,529	7,669	8,530	5,252	5,133	4,092	1,493	424	46,265
21	Total	8,267,810	8,822,233	6,854,788	4,821,164	3,230,179	2,238,054	1,423,491	1,253,386	1,322,393	1,556,504	2,934,441	5,242,194	8,207,011	47,966,636
22	Total Sales	8,267,810	8,822,233	6,854,788	4,821,164	3,230,179	2,238,054	1,423,491	1,253,386	1,322,393	1,556,504	2,934,441	5,242,194	8,207,011	47,966,636
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Citizens Communication Company - NAGD
Sales and Demand Model
Calendar Month Sales - Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	CALENDAR MONTH														
	SALES, Therms														
1	10-Residential	10,659,919	8,589,330	8,137,139	5,876,469	3,401,983	2,022,143	1,530,425	1,492,292	1,687,539	2,956,521	5,709,329	9,831,471		61,894,559
2	11-Residential A/C	836	657	668	439	276	171	235	238	182	169	159	478		4,508
3	12-CARES	131,139	116,025	110,493	80,614	47,293	29,538	21,696	20,866	24,435	41,943	77,848	142,310		846,200
4	13-CARES Med Life Support	134	109	81	46	23	15	13	13	15	51	108	141		751
5	20-Sm Vol Commercial	3,906,980	3,157,491	3,041,859	2,341,150	1,719,252	1,387,256	1,161,610	1,126,504	1,200,468	1,611,951	2,384,359	3,600,797		26,639,677
6	21-Sm Vol Commercial A/C	2,772	2,176	1,922	1,589	2,047	2,589	2,735	2,458	2,070	1,988	1,990	2,444		26,781
7	22-Lg Vol Commercial	312,558	214,127	217,124	178,876	149,078	101,536	75,181	76,958	95,704	152,102	212,623	271,965		2,057,833
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
9	T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659		2,234,344
10	30-Sm Vol Industrial	97,706	105,726	110,805	105,060	58,820	60,210	59,522	52,213	71,442	56,215	70,902	103,514		952,134
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
12	32-Lg Vol Industrial	307,084	229,288	251,485	264,117	244,439	220,429	175,752	154,621	177,099	241,196	278,958	370,994		2,915,462
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023		14,909,946
15	40-Sm Vol Pub Auth	908,067	739,961	673,844	447,495	246,233	162,961	116,913	89,405	100,209	209,976	480,796	848,573		5,024,434
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
17	42-Lg Vol Pub Auth	176,885	111,164	133,737	101,821	57,455	32,079	23,844	25,031	34,710	72,306	117,810	172,411		1,059,853
18	T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690		5,438,134
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690		106,194
20	60-Irrigation Service	2,636	2,178	1,490	3,549	16,089	40,982	37,763	35,337	25,040	21,320	13,478	5,611		205,472
21	Total	18,774,435	15,146,018	14,591,519	11,492,755	7,862,673	5,628,300	4,756,078	4,822,702	5,419,351	7,043,249	11,167,433	17,611,772		124,316,284
22	Total Sales	16,515,581	13,279,101	12,689,514	9,410,090	5,951,855	4,069,376	3,214,554	3,084,801	3,427,779	5,374,604	9,357,205	15,359,400		101,733,860
23	Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372		22,582,424

Citizens Communication Company - NAGD
Sales and Demand Model
Percent of Billing Sales in Calendar Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	SALES, Therms														
1	10-Residential	49.2%	43.1%	54.3%	57.0%	53.8%	55.2%	59.0%	59.3%	59.5%	62.8%	59.9%	58.8%	55.5%	53.6%
2	11-Residential A/C	75.6%	69.2%	80.8%	81.9%	80.3%	84.3%	83.4%	82.2%	83.7%	83.5%	82.7%	85.1%	81.3%	79.1%
3	12-CARES	48.6%	42.9%	53.7%	57.2%	53.8%	54.2%	58.7%	59.3%	59.4%	63.3%	59.9%	58.6%	54.7%	53.5%
4	13-CARES Med Life Support	11.0%	11.6%	23.7%	25.4%	19.9%	20.4%	24.4%	25.8%	25.8%	27.0%	28.5%	22.6%	21.5%	19.4%
5	20-Sm Vol Commercial	47.6%	41.4%	52.6%	55.7%	54.0%	53.9%	57.3%	57.6%	57.7%	59.5%	56.7%	56.6%	53.7%	52.6%
6	21-Sm Vol Commercial A/C	42.8%	36.4%	47.5%	50.3%	49.7%	50.0%	53.3%	51.8%	51.8%	52.1%	47.6%	49.0%	48.5%	48.3%
7	22-Lg Vol Commercial	32.3%	26.5%	38.2%	41.0%	37.7%	36.6%	42.6%	44.1%	44.7%	47.7%	43.3%	41.7%	38.8%	37.8%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10	30-Sm Vol Industrial	57.3%	52.7%	61.0%	65.6%	65.6%	65.7%	66.3%	66.6%	70.1%	67.6%	66.9%	67.3%	59.5%	63.6%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.3%	41.7%	53.5%	56.6%	54.9%	52.9%	54.5%	56.9%	56.6%	60.0%	57.6%	55.6%	52.1%	53.3%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15	40-Sm Vol Pub Auth	47.9%	41.7%	52.3%	55.8%	53.1%	53.6%	56.7%	57.7%	57.8%	59.3%	58.2%	57.5%	54.0%	51.9%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	29.2%	21.2%	34.9%	35.8%	31.7%	33.6%	37.5%	37.1%	39.7%	43.8%	39.7%	38.0%	35.9%	33.1%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20	60-Irrigation Service	70.2%	65.3%	77.0%	78.3%	77.4%	77.7%	78.8%	77.9%	79.1%	77.0%	74.5%	77.6%	76.7%	77.5%
21	Total	54.6%	48.4%	58.8%	63.2%	63.5%	65.3%	71.1%	73.6%	74.5%	72.5%	66.9%	64.2%	59.6%	61.4%
22	Total Sales	48.2%	42.1%	53.4%	56.2%	53.5%	54.2%	57.9%	58.4%	58.6%	61.1%	58.4%	57.7%	54.5%	52.9%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Citizens Communication Company - NAGD
Sales and Demand Model
Unbilled Sales - Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	UNBILLED ACTUAL SALES, Therms														
1	10-Residential	10,659,919	8,589,330	8,137,139	5,876,469	3,401,983	2,022,143	1,530,425	1,492,292	1,687,539	2,956,521	5,709,329	9,831,471		61,894,559
2	11-Residential A/C	836	657	668	439	276	171	235	238	182	169	159	478		4,508
3	12-CARES	131,139	118,025	110,493	80,614	47,293	29,538	21,696	20,866	24,435	41,943	77,848	142,310		846,200
4	13-CARES Med Life Support	134	109	81	46	23	15	13	13	15	51	108	141		751
5	20-Sm Vol Commercial	3,906,980	3,157,491	3,041,859	2,341,150	1,719,252	1,387,256	1,161,610	1,126,504	1,200,468	1,611,951	2,384,359	3,600,797		26,639,677
6	21-Sm Vol Commercial A/C	2,772	2,176	1,922	1,589	2,047	2,589	2,735	2,458	2,070	1,988	1,990	2,444		26,781
7	22-Lg Vol Commercial	312,558	214,127	217,124	178,876	149,078	101,536	75,181	76,958	95,704	152,102	212,623	271,965		2,057,833
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
9	T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,851	146,742	134,145	132,869	126,916	177,578	204,585	253,659		2,234,344
10	30-Sm Vol Industrial	97,706	105,726	110,805	105,060	58,820	60,210	59,522	52,213	71,442	56,215	70,902	103,514		952,134
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
12	32-Lg Vol Industrial	307,084	229,288	251,485	264,117	244,439	220,429	175,752	154,621	177,099	241,196	278,958	370,994		2,915,462
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023		14,909,946
15	40-Sm Vol Pub Auth	908,067	739,961	673,844	447,495	246,233	162,961	116,913	89,405	100,209	209,976	480,796	848,573		5,024,434
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
17	42-Lg Vol Pub Auth	176,885	111,164	133,737	101,821	57,455	32,679	23,844	25,031	34,710	72,306	117,810	172,411		1,059,853
18	T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690		5,438,134
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690		106,194
20	60-Irrigation Service	2,636	2,178	1,490	3,549	16,089	40,982	37,763	35,337	25,040	21,320	13,478	5,611		205,472
21	Total	18,774,435	15,146,018	14,591,519	11,492,755	7,862,673	5,628,300	4,756,078	4,822,702	5,419,351	7,043,249	11,167,433	17,611,772	0	124,316,284
22	Total Sales	16,515,581	13,279,101	12,689,514	9,410,090	5,951,855	4,069,376	3,214,554	3,084,801	3,427,779	5,374,604	9,357,205	15,359,400	0	101,733,860
23	Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	0	22,582,424

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL	WINTER	SUMMER
	CUSTOMERS																
1	10-Residential	96,059	97,014	97,592	98,333	98,417	99,005	98,380	99,890	99,117	99,762	100,030	100,938	101,510	1,184,543	688,383	496,160
2	11-Residential A/C	6	6	6	6	6	6	6	6	6	6	5	5	5	70	40	30
3	12-CARES	1,285	1,582	1,563	1,635	1,616	1,601	1,583	1,602	1,504	1,645	1,455	1,550	1,719	18,675	7,435	11,240
4	13-CARES Med Life Support	1	1	1	1	1	1	1	1	1	1	1	1	1	12	5	7
5	20-Sm Vol Commercial	9,197	9,317	9,318	9,436	9,343	9,325	9,227	9,272	9,182	9,291	9,352	9,516	9,619	111,778	65,481	46,297
6	21-Sm Vol Commercial A/C	4	4	4	4	4	4	4	4	4	4	4	4	4	48	28	20
7	22-Lg Vol Commercial	14	13	13	13	13	13	13	13	13	13	12	12	12	155	90	65
8	23-Lg Vol Commercial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	T1-Lg Vol Commercial Trans	9	9	9	9	9	9	9	9	9	9	9	9	9	108	63	45
10	30-Sm Vol Industrial	16	19	16	19	14	15	16	15	20	16	17	16	15	201	117	84
11	31-Sm Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	32-Lg Vol Industrial	6	6	6	6	6	6	6	6	6	6	6	6	6	72	42	30
13	33-Lg Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	T1-Lg Vol Industrial Transp	11	11	11	11	11	11	10	10	10	10	10	10	10	126	75	51
15	40-Sm Vol Pub Auth	828	830	823	851	830	841	836	848	852	872	859	880	874	10,152	5,901	4,251
16	41-Sm Vol Pub Auth A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	42-Lg Vol Pub Auth	4	5	5	5	5	5	5	5	5	5	5	5	5	59	34	25
18	T1-Lg Vol Pub Auth Transp	6	6	6	6	6	6	6	6	6	6	6	6	6	72	42	30
19	44-Gas Light Service	4	4	4	4	4	4	4	4	4	4	4	4	3	48	28	20
20	60-Irrigation Service	8	8	9	7	7	10	7	7	7	7	7	7	7	91	53	38
21	Total	107,456	108,835	109,388	110,346	110,286	110,882	110,117	111,704	110,806	111,657	111,782	112,971	113,805	1,326,210	771,064	555,146
22	Total Sales	106,552	107,924	108,484	109,415	109,381	109,942	109,201	110,781	109,874	110,709	110,847	112,016	112,858	1,315,126	764,619	550,507
23	Total Transportation	906	911	902	931	905	920	916	923	932	948	935	955	947	11,084	6,445	4,639

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

	BILLING MONTH																
	SALES, Therms	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL	WINTER	SUMMER
1	10-Residential	10,131,903	10,958,521	10,080,842	6,413,180	3,939,921	2,029,971	1,554,326	1,456,784	1,536,562	1,901,262	3,372,582	8,212,379	11,805,746	61,586,233	########	8,478,905
2	11-Residential A/C	830	817	734	448	284	158	228	254	182	178	116	445	634	4,684	3,684	1,000
3	12-CARES	108,779	151,279	137,099	88,964	52,295	27,876	22,258	20,230	21,568	28,667	44,088	114,193	173,986	817,296	555,438	261,858
4	13-CARES Med Life Support	142	144	131	85	36	18	14	13	13	15	46	112	151	747	575	172
5	20-Sm Vol Commercial	3,686,227	3,982,095	3,646,595	2,580,616	1,734,819	1,344,806	1,181,781	1,110,658	1,146,814	1,276,992	1,670,933	3,123,594	4,099,377	26,466,130	########	6,061,251
6	21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,763	2,618	2,289	1,844	1,982	2,071	2,776	26,816	14,706	12,110
7	22-Lg Vol Commercial	361,942	282,772	251,914	200,917	141,175	104,761	79,474	71,920	80,787	102,869	134,203	241,561	283,936	2,054,335	1,614,504	439,831
8	23-Lg Vol Commercial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	T1-Lg Vol Commercial Trans	266,344	222,954	217,832	201,068	152,931	139,457	134,174	132,869	128,916	162,289	195,698	261,442	266,344	2,213,974	1,518,269	695,705
10	30-Sm Vol Industrial	71,608	119,867	109,025	128,771	59,928	56,895	67,659	43,874	77,000	53,889	59,771	94,662	98,204	942,949	643,632	299,317
11	31-Sm Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	32-Lg Vol Industrial	322,074	289,324	254,848	284,538	231,027	225,494	206,936	143,935	163,789	190,611	239,465	274,008	466,142	2,805,907	1,875,142	930,765
13	33-Lg Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	1,363,084	14,909,946	8,685,391	6,224,555
15	40-Sm Vol Pub Auth	858,094	938,132	862,894	514,654	277,475	146,529	131,925	94,366	82,820	125,268	258,728	727,953	982,482	5,018,836	4,437,930	580,906
16	41-Sm Vol Pub Auth A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	42-Lg Vol Pub Auth	121,809	196,803	121,671	134,382	70,331	34,524	24,026	23,462	26,642	36,324	65,364	133,816	192,463	989,174	844,176	144,998
18	T1-Lg Vol Pub Auth Transp	661,947	561,835	557,385	523,549	338,822	275,602	260,216	249,647	273,288	388,753	532,644	668,876	681,947	5,312,564	3,865,058	1,447,506
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,890	8,846	106,194	61,864	44,330
20	60-Irrigation Service	2,344	2,860	1,348	2,085	8,476	42,642	37,102	38,602	25,159	22,361	16,077	6,679	1,818	205,735	39,869	165,866
21	Total	17,968,553	18,833,998	17,356,516	12,420,737	8,374,593	5,551,403	4,859,147	4,753,683	5,152,081	5,331,401	7,633,624	15,225,584	20,427,736	123,461,520	########	25,789,075
22	Total Sales	13,910,441	15,093,491	13,867,721	9,084,922	5,728,874	3,405,423	2,761,370	2,590,737	2,707,446	3,208,958	5,089,727	11,452,794	16,062,870	88,901,906	########	14,815,298
23	Total Transportation	4,058,112	3,740,507	3,488,795	3,335,815	2,645,719	2,145,980	2,097,777	2,162,946	2,444,633	2,122,443	2,544,097	3,772,790	4,345,066	34,559,614	########	10,973,779

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 1
Correlation of sales and DD = 96%

10-Residential

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 15.19	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	96,059	10,131,903	1,458,786	8,673,117	839	856	(18)	10,342	182,813	8,855,930	10,314,716	105	$ 0.44140	$80,694	0	182,813	$ 0.10685	$19,534
2	Feb-01	97,014	10,956,521	1,473,269	9,483,232	937	823	114	10,121	(1,156,760)	8,326,472	9,799,761	113	$ 0.44140	($510,594)	0	(1,156,760)	$ 0.11298	($130,688)
3	Mar-01	97,592	10,080,842	1,462,067	8,598,775	802	753	48	10,726	(519,144)	8,079,631	9,561,698	103	$ 0.44140	($229,150)	0	(519,144)	$ 0.11735	($60,923)
4	Apr-01	98,333	6,413,180	1,493,320	4,919,860	479	522	(43)	10,265	442,023	5,361,883	6,855,203	65	$ 0.44140	$195,109	0	442,023	$ 0.13053	$57,696
5	May-01	98,417	3,939,921	1,494,596	2,445,325	254	287	(33)	9,614	314,655	2,759,981	4,254,576	40	$ 0.44140	$138,889	0	314,655	$ 0.14018	$44,109
6	Jun-01	99,005	2,029,971	1,503,525	526,446	49	119	(69)	6,540	454,065	980,510	2,484,036	21	$ 0.44140	$200,424	0	454,065	$ 0.14627	$66,417
7	Jul-01	98,360	1,554,326	1,494,034	60,292	17	28	(10)	3,467	35,701	95,993	1,590,027	16	$ 0.44140	$15,758	0	35,701	$ 0.15031	$5,368
8	Aug-01	99,896	1,456,764	1,456,764	0	15	13	2	0	0	0	1,456,764	15	$ 0.44140	$0	0	0	$ 0.15071	$0
9	Sep-01	99,117	1,536,582	1,505,226	31,356	35	49	(14)	891	12,239	43,595	1,548,821	16	$ 0.44140	$5,402	0	12,239	$ 0.15073	$1,845
10	Oct-01	99,762	1,901,262	1,515,021	386,241	147	207	(60)	2,633	159,191	545,432	2,060,453	19	$ 0.44140	$70,267	0	159,191	$ 0.34328	$54,645
11	Nov-01	100,030	3,372,582	1,519,091	1,853,491	391	555	(164)	4,739	776,789	2,630,280	4,149,371	34	$ 0.44140	$342,875	0	776,789	$ 0.34338	$266,719
12	Dec-01	100,938	8,212,379	1,532,880	6,679,499	836	788	48	7,988	(383,452)	6,296,046	7,828,927	81	$ 0.44140	($169,256)	0	(383,452)	$ 0.34344	($131,694)
13	Jan-02	101,510	11,805,746	1,541,567	10,264,179	939	934	5	10,929	(58,458)	10,205,721	11,747,288	116	$ 0.44140	($25,803)	0	(53,458)	$ 0.34346	($20,678)
14	Total	98,712	81,588,233	17,928,600	43,657,633	4,602	5,000	(199)		318,120	43,975,753	61,904,353	627		$140,418	0	318,120		193,046
15	Winter	98,340	53,107,328	10,454,030	42,653,298	4,538	4,585	(47)		(343,076)	42,310,223	52,764,252	542		($151,434)	0	(343,076)		64,773
16	Summer	99,232	8,478,905	7,474,570	1,004,335	283	415	(152)		661,195	1,665,530	9,140,100	85		$291,852	0	661,195		128,273

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 2
Correlation of sales and DD = 87%

11-Residential A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 40.17	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	6	830	241	589	681	837	43	1	(29)	560	801	136	$ 0.44140	($13)	0	(29)	$ 0.10688	($3)
2	Feb-01	6	817	241	576	943	831	112	1	(66)	508	749	136	$ 0.44140	($30)	0	(68)	$ 0.11299	($3)
3	Mar-01	6	734	241	493	683	669	14	1	(10)	483	724	122	$ 0.44140	($4)	0	(10)	$ 0.11737	($1)
4	Apr-01	6	448	241	207	448	476	(28)	0	13	220	461	75	$ 0.44140	$6	0	13	$ 0.13054	$2
5	May-01	6	294	241	53	176	238	(62)	0	19	72	313	49	$ 0.44140	$8	0	19	$ 0.14024	$3
6	Jun-01	6	158	158	0	37	83	(46)	0	0	0	158	26	$ 0.36800	$0	0	0	$ 0.14627	$0
7	Jul-01	6	228	228	0	14	16	(2)	0	0	0	228	38	$ 0.36800	$0	0	0	$ 0.15048	$0
8	Aug-01	6	254	241	13	15	15	0	1	(0)	13	254	42	$ 0.36800	($0)	0	(0)	$ 0.15091	($0)
9	Sep-01	6	182	182	0	42	64	(22)	0	0	0	182	30	$ 0.36800	$0	0	0	$ 0.15093	$0
10	Oct-01	6	178	178	0	201	289	(88)	0	0	0	178	30	$ 0.36800	$0	0	0	$ 0.34343	$0
11	Nov-01	5	116	116	0	497	637	(141)	0	0	0	116	23	$ 0.44140	$0	0	0	$ 0.34336	$0
12	Dec-01	5	445	201	244	933	845	88	0	(23)	221	422	89	$ 0.44140	($10)	0	(23)	$ 0.34346	($8)
13	Jan-02	5	634	201	433	916	924	(8)	0	4	437	638	127	$ 0.44140	$2	0	4	$ 0.34347	$1
14	Total	6	4,684	2,509	2,175	4,870	5,000	(130)		(99)	2,076	4,585	798		($44)	0	(99)		(16)
15	Winter	6	3,684	1,522	2,162	4,560	4,534	27		(99)	2,063	3,585	633		($44)	0	(99)		(18)
16	Summer	6	1,000	987	13	310	467	(157)		(0)	13	1,000	167		($0)	0	(0)		(0)

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 3
Correlation of sales and DD = 93%

12-CARES

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 13.34	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	1,285	108,779	17,142	91,637	841	861	(21)	109	2,254	93,891	111,033	85	$ 0.44140	$995	2,254	0	$ 0.10684	$241
2	Feb-01	1,582	151,279	21,104	130,175	938	822	117	139	(16,179)	113,996	135,100	96	$ 0.44140	($7,142)	(16,179)	0	$ 0.11295	($1,828)
3	Mar-01	1,563	137,099	20,850	116,249	808	757	51	144	(7,337)	108,912	129,762	88	$ 0.44140	($3,238)	(7,337)	0	$ 0.11734	($861)
4	Apr-01	1,635	88,964	21,811	67,153	482	527	(45)	139	6,337	73,490	95,301	54	$ 0.44140	$2,797	6,337	0	$ 0.13051	$827
5	May-01	1,610	52,295	21,477	30,818	249	282	(33)	124	4,142	34,960	56,437	32	$ 0.44140	$1,828	4,142	0	$ 0.14015	$581
6	Jun-01	1,601	27,876	21,357	6,519	50	120	(70)	131	9,134	15,652	37,010	17	$ 0.44140	$4,032	9,134	0	$ 0.14623	$1,336
7	Jul-01	1,583	22,258	21,117	1,141	17	27	(10)	67	685	1,825	22,943	14	$ 0.44140	$302	685	0	$ 0.15028	$103
8	Aug-01	1,602	20,230	20,230	0	14	13	2	0	0	0	20,230	13	$ 0.44140	$0	0	0	$ 0.15065	$0
9	Sep-01	1,564	21,568	20,864	704	35	48	(13)	20	270	974	21,838	14	$ 0.44140	$119	270	0	$ 0.15067	$41
10	Oct-01	1,645	28,667	21,944	6,723	148	205	(58)	46	2,624	9,347	31,291	17	$ 0.44140	$1,158	2,624	0	$ 0.34323	$901
11	Nov-01	1,455	44,088	19,410	24,678	383	554	(171)	64	11,015	35,693	55,103	30	$ 0.44140	$4,862	11,015	0	$ 0.34334	$3,782
12	Dec-01	1,550	114,193	20,677	93,516	836	784	52	112	(5,839)	87,677	108,354	74	$ 0.44140	($2,578)	(5,839)	0	$ 0.34343	($2,005)
13	Jan-02	1,719	173,986	22,932	151,054	938	937	1	161	(84)	150,970	173,902	101	$ 0.44140	($37)	0	(84)	$ 0.34345	($29)
14	Total	1,556	817,296	247,984	569,312	4,800	5,000	(200)		7,104	576,416	824,400	534		$3,136	7,104	0		3,116
15	Winter	1,487	555,436	99,183	456,255	3,806	3,778	28		(16,037)	440,168	539,351	372		($7,101)	(5,608)	0		736
16	Summer	1,606	261,858	148,801	113,057	994	1,222	(228)		23,191	136,248	285,049	182		$10,237	12,713	0		2,380

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 4
Correlation of sales and DD = 95%

13-CARES Med Life Support

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 13.50	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	1	142	14	129	720	704	(74)	0	13	142	155	142	$ 0.44140	$6	0	13	$ 0.10683	$1
2	Feb-01	1	144	14	131	1,015	924	91	0	(12)	119	132	144	$ 0.44140	($5)	0	(12)	$ 0.11299	($1)
3	Mar-01	1	131	14	118	869	813	56	0	(8)	110	123	131	$ 0.44140	($3)	0	(8)	$ 0.11733	($1)
4	Apr-01	1	65	14	52	544	593	(49)	0	5	56	70	65	$ 0.44140	$2	5	0	$ 0.13046	$1
5	May-01	1	36	14	23	371	362	9	0	(1)	22	35	36	$ 0.44140	($0)	(1)	0	$ 0.14028	($0)
6	Jun-01	1	16	14	3	63	165	(102)	0	4	7	20	16	$ 0.44140	$2	4	0	$ 0.14625	$1
7	Jul-01	1	14	14	1	22	47	(25)	0	1	1	15	14	$ 0.44140	$0	1	0	$ 0.15000	$0
8	Aug-01	1	13	13	0	15	11	3	0	0	0	13	13	$ 0.44140	$0	0	0	$ 0.15077	$0
9	Sep-01	1	13	13	0	26	27	(1)	0	0	0	13	13	$ 0.44140	$0	0	0	$ 0.15077	$0
10	Oct-01	1	15	14	2	62	113	(51)	0	1	3	16	15	$ 0.44140	$1	1	0	$ 0.34333	$0
11	Nov-01	1	46	14	33	282	443	(162)	0	19	51	65	46	$ 0.44140	$8	19	0	$ 0.34348	$6
12	Dec-01	1	112	14	99	678	707	(29)	0	4	103	116	112	$ 0.44140	$2	0	4	$ 0.34348	$1
13	Jan-02	1	151	14	138	1,008	975	32	0	(4)	133	147	151	$ 0.44140	($2)	0	(4)	$ 0.34344	($2)
14	Total	1	747	161	586	4,667	5,000	(333)		27	613	774	747		$12	29	(2)		9
15	Winter	1	575	68	508	3,564	3,682	(119)		17	524	592	575		$7	23	(2)		6
16	Summer	1	172	94	79	1,104	1,318	(215)		10	88	182	172		$4	6	0		1

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 5
Correlation of sales and DD = 96%

20-Sm Vol Commercial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 123.93	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	9,197	3,666,227	1,139,813	2,526,414	837	859	(23)	3,020	68,691	2,595,105	3,734,918	399	$ 0.38380	$26,364	0	68,691	$ 0.10669	$7,342
2	Feb-01	9,317	3,982,095	1,154,685	2,827,410	933	817	115	3,031	(350,037)	2,477,373	3,632,058	427	$ 0.38380	($134,344)	0	(350,037)	$ 0.11299	($39,551)
3	Mar-01	9,318	3,646,595	1,154,809	2,491,786	815	764	50	3,059	(154,397)	2,337,389	3,492,198	391	$ 0.38380	($59,257)	0	(154,397)	$ 0.11739	($18,124)
4	Apr-01	9,436	2,580,616	1,169,433	1,411,183	478	525	(47)	2,950	138,168	1,549,351	2,718,784	273	$ 0.38380	$53,029	0	138,168	$ 0.13058	$18,042
5	May-01	9,343	1,734,819	1,157,907	576,912	261	291	(29)	2,209	65,054	641,966	1,799,873	186	$ 0.38380	$24,968	0	65,054	$ 0.14028	$9,128
6	Jun-01	9,325	1,344,606	1,155,676	189,130	49	121	(72)	3,828	274,839	463,968	1,619,645	144	$ 0.38380	$105,483	0	274,839	$ 0.14647	$40,257
7	Jul-01	9,227	1,161,781	1,143,531	38,250	18	28	(10)	2,176	22,609	60,859	1,204,390	128	$ 0.38380	$8,677	0	22,609	$ 0.15058	$3,404
8	Aug-01	9,272	1,110,858	1,110,858	0	15	13	2	0	0	0	1,110,858	120	$ 0.38380	$0	0	0	$ 0.15097	$0
9	Sep-01	9,182	1,146,814	1,137,954	8,860	35	48	(13)	256	3,345	12,205	1,150,159	125	$ 0.38380	$1,284	0	3,345	$ 0.15098	$505
10	Oct-01	9,291	1,276,992	1,151,463	125,529	142	200	(58)	882	51,048	176,578	1,328,040	137	$ 0.38380	$19,592	0	51,048	$ 0.34347	$17,534
11	Nov-01	9,352	1,670,933	1,159,023	511,910	380	549	(169)	1,345	227,148	739,058	1,898,081	179	$ 0.38380	$87,179	0	227,148	$ 0.34346	$78,020
12	Dec-01	9,518	3,123,594	1,179,596	1,943,998	831	785	47	2,338	(109,467)	1,834,531	3,014,127	328	$ 0.38380	($42,014)	0	(109,467)	$ 0.34349	($37,600)
13	Jan-02	9,619	4,099,377	1,192,113	2,907,264	941	937	4	3,090	(12,647)	2,894,617	4,086,730	426	$ 0.38380	($4,854)	0	(12,647)	$ 0.34349	($4,244)
14	Total	9,315	26,466,130	13,814,748	12,651,382	4,794	5,000	(206)		237,001	12,888,384	26,703,131	2,838		$90,981	0	237,001		76,955
15	Winter	9,354	20,404,879	8,115,265	12,289,614	4,536	4,591	(55)		(114,840)	12,174,774	20,290,039	2,163		($44,075)	0	(114,840)		17,255
16	Summer	9,259	6,061,251	5,699,482	361,769	258	410	(151)		351,841	713,610	6,413,092	654		$135,037	0	351,841		61,700

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 6
Correlation of sales and DD = 1%

21-Sm Vol Commercial A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 672.63	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	4	2,560	2,560	0	829	829	0	0	0	0	2,560	640	$ 0.38380	$0	0	0	$ 0.10689	$0
2	Feb-01	4	2,635	2,635	0	918	918	0	0	0	0	2,635	659	$ 0.38380	$0	0	0	$ 0.11299	$0
3	Mar-01	4	2,320	2,320	0	807	807	0	0	0	0	2,320	580	$ 0.38380	$0	0	0	$ 0.11739	$0
4	Apr-01	4	1,649	1,649	0	480	480	0	0	0	0	1,649	412	$ 0.38380	$0	0	0	$ 0.13059	$0
5	May-01	4	1,509	1,509	0	309	309	0	0	0	0	1,509	377	$ 0.38380	$0	0	0	$ 0.14029	$0
6	Jun-01	4	2,596	2,596	0	52	52	0	0	0	0	2,596	649	$ 0.32700	$0	0	0	$ 0.14649	$0
7	Jul-01	4	2,763	2,691	73	19	19	0	4	0	73	2,763	691	$ 0.32700	$0	0	0	$ 0.15060	$0
8	Aug-01	4	2,618	2,618	0	16	16	0	0	0	0	2,618	655	$ 0.32700	$0	0	0	$ 0.15099	$0
9	Sep-01	4	2,289	2,289	0	32	32	0	0	0	0	2,289	572	$ 0.32700	$0	0	0	$ 0.15100	$0
10	Oct-01	4	1,844	1,844	0	128	128	0	0	0	0	1,844	461	$ 0.32700	$0	0	0	$ 0.34349	$0
11	Nov-01	4	1,962	1,962	0	389	389	0	0	0	0	1,962	491	$ 0.38380	$0	0	0	$ 0.34349	$0
12	Dec-01	4	2,071	2,071	0	805	805	0	0	0	0	2,071	518	$ 0.38380	$0	0	0	$ 0.34349	$0
13	Jan-02	4	2,776	2,691	86	931	931	0	0	0	86	2,776	694	$ 0.38380	$0	0	0	$ 0.34349	$0
14	Total	4	26,816	26,744	73	4,785	4,785	0		0	73	26,816	6,704		$0	0	0		0
15	Winter	4	14,706	14,706	0	4,537	4,537	0		0	0	14,706	3,677		$0	0	0		0
16	Summer	4	12,110	12,038	73	248	248	0		0	73	12,110	3,026		$0	0	0		0

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 7
Correlation of sales and DD = 90%

22-Lg Vol Commercial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 5,822.85	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	14	361,942	81,520	280,422	813	873	(59)	345	20,501	300,923	382,443	25,853	$ 0.34000	$6,970	0	20,501	$ 0.10690	$2,192
2	Feb-01	13	282,772	75,697	207,075	931	815	116	222	(25,845)	181,230	256,927	21,752	$ 0.34000	($8,787)	0	(25,845)	$ 0.11300	($2,920)
3	Mar-01	13	251,914	75,697	176,217	892	814	78	198	(15,455)	160,762	236,459	19,378	$ 0.34000	($5,255)	0	(15,455)	$ 0.11740	($1,814)
4	Apr-01	13	200,917	75,697	125,220	490	545	(55)	256	14,087	139,307	215,004	15,455	$ 0.34000	$4,790	0	14,087	$ 0.13060	$1,840
5	May-01	13	141,175	75,697	65,478	306	327	(21)	214	4,401	69,879	145,576	10,860	$ 0.34000	$1,496	0	4,401	$ 0.14030	$617
6	Jun-01	13	104,761	75,697	29,064	56	141	(85)	517	43,800	72,864	148,561	8,059	$ 0.34000	$14,892	0	43,800	$ 0.14650	$6,417
7	Jul-01	13	79,474	75,697	3,777	20	33	(14)	193	2,605	6,382	82,079	6,113	$ 0.34000	$886	0	2,605	$ 0.15060	$392
8	Aug-01	13	71,920	71,920	0	14	11	2	0	0	0	71,920	5,532	$ 0.34000	$0	0	0	$ 0.15100	$0
9	Sep-01	13	80,787	75,697	5,090	30	37	(7)	168	1,127	6,217	81,914	6,214	$ 0.34000	$383	0	1,127	$ 0.15100	$170
10	Oct-01	13	102,889	75,697	27,192	110	150	(40)	247	9,923	37,115	112,812	7,915	$ 0.34000	$3,374	0	9,923	$ 0.34350	$3,409
11	Nov-01	12	134,203	69,874	64,329	309	497	(188)	208	39,287	103,616	173,490	11,184	$ 0.34000	$13,358	0	39,287	$ 0.34350	$13,495
12	Dec-01	12	241,581	69,874	171,707	785	758	27	219	(5,964)	165,743	235,617	20,132	$ 0.34000	($2,028)	0	(5,964)	$ 0.34350	($2,049)
13	Jan-02	12	283,936	69,874	214,062	959	959	0	223	(0)	214,056	283,930	23,661	$ 0.34000	($2)	0	(6)	$ 0.34350	($2)
14	Total	13	2,054,335	898,764	1,155,571	4,758	5,000	(245)		88,466	1,244,038	2,142,803	158,446		$30,079	0	88,466	0.24583	21,748
15	Winter	13	1,614,504	524,056	1,090,448	4,526	4,628	(102)		31,012	1,121,460	1,645,516	124,613		$10,544	0	31,012		11,360
16	Summer	13	439,831	374,708	65,123	230	373	(143)		57,455	122,578	497,288	33,833		$19,535	0	57,455		10,388

Citizens Communication Company - NAGC
Sales and Demand Model
Normalization Calculations

Class Number = 8
Correlation of sales and DD = 0%

23-Lg Vol Commercial A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34000	$0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34000	$0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34000	$0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34000	$0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34000	$0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.32500	$0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.32500	$0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.32500	$0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.32500	$0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.32500	$0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34000	$0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34000	$0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34000	$0	0	0	$ -	$0
14	Total	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
15	Winter	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
16	Summer	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 9
Correlation of sales and DD = 97%

T1-Lg Vol Commercial Transp

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 14,835.72	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	9	266,344	133,522	132,823	988	895	93	134	(12,461)	120,362	253,883	28,594	$ 0.09000	($1,121)	0	(12,461)	$ -	$0
2	Feb-01	9	222,954	133,522	89,433	789	719	70	113	(7,890)	81,543	215,064	24,773	$ 0.09000	($710)	0	(7,890)	$ -	$0
3	Mar-01	9	217,832	133,522	84,311	590	626	(36)	143	5,139	89,450	222,971	24,204	$ 0.09000	$463	0	5,139	$ -	$0
4	Apr-01	9	201,068	133,522	67,547	442	444	(1)	153	213	67,760	201,281	22,341	$ 0.09000	$19	0	213	$ -	$0
5	May-01	9	152,931	133,522	19,410	125	200	(75)	156	11,720	31,130	164,651	16,992	$ 0.09000	$1,055	0	11,720	$ -	$0
6	Jun-01	9	139,457	133,522	5,936	30	68	(37)	196	7,285	13,220	146,742	15,495	$ 0.09000	$656	0	7,285	$ -	$0
7	Jul-01	9	134,174	133,522	653	14	13	1	46	(29)	623	134,145	14,908	$ 0.09000	($3)	0	(29)	$ -	$0
8	Aug-01	9	132,869	132,869	0	17	17	(1)	0	0	0	132,869	14,763	$ 0.09000	$0	0	0	$ -	$0
9	Sep-01	9	126,916	126,916	0	47	79	(31)	0	0	0	126,916	14,102	$ 0.09000	$0	0	0	$ -	$0
10	Oct-01	9	162,289	133,522	28,768	229	351	(122)	125	15,289	44,056	177,578	18,032	$ 0.09000	$1,376	0	15,289	$ -	$0
11	Nov-01	9	195,698	133,522	62,177	587	671	(84)	106	8,887	71,064	204,585	21,744	$ 0.09000	$800	0	8,887	$ -	$0
12	Dec-01	9	261,442	133,522	127,921	976	917	59	131	(7,783)	120,137	253,659	29,049	$ 0.09000	($700)	0	(7,783)	$ -	$0
13	Jan-02	9	268,344	133,522	132,823	880	867	13	151	(1,957)	130,866	264,387	29,594	$ 0.09000	($176)	0	(1,957)	$ -	$0
14	Total	9	2,213,974	1,595,000	618,974	4,835	5,000	(165)		20,370	639,344	2,234,344	245,997		$1,833	0	20,370		0
15	Winter	9	1,518,269	934,651	583,619	4,497	4,472	25		(2,174)	581,445	1,516,095	168,697		($195)	0	(2,174)		0
16	Summer	9	695,705	660,350	35,356	338	528	(190)		22,544	57,900	718,249	77,301		$2,028	0	22,544		0

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 10
Correlation of sales and DD = 44%

30-Sm Vol Industrial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 3,358.97	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	16	71,608	53,743	17,865	899	899	0	20	0	17,865	71,608	4,476	$ 0.34450	$0	0	0	$ 0.10690	$0
2	Feb-01	19	119,867	63,820	56,047	891	891	0	63	0	56,047	119,867	6,309	$ 0.34450	$0	0	0	$ 0.11300	$0
3	Mar-01	16	109,025	53,743	55,282	799	799	0	69	0	55,282	109,025	6,814	$ 0.34450	$0	0	0	$ 0.11740	$0
4	Apr-01	19	128,771	63,820	64,951	454	454	0	143	0	64,951	128,771	6,777	$ 0.34450	$0	0	0	$ 0.13060	$0
5	May-01	14	59,928	47,026	12,902	231	231	0	56	0	12,902	59,928	4,281	$ 0.34450	$0	0	0	$ 0.14030	$0
6	Jun-01	15	56,895	50,385	6,511	44	44	0	148	0	6,511	56,895	3,793	$ 0.34450	$0	0	0	$ 0.14650	$0
7	Jul-01	18	67,659	60,461	7,198	16	16	0	455	0	7,198	67,659	3,759	$ 0.34450	$0	0	0	$ 0.15060	$0
8	Aug-01	15	43,874	43,874	0	15	15	0	0	0	0	43,874	2,925	$ 0.34450	$0	0	0	$ 0.15100	$0
9	Sep-01	20	77,000	67,179	9,821	37	37	0	267	0	9,821	77,000	3,850	$ 0.34450	$0	0	0	$ 0.15100	$0
10	Oct-01	16	53,889	53,743	146	170	170	0	1	0	146	53,889	3,368	$ 0.34450	$0	0	0	$ 0.34350	$0
11	Nov-01	17	59,771	57,102	2,669	407	407	0	7	0	2,669	59,771	3,516	$ 0.34450	$0	0	0	$ 0.34350	$0
12	Dec-01	16	94,662	53,743	40,919	834	834	0	49	0	40,919	94,662	5,916	$ 0.34450	$0	0	0	$ 0.34350	$0
13	Jan-02	15	98,204	50,385	47,820	931	931	0	51	0	47,820	98,204	6,547	$ 0.34450	$0	0	0	$ 0.34350	$0
14	Total	17	942,949	668,642	274,307	4,795	4,795	0		0	274,307	942,949	55,783		$0	0	0		0
15	Winter	17	643,632	392,999	250,633	4,513	4,513	0		0	250,633	643,632	38,089		$0	0	0		0
16	Summer	17	299,317	275,643	23,674	282	282	0		0	23,674	299,317	17,695		$0	0	0		0

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 11
Correlation of sales and DD = 0%

31-Sm Vol Industrial A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34450	$0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34450	$0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34450	$0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34450	$0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34450	$0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.33000	$0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.33000	$0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.33000	$0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.33000	$0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.33000	$0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34450	$0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34450	$0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.34450	$0	0	0	$ -	$0
14	Total	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
15	Winter	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
16	Summer	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 12
Correlation of sales and DD = 64%

32-Lg Vol Industrial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 25,843.67	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	6	322,074	153,862	168,212	836	862	(26)	201	5,326	173,538	327,400	53,679	$ 0.30770	$1,639	0	5,326	$ 0.10690	$569
2	Feb-01	6	289,324	153,862	135,462	947	832	116	143	(16,537)	118,925	272,787	48,221	$ 0.30770	($5,089)	0	(16,537)	$ 0.11300	($1,869)
3	Mar-01	6	254,648	153,862	100,786	813	762	51	124	(6,275)	94,511	248,373	42,441	$ 0.30770	($1,931)	0	(6,275)	$ 0.11740	($737)
4	Apr-01	6	264,536	153,862	110,674	501	541	(40)	221	8,867	119,561	273,423	44,089	$ 0.30770	$2,734	0	8,867	$ 0.13060	$1,161
5	May-01	6	231,027	153,862	77,165	243	278	(35)	318	11,137	88,302	242,164	38,505	$ 0.30770	$3,427	0	11,137	$ 0.14030	$1,562
6	Jun-01	6	225,494	153,862	71,632	51	123	(72)	159	11,467	83,099	236,961	37,582	$ 0.30770	$3,529	0	11,467	$ 0.14050	$1,660
7	Jul-01	6	206,936	153,862	53,074	17	28	(11)	150	1,775	54,849	208,711	34,489	$ 0.30770	$546	0	1,775	$ 0.15060	$267
8	Aug-01	6	143,935	143,935	0	15	12	2	0	0	0	143,935	23,989	$ 0.30770	$0	0	0	$ 0.15100	$0
9	Sep-01	6	163,789	153,862	9,927	35	48	(13)	283	3,726	13,653	167,515	27,298	$ 0.30770	$1,147	0	3,726	$ 0.15100	$563
10	Oct-01	6	190,611	153,862	36,749	142	201	(58)	258	14,997	51,746	205,608	31,769	$ 0.30770	$4,615	0	14,997	$ 0.34350	$5,152
11	Nov-01	6	239,465	153,862	85,603	376	545	(169)	228	38,473	124,076	277,938	39,911	$ 0.30770	$11,838	0	38,473	$ 0.34350	$13,215
12	Dec-01	6	274,068	153,862	120,206	812	769	43	148	(6,411)	113,795	267,657	45,678	$ 0.30770	($1,973)	0	(6,411)	$ 0.34350	($2,202)
13	Jan-02	6	466,142	153,862	312,280	949	943	6	329	(1,645)	310,435	464,297	77,690	$ 0.30770	($506)	0	(1,645)	$ 0.34350	($634)
14	Total	6	2,805,907	1,838,417	969,490	4,787	5,000	(213)		66,565	1,036,055	2,872,472	467,851		$20,482	0	66,565		19,362
15	Winter	6	1,875,142	1,077,034	798,108	4,527	4,588	(61)		34,599	832,707	1,909,741	312,524		$10,646	0	34,599		11,700
16	Summer	6	930,765	759,383	171,382	260	412	(152)		31,966	203,348	962,731	155,128		$9,836	0	31,966		7,662

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 13
Correlation of sales and DD = 0%

33-Lg Vol Industrial A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.30770	$0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.30770	$0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.30770	$0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.30770	$0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.30770	$0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.29220	$0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.29220	$0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.29220	$0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.29220	$0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.30770	$0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.30770	$0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.30770	$0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
14	Total	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
15	Winter	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
16	Summer	0	0	0	0	0	0	0		0	0	0	0						

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 14
Correlation of sales and DD = 0%

T1-Lg Vol Industrial Transp

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 125,139.20	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Cooler (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	11	1,363,084	1,363,084	0	988	988	0	0	0	0	1,363,084	123,917	$ 0.05465	$0	0	0	$ -	$0
2	Feb-01	11	1,117,094	1,117,094	0	789	789	0	0	0	0	1,117,094	101,554	$ 0.05489	$0	0	0	$ -	$0
3	Mar-01	11	1,103,212	1,103,212	0	590	590	0	0	0	0	1,103,212	100,292	$ 0.05771	$0	0	0	$ -	$0
4	Apr-01	11	1,356,987	1,356,987	0	442	442	0	0	0	0	1,356,987	123,362	$ 0.05423	$0	0	0	$ -	$0
5	May-01	11	1,356,688	1,356,688	0	125	125	0	0	0	0	1,356,688	123,335	$ 0.05380	$0	0	0	$ -	$0
6	Jun-01	11	1,111,210	1,111,210	0	30	30	0	0	0	0	1,111,210	101,019	$ 0.05470	$0	0	0	$ -	$0
7	Jul-01	10	1,147,399	1,147,399	0	14	14	0	0	0	0	1,147,399	114,740	$ 0.05478	$0	0	0	$ -	$0
8	Aug-01	10	1,355,385	1,251,392	103,993	17	17	0	6,190	0	103,993	1,355,385	135,539	$ 0.05425	$0	0	0	$ -	$0
9	Sep-01	10	1,579,366	1,251,392	327,974	47	47	0	6,908	0	327,974	1,579,366	157,937	$ 0.05317	$0	0	0	$ -	$0
10	Oct-01	10	1,031,195	1,031,195	0	229	229	0	0	0	0	1,031,195	103,120	$ 0.05567	$0	0	0	$ -	$0
11	Nov-01	10	1,033,303	1,033,303	0	587	587	0	0	0	0	1,033,303	103,330	$ 0.05565	$0	0	0	$ -	$0
12	Dec-01	10	1,355,023	1,251,392	103,631	976	976	0	106	0	103,631	1,355,023	135,502	$ 0.05468	$0	0	0	$ -	$0
13	Jan-02	10	1,363,084	1,251,392	111,692	880	880	0	127	0	111,692	1,363,084	136,308	$ 0.05770	$0	0	0	$ -	$0
14	Total	11	14,909,946	14,374,348	535,598	4,835	4,835	0		0	535,598	14,909,946	1,423,647		$0	0	0		0
15	Winter	11	8,685,391	8,581,760	103,631	4,497	4,497	0		0	103,631	8,685,391	811,293		$0	0	0		0
16	Summer	10	6,224,555	5,792,588	431,967	338	338	0		0	431,967	6,224,555	612,354		$0	0	0		0

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 15
Correlation of sales and DD = 97%

40-Sm Vol Pub Auth

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 134.22	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	828	858,094	111,132	746,962	840	859	(19)	889	16,170	763,132	874,264	1,036	$ 0.37540	$6,070	0	16,170	$ 0.10690	$1,728
2	Feb-01	830	938,132	111,401	826,731	927	816	112	892	(99,936)	727,093	838,494	1,130	$ 0.37540	($37,404)	0	(99,936)	$ 0.11300	($11,256)
3	Mar-01	823	862,894	110,461	752,433	809	762	47	930	(43,927)	708,506	818,967	1,048	$ 0.37540	($16,490)	0	(43,927)	$ 0.11740	($5,157)
4	Apr-01	851	514,854	114,219	400,435	477	524	(48)	840	40,070	440,505	554,724	605	$ 0.37540	$15,042	0	40,070	$ 0.13059	$5,233
5	May-01	830	277,475	111,401	166,074	264	291	(27)	628	16,655	182,729	294,130	334	$ 0.37540	$6,252	0	16,655	$ 0.14029	$2,336
6	Jun-01	841	146,529	112,877	33,652	50	121	(71)	675	47,854	81,506	194,383	174	$ 0.37540	$17,964	47,854	0	$ 0.14848	$7,009
7	Jul-01	838	131,925	112,474	19,451	17	29	(11)	336	3,757	23,208	135,682	157	$ 0.37540	$1,410	3,757	0	$ 0.15058	$566
8	Aug-01	848	94,366	94,366	0	15	13	2	0	0	0	94,366	111	$ 0.37540	$0	0	0	$ 0.15097	$0
9	Sep-01	852	82,820	82,820	0	34	48	(13)	0	0	0	82,820	97	$ 0.37540	$0	0	0	$ 0.15097	$0
10	Oct-01	872	125,286	117,038	8,228	143	203	(60)	58	3,449	11,677	128,715	144	$ 0.37540	$1,295	3,449	0	$ 0.34347	$1,185
11	Nov-01	859	258,728	115,293	143,435	388	553	(165)	370	60,977	204,412	319,705	301	$ 0.37540	$22,891	0	60,977	$ 0.34349	$20,945
12	Dec-01	860	727,953	118,112	609,841	630	784	46	735	(33,870)	575,972	694,083	827	$ 0.37540	($12,715)	0	(33,870)	$ 0.34349	($11,634)
13	Jan-02	874	982,482	117,308	865,176	940	933	7	920	(6,844)	858,332	975,638	1,124	$ 0.37540	($2,569)	0	(6,844)	$ 0.34350	($2,351)
14	Total	846	5,018,836	1,311,594	3,707,242	4,795	5,000	(209)		11,490	3,718,738	5,030,332	5,968		$4,316	55,060	(43,564)		10,953
15	Winter	843	4,437,930	792,019	3,645,912	4,536	4,588	(52)		(43,564)	3,602,347	4,394,366	5,283		($18,394)	0	(43,564)		2,193
16	Summer	850	580,906	519,575	61,331	259	412	(153)		55,060	116,391	635,966	684		$20,670	55,060	0		8,760

Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 16
Correlation of sales and DD = 0%

41-Sm Vol Pub Auth A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	0	0	0	$ 0.37540	$0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
14	Total	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
15	Winter	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0
16	Summer	0	0	0	0	0	0	0		0	0	0	0		$0	0	0		0

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 17
Correlation of sales and DD = 90%

42-Lg Vol Pub Auth

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 4,750.60	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	4	121,809	19,003	102,806	791	854	(63)	130	8,240	111,046	130,049	30,452	$ 0.32230	$2,656	0	8,240	$ 0.10690	$881
2	Feb-01	5	198,803	23,754	173,049	934	823	111	185	(20,492)	152,557	176,311	39,361	$ 0.32230	($6,605)	0	(20,492)	$ 0.11300	($2,316)
3	Mar-01	5	121,671	23,754	97,917	901	824	77	109	(8,390)	89,521	113,275	24,334	$ 0.32230	($2,708)	0	(8,390)	$ 0.11740	($986)
4	Apr-01	5	134,382	23,754	110,628	486	540	(54)	228	12,353	122,981	146,735	26,676	$ 0.32230	$3,981	0	12,353	$ 0.10116	$1,250
5	May-01	5	70,331	23,754	46,577	339	352	(13)	138	1,766	48,343	72,097	14,066	$ 0.32230	$569	0	1,766	$ 0.14030	$248
6	Jun-01	5	34,524	23,754	10,770	54	144	(89)	198	17,643	28,413	52,167	6,905	$ 0.32230	$5,686	0	17,643	$ 0.14650	$2,585
7	Jul-01	5	24,026	23,754	272	22	36	(14)	12	167	439	24,193	4,805	$ 0.32230	$54	0	167	$ 0.15060	$25
8	Aug-01	5	23,482	23,482	0	15	12	3	0	0	0	23,482	4,696	$ 0.32230	$0	0	0	$ 0.15100	$0
9	Sep-01	5	26,642	23,754	2,888	29	34	(5)	99	451	3,339	27,093	5,328	$ 0.32230	$145	0	451	$ 0.15100	$68
10	Oct-01	5	36,324	23,754	12,570	94	141	(47)	134	6,266	18,836	42,592	7,265	$ 0.32230	$2,020	0	6,266	$ 0.34350	$2,153
11	Nov-01	5	65,364	23,754	41,610	308	482	(174)	135	23,567	65,177	86,931	13,073	$ 0.32230	$7,596	0	23,567	$ 0.34350	$8,095
12	Dec-01	5	133,816	23,754	110,062	764	760	4	144	(638)	109,424	133,178	26,763	$ 0.32230	($206)	0	(638)	$ 0.34350	($219)
13	Jan-02	5	192,463	23,754	168,709	977	963	14	173	(2,396)	166,313	190,067	38,493	$ 0.32230	($772)	0	(2,396)	$ 0.34350	($823)
14	Total	5	989,174	280,025	709,149	4,737	5,000	(264)		40,929	759,078	1,030,103	203,925		$13,191	0	40,929		11,764
15	Winter	5	844,176	161,527	682,649	4,522	4,035	(113)		16,390	699,047	860,575	174,926		$5,285	0	16,390		6,953
16	Summer	5	144,998	118,498	26,500	215	366	(151)		24,530	51,030	169,528	29,000		$7,906	0	24,530		4,831

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 18
Correlation of sales and DD = 97%

T1-Lg Vol Pub Auth Transp

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 42,468.58	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	6	681,947	254,932	427,016	988	895	93	432	(40,560)	386,055	641,887	113,658	$ 0.07230	($2,696)	0	(40,000)	$ -	$0
2	Feb-01	6	561,835	254,932	306,904	789	719	70	389	(27,076)	279,828	534,759	93,639	$ 0.07230	($1,958)	0	(27,076)	$ -	$0
3	Mar-01	6	557,385	254,932	302,454	590	626	(36)	512	18,436	320,890	575,821	92,898	$ 0.07230	$1,333	0	18,436	$ -	$0
4	Apr-01	6	523,549	254,932	268,618	442	444	(1)	607	848	269,465	524,397	87,258	$ 0.07230	$61	0	848	$ -	$0
5	May-01	6	338,822	254,932	83,891	125	200	(75)	673	50,656	134,547	389,478	56,470	$ 0.07230	$3,662	0	50,656	$ -	$0
6	Jun-01	6	275,602	254,932	20,671	30	68	(37)	682	25,370	46,040	300,972	45,934	$ 0.07230	$1,834	0	25,370	$ -	$0
7	Jul-01	6	260,216	254,932	5,285	14	13	1	374	(236)	5,048	259,980	43,369	$ 0.07230	($17)	0	(236)	$ -	$0
8	Aug-01	6	249,647	249,647	0	17	17	(1)	0	0	0	249,647	41,608	$ 0.07230	$0	0	0	$ -	$0
9	Sep-01	6	273,288	254,932	18,357	47	79	(31)	387	12,003	30,359	285,291	45,548	$ 0.07230	$868	0	12,003	$ -	$0
10	Oct-01	6	388,753	254,932	133,822	229	351	(122)	583	71,120	204,941	459,873	64,792	$ 0.07230	$5,142	0	71,120	$ -	$0
11	Nov-01	6	532,644	254,932	277,713	587	671	(84)	473	39,695	317,408	572,339	88,774	$ 0.07230	$2,870	0	39,695	$ -	$0
12	Dec-01	6	668,876	254,932	413,945	976	917	59	424	(25,186)	388,759	643,690	111,479	$ 0.07230	($1,821)	0	(25,186)	$ -	$0
13	Jan-02	6	681,947	254,932	427,016	880	867	13	485	(6,291)	420,725	675,658	113,658	$ 0.07230	($455)	0	(6,291)	$ -	$0
14	Total	6	5,312,564	3,053,894	2,258,671	4,835	5,000	(165)		125,570	2,384,240	5,438,134	885,427		$9,079	0	125,570		0
15	Winter	6	3,865,058	1,784,521	2,080,538	4,497	4,472	25		17,314	2,097,851	3,882,372	644,176		$1,252	0	17,314		0
16	Summer	6	1,447,506	1,269,373	178,133	338	528	(190)		108,256	286,389	1,555,762	241,251		$7,827	0	108,256		0

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 19
Correlation of sales and DD = 32%

44-Gas Light Service

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 2,216.50	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	4	8,866	8,866	0	988	988	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.10690	$0
2	Feb-01	4	8,866	8,866	0	789	789	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.11300	$0
3	Mar-01	4	8,866	8,866	0	590	590	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.11740	$0
4	Apr-01	4	8,866	8,866	0	442	442	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.13060	$0
5	May-01	4	8,866	8,866	0	125	125	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.14030	$0
6	Jun-01	4	8,866	8,866	0	30	30	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.14650	$0
7	Jul-01	4	8,866	8,866	0	14	14	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.15060	$0
8	Aug-01	4	8,866	8,866	0	17	17	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.15100	$0
9	Sep-01	4	8,866	8,866	0	47	47	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.15100	$0
10	Oct-01	4	8,866	8,866	0	229	229	0	0	0	0	8,866	2,217	$ -	$0	0	0	$ 0.34350	$0
11	Nov-01	4	8,844	8,844	0	587	587	0	0	0	0	8,844	2,211	$ -	$0	0	0	$ 0.34350	$0
12	Dec-01	4	8,690	8,690	0	976	976	0	0	0	0	8,690	2,173	$ -	$0	0	0	$ 0.34549	$0
13	Jan-02	3	8,646	8,650	1,997	880	880	0	2	0	1,997	8,646	2,882	$ -	$0	0	0	$ 0.34350	$0
14	Total	4	106,194	106,194	0	4,635	4,635	0		0	0	106,194	26,549		$0	0	0		0
15	Winter	4	61,864	61,864	0	4,497	4,497	0		0	0	61,864	15,466		$0	0	0		0
16	Summer	4	44,330	44,330	0	338	338	0		0	0	44,330	11,083		$0	0	0		0

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = 20
Correlation of sales and DD = 71%

60-Irrigation Service

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 5,407.43	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	8	2,344	2,344	0	877	853	24	0	0	0	2,344	293	$ 0.38010	$0	0	0	$ 0.10689	$0
2	Feb-01	8	2,860	2,860	0	936	818	119	0	0	0	2,860	358	$ 0.38010	$0	0	0	$ 0.11299	$0
3	Mar-01	9	1,348	1,348	0	721	693	28	0	0	0	1,348	150	$ 0.38010	$0	0	0	$ 0.11737	$0
4	Apr-01	7	2,085	2,085	0	456	486	(30)	0	0	0	2,085	298	$ 0.38010	$0	0	0	$ 0.13059	$0
5	May-01	7	8,476	8,476	0	181	242	(60)	0	0	0	8,476	1,211	$ 0.38010	$0	0	0	$ 0.14029	$0
6	Jun-01	10	42,642	42,642	0	42	93	(51)	0	0	0	42,642	4,264	$ 0.38010	$0	0	0	$ 0.14650	$0
7	Jul-01	7	37,102	37,102	0	14	18	(4)	0	0	0	37,102	5,300	$ 0.38010	$0	0	0	$ 0.15060	$0
8	Aug-01	7	38,602	37,852	750	14	14	(0)	54	12	762	38,614	5,515	$ 0.38010	$5	0	12	$ 0.15100	$2
9	Sep-01	7	25,159	25,159	0	40	59	(19)	0	0	0	25,159	3,594	$ 0.38010	$0	0	0	$ 0.15100	$0
10	Oct-01	7	22,361	22,361	0	187	262	(75)	0	0	0	22,361	3,194	$ 0.38010	$0	0	0	$ 0.34350	$0
11	Nov-01	7	16,077	16,077	0	462	611	(149)	0	0	0	16,077	2,297	$ 0.38010	$0	0	0	$ 0.34350	$0
12	Dec-01	7	6,679	6,679	0	935	853	82	0	0	0	6,679	954	$ 0.38010	$0	0	0	$ 0.34350	$0
13	Jan-02	7	1,818	1,818	0	903	917	(14)	0	0	0	1,818	260	$ 0.38010	$0	0	0	$ 0.34349	$0
14	Total	8	205,735	204,985	750	4,866	5,000	(134)		12	762	205,747	27,427		$5	0	12		2
15	Winter	8	39,869	39,869	0	4,569	4,555	15		0	0	39,869	5,560		$0	0	0		0
16	Summer	8	165,866	165,116	750	297	446	(149)		12	762	165,878	21,868		$5	0	12		2

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Citizens Communication Company - NAGD
Sales and Demand Model
Normalization Calculations

Class Number = ALL

Sum of All Classes

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 43.34	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment	Headblock Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	107,458	17,968,553	4,600,563	13,167,990					251,458	13,419,448	18,220,011	386,683		121,363	2,254	249,204		32,488
2	Feb-01	106,835	18,833,998	4,597,775	14,236,223					(1,720,535)	12,515,689	17,113,463	340,887		(712,667)	(16,179)	(1,704,356)		(190,419)
3	Mar-01	109,386	17,356,516	4,579,697	12,776,819					(731,373)	12,045,446	16,625,143	315,191		(316,240)	(7,337)	(724,036)		(88,804)
4	Apr-01	110,346	12,420,737	4,874,211	7,546,526					663,003	8,209,529	13,083,740	330,224		277,571	6,341	656,662		86,050
5	May-01	110,286	8,374,593	4,849,966	3,524,627					480,204	4,004,831	8,854,797	268,991		182,154	4,142	476,063		58,582
6	Jun-01	110,862	5,551,403	4,651,072	900,331					891,460	1,791,791	6,442,863	226,315		354,502	56,992	834,468		125,701
7	Jul-01	110,117	4,859,147	4,669,683	189,464					67,035	256,500	4,926,182	230,759		27,615	4,443	62,593		10,124
8	Aug-01	111,704	4,753,683	4,648,927	104,756					12	104,768	4,753,695	237,752		5	0	12		2
9	Sep-01	110,808	5,152,081	4,737,105	414,976					33,160	448,136	5,185,241	266,955		9,348	270	32,890		3,191
10	Oct-01	111,657	5,331,401	4,565,433	765,968					333,911	1,099,879	5,665,312	242,494		108,840	6,075	327,837		84,978
11	Nov-01	111,782	7,633,824	4,566,176	3,067,646					1,225,856	4,293,502	8,859,680	287,143		494,276	11,033	1,214,823		404,276
12	Dec-01	112,971	15,225,584	4,809,998	10,415,586					(578,030)	9,836,957	14,646,954	379,676		(233,287)	(5,839)	(572,190)		(187,410)
13	Jan-02	113,805	20,427,736	4,823,010	15,604,726					(90,529)	15,514,197	20,337,207	431,833		(35,237)	0	(90,520)		(28,261)
14	Total	110,516	123,461,520	56,350,608	67,110,912					915,562	68,026,475	124,377,082	3,513,069		313,488	62,193	853,369		338,959
15	Winter	110,113	97,672,445	33,035,072	64,637,373					(420,499)	64,216,874	97,251,946	2,308,607		(191,464)	(5,560)	(404,430)		114,983
16	Summer	111,036	25,789,075	23,315,535	2,473,540					1,336,061	3,809,601	27,125,136	1,204,462		504,936	67,779	1,257,800		223,996

Citizens Communication Company - NAGD
Sales and Demand Model
Per Books Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
Sales Volumes, Therms														
1 10-Residential	10,131,903	10,956,521	10,080,842	6,413,180	3,939,921	2,029,971	1,554,326	1,456,764	1,536,582	1,901,262	3,372,582	8,212,379	11,805,746	61,586,233
2 11-Residential A/C	830	817	734	448	294	158	228	254	182	178	116	445	634	4,684
3 12-CARES	108,779	151,279	137,099	88,964	52,295	27,876	22,258	20,230	21,568	28,667	44,088	114,193	173,986	817,296
4 13-CARES Med Life Support	142	144	131	65	36	16	14	13	13	15	46	112	151	747
5 20-Sm Vol Commercial	3,666,227	3,982,095	3,646,595	2,580,616	1,734,819	1,344,806	1,181,781	1,110,858	1,146,814	1,276,992	1,670,933	3,123,594	4,099,377	26,466,130
6 21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,763	2,618	2,289	1,844	1,962	2,071	2,776	26,816
7 22-Lg Vol Commercial	361,942	282,772	251,914	200,917	141,175	104,761	79,474	71,920	80,787	102,889	134,203	241,581	283,936	2,054,335
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	266,344	222,954	217,832	201,068	152,931	139,457	134,174	132,869	126,916	162,289	195,698	261,442	266,344	2,213,974
10 30-Sm Vol Industrial	71,608	119,867	109,025	128,771	59,928	56,895	67,659	43,874	77,000	53,889	59,771	94,662	98,204	942,949
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	322,074	289,324	254,648	264,536	231,027	225,494	206,936	143,935	163,789	190,611	239,465	274,068	466,142	2,805,907
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	1,363,084	14,909,946
15 40-Sm Vol Pub Auth	858,094	938,132	862,894	514,654	277,475	146,529	131,925	94,366	82,820	125,266	258,728	727,953	982,482	5,018,836
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	121,809	196,803	121,671	134,382	70,331	34,524	24,026	23,482	26,642	36,324	65,364	133,816	192,463	989,174
18 T1-Lg Vol Pub Auth Transp	681,947	561,835	557,385	523,549	338,822	275,602	260,216	249,647	273,288	388,753	532,644	668,876	681,947	5,312,564
19 44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	8,646	106,194
20 60-Irrigation Service	2,344	2,860	1,348	2,085	8,476	42,642	37,102	38,602	25,159	22,361	16,077	6,679	1,818	205,735
21 Total	17,968,553	18,833,998	17,356,516	12,420,737	8,374,593	5,551,403	4,859,147	4,753,683	5,152,081	5,331,401	7,633,824	15,225,584	20,427,736	123,461,520
22 Total Sales	15,657,178	16,932,115	15,478,087	10,339,133	6,526,152	4,025,134	3,317,358	3,015,782	3,172,511	3,749,164	5,872,179	12,940,243	18,116,361	101,025,036
23 Total Transportation	2,311,375	1,901,883	1,878,429	2,081,604	1,848,441	1,526,269	1,541,789	1,737,901	1,979,570	1,582,237	1,761,645	2,285,341	2,311,375	22,436,484

Citizens Communication Company - NAGD
Sales and Demand Model
Per Books Information

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	Present Base Revenue (Excludes PGA Revenue)														
1	10-Residential	4,937,266	5,211,832	4,921,411	3,309,462	2,222,195	1,375,261	1,161,741	1,136,363	1,171,444	1,291,589	1,984,802	4,125,567	5,702,449	32,848,932
2	11-Residential A/C	395	391	354	226	159	97	120	130	103	96	76	221	305	2,368
3	12-CARES	54,287	73,700	68,248	47,276	31,026	20,219	17,612	16,872	17,322	20,319	26,741	57,925	85,396	451,548
4	13-CARES Med Life Support	68	69	63	34	21	12	11	11	11	12	25	54	72	390
5	20-Sm Vol Commercial	1,471,628	1,574,939	1,463,689	1,052,224	731,444	576,811	519,482	492,198	505,707	535,593	708,069	1,268,541	1,636,006	10,900,325
6	21-Sm Vol Commercial A/C	1,013	1,041	920	663	609	922	976	929	817	666	783	825	1,095	10,164
7	22-Lg Vol Commercial	123,003	97,118	86,626	69,287	48,975	36,594	27,996	25,428	28,443	35,957	46,529	83,038	97,438	708,993
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	25,697	21,792	21,331	19,822	15,490	14,277	13,802	13,684	13,148	16,332	19,339	25,256	25,697	219,968
10	30-Sm Vol Industrial	21,438	41,610	33,441	43,107	20,995	19,896	20,700	15,490	26,330	18,942	21,016	33,011	34,206	315,977
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	99,552	89,475	78,805	81,848	71,537	69,835	64,124	44,739	50,848	59,101	74,133	84,781	115,584	868,778
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	64,465	54,300	58,975	61,987	59,637	53,214	55,131	61,907	65,064	53,381	53,413	60,716	64,465	702,190
15	40-Sm Vol Pub Auth	327,766	354,671	328,320	197,612	109,942	61,083	53,353	41,708	37,473	52,113	104,078	275,737	356,914	1,943,855
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	39,484	63,773	39,515	38,094	22,822	11,455	8,095	7,941	8,962	11,187	21,442	43,504	62,406	316,273
18	T1-Lg Vol Pub Auth Transp	48,689	40,080	39,404	36,668	23,340	18,290	17,473	17,073	18,445	27,152	37,355	47,448	48,689	371,417
19	44-Gas Light Service	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,901	914	47,456
20	60-Irrigation Service	609	929	472	695	2,629	13,154	11,484	11,946	7,804	5,387	6,163	2,591	744	63,861
21	Total	7,219,318	7,629,679	7,145,533	4,962,963	3,364,780	2,275,078	1,976,058	1,890,378	1,955,880	2,131,787	3,107,924	6,113,116	8,232,380	49,772,495
22	Total Sales	7,080,468	7,513,508	7,025,824	4,844,487	3,266,313	2,189,296	1,889,653	1,797,714	1,859,224	2,034,921	2,997,817	5,979,696	8,093,529	48,478,920
23	Total Transportation	138,851	116,171	119,710	118,476	98,467	85,782	86,405	92,664	96,657	96,866	110,107	133,420	138,851	1,293,575

Citizens Communication Company - NAGD
Sales and Demand Model
Per Books Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
PGA Revenue														
1 10-Residential	1,082,612	1,237,652	1,183,015	837,088	552,304	296,929	233,637	219,552	231,603	652,634	1,158,014	2,820,475	4,054,797	10,505,516
2 11-Residential A/C	89	92	86	58	41	23	34	38	27	61	40	153	218	744
3 12-CARES	11,622	17,087	16,088	11,611	7,329	4,076	3,344	3,048	3,250	9,839	15,137	39,218	59,756	141,649
4 13-CARES Med Life Support	15	16	15	8	5	2	2	2	2	5	16	38	52	128
5 20-Sm Vol Commercial	391,886	449,936	428,066	336,985	243,357	196,978	177,947	167,712	173,141	438,615	573,928	1,072,911	1,408,092	4,651,462
6 21-Sm Vol Commercial A/C	274	298	272	215	212	380	416	395	346	633	674	711	954	4,827
7 22-Lg Vol Commercial	38,692	31,953	29,575	26,240	19,807	15,347	11,969	10,860	12,199	35,342	46,099	82,983	97,532	361,065
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	7,655	13,545	12,799	16,817	8,408	8,335	10,189	6,625	11,627	18,511	20,531	32,516	33,733	167,559
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	34,430	32,694	29,896	34,548	32,413	33,035	31,165	21,734	24,732	65,475	82,256	94,142	160,120	516,520
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	91,726	106,005	101,300	67,210	38,926	21,463	19,865	14,247	12,503	43,026	88,869	250,048	337,479	855,188
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	13,021	22,239	14,284	13,597	9,867	5,058	3,618	3,546	4,023	12,477	22,453	45,966	66,111	170,149
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	948	1,002	1,041	1,158	1,244	1,299	1,335	1,339	1,339	3,045	3,038	3,002	2,970	19,790
20 60-Irrigation Service	251	323	158	272	1,189	6,247	5,588	5,829	3,799	7,681	5,522	2,294	624	39,153
21 Total	1,673,220	1,912,842	1,816,595	1,345,808	915,103	589,174	499,110	454,926	478,590	1,287,345	2,016,577	4,444,458	6,222,437	17,433,749
22 Total Sales	1,673,220	1,912,842	1,816,595	1,345,808	915,103	589,174	499,110	454,926	478,590	1,287,345	2,016,577	4,444,458	6,222,437	17,433,749
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
BILLING MONTH NORMALIZED SALES, Therms														
1 10-Residential	10,314,716	9,799,761	9,561,698	6,855,203	4,254,576	2,484,036	1,590,027	1,456,764	1,548,821	2,060,453	4,149,371	7,828,927	11,747,288	61,904,353
2 11-Residential A/C	801	749	724	461	313	158	228	254	182	178	116	422	638	4,585
3 12-CARES	111,033	135,100	129,762	95,301	56,437	37,010	22,943	20,230	21,838	31,291	55,103	108,354	173,902	824,400
4 13-CARES Med Life Support	155	132	123	70	35	20	15	13	13	16	65	116	147	774
5 20-Sm Vol Commercial	3,734,918	3,632,058	3,492,198	2,718,784	1,799,873	1,619,645	1,204,390	1,110,858	1,150,159	1,328,040	1,898,081	3,014,127	4,086,730	26,703,131
6 21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,763	2,618	2,289	1,844	1,962	2,071	2,776	26,816
7 22-Lg Vol Commercial	382,443	256,927	236,459	215,004	145,576	148,561	82,079	71,920	81,914	112,812	173,490	235,617	283,930	2,142,803
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	264,387	2,234,344
10 30-Sm Vol Industrial	71,608	119,867	109,025	128,771	59,928	56,895	67,659	43,874	77,000	53,889	59,771	94,662	98,204	942,949
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	327,400	272,787	248,373	273,423	242,164	236,961	208,711	143,935	167,515	205,608	277,938	267,657	464,297	2,872,472
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	1,363,084	14,909,946
15 40-Sm Vol Pub Auth	874,264	838,494	818,967	554,724	294,130	194,383	135,682	94,366	82,820	128,715	319,705	694,083	975,638	5,030,332
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	130,049	176,311	113,275	146,735	72,097	52,167	24,193	23,482	27,093	42,592	88,931	133,178	190,067	1,030,103
18 T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	675,656	5,438,134
19 44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	8,646	106,194
20 60-Irrigation Service	2,344	2,860	1,348	2,085	8,476	42,642	37,102	38,614	25,159	22,361	16,077	6,679	1,818	205,747
21 Total	18,220,011	17,113,463	16,625,143	13,083,740	8,854,797	6,442,863	4,926,182	4,753,695	5,185,241	5,665,312	8,859,680	14,646,954	20,337,207	124,377,082
22 Total Sales	15,961,157	15,246,546	14,723,138	11,001,075	6,943,979	4,883,939	3,384,659	3,015,794	3,193,668	3,996,667	7,049,453	12,394,582	18,034,080	101,794,658
23 Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	2,303,127	22,582,424

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
BILLING CYCLE WEATHER ADJUSTMENT, Therms														
1 10-Residential	182,813	(1,156,760)	(519,144)	442,023	314,655	454,065	35,701	0	12,239	159,191	776,789	(383,452)	(58,458)	318,120
2 11-Residential A/C	(29)	(68)	(10)	13	19	0	0	(0)	0	0	0	(23)	4	(99)
3 12-CARES	2,254	(16,179)	(7,337)	6,337	4,142	9,134	685	0	270	2,624	11,015	(5,839)	(84)	7,104
4 13-CARES Med Life Support	13	(12)	(8)	5	(1)	4	1	0	0	1	19	4	(4)	27
5 20-Sm Vol Commercial	68,691	(350,037)	(154,397)	138,168	65,054	274,839	22,609	0	3,345	51,048	227,148	(109,467)	(12,647)	237,001
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	20,501	(25,845)	(15,455)	14,087	4,401	43,800	2,605	0	1,127	9,923	39,287	(5,964)	(6)	88,468
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	(12,461)	(7,890)	5,139	213	11,720	7,285	(29)	0	0	15,289	8,887	(7,783)	(1,957)	20,370
10 30-Sm Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	5,326	(16,537)	(6,275)	8,887	11,137	11,467	1,775	0	3,726	14,997	38,473	(6,411)	(1,845)	66,565
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	16,170	(99,638)	(43,927)	40,070	16,655	47,854	3,757	0	0	3,449	60,977	(33,870)	(6,844)	11,496
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	8,240	(20,492)	(8,396)	12,353	1,766	17,643	167	0	451	6,268	23,567	(638)	(2,396)	40,929
18 T1-Lg Vol Pub Auth Transp	(40,060)	(27,076)	18,436	848	50,656	25,370	(236)	0	12,003	71,120	39,695	(25,186)	(6,291)	125,570
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	12	0	0	0	0	0	12
21 Total	251,458	(1,720,535)	(731,373)	663,003	480,204	891,460	67,035	12	33,160	333,911	1,225,856	(578,630)	(90,529)	915,562
22 Total Sales	303,979	(1,685,569)	(754,949)	661,942	417,827	858,805	67,301	12	21,157	247,503	1,177,274	(545,661)	(82,281)	769,622
23 Total Transportation	(52,521)	(34,966)	23,576	1,061	62,377	32,654	(265)	0	12,003	86,408	48,582	(32,969)	(8,248)	145,940

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Applicable Base Rate	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
2 11-Residential A/C	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.3680	$ 0.3680	$ 0.3680	$ 0.3680	$ 0.3680	$ 0.4414	$ 0.4414	$ 0.4414
3 12-CARES	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
4 13-CARES Med Life Support	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414	$ 0.4414
5 20-Sm Vol Commercial	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838
6 21-Sm Vol Commercial A/C	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3270	$ 0.3270	$ 0.3270	$ 0.3270	$ 0.3270	$ 0.3838	$ 0.3838	$ 0.3838
7 22-Lg Vol Commercial	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400
8 23-Lg Vol Commercial A/C	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3250	$ 0.3250	$ 0.3250	$ 0.3250	$ 0.3250	$ 0.3400	$ 0.3400	$ 0.3400
9 T1-Lg Vol Commercial Transp	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900
10 30-Sm Vol Industrial	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445
11 31-Sm Vol Industrial A/C	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3445	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3445	$ 0.3445	$ 0.3445
12 32-Lg Vol Industrial	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077
13 33-Lg Vol Industrial A/C	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.2922	$ 0.2922	$ 0.2922	$ 0.2922	$ 0.2922	$ 0.3077	$ 0.3077	$ 0.3077
14 T1-Lg Vol Industrial Transp	$ 0.0546	$ 0.0549	$ 0.0577	$ 0.0542	$ 0.0538	$ 0.0547	$ 0.0548	$ 0.0542	$ 0.0532	$ 0.0557	$ 0.0556	$ 0.0547	$ 0.0577
15 40-Sm Vol Pub Auth	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754
16 41-Sm Vol Pub Auth A/C	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754	$ 0.3754
17 42-Lg Vol Pub Auth	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223	$ 0.3223
18 T1-Lg Vol Pub Auth Transp	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723	$ 0.0723
19 44-Gas Light Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20 60-Irrigation Service	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801	$ 0.3801

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
NORMALIZING BASE REVENUE ADJUSTMENT, $'S														
1 10-Residential	80,694	(510,594)	(229,150)	195,109	138,889	200,424	15,758	0	5,402	70,267	342,875	(169,256)	(25,803)	140,418
2 11-Residential A/C	(13)	(30)	(4)	6	8	0	0	(0)	0	0	0	(10)	2	(44)
3 12-CARES	995	(7,142)	(3,238)	2,797	1,828	4,032	302	0	119	1,158	4,862	(2,578)	(37)	3,136
4 13-CARES Med Life Support	6	(5)	(3)	2	(0)	2	0	0	0	1	8	2	(2)	12
5 20-Sm Vol Commercial	26,364	(134,344)	(59,257)	53,029	24,968	105,483	8,677	0	1,284	19,592	87,179	(42,014)	(4,854)	90,961
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	6,970	(8,787)	(5,255)	4,790	1,496	14,892	886	0	383	3,374	13,358	(2,028)	(2)	30,079
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	(1,121)	(710)	463	19	1,055	656	(3)	0	0	1,376	800	(700)	(176)	1,833
10 30-Sm Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	1,639	(5,089)	(1,931)	2,734	3,427	3,529	546	0	1,147	4,615	11,838	(1,973)	(568)	20,482
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	6,070	(37,404)	(16,490)	15,042	6,252	17,964	1,410	0	0	1,295	22,891	(12,715)	(2,569)	4,316
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	2,656	(6,605)	(2,706)	3,981	569	5,686	54	0	145	2,020	7,596	(206)	(772)	13,191
18 T1-Lg Vol Pub Auth Transp	(2,896)	(1,958)	1,333	61	3,662	1,834	(17)	0	868	5,142	2,870	(1,821)	(455)	9,079
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	5	0	0	0	0	0	5
21 Total	121,363	(712,667)	(316,240)	277,571	182,154	354,502	27,615	5	9,348	108,840	494,276	(233,297)	(35,237)	313,468
22 Total Sales	125,380	(710,000)	(318,036)	277,490	177,437	352,012	27,635	5	8,480	102,322	490,606	(230,776)	(34,606)	302,556
23 Total Transportation	(4,018)	(2,668)	1,795	80	4,717	2,490	(20)	0	868	6,518	3,670	(2,521)	(631)	10,912

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
Normalized Base Revenue (Excludes PGA Revenues)														
1 10-Residential	5,017,960	4,701,238	4,692,260	3,504,571	2,361,084	1,575,685	1,177,499	1,136,363	1,176,846	1,361,856	2,327,676	3,956,311	5,676,645	32,989,350
2 11-Residential A/C	382	361	349	232	167	97	120	130	103	96	76	211	306	2,324
3 12-CARES	55,282	66,558	65,010	50,073	32,854	24,251	17,914	16,872	17,441	21,478	31,603	55,348	85,359	454,684
4 13-CARES Med Life Support	74	63	59	36	21	14	11	11	11	12	34	56	70	402
5 20-Sm Vol Commercial	1,497,991	1,440,595	1,404,432	1,105,253	756,412	682,294	528,159	492,198	506,991	555,185	795,248	1,226,528	1,631,152	10,991,286
6 21-Sm Vol Commercial A/C	1,013	1,041	920	663	609	922	976	929	817	666	783	825	1,095	10,164
7 22-Lg Vol Commercial	129,974	88,330	81,371	74,076	50,471	51,486	28,882	25,428	28,826	39,331	59,887	81,010	97,436	739,072
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	24,575	21,082	21,793	19,841	16,545	14,933	13,799	13,684	13,148	17,708	20,139	24,555	25,521	221,802
10 30-Sm Vol Industrial	21,438	41,610	33,441	43,107	20,995	19,896	20,700	15,490	26,330	18,942	21,016	33,011	34,206	315,977
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	101,191	84,386	76,874	84,582	74,964	73,363	64,670	44,739	51,994	63,716	85,971	82,608	115,016	889,260
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	64,465	54,300	58,975	61,987	59,637	53,214	55,131	61,907	65,064	53,381	53,413	60,716	64,465	702,190
15 40-Sm Vol Pub Auth	333,836	317,267	311,830	212,654	116,194	79,047	54,763	41,708	37,473	53,408	126,968	263,022	354,345	1,948,171
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	42,140	57,169	36,808	42,075	23,391	17,141	8,149	7,941	9,107	13,207	29,037	43,298	61,634	329,465
18 T1-Lg Vol Pub Auth Transp	45,793	38,123	40,737	36,729	27,003	20,125	17,456	17,073	19,312	32,294	40,225	45,627	48,234	380,495
19 44-Gas Light Service	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,901	914	47,456
20 60-Irrigation Service	609	929	472	695	2,629	13,154	11,484	11,950	7,804	5,387	6,163	2,591	744	63,866
21 Total	7,340,681	6,917,012	6,829,293	5,240,534	3,546,934	2,629,579	2,003,673	1,890,382	1,965,228	2,240,627	3,602,200	5,879,818	8,197,142	50,085,962
22 Total Sales	7,205,848	6,803,508	6,707,788	5,121,977	3,443,750	2,541,308	1,917,288	1,797,719	1,867,704	2,137,243	3,488,423	5,748,920	8,058,923	48,781,476
23 Total Transportation	134,833	113,504	121,505	118,557	103,184	88,272	86,385	92,664	97,525	103,384	113,777	130,898	138,220	1,304,487

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Applicable PGA Rate	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1305	$ 0.1402	$ 0.1463	$ 0.1503	$ 0.1507	$ 0.1507	$ 0.3433	$ 0.3434	$ 0.3434	$ 0.3435
2 11-Residential A/C	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1305	$ 0.1402	$ 0.1463	$ 0.1505	$ 0.1509	$ 0.1509	$ 0.3434	$ 0.3434	$ 0.3435	$ 0.3435
3 12-CARES	$ 0.1068	$ 0.1130	$ 0.1173	$ 0.1305	$ 0.1402	$ 0.1462	$ 0.1503	$ 0.1507	$ 0.1507	$ 0.3432	$ 0.3433	$ 0.3434	$ 0.3435
4 13-CARES Med Life Support	$ 0.1068	$ 0.1130	$ 0.1173	$ 0.1305	$ 0.1403	$ 0.1463	$ 0.1500	$ 0.1508	$ 0.1508	$ 0.3433	$ 0.3435	$ 0.3435	$ 0.3434
5 20-Sm Vol Commercial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
6 21-Sm Vol Commercial A/C	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
7 22-Lg Vol Commercial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
8 23-Lg Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9 T1-Lg Vol Commercial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10 30-Sm Vol Industrial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
11 31-Sm Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 32-Lg Vol Industrial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
13 33-Lg Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14 T1-Lg Vol Industrial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15 40-Sm Vol Pub Auth	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
16 41-Sm Vol Pub Auth A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17 42-Lg Vol Pub Auth	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1012	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435
18 T1-Lg Vol Pub Auth Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19 44-Gas Light Service	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3455	$ 0.3435
20 60-Irrigation Service	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435	$ 0.3435

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
NORMALIZING PGA REVENUE ADJUSTMENT, $'S														
1 10-Residential	19,534	(130,668)	(60,923)	57,696	44,109	66,417	5,366	0	1,845	54,645	266,719	(131,694)	(20,078)	193,046
2 11-Residential A/C	(3)	(8)	(1)	2	3	0	0	(0)	0	0	0	(8)	1	(16)
3 12-CARES	241	(1,828)	(861)	827	581	1,336	103	0	41	901	3,782	(2,005)	(29)	3,116
4 13-CARES Med Life Support	1	(1)	(1)	1	(0)	1	0	0	0	0	6	1	(2)	9
5 20-Sm Vol Commercial	7,342	(39,551)	(18,124)	18,042	9,126	40,257	3,404	0	505	17,534	78,020	(37,600)	(4,344)	78,955
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	2,192	(2,920)	(1,814)	1,840	617	6,417	392	0	170	3,409	13,495	(2,049)	(2)	21,748
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	569	(1,869)	(737)	1,161	1,562	1,680	267	0	563	5,152	13,215	(2,202)	(634)	19,362
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	1,728	(11,259)	(5,157)	5,233	2,336	7,009	566	0	0	1,185	20,945	(11,634)	(2,351)	10,953
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	881	(2,316)	(986)	1,250	248	2,585	25	0	68	2,153	8,095	(219)	(823)	11,784
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	2	0	0	0	0	0	2
21 Total	32,486	(190,419)	(88,604)	86,050	58,582	125,701	10,124	2	3,191	84,978	404,278	(187,410)	(28,261)	338,959
22 Total Sales	32,486	(190,419)	(88,604)	86,050	58,582	125,701	10,124	2	3,191	84,978	404,278	(187,410)	(28,261)	338,959
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
Weather Normalized PGA Revenue														
1 10-Residential	1,102,146	1,106,984	1,122,092	894,784	596,413	363,347	239,003	219,552	233,448	707,279	1,424,733	2,688,781	4,034,719	10,698,562
2 11-Residential A/C	86	85	85	60	44	23	34	38	27	61	40	145	219	728
3 12-CARES	11,863	15,260	15,227	12,438	7,910	5,412	3,447	3,048	3,290	10,740	18,919	37,212	59,727	144,765
4 13-CARES Med Life Support	17	15	14	9	5	3	2	2	2	6	22	40	50	137
5 20-Sm Vol Commercial	399,229	410,386	409,942	355,028	252,483	237,235	181,352	167,712	173,646	456,148	651,948	1,035,310	1,403,747	4,730,417
6 21-Sm Vol Commercial A/C	274	298	272	215	212	380	416	395	346	633	674	711	954	4,827
7 22-Lg Vol Commercial	40,883	29,033	27,760	28,079	20,424	21,764	12,361	10,860	12,369	38,751	59,594	80,934	97,530	382,813
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	7,655	13,545	12,799	16,817	8,408	8,335	10,189	6,625	11,627	18,511	20,531	32,516	33,733	167,559
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	34,999	30,825	29,159	35,709	33,976	34,715	31,432	21,734	25,295	70,626	95,472	91,940	159,486	535,882
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	93,455	94,746	96,143	72,443	41,263	28,473	20,431	14,247	12,503	44,210	109,814	238,414	335,128	866,140
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	13,902	19,923	13,298	14,846	10,115	7,642	3,644	3,546	4,091	14,630	30,548	45,747	65,288	181,933
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	948	1,002	1,041	1,158	1,244	1,299	1,335	1,339	1,339	3,045	3,038	3,002	2,970	19,790
20 60-Irrigation Service	251	323	158	272	1,189	6,247	5,588	5,831	3,799	7,681	5,522	2,294	624	39,155
21 Total	1,705,706	1,722,423	1,727,991	1,431,859	973,685	714,875	509,234	454,928	481,782	1,372,323	2,420,855	4,257,048	6,194,176	17,772,708
22 Total Sales	1,705,706	1,722,423	1,727,991	1,431,859	973,685	714,875	509,234	454,928	481,782	1,372,323	2,420,855	4,257,048	6,194,176	17,772,708
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
BILLING MONTH NORMALIZED SALES, Therms														
1 10-Residential	10,314,716	9,799,761	9,561,698	6,855,203	4,254,576	2,484,036	1,590,027	1,456,764	1,548,821	2,060,453	4,149,371	7,828,927	11,747,288	61,904,353
2 11-Residential A/C	801	749	724	461	313	158	228	254	182	178	116	422	638	4,585
3 12-CARES	111,033	135,100	129,762	95,301	56,437	37,010	22,943	20,230	21,838	31,291	55,103	108,354	173,902	824,400
4 13-CARES Med Life Support	155	132	123	70	35	20	15	13	13	16	65	116	147	774
5 20-Sm Vol Commercial	3,734,918	3,632,058	3,492,198	2,718,784	1,799,873	1,619,645	1,204,390	1,110,858	1,150,159	1,328,040	1,898,081	3,014,127	4,086,730	26,703,131
6 21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,763	2,618	2,289	1,844	1,962	2,071	2,776	26,816
7 22-Lg Vol Commercial	382,443	256,927	236,459	215,004	145,576	148,561	82,079	71,920	81,914	112,812	173,490	235,617	283,930	2,142,803
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	264,387	2,234,344
10 30-Sm Vol Industrial	71,608	119,867	109,025	128,771	59,928	56,895	67,659	43,874	77,000	53,889	59,771	94,662	98,204	942,949
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	327,400	272,787	248,373	273,423	242,164	236,961	208,711	143,935	167,515	205,608	277,938	267,657	464,297	2,872,472
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,668	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	1,363,084	14,909,946
15 40-Sm Vol Pub Auth	874,264	838,494	818,967	554,724	294,130	194,383	135,682	94,368	82,820	128,715	319,705	694,083	975,638	5,030,332
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	130,049	176,311	113,275	146,735	72,097	52,167	24,193	23,482	27,093	42,592	88,931	133,178	190,067	1,030,103
18 T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	675,658	5,438,134
19 44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	8,646	106,194
20 60-Irrigation Service	2,344	2,860	1,348	2,085	8,476	42,642	37,102	38,614	25,159	22,361	16,077	6,679	1,818	205,747
21 Total	18,220,011	17,113,463	16,625,143	13,083,740	8,854,797	6,442,863	4,926,182	4,753,695	5,185,241	5,665,312	8,859,680	14,646,954	20,337,207	124,377,082
22 Total Sales	15,961,157	15,246,546	14,723,138	11,001,075	6,943,979	4,883,939	3,384,659	3,015,794	3,193,668	3,996,667	7,049,453	12,394,582	18,034,080	101,794,658
23 Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	2,303,127	22,582,424

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
PERCENTAGE OF BILLING SALES IN CALENDAR MONTH													
1 10-Residential	49.25%	43.06%	54.30%	57.04%	53.78%	55.16%	59.00%	59.34%	59.46%	62.79%	59.93%	58.84%	55.52%
2 11-Residential A/C	75.58%	69.24%	80.77%	81.92%	80.35%	84.35%	83.37%	82.25%	83.69%	83.51%	82.70%	85.08%	81.30%
3 12-CARES	48.64%	42.91%	53.72%	57.20%	53.75%	54.19%	58.66%	59.28%	59.37%	63.34%	59.85%	58.59%	54.67%
4 13-CARES Med Life Support	11.03%	11.56%	23.66%	25.40%	19.95%	20.38%	24.44%	25.81%	25.81%	26.99%	28.48%	22.62%	21.54%
5 20-Sm Vol Commercial	47.59%	41.37%	52.81%	55.69%	54.05%	53.91%	57.32%	57.57%	57.66%	59.54%	56.74%	56.82%	53.65%
6 21-Sm Vol Commercial A/C	42.81%	36.37%	47.51%	50.27%	49.65%	50.00%	53.27%	51.77%	51.84%	52.09%	47.63%	49.02%	48.52%
7 22-Lg Vol Commercial	32.33%	26.47%	38.21%	41.03%	37.73%	36.62%	42.58%	44.07%	44.74%	47.65%	43.31%	41.65%	38.78%
8 23-Lg Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9 T1-Lg Vol Commercial Transp	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
10 30-Sm Vol Industrial	57.30%	52.72%	60.99%	65.59%	65.62%	65.74%	66.29%	66.56%	70.12%	67.62%	66.91%	67.35%	59.51%
11 31-Sm Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12 32-Lg Vol Industrial	45.25%	41.74%	53.53%	56.65%	54.89%	52.94%	54.49%	56.91%	56.60%	59.98%	57.59%	55.58%	52.14%
13 33-Lg Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 T1-Lg Vol Industrial Transp	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
15 40-Sm Vol Pub Auth	47.95%	41.69%	52.34%	55.79%	53.08%	53.64%	56.75%	57.70%	57.79%	59.33%	58.21%	57.54%	53.96%
16 41-Sm Vol Pub Auth A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17 42-Lg Vol Pub Auth	29.24%	21.25%	34.93%	35.82%	31.68%	33.65%	37.48%	37.07%	39.74%	43.79%	39.67%	38.03%	35.93%
18 T1-Lg Vol Pub Auth Transp	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19 44-Gas Light Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
20 60-Irrigation Service	70.16%	65.32%	77.00%	78.33%	77.40%	77.65%	78.79%	77.91%	79.12%	77.04%	74.55%	77.65%	76.65%

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
CALENDAR MONTH														
SALES, Therms														
1 10-Residential	10,659,919	8,589,330	8,137,139	5,876,469	3,401,983	2,022,143	1,530,425	1,492,292	1,687,539	2,956,521	5,709,329	9,831,471	61,894,559	52,205,639
2 11-Residential A/C	836	657	668	439	276	171	235	238	182	169	159	478	4,508	3,513
3 12-CARES	131,139	118,025	110,493	80,614	47,293	29,536	21,696	20,866	24,435	41,943	77,848	142,310	846,200	579,815
4 13-CARES Med Life Support	134	109	81	46	23	15	13	13	15	51	108	141	751	574
5 20-Sm Vol Commercial	3,906,980	3,157,491	3,041,859	2,341,150	1,719,252	1,387,256	1,161,610	1,126,504	1,200,468	1,611,951	2,384,359	3,600,797	26,639,677	20,151,888
6 21-Sm Vol Commercial A/C	2,772	2,176	1,922	1,589	2,047	2,589	2,735	2,458	2,070	1,988	1,990	2,444	26,781	14,941
7 22-Lg Vol Commercial	312,558	214,127	217,124	178,876	149,078	101,536	75,181	76,958	95,704	152,102	212,623	271,965	2,057,833	1,556,352
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	2,234,344	1,516,095
10 30-Sm Vol Industrial	97,706	105,726	110,805	105,060	58,820	60,210	59,522	52,213	71,442	56,215	70,902	103,514	952,134	652,533
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	307,084	229,288	251,485	264,117	244,439	220,429	175,752	154,621	177,099	241,196	278,958	370,994	2,915,462	1,946,366
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,686	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	14,909,946	8,885,391
15 40-Sm Vol Pub Auth	908,067	739,961	673,844	447,495	246,233	162,961	116,913	89,405	100,209	209,976	480,796	848,573	5,024,434	4,344,970
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	176,885	111,164	133,737	101,821	57,455	32,679	23,844	25,031	34,710	72,306	117,810	172,411	1,059,853	871,283
18 T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	5,438,134	3,882,372
19 44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	106,194	61,864
20 60-Irrigation Service	2,636	2,178	1,490	3,549	16,089	40,982	37,763	35,337	25,040	21,320	13,478	5,611	205,472	45,031
21 Total	18,774,435	15,146,018	14,591,519	11,492,755	7,862,673	5,628,300	4,756,078	4,822,702	5,419,351	7,043,249	11,167,433	17,611,772	124,316,284	96,518,627
22 Total Sales	16,515,581	13,279,101	12,689,514	9,410,090	5,951,855	4,069,376	3,214,554	3,084,801	3,427,779	5,374,604	9,357,205	15,359,400	101,733,860	82,434,769
23 Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	22,582,424	14,083,858

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CALENDAR MONTH ADJUSTMENT, Therms	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
1 10-Residential	345,202	(1,210,431)	(1,424,559)	(978,735)	(852,593)	(461,893)	(59,602)	35,528	138,718	896,068	1,559,958	2,002,544	(9,793)	(558,613)
2 11-Residential A/C	35	(91)	(56)	(22)	(37)	13	7	(15)	(0)	(9)	43	56	(76)	(72)
3 12-CARES	20,106	(17,075)	(19,269)	(14,686)	(9,144)	(7,472)	(1,247)	636	2,598	10,652	22,746	33,956	21,800	40,464
4 13-CARES Med Life Support	(21)	(23)	(42)	(24)	(12)	(5)	(1)	0	2	34	44	25	(23)	(17)
5 20-Sm Vol Commercial	172,062	(474,568)	(450,339)	(377,634)	(80,621)	(232,388)	(42,781)	15,646	50,310	283,911	486,278	586,671	(63,454)	(138,151)
6 21-Sm Vol Commercial A/C	212	(459)	(398)	(60)	536	(7)	(28)	(160)	(219)	144	28	373	(35)	235
7 22-Lg Vol Commercial	(69,885)	(42,800)	(19,335)	(36,128)	3,502	(47,025)	(6,898)	5,038	13,790	39,290	39,133	36,348	(84,970)	(89,165)
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	26,098	(14,141)	1,780	(23,711)	(1,108)	3,315	(8,137)	8,339	(5,558)	2,326	11,131	8,852	9,185	8,901
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	(20,316)	(43,498)	3,112	(9,306)	2,276	(16,532)	(32,959)	10,686	9,584	35,567	1,020	103,337	42,990	36,625
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	33,803	(98,532)	(145,123)	(107,229)	(47,896)	(31,422)	(18,770)	(4,961)	17,389	61,261	161,091	154,490	(5,897)	(49,396)
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	46,835	(65,147)	20,463	(44,914)	(14,642)	(19,488)	(350)	1,549	7,616	29,713	28,879	39,234	29,750	10,708
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	292	(682)	142	1,464	7,613	(1,660)	661	(3,277)	(119)	(1,041)	(2,599)	(1,068)	(275)	5,162
21 Total	554,424	(1,967,445)	(2,033,624)	(1,590,985)	(992,125)	(814,563)	(170,105)	69,007	234,111	1,377,937	2,307,753	2,964,818	(60,799)	(733,319)
22 Total Sales	554,424	(1,967,445)	(2,033,624)	(1,590,985)	(992,125)	(814,563)	(170,105)	69,007	234,111	1,377,937	2,307,753	2,964,818	(60,799)	(733,319)
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
Average Base Rate (Excl. Customer Charge)												
1 10-Residential	$ 0.4399	$ 0.4302	$ 0.4397	$ 0.4395	$ 0.4393	$ 0.4350	$ 0.4312	$ 0.4372	$ 0.4399	$ 0.4189	$ 0.4404	$ 0.4409
2 11-Residential A/C	$ 0.4392	$ 0.4421	$ 0.4411	$ 0.4375	$ 0.4386	$ 0.4209	$ 0.3961	$ 0.3948	$ 0.4009	$ 0.3711	$ 0.4384	$ 0.4414
3 12-CARES	$ 0.4400	$ 0.4341	$ 0.4408	$ 0.4396	$ 0.4395	$ 0.4390	$ 0.4358	$ 0.4381	$ 0.4406	$ 0.4235	$ 0.4415	$ 0.4393
4 13-CARES Med Life Support	$ 0.4415	$ 0.4414	$ 0.4415	$ 0.4415	$ 0.4414	$ 0.4413	$ 0.4421	$ 0.4415	$ 0.4415	$ 0.4413	$ 0.4413	$ 0.4414
5 20-Sm Vol Commercial	$ 0.3826	$ 0.3774	$ 0.3822	$ 0.3805	$ 0.3813	$ 0.3781	$ 0.3811	$ 0.3805	$ 0.3809	$ 0.3656	$ 0.3820	$ 0.3832
6 21-Sm Vol Commercial A/C	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3838	$ 0.3434	$ 0.3424	$ 0.3433	$ 0.3440	$ 0.3451	$ 0.3838	$ 0.3838
7 22-Lg Vol Commercial	$ 0.3371	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400	$ 0.3400
8 23-Lg Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9 T1-Lg Vol Commercial Transp	$ 0.0941	$ 0.0949	$ 0.0947	$ 0.0952	$ 0.0964	$ 0.0972	$ 0.0978	$ 0.0979	$ 0.0983	$ 0.0959	$ 0.0951	$ 0.0941
10 30-Sm Vol Industrial	$ 0.2938	$ 0.3432	$ 0.3031	$ 0.3311	$ 0.3445	$ 0.3431	$ 0.2993	$ 0.3445	$ 0.3354	$ 0.3441	$ 0.3445	$ 0.3445
11 31-Sm Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 32-Lg Vol Industrial	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077	$ 0.3077
13 33-Lg Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14 T1-Lg Vol Industrial Transp	$ 0.0467	$ 0.0479	$ 0.0527	$ 0.0451	$ 0.0433	$ 0.0471	$ 0.0474	$ 0.0451	$ 0.0407	$ 0.0510	$ 0.0510	$ 0.0443
15 40-Sm Vol Pub Auth	$ 0.3747	$ 0.3710	$ 0.3732	$ 0.3718	$ 0.3739	$ 0.3742	$ 0.3573	$ 0.3746	$ 0.3753	$ 0.3641	$ 0.3770	$ 0.3694
16 41-Sm Vol Pub Auth A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17 42-Lg Vol Pub Auth	$ 0.3217	$ 0.3221	$ 0.3216	$ 0.2842	$ 0.3192	$ 0.3214	$ 0.3213	$ 0.3222	$ 0.3223	$ 0.3013	$ 0.3223	$ 0.3223
18 T1-Lg Vol Pub Auth Transp	$ 0.0706	$ 0.0704	$ 0.0700	$ 0.0692	$ 0.0682	$ 0.0654	$ 0.0654	$ 0.0666	$ 0.0661	$ 0.0692	$ 0.0695	$ 0.0702
19 44-Gas Light Service	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2506	$ 0.2483
20 60-Irrigation Service	$ 0.2340	$ 0.3038	$ 0.3000	$ 0.3081	$ 0.3040	$ 0.3067	$ 0.3081	$ 0.3081	$ 0.3081	$ 0.2385	$ 0.3801	$ 0.3801

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
NORMALIZING BASE REVENUE ADJUSTMENT, $'S														
1 10-Residential	151,862	(520,766)	(626,382)	(430,160)	(374,537)	(200,943)	(25,699)	15,532	61,016	375,329	687,059	882,883	(4,805)	(230,041)
2 11-Residential A/C	15	(40)	(25)	(10)	(16)	6	3	(6)	(0)	(3)	19	25	(33)	(32)
3 12-CARES	8,847	(7,412)	(8,493)	(6,457)	(4,019)	(3,280)	(543)	279	1,144	4,511	10,042	14,916	9,536	17,900
4 13-CARES Med Life Support	(9)	(10)	(19)	(10)	(5)	(2)	(1)	0	1	15	19	11	(10)	(8)
5 20-Sm Vol Commercial	65,833	(179,099)	(172,097)	(143,688)	(30,743)	(87,862)	(16,302)	5,953	19,164	103,792	185,769	224,837	(24,444)	(49,188)
6 21-Sm Vol Commercial A/C	82	(176)	(153)	(23)	207	(2)	(10)	(55)	(75)	50	11	143	(2)	90
7 22-Lg Vol Commercial	(23,559)	(14,552)	(6,574)	(12,284)	1,191	(15,989)	(2,345)	1,713	4,689	13,359	13,305	12,358	(28,687)	(30,114)
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	7,668	(4,853)	540	(7,850)	(382)	1,137	(2,435)	2,873	(1,864)	800	3,835	3,049	2,517	2,007
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	(6,251)	(13,384)	958	(2,863)	700	(5,087)	(10,142)	3,288	2,949	10,950	314	31,797	13,228	11,270
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	12,667	(36,551)	(54,163)	(39,873)	(17,907)	(11,758)	(6,706)	(1,858)	6,526	29,589	60,730	57,075	(2,229)	(18,022)
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	15,068	(20,985)	6,582	(12,764)	(4,674)	(6,263)	(112)	499	2,455	8,952	9,308	12,645	10,709	5,179
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	68	(207)	43	451	2,314	(509)	204	(1,010)	(37)	(248)	(988)	(406)	(325)	1,275
21 Total	232,291	(798,036)	(859,784)	(655,530)	(427,872)	(330,552)	(64,090)	27,208	95,968	547,095	969,423	1,239,334	(24,546)	(289,683)
22 Total Sales	232,291	(798,036)	(859,784)	(655,530)	(427,872)	(330,552)	(64,090)	27,208	95,968	547,095	969,423	1,239,334	(24,546)	(289,683)
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Normalized Base Revenue	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
1 10-Residential	5,169,822	4,180,473	4,065,879	3,074,411	1,986,547	1,374,742	1,151,799	1,151,895	1,237,863	1,737,185	3,014,736	4,839,194	32,984,545	26,331,061
2 11-Residential A/C	397	321	325	222	151	102	123	124	103	93	95	236	2,291	1,746
3 12-CARES	64,129	59,146	56,516	43,617	28,835	20,971	17,371	17,151	18,586	25,989	41,645	70,264	464,220	291,701
4 13-CARES Med Life Support	64	53	41	25	15	12	11	11	12	27	53	67	391	279
5 20-Sm Vol Commercial	1,563,824	1,261,496	1,232,334	961,565	725,669	594,433	511,857	498,151	526,155	658,977	981,017	1,451,365	10,968,843	8,177,271
6 21-Sm Vol Commercial A/C	1,094	865	768	640	816	919	966	874	742	716	794	968	10,162	5,945
7 22-Lg Vol Commercial	106,415	73,778	74,797	61,793	51,662	35,497	26,537	27,141	33,514	52,690	73,192	93,368	710,384	535,005
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	24,575	21,082	21,793	19,841	16,545	14,933	13,799	13,684	13,148	17,708	20,139	24,555	221,802	148,530
10 30-Sm Vol Industrial	29,106	36,757	33,981	35,257	20,614	21,033	18,265	18,362	24,465	19,742	24,851	36,060	318,494	216,626
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	94,940	71,002	77,832	81,719	75,664	68,276	54,529	48,027	54,943	74,666	86,285	114,605	902,488	602,047
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	64,465	54,300	58,975	61,987	59,637	53,214	55,131	61,907	65,064	53,381	53,413	60,716	702,190	413,492
15 40-Sm Vol Pub Auth	346,503	280,716	257,667	172,781	98,286	67,289	48,057	39,850	44,000	82,997	187,698	320,097	1,945,942	1,663,749
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	57,208	36,184	43,390	29,311	18,717	10,878	8,036	8,440	11,562	22,159	38,345	55,943	340,173	279,098
18 T1-Lg Vol Pub Auth Transp	45,793	38,123	40,737	36,729	27,003	20,125	17,456	17,073	19,312	32,294	40,225	45,627	380,495	274,236
19 44-Gas Light Service	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,901	47,456	27,658
20 60-Irrigation Service	677	722	514	1,146	4,943	12,645	11,687	10,941	7,767	5,138	5,176	2,185	63,541	15,363
21 Total	7,572,972	6,118,976	5,969,509	4,585,003	3,119,062	2,299,028	1,939,583	1,917,590	2,061,196	2,787,722	4,571,623	7,119,152	50,061,416	38,983,805
22 Total Sales	7,438,139	6,005,472	5,848,004	4,466,447	3,015,878	2,210,756	1,853,198	1,824,926	1,963,672	2,684,338	4,457,847	6,988,254	48,756,930	38,147,547
23 Total Transportation	134,833	113,504	121,505	118,557	103,184	88,272	86,385	92,664	97,525	103,384	113,777	130,898	1,304,487	836,258

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Calendar Month Weather Normalized Information

Applicable PGA Rate	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
1 10-Residential	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1305	$ 0.1402	$ 0.1463	$ 0.1503	$ 0.1507	$ 0.1507	$ 0.3433	$ 0.3434	$ 0.3434
2 11-Residential A/C	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1305	$ 0.1402	$ 0.1463	$ 0.1505	$ 0.1509	$ 0.1509	$ 0.3434	$ 0.3434	$ 0.3435
3 12-CARES	$ 0.1068	$ 0.1130	$ 0.1173	$ 0.1305	$ 0.1402	$ 0.1462	$ 0.1503	$ 0.1507	$ 0.1507	$ 0.3432	$ 0.3433	$ 0.3434
4 13-CARES Med Life Support	$ 0.1068	$ 0.1130	$ 0.1173	$ 0.1305	$ 0.1403	$ 0.1463	$ 0.1500	$ 0.1508	$ 0.1508	$ 0.3433	$ 0.3435	$ 0.3435
5 20-Sm Vol Commercial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435
6 21-Sm Vol Commercial A/C	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435
7 22-Lg Vol Commercial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435
8 23-Lg Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9 T1-Lg Vol Commercial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10 30-Sm Vol Industrial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435
11 31-Sm Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 32-Lg Vol Industrial	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435
13 33-Lg Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14 T1-Lg Vol Industrial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15 40-Sm Vol Pub Auth	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435
16 41-Sm Vol Pub Auth A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17 42-Lg Vol Pub Auth	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1012	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435
18 T1-Lg Vol Pub Auth Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19 44-Gas Light Service	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3455
20 60-Irrigation Service	$ 0.1069	$ 0.1130	$ 0.1174	$ 0.1306	$ 0.1403	$ 0.1465	$ 0.1506	$ 0.1510	$ 0.1510	$ 0.3435	$ 0.3435	$ 0.3435

Citizens Communication Company - NAGD
Sales and Demand Model
Calendar Month Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
NORMALIZING PGA REVENUE ADJUSTMENT, $'S														
1 10-Residential	36,886	(136,731)	(167,176)	(127,751)	(119,518)	(67,562)	(8,959)	5,354	20,909	307,588	535,629	687,757	966,427	709,097
2 11-Residential A/C	4	(10)	(7)	(3)	(5)	2	1	(2)	(0)	(3)	15	19	10	13
3 12-CARES	2,148	(1,929)	(2,261)	(1,917)	(1,282)	(1,093)	(187)	96	391	3,656	7,810	11,662	17,095	17,430
4 13-CARES Med Life Support	(2)	(3)	(5)	(3)	(2)	(1)	(0)	0	0	12	15	9	20	14
5 20-Sm Vol Commercial	18,392	(53,621)	(52,864)	(49,313)	(11,309)	(34,039)	(6,442)	2,362	7,596	97,516	167,026	201,513	286,816	219,823
6 21-Sm Vol Commercial A/C	23	(52)	(47)	(8)	76	(1)	(4)	(24)	(33)	49	10	128	117	130
7 22-Lg Vol Commercial	(7,471)	(4,836)	(2,270)	(4,718)	491	(6,869)	(1,039)	761	2,082	13,496	13,442	12,486	15,535	7,124
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	2,790	(1,598)	209	(3,097)	(155)	486	(1,225)	1,259	(839)	799	3,823	3,040	5,492	5,013
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	(2,172)	(4,915)	365	(1,215)	319	(2,422)	(4,964)	1,614	1,447	12,224	351	35,496	36,128	28,229
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	3,613	(11,134)	(17,037)	(14,003)	(6,719)	(4,603)	(2,826)	(749)	2,625	27,911	55,332	53,067	85,478	63,119
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	5,007	(7,362)	2,402	(4,544)	(2,054)	(2,855)	(53)	234	1,150	10,207	9,920	13,477	25,528	16,846
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	31	(77)	17	191	1,068	(243)	100	(495)	(18)	(358)	(893)	(367)	(1,044)	(30)
21 Total	59,248	(222,267)	(238,673)	(206,381)	(139,090)	(119,220)	(25,599)	10,409	35,310	473,097	792,480	1,018,287	1,437,603	1,066,807
22 Total Sales	59,248	(222,267)	(238,673)	(206,381)	(139,090)	(119,220)	(25,599)	10,409	35,310	473,097	792,480	1,018,287	1,437,603	1,066,807
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - NAGD
Sales and Demand Model
Calendar Month Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
Weather Normalized														
Calendar Month PGA Revenue														
1 10-Residential	1,139,032	970,253	954,916	767,033	476,895	295,784	230,044	224,907	254,357	1,014,866	1,960,362	3,376,539	11,664,989	9,645,030
2 11-Residential A/C	89	74	78	57	39	25	35	36	27	58	55	164	739	557
3 12-CARES	14,011	13,331	12,966	10,521	6,628	4,319	3,260	3,144	3,682	14,396	26,729	48,874	161,860	115,911
4 13-CARES Med Life Support	14	12	10	6	3	2	2	2	2	17	37	49	157	122
5 20-Sm Vol Commercial	417,621	356,764	357,077	305,715	241,174	203,196	174,910	170,074	181,241	553,665	818,974	1,236,823	5,017,233	3,734,148
6 21-Sm Vol Commercial A/C	296	246	226	207	287	379	412	371	313	683	684	840	4,943	2,786
7 22-Lg Vol Commercial	33,412	24,196	25,490	23,361	20,916	14,875	11,322	11,621	14,451	52,247	73,036	93,420	398,348	293,832
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	10,445	11,947	13,008	13,721	8,252	8,821	8,964	7,884	10,788	19,310	24,355	35,557	173,051	117,285
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	32,827	25,910	29,524	34,494	34,295	32,293	26,468	23,348	26,742	82,851	95,822	127,437	572,010	380,308
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	97,068	83,613	79,106	58,439	34,543	23,870	17,604	13,498	15,128	72,121	165,146	291,480	951,618	809,396
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	18,909	12,562	15,701	10,302	8,061	4,788	3,591	3,780	5,241	24,837	40,468	59,223	207,461	165,225
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	948	1,002	1,041	1,158	1,244	1,299	1,335	1,339	1,339	3,045	3,038	3,002	19,790	11,433
20 60-Irrigation Service	282	246	175	403	2,257	6,004	5,687	5,336	3,781	7,323	4,630	1,927	38,111	9,980
21 Total	1,764,954	1,500,156	1,489,318	1,225,478	834,594	595,655	483,635	465,337	517,092	1,845,420	3,213,335	5,275,335	19,210,311	15,286,013
22 Total Sales	1,764,954	1,500,156	1,489,318	1,225,478	834,594	595,655	483,635	465,337	517,092	1,845,420	3,213,335	5,275,335	19,210,311	15,286,013
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Adjustment - Billed Customers

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	CUSTOMERS													
1	10-Residential	96,059	97,014	97,592	98,333	98,417	99,005	98,380	99,896	99,117	99,762	100,030	100,938	1,184,543
2	11-Residential A/C	6	6	6	6	6	6	6	6	6	6	5	5	70
3	12-CARES	1,265	1,582	1,563	1,635	1,610	1,601	1,583	1,602	1,564	1,645	1,455	1,550	18,675
4	13-CARES Med Life Support	1	1	1	1	1	1	1	1	1	1	1	1	12
5	20-Sm Vol Commercial	9,197	9,317	9,318	9,436	9,343	9,325	9,227	9,272	9,182	9,291	9,352	9,518	111,778
6	21-Sm Vol Commercial A/C	4	4	4	4	4	4	4	4	4	4	4	4	48
7	22-Lg Vol Commercial	14	13	13	13	13	13	13	13	13	13	12	12	155
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	9	9	9	9	9	9	9	9	9	9	9	9	108
10	30-Sm Vol Industrial	16	19	16	19	14	15	18	15	20	16	17	16	201
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	6	6	6	6	6	6	6	6	6	6	6	6	72
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	11	11	11	11	11	11	10	10	10	10	10	10	126
15	40-Sm Vol Pub Auth	828	830	823	851	830	841	838	848	852	872	859	880	10,152
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	4	5	5	5	5	5	5	5	5	5	5	5	59
18	T1-Lg Vol Pub Auth Transp	6	6	6	6	6	6	6	6	6	6	6	6	72
19	44-Gas Light Service	4	4	4	4	4	4	4	4	4	4	4	4	48
20	60-Irrigation Service	8	8	9	7	7	10	7	7	7	7	7	7	91
21	Total	107,458	108,835	109,386	110,346	110,286	110,862	110,117	111,704	110,806	111,657	111,782	112,971	1,326,210
22	Total Sales	107,432	108,809	109,360	110,320	110,260	110,836	110,092	111,679	110,781	111,632	111,757	112,946	1,325,904
23	Total Transportation	26	26	26	26	26	26	25	25	25	25	25	25	306

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Adjustment - Weather Adjusted Sales

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month Weather Adjusted Sales													
1	10-Residential	10,659,919	8,589,330	8,137,139	5,876,469	3,401,983	2,022,143	1,530,425	1,492,292	1,687,539	2,956,521	5,709,329	9,831,471	61,894,559
2	11-Residential A/C	836	657	668	439	276	171	235	238	182	169	159	478	4,508
3	12-CARES	131,139	118,025	110,493	80,614	47,293	29,538	21,696	20,866	24,435	41,943	77,848	142,310	846,200
4	13-CARES Med Life Support	134	109	81	46	23	15	13	13	15	51	108	141	751
5	20-Sm Vol Commercial	3,906,980	3,157,491	3,041,859	2,341,150	1,719,252	1,387,256	1,161,610	1,126,504	1,200,468	1,611,951	2,384,359	3,600,797	26,639,677
6	21-Sm Vol Commercial A/C	2,772	2,176	1,922	1,589	2,047	2,589	2,735	2,458	2,070	1,988	1,990	2,444	28,781
7	22-Lg Vol Commercial	312,558	214,127	217,124	178,876	149,078	101,536	75,161	76,958	95,704	152,102	212,623	271,965	2,057,833
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	2,234,344
10	30-Sm Vol Industrial	97,706	105,726	110,805	105,060	58,820	60,210	59,522	52,213	71,442	56,215	70,902	103,514	952,134
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	307,084	229,288	251,485	264,117	244,439	220,429	175,752	154,621	177,099	241,196	278,958	370,994	2,915,462
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	14,909,946
15	40-Sm Vol Pub Auth	908,067	739,961	673,844	447,495	246,233	162,961	116,913	89,405	100,209	209,976	480,796	848,573	5,024,434
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	176,885	111,164	133,737	101,821	57,455	32,679	23,844	25,031	34,710	72,306	117,810	172,411	1,059,853
18	T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	5,438,134
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	106,194
20	80-Irrigation Service	2,636	2,178	1,490	3,549	16,089	40,982	37,763	35,337	25,040	21,320	13,478	5,611	205,472
21	Total	18,774,435	15,146,018	14,591,519	11,492,755	7,862,673	5,028,300	4,756,078	4,822,702	5,419,351	7,043,249	11,167,433	17,611,772	124,316,284
22	Total Sales	16,515,581	13,279,101	12,689,514	9,410,090	5,951,855	4,069,376	3,214,554	3,084,801	3,427,779	5,374,604	9,357,205	15,359,400	101,733,860
23	Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	22,582,424

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Percentge Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001
	Customer Adj Percentage												
1	10-Residential	5.08%	4.04%	3.43%	2.65%	2.56%	1.95%	2.60%	1.04%	1.84%	1.18%	0.91%	0.00%
2	11-Residential A/C	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	0.00%	0.00%
3	12-CARES	20.62%	-2.02%	-0.83%	-5.20%	-3.73%	-3.19%	-2.08%	-3.25%	-0.90%	-5.78%	6.53%	0.00%
4	13-CARES Med Life Support	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	20-Sm Vol Commercial	3.49%	2.16%	2.15%	0.87%	1.87%	2.07%	3.15%	2.65%	3.66%	2.44%	1.78%	0.00%
6	21-Sm Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	22-Lg Vol Commercial	-14.29%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	0.00%	0.00%
8	23-Lg Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	T1-Lg Vol Commercial Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	30-Sm Vol Industrial	0.00%	-15.79%	0.00%	-15.79%	14.29%	6.67%	-11.11%	6.67%	-20.00%	0.00%	-5.88%	0.00%
11	31-Sm Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	32-Lg Vol Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	33-Lg Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	T1-Lg Vol Industrial Transp	-9.09%	-9.09%	-9.09%	-9.09%	-9.09%	-9.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	40-Sm Vol Pub Auth	6.28%	6.02%	6.93%	3.41%	6.02%	4.64%	5.01%	3.77%	3.29%	0.92%	2.44%	0.00%
16	41-Sm Vol Pub Auth A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	42-Lg Vol Pub Auth	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	T1-Lg Vol Pub Auth Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	44-Gas Light Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	60-Irrigation Service	-12.50%	-12.50%	-22.22%	0.00%	0.00%	-30.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Therm Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	YEC Calendar Month Therm Adjustment													
1	10-Residential	541,435	347,419	278,987	155,677	87,143	39,481	39,793	15,566	31,004	34,852	51,825	0	1,623,182
2	11-Residential A/C	(139)	(110)	(111)	(73)	(46)	(29)	(39)	(40)	(30)	(28)	0	0	(645)
3	12-CARES	27,044	(2,387)	(919)	(4,191)	(1,762)	(941)	(452)	(677)	(219)	(2,422)	5,083	0	18,156
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	136,364	68,118	65,290	20,345	32,203	28,712	36,635	29,888	43,929	39,384	42,323	0	543,190
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	(44,651)	(16,471)	(16,702)	(13,760)	(11,468)	(7,810)	(5,783)	(5,920)	(7,362)	(11,700)	0	0	(141,627)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	(16,694)	0	(16,588)	8,403	4,014	(6,614)	3,481	(14,288)	0	(4,171)	0	(42,457)
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	(123,917)	(101,554)	(100,292)	(123,362)	(123,335)	(101,019)	0	0	0	0	0	0	(673,480)
15	40-Sm Vol Pub Auth	57,028	44,576	46,670	15,250	14,633	7,557	5,860	3,374	3,293	1,926	11,754	0	212,121
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	44,221	0	0	0	0	0	0	0	0	0	0	0	44,221
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	(330)	(272)	(331)	0	0	(12,295)	0	0	0	0	0	0	(13,228)
21	Total	637,057	322,625	272,591	33,297	5,971	(42,330)	69,399	45,671	56,327	62,011	106,814	0	1,569,434
22	Total Sales	760,973	424,179	372,883	156,659	129,306	58,689	69,399	45,671	56,327	62,011	106,814	0	2,242,913
23	Total Transportation	(123,917)	(101,554)	(100,292)	(123,362)	(123,335)	(101,019)	0	0	0	0	0	0	(673,480)

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Adjusted Total Therms

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Calendar Month Adjusted Therms (Normalized & Annualized)													
1	10-Residential	11,201,354	8,936,750	8,416,126	6,032,146	3,489,126	2,061,623	1,570,218	1,507,858	1,718,543	2,991,373	5,761,154	9,831,471	63,517,742
2	11-Residential A/C	696	548	557	366	230	143	196	199	151	141	159	478	3,863
3	12-CARES	158,183	115,638	109,574	76,423	45,530	28,597	21,244	20,189	24,217	39,521	82,931	142,310	864,356
4	13-CARES Med Life Support	134	109	81	46	23	15	13	13	15	51	108	141	751
5	20-Sm Vol Commercial	4,043,344	3,225,609	3,107,149	2,361,495	1,751,455	1,415,968	1,198,245	1,156,391	1,244,398	1,651,335	2,426,682	3,600,797	27,182,867
6	21-Sm Vol Commercial A/C	2,772	2,176	1,922	1,589	2,047	2,589	2,735	2,458	2,070	1,988	1,990	2,444	26,781
7	22-Lg Vol Commercial	267,907	197,656	200,422	165,116	137,610	93,726	69,398	71,038	88,342	140,402	212,623	271,965	1,916,206
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	2,234,344
10	30-Sm Vol Industrial	97,706	89,032	110,805	88,471	67,223	64,224	52,908	55,693	57,154	56,215	66,731	103,514	909,678
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	307,084	229,288	251,485	264,117	244,439	220,429	175,752	154,621	177,099	241,196	278,958	370,994	2,915,462
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,239,167	1,015,540	1,002,920	1,233,625	1,233,353	1,010,191	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	14,236,466
15	40-Sm Vol Pub Auth	965,095	784,537	720,514	462,744	261,067	170,518	122,772	92,779	103,502	211,903	492,550	848,573	5,236,555
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	221,106	111,164	133,737	101,821	57,455	32,679	23,844	25,031	34,710	72,306	117,810	172,411	1,104,074
18	T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	5,438,134
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	106,194
20	60-Irrigation Service	2,307	1,906	1,159	3,549	16,089	28,687	37,763	35,337	25,040	21,320	13,478	5,611	192,245
21	Total	19,411,491	15,468,643	14,864,110	11,526,052	7,868,644	5,585,970	4,825,477	4,868,374	5,475,679	7,105,260	11,274,247	17,611,772	125,885,718
22	Total Sales	17,276,554	13,703,280	13,062,397	9,566,749	6,081,161	4,128,066	3,283,953	3,130,473	3,484,106	5,436,615	9,464,020	15,359,400	103,976,773
23	Total Transportation	2,134,937	1,765,363	1,801,713	1,959,303	1,787,482	1,457,904	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	21,908,944

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month Weather Adjusted Revenue (Base W/O PGA) - Before Year End Customer Adjustment													
1	10-Residential	5,169,822	4,180,473	4,065,879	3,074,411	1,986,547	1,374,742	1,151,799	1,151,895	1,237,863	1,737,185	3,014,736	4,839,194	32,984,545
2	11-Residential A/C	397	321	325	222	151	102	123	124	103	93	95	236	2,291
3	12-CARES	64,129	59,146	56,516	43,617	28,835	20,971	17,371	17,151	18,586	25,989	41,645	70,264	464,220
4	13-CARES Med Life Support	64	53	41	25	15	12	11	11	12	27	53	67	391
5	20-Sm Vol Commercial	1,563,824	1,261,496	1,232,334	961,565	725,669	594,433	511,857	498,151	526,155	658,977	981,017	1,451,365	10,966,843
6	21-Sm Vol Commercial A/C	1,094	865	768	640	816	919	966	874	742	716	794	968	10,162
7	22-Lg Vol Commercial	106,415	73,778	74,797	61,793	51,662	35,497	26,537	27,141	33,514	52,690	73,192	93,368	710,384
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	24,575	21,082	21,793	19,841	16,545	14,933	13,799	13,684	13,148	17,708	20,139	24,555	221,802
10	30-Sm Vol Industrial	29,106	36,757	33,981	35,257	20,614	21,033	18,265	18,362	24,465	19,742	24,851	36,060	318,494
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	94,940	71,002	77,832	81,719	75,664	68,276	54,529	48,027	54,943	74,666	86,285	114,605	902,488
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	64,465	54,300	58,975	61,987	59,637	53,214	55,131	61,907	65,064	53,381	53,413	60,716	702,190
15	40-Sm Vol Pub Auth	346,503	280,716	257,667	172,781	98,286	67,289	48,057	39,850	44,000	82,997	187,698	320,097	1,945,942
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	57,208	36,184	43,390	29,311	18,717	10,878	8,036	8,440	11,562	22,159	38,345	55,943	340,173
18	T1-Lg Vol Pub Auth Transp	45,793	38,123	40,737	36,729	27,003	20,125	17,456	17,073	19,312	32,294	40,225	45,627	380,495
19	44-Gas Light Service	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,901	47,456
20	60-Irrigation Service	677	722	514	1,146	4,943	12,645	11,687	10,941	7,767	5,138	5,176	2,185	63,541
21	Total	7,572,972	6,118,976	5,969,509	4,585,003	3,119,062	2,299,028	1,939,583	1,917,590	2,061,196	2,787,722	4,571,623	7,119,152	50,061,416
22	Total Sales	7,438,139	6,005,472	5,848,004	4,466,447	3,015,878	2,210,756	1,853,198	1,824,926	1,963,672	2,684,338	4,457,847	6,988,254	48,756,930
23	Total Transportation	134,833	113,504	121,505	118,557	103,184	88,272	86,385	92,664	97,525	103,384	113,777	130,898	1,304,487

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month Base Revenue Adjustment for Annualization													
1	10-Residential	262,584	169,091	139,401	81,446	50,886	26,841	29,948	12,015	22,742	20,478	27,366	0	842,799
2	11-Residential A/C	(66)	(53)	(54)	(37)	(25)	(17)	(21)	(21)	(17)	(15)	0	0	(327)
3	12-CARES	13,225	(1,196)	(470)	(2,268)	(1,075)	(668)	(362)	(557)	(166)	(1,501)	2,719	0	7,682
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	54,582	27,215	26,451	8,356	13,592	12,303	16,143	13,217	19,254	16,100	17,413	0	224,625
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	(15,202)	(5,675)	(5,754)	(4,753)	(3,974)	(2,731)	(2,041)	(2,088)	(2,578)	(4,053)	0	0	(48,849)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	(5,804)	0	(5,567)	2,945	1,402	(2,029)	1,224	(4,893)	0	(1,462)	0	(14,184)
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	(5,860)	(4,936)	(5,361)	(5,635)	(5,422)	(4,838)	0	0	0	0	0	0	(32,052)
15	40-Sm Vol Pub Auth	21,761	16,911	17,846	5,888	5,921	3,120	2,409	1,504	1,446	761	4,589	0	82,155
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	14,302	0	0	0	0	0	0	0	0	0	0	0	14,302
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	(85)	(90)	(114)	0	0	(3,793)	0	0	0	0	0	0	(4,083)
21	Total	345,240	195,461	171,944	77,430	62,849	31,620	44,046	25,295	35,788	31,770	50,625	0	1,072,068
22	Total Sales	351,101	200,397	177,305	83,066	68,271	36,458	44,046	25,295	35,788	31,770	50,625	0	1,104,121
23	Total Transportation	(5,860)	(4,936)	(5,361)	(5,635)	(5,422)	(4,838)	0	0	0	0	0	0	(32,052)

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Calendar Month Weather & Annualization Adjusted Base Revenue - After YEC													
1	10-Residential	5,432,406	4,349,563	4,205,280	3,155,857	2,037,434	1,401,583	1,181,748	1,163,911	1,260,605	1,757,663	3,042,101	4,839,194	33,827,344
2	11-Residential A/C	331	267	271	185	126	85	103	103	86	77	95	236	1,964
3	12-CARES	77,354	57,950	56,046	41,349	27,761	20,303	17,009	16,594	18,419	24,488	44,365	70,264	471,901
4	13-CARES Med Life Support	64	53	41	25	15	12	11	11	12	27	53	67	391
5	20-Sm Vol Commercial	1,618,406	1,288,711	1,258,785	969,921	739,261	606,736	528,000	511,368	545,409	675,077	998,431	1,451,365	11,191,468
6	21-Sm Vol Commercial A/C	1,094	865	768	640	816	919	966	874	742	716	794	968	10,162
7	22-Lg Vol Commercial	91,213	68,103	69,044	57,040	47,688	32,767	24,495	25,053	30,936	48,637	73,192	93,368	661,535
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	24,575	21,082	21,793	19,841	16,545	14,933	13,799	13,684	13,148	17,708	20,139	24,555	221,802
10	30-Sm Vol Industrial	29,106	30,954	33,981	29,690	23,559	22,436	16,235	19,586	19,572	19,742	23,389	36,060	304,310
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	94,940	71,002	77,832	81,719	75,664	68,276	54,529	48,027	54,943	74,666	86,285	114,605	902,488
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	58,604	49,363	53,614	56,352	54,215	48,377	55,131	61,907	65,064	53,381	53,413	60,716	670,137
15	40-Sm Vol Pub Auth	368,264	297,627	275,513	178,669	104,207	70,409	50,465	41,354	45,446	83,759	192,287	320,097	2,028,097
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	71,510	36,184	43,390	29,311	18,717	10,878	8,036	8,440	11,562	22,159	38,345	55,943	354,475
18	T1-Lg Vol Pub Auth Transp	45,793	38,123	40,737	36,729	27,003	20,125	17,456	17,073	19,312	32,294	40,225	45,627	380,495
19	44-Gas Light Service	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,901	47,456
20	60-Irrigation Service	592	631	400	1,146	4,943	8,851	11,687	10,941	7,767	5,138	5,176	2,185	59,458
21	Total	7,918,212	6,314,437	6,141,453	4,662,434	3,181,911	2,330,647	1,983,630	1,942,885	2,096,984	2,819,492	4,622,248	7,119,152	51,133,484
22	Total Sales	7,789,240	6,205,869	6,025,309	4,549,512	3,084,149	2,247,214	1,897,244	1,850,221	1,999,459	2,716,109	4,508,472	6,988,254	49,861,050
23	Total Transportation	128,972	108,567	116,144	112,922	97,763	83,434	86,385	92,664	97,525	103,384	113,777	130,898	1,272,434

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month Weather Adjusted PGA Revenue - Before YEC Adj													
1	10-Residential	1,139,032	970,253	954,916	767,033	476,895	295,764	230,044	224,907	254,357	1,014,866	1,960,362	3,376,539	11,664,989
2	11-Residential A/C	89	74	78	57	39	25	35	36	27	58	55	164	739
3	12-CARES	14,011	13,331	12,966	10,521	6,628	4,319	3,260	3,144	3,682	14,396	26,729	48,874	161,860
4	13-CARES Med Life Support	14	12	10	6	3	2	2	2	2	17	37	49	157
5	20-Sm Vol Commercial	417,621	356,764	357,077	305,715	241,174	203,196	174,910	170,074	181,241	553,665	818,974	1,236,823	5,017,233
6	21-Sm Vol Commercial A/C	296	246	226	207	287	379	412	371	313	683	684	840	4,943
7	22-Lg Vol Commercial	33,412	24,196	25,490	23,361	20,916	14,875	11,322	11,621	14,451	52,247	73,036	93,420	398,348
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	10,445	11,947	13,008	13,721	8,252	8,821	8,964	7,884	10,788	19,310	24,355	35,557	173,051
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	32,827	25,910	29,524	34,494	34,295	32,293	26,468	23,348	26,742	82,851	95,822	127,437	572,010
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	97,068	83,613	79,106	58,439	34,543	23,870	17,604	13,498	15,128	72,121	165,146	291,480	951,618
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	18,909	12,562	15,701	10,302	8,061	4,788	3,591	3,780	5,241	24,837	40,468	59,223	207,461
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	948	1,002	1,041	1,158	1,244	1,299	1,335	1,339	1,339	3,045	3,038	3,002	19,790
20	60-Irrigation Service	282	246	175	463	2,257	6,004	5,687	5,336	3,781	7,323	4,630	1,927	38,111
21	Total	1,764,954	1,500,156	1,489,318	1,225,478	834,594	595,655	483,635	465,337	517,092	1,845,420	3,213,335	5,275,335	19,210,311
22	Total Sales	1,764,954	1,500,156	1,489,318	1,225,478	834,594	595,655	483,635	465,337	517,092	1,845,420	3,213,335	5,275,335	19,210,311
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month PGA Annualization Adjustment													
1	10-Residential	57,853	39,245	32,740	20,320	12,216	5,775	5,981	2,346	4,673	11,963	17,795	0	210,907
2	11-Residential A/C	(15)	(12)	(13)	(10)	(6)	(4)	(6)	(6)	(5)	(10)	0	0	(87)
3	12-CARES	2,889	(270)	(108)	(547)	(247)	(138)	(68)	(102)	(33)	(831)	1,745	0	2,291
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	14,576	7,697	7,664	2,657	4,517	4,206	5,516	4,512	6,632	13,527	14,537	0	86,042
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	(4,773)	(1,861)	(1,961)	(1,797)	(1,609)	(1,144)	(871)	(894)	(1,112)	(4,019)	0	0	(20,041)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	(1,886)	0	(2,166)	1,179	588	(996)	526	(2,158)	0	(1,433)	0	(6,346)
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	6,096	5,037	5,479	1,991	2,081	1,107	882	509	497	662	4,037	0	28,379
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	4,727	0	0	0	0	0	0	0	0	0	0	0	4,727
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	(35)	(31)	(39)	0	0	(1,801)	0	0	0	0	0	0	(1,906)
21	Total	81,319	47,918	43,762	20,448	18,131	8,588	10,439	6,891	8,496	21,292	36,682	0	303,966
22	Total Sales	81,319	47,918	43,762	20,448	18,131	8,588	10,439	6,891	8,496	21,292	36,682	0	303,966
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Calendar Month PGA Adjusted Revenue													
1	10-Residential	1,196,885	1,009,498	987,656	787,353	489,111	301,559	236,026	227,253	259,030	1,026,830	1,978,157	3,376,539	11,875,896
2	11-Residential A/C	74	62	65	48	32	21	29	30	23	48	55	164	652
3	12-CARES	16,900	13,062	12,858	9,974	6,381	4,182	3,192	3,042	3,649	13,565	28,474	48,874	164,151
4	13-CARES Med Life Support	14	12	10	6	3	2	2	2	2	17	37	49	157
5	20-Sm Vol Commercial	432,197	364,461	364,741	308,372	245,691	207,402	180,426	174,586	187,873	567,192	833,511	1,236,823	5,103,275
6	21-Sm Vol Commercial A/C	296	246	226	207	287	379	412	371	313	683	684	840	4,943
7	22-Lg Vol Commercial	28,639	22,335	23,530	21,564	19,307	13,731	10,451	10,727	13,340	48,228	73,036	93,420	378,307
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	10,445	10,061	13,008	11,554	9,431	9,409	7,968	8,410	8,630	19,310	22,922	35,557	166,705
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	32,827	25,910	29,524	34,494	34,295	32,293	26,468	23,348	26,742	82,851	95,822	127,437	572,010
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	103,164	88,650	84,585	60,431	36,624	24,977	18,487	14,007	15,625	72,783	169,184	291,480	979,997
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	23,636	12,562	15,701	10,302	8,061	4,788	3,591	3,780	5,241	24,837	40,468	59,223	212,188
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	948	1,002	1,041	1,158	1,244	1,299	1,335	1,339	1,339	3,045	3,038	3,002	19,790
20	60-Irrigation Service	247	215	136	463	2,257	4,203	5,687	5,336	3,781	7,323	4,630	1,927	36,205
21	Total	1,846,273	1,548,074	1,533,080	1,245,926	852,725	604,243	494,075	472,228	525,587	1,866,712	3,250,017	5,275,335	19,514,277
22	Total Sales	1,846,273	1,548,074	1,533,080	1,245,926	852,725	604,243	494,075	472,228	525,587	1,866,712	3,250,017	5,275,335	19,514,277
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Base and PGA Year End Customer Adjustments													
1	10-Residential	320,437	208,335	172,141	101,766	63,102	32,616	35,930	14,361	27,415	32,441	45,160	0	1,053,706
2	11-Residential A/C	(81)	(66)	(67)	(47)	(32)	(21)	(26)	(27)	(22)	(25)	0	0	(413)
3	12-CARES	16,114	(1,466)	(578)	(2,814)	(1,322)	(806)	(430)	(659)	(199)	(2,332)	4,464	0	9,973
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	69,158	34,911	34,115	11,013	18,110	16,509	21,659	17,729	25,886	29,628	31,950	0	310,667
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	(19,975)	(7,536)	(7,714)	(6,550)	(5,583)	(3,875)	(2,912)	(2,982)	(3,690)	(8,072)	0	0	(68,890)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	(7,690)	0	(7,733)	4,124	1,990	(3,025)	1,750	(7,051)	0	(2,894)	0	(20,530)
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	(5,860)	(4,936)	(5,361)	(5,635)	(5,422)	(4,838)	0	0	0	0	0	0	(32,052)
15	40-Sm Vol Pub Auth	27,857	21,948	23,324	7,879	8,002	4,227	3,291	2,013	1,943	1,423	8,626	0	110,534
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	19,029	0	0	0	0	0	0	0	0	0	0	0	19,029
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	(120)	(121)	(153)	0	0	(5,595)	0	0	0	0	0	0	(5,989)
21	Total	426,559	243,379	215,706	97,879	80,980	40,208	54,486	32,186	44,283	53,063	87,306	0	1,376,034
22	Total Sales	432,420	248,315	221,068	103,514	86,401	45,046	54,486	32,186	44,283	53,063	87,306	0	1,408,087
23	Total Transportation	(5,860)	(4,936)	(5,361)	(5,635)	(5,422)	(4,838)	0	0	0	0	0	0	(32,052)

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Base and PGA Revenue with Year End Customer Adjustment													
1	10-Residential	6,629,291	5,359,061	5,192,935	3,943,210	2,526,545	1,703,142	1,417,773	1,391,163	1,519,635	2,784,493	5,020,259	8,215,733	45,703,240
2	11-Residential A/C	405	329	336	233	158	106	132	133	109	125	149	400	2,616
3	12-CARES	94,254	71,011	68,904	51,323	34,142	24,484	20,201	19,835	22,068	38,053	72,838	119,138	636,053
4	13-CARES Med Life Support	79	66	50	31	18	14	13	13	14	45	90	116	548
5	20-Sm Vol Commercial	2,050,603	1,653,172	1,623,526	1,278,293	984,952	814,137	708,426	685,953	733,282	1,242,269	1,831,941	2,688,189	16,294,743
6	21-Sm Vol Commercial A/C	1,390	1,111	993	847	1,103	1,298	1,378	1,245	1,055	1,399	1,477	1,808	15,105
7	22-Lg Vol Commercial	119,852	90,438	92,573	78,604	66,994	46,497	34,947	35,780	44,276	96,865	146,228	186,788	1,039,842
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	24,575	21,082	21,793	19,841	16,545	14,933	13,799	13,684	13,148	17,708	20,139	24,555	221,802
10	30-Sm Vol Industrial	39,551	41,014	46,989	41,244	32,990	31,844	24,203	27,996	28,202	39,052	46,311	71,617	471,015
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	127,767	96,912	107,356	116,212	109,959	100,569	80,997	71,375	81,685	157,517	182,108	242,042	1,474,498
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	58,604	49,363	53,614	56,352	54,215	48,377	55,131	61,907	65,064	53,381	53,413	60,716	670,137
15	40-Sm Vol Pub Auth	471,428	386,276	360,097	239,100	140,832	95,386	60,952	55,361	61,071	156,542	361,471	611,577	3,008,094
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	95,146	48,745	59,091	39,613	26,778	15,665	11,627	12,220	16,803	46,996	78,813	115,166	566,664
18	T1-Lg Vol Pub Auth Transp	45,793	38,123	40,737	36,729	27,003	20,125	17,456	17,073	19,312	32,294	40,225	45,627	380,495
19	44-Gas Light Service	4,907	4,961	5,000	5,117	5,203	5,258	5,295	5,298	5,298	7,005	6,998	6,903	67,246
20	60-Irrigation Service	839	847	536	1,609	7,200	13,054	17,374	16,277	11,548	12,462	9,805	4,112	95,664
21	Total	9,764,485	7,862,511	7,674,533	5,908,360	4,034,636	2,934,091	2,477,704	2,415,113	2,622,571	4,686,205	7,872,265	12,394,487	70,647,761
22	Total Sales	9,635,513	7,753,943	7,558,389	5,795,438	3,936,874	2,851,457	2,391,319	2,322,449	2,525,047	4,582,821	7,758,486	12,263,589	69,375,327
23	Total Transportation	128,972	108,567	116,144	112,922	97,763	83,434	86,385	92,664	97,525	103,384	113,777	130,898	1,272,434

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Adjustment - Billed Customers

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	CUSTOMERS													
1	10-Residential	96,059	97,014	97,592	98,333	98,417	99,005	98,380	99,896	99,117	99,762	100,030	100,938	1,184,543
2	11-Residential A/C	6	6	6	6	6	6	6	6	6	6	5	5	70
3	12-CARES	1,285	1,582	1,563	1,635	1,610	1,601	1,583	1,602	1,564	1,645	1,455	1,550	18,675
4	13-CARES Med Life Support	1	1	1	1	1	1	1	1	1	1	1	1	12
5	20-Sm Vol Commercial	9,197	9,317	9,318	9,436	9,343	9,325	9,227	9,272	9,182	9,291	9,352	9,518	111,778
6	21-Sm Vol Commercial A/C	4	4	4	4	4	4	4	4	4	4	4	4	48
7	22-Lg Vol Commercial	14	13	13	13	13	13	13	13	13	13	12	12	155
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	9	9	9	9	9	9	9	9	9	9	9	9	108
10	30-Sm Vol Industrial	16	19	16	19	14	15	18	15	20	16	17	18	201
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	6	6	6	6	6	6	6	6	6	6	6	6	72
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	11	11	11	11	11	11	10	10	10	10	10	10	126
15	40-Sm Vol Pub Auth	828	830	823	861	830	841	838	848	852	872	859	880	10,152
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	4	5	5	5	5	5	5	5	5	5	5	5	59
18	T1-Lg Vol Pub Auth Transp	6	6	6	6	6	6	6	6	6	6	6	6	72
19	44-Gas Light Service	4	4	4	4	4	4	4	4	4	4	4	4	48
20	60-Irrigation Service	8	8	9	7	7	10	7	7	7	7	7	7	91
21	Total	107,458	108,835	109,386	110,346	110,286	110,862	110,117	111,704	110,806	111,657	111,782	112,971	1,326,210
22	Total Sales	107,432	108,809	109,360	110,320	110,260	110,836	110,092	111,679	110,781	111,632	111,757	112,946	1,325,904
23	Total Transportation	26	26	26	26	26	26	25	25	25	25	25	25	306

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Adjustment - Weather Adjusted Sales

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Weather Adjusted Sales													
1	10-Residential	10,314,716	9,799,761	9,561,698	6,855,203	4,254,576	2,484,036	1,590,027	1,456,764	1,548,821	2,060,453	4,149,371	7,828,927	61,904,353
2	11-Residential A/C	801	749	724	461	313	158	228	254	182	178	116	422	4,585
3	12-CARES	111,033	135,100	129,762	95,301	56,437	37,010	22,943	20,230	21,838	31,291	55,103	108,354	824,400
4	13-CARES Med Life Support	155	132	123	70	35	20	15	13	13	16	65	116	774
5	20-Sm Vol Commercial	3,734,918	3,632,058	3,492,198	2,718,784	1,799,873	1,619,645	1,204,390	1,110,858	1,150,159	1,328,040	1,898,081	3,014,127	26,703,131
6	21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,763	2,618	2,200	1,844	1,962	2,071	26,816
7	22-Lg Vol Commercial	382,443	256,927	236,459	215,004	145,576	148,561	82,079	71,920	81,914	112,812	173,490	235,617	2,142,803
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	2,234,344
10	30-Sm Vol Industrial	71,608	119,867	109,025	128,771	59,928	56,895	67,659	43,874	77,000	53,889	59,771	94,682	942,949
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	327,400	272,787	248,373	273,423	242,164	236,061	208,711	143,935	167,515	205,608	277,938	267,657	2,872,472
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,688	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	14,909,946
15	40-Sm Vol Pub Auth	874,264	838,494	818,967	554,724	294,130	194,383	135,682	94,366	82,820	128,715	319,705	694,083	5,030,332
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	130,049	176,311	113,275	146,735	72,097	52,167	24,193	23,482	27,093	42,592	88,931	133,178	1,030,103
18	T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	5,438,134
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	106,194
20	60-Irrigation Service	2,344	2,860	1,348	2,085	8,476	42,642	37,102	38,614	25,159	22,361	16,077	6,679	205,747
21	Total	18,220,011	17,113,463	16,625,143	13,083,740	8,854,797	6,442,863	4,926,182	4,753,695	5,185,241	5,665,312	8,859,680	14,646,954	124,377,082
22	Total Sales	15,961,157	15,246,546	14,723,138	11,001,075	6,943,979	4,883,939	3,384,659	3,015,794	3,193,668	3,996,667	7,049,453	12,394,582	101,794,658
23	Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	22,582,424

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Percentge Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Customer Adj Percentage													
1	10-Residential	5.08%	4.04%	3.43%	2.65%	2.56%	1.95%	2.60%	1.04%	1.84%	1.18%	0.91%	0.00%	
2	11-Residential A/C	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	-16.67%	0.00%	0.00%	
3	12-CARES	20.62%	-2.02%	-0.83%	-5.20%	-3.73%	-3.19%	-2.08%	-3.25%	-0.90%	-5.78%	6.53%	0.00%	
4	13-CARES Med Life Support	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5	20-Sm Vol Commercial	3.49%	2.16%	2.15%	0.87%	1.87%	2.07%	3.15%	2.65%	3.66%	2.44%	1.78%	0.00%	
6	21-Sm Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	22-Lg Vol Commercial	-14.29%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	-7.69%	0.00%	0.00%	
8	23-Lg Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	T1-Lg Vol Commercial Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	30-Sm Vol Industrial	0.00%	-15.79%	0.00%	-15.79%	14.29%	6.67%	-11.11%	6.67%	-20.00%	0.00%	-5.88%	0.00%	
11	31-Sm Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12	32-Lg Vol Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	33-Lg Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	T1-Lg Vol Industrial Transp	-9.09%	-9.09%	-9.09%	-9.09%	-9.09%	-9.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	40-Sm Vol Pub Auth	6.28%	6.02%	6.93%	3.41%	6.02%	4.64%	5.01%	3.77%	3.29%	0.92%	2.44%	0.00%	
16	41-Sm Vol Pub Auth A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
17	42-Lg Vol Pub Auth	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
18	T1-Lg Vol Pub Auth Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
19	44-Gas Light Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
20	60-Irrigation Service	-12.50%	-12.50%	-22.22%	0.00%	0.00%	-30.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Therm Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Therm Adjustment													
1	10-Residential	523,902	396,378	327,829	181,605	108,983	48,499	41,343	15,195	28,455	24,289	37,665	0	1,734,143
2	11-Residential A/C	(134)	(125)	(121)	(77)	(52)	(26)	(38)	(42)	(30)	(30)	0	0	(674)
3	12-CARES	22,898	(2,733)	(1,079)	(4,954)	(2,103)	(1,179)	(478)	(657)	(195)	(1,807)	3,598	0	11,309
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	130,359	78,356	74,956	23,627	33,713	33,522	37,984	29,473	42,088	32,447	33,691	0	550,215
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	(54,635)	(19,764)	(18,189)	(16,539)	(11,198)	(11,428)	(6,314)	(5,532)	(6,301)	(8,678)	0	0	(158,577)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	(18,926)	0	(20,332)	8,561	3,793	(7,518)	2,925	(15,400)	0	(3,516)	0	(50,413)
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	(123,917)	(101,554)	(100,292)	(123,362)	(123,335)	(101,019)	0	0	0	0	0	0	(673,480)
15	40-Sm Vol Pub Auth	54,905	50,512	56,721	18,904	17,719	9,014	6,800	3,561	2,722	1,181	7,816	0	229,854
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	32,512	0	0	0	0	0	0	0	0	0	0	0	32,512
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	(293)	(358)	(300)	0	0	(12,793)	0	0	0	0	0	0	(13,743)
21	Total	585,598	381,787	339,524	58,871	32,287	(31,617)	71,779	44,923	51,338	47,402	79,254	0	1,661,147
22	Total Sales	709,515	483,341	439,816	182,233	155,622	69,402	71,779	44,923	51,338	47,402	79,254	0	2,334,627
23	Total Transportation	(123,917)	(101,554)	(100,292)	(123,362)	(123,335)	(101,019)	0	0	0	0	0	0	(673,480)

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Adjusted Total Therms

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Billing Month Adjusted Therms (Normalized & Annualized)													
1	10-Residential	10,838,618	10,196,139	9,889,526	7,036,809	4,363,559	2,532,535	1,631,370	1,471,959	1,577,276	2,084,742	4,187,036	7,828,927	63,638,496
2	11-Residential A/C	668	624	603	384	261	132	190	211	152	148	116	422	3,910
3	12-CARES	133,931	132,367	128,683	90,346	54,334	35,831	22,464	19,573	21,642	29,484	58,700	108,354	835,710
4	13-CARES Med Life Support	155	132	123	70	35	20	15	13	13	16	65	116	774
5	20-Sm Vol Commercial	3,865,277	3,710,414	3,567,154	2,742,411	1,833,586	1,653,167	1,242,374	1,140,331	1,192,247	1,360,487	1,931,772	3,014,127	27,253,346
6	21-Sm Vol Commercial A/C	2,560	2,635	2,320	1,649	1,509	2,596	2,763	2,618	2,289	1,844	1,982	2,071	26,816
7	22-Lg Vol Commercial	327,808	237,163	218,270	198,465	134,378	137,133	75,766	66,388	75,613	104,134	173,490	235,617	1,984,225
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	253,883	215,064	222,971	201,261	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	2,234,344
10	30-Sm Vol Industrial	71,608	100,941	109,025	108,439	68,469	60,688	60,141	46,799	61,600	53,889	56,255	94,662	892,536
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	327,400	272,787	248,373	273,423	242,164	236,961	208,711	143,935	167,515	205,608	277,938	287,657	2,872,472
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,239,167	1,015,540	1,002,920	1,233,625	1,233,353	1,010,191	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	14,236,466
15	40-Sm Vol Pub Auth	929,169	889,005	875,687	573,628	311,848	203,397	142,483	97,927	85,542	129,898	327,521	694,083	5,260,186
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	162,562	176,311	113,275	146,735	72,097	52,167	24,193	23,482	27,093	42,592	88,931	133,178	1,062,615
18	T1-Lg Vol Pub Auth Transp	641,887	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	5,438,134
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	106,194
20	60-Irrigation Service	2,051	2,503	1,048	2,085	8,476	29,849	37,102	38,614	25,159	22,361	16,077	6,679	192,005
21	Total	18,805,610	17,495,250	16,964,667	13,142,611	8,887,084	6,411,246	4,997,962	4,798,618	5,236,579	5,712,714	8,938,934	14,646,954	126,038,229
22	Total Sales	16,670,672	15,729,887	15,162,955	11,183,308	7,099,602	4,953,342	3,456,438	3,060,717	3,245,007	4,044,069	7,128,707	12,394,582	104,129,285
23	Total Transportation	2,134,937	1,765,363	1,801,713	1,959,303	1,787,482	1,457,904	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	21,908,944

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Weather Adjusted Revenue (Base W/O PGA) - Before Year End Customer Adjustment													
1	10-Residential	5,017,960	4,701,238	4,692,260	3,504,571	2,361,084	1,575,685	1,177,499	1,136,363	1,176,846	1,361,856	2,327,676	3,956,311	32,989,350
2	11-Residential A/C	382	361	349	232	167	97	120	130	103	96	76	211	2,324
3	12-CARES	55,282	66,558	65,010	50,073	32,854	24,251	17,914	16,072	17,441	21,478	31,603	55,348	454,684
4	13-CARES Med Life Support	74	63	59	36	21	14	11	11	11	12	34	58	402
5	20-Sm Vol Commercial	1,497,991	1,440,595	1,404,432	1,105,253	756,412	682,294	528,159	492,198	506,991	555,185	795,248	1,226,528	10,991,286
6	21-Sm Vol Commercial A/C	1,013	1,041	920	663	609	922	976	929	817	666	783	825	10,164
7	22-Lg Vol Commercial	129,974	88,330	81,371	74,076	50,471	51,486	28,882	25,428	28,826	39,331	59,887	81,010	739,072
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	24,575	21,082	21,793	19,841	16,545	14,933	13,799	13,684	13,148	17,708	20,139	24,555	221,802
10	30-Sm Vol Industrial	21,438	41,610	33,441	43,107	20,995	19,896	20,700	15,490	26,330	18,942	21,016	33,011	315,977
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	101,191	84,386	76,874	84,582	74,964	73,363	64,670	44,739	51,994	63,716	85,971	82,808	889,260
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	64,465	54,300	58,975	61,987	59,637	53,214	55,131	61,907	65,064	53,381	53,413	60,716	702,190
15	40-Sm Vol Pub Auth	333,836	317,267	311,830	212,654	116,194	79,047	54,763	41,708	37,473	53,408	126,968	263,022	1,948,171
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	42,140	57,169	36,808	42,075	23,391	17,141	8,149	7,941	9,107	13,207	29,037	43,298	329,465
18	T1-Lg Vol Pub Auth Transp	45,793	38,123	40,737	36,729	27,003	20,125	17,456	17,073	19,312	32,294	40,225	45,627	380,495
19	44-Gas Light Service	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,901	47,456
20	60-Irrigation Service	609	929	472	695	2,629	13,154	11,484	11,950	7,804	5,387	6,163	2,591	63,866
21	Total	7,340,681	6,917,012	6,829,293	5,240,534	3,546,934	2,629,579	2,003,673	1,890,382	1,965,228	2,240,627	3,602,200	5,879,818	50,085,962
22	Total Sales	7,205,848	6,803,508	6,707,788	5,121,977	3,443,750	2,541,308	1,917,288	1,797,719	1,867,704	2,137,243	3,488,423	5,748,920	40,781,476
23	Total Transportation	134,833	113,504	121,505	118,557	103,184	88,272	86,385	92,664	97,525	103,384	113,777	130,898	1,304,487

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Base Revenue Adjustment for Annualization													
1	10-Residential	254,871	190,155	160,877	92,842	60,480	30,764	30,616	11,853	21,621	16,054	21,129	0	891,262
2	11-Residential A/C	(64)	(60)	(58)	(39)	(28)	(16)	(20)	(22)	(17)	(16)	0	0	(339)
3	12-CARES	11,401	(1,346)	(541)	(2,603)	(1,224)	(773)	(373)	(548)	(156)	(1,240)	2,063	0	4,659
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	52,284	31,079	30,144	9,605	14,168	14,121	16,657	13,059	18,552	13,564	14,116	0	227,350
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	(18,568)	(6,795)	(6,259)	(5,698)	(3,882)	(3,960)	(2,222)	(1,956)	(2,217)	(3,025)	0	0	(54,583)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	(6,570)	0	(6,806)	2,999	1,326	(2,300)	1,033	(5,266)	0	(1,236)	0	(16,820)
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	(5,860)	(4,936)	(5,361)	(5,635)	(5,422)	(4,838)	0	0	0	0	0	0	(32,052)
15	40-Sm Vol Pub Auth	20,966	19,112	21,597	7,247	7,000	3,666	2,745	1,574	1,232	490	3,104	0	88,731
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	10,535	0	0	0	0	0	0	0	0	0	0	0	10,535
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	(76)	(116)	(105)	0	0	(3,940)	0	0	0	0	0	0	(4,243)
21	Total	325,488	220,522	200,294	88,912	74,091	36,345	45,103	24,993	33,749	25,826	39,176	0	1,114,499
22	Total Sales	331,348	225,458	205,655	94,547	79,513	41,183	45,103	24,993	33,749	25,826	39,176	0	1,146,551
23	Total Transportation	(5,860)	(4,936)	(5,361)	(5,635)	(5,422)	(4,838)	0	0	0	0	0	0	(32,052)

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Billing Month Weather & Annualization Adjusted Base Revenue - After YEC													
1	10-Residential	5,272,830	4,891,393	4,853,137	3,597,413	2,421,565	1,606,449	1,208,115	1,148,216	1,198,468	1,377,909	2,348,805	3,956,311	33,880,612
2	11-Residential A/C	318	301	291	193	139	80	100	108	86	80	76	211	1,985
3	12-CARES	66,683	65,212	64,469	47,470	31,630	23,478	17,541	16,324	17,285	20,237	33,666	55,348	459,343
4	13-CARES Med Life Support	74	63	59	36	21	14	11	11	11	12	34	56	402
5	20-Sm Vol Commercial	1,550,275	1,471,673	1,434,576	1,114,858	770,580	696,416	544,816	505,257	525,543	568,749	809,364	1,226,528	11,218,636
6	21-Sm Vol Commercial A/C	1,013	1,041	920	663	609	922	976	929	817	666	783	825	10,164
7	22-Lg Vol Commercial	111,406	81,536	75,112	68,378	46,588	47,525	26,660	23,472	26,608	36,306	59,887	81,010	684,488
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	24,575	21,082	21,793	19,841	16,545	14,933	13,799	13,684	13,148	17,708	20,139	24,555	221,802
10	30-Sm Vol Industrial	21,438	35,040	33,441	36,300	23,995	21,222	18,400	16,522	21,064	18,942	19,780	33,011	299,157
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	101,191	84,386	76,874	84,582	74,964	73,363	64,670	44,739	51,994	63,716	85,971	82,808	889,260
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	58,604	49,363	53,614	56,352	54,215	48,377	55,131	61,907	65,064	53,381	53,413	60,716	670,137
15	40-Sm Vol Pub Auth	354,801	336,379	333,427	219,901	123,193	82,713	57,508	43,282	38,705	53,898	130,072	263,022	2,036,902
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	52,675	57,169	36,808	42,075	23,391	17,141	8,149	7,941	9,107	13,207	29,037	43,298	339,999
18	T1-Lg Vol Pub Auth Transp	45,793	38,123	40,737	36,729	27,003	20,125	17,456	17,073	19,312	32,294	40,225	45,627	380,495
19	44-Gas Light Service	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,901	47,456
20	60-Irrigation Service	532	813	367	695	2,629	9,208	11,484	11,950	7,804	5,387	6,163	2,591	59,623
21	Total	7,666,169	7,137,534	7,029,587	5,329,446	3,621,025	2,665,924	2,048,776	1,915,376	1,998,977	2,266,453	3,641,376	5,879,818	51,200,461
22	Total Sales	7,537,196	7,028,966	6,913,443	5,216,524	3,523,263	2,582,490	1,962,391	1,822,712	1,901,452	2,163,069	3,527,599	5,748,920	49,928,027
23	Total Transportation	128,972	108,567	116,144	112,922	97,763	83,434	86,385	92,664	97,525	103,384	113,777	130,898	1,272,434

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Weather Adjusted PGA Revenue - Before YEC Adj													
1	10-Residential	1,102,146	1,106,984	1,122,092	894,784	596,413	363,347	239,003	219,552	233,448	707,279	1,424,733	2,688,781	10,698,562
2	11-Residential A/C	86	85	85	60	44	23	34	38	27	61	40	145	728
3	12-CARES	11,863	15,260	15,227	12,438	7,910	5,412	3,447	3,048	3,290	10,740	18,919	37,212	144,765
4	13-CARES Med Life Support	17	15	14	9	5	3	2	2	2	6	22	40	137
5	20-Sm Vol Commercial	399,229	410,386	409,942	355,028	252,483	237,235	181,352	167,712	173,646	456,148	651,948	1,035,310	4,730,417
6	21-Sm Vol Commercial A/C	274	298	272	215	212	380	416	395	346	633	674	711	4,827
7	22-Lg Vol Commercial	40,883	29,033	27,760	28,079	20,424	21,764	12,361	10,860	12,369	38,751	59,594	80,934	382,813
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	7,655	13,545	12,799	16,817	8,408	8,335	10,189	6,625	11,627	18,511	20,531	32,516	167,559
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	34,999	30,825	29,159	35,709	33,976	34,715	31,432	21,734	25,295	70,626	95,472	91,940	535,882
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	93,455	94,746	96,143	72,443	41,263	28,473	20,431	14,247	12,503	44,210	109,814	238,414	868,140
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	13,902	19,923	13,298	14,846	10,115	7,642	3,644	3,546	4,091	14,630	30,548	45,747	181,933
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	948	1,002	1,041	1,158	1,244	1,299	1,335	1,339	1,339	3,045	3,038	3,002	19,790
20	60-Irrigation Service	251	323	158	272	1,189	6,247	5,588	5,831	3,799	7,681	5,522	2,294	39,155
21	Total	1,705,706	1,722,423	1,727,991	1,431,859	973,685	714,875	509,234	454,928	481,782	1,372,323	2,420,855	4,257,048	17,772,708
22	Total Sales	1,705,706	1,722,423	1,727,991	1,431,859	973,685	714,875	509,234	454,928	481,782	1,372,323	2,420,855	4,257,048	17,772,708
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

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Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month PGA Annualization Adjustment													
1	10-Residential	55,980	44,775	38,472	23,704	15,277	7,094	6,214	2,290	4,289	8,337	12,933	0	219,366
2	11-Residential A/C	(14)	(14)	(14)	(10)	(7)	(4)	(6)	(6)	(5)	(10)	0	0	(91)
3	12-CARES	2,446	(309)	(127)	(647)	(295)	(172)	(72)	(99)	(29)	(620)	1,235	0	1,312
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	13,934	8,853	8,799	3,085	4,729	4,910	5,719	4,450	6,354	11,145	11,572	0	83,551
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	(5,840)	(2,233)	(2,135)	(2,160)	(1,571)	(1,874)	(951)	(835)	(951)	(2,981)	0	0	(21,333)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	(2,139)	0	(2,655)	1,201	556	(1,132)	442	(2,325)	0	(1,208)	0	(7,261)
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	5,869	5,708	6,659	2,469	2,486	1,320	1,024	538	411	406	2,685	0	29,573
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	3,476	0	0	0	0	0	0	0	0	0	0	0	3,476
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	(31)	(40)	(35)	0	0	(1,874)	0	0	0	0	0	0	(1,981)
21	Total	75,819	54,601	51,618	23,786	21,820	10,156	10,797	6,778	7,743	16,276	27,217	0	306,612
22	Total Sales	75,819	54,601	51,618	23,786	21,820	10,156	10,797	6,778	7,743	16,276	27,217	0	306,612
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Billing Month PGA Adjusted Revenue													
1	10-Residential	1,158,126	1,151,759	1,160,563	918,488	611,691	370,441	245,218	221,842	237,737	715,616	1,437,666	2,688,781	10,917,928
2	11-Residential A/C	71	70	71	50	37	19	29	32	23	51	40	145	638
3	12-CARES	14,309	14,951	15,100	11,791	7,815	5,239	3,375	2,949	3,261	10,120	20,154	37,212	146,078
4	13-CARES Med Life Support	17	15	14	9	5	3	2	2	2	6	22	40	137
5	20-Sm Vol Commercial	413,163	419,239	418,740	358,113	257,212	242,145	187,071	172,161	180,000	467,293	663,520	1,035,310	4,813,968
6	21-Sm Vol Commercial A/C	274	298	272	215	212	380	416	395	346	633	674	711	4,827
7	22-Lg Vol Commercial	35,043	26,799	25,625	25,919	18,853	20,090	11,410	10,024	11,417	35,770	59,594	80,934	361,480
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	7,655	11,406	12,799	14,162	9,609	8,891	9,057	7,067	9,302	18,511	19,324	32,516	160,298
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	34,999	30,825	29,159	35,709	33,976	34,715	31,432	21,734	25,295	70,626	95,472	91,940	535,882
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	99,324	100,454	102,802	74,911	43,748	29,793	21,455	14,784	12,914	44,616	112,499	238,414	895,713
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	17,378	19,923	13,298	14,846	10,115	7,642	3,644	3,546	4,091	14,630	30,548	45,747	185,408
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	948	1,002	1,041	1,158	1,244	1,299	1,335	1,339	1,339	3,045	3,038	3,002	19,790
20	60-Irrigation Service	219	283	123	272	1,189	4,373	5,588	5,831	3,799	7,681	5,522	2,294	37,174
21	Total	1,781,525	1,777,024	1,779,609	1,455,645	995,505	725,030	520,031	461,706	489,525	1,388,599	2,448,072	4,257,048	18,079,320
22	Total Sales	1,781,525	1,777,024	1,779,609	1,455,645	995,505	725,030	520,031	461,706	489,525	1,388,599	2,448,072	4,257,048	18,079,320
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

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Citizens Communication Company - NAGD
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Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Base and PGA Year End Customer Adjustments													
1	10-Residential	310,851	234,930	199,349	116,546	75,758	37,858	36,831	14,143	25,910	24,391	34,062	0	1,110,628
2	11-Residential A/C	(78)	(74)	(72)	(49)	(35)	(20)	(26)	(28)	(22)	(26)	0	0	(430)
3	12-CARES	13,847	(1,655)	(667)	(3,250)	(1,519)	(945)	(445)	(647)	(186)	(1,861)	3,299	0	5,971
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	66,218	39,932	38,943	12,690	18,897	19,032	22,376	17,508	24,907	24,709	25,688	0	310,901
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	(24,408)	(9,028)	(8,395)	(7,858)	(5,453)	(5,635)	(3,173)	(2,791)	(3,169)	(6,006)	0	0	(75,916)
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	(8,709)	0	(9,462)	4,200	1,882	(3,432)	1,474	(7,591)	0	(2,444)	0	(24,081)
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	(5,860)	(4,936)	(5,361)	(5,635)	(5,422)	(4,838)	0	0	0	0	0	0	(32,052)
15	40-Sm Vol Pub Auth	26,835	24,820	28,256	9,715	9,485	4,986	3,769	2,112	1,642	896	5,789	0	118,304
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	14,011	0	0	0	0	0	0	0	0	0	0	0	14,011
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	(107)	(156)	(140)	0	0	(5,820)	0	0	0	0	0	0	(6,224)
21	Total	401,307	275,123	251,912	112,698	95,911	46,501	55,900	31,772	41,492	42,103	66,393	0	1,421,111
22	Total Sales	407,167	280,059	257,273	118,333	101,333	51,338	55,900	31,772	41,492	42,103	66,393	0	1,453,164
23	Total Transportation	(5,860)	(4,936)	(5,361)	(5,635)	(5,422)	(4,838)	0	0	0	0	0	0	(32,052)

Citizens Communication Company - NAGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Base and PGA Revenue with Year End Customer Adjustment													
1	10-Residential	6,430,957	6,043,151	6,013,701	4,515,901	3,033,255	1,976,890	1,453,333	1,370,058	1,436,205	2,093,526	3,786,472	6,645,093	44,798,540
2	11-Residential A/C	390	371	362	243	176	100	129	140	109	131	116	356	2,622
3	12-CARES	80,992	80,163	79,569	59,261	39,245	28,717	20,916	19,273	20,546	30,357	53,821	92,560	605,421
4	13-CARES Med Life Support	90	78	74	45	26	17	14	13	13	18	56	96	538
5	20-Sm Vol Commercial	1,963,438	1,890,912	1,853,317	1,472,971	1,027,792	938,561	731,887	677,418	705,543	1,036,043	1,472,885	2,261,838	16,032,604
6	21-Sm Vol Commercial A/C	1,286	1,339	1,193	878	821	1,302	1,392	1,324	1,163	1,300	1,457	1,536	14,991
7	22-Lg Vol Commercial	146,449	108,335	100,737	94,298	65,442	67,615	38,071	33,496	38,026	72,076	119,480	161,944	1,045,968
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	24,575	21,082	21,793	19,841	16,545	14,933	13,799	13,684	13,148	17,708	20,139	24,555	221,802
10	30-Sm Vol Industrial	29,093	46,446	46,241	50,462	33,604	30,113	27,457	23,589	30,365	37,453	39,103	65,527	459,455
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	136,190	115,211	106,033	120,291	108,939	108,078	96,102	66,473	77,289	134,342	181,443	174,748	1,425,141
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	58,604	49,363	53,614	56,352	54,215	48,377	55,131	61,907	65,064	53,381	53,413	60,716	670,137
15	40-Sm Vol Pub Auth	454,125	436,833	436,229	294,812	166,942	112,506	78,962	58,066	51,619	98,514	242,571	501,436	2,932,615
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	70,053	77,092	50,107	56,922	33,506	24,783	11,792	11,487	13,198	27,837	59,585	89,045	525,408
18	T1-Lg Vol Pub Auth Transp	45,793	38,123	40,737	36,729	27,003	20,125	17,456	17,073	19,312	32,294	40,225	45,627	380,495
19	44-Gas Light Service	4,907	4,961	5,000	5,117	5,203	5,258	5,295	5,298	5,298	7,005	6,998	6,903	67,246
20	60-Irrigation Service	752	1,095	490	967	3,818	13,580	17,071	17,781	11,603	13,068	11,686	4,885	96,797
21	Total	9,447,694	8,914,558	8,809,196	6,785,090	4,816,530	3,390,955	2,568,808	2,377,082	2,488,502	3,655,052	6,089,448	10,136,866	69,279,782
22	Total Sales	9,318,722	8,805,991	8,693,052	6,672,169	4,518,768	3,307,521	2,482,422	2,284,418	2,390,977	3,551,669	5,975,672	10,005,968	68,007,347
23	Total Transportation	128,972	108,567	116,144	112,922	97,763	83,434	86,385	92,664	97,525	103,384	113,777	130,898	1,272,434

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data
Statistical Analysis of Planning Criteria

Summary of HDD Data Analyses
(Through 12/31/01)

Line No.	Time Period		<--10 Year Statistics--> Avg	Std Dev	Count	<--Available Statistics--> Avg	Std Dev	Count	NORMAL YEAR (10 Yr Avg)	DESIGN YEAR (1:30)
1	Jan		894	61	10	894	61	10	894	903
2	Feb		726	89	10	726	89	10	726	794
3	Mar		626	51	10	626	51	10	626	645
4	Apr		443	103	10	443	103	10	443	561
5	May		200	78	10	200	78	10	200	259
6	Jun		67	38	10	67	38	10	67	103
7	Jul		13	7	10	13	7	10	13	19
8	Aug		17	10	10	17	10	10	17	27
9	Sep		78	24	10	78	24	10	78	93
10	Oct		351	75	10	351	75	10	351	372
11	Nov		670	114	10	670	114	10	670	784
12	Dec		915	78	10	915	78	10	915	948
13	Total		5,002	261	10	5,002	261	10	5,002	5,509
14	6 Mo Winter	5002	4,274	226	10	4,274	226	10	4,274	4,636
15	6 Mo Summer		727	132	10	727	132	10	727	873
16	5 Mo Winter	5002	3,831	227	10	3,831	227	10	3,831	4,075
17	7 Mo Summer		1,171	207	10	1,171	207	10	1,171	1,434
18	6 Mo Split Winter	4845	4,118	570	10	4,118	570	10		
19	5 Mo Split Winter	4845	3,675	505	10	3,675	505	10		
20	Split Year Total 2-10		4,845	623	10	4,845	623	10		

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data
Meter Read Date

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Revised 21
December	12	12/25/00	12/26/00	12/27/00	12/28/00	12/31/00	01/01/01	12/04/00	12/07/00	12/08/00	12/09/00	12/11/00	12/10/00	12/11/00	12/12/00	12/15/00	12/16/00	12/17/00	12/18/00	12/19/00	12/22/00	01/01/01
January	1	01/22/01	01/24/01	01/25/01	01/26/01	01/29/01	01/30/01	01/02/01	01/03/01	01/04/01	01/04/01	01/08/01	01/09/01	01/10/01	01/11/01	01/12/01	01/15/01	01/16/01	01/17/01	01/18/01	01/23/01	02/01/01
February	2	02/23/01	02/26/01	02/27/01	02/28/01	03/01/01	03/02/01	01/31/01	02/01/01	02/02/01	02/05/01	02/06/01	02/07/01	02/08/01	02/09/01	02/12/01	02/13/01	02/14/01	02/15/01	02/16/01	02/20/01	03/01/01
March	3	03/27/01	03/28/01	03/29/01	03/30/01	04/02/01	04/03/01	03/05/01	03/06/01	03/07/01	03/09/01	03/12/01	03/13/01	03/14/01	03/15/01	03/16/01	03/19/01	03/20/01	03/21/01	03/23/01	03/26/01	04/01/01
April	4	04/25/01	04/26/01	04/27/01	04/30/01	05/01/01	05/02/01	04/04/01	04/05/01	04/06/01	04/09/01	04/10/01	04/11/01	04/12/01	04/16/01	04/17/01	04/18/01	04/19/01	04/20/01	04/23/01	04/24/01	05/01/01
May	5	05/28/01	05/29/01	05/30/01	05/31/01	06/01/01	06/04/01	05/05/01	05/06/01	05/07/01	05/08/01	05/11/01	05/12/01	05/13/01	05/14/01	05/15/01	05/18/01	05/19/01	05/20/01	05/22/01	05/25/01	06/01/01
June	6	06/26/01	06/27/01	06/28/01	06/29/01	07/01/01	07/04/01	06/05/01	06/06/01	06/07/01	06/08/01	06/11/01	06/12/01	06/13/01	06/14/01	06/15/01	06/18/01	06/19/01	06/20/01	06/22/01	06/25/01	07/01/01
July	7	07/26/01	07/27/01	07/30/01	07/31/01	08/01/01	08/03/01	07/07/01	07/07/01	07/08/01	07/09/01	07/10/01	07/13/01	07/14/01	07/15/01	07/17/01	07/20/01	07/21/01	07/22/01	07/23/01	07/24/01	08/01/01
August	8	08/27/01	08/28/01	08/29/01	08/30/01	09/03/01	09/04/01	08/06/01	08/07/01	08/08/01	08/09/01	08/10/01	08/13/01	08/14/01	08/15/01	08/17/01	08/20/01	08/21/01	08/22/01	08/23/01	08/24/01	09/01/01
September	9	09/25/01	09/26/01	09/30/01	10/01/01	10/02/01	10/03/01	09/04/01	09/05/01	09/06/01	09/09/01	09/10/01	09/12/01	09/15/01	09/16/01	09/17/01	09/18/01	09/19/01	09/22/01	09/23/01	09/24/01	10/01/01
October	10	10/26/01	10/29/01	10/30/01	10/31/01	11/01/01	11/02/01	10/05/01	10/06/01	10/07/01	10/08/01	10/09/01	10/12/01	10/13/01	10/14/01	10/15/01	10/16/01	10/19/01	10/20/01	10/21/01	10/26/01	11/01/01
November	11	11/27/01	11/28/01	11/29/01	11/30/01	12/03/01	12/04/01	11/05/01	11/06/01	11/07/01	11/08/01	11/09/01	11/12/01	11/13/01	11/14/01	11/15/01	11/16/01	11/19/01	11/20/01	11/21/01	11/26/01	12/01/01
December	12	12/26/01	12/27/01	12/28/01	12/31/01	01/02/02	01/04/02	12/05/01	12/06/01	12/06/01	12/07/01	12/10/01	12/11/01	12/12/01	12/13/01	12/14/01	12/17/01	12/18/01	12/19/01	12/20/01	12/21/01	01/01/02
January	1	01/28/02	01/29/02	01/30/02	01/31/02	02/01/02	02/04/02	01/05/02	01/07/02	01/07/02	01/08/02	01/11/02	01/12/02	01/13/02	01/14/02	01/15/02	01/18/02	01/19/02	01/20/02	01/21/02	01/22/02	02/01/02

Customers Billed on Cycle

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Total
10-Residential	4,960	4,740	5,258	5,277	6,301	2,920	5,564	3,029	4,242	5,787	3,564	5,443	3,804	5,958	5,335	3,680	6,754	4,593	3,522	4,577		95307
11-Residential A/C	1	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0		6
12-CARES	43	107	35	59	74	35	72	25	40	119	18	75	24	122	104	69	138	49	78	95		1379
13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0		1
20-Sm Vol Commercial	352	386	280	397	504	329	240	405	726	285	675	417	515	413	593	309	676	239	874	492		9106
21-Sm Vol Commercial A/C	0	0	0	0	0	1	1	0	1	0	0	0	0	0	0	0	0	0	1	0		4
22-Lg Vol Commercial	0	0	0	0	0	0	0	0	2	1	2	0	3	0	0	3	1	0	0	1		13
23-Lg Vol Commercial A/C																						0
T1-Lg Vol Commercial Transp																					5	5
30-Sm Vol Industrial	0	0	0	1	0	1	0	0	1	0	0	0	2	0	0	1	2	0	1	7		16
31-Sm Vol Industrial A/C																						0
32-Lg Vol Industrial	0	0	0	1	0	0	0	0	0	1	0	0	0	2	0	0	1	0	0	1		5
33-Lg Vol Industrial A/C																						0
T1-Lg Vol Industrial Transp																					11	11
40-Sm Vol Pub Auth	61	23	15	24	84	14	76	29	53	38	46	22	11	43	31	41	56	26	77	62		831
41-Sm Vol Pub Auth A/C																						0
42-Lg Vol Pub Auth	1	0	0	0	0	0	0	0	1	0	2	0	1	0	0	0	0	0	0	0		4
T1-Lg Vol Pub Auth Transp																					4	4
44-Gas Light Service																					1	1
60-Irrigation Service	0	3	0	1	2	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0		8
Total	5,417	5,261	5,589	5,759	6,965	3,300	5,953	3,488	5,065	6,233	4,307	5,957	4,360	6,538	6,063	4,106	7,629	4,906	4,553	5,233	21	106,700
Total Sales	5,417	5,261	5,589	5,759	6,965	3,300	5,953	3,488	5,065	6,233	4,307	5,957	4,360	6,538	6,063	4,106	7,629	4,906	4,553	5,233	1	106,680
Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	20

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Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Actual Degree Days in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	860	892	887	887	907	913	776	733	739	720	775	823	826	825	764	849	861	874	890	963	988
February	2	938	970	973	966	895	895	924	934	943	1,015	932	926	927	939	1,009	924	916	916	910	847	789
March	3	703	629	611	600	598	577	935	913	897	869	934	944	938	920	846	880	868	838	821	752	590
April	4	429	441	450	461	435	426	518	517	520	544	485	489	490	539	526	479	468	460	455	427	442
May	5	197	174	154	128	125	127	459	454	437	371	356	325	302	236	231	224	219	224	214	210	125
June	6	34	33	33	32	30	26	78	71	66	63	55	55	55	59	60	56	55	47	40	36	30
July	7	15	14	13	14	14	15	24	22	22	22	23	24	24	18	15	14	15	15	15	14	14
August	8	16	15	15	15	19	19	15	15	15	15	14	14	15	14	13	11	12	13	15	17	17
September	9	39	41	50	50	48	49	19	19	23	26	29	30	31	31	31	34	35	38	38	39	47
October	10	198	215	213	217	227	240	54	57	57	62	70	104	119	126	133	138	158	159	161	199	229
November	11	491	510	539	567	637	642	260	270	278	282	285	289	285	297	308	318	344	358	374	458	587
December	12	952	948	938	979	956	998	653	675	663	678	753	745	769	791	809	906	889	899	906	805	976
January	1	933	928	938	910	849	788	995	1,014	1,014	1,008	983	975	961	945	933	908	914	921	929	933	860
Total		4,873	4,881	4,875	4,915	4,892	4,927	4,714	4,679	4,658	4,667	4,710	4,767	4,780	4,795	4,746	4,833	4,839	4,841	4,840	4,767	4,835
Winter		4,571	4,563	4,552	4,588	4,554	4,578	4,525	4,497	4,476	4,479	4,519	4,539	4,537	4,547	4,494	4,579	4,565	4,569	4,570	4,462	4,497
Summer		302	318	324	327	338	350	189	183	182	188	191	227	243	248	252	253	274	272	270	305	338

Weighted Average Actual Degree Days Billed on Cycle

	Col Lookup	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
10-Residential	1	839	937	802	479	254	49	17	15	35	147	391	836	939	4802
11-Residential A/C	2	881	943	683	448	176	37	14	15	42	201	497	933	916	4870
12-CARES	3	841	938	808	462	249	50	17	14	35	148	303	836	936	4800
13-CARES Med Life Support	4	720	1015	869	544	371	63	22	15	26	62	282	878	1008	4667
20-Sm Vol Commercial	5	837	933	815	478	261	49	18	15	35	142	380	831	941	4794
21-Sm Vol Commercial A/C	6	829	918	807	480	309	52	19	16	32	128	389	805	931	4785
22-Lg Vol Commercial	7	813	931	892	490	306	56	20	14	30	110	309	785	959	4756
23-Lg Vol Commercial A/C	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T1-Lg Vol Commercial Transp	9	988	789	590	442	125	30	14	17	47	229	587	976	880	4835
30-Sm Vol Industrial	10	899	891	799	454	231	44	16	15	37	170	407	834	931	4795
31-Sm Vol Industrial A/C	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32-Lg Vol Industrial	12	836	947	813	501	243	51	17	15	35	142	376	812	949	4787
33-Lg Vol Industrial A/C	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T1-Lg Vol Industrial Transp	14	988	789	590	442	125	30	14	17	47	229	587	976	880	4835
40-Sm Vol Pub Auth	15	840	927	809	477	264	50	17	15	34	143	388	830	940	4795
41-Sm Vol Pub Auth A/C	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42-Lg Vol Pub Auth	17	791	934	901	486	339	54	22	15	29	94	308	764	977	4737
T1-Lg Vol Pub Auth Transp	18	988	789	590	442	125	30	14	17	47	229	587	976	880	4835
44-Gas Light Service	19	988	789	590	442	125	30	14	17	47	229	587	976	880	4835
60-Irrigation Service	20	877	936	721	456	181	42	14	14	40	187	462	935	903	4666
Cust Wtd Average		839	937	803	479	255	49	17	15	35	146	390	836	939	4801
Calendar Month		988	789	590	442	125	30	14	17	47	229	587	976	924	4835
Difference		18%	-16%	-26%	-8%	-51%	-38%	-19%	14%	35%	57%	51%	17%	-2%	1%

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data
Normal Degree Days in Cycle
(Adjusted to match total calendar yr DD's)

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	806	831	824	813	827	824	862	817	824	794	853	902	902	900	847	891	889	887	886	946	895
February	2	836	857	861	852	796	790	835	844	847	924	822	806	801	800	862	789	787	785	781	744	719
March	3	685	626	619	608	639	628	837	840	840	813	849	836	831	825	773	789	780	771	777	748	626
April	4	476	470	461	465	420	406	588	591	590	583	542	534	531	578	582	535	532	529	527	488	444
May	5	249	239	232	203	198	196	417	413	405	362	365	348	336	277	272	272	263	256	237	247	200
June	6	76	74	71	68	67	60	177	173	168	165	152	146	142	138	136	126	123	118	109	96	68
July	7	15	15	14	14	13	11	58	55	52	47	36	34	33	32	30	23	21	21	18	15	13
August	8	14	15	15	15	20	21	11	11	11	11	11	11	11	11	11	11	11	11	12	13	17
September	9	60	63	77	80	79	81	20	22	26	27	28	30	38	40	42	43	46	54	58	60	79
October	10	275	318	318	328	343	355	92	100	105	113	120	141	143	149	157	163	198	201	210	282	351
November	11	656	639	650	653	714	718	404	420	433	443	452	482	494	506	525	528	558	571	582	638	671
December	12	851	855	857	901	884	910	698	714	699	707	771	731	738	746	764	829	791	797	805	724	917
January	1	941	939	940	879	831	767	922	968	971	975	969	958	957	956	967	947	945	944	939	948	867
		5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000

Weighted Average Normal Degree Days Billed on Cycle

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
10-Residential	1	856	823	753	522	287	119	28	13	49	207	555	788	934	5000
11-Residential A/C	2	837	831	669	476	238	83	16	15	64	289	637	845	924	5000
12-CARES	3	861	822	757	527	282	120	27	13	48	205	554	784	937	5000
13-CARES Med Life Support	4	794	924	813	593	362	165	47	11	27	113	443	707	975	5000
20-Sm Vol Commercial	5	859	817	764	525	291	121	28	13	48	200	549	785	937	5000
21-Sm Vol Commercial A/C	6	849	813	770	528	314	129	35	14	46	191	534	778	900	5000
22-Lg Vol Commercial	7	873	815	814	545	327	141	33	11	37	150	497	758	959	5000
23-Lg Vol Commercial A/C	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T1-Lg Vol Commercial Transp	9	895	719	626	444	200	68	13	17	79	351	671	917	867	5000
30-Sm Vol Industrial	10	905	777	761	507	268	110	21	12	53	234	588	763	940	5000
31-Sm Vol Industrial A/C	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32-Lg Vol Industrial	12	862	832	762	541	278	123	28	12	48	201	545	769	943	5000
33-Lg Vol Industrial A/C	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T1-Lg Vol Industrial Transp	14	895	719	626	444	200	68	13	17	79	351	671	917	867	5000
40-Sm Vol Pub Auth	15	859	816	762	524	291	121	29	13	48	203	553	784	933	5000
41-Sm Vol Pub Auth A/C	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42-Lg Vol Pub Auth	17	854	823	824	540	352	144	36	12	34	141	482	760	963	5000
T1-Lg Vol Pub Auth Transp	18	895	719	626	444	200	68	13	17	79	351	671	917	867	5000
44-Gas Light Service	19	895	719	626	444	200	68	13	17	79	351	671	917	867	5000
60-Irrigation Service	20	853	818	693	466	242	93	18	14	59	262	611	853	917	5000
Cust Wtd Average		857	822	754	523	287	119	28	13	49	207	555	788	934	5000
Calendar Month		894	718	626	443	200	67	13	17	78	351	670	915	894	4994
Difference		4%	-13%	-17%	-15%	-31%	-43%	-51%	36%	61%	70%	21%	16%	-4%	0%

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Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Actual Days in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	28	29	29	29	29	29	29	27	27	28	28	30	30	30	28	30	30	30	30	32	31
February	2	32	33	33	33	31	31	29	29	29	32	29	29	29	29	31	29	29	29	29	28	28
March	3	32	30	30	30	32	32	33	33	33	32	34	34	34	34	32	34	34	34	35	34	31
April	4	29	29	29	31	29	29	30	30	30	31	29	29	29	32	32	30	30	30	31	29	30
May	5	33	33	33	31	31	33	31	31	31	29	31	31	31	28	28	30	30	30	29	31	31
June	6	29	29	29	29	30	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31	30
July	7	30	30	32	32	31	30	32	31	31	31	29	31	31	31	32	32	32	32	31	29	31
August	8	32	32	30	30	33	32	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31
September	9	29	29	32	32	29	29	29	29	31	31	31	30	32	32	31	29	29	31	31	31	30
October	10	31	33	30	30	30	30	31	31	29	29	29	30	28	28	28	28	30	28	28	32	31
November	11	32	30	30	30	32	32	31	31	31	31	31	31	31	31	31	31	31	31	31	31	30
December	12	29	29	29	31	30	31	30	30	29	29	31	29	29	29	29	31	29	29	29	25	31
January	1	33	33	33	31	30	31	31	32	32	32	32	32	32	32	32	32	32	32	32	32	31
Total		366	366	366	368	367	368	366	364	363	363	364	366	366	366	364	366	366	366	366	364	365
Winter		215	213	213	215	214	217	213	211	210	210	213	213	213	213	211	215	213	213	214	210	212
Summer		151	153	153	153	153	151	153	153	153	153	151	153	153	153	153	151	153	153	152	154	153

Actual Days of current Month in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	21	23	24	25	26	29	1	2	3	3	7	8	9	10	11	14	15	16	17	22	31
February	2	22	25	26	27	28	28	(1)	-	1	4	5	6	7	8	11	12	13	14	15	19	28
March	3	26	27	28	29	31	31	4	5	6	6	11	12	13	14	15	18	19	20	22	25	31
April	4	24	25	26	29	30	30	3	4	5	8	9	10	11	15	16	17	18	19	22	23	30
May	5	27	28	29	30	31	31	4	5	6	7	10	11	12	13	14	17	18	19	21	24	31
June	6	25	26	27	28	30	30	4	5	6	7	10	11	12	13	14	17	18	19	21	24	30
July	7	25	26	29	30	31	31	6	6	7	8	9	12	13	14	16	19	20	21	22	23	31
August	8	26	27	28	29	31	31	5	6	7	8	9	12	13	14	16	19	20	21	22	23	31
September	9	24	25	29	30	30	30	3	4	7	8	9	11	14	15	16	17	18	21	22	23	30
October	10	25	26	29	30	31	31	4	5	6	7	8	11	12	13	14	15	18	19	20	25	31
November	11	26	27	28	29	30	30	4	5	8	7	8	11	12	13	14	15	18	19	20	25	30
December	12	25	26	27	30	31	31	4	5	5	6	9	10	11	12	13	16	17	18	19	20	31
January	1	27	28	29	30	31	31	4	6	6	7	10	11	12	13	14	17	18	19	20	21	31
Total		298	313	330	346	362	363	41	52	65	81	104	125	139	154	170	196	212	226	243	276	365
Winter		171	181	188	199	209	210	19	26	32	43	59	68	75	85	94	109	118	125	136	158	212
Summer		125	132	142	147	153	153	22	26	33	38	45	57	64	69	76	87	94	101	107	118	153

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Percent Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	75%	79%	83%	86%	97%	100%	3%	7%	11%	12%	25%	27%	30%	33%	39%	47%	50%	53%	57%	69%	100%
February	2	69%	76%	79%	82%	90%	90%	0%	0%	3%	13%	17%	21%	24%	28%	35%	41%	45%	48%	52%	68%	100%
March	3	81%	90%	93%	97%	97%	97%	12%	15%	18%	25%	32%	35%	38%	41%	47%	53%	56%	59%	63%	74%	100%
April	4	83%	86%	90%	94%	103%	103%	10%	13%	17%	26%	31%	34%	38%	47%	50%	57%	60%	63%	71%	79%	100%
May	5	82%	85%	88%	97%	100%	94%	13%	16%	19%	24%	32%	35%	39%	46%	50%	57%	60%	63%	72%	77%	100%
June	6	86%	90%	93%	97%	100%	100%	13%	16%	19%	23%	32%	35%	39%	42%	45%	55%	58%	61%	68%	77%	100%
July	7	83%	87%	91%	94%	100%	103%	19%	19%	23%	26%	31%	39%	42%	45%	50%	59%	63%	66%	71%	79%	100%
August	8	81%	84%	93%	97%	94%	97%	17%	19%	23%	28%	29%	39%	42%	45%	52%	61%	65%	68%	71%	74%	100%
September	9	83%	86%	91%	94%	103%	103%	10%	14%	23%	28%	29%	37%	44%	47%	52%	59%	62%	68%	71%	74%	100%
October	10	81%	85%	97%	100%	103%	103%	13%	16%	21%	24%	28%	37%	43%	46%	50%	54%	60%	68%	71%	78%	100%
November	11	81%	90%	93%	97%	94%	94%	13%	16%	19%	23%	26%	35%	39%	42%	45%	48%	58%	61%	65%	81%	100%
December	12	86%	90%	93%	97%	103%	100%	13%	17%	17%	21%	29%	34%	38%	41%	45%	52%	59%	62%	68%	80%	100%
January	1	82%	85%	88%	97%	103%	100%	13%	19%	19%	22%	31%	34%	38%	41%	44%	53%	56%	59%	63%	68%	100%
Total		81%	86%	90%	94%	99%	99%	11%	14%	18%	22%	29%	34%	38%	42%	47%	54%	58%	62%	66%	76%	100%
Winter		80%	85%	88%	93%	98%	97%	9%	12%	15%	20%	28%	32%	35%	40%	45%	51%	55%	59%	64%	75%	100%
Summer		83%	86%	93%	96%	100%	101%	14%	17%	22%	25%	30%	37%	42%	45%	50%	58%	61%	66%	70%	77%	100%

Weighted Average Percent of Days Billed from Current Month

	Col Lookup	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total	Winter	Summer
10-Residential	1	50%	45%	57%	58%	58%	58%	60%	59%	59%	59%	57%	58%	56%	56%	55%	59%
11-Residential A/C	2	75%	71%	83%	83%	82%	84%	83%	82%	84%	84%	83%	85%	81%	81%	80%	83%
12-CARES	3	49%	45%	56%	59%	58%	57%	60%	59%	59%	59%	57%	57%	55%	56%	54%	59%
13-CARES Med Life Support	4	12%	13%	25%	26%	24%	23%	26%	26%	26%	24%	23%	21%	22%	22%	20%	25%
20-Sm Vol Commercial	5	46%	43%	55%	57%	57%	56%	58%	58%	58%	58%	55%	56%	54%	55%	53%	57%
21-Sm Vol Commercial A/C	6	43%	36%	48%	50%	50%	50%	54%	52%	52%	52%	48%	49%	49%	49%	46%	52%
22-Lg Vol Commercial	7	33%	28%	40%	42%	42%	41%	44%	44%	44%	42%	39%	40%	39%	40%	38%	43%
23-Lg Vol Commercial A/C	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Commercial Transp	9	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
30-Sm Vol Industrial	10	57%	54%	63%	67%	66%	66%	68%	67%	66%	68%	67%	67%	60%	65%	63%	67%
31-Sm Vol Industrial A/C	11	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32-Lg Vol Industrial	12	45%	42%	55%	57%	57%	55%	57%	57%	57%	58%	55%	55%	52%	54%	52%	57%
33-Lg Vol Industrial A/C	13	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Industrial Transp	14	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
40-Sm Vol Pub Auth	15	48%	43%	55%	57%	57%	57%	59%	58%	58%	58%	55%	57%	55%	55%	53%	58%
41-Sm Vol Pub Auth A/C	16	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42-Lg Vol Pub Auth	17	30%	22%	37%	36%	37%	38%	38%	37%	38%	36%	34%	36%	36%	35%	33%	37%
T1-Lg Vol Pub Auth Transp	18	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
44-Gas Light Service	19	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
60-Irrigation Service	20	70%	65%	77%	78%	77%	78%	79%	78%	79%	77%	75%	78%	77%	76%	74%	78%
Total		49%	44%	57%	58%	58%	58%	60%	59%	59%	59%	56%	58%	56%	56%	54%	59%
Total Sales		49%	44%	57%	58%	58%	58%	60%	59%	59%	59%	56%	58%	56%	56%	54%	59%
Total Transportation		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Actual Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	660	717	744	777	881	913	27	53	81	81	181	205	232	258	284	397	434	475	519	689	988
February	2	611	699	729	758	769	789	(37)	-	36	108	125	143	171	210	308	333	362	404	442	548	789
March	3	525	539	551	567	590	558	109	124	143	188	270	298	320	341	363	424	442	453	475	511	590
April	4	363	390	411	438	435	424	37	51	73	142	165	196	220	290	299	312	320	323	339	348	442
May	5	118	121	122	123	125	123	54	63	66	71	78	79	80	83	88	94	96	104	111	115	125
June	6	27	30	30	30	30	26	7	9	9	9	9	10	10	17	23	26	26	26	26	27	30
July	7	12	13	13	14	14	14	0	0	0	1	2	3	3	5	8	10	10	11	11	11	14
August	8	14	14	14	15	17	16	1	1	1	2	2	3	4	5	6	7	8	10	12	13	17
September	9	36	38	47	47	46	45	3	3	7	11	14	16	18	19	21	24	26	31	33	35	47
October	10	187	206	213	217	227	225	10	12	16	26	36	73	89	98	106	114	136	143	147	187	229
November	11	449	486	522	554	587	572	41	53	65	78	91	132	145	166	185	203	251	272	292	415	587
December	12	614	647	673	946	926	906	106	141	141	169	257	289	327	369	407	522	553	583	610	633	976
January	1	771	799	834	880	849	788	125	179	179	200	264	289	311	338	363	454	491	528	563	590	860
Total		3,816	4,101	4,269	4,483	4,667	4,610	358	511	639	884	1,229	1,447	1,621	1,862	2,096	2,465	2,665	2,833	3,016	3,532	4,835
Winter		3,422	3,678	3,830	4,037	4,209	4,162	203	422	539	765	1,089	1,264	1,416	1,634	1,844	2,191	2,362	2,509	2,677	3,144	4,372
Summer		276	302	317	323	334	325	21	26	33	46	62	105	125	145	164	180	207	219	229	272	338

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data
Percent Actual Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	77%	80%	84%	88%	97%	100%	3%	7%	11%	11%	23%	25%	28%	31%	37%	47%	50%	54%	58%	72%	100%
February	2	65%	72%	75%	78%	88%	88%	-4%	0%	4%	11%	13%	15%	18%	22%	30%	36%	40%	44%	49%	65%	100%
March	3	75%	86%	90%	94%	99%	97%	12%	14%	16%	22%	29%	32%	34%	37%	43%	46%	51%	54%	58%	68%	100%
April	4	85%	88%	91%	95%	100%	100%	7%	10%	14%	26%	34%	40%	45%	54%	57%	65%	68%	70%	75%	81%	100%
May	5	60%	70%	80%	96%	100%	97%	12%	14%	15%	19%	22%	24%	27%	35%	38%	42%	44%	47%	52%	55%	100%
June	6	81%	90%	93%	96%	100%	100%	9%	13%	14%	14%	16%	17%	19%	30%	39%	46%	48%	56%	65%	75%	100%
July	7	79%	96%	100%	100%	100%	94%	2%	2%	2%	5%	7%	13%	15%	29%	52%	70%	70%	71%	71%	76%	100%
August	8	87%	93%	93%	97%	90%	84%	6%	6%	6%	11%	13%	21%	29%	37%	51%	62%	67%	73%	77%	79%	100%
September	9	93%	93%	94%	96%	94%	90%	16%	17%	30%	42%	48%	54%	59%	63%	67%	70%	75%	81%	87%	90%	100%
October	10	94%	96%	100%	100%	100%	94%	18%	22%	29%	41%	51%	70%	75%	78%	80%	83%	87%	90%	91%	94%	100%
November	11	91%	95%	97%	98%	92%	89%	16%	20%	23%	28%	32%	46%	51%	58%	60%	64%	73%	76%	78%	91%	100%
December	12	85%	89%	93%	97%	97%	91%	16%	21%	21%	25%	34%	39%	42%	47%	50%	58%	62%	65%	67%	79%	100%
January	1	83%	86%	89%	97%	100%	100%	13%	18%	18%	20%	27%	30%	32%	36%	39%	50%	54%	57%	61%	83%	100%
Total		78%	84%	88%	91%	95%	94%	8%	11%	14%	19%	26%	30%	34%	39%	44%	51%	55%	59%	62%	74%	100%
Winter		75%	81%	84%	88%	92%	91%	6%	9%	12%	17%	24%	28%	31%	36%	41%	48%	52%	55%	59%	70%	97%
Summer		91%	95%	98%	99%	99%	93%	11%	14%	18%	26%	32%	46%	52%	59%	65%	71%	76%	81%	85%	89%	100%

Weighted Average Percent of Actual Degree Days Billed from Current Month

	Col Lookup	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total	Winter	Summer
10-Residential	1	50%	41%	53%	61%	46%	51%	54%	55%	69%	75%	65%	60%	54%	53%	51%	66%
11-Residential A/C	2	76%	67%	79%	86%	69%	81%	88%	85%	80%	95%	89%	84%	81%	79%	76%	91%
12-CARES	3	49%	41%	53%	62%	47%	51%	55%	56%	70%	77%	65%	59%	53%	53%	50%	67%
13-CARES Med Life Support	4	11%	11%	22%	26%	19%	14%	5%	11%	42%	41%	28%	25%	20%	19%	17%	26%
20-Sm Vol Commercial	5	48%	39%	51%	59%	46%	49%	51%	53%	68%	74%	63%	58%	52%	52%	49%	64%
21-Sm Vol Commercial A/C	6	43%	34%	46%	49%	44%	47%	42%	43%	56%	58%	52%	49%	48%	44%	42%	52%
22-Lg Vol Commercial	7	32%	24%	36%	46%	30%	30%	32%	35%	57%	65%	49%	44%	36%	37%	34%	50%
23-Lg Vol Commercial A/C	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Commercial Transp	9	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	97%	100%
30-Sm Vol Industrial	10	59%	50%	59%	71%	50%	60%	64%	66%	79%	86%	77%	68%	57%	62%	59%	77%
31-Sm Vol Industrial A/C	11	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32-Lg Vol Industrial	12	45%	39%	51%	61%	47%	48%	48%	52%	69%	76%	64%	58%	50%	51%	48%	65%
33-Lg Vol Industrial A/C	13	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Industrial Transp	14	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	97%	100%
40-Sm Vol Pub Auth	15	49%	40%	52%	59%	46%	51%	52%	54%	67%	73%	63%	58%	53%	52%	49%	64%
41-Sm Vol Pub Auth A/C	16	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42-Lg Vol Pub Auth	17	29%	19%	33%	39%	26%	24%	16%	24%	53%	58%	42%	40%	33%	32%	30%	41%
T1-Lg Vol Pub Auth Transp	18	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	97%	100%
44-Gas Light Service	19	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	97%	100%
60-Irrigation Service	20	71%	61%	74%	82%	66%	75%	87%	80%	84%	92%	82%	79%	75%	74%	70%	86%
Total		49%	41%	53%	61%	46%	51%	53%	55%	69%	75%	64%	59%	54%	53%	50%	66%
Total Sales		49%	41%	53%	61%	46%	51%	53%	55%	69%	75%	64%	59%	54%	53%	50%	66%
Total Transportation		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	97%	100%

7/9/2002 1:12 PM

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Normal Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	607	665	689	708	801	824	27	56	87	87	209	236	266	292	324	408	437	465	495	645	895
February	2	554	633	660	679	712	707	(28)	-	29	106	130	153	177	202	285	308	334	361	386	488	719
March	3	524	544	565	579	620	589	93	117	141	191	255	274	294	312	334	383	399	416	449	512	626
April	4	378	392	402	428	420	397	59	78	98	150	167	184	202	268	266	295	309	322	353	389	444
May	5	186	190	193	194	198	188	35	45	54	63	86	91	97	104	111	127	132	138	150	170	200
June	6	64	65	66	66	67	58	13	16	21	26	37	39	40	43	46	54	56	57	60	64	68
July	7	12	12	13	13	13	11	4	4	4	5	5	6	6	7	8	10	10	10	11	11	13
August	8	13	14	14	15	17	17	1	2	2	2	2	4	4	5	6	7	7	8	9	10	17
September	9	56	59	74	77	75	73	4	6	10	12	13	16	24	27	30	33	36	45	46	52	79
October	10	253	298	314	328	343	337	19	27	35	45	54	79	89	97	108	118	156	168	180	256	351
November	11	559	588	615	635	664	642	74	94	113	133	153	211	233	254	279	297	366	390	413	540	671
December	12	744	776	805	876	857	825	104	133	134	162	248	275	303	333	368	459	490	520	551	589	917
January	1	774	804	833	853	831	767	115	177	178	210	298	320	349	378	413	495	524	553	579	615	867
Total		3,950	4,235	4,410	4,599	4,786	4,668	405	577	729	982	1,360	1,567	1,736	1,945	2,184	2,496	2,732	2,900	3,105	3,706	5,000
Winter		3,368	3,597	3,737	3,906	4,073	3,984	329	477	603	829	1,162	1,333	1,475	1,663	1,875	2,149	2,335	2,474	2,648	3,142	4,272
Summer		397	448	480	499	515	496	41	55	72	90	112	143	164	179	198	221	265	288	308	394	528

Percent Normal Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	75%	80%	84%	87%	97%	100%	3%	7%	11%	11%	24%	26%	29%	32%	38%	46%	49%	52%	56%	68%	100%
February	2	66%	74%	77%	80%	89%	90%	-3%	0%	3%	11%	16%	19%	22%	25%	33%	39%	42%	46%	49%	66%	100%
March	3	77%	87%	91%	95%	97%	94%	11%	14%	17%	24%	30%	33%	35%	38%	43%	48%	51%	54%	58%	68%	100%
April	4	79%	83%	87%	92%	100%	98%	10%	13%	17%	25%	31%	35%	38%	46%	49%	55%	58%	61%	67%	76%	100%
May	5	75%	79%	83%	96%	100%	96%	8%	11%	13%	17%	24%	26%	29%	38%	41%	46%	50%	54%	63%	69%	100%
June	6	83%	88%	93%	97%	100%	96%	7%	10%	12%	16%	24%	27%	28%	31%	34%	43%	45%	48%	55%	67%	100%
July	7	78%	84%	90%	95%	100%	98%	7%	7%	8%	10%	13%	17%	19%	22%	27%	42%	46%	50%	59%	74%	100%
August	8	90%	92%	95%	98%	85%	79%	12%	15%	17%	20%	22%	32%	36%	43%	51%	64%	67%	72%	78%	82%	100%
September	9	92%	94%	96%	97%	95%	90%	22%	27%	39%	43%	47%	54%	65%	68%	71%	75%	78%	83%	85%	88%	100%
October	10	92%	94%	99%	100%	100%	95%	20%	27%	34%	40%	45%	56%	62%	66%	69%	72%	79%	84%	86%	91%	100%
November	11	85%	92%	95%	97%	93%	89%	18%	22%	26%	30%	34%	44%	47%	50%	53%	56%	65%	68%	71%	85%	100%
December	12	87%	91%	94%	97%	97%	91%	15%	19%	19%	23%	32%	38%	41%	45%	48%	55%	62%	65%	68%	81%	100%
January	1	82%	86%	89%	97%	100%	100%	12%	18%	18%	22%	31%	33%	36%	40%	43%	52%	55%	59%	62%	65%	100%

7/9/2002 1:12 PM

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Weighted Average Percent of Normal Degree Days Billed from Current Month

	Col Lookup	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total	Winter	Summer
10-Residential	1	49%	43%	54%	57%	51%	51%	48%	58%	71%	71%	62%	59%	55%	0%	0%	0%
11-Residential A/C	2	76%	69%	80%	81%	76%	81%	78%	85%	90%	92%	86%	85%	81%	0%	0%	0%
12-CARES	3	49%	43%	53%	57%	51%	50%	47%	59%	72%	72%	62%	59%	55%	0%	0%	0%
13-CARES Med Life Support	4	11%	11%	24%	25%	17%	16%	10%	20%	43%	40%	30%	23%	22%	0%	0%	0%
20-Sm Vol Commercial	5	47%	41%	52%	55%	50%	48%	45%	56%	70%	70%	60%	57%	53%	0%	0%	0%
21-Sm Vol Commercial A/C	6	42%	35%	45%	48%	45%	43%	43%	47%	59%	59%	51%	48%	48%	0%	0%	0%
22-Lg Vol Commercial	7	32%	26%	37%	41%	33%	32%	27%	42%	61%	59%	47%	43%	39%	0%	0%	0%
23-Lg Vol Commercial A/C	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Commercial Transp	9	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%
30-Sm Vol Industrial	10	57%	52%	59%	64%	58%	56%	58%	69%	80%	81%	72%	68%	59%	0%	0%	0%
31-Sm Vol Industrial A/C	11	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32-Lg Vol Industrial	12	45%	40%	52%	56%	50%	47%	44%	56%	72%	71%	61%	57%	52%	0%	0%	0%
33-Lg Vol Industrial A/C	13	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Industrial Transp	14	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%
40-Sm Vol Pub Auth	15	48%	41%	52%	55%	51%	49%	47%	57%	69%	69%	60%	58%	54%	0%	0%	0%
41-Sm Vol Pub Auth A/C	16	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42-Lg Vol Pub Auth	17	29%	21%	34%	38%	29%	30%	21%	32%	55%	53%	42%	38%	38%	0%	0%	0%
T1-Lg Vol Pub Auth Transp	18	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%
44-Gas Light Service	19	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%
60-Irrigation Service	20	70%	63%	74%	76%	71%	73%	71%	80%	87%	87%	78%	78%	76%	0%	0%	0%
Total		49%	43%	54%	57%	51%	51%	48%	58%	71%	71%	62%	59%	55%	0%	0%	0%
Total Sales		49%	43%	54%	57%	51%	51%	48%	58%	71%	71%	62%	59%	55%	0%	0%	0%
Total Transportation		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%

Citizens Communication Company - SCGD

Sales and Demand Model

This program has been developed for Citizens Communication Company - SCGD to compute class specific data for:

Weather Normalized Sales
Calendar Month Sales
Design Day Demand

This program has been developed specifically for Citizens Communication Company - SCGD by Management Applications Consulting (MAC) Inc.

The program contains trade secrets and other confidential information of MAC and may not be distributed to any third parties. It remains the proprietary product of MAC, but is provided to the Company for its use in the normal conduct of its business.

Revision History

Current Revision Level = 2.14

Date	Rev.	Description of Changes
9/5/2001	1.00	Preliminary Release.
11/15/2001	1.01	Correct bug in lookup of actual and normal HDD's.
11/19/2001	1.02	Correct bug in computing calendar month adjustment.
11/27/2001	1.03	Added lookup tables in Input tab to gather normal and actual HDD data from Weather tab.
12/2/2001	1.04	Eliminated DSUM's in PR calculation on Misc tab.
		Added base rates and gas supply charges to input tab, added lookups to Sales and Misc tabs.
3/15/2002	2.00	Initial version for Fitchburg
		Added class PR allocation factor
4/3/2002	2.01	Linked to weather file to develop billing to calendar month percentages.
4/3/2002	2.02	link months on Sales and Misc to Input. Initial Version for CU NAGD
4/5/2002	2.03	Address RJS questions on Notes tab.
		Expand model to address 13 months, revise all lookups to use month and year.
		Added tab to compute calendar month percentages
4/16/2002	2.04	Revised base use calculation on sales tab to use a minimum, computed Z statistic for design daydegree days on Weather Input tab, correct design day demand calc on Misc tab to use January customers in column C (not E)
4/18/2002	2.05	Revised annualization adjustment to apply to weather adjusted revenue.
4/23/2002	2.06	Added PGA gas adjustment to Sales tab.
4/24/2002	2.07	??
4/26/2002	2.08	Updated the input section of the sales and demand model to link to Cogan's estimated sales demand, modified the formulae in the Misc tab, to make pro rata adjustments to tie to this figure
5/20/2002	2.09	SCGD Model
5/20/2002	2.10	Correction of T1 input headblock rates
5/20/2002	2.11	Correct revenue calculations, add sanity check
5/20/2002	2.12	
		Revamp layout of program, add Per Book, Weather Norm, Calendar tabs, Transpose PR calculation, eliminate most calculations on Misc tab, revise Worksheet tab to compute Normal Year percentages
5/27/2002	2.13	Correct base use on sales tab when no HDD's, enter appropriate block prices to sales tab wna

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Service Area
SCGD

Weather Data to Use
Nogales

Class Names:	Sales or Transportation
1 10-Residential	S
2 11-Residential A/C	S
3 12-CARES	S
4 13-CARES Med Life Support	S
5 20-Sm Vol Commercial	S
6 21-Sm Vol Commercial A/C	S
7 22-Lg Vol Commercial	S
8 23-Lg Vol Commercial A/C	S
9 T1-Lg Vol Commercial Transp	T
10 30-Sm Vol Industrial	S
11 31-Sm Vol Industrial A/C	S
12 32-Lg Vol Industrial	S
13 33-Lg Vol Industrial A/C	S
14 T1-Lg Vol Industrial Transp	T
15 40-Sm Vol Pub Auth	S
16 41-Sm Vol Pub Auth A/C	S
17 42-Lg Vol Pub Auth	S
18 T1-Lg Vol Pub Auth Transp	T
19 44-Gas Light Service	S
20 60-Irrigation Service	S
21 Total	
22 Total Sales	
23 Total Transportation	

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

MONTHS	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
Number of Customers (Bills)														
1 10-Residential	4,989	4,972	4,986	5,032	5,065	4,981	5,025	4,992	4,996	5,103	5,177	5,082	5,093	60,399
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	16,441
4 13-CARES Med Life Suppc	1	1	1	1	1	1	1	1	1	1	1	1	1	12
5 20-Sm Vol Commercial	586	586	575	538	570	548	549	554	546	551	562	544	575	6,709
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	3	3	3	3	3	3	1	1	1	3	2	3	3	29
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	68	67	77	64	70	69	73	76	74	82	80	66	67	866
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	7,017	6,999	7,012	7,008	7,079	6,972	7,019	6,994	6,988	7,110	7,192	7,066	7,109	84,456
22 Total Sales	7,017	6,999	7,012	7,008	7,079	6,972	7,019	6,994	6,988	7,110	7,192	7,066	7,109	84,456
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
Sales Volumes, Therms														
1 10-Residential	501,115	573,117	426,960	261,603	212,265	75,428	86,835	80,889	86,849	89,720	122,384	337,851	565,394	2,855,017
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	119,284	130,999	97,542	59,196	35,641	21,293	20,060	19,369	21,051	22,286	29,177	80,521	119,284	656,419
4 13-CARES Med Life Suppc	87	96	71	43	26	16	15	14	16	16	47	82	87	529
5 20-Sm Vol Commercial	192,161	248,594	154,719	120,233	83,306	56,661	51,034	53,250	54,666	61,791	81,644	140,372	198,286	1,298,428
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	16,640	13,621	13,621	3,253	10,885	11,302	33	30	9	5,417	304	11,026	17,171	86,141
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	77,205	101,312	71,797	34,521	19,621	13,344	5,375	6,112	8,217	6,348	17,106	36,197	79,666	397,156
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	906,493	1,067,739	764,710	478,848	361,744	178,044	163,353	159,664	170,808	185,577	250,663	606,048	979,887	5,293,691
22 Total Sales	906,493	1,067,739	764,710	478,848	361,744	178,044	163,353	159,664	170,808	185,577	250,663	606,048	979,887	5,293,691
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
Present Revenue														
1 10-Residential	326,441	361,851	280,716	188,439	164,536	90,186	80,712	79,200	82,732	104,747	131,134	320,645	542,885	2,211,339
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	72,785	85,130	66,341	45,105	30,155	21,488	20,704	20,199	21,322	27,802	34,062	78,209	72,785	523,301
4 13-CARES Med Life Suppc	55	64	50	34	23	16	16	15	16	20	48	78	55	436
5 20-Sm Vol Commercial	96,325	135,489	85,740	69,011	48,775	33,624	30,287	31,366	32,127	51,601	67,699	115,098	153,928	797,142
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	7,632	6,903	6,905	1,734	5,642	5,854	27	25	11	4,211	264	8,532	12,196	47,741
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	36,344	52,410	37,348	18,987	11,071	7,564	3,370	3,761	4,865	5,509	13,957	28,921	58,077	224,105
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	539,581	641,847	477,099	323,310	260,203	158,732	135,114	134,566	141,073	193,891	247,164	551,483	839,926	3,804,064
22 Total Sales	539,581	641,847	477,099	323,310	260,203	158,732	135,114	134,566	141,073	193,891	247,164	551,483	839,926	3,804,064
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
Calendar Month HDD's														
1 Current Month	592	458	346	177	22	-	-	-	-	15	257	600	556	2,466
2 Previous Month	442	592	458	346	177	22	-	-	-	-	15	257	600	2,308
3 20 Year Normal	511	404	307	177	24	2	-	0	2	78	316	515	511	2,336
4 20 Year Lagged	515	511	404	307	177	24	2	-	0	2	78	316	515	2,336

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Billing Month Sales Percentage from Current Calendar Month Under Normal weather conditions

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
1 10-Residential	49.4%	42.6%	53.4%	56.9%	47.6%	57.9%	56.0%	59.3%	58.9%	61.6%	62.3%	59.8%	55.7%	52.7%
2 11-Residential A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3 12-CARES	48.8%	42.4%	52.7%	57.0%	49.9%	56.1%	56.9%	59.3%	58.5%	63.2%	62.8%	59.6%	54.8%	52.9%
4 13-CARES Med Life Suppc	68.4%	65.4%	66.8%	74.1%	65.8%	76.1%	74.2%	74.2%	74.7%	83.0%	85.9%	81.0%	65.0%	73.6%
5 20-Sm Vol Commercial	47.7%	40.8%	51.8%	55.4%	50.0%	54.8%	57.6%	56.9%	57.1%	62.4%	61.5%	57.5%	53.7%	52.4%
6 21-Sm Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7 22-Lg Vol Commercial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8 23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9 T1-Lg Vol Commercial Trar	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10 30-Sm Vol Industrial	57.0%	51.1%	56.7%	62.9%	44.0%	49.0%	63.3%	66.6%	66.3%	86.4%	76.5%	69.3%	59.2%	57.0%
11 31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 32-Lg Vol Industrial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13 33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14 T1-Lg Vol Industrial Transp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
15 40-Sm Vol Pub Auth	48.1%	41.1%	50.9%	55.2%	45.1%	49.1%	58.8%	55.8%	54.9%	59.2%	64.2%	58.7%	54.0%	50.2%
16 41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17 42-Lg Vol Pub Auth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18 T1-Lg Vol Pub Auth Transp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
19 44-Gas Light Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20 60-Irrigation Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
21 Total	49.0%	42.1%	52.8%	56.4%	48.1%	55.5%	56.7%	58.4%	58.1%	62.6%	62.3%	59.3%	55.1%	52.5%
22 Total Sales	49.0%	42.1%	52.8%	56.4%	48.1%	55.5%	56.7%	58.4%	58.1%	62.6%	62.3%	59.3%	55.1%	52.5%
23 Total Transportation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Billing Month Actual HDD's	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	
1 10-Residential	488	548	491	220	77	0	0	0	0	11	104	486	561	2,426
2 11-Residential A/C	536	540	418	186	39	0	0	0	0	14	184	573	534	2,490
3 12-CARES	491	547	496	220	74	0	0	0	0	11	98	488	559	2,425
4 13-CARES Med Life Suppc	593	471	465	176	55	0	0	0	0	15	145	500	549	2,418
5 20-Sm Vol Commercial	486	545	499	220	81	0	0	0	0	11	96	481	563	2,420
6 21-Sm Vol Commercial A/C	480	540	480	230	112	1	0	0	0	8	105	452	564	2,408
7 22-Lg Vol Commercial	463	545	555	235	101	0	0	0	0	9	43	438	578	2,387
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	592	458	346	177	22	0	0	0	0	15	257	600	523	2,466
10 30-Sm Vol Industrial	534	510	493	199	64	0	0	0	0	13	113	500	550	2,427
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	483	555	501	232	70	0	0	0	0	11	91	471	571	2,415
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	592	458	346	177	22	0	0	0	0	15	257	600	523	2,466
15 40-Sm Vol Pub Auth	490	541	494	219	84	1	0	0	0	10	101	481	562	2,421
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	445	549	559	238	119	0	0	0	0	6	40	412	600	2,369
18 T1-Lg Vol Pub Auth Transp	592	458	346	177	22	0	0	0	0	15	257	600	523	2,466
19 44-Gas Light Service	592	458	346	177	22	0	0	0	0	15	257	600	523	2,466
20 60-Irrigation Service	526	542	442	191	41	0	0	0	0	14	159	568	523	2,484
21 Total														
22 Total Sales														
23 Total Transportation														

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Normal Billing Month HDD's	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	
1 10-Residential	488	464	401	234	72	7	0	0	1	29	219	421	532	2,336
2 11-Residential A/C	477	464	341	202	41	3	0	0	2	52	283	471	525	2,336
3 12-CARES	491	463	403	236	70	7	0	0	1	27	218	419	534	2,336
4 13-CARES Med Life Suppc	544	414	385	215	47	3	0	0	1	44	279	404	545	2,336
5 20-Sm Vol Commercial	490	461	408	236	74	7	0	0	1	26	214	418	534	2,336
6 21-Sm Vol Commercial A/C	483	460	411	239	90	10	1	0	1	28	205	409	511	2,336
7 22-Lg Vol Commercial	499	462	444	252	93	9	0	0	0	11	173	393	547	2,336
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	512	400	308	177	24	2	0	0	2	78	316	516	497	2,336
10 30-Sm Vol Industrial	518	436	400	226	60	5	0	0	1	33	243	415	538	2,336
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	491	469	408	243	68	7	0	0	1	26	212	409	539	2,336
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	512	400	308	177	24	2	0	0	2	78	316	516	497	2,336
15 40-Sm Vol Pub Auth	489	460	406	235	75	7	0	0	1	27	217	418	531	2,336
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	487	468	451	252	105	10	0	0	0	9	162	390	549	2,336
18 T1-Lg Vol Pub Auth Transp	512	400	308	177	24	2	0	0	2	78	316	516	497	2,336
19 44-Gas Light Service	512	400	308	177	24	2	0	0	2	78	316	516	497	2,336
20 60-Irrigation Service	487	457	358	208	44	3	0	0	1	45	263	469	523	2,336
21 Total														
22 Total Sales														
23 Total Transportation														

Design Day

HDD's	39.0
Firm System Sales Deman	56,291
Total Sales & Transp	N/A

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Base Rates - Head Block	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885
4 13-CARES Med Life Suppc	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885
5 20-Sm Vol Commercial	$ 0.3838	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	$ 0.3445	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	$ 0.3754	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885	$ 0.3885
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Base Rates - Tail block	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094
4 13-CARES Med Life Suppc	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094
5 20-Sm Vol Commercial	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Head Block Size	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53
4 13-CARES Med Life Suppc	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53
5 20-Sm Vol Commercial	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Gas Supply (PGA) Charge	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1 10-Residential	$ (0.0463)	$ 0.0025	$ 0.0010	$ 0.0132	$ 0.0159	$ 0.0132	$ 0.0129	$ 0.0129	$ 0.0129	$ 0.2668	$ 0.2669	$ 0.2670	$ 0.2671
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	(0.0463)	0.0025	0.0010	0.0132	0.0159	0.0132	0.0129	0.0129	0.0129	0.2668	0.2669	0.2670	0.2671
4 13-CARES Med Life Suppc	(0.0463)	0.0025	0.0010	0.0132	0.0159	0.0132	0.0129	0.0129	0.0129	0.2668	0.2669	0.2670	0.2671
5 20-Sm Vol Commercial	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671	$ 0.2671
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671	$ 0.2671
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671	$ 0.2671
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Input Data

Present PGA Revenue	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	FY2001
1 10-Residential	$ (23,215)	$ 1,458	$ 408	$ 3,455	$ 3,365	$ 993	$ 1,122	$ 1,041	$ 1,120	$ 23,941	$ 32,664	$ 90,215	$ 150,990	$ 136,568
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	(5,526)	333	93	782	565	280	259	249	272	5,947	7,787	21,501	31,855	32,543
4 13-CARES Med Life Suppc	(4)	0	0	1	0	0	0	0	0	4	13	22	23	37
5 20-Sm Vol Commercial	(8,820)	337	231	1,587	1,103	746	670	700	718	16,503	21,805	37,491	52,960	73,072
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Trar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	(764)	18	20	43	144	149	0	0	0	1,447	81	2,945	4,586	4,084
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	(3,543)	137	107	456	260	176	71	80	108	1,695	4,569	9,668	21,278	13,783
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	$ (41,872)	$ 2,284	$ 859	$ 6,323	$ 5,438	$ 2,345	$ 2,123	$ 2,071	$ 2,219	$ 49,537	$ 66,919	$ 161,842	$ 261,692	$ 260,087

Citizens Communication Company - SCGD
Sales and Demand Model
Billing Month Base Use - Un-Normalized

	BILLING MONTH	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	Base Use Sales, Therms														
1	10-Residential	83,536	83,251	83,465	84,256	84,808	75,428	86,835	80,889	86,849	85,445	86,684	85,093	85,277	1,006,558
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	19,715	19,715	19,715	19,715	19,715	19,715	20,060	19,369	21,051	19,715	19,715	19,715	19,715	237,912
4	13-CARES Med Life Support	15	15	15	15	15	16	15	14	16	15	15	15	15	178
5	20-Sm Vol Commercial	55,404	55,404	54,364	50,865	53,891	51,811	51,034	53,250	54,666	52,095	53,135	51,433	54,392	637,349
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	59	59	59	59	59	11,302	33	30	9	59	39	59	58	11,829
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	6,720	6,621	7,609	6,325	6,918	6,819	5,375	6,112	8,217	6,348	7,906	6,522	6,597	81,493
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	165,448	165,064	165,247	161,234	165,405	165,091	163,353	159,664	170,808	163,675	167,493	162,836	166,053	1,975,319
22	Total Sales	165,448	165,064	165,247	161,234	165,405	165,091	163,353	159,664	170,808	163,675	167,493	162,836	166,053	1,975,319
23	Total Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Citizens Communication Company - SCGD
Sales and Demand Model
Billing Month Heating Use - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	Heating Use Sales, Therms														
1	10-Residential	417,580	489,866	343,475	177,348	127,457	0	0	0	0	4,275	35,701	252,758	480,117	1,848,459
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	99,570	111,284	77,827	39,481	15,926	1,578	0	0	0	2,572	9,463	60,806	99,570	418,507
4	13-CARES Med Life Support	72	81	56	28	11	0	0	0	0	2	33	68	72	351
5	20-Sm Vol Commercial	136,758	193,190	100,355	69,367	29,415	4,850	0	0	0	9,696	28,510	88,939	143,894	661,079
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	16,581	13,562	13,562	3,193	10,826	0	0	0	0	5,357	264	10,966	17,112	74,312
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	70,485	94,691	64,188	28,196	12,703	6,525	0	0	0	0	9,200	29,675	73,068	315,663
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	741,045	902,674	599,463	317,614	196,339	12,953	-	-	-	21,902	83,170	443,212	813,833	3,318,371
22	Total Sales	741,045	902,674	599,463	317,614	196,339	12,953	-	-	-	21,902	83,170	443,212	813,833	3,318,371
23	Total Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Citizens Communication Company - SCGD
Sales and Demand Model
Weighted Average Percent of Days Billed from Current Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	49.5%	44.6%	56.7%	58.3%	58.1%	57.9%	59.9%	59.3%	59.3%	59.5%	56.7%	57.7%	56.1%	56.5%
2	11-Residential A/C	75.4%	70.6%	82.8%	83.2%	81.8%	84.3%	83.4%	82.1%	83.7%	83.5%	82.7%	84.9%	81.5%	81.5%
3	12-CARES	49.0%	44.6%	56.3%	58.6%	58.2%	57.5%	59.8%	59.3%	59.2%	59.1%	56.5%	57.3%	55.3%	56.3%
4	13-CARES Med Life Support	68.8%	67.9%	73.5%	79.3%	77.4%	77.4%	79.3%	74.2%	74.2%	78.1%	80.6%	80.0%	65.6%	75.8%
5	20-Sm Vol Commercial	47.9%	42.6%	54.7%	56.7%	56.7%	56.2%	58.2%	57.6%	57.7%	57.6%	54.6%	55.7%	54.1%	54.7%
6	21-Sm Vol Commercial A/C	42.8%	36.4%	47.5%	50.3%	49.7%	50.0%	53.9%	51.8%	51.8%	52.1%	47.6%	49.0%	48.5%	48.5%
7	22-Lg Vol Commercial	32.9%	27.6%	40.4%	41.6%	42.0%	41.3%	44.2%	44.1%	43.7%	41.8%	39.1%	39.7%	39.3%	39.9%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Trans	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10	30-Sm Vol Industrial	57.4%	53.8%	63.2%	67.0%	66.4%	65.9%	68.4%	66.6%	66.3%	67.6%	66.6%	66.6%	59.8%	64.7%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.4%	42.4%	54.6%	57.1%	56.9%	55.0%	56.9%	56.9%	56.6%	57.7%	55.5%	54.8%	52.5%	54.2%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15	40-Sm Vol Pub Auth	48.3%	43.3%	54.9%	57.3%	57.2%	56.7%	58.8%	57.7%	57.8%	57.8%	54.9%	56.5%	54.7%	55.1%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	29.6%	22.5%	37.0%	36.2%	37.3%	37.8%	38.3%	37.1%	37.7%	36.2%	34.2%	35.8%	36.5%	35.1%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20	60-Irrigation Service	70.2%	65.3%	77.0%	78.3%	77.4%	78.3%	78.9%	77.9%	79.1%	77.0%	74.5%	77.6%	76.7%	75.9%
21	Total	49.4%	44.5%	56.6%	58.2%	58.0%	57.8%	59.7%	59.2%	59.1%	59.3%	56.5%	57.6%	55.9%	56.3%
22	Total Sales	49.4%	44.5%	56.5%	58.2%	58.0%	57.8%	59.7%	59.2%	59.1%	59.3%	56.5%	57.5%	55.9%	56.3%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Citizens Communication Company - SCGD
Sales and Demand Model
Weighted Average Percent of Actual Degree Days Billed from Current Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	49.8%	39.6%	54.6%	60.3%	44.8%	0.0%	0.0%	0.0%	0.0%	99.5%	82.1%	61.5%	53.2%	52.6%
2	11-Residential A/C	76.2%	66.6%	79.2%	86.5%	63.5%	0.0%	0.0%	0.0%	0.0%	100.0%	98.4%	85.3%	80.8%	78.5%
3	12-CARES	49.5%	39.5%	54.1%	61.5%	43.0%	0.0%	0.0%	0.0%	0.0%	99.6%	84.9%	61.5%	52.1%	52.6%
4	13-CARES Med Life Support	72.3%	65.4%	67.7%	82.1%	40.4%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	77.6%	61.4%	73.0%
5	20-Sm Vol Commercial	48.2%	37.7%	52.5%	58.5%	41.8%	0.0%	0.0%	0.0%	0.0%	99.4%	81.2%	59.8%	51.0%	50.7%
6	21-Sm Vol Commercial A/C	43.8%	33.4%	47.0%	46.0%	40.3%	0.0%	0.0%	0.0%	0.0%	95.7%	62.5%	51.2%	47.3%	43.5%
7	22-Lg Vol Commercial	32.5%	21.5%	38.1%	44.9%	26.6%	0.0%	0.0%	0.0%	0.0%	100.0%	75.2%	47.0%	34.8%	35.9%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Trans	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10	30-Sm Vol Industrial	59.4%	49.3%	59.3%	71.1%	42.3%	0.0%	0.0%	0.0%	0.0%	99.5%	93.9%	68.5%	55.9%	61.1%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.7%	36.9%	52.1%	60.1%	45.3%	0.0%	0.0%	0.0%	0.0%	100.0%	86.4%	59.6%	49.1%	50.3%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15	40-Sm Vol Pub Auth	49.0%	38.8%	52.8%	58.3%	41.5%	0.0%	0.0%	0.0%	0.0%	99.7%	79.1%	60.1%	51.8%	51.2%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	27.4%	16.2%	34.5%	35.9%	21.0%	0.0%	0.0%	0.0%	0.0%	100.0%	62.7%	42.3%	31.9%	30.4%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20	60-Irrigation Service	71.2%	60.6%	75.0%	83.7%	61.1%	0.0%	0.0%	0.0%	0.0%	100.0%	97.9%	80.5%	74.4%	73.5%
21	Total	49.6%	39.4%	54.4%	60.2%	44.5%	0.0%	0.0%	0.0%	0.0%	99.5%	82.0%	61.4%	53.0%	52.4%
22	Total Sales	49.6%	39.4%	54.4%	60.2%	44.5%	0.0%	0.0%	0.0%	0.0%	99.5%	82.0%	61.4%	53.0%	52.4%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Citizens Communication Company - SCGD
Sales and Demand Model
Billing Cycle Sales In Current Month - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	SALES, Therms														
1	10-Residential	249,229	231,200	234,839	156,158	106,365	43,700	51,996	47,996	51,471	55,055	78,408	204,694	303,347	1,511,111
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	58,915	52,771	53,230	35,826	18,330	11,335	11,998	11,482	12,467	14,208	19,174	48,668	62,817	348,404
4	13-CARES Med Life Support	62	63	49	35	16	12	12	10	12	13	44	64	54	393
5	20-Sm Vol Commercial	92,376	96,346	82,472	69,388	42,855	29,098	29,708	30,657	31,521	39,638	52,157	81,816	102,766	678,032
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	9,891	6,718	8,084	2,312	4,614	7,452	23	20	6	5,368	274	7,547	9,603	52,308
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	37,811	39,605	38,075	20,059	9,234	3,866	3,163	3,527	4,749	3,667	11,812	21,516	41,451	196,882
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	448,285	426,702	416,749	283,777	181,414	95,463	96,899	93,693	100,226	117,948	161,670	364,304	520,037	2,787,130
22	Total Sales	448,285	426,702	416,749	283,777	181,414	95,463	96,899	93,693	100,226	117,948	161,670	364,304	520,037	2,787,130
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Billing Cycle Sales from Prior Month - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	SALES, Therms														
1	10-Residential	251,886	341,917	192,121	105,446	105,900	31,729	34,839	32,893	35,378	34,665	43,977	133,156	262,047	1,343,906
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	60,369	78,228	44,312	23,369	17,311	9,958	8,062	7,887	8,585	8,079	10,003	31,853	56,467	308,015
4	13-CARES Med Life Support	25	33	22	8	10	4	3	4	4	3	3	18	33	138
5	20-Sm Vol Commercial	99,785	152,248	72,247	50,845	40,450	27,562	21,326	22,593	23,144	22,153	29,488	58,556	95,520	620,397
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	6,749	6,904	5,537	941	6,271	3,850	10	10	3	48	29	3,479	7,568	33,833
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	39,394	61,707	33,722	14,462	10,387	9,478	2,213	2,586	3,468	2,681	5,494	14,681	38,215	200,273
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	458,208	641,036	347,961	195,071	180,330	82,581	66,453	65,972	70,582	67,630	88,993	241,744	459,849	2,506,561
22	Total Sales	458,208	641,036	347,961	195,071	180,330	82,581	66,453	65,972	70,582	67,630	88,993	241,744	459,849	2,506,561
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Calendar Month Sales - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	CALENDAR MONTH SALES, Therms														
1	10-Residential	591,146	423,321	340,285	262,058	138,094	78,539	84,889	83,374	86,136	99,031	211,564	466,741		2,865,177
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
3	12-CARES	137,143	97,083	76,599	53,137	28,288	19,397	19,885	20,067	20,545	24,211	51,027	105,135		652,518
4	13-CARES Med Life Support	95	85	57	45	20	16	16	15	15	16	62	97		538
5	20-Sm Vol Commercial	244,624	168,593	133,317	109,838	70,418	50,424	52,301	53,802	53,674	69,125	110,712	177,335		1,294,163
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0		0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0		0
10	30-Sm Vol Industrial	16,795	12,255	9,025	8,583	8,464	7,463	33	23	55	5,398	3,753	15,114		86,959
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0		0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
15	40-Sm Vol Pub Auth	99,519	73,327	52,536	30,446	18,712	6,079	5,748	6,995	7,430	9,161	26,294	59,730		395,977
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0		0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0		0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0		0
21	Total	1,089,321	774,664	611,820	464,107	263,995	161,917	162,871	164,275	167,855	206,941	403,414	824,153		5,295,333
22	Total Sales	1,089,321	774,664	611,820	464,107	263,995	161,917	162,871	164,275	167,855	206,941	403,414	824,153		5,295,333
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Percent of Billing Sales in Calendar Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	SALES, Therms														
1	10-Residential	49.7%	40.3%	55.0%	59.7%	50.1%	57.9%	59.9%	59.3%	59.3%	61.4%	64.1%	60.6%	53.7%	52.9%
2	11-Residential A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	12-CARES	49.4%	40.3%	54.6%	60.5%	51.4%	53.2%	59.8%	59.3%	59.2%	63.8%	65.7%	60.4%	52.7%	53.1%
4	13-CARES Med Life Support	71.7%	65.8%	68.9%	81.2%	61.1%	77.4%	79.3%	74.2%	74.2%	80.2%	94.0%	78.0%	62.1%	74.3%
5	20-Sm Vol Commercial	48.1%	38.8%	53.3%	57.7%	51.4%	51.4%	58.2%	57.6%	57.7%	64.1%	63.9%	58.3%	51.8%	52.2%
6	21-Sm Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7	22-Lg Vol Commercial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Trans	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10	30-Sm Vol Industrial	59.4%	49.3%	59.3%	71.1%	42.4%	65.9%	68.4%	66.6%	66.3%	99.1%	90.4%	68.4%	55.9%	60.7%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
15	40-Sm Vol Pub Auth	49.0%	39.1%	53.0%	58.1%	47.1%	29.0%	58.8%	57.7%	57.8%	57.8%	67.9%	59.4%	52.0%	49.6%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18	T1-Lg Vol Pub Auth Transp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
19	44-Gas Light Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20	60-Irrigation Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
21	Total	49.5%	40.0%	54.5%	59.3%	50.1%	53.6%	59.3%	58.7%	58.7%	63.6%	64.5%	60.1%	53.1%	52.7%
22	Total Sales	49.5%	40.0%	54.5%	59.3%	50.1%	53.6%	59.3%	58.7%	58.7%	63.6%	64.5%	60.1%	53.1%	52.7%
23	Total Transportation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Citizens Communication Company - SCGD
Sales and Demand Model
Unbilled Sales - Un-Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	UNBILLED ACTUAL SALES, Therms														
1	10-Residential	90,030	(149,796)	(86,675)	455	(74,172)	3,111	(1,946)	2,485	(712)	9,311	89,180	128,891		10,161
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
3	12-CARES	17,859	(33,916)	(20,943)	(6,059)	(7,353)	(1,896)	(175)	698	(506)	1,924	21,850	24,614		(3,901)
4	13-CARES Med Life Support	8	(11)	(14)	2	(6)	(1)	1	1	(1)	(0)	15	15		8
5	20-Sm Vol Commercial	52,463	(80,001)	(21,402)	(10,394)	(12,888)	(6,236)	1,267	552	(991)	7,335	29,068	36,964		(4,265)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0		0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0		0
10	30-Sm Vol Industrial	154	(1,367)	(4,596)	5,330	(2,421)	(3,840)	(0)	(7)	45	(19)	3,450	4,089		818
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0		0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
15	40-Sm Vol Pub Auth	22,314	(27,985)	(19,261)	(4,074)	(909)	(7,266)	373	883	(787)	2,813	9,188	23,533		(1,179)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0		0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0		0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0		0
21	Total	182,829	(293,075)	(152,891)	(14,741)	(97,749)	(16,127)	(482)	4,611	(2,953)	21,364	152,751	218,105	0	1,642
22	Total Sales	182,829	(293,075)	(152,891)	(14,741)	(97,749)	(16,127)	(482)	4,611	(2,953)	21,364	152,751	218,105	0	1,642
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Billing Month Base Use - Normalized

	BILLING MONTH NORMALI	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	Base Use Sales, Therms														
	Days in Month	31	31	28	31	30	31	30	31	31	30	31	30	31	
1	10-Residential	83,862	83,862	75,746	83,862	81,157	75,428	81,157	80,889	83,862	81,157	83,862	81,157	83,862	976,002
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	19,715	19,715	17,807	19,715	19,079	19,715	19,079	19,369	19,715	19,079	19,715	19,079	19,715	231,778
4	13-CARES Med Life Support	15	15	13	15	14	15	14	14	15	14	15	14	15	171
5	20-Sm Vol Commercial	52,142	52,142	47,096	52,142	50,460	52,142	50,460	52,142	52,142	50,460	52,142	50,460	52,142	613,928
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	31	31	28	31	30	31	30	30	9	30	31	30	31	347
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	5,744	5,744	5,188	5,744	5,559	5,744	5,375	5,744	5,744	5,559	5,744	5,559	5,744	67,446
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	161,509	161,509	145,879	161,509	156,299	153,075	156,115	158,188	161,487	156,299	161,509	156,299	161,509	1,889,672
22	Total Sales	161,509	161,509	145,879	161,509	156,299	153,075	156,115	158,188	161,487	156,299	161,509	156,299	161,509	1,889,672
23	Total Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Citizens Communication Company - SCGD
Sales and Demand Model
Billing Month Heating Use - Normalized

	BILLING MONTH	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	Heating Use Sales, Therms														
1	10-Residential	416,830	414,308	287,954	188,947	128,875	0	5,678	0	2,986	15,665	77,821	223,058	456,264	1,762,123
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	99,699	94,123	65,152	42,364	15,653	2,289	982	0	1,337	6,864	20,980	52,881	95,185	402,324
4	13-CARES Med Life Support	66	71	48	35	10	2	1	0	2	5	63	55	72	358
5	20-Sm Vol Commercial	141,060	166,605	89,189	73,180	30,258	5,801	574	1,108	2,524	25,789	64,762	78,186	138,662	679,034
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	16,093	11,610	11,021	3,657	10,820	11,271	2	0	0	5,410	579	9,116	16,750	79,580
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	71,329	81,339	55,128	30,922	12,657	8,126	0	369	2,473	789	21,819	26,760	69,963	311,711
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	745,077	768,055	508,491	339,105	198,275	27,489	7,237	1,477	9,321	54,521	186,024	390,057	776,896	3,235,130
22	Total Sales	745,077	768,055	508,491	339,105	198,275	27,489	7,237	1,477	9,321	54,521	186,024	390,057	776,896	3,235,130
23	Total Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Citizens Communication Company - SCGD
Sales and Demand Model
Weighted Average Percent of Days Billed from Current Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	49.5%	44.6%	56.7%	58.3%	58.1%	57.9%	59.9%	59.3%	59.3%	59.5%	56.7%	57.7%	56.1%	56.5%
2	11-Residential A/C	75.4%	70.6%	82.8%	83.2%	81.8%	84.3%	83.4%	82.1%	83.7%	83.5%	82.7%	84.9%	81.5%	81.5%
3	12-CARES	49.0%	44.6%	56.3%	58.6%	58.2%	57.5%	59.8%	59.3%	59.2%	59.1%	56.5%	57.3%	55.3%	56.3%
4	13-CARES Med Life Support	68.8%	67.9%	73.5%	79.3%	77.4%	77.4%	79.3%	74.2%	74.2%	78.1%	80.6%	80.0%	65.6%	75.8%
5	20-Sm Vol Commercial	47.9%	42.6%	54.7%	56.7%	56.7%	56.2%	58.2%	57.6%	57.7%	57.6%	54.6%	55.7%	54.1%	54.7%
6	21-Sm Vol Commercial A/C	42.8%	36.4%	47.5%	50.3%	49.7%	50.0%	53.9%	51.8%	51.8%	52.1%	47.6%	49.0%	48.5%	48.5%
7	22-Lg Vol Commercial	32.9%	27.6%	40.4%	41.6%	42.0%	41.3%	44.2%	44.1%	43.7%	41.8%	39.1%	39.7%	39.3%	39.9%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Trans	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10	30-Sm Vol Industrial	57.4%	53.8%	63.2%	67.0%	66.4%	65.9%	68.4%	66.6%	66.3%	67.6%	66.6%	66.6%	59.8%	64.7%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.4%	42.4%	54.6%	57.1%	56.9%	55.0%	56.9%	56.9%	56.6%	57.7%	55.5%	54.8%	52.5%	54.2%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
15	40-Sm Vol Pub Auth	48.3%	43.3%	54.9%	57.3%	57.2%	56.7%	58.8%	57.7%	57.8%	57.8%	54.9%	56.5%	54.7%	55.1%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	29.6%	22.5%	37.0%	36.2%	37.3%	37.8%	38.3%	37.1%	37.7%	36.2%	34.2%	35.8%	36.5%	35.1%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
20	60-Irrigation Service	70.2%	65.3%	77.0%	78.3%	77.4%	78.3%	78.9%	77.9%	79.1%	77.0%	74.5%	77.6%	76.7%	75.9%
21	Total	49.4%	44.5%	56.6%	58.2%	58.0%	57.8%	59.7%	59.2%	59.1%	59.3%	56.5%	57.6%	55.9%	56.3%
22	Total Sales	49.4%	44.5%	56.5%	58.2%	58.0%	57.8%	59.7%	59.2%	59.1%	59.3%	56.5%	57.5%	55.9%	56.3%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Citizens Communication Company - SCGD
Sales and Demand Model
Weighted Average Percent of Normal Degree Days Billed from Current Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	49.4%	42.2%	52.5%	56.2%	40.9%	46.0%	0.0%	30.9%	48.4%	72.7%	68.4%	60.5%	55.6%	0.0%
2	11-Residential A/C	76.0%	67.9%	78.1%	78.8%	63.0%	85.9%	0.0%	80.0%	86.1%	96.9%	88.1%	85.7%	81.5%	0.0%
3	12-CARES	48.7%	42.0%	51.8%	56.3%	39.8%	43.9%	0.0%	25.6%	48.7%	74.5%	68.8%	60.4%	54.7%	0.0%
4	13-CARES Med Life Support	68.3%	64.9%	64.9%	72.0%	50.1%	63.0%	0.0%	0.0%	80.0%	96.6%	87.2%	81.3%	64.9%	0.0%
5	20-Sm Vol Commercial	47.6%	40.2%	50.3%	54.5%	38.9%	42.1%	0.0%	24.7%	45.1%	71.7%	67.1%	58.7%	53.6%	0.0%
6	21-Sm Vol Commercial A/C	42.5%	34.5%	44.0%	47.8%	39.2%	35.5%	0.0%	25.0%	41.7%	50.9%	57.6%	49.7%	48.1%	0.0%
7	22-Lg Vol Commercial	32.2%	25.4%	36.0%	41.2%	21.8%	21.8%	0.0%	0.0%	17.4%	61.1%	56.7%	44.7%	38.7%	0.0%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Trans	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
10	30-Sm Vol Industrial	57.0%	51.1%	56.7%	62.9%	43.9%	49.0%	0.0%	9.5%	58.6%	86.5%	77.0%	69.3%	59.2%	0.0%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	45.2%	39.7%	50.3%	55.3%	39.2%	40.7%	0.0%	20.0%	47.0%	72.6%	68.5%	58.5%	52.1%	0.0%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
15	40-Sm Vol Pub Auth	48.1%	40.9%	50.5%	54.8%	39.8%	43.8%	0.0%	26.6%	48.1%	69.7%	66.7%	59.1%	54.0%	0.0%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	29.2%	20.5%	33.2%	36.2%	18.3%	24.1%	0.0%	11.8%	11.1%	52.6%	52.1%	40.5%	35.9%	0.0%
18	T1-Lg Vol Pub Auth Transp	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
19	44-Gas Light Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
20	60-Irrigation Service	70.4%	62.8%	72.7%	75.2%	60.1%	72.6%	0.0%	60.0%	71.6%	92.9%	82.5%	79.2%	76.1%	0.0%
21	Total	49.2%	42.0%	52.3%	56.1%	40.7%	45.7%	0.0%	30.3%	48.2%	72.6%	68.3%	60.3%	55.4%	0.0%
22	Total Sales	49.2%	42.0%	52.3%	56.1%	40.7%	45.7%	0.0%	30.3%	48.2%	72.6%	68.3%	60.3%	55.4%	0.0%
23	Total Transportation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%

Citizens Communication Company - SCGD
Sales and Demand Model
Billing Cycle Sales In Current Month - Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH NORMALIZED SALES, Therms														
1	10-Residential	247,331	212,188	194,187	155,159	99,883	43,700	48,596	47,996	51,148	59,634	100,730	181,788	300,618	1,442,339
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	58,229	48,303	43,752	35,389	17,333	12,340	11,411	11,482	12,325	16,384	25,570	42,856	62,994	335,373
4	13-CARES Med Life Support	55	56	41	37	16	12	11	10	12	16	67	56	56	389
5	20-Sm Vol Commercial	92,119	89,206	70,589	69,451	40,370	31,726	29,374	30,293	31,205	47,559	71,910	73,978	102,516	677,780
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	9,193	5,949	6,264	2,320	4,769	5,543	21	20	6	4,701	466	6,340	9,933	45,594
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	37,065	35,748	30,684	20,233	8,222	6,812	3,163	3,412	4,510	3,761	17,701	18,964	40,896	190,275
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	443,993	391,451	345,517	282,589	170,592	100,135	92,575	93,214	99,206	132,055	216,443	323,981	517,013	2,691,751
22	Total Sales	443,993	391,451	345,517	282,589	170,592	100,135	92,575	93,214	99,206	132,055	216,443	323,981	517,013	2,691,751
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Billing Cycle Sales from Prior Month - Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH NORMALIZED SALES, Therms														
1	10-Residential	253,361	285,982	169,513	117,651	110,149	31,729	38,240	32,893	35,701	37,187	60,953	122,428	239,509	1,295,786
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	61,184	65,535	39,206	26,690	17,399	9,664	8,649	7,887	8,726	9,559	15,125	29,104	51,905	298,729
4	13-CARES Med Life Support	26	30	20	13	8	4	4	4	4	3	11	13	30	139
5	20-Sm Vol Commercial	101,083	129,540	65,695	55,871	40,349	26,215	21,660	22,957	23,461	28,689	44,994	54,668	88,288	615,182
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	6,932	5,692	4,786	1,368	6,081	5,760	12	10	3	739	144	2,806	6,848	34,333
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	40,007	51,334	29,632	16,433	9,994	7,058	2,213	2,700	3,707	2,587	9,862	13,355	34,811	188,883
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	462,593	538,113	308,853	218,025	183,981	80,428	70,777	66,451	71,602	78,765	131,089	222,374	421,391	2,433,052
22	Total Sales	462,593	538,113	308,853	218,025	183,981	80,428	70,777	66,451	71,602	78,765	131,089	222,374	421,391	2,433,052
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Calendar Month Sales - Normalized

	CALENDAR MONTH SALES, Therms	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
1	10-Residential	533,313	381,702	311,837	265,309	131,611	81,939	81,469	83,697	88,335	120,587	223,158	421,296		2,724,273
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
3	12-CARES	123,763	87,510	70,442	52,788	26,997	20,989	19,298	20,208	21,885	31,509	54,673	94,761		624,823
4	13-CARES Med Life Support	85	76	54	45	20	16	15	14	15	27	80	66		533
5	20-Sm Vol Commercial	221,659	154,901	126,460	109,799	66,584	53,388	52,331	53,754	59,893	92,554	126,578	162,265		1,280,167
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0		0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0		0
10	30-Sm Vol Industrial	14,885	10,734	7,632	8,402	10,529	5,555	31	23	745	4,845	3,273	13,188		79,843
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0		0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
15	40-Sm Vol Pub Auth	88,400	65,380	47,116	30,227	15,279	9,026	5,863	7,119	7,097	13,623	31,056	53,775		373,962
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0		0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0		0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0		0
21	Total	982,106	700,304	563,542	466,570	251,020	170,913	159,026	164,816	177,971	263,144	438,817	745,373		5,083,601
22	Total Sales	982,106	700,304	563,542	466,570	251,020	170,913	159,026	164,816	177,971	263,144	438,817	745,373		5,083,601
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Percent of Billing Sales in Calendar Month

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	BILLING MONTH														
	SALES, Therms														
1	10-Residential	49.4%	42.6%	53.4%	56.9%	47.6%	57.9%	56.0%	59.3%	58.9%	61.6%	62.3%	59.8%	55.7%	52.7%
2	11-Residential A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	12-CARES	48.8%	42.4%	52.7%	57.0%	49.9%	56.1%	56.9%	59.3%	58.5%	63.2%	62.8%	59.6%	54.8%	52.9%
4	13-CARES Med Life Support	68.4%	65.4%	66.8%	74.1%	65.8%	76.1%	74.2%	74.2%	74.7%	83.0%	85.9%	81.0%	65.0%	73.6%
5	20-Sm Vol Commercial	47.7%	40.8%	51.8%	55.4%	50.0%	54.8%	57.6%	56.9%	57.1%	62.4%	61.5%	57.5%	53.7%	52.4%
6	21-Sm Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7	22-Lg Vol Commercial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8	23-Lg Vol Commercial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	T1-Lg Vol Commercial Trans	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10	30-Sm Vol Industrial	57.0%	51.1%	56.7%	62.9%	44.0%	49.0%	63.3%	66.6%	66.3%	86.4%	76.5%	69.3%	59.2%	57.0%
11	31-Sm Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	32-Lg Vol Industrial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	33-Lg Vol Industrial A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	T1-Lg Vol Industrial Transp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
15	40-Sm Vol Pub Auth	48.1%	41.1%	50.9%	55.2%	45.1%	49.1%	58.8%	55.8%	54.9%	59.2%	64.2%	58.7%	54.0%	50.2%
16	41-Sm Vol Pub Auth A/C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	42-Lg Vol Pub Auth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18	T1-Lg Vol Pub Auth Transp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
19	44-Gas Light Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20	60-Irrigation Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
21	Total	49.0%	42.1%	52.8%	56.4%	48.1%	55.5%	56.7%	58.4%	58.1%	62.6%	62.3%	59.3%	55.1%	52.5%
22	Total Sales	49.0%	42.1%	52.8%	56.4%	48.1%	55.5%	56.7%	58.4%	58.1%	62.6%	62.3%	59.3%	55.1%	52.5%
23	Total Transportation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Citizens Communication Company - SCGD
Sales and Demand Model
Unbilled Sales - Normalized

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	UNBILLED ACTUAL SALES, Therms														
1	10-Residential	533,313	381,702	311,837	265,309	131,611	81,939	81,489	83,697	88,335	120,587	223,158	421,296		2,724,273
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
3	12-CARES	123,763	87,510	70,442	52,788	26,997	20,989	19,298	20,208	21,885	31,509	54,673	94,761		624,823
4	13-CARES Med Life Support	85	76	54	45	20	16	15	14	15	27	80	86		533
5	20-Sm Vol Commercial	221,659	154,901	126,460	109,799	66,584	53,388	52,331	53,754	59,893	92,554	126,578	162,265		1,280,167
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0		0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
9	T1-Lg Vol Commercial Trans	0	0	0	0	0	0	0	0	0	0	0	0		0
10	30-Sm Vol Industrial	14,885	10,734	7,632	8,402	10,529	5,555	31	23	745	4,845	3,273	13,188		79,843
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0		0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
15	40-Sm Vol Pub Auth	88,400	65,380	47,116	30,227	15,279	9,025	5,863	7,119	7,097	13,623	31,056	53,775		373,962
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0		0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0		0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0		0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0		0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0		0
21	Total	982,106	700,304	563,542	466,570	251,020	170,913	159,026	164,816	177,971	263,144	438,817	745,373	0	5,083,601
22	Total Sales	982,106	700,304	563,542	466,570	251,020	170,913	159,026	164,816	177,971	263,144	438,817	745,373	0	5,083,601
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	CUSTOMERS														
1	10-Residential	4,989	4,972	4,986	5,032	5,065	4,981	5,025	4,992	4,996	5,103	5,177	5,082	5,093	60,399
2	11-Residential A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	12-CARES	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	16,441
4	13-CARES Med Life Support	1	1	1	1	1	1	1	1	1	1	1	1	1	12
5	20-Sm Vol Commercial	586	586	575	538	570	548	549	554	546	551	562	544	575	6,709
6	21-Sm Vol Commercial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	22-Lg Vol Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	23-Lg Vol Commercial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	T1-Lg Vol Commercial Transp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	30-Sm Vol Industrial	3	3	3	3	3	3	1	1	1	3	2	3	3	29
11	31-Sm Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	32-Lg Vol Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	33-Lg Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	T1-Lg Vol Industrial Transp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	40-Sm Vol Pub Auth	68	67	77	64	70	69	73	76	74	82	80	66	67	868
16	41-Sm Vol Pub Auth A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	42-Lg Vol Pub Auth	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	T1-Lg Vol Pub Auth Transp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	44-Gas Light Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	60-Irrigation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total	7,017	6,999	7,012	7,008	7,079	6,972	7,019	6,994	6,988	7,110	7,192	7,066	7,109	84,456
22	Total Sales	6,946	6,929	6,932	6,941	7,006	6,900	6,945	6,917	6,913	7,025	7,110	6,997	7,039	83,561
23	Total Transportation	71	70	80	67	73	72	74	77	75	85	82	69	70	895

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

		WINTER	SUMMER
	CUSTOMERS		
1	10-Residential	35,302	25,096
2	11-Residential A/C	-	-
3	12-CARES	6,851	9,591
4	13-CARES Med Life Support	5	7
5	20-Sm Vol Commercial	3,961	2,748
6	21-Sm Vol Commercial A/C	-	-
7	22-Lg Vol Commercial	-	-
8	23-Lg Vol Commercial A/C	-	-
9	T1-Lg Vol Commercial Transp	-	-
10	30-Sm Vol Industrial	20	9
11	31-Sm Vol Industrial A/C	-	-
12	32-Lg Vol Industrial	-	-
13	33-Lg Vol Industrial A/C	-	-
14	T1-Lg Vol Industrial Transp	-	-
15	40-Sm Vol Pub Auth	492	374
16	41-Sm Vol Pub Auth A/C	-	-
17	42-Lg Vol Pub Auth	-	-
18	T1-Lg Vol Pub Auth Transp	-	-
19	44-Gas Light Service	-	-
20	60-Irrigation Service	-	-
21	Total	49,373	35,083
22	Total Sales	48,861	34,700
23	Total Transportation	512	383

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

	BILLING MONTH	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	SALES, Therms														
1	10-Residential	501,115	573,117	426,960	261,603	212,265	75,428	86,835	80,889	86,849	89,720	122,384	337,851	565,394	2,855,017
2	11-Residential A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	12-CARES	119,284	130,999	97,542	59,196	35,641	21,293	20,060	19,369	21,051	22,286	29,177	80,521	119,284	656,419
4	13-CARES Med Life Support	87	96	71	43	26	16	15	14	16	16	47	82	87	529
5	20-Sm Vol Commercial	192,161	248,594	154,719	120,233	83,306	56,661	51,034	53,250	54,666	61,791	81,644	140,372	198,286	1,298,428
6	21-Sm Vol Commercial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	22-Lg Vol Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	23-Lg Vol Commercial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	T1-Lg Vol Commercial Transp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	30-Sm Vol Industrial	16,640	13,621	13,621	3,253	10,885	11,302	33	30	9	5,417	304	11,026	17,171	86,141
11	31-Sm Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	32-Lg Vol Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	33-Lg Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	T1-Lg Vol Industrial Transp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	40-Sm Vol Pub Auth	77,205	101,312	71,797	34,521	19,621	13,344	5,375	6,112	8,217	6,348	17,106	36,197	79,666	397,156
16	41-Sm Vol Pub Auth A/C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	42-Lg Vol Pub Auth	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	T1-Lg Vol Pub Auth Transp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	44-Gas Light Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	60-Irrigation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total	906,493	1,067,739	764,710	478,848	361,744	178,044	163,353	159,664	170,808	185,577	250,663	606,048	979,887	5,293,691
22	Total Sales	812,648	952,805	679,292	441,076	331,238	153,398	157,944	153,522	162,582	173,813	233,253	558,825	883,051	4,810,394
23	Total Transportation	93,845	114,934	85,418	37,773	30,506	24,647	5,408	6,142	8,226	11,765	17,410	47,223	96,836	483,297

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

	BILLING MONTH SALES, Therms	WINTER	SUMMER
1	10-Residential	2,435,296	419,721
2	11-Residential A/C	-	-
3	12-CARES	457,523	198,896
4	13-CARES Med Life Support	383	146
5	20-Sm Vol Commercial	1,021,028	277,401
6	21-Sm Vol Commercial A/C	-	-
7	22-Lg Vol Commercial	-	-
8	23-Lg Vol Commercial A/C	-	-
9	T1-Lg Vol Commercial Transp	-	-
10	30-Sm Vol Industrial	69,350	16,792
11	31-Sm Vol Industrial A/C	-	-
12	32-Lg Vol Industrial	-	-
13	33-Lg Vol Industrial A/C	-	-
14	T1-Lg Vol Industrial Transp	-	-
15	40-Sm Vol Pub Auth	357,759	39,397
16	41-Sm Vol Pub Auth A/C	-	-
17	42-Lg Vol Pub Auth	-	-
18	T1-Lg Vol Pub Auth Transp	-	-
19	44-Gas Light Service	-	-
20	60-Irrigation Service	-	-
21	Total	4,341,339	952,352
22	Total Sales	3,914,230	896,164
23	Total Transportation	427,109	56,188

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 1
Correlation of sales and DD = 93%

10-Residential

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 16.74	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	4,989	501,115	83,536	417,580	488	488	0	855	(423)	417,157	500,692	100	$ 0.53280	($225)
2	Feb-01	4,972	573,117	83,251	489,866	548	464	84	895	(74,947)	414,919	498,170	115	$ 0.53280	($39,932)
3	Mar-01	4,986	426,960	83,485	343,475	491	401	90	699	(63,260)	280,215	363,700	86	$ 0.57940	($36,653)
4	Apr-01	5,032	261,603	84,256	177,348	220	234	(14)	807	11,206	188,554	272,810	52	$ 0.57940	$6,493
5	May-01	5,065	212,265	84,808	127,457	77	72	6	403	(2,233)	125,224	210,032	42	$ 0.57940	($1,294)
6	Jun-01	4,981	75,428	75,428	0	0	7	(7)	0	0	0	75,428	15	$ 0.68270	$0
7	Jul-01	5,025	86,835	86,835	0	0	0	(0)	0	0	0	86,835	17	$ 0.68270	$0
8	Aug-01	4,992	80,889	80,889	0	0	0	(0)	0	0	0	80,889	16	$ 0.68270	$0
9	Sep-01	4,996	86,849	86,849	0	0	1	(1)	0	0	0	86,849	17	$ 0.68270	$0
10	Oct-01	5,103	89,720	85,445	4,275	11	29	(18)	395	7,102	11,377	96,821	18	$ 0.68270	$4,848
11	Nov-01	5,177	122,384	86,684	35,701	104	219	(115)	342	39,299	75,000	161,683	24	$ 0.68270	$26,830
12	Dec-01	5,082	337,851	85,093	252,758	486	421	65	520	(33,636)	219,122	304,215	66	$ 0.57940	($19,488)
13	Jan-02	5,093	565,394	85,277	480,117	561	532	30	855	(25,268)	454,849	540,126	111	$ 0.53280	($13,463)
14	Total	5,033	2,855,017	1,006,558	1,848,459	2,426	2,336	90		(116,891)	1,731,567	2,738,125	569		($59,421)
15	Winter	5,043	2,435,296	591,113	1,844,183	2,415	2,298	116		(123,993)	1,720,190	2,311,303	485		($64,270)
16	Summer	5,019	419,721	415,446	4,275	11	37	(26)		7,102	11,377	426,823	84		$4,848

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

10-Residential

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	(423)	0	0	$ (0.04633)	$20
2	Feb-01	0	0	0	0	0	0	(74,947)	0	0	$ 0.00254	($191)
3	Mar-01	0	0	0	0	(63,260)	0	0	0	0	$ 0.00096	($60)
4	Apr-01	0	0	0	0	11,206	0	0	0	0	$ 0.01321	$148
5	May-01	0	0	0	0	(2,233)	0	0	0	0	$ 0.01585	($35)
6	Jun-01	0	0	0	0	0	0	0	0	0	$ 0.01317	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ 0.01292	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ 0.01287	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ 0.01290	$0
10	Oct-01	0	0	7,102	0	0	0	0	0	0	$ 0.26684	$1,895
11	Nov-01	0	0	39,299	0	0	0	0	0	0	$ 0.26689	$10,489
12	Dec-01	0	0	0	0	(33,636)	0	0	0	0	$ 0.26703	($8,982)
13	Jan-02	0	0	0	0	0	0	(25,268)	0	0	$ 0.26705	($6,748)
14	Total	0	0	46,401	0	(87,923)	0	(75,370)	0	0		3,283
15	Winter	0	0	39,299	0	(87,923)	0	(75,370)	0	0		1,388
16	Summer	0	0	7,102	0	0	0	0	0	0		1,895

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 2
Correlation of sales and DD = 0%

11-Residential A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	536	536	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	540	540	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	418	418	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	186	186	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	39	39	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	14	14	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	184	184	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	573	573	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	534	534	0	0	0	0	0	0		$0
14	Total	0	0	0	0	2,490	2,490	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,476	2,476	0		0	0	0	0		$0
16	Summer	0	0	0	0	14	14	0		0	0	0	0		

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

11-Residential A/C

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0		0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0										

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 3
Correlation of sales and DD = 95%

12-CARES

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 14.39	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	1,370	119,284	19,715	99,570	491	491	(1)	203	129	99,699	119,413	87	$ 0.57940	$75
2	Feb-01	1,370	130,999	19,715	111,284	547	463	84	203	(17,161)	94,123	113,838	96	$ 0.57940	($9,943)
3	Mar-01	1,370	97,542	19,715	77,827	496	403	93	157	(14,583)	63,244	82,959	71	$ 0.57940	($8,450)
4	Apr-01	1,370	59,196	19,715	39,481	220	236	(16)	179	2,883	42,364	62,079	43	$ 0.57940	$1,670
5	May-01	1,370	35,641	19,715	15,926	74	70	4	216	(909)	15,017	34,732	26	$ 0.68270	($620)
6	Jun-01	1,370	21,293	19,715	1,578	0	7	(7)	108	711	2,289	22,004	16	$ 0.68270	$486
7	Jul-01	1,370	20,060	20,060	0	0	0	(0)	0	0	0	20,060	15	$ 0.68270	$0
8	Aug-01	1,370	19,369	19,369	0	0	0	(0)	0	0	0	19,369	14	$ 0.68270	$0
9	Sep-01	1,370	21,051	21,051	0	0	1	(1)	0	0	0	21,051	15	$ 0.68270	$0
10	Oct-01	1,370	22,286	19,715	2,572	11	27	(16)	228	3,657	6,228	25,943	16	$ 0.68270	$2,496
11	Nov-01	1,370	29,177	19,715	9,463	98	218	(120)	96	11,518	20,980	40,695	21	$ 0.68270	$7,863
12	Dec-01	1,370	80,521	19,715	60,806	468	419	69	125	(8,561)	52,245	71,960	59	$ 0.57940	($4,960)
13	Jan-02	1,370	119,284	19,715	99,570	559	534	25	178	(4,385)	95,185	114,900	87	$ 0.57940	($2,540)
14	Total	1,370	656,419	237,912	418,507	2,425	2,336	90		(22,317)	396,190	634,102	479		($11,384)
15	Winter	1,370	457,523	98,573	358,950	2,120	1,995	126		(28,659)	330,291	428,864	334		($15,415)
16	Summer	1,370	198,896	139,339	59,557	305	341	(36)		6,342	65,899	205,238	145		$4,032

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

12-CARES

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	129	0	0	0	0	$ (0.04633)	($6)
2	Feb-01	0	0	0	0	0	(17,161)	0	0	0	$ 0.00254	($44)
3	Mar-01	0	0	0	0	(14,583)	0	0	0	0	$ 0.00096	($14)
4	Apr-01	0	0	0	0	2,883	0	0	0	0	$ 0.01321	$38
5	May-01	0	0	0	(909)	0	0	0	0	0	$ 0.01585	($14)
6	Jun-01	0	0	711	0	0	0	0	0	0	$ 0.01317	$9
7	Jul-01	0	0	0	0	0	0	0	0	0	$ 0.01292	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ 0.01287	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ 0.01290	$0
10	Oct-01	0	0	3,657	0	0	0	0	0	0	$ 0.26684	$976
11	Nov-01	0	0	11,518	0	0	0	0	0	0	$ 0.26689	$3,074
12	Dec-01	0	0	0	0	(8,561)	0	0	0	0	$ 0.26703	($2,286)
13	Jan-02	0	0	0	0	(4,365)	0	0	0	0	$ 0.26705	($1,171)
14	Total	0	0	15,886	(909)	(20,133)	(17,161)	0	0	0		1,733
15	Winter	0	0	11,518	0	(23,016)	(17,161)	0	0	0		748
16	Summer	0	0	4,368	(909)	2,883	0	0	0	0		985

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 4
Correlation of sales and DD = 96%

13-CARES Med Life Support

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 14.56	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	1	87	15	72	593	544	49	0	(6)	66	81	87	$ 0.57940	($3)
2	Feb-01	1	96	15	81	471	414	57	0	(10)	71	86	96	$ 0.57940	($6)
3	Mar-01	1	71	15	56	465	385	80	0	(10)	47	61	71	$ 0.57940	($6)
4	Apr-01	1	43	15	28	176	215	(39)	0	6	35	49	43	$ 0.57940	$4
5	May-01	1	26	15	11	55	47	7	0	(2)	10	24	26	$ 0.68270	($1)
6	Jun-01	1	16	16	0	0	3	(3)	0	0	0	16	16	$ 0.68270	$0
7	Jul-01	1	15	15	0	0	0	0	0	0	0	15	15	$ 0.68270	$0
8	Aug-01	1	14	14	0	0	0	0	0	0	0	14	14	$ 0.68270	$0
9	Sep-01	1	16	16	0	0	1	(1)	0	0	0	16	16	$ 0.68270	$0
10	Oct-01	1	16	15	2	15	44	(30)	0	3	5	19	16	$ 0.68270	$2
11	Nov-01	1	47	15	33	145	279	(134)	0	30	63	77	47	$ 0.57940	$18
12	Dec-01	1	82	15	68	500	404	96	0	(13)	55	69	82	$ 0.57940	($8)
13	Jan-02	1	87	15	72	549	545	4	0	(0)	72	87	87	$ 0.57940	($0)
14	Total	1	529	178	351	2,418	2,336	83		(0)	351	529	529		($0)
15	Winter	1	383	73	310	2,173	2,025	148		(8)	302	375	383		($5)
16	Summer	1	146	105	41	245	310	(65)		8	49	154	146		$5

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

13-CARES Med Life Support

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj		PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	(6)	0	0	0	0	$	(0.04633)	$0
2	Feb-01	0	0	0	0	0	(10)	0	0	0	$	0.00254	($0)
3	Mar-01	0	0	0	0	(10)	0	0	0	0	$	0.00096	($0)
4	Apr-01	0	0	0	0	6	0	0	0	0	$	0.01321	$0
5	May-01	0	0	0	(2)	0	0	0	0	0	$	0.01585	($0)
6	Jun-01	0	0	0	0	0	0	0	0	0	$	0.01317	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$	0.01292	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$	0.01287	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$	0.01290	$0
10	Oct-01	0	0	3	0	0	0	0	0	0	$	0.26684	$1
11	Nov-01	0	0	0	0	30	0	0	0	0	$	0.26689	$8
12	Dec-01	0	0	0	0	(13)	0	0	0	0	$	0.26703	($3)
13	Jan-02	0	0	0	0	(0)	0	0	0	0	$	0.26705	($0)
14	Total	0	0	3	(2)	8	(10)	0	0	0			6
15	Winter	0	0	0	0	2	(10)	0	0	0			5
16	Summer	0	0	3	(2)	6	0	0	0	0			1

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 6
Correlation of sales and DD = 90%

20-Sm Vol Commercial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 94.55	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	586	192,161	55,404	136,758	486	490	(4)	281	1,040	137,798	193,201	328	$ 0.53280	$554
2	Feb-01	586	248,594	55,404	193,190	545	461	84	354	(29,847)	163,343	218,746	424	$ 0.53280	($15,903)
3	Mar-01	575	154,719	54,364	100,355	499	408	92	201	(18,434)	81,921	136,285	269	$ 0.53280	($9,822)
4	Apr-01	538	120,233	50,865	69,367	220	236	(16)	315	5,089	74,456	125,322	223	$ 0.53280	$2,712
5	May-01	570	83,306	53,891	29,415	81	74	7	363	(2,588)	26,827	80,718	146	$ 0.53280	($1,379)
6	Jun-01	548	56,661	51,811	4,850	0	7	(7)	182	1,282	6,132	57,943	103	$ 0.53280	$683
7	Jul-01	549	51,034	51,034	0	0	0	(0)	0	0	0	51,034	93	$ 0.57940	$0
8	Aug-01	554	53,250	53,250	0	0	0	(0)	0	0	0	53,250	96	$ 0.57940	$0
9	Sep-01	546	54,666	54,666	0	0	1	(1)	0	0	0	54,666	100	$ 0.53280	$0
10	Oct-01	551	61,791	52,095	9,696	11	26	(16)	916	14,458	24,154	76,248	112	$ 0.53280	$7,703
11	Nov-01	562	81,844	53,135	28,510	96	214	(119)	297	35,259	63,769	116,904	145	$ 0.53280	$18,786
12	Dec-01	544	140,372	51,433	88,939	481	418	63	185	(11,726)	77,213	128,646	258	$ 0.53280	($6,247)
13	Jan-02	575	198,286	54,392	143,894	563	534	29	255	(7,482)	136,412	190,803	345	$ 0.53280	($3,987)
14	Total	559	1,298,428	637,349	661,079	2,420	2,336	84		(5,466)	655,613	1,292,962	2,299		($2,912)
15	Winter	566	1,021,028	374,494	646,533	2,409	2,301	108		(21,206)	625,328	999,822	1,794		($11,298)
16	Summer	550	277,401	262,855	14,546	11	35	(24)		15,739	30,285	293,140	505		$8,386

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

20-Sm Vol Commercial

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	1,040	0	$ (0.04590)	($48)
2	Feb-01	0	0	0	0	0	0	0	(29,847)	0	$ 0.00135	($40)
3	Mar-01	0	0	0	0	0	0	0	(18,434)	0	$ 0.00149	($27)
4	Apr-01	0	0	0	0	0	0	5,089	0	0	$ 0.01320	$67
5	May-01	0	0	0	0	0	0	(2,588)	0	0	$ 0.01324	($34)
6	Jun-01	0	0	0	0	0	0	1,282	0	0	$ 0.01317	$17
7	Jul-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
10	Oct-01	0	0	0	0	0	0	14,458	0	0	$ 0.26707	$3,861
11	Nov-01	0	0	0	0	0	0	35,259	0	0	$ 0.26708	$9,417
12	Dec-01	0	0	0	0	0	0	0	(11,726)	0	$ 0.26709	($3,132)
13	Jan-02	0	0	0	0	0	0	0	(7,482)	0	$ 0.26709	($1,998)
14	Total	0	0	0	0	0	0	53,501	(58,967)	0		10,081
15	Winter	0	0	0	0	0	0	37,761	(58,967)	0		6,202
16	Summer	0	0	0	0	0	0	15,739	0	0		3,878

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 6
Correlation of sales and DD = 0%

21-Sm Vol Commercial A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	480	480	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	540	540	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	480	480	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	230	230	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	112	112	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	1	1	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	8	8	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	105	105	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	452	452	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	564	564	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	2,408	2,408	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,398	2,398	0		0	0	0	0		$0
16	Summer	0	0	0	0	10	10	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

21-Sm Vol Commercial A/C

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 7
Correlation of sales and DD = 0%

22-Lg Vol Commercial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	463	463	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	545	545	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	555	555	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	235	235	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	101	101	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	9	9	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	43	43	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	438	438	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	578	578	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	2,387	2,387	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,378	2,378	0		0	0	0	0		$0
16	Summer	0	0	0	0	9	9	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

22-Lg Vol Commercial

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0	#DIV/0!	0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGI
Sales and Demand Mode
Normalization Calculations

Class Number = 8
Correlation of sales and DD = 0%

23-Lg Vol Commercial A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	0	0	0		0	0	0	0		$0
15	Winter	0	0	0	0	0	0	0		0	0	0	0		$0
16	Summer	0	0	0	0	0	0	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Mode
Normalization Calculations

Class Number =
Correlation of sales and DD =

23-Lg Vol Commercial A/C

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 9
Correlation of sales and DD = 0%

T1-Lg Vol Commercial Transp

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	592	592	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	458	458	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	346	346	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	177	177	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	22	22	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	15	15	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	257	257	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	600	600	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	523	523	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	2,466	2,466	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,452	2,452	0		0	0	0	0		$0
16	Summer	0	0	0	0	15	15	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

T1-Lg Vol Commercial Transp

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 10
Correlation of sales and DD = 62%

30-Sm Vol Industrial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 19.75	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	3	16,640	59	16,581	534	518	17	31	(515)	16,066	16,125	5,547	$ 0.50940	($262)
2	Feb-01	3	13,621	59	13,562	510	436	75	27	(1,980)	11,582	11,641	4,540	$ 0.50940	($1,009)
3	Mar-01	3	13,621	59	13,562	493	400	94	27	(2,571)	10,991	11,050	4,540	$ 0.50940	($1,310)
4	Apr-01	3	3,253	59	3,193	199	226	(27)	16	436	3,629	3,688	1,084	$ 0.50940	$222
5	May-01	3	10,885	59	10,826	64	60	4	8	(34)	10,791	10,851	3,628	$ 0.50940	($18)
6	Jun-01	3	11,302	11,302	0	0	5	(5)	0	0	0	11,302	3,767	$ 0.50940	$0
7	Jul-01	1	33	33	0	0	0	(0)	0	0	0	33	33	$ 0.57940	$0
8	Aug-01	1	30	30	0	0	0	(0)	0	0	0	30	30	$ 0.57940	$0
9	Sep-01	1	9	9	0	0	1	(1)	0	0	0	9	9	$ 0.68270	$0
10	Oct-01	3	5,417	59	5,357	13	33	(20)	1	23	5,381	5,440	1,806	$ 0.50940	$12
11	Nov-01	2	304	39	264	113	243	(131)	2	306	571	610	152	$ 0.53280	$163
12	Dec-01	3	11,026	59	10,968	500	415	86	22	(1,879)	9,088	9,147	3,675	$ 0.50940	($957)
13	Jan-02	3	17,171	58	17,112	550	538	13	31	(389)	16,723	16,781	5,830	$ 0.50940	($198)
14	Total	2	86,141	11,829	74,312	2,427	2,336	91		(6,214)	68,098	79,927	28,813		($3,158)
15	Winter	3	69,350	395	68,955	2,413	2,296	117		(6,238)	62,717	63,112	23,167		($3,170)
16	Summer	2	16,792	11,434	5,357	13	39	(26)		23	5,381	16,815	5,645		$12

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

30-Sm Vol Industrial

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	(515)	$ (0.04590)	$24
2	Feb-01	0	0	0	0	0	0	0	0	(1,980)	$ 0.00135	($3)
3	Mar-01	0	0	0	0	0	0	0	0	(2,571)	$ 0.00149	($4)
4	Apr-01	0	0	0	0	0	0	0	0	436	$ 0.01320	$6
5	May-01	0	0	0	0	0	0	0	0	(34)	$ 0.01324	($0)
6	Jun-01	0	0	0	0	0	0	0	0	0	$ 0.01317	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
10	Oct-01	0	0	0	0	0	0	0	0	23	$ 0.26707	$6
11	Nov-01	0	0	0	0	0	0	306	0	0	$ 0.26708	$82
12	Dec-01	0	0	0	0	0	0	0	0	(1,879)	$ 0.26709	($502)
13	Jan-02	0	0	0	0	0	0	0	0	(389)	$ 0.26709	($104)
14	Total	0	0	0	0	0	0	306	0	(6,521)		(391)
15	Winter	0	0	0	0	0	0	306	0	(6,544)		(398)
16	Summer	0	0	0	0	0	0	0	0	23		6

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 11
Correlation of sales and DD = 0%

31-Sm Vol Industrial A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	0	0	0		$0
14	Total	0	0	0	0	0	0	0		0	0	0	0		$0
15	Winter	0	0	0	0	0	0	0		0	0	0	0		$0
16	Summer	0	0	0	0	0	0	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

31-Sm Vol Industrial A/C

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 12
Correlation of sales and DD = 0%

32-Lg Vol Industrial

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	483	483	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	555	555	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	501	501	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	232	232	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	70	70	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	11	11	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	91	91	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	471	471	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	571	571	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	2,415	2,415	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,404	2,404	0		0	0	0	0		$0
16	Summer	0	0	0	0	11	11	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

32-Lg Vol Industrial

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0		0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0										

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 13
Correlation of sales and DD = 0%

33-Lg Vol Industrial A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	0	0	0		0	0	0	0		$0
15	Winter	0	0	0	0	0	0	0		0	0	0	0		$0
16	Summer	0	0	0	0	0	0	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

33-Lg Vol Industrial A/C

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 14
Correlation of sales and DD = 0%

T1-Lg Vol Industrial Transp

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	592	592	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	458	458	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	346	346	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	177	177	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	22	22	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	15	15	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	257	257	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	600	600	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	523	523	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	2,466	2,466	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,452	2,452	0		0	0	0	0		$0
16	Summer	0	0	0	0	15	15	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

T1-Lg Vol Industrial Transp

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 15
Correlation of sales and DD = 87%

40-Sm Vol Pub Auth

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 98.82	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	68	77,205	6,720	70,485	490	489	1	144	(132)	70,353	77,073	1,135	$ 0.50940	($67)
2	Feb-01	67	101,312	6,621	94,691	541	460	81	175	(14,230)	80,461	87,083	1,512	$ 0.50940	($7,249)
3	Mar-01	77	71,797	7,609	64,188	494	406	88	130	(11,482)	52,706	60,316	932	$ 0.50940	($5,849)
4	Apr-01	64	34,521	6,325	28,196	219	235	(17)	129	2,145	30,341	36,666	539	$ 0.50940	$1,093
5	May-01	70	19,621	6,918	12,703	84	75	9	152	(1,405)	11,298	18,216	280	$ 0.53280	($749)
6	Jun-01	69	13,344	6,819	6,525	1	7	(7)	76	526	7,051	13,870	193	$ 0.53280	$280
7	Jul-01	73	5,375	5,375	0	0	0	(0)	0	0	0	5,375	74	$ 0.57940	$0
8	Aug-01	76	6,112	6,112	0	0	0	(0)	0	0	0	6,112	80	$ 0.57940	$0
9	Sep-01	74	8,217	8,217	0	0	1	(1)	0	0	0	8,217	111	$ 0.53280	$0
10	Oct-01	82	6,348	6,348	0	10	27	(17)	0	0	0	6,348	77	$ 0.57940	$0
11	Nov-01	80	17,106	7,906	9,200	101	217	(115)	91	10,457	19,657	27,563	214	$ 0.53280	$5,571
12	Dec-01	66	36,197	6,522	29,675	481	418	63	62	(3,878)	25,797	32,319	548	$ 0.50940	($1,976)
13	Jan-02	67	79,666	6,597	73,068	562	531	30	130	(3,958)	69,110	75,707	1,193	$ 0.50940	($2,016)
14	Total	72	397,156	81,493	315,663	2,421	2,336	85		(17,998)	297,665	379,157	5,698		($8,944)
15	Winter	70	357,759	48,621	309,138	2,410	2,300	111		(18,524)	290,614	339,235	5,162		($9,224)
16	Summer	75	39,397	32,871	6,525	11	36	(25)		526	7,051	39,923	536		$280

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

40-Sm Vol Pub Auth

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	(132)	$ (0.04590)	$6
2	Feb-01	0	0	0	0	0	0	0	0	(14,230)	$ 0.00135	($19)
3	Mar-01	0	0	0	0	0	0	0	0	(11,482)	$ 0.00149	($17)
4	Apr-01	0	0	0	0	0	0	0	0	2,145	$ 0.01320	$28
5	May-01	0	0	0	0	0	0	0	(1,405)	0	$ 0.01324	($19)
6	Jun-01	0	0	0	0	0	0	526	0	0	$ 0.01317	$7
7	Jul-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ 0.01314	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ 0.26707	$0
11	Nov-01	0	0	0	0	0	0	10,457	0	0	$ 0.26708	$2,793
12	Dec-01	0	0	0	0	0	0	0	0	(3,878)	$ 0.26709	($1,036)
13	Jan-02	0	0	0	0	0	0	0	0	(3,958)	$ 0.26709	($1,057)
14	Total	0	0	0	0	0	0	10,983	(1,405)	(27,576)		1,743
15	Winter	0	0	0	0	0	0	10,457	(1,405)	(27,576)		1,736
16	Summer	0	0	0	0	0	0	526	0	0		7

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 16
Correlation of sales and DD = 0%

41-Sm Vol Pub Auth A/C

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	0	0	0		0	0	0	0		$0
15	Winter	0	0	0	0	0	0	0		0	0	0	0		$0
16	Summer	0	0	0	0	0	0	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

41-Sm Vol Pub Auth A/C

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 17
Correlation of sales and DD = 0%

42-Lg Vol Pub Auth

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	445	445	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	549	549	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	559	559	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	238	238	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	119	119	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	6	6	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	40	40	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	412	412	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	600	600	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	2,369	2,369	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,363	2,363	0		0	0	0	0		$0
16	Summer	0	0	0	0	6	6	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

42-Lg Vol Pub Auth

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0		0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0										

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 18
Correlation of sales and DD = 0%

T1-Lg Vol Pub Auth Transp

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	592	592	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	458	458	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	346	346	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	177	177	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	22	22	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	15	15	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	257	257	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	600	600	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	523	523	0	0	0	0	0	0		$0
14	Total	0	0	0	0	2,466	2,466	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,452	2,452	0		0	0	0	0		$0
16	Summer	0	0	0	0	15	15	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

T1-Lg Vol Pub Auth Transp

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 19
Correlation of sales and DD = 0%

44-Gas Light Service

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	592	592	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	458	458	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	346	346	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	177	177	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	22	22	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	15	15	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	257	257	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	600	600	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	523	523	0	0	0	0	0	0		$0
14	Total	0	0	0	0	2,466	2,466	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,452	2,452	0		0	0	0	0		$0
16	Summer	0	0	0	0	15	15	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

44-Gas Light Service

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = 20
Correlation of sales and DD = 0%

60-Irrigation Service

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 0.00	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	0	0	0	0	526	526	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	542	542	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	442	442	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	191	191	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	41	41	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	14	14	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	159	159	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	568	568	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	523	523	0	0	0	0	0	0	$ -	$0
14	Total	0	0	0	0	2,464	2,464	0		0	0	0	0		$0
15	Winter	0	0	0	0	2,470	2,470	0		0	0	0	0		$0
16	Summer	0	0	0	0	14	14	0		0	0	0	0		$0

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =
Correlation of sales and DD =

60-Irrigation Service

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	0	0	0	0	0	$ -	$0
2	Feb-01	0	0	0	0	0	0	0	0	0	$ -	$0
3	Mar-01	0	0	0	0	0	0	0	0	0	$ -	$0
4	Apr-01	0	0	0	0	0	0	0	0	0	$ -	$0
5	May-01	0	0	0	0	0	0	0	0	0	$ -	$0
6	Jun-01	0	0	0	0	0	0	0	0	0	$ -	$0
7	Jul-01	0	0	0	0	0	0	0	0	0	$ -	$0
8	Aug-01	0	0	0	0	0	0	0	0	0	$ -	$0
9	Sep-01	0	0	0	0	0	0	0	0	0	$ -	$0
10	Oct-01	0	0	0	0	0	0	0	0	0	$ -	$0
11	Nov-01	0	0	0	0	0	0	0	0	0	$ -	$0
12	Dec-01	0	0	0	0	0	0	0	0	0	$ -	$0
13	Jan-02	0	0	0	0	0	0	0	0	0	$ -	$0
14	Total	0								0		0
15	Winter	0								0		0
16	Summer	0								0		0

Citizens Communication Company - SCGD
Sales and Demand Model
Normalization Calculations

Class Number = ALL

Sum of All Classes

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 23.05	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	Jan-01	7,017	906,493	165,448	741,045					93	741,138	906,585	7,285		70
2	Feb-01	6,999	1,067,739	165,064	902,674					(138,175)	764,499	929,563	6,783		(74,041)
3	Mar-01	7,012	764,710	165,247	599,463					(110,340)	489,123	654,370	5,970		(62,088)
4	Apr-01	7,008	478,848	161,234	317,614					21,766	339,380	500,614	1,985		12,193
5	May-01	7,079	361,744	165,405	196,339					(7,170)	189,168	354,573	4,149		(4,060)
6	Jun-01	6,972	178,044	165,091	12,953					2,519	15,472	180,563	4,111		1,449
7	Jul-01	7,019	163,353	163,353	0					0	0	163,353	246		0
8	Aug-01	6,994	159,664	159,664	0					0	0	159,664	251		0
9	Sep-01	6,988	170,808	170,808	0					0	0	170,808	269		0
10	Oct-01	7,110	185,577	163,675	21,902					25,242	47,144	210,820	2,045		15,062
11	Nov-01	7,192	250,663	167,493	83,170					96,869	180,040	347,532	603		59,231
12	Dec-01	7,066	606,048	162,836	443,212					(59,692)	383,519	546,356	4,689		(33,638)
13	Jan-02	7,109	979,887	166,053	813,833					(41,482)	772,351	938,404	7,653		(22,204)
14	Total	7,038	5,293,691	1,975,319	3,318,371					(168,888)	3,149,483	5,124,802	38,387		(85,820)
15	Winter	7,053	4,341,339	1,113,269	3,228,069					(198,629)	3,029,441	4,142,710	31,325		(103,383)
16	Summer	7,017	952,352	862,050	90,302					29,740	120,042	982,092	7,061		17,563

Citizens Communication Comp
Sales and Demand Model
Normalization Calculations

Class Number =

Sum of All Classes

Line No.	Month	First 4.53 Therm Adj	Next 4.53 Therm Adj	Next 15.94 Therm Adj	Next 2.17 Therm Adj	Next 63.38 Therm Adj	Next 9.45 Therm Adj	Next 150 Therm Adj	Next 202.72 Therm Adj	Tailblock Therm Adj	PGA Gas Rate, $/th	PGA Revenue Adjustment
1	Jan-01	0	0	0	0	123	0	(423)	1,040	(648)		(4)
2	Feb-01	0	0	0	0	0	(17,171)	(74,947)	(29,847)	(16,210)		(297)
3	Mar-01	0	0	0	0	(77,853)	0	0	(18,434)	(14,053)		(123)
4	Apr-01	0	0	0	0	14,096	0	5,089	0	2,581		287
5	May-01	0	0	0	(910)	(2,233)	0	(2,588)	(1,405)	(34)		(103)
6	Jun-01	0	0	711	0	0	0	1,808	0	0		33
7	Jul-01	0	0	0	0	0	0	0	0	0		0
8	Aug-01	0	0	0	0	0	0	0	0	0		0
9	Sep-01	0	0	0	0	0	0	0	0	0		0
10	Oct-01	0	0	10,761	0	0	0	14,458	0	23		6,739
11	Nov-01	0	0	50,817	0	30	0	46,023	0	0		25,862
12	Dec-01	0	0	0	0	(42,210)	0	0	(11,726)	(5,757)		(15,941)
13	Jan-02	0	0	0	0	(4,385)	0	(25,268)	(7,482)	(4,347)		(11,078)
14	Total	0	0	62,289	(910)	(108,047)	(17,171)	(10,580)	(60,372)	(34,097)		16,455
15	Winter	0	0	50,817	0	(110,937)	(17,171)	(26,845)	(60,372)	(34,120)		9,682
16	Summer	0	0	11,473	(910)	2,889	0	16,265	0	23		6,772

Citizens Communication Company - SCGD
Sales and Demand Model
Per Books Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
Sales Volumes, Therms														
1 10-Residential	501,115	573,117	426,960	261,603	212,265	75,428	86,835	80,889	86,849	89,720	122,384	337,851	565,394	2,855,017
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	119,284	130,999	97,542	59,196	35,641	21,293	20,060	19,369	21,051	22,286	29,177	80,521	119,284	656,419
4 13-CARES Med Life Support	87	96	71	43	26	16	15	14	16	16	47	82	87	529
5 20-Sm Vol Commercial	192,161	248,594	154,719	120,233	83,306	56,661	51,034	53,250	54,666	61,791	81,644	140,372	198,286	1,298,428
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	16,640	13,621	13,621	3,253	10,885	11,302	33	30	9	5,417	304	11,026	17,171	86,141
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	77,205	101,312	71,797	34,521	19,621	13,344	5,375	6,112	8,217	6,348	17,106	36,197	79,666	397,156
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	906,493	1,067,739	764,710	478,848	361,744	178,044	163,353	159,664	170,808	185,577	250,663	606,048	979,887	5,293,691
22 Total Sales	906,493	1,067,739	764,710	478,848	361,744	178,044	163,353	159,664	170,808	185,577	250,663	606,048	979,887	5,293,691
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Per Books Information

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
	Present Base Revenue (Excludes PGA Revenue)														
1	10-Residential	349,656	360,394	280,308	184,984	161,171	89,193	79,590	78,159	81,611	80,806	98,471	230,430	391,895	2,074,771
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	78,311	84,796	66,248	44,323	29,590	21,207	20,445	19,950	21,050	21,855	26,275	56,708	40,929	490,758
4	13-CARES Med Life Support	59	64	50	33	23	16	16	15	16	16	36	56	32	399
5	20-Sm Vol Commercial	105,144	135,152	85,510	67,424	47,672	32,878	29,616	30,666	31,409	35,099	45,893	77,607	100,968	724,070
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	8,396	6,885	6,885	1,691	5,498	5,705	26	25	11	2,764	183	5,587	7,610	43,656
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	39,887	52,273	37,241	18,531	10,811	7,388	3,299	3,680	4,757	3,813	9,389	19,253	36,800	210,323
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	581,453	639,563	476,240	316,987	254,765	156,387	132,991	132,495	138,854	144,354	180,246	389,641	578,234	3,543,977
22	Total Sales	581,453	639,563	476,240	316,987	254,765	156,387	132,991	132,495	138,854	144,354	180,246	389,641	578,234	3,543,977
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Per Books Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
PGA Revenue														
1 10-Residential	(23,215)	1,458	408	3,455	3,365	993	1,122	1,041	1,120	23,941	32,664	90,215	150,990	136,568
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	(5,526)	333	93	782	565	280	259	249	272	5,947	7,787	21,501	31,855	32,543
4 13-CARES Med Life Support	(4)	0	0	1	0	0	0	0	0	4	13	22	23	37
5 20-Sm Vol Commercial	(8,820)	337	231	1,587	1,103	746	670	700	718	16,503	21,805	37,491	52,960	73,072
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	(764)	18	20	43	144	149	0	0	0	1,447	81	2,945	4,586	4,084
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	(3,543)	137	107	456	260	176	71	80	108	1,695	4,569	9,668	21,278	13,783
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	(41,872)	2,284	859	6,323	5,438	2,345	2,123	2,071	2,219	49,537	66,919	161,842	261,692	260,087
22 Total Sales	(41,872)	2,284	859	6,323	5,438	2,345	2,123	2,071	2,219	49,537	66,919	161,842	261,692	260,087
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
BILLING MONTH NORMALIZED SALES, Therms														
1 10-Residential	500,692	498,170	363,700	272,810	210,032	75,428	86,835	80,889	86,849	96,821	161,683	304,215	540,126	2,738,125
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	119,413	113,838	82,959	62,079	34,732	22,004	20,060	19,369	21,051	25,943	40,695	71,960	114,900	634,102
4 13-CARES Med Life Support	81	86	61	49	24	16	15	14	16	19	77	69	87	529
5 20-Sm Vol Commercial	193,201	218,746	136,285	125,322	80,718	57,943	51,034	53,250	54,666	76,248	116,904	128,646	190,803	1,292,962
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	16,125	11,641	11,050	3,688	10,851	11,302	33	30	9	5,440	610	9,147	16,781	79,927
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	77,073	87,083	60,316	36,666	18,216	13,870	5,375	6,112	8,217	6,348	27,563	32,319	75,707	379,157
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	906,585	929,563	654,370	500,614	354,573	180,563	163,353	159,664	170,808	210,820	347,532	546,356	938,404	5,124,802
22 Total Sales	906,585	929,563	654,370	500,614	354,573	180,563	163,353	159,664	170,808	210,820	347,532	546,356	938,404	5,124,802
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
BILLING CYCLE WEATHER ADJUSTMENT, Therms														
1 10-Residential	(423)	(74,947)	(63,260)	11,206	(2,233)	0	0	0	0	7,102	39,299	(33,636)	(25,268)	(116,891)
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	129	(17,161)	(14,583)	2,883	(909)	711	0	0	0	3,657	11,518	(8,561)	(4,385)	(22,317)
4 13-CARES Med Life Support	(6)	(10)	(10)	6	(2)	0	0	0	0	3	30	(13)	(0)	(0)
5 20-Sm Vol Commercial	1,040	(29,847)	(18,434)	5,089	(2,588)	1,282	0	0	0	14,458	35,259	(11,726)	(7,482)	(5,466)
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	(515)	(1,980)	(2,571)	436	(34)	0	0	0	0	23	306	(1,879)	(389)	(6,214)
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	(132)	(14,230)	(11,482)	2,145	(1,405)	526	0	0	0	0	10,457	(3,878)	(3,958)	(17,998)
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	93	(138,175)	(110,340)	21,766	(7,170)	2,519	0	0	0	25,242	96,869	(59,692)	(41,482)	(168,888)
22 Total Sales	93	(138,175)	(110,340)	21,766	(7,170)	2,519	0	0	0	25,242	96,869	(59,692)	(41,482)	(168,888)
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Weather Normalized Information

	Applicable Base Rate	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
1	10-Residential	$ 0.5328	$ 0.5328	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.5794	$ 0.5328
2	11-Residential A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	12-CARES	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.5794	$ 0.5794
4	13-CARES Med Life Support	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.5794	$ 0.5794	$ 0.5794
5	20-Sm Vol Commercial	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5794	$ 0.5794	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328
6	21-Sm Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	22-Lg Vol Commercial	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	23-Lg Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	T1-Lg Vol Commercial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	30-Sm Vol Industrial	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5794	$ 0.5794	$ 0.6827	$ 0.5094	$ 0.5328	$ 0.5094	$ 0.5094
11	31-Sm Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	32-Lg Vol Industrial	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	33-Lg Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	T1-Lg Vol Industrial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	40-Sm Vol Pub Auth	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5328	$ 0.5328	$ 0.5794	$ 0.5794	$ 0.5328	$ 0.5794	$ 0.5328	$ 0.5094	$ 0.5094
16	41-Sm Vol Pub Auth A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	42-Lg Vol Pub Auth	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	T1-Lg Vol Pub Auth Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	44-Gas Light Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	60-Irrigation Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Citizens Communication Company - SCGD
Sales and Demand Model
Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
NORMALIZING BASE REVENUE ADJUSTMENT, $'S														
1 10-Residential	(225)	(39,932)	(36,653)	6,493	(1,294)	0	0	0	0	4,848	26,830	(19,488)	(13,463)	(59,421)
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	75	(9,943)	(8,450)	1,670	(620)	486	0	0	0	2,496	7,863	(4,960)	(2,540)	(11,384)
4 13-CARES Med Life Support	(3)	(6)	(6)	4	(1)	0	0	0	0	2	18	(8)	(0)	(0)
5 20-Sm Vol Commercial	554	(15,903)	(9,822)	2,712	(1,379)	683	0	0	0	7,703	18,786	(6,247)	(3,987)	(2,912)
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	(262)	(1,009)	(1,310)	222	(18)	0	0	0	0	12	163	(957)	(198)	(3,158)
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	(67)	(7,249)	(5,849)	1,093	(749)	280	0	0	0	0	5,571	(1,976)	(2,016)	(8,944)
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	70	(74,041)	(62,088)	12,193	(4,060)	1,449	0	0	0	15,062	59,231	(33,636)	(22,204)	(85,820)
22 Total Sales	70	(74,041)	(62,088)	12,193	(4,060)	1,449	0	0	0	15,062	59,231	(33,636)	(22,204)	(85,820)
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
Normalized Base Revenue (Excludes PGA Revenues)														
1 10-Residential	349,430	320,462	243,655	191,477	159,877	89,193	79,590	78,159	81,611	85,655	125,300	210,942	378,433	2,015,350
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	78,385	74,853	57,798	45,994	28,970	21,693	20,445	19,950	21,050	24,352	34,138	51,747	38,389	479,374
4 13-CARES Med Life Support	56	58	44	37	22	16	16	15	16	18	53	49	31	399
5 20-Sm Vol Commercial	105,698	119,249	75,688	70,136	46,293	33,561	29,616	30,666	31,409	42,802	64,680	71,360	96,981	721,157
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	8,134	5,876	5,575	1,913	5,481	5,705	26	25	11	2,776	346	4,630	7,412	40,498
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	39,820	45,024	31,392	19,624	10,063	7,668	3,299	3,680	4,757	3,813	14,960	17,278	34,783	201,378
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	581,523	565,523	414,152	329,180	250,705	157,836	132,991	132,495	138,854	159,416	239,477	356,004	556,029	3,458,156
22 Total Sales	581,523	565,523	414,152	329,180	250,705	157,836	132,991	132,495	138,854	159,416	239,477	356,004	556,029	3,458,156
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
Applicable PGA Rate													
1 10-Residential	$ (0.0463)	$ 0.0025	$ 0.0010	$ 0.0132	$ 0.0159	$ 0.0132	$ 0.0129	$ 0.0129	$ 0.0129	$ 0.2668	$ 0.2669	$ 0.2670	$ 0.2671
2 11-Residential A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3 12-CARES	$ (0.0463)	$ 0.0025	$ 0.0010	$ 0.0132	$ 0.0159	$ 0.0132	$ 0.0129	$ 0.0129	$ 0.0129	$ 0.2668	$ 0.2669	$ 0.2670	$ 0.2671
4 13-CARES Med Life Support	$ (0.0463)	$ 0.0025	$ 0.0010	$ 0.0132	$ 0.0159	$ 0.0132	$ 0.0129	$ 0.0129	$ 0.0129	$ 0.2668	$ 0.2669	$ 0.2670	$ 0.2671
5 20-Sm Vol Commercial	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671	$ 0.2671
6 21-Sm Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7 22-Lg Vol Commercial	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8 23-Lg Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9 T1-Lg Vol Commercial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10 30-Sm Vol Industrial	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671	$ 0.2671
11 31-Sm Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 32-Lg Vol Industrial	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13 33-Lg Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14 T1-Lg Vol Industrial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15 40-Sm Vol Pub Auth	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671	$ 0.2671
16 41-Sm Vol Pub Auth A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17 42-Lg Vol Pub Auth	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18 T1-Lg Vol Pub Auth Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19 44-Gas Light Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20 60-Irrigation Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Citizens Communication Company - SCGD
Sales and Demand Model
Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
NORMALIZING PGA REVENUE ADJUSTMENT, $'S														
1 10-Residential	20	(191)	(60)	148	(35)	0	0	0	0	1,895	10,489	(8,982)	(6,748)	3,283
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	(6)	(44)	(14)	38	(14)	9	0	0	0	976	3,074	(2,286)	(1,171)	1,733
4 13-CARES Med Life Support	0	(0)	(0)	0	(0)	0	0	0	0	1	8	(3)	(0)	6
5 20-Sm Vol Commercial	(48)	(40)	(27)	67	(34)	17	0	0	0	3,861	9,417	(3,132)	(1,998)	10,081
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	24	(3)	(4)	6	(0)	0	0	0	0	6	82	(502)	(104)	(391)
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	6	(19)	(17)	28	(19)	7	0	0	0	0	2,793	(1,036)	(1,057)	1,743
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	(4)	(297)	(123)	287	(103)	33	0	0	0	6,739	25,862	(15,941)	(11,078)	16,455
22 Total Sales	(4)	(297)	(123)	287	(103)	33	0	0	0	6,739	25,862	(15,941)	(11,078)	16,455
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
Weather Normalized PGA Revenue														
1 10-Residential	(23,195)	1,267	348	3,603	3,330	993	1,122	1,041	1,120	25,836	43,152	81,234	144,242	139,852
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	(5,532)	290	79	820	551	290	259	249	272	6,923	10,861	19,215	30,684	34,276
4 13-CARES Med Life Support	(4)	0	0	1	0	0	0	0	0	5	21	18	23	43
5 20-Sm Vol Commercial	(8,867)	296	203	1,654	1,069	763	670	700	718	20,364	31,222	34,359	50,962	83,152
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	(740)	16	16	49	144	149	0	0	0	1,453	163	2,443	4,482	3,693
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	(3,537)	118	90	484	241	183	71	80	108	1,695	7,361	8,632	20,221	15,526
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	(41,876)	1,987	736	6,610	5,335	2,378	2,123	2,071	2,219	56,276	92,781	145,902	250,614	276,542
22 Total Sales	(41,876)	1,987	736	6,610	5,335	2,378	2,123	2,071	2,219	56,276	92,781	145,902	250,614	276,542
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Calendar Month Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	TOTAL
BILLING MONTH NORMALIZED SALES, Therms														
1 10-Residential	500,692	498,170	363,700	272,810	210,032	75,428	86,835	80,889	86,849	96,821	161,683	304,215	540,126	2,738,125
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	119,413	113,838	82,959	62,079	34,732	22,004	20,060	19,369	21,051	25,943	40,695	71,960	114,900	634,102
4 13-CARES Med Life Support	81	86	61	49	24	16	15	14	16	19	77	69	87	529
5 20-Sm Vol Commercial	193,201	218,746	136,285	125,322	80,718	57,943	51,034	53,250	54,666	76,248	116,904	128,646	190,803	1,292,962
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	16,125	11,641	11,050	3,688	10,851	11,302	33	30	9	5,440	610	9,147	16,781	79,927
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	77,073	87,083	60,316	36,666	18,216	13,870	5,375	6,112	8,217	6,348	27,563	32,319	75,707	379,157
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	906,585	929,563	654,370	500,614	354,573	180,563	163,353	159,664	170,808	210,820	347,532	546,356	938,404	5,124,802
22 Total Sales	906,585	929,563	654,370	500,614	354,573	180,563	163,353	159,664	170,808	210,820	347,532	546,356	938,404	5,124,802
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02
PERCENTAGE OF BILLING SALES IN CALENDAR MONTH													
1 10-Residential	49.40%	42.59%	53.39%	56.87%	47.56%	57.94%	55.96%	59.34%	58.89%	61.59%	62.30%	59.76%	55.66%
2 11-Residential A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3 12-CARES	48.76%	42.43%	52.74%	57.01%	49.90%	56.08%	56.88%	59.28%	58.55%	63.15%	62.83%	59.56%	54.83%
4 13-CARES Med Life Support	68.39%	65.44%	66.78%	74.15%	65.84%	76.07%	74.20%	74.19%	74.74%	83.00%	85.94%	81.03%	65.00%
5 20-Sm Vol Commercial	47.68%	40.78%	51.80%	55.42%	50.01%	54.76%	57.56%	56.89%	57.08%	62.37%	61.51%	57.50%	53.73%
6 21-Sm Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7 22-Lg Vol Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8 23-Lg Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9 T1-Lg Vol Commercial Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10 30-Sm Vol Industrial	57.01%	51.10%	56.69%	62.91%	43.95%	49.04%	63.33%	66.56%	66.30%	86.41%	76.46%	69.32%	59.19%
11 31-Sm Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12 32-Lg Vol Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13 33-Lg Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 T1-Lg Vol Industrial Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 40-Sm Vol Pub Auth	48.09%	41.05%	50.87%	55.18%	45.13%	49.12%	58.83%	55.83%	54.89%	59.25%	64.22%	58.68%	54.02%
16 41-Sm Vol Pub Auth A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17 42-Lg Vol Pub Auth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18 T1-Lg Vol Pub Auth Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19 44-Gas Light Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20 60-Irrigation Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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CALENDAR MONTH SALES, Therms	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
1 10-Residential	533,313	381,702	311,837	265,309	131,611	81,939	81,489	83,697	88,335	120,587	223,158	421,296	2,724,273	2,268,226
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	123,763	87,510	70,442	52,788	26,997	20,989	19,298	20,208	21,865	31,509	54,673	94,761	624,823	431,150
4 13-CARES Med Life Support	85	76	54	45	20	16	15	14	15	27	80	86	533	381
5 20-Sm Vol Commercial	221,659	154,901	126,460	109,799	66,584	53,388	52,331	53,754	59,893	92,554	126,578	162,265	1,280,167	968,248
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	14,885	10,734	7,632	8,402	10,529	5,555	31	23	745	4,845	3,273	13,188	79,843	68,644
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	88,400	65,380	47,116	30,227	15,279	9,025	5,863	7,119	7,097	13,623	31,056	53,775	373,962	331,234
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	982,106	700,304	563,542	466,570	251,020	170,913	159,026	164,816	177,971	263,144	438,817	745,373	5,083,601	4,067,882
22 Total Sales	982,106	700,304	563,542	466,570	251,020	170,913	159,026	164,816	177,971	263,144	438,817	745,373	5,083,601	4,067,882
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
CALENDAR MONTH ADJUSTMENT, Therms														
1 10-Residential	32,621	(116,468)	(51,863)	(7,501)	(78,421)	6,511	(5,347)	2,808	1,486	23,766	61,475	117,081	(13,852)	(43,077)
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	4,350	(26,328)	(12,516)	(9,291)	(7,735)	(1,015)	(762)	839	833	5,566	13,978	22,802	(9,279)	2,286
4 13-CARES Med Life Support	4	(9)	(8)	(4)	(5)	0	(0)	0	(1)	8	2	17	5	7
5 20-Sm Vol Commercial	28,458	(63,845)	(9,824)	(15,522)	(14,134)	(4,555)	1,297	504	5,228	16,305	9,674	33,620	(12,795)	(31,574)
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	(1,240)	(907)	(3,418)	4,713	(322)	(5,747)	(2)	(7)	736	(595)	2,663	4,042	(84)	5,532
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	11,327	(21,703)	(13,199)	(6,439)	(2,937)	(4,845)	487	1,007	(1,120)	7,275	3,493	21,456	(5,196)	(8,001)
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	75,520	(229,260)	(90,828)	(34,044)	(103,553)	(9,651)	(4,327)	5,151	7,163	52,325	91,285	199,017	(41,201)	(74,828)
22 Total Sales	75,520	(229,260)	(90,828)	(34,044)	(103,553)	(9,651)	(4,327)	5,151	7,163	52,325	91,285	199,017	(41,201)	(74,828)
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Applicable Base Rate	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
1 10-Residential	$ 0.5328	$ 0.5328	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.5794
2 11-Residential A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3 12-CARES	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.5794
4 13-CARES Med Life Support	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.5794	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.6827	$ 0.5794	$ 0.5794
5 20-Sm Vol Commercial	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5794	$ 0.5794	$ 0.5328	$ 0.5328	$ 0.5328	$ 0.5328
6 21-Sm Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7 22-Lg Vol Commercial	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8 23-Lg Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9 T1-Lg Vol Commercial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10 30-Sm Vol Industrial	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5794	$ 0.5794	$ 0.6827	$ 0.5094	$ 0.5328	$ 0.5094
11 31-Sm Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 32-Lg Vol Industrial	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13 33-Lg Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14 T1-Lg Vol Industrial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15 40-Sm Vol Pub Auth	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5094	$ 0.5328	$ 0.5328	$ 0.5794	$ 0.5794	$ 0.5328	$ 0.5794	$ 0.5328	$ 0.5094
16 41-Sm Vol Pub Auth A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17 42-Lg Vol Pub Auth	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18 T1-Lg Vol Pub Auth Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19 44-Gas Light Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20 60-Irrigation Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
NORMALIZING BASE REVENUE ADJUSTMENT, $'S														
1 10-Residential	17,380	(62,054)	(30,049)	(4,346)	(45,437)	4,445	(3,650)	1,917	1,015	16,225	41,969	67,837	5,250	(14,701)
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	2,520	(15,254)	(7,252)	(5,383)	(5,281)	(693)	(520)	573	569	3,800	9,543	13,211	(4,167)	2,768
4 13-CARES Med Life Support	2	(5)	(4)	(3)	(3)	0	(0)	0	(1)	5	1	10	3	4
5 20-Sm Vol Commercial	15,162	(34,017)	(5,234)	(8,270)	(7,531)	(2,427)	752	292	2,785	8,687	5,154	17,913	(6,733)	(16,823)
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	(631)	(462)	(1,741)	2,401	(164)	(2,928)	(1)	(4)	502	(303)	1,419	2,059	147	2,880
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	5,770	(11,055)	(6,724)	(3,280)	(1,565)	(2,581)	282	583	(597)	4,215	1,861	10,930	(2,159)	(4,063)
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	40,204	(122,848)	(51,005)	(18,881)	(59,980)	(4,184)	(3,138)	3,362	4,274	32,629	59,947	111,959	(7,660)	(29,934)
22 Total Sales	40,204	(122,848)	(51,005)	(18,881)	(59,980)	(4,184)	(3,138)	3,362	4,274	32,629	59,947	111,959	(7,660)	(29,934)
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
Normalized Base Revenue														
1 10-Residential	366,811	258,408	213,605	187,130	114,440	93,638	75,940	80,076	82,626	101,879	167,269	278,778	2,020,600	1,586,441
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	80,906	59,599	50,546	40,611	23,689	21,000	19,924	20,523	21,619	28,152	43,681	64,958	475,207	299,690
4 13-CARES Med Life Support	58	53	40	34	19	16	15	15	16	24	54	59	402	263
5 20-Sm Vol Commercial	120,861	85,233	70,453	61,866	38,762	31,134	30,368	30,958	34,194	51,489	69,834	89,272	714,424	536,281
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	7,502	5,414	3,834	4,314	5,317	2,777	25	21	514	2,473	1,765	6,689	40,644	34,835
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	45,590	33,969	24,668	16,344	8,498	5,087	3,581	4,264	4,160	8,029	16,821	28,207	199,219	174,098
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	621,727	442,675	363,147	310,299	190,725	153,653	129,853	135,856	143,129	192,045	299,424	467,963	3,450,496	2,631,607
22 Total Sales	621,727	442,675	363,147	310,299	190,725	153,653	129,853	135,856	143,129	192,045	299,424	467,963	3,450,496	2,631,607
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Calendar Month Weather Normalized Information

Applicable PGA Rate	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
1 10-Residential	$ (0.0463)	$ 0.0025	$ 0.0010	$ 0.0132	$ 0.0159	$ 0.0132	$ 0.0129	$ 0.0129	$ 0.0129	$ 0.2668	$ 0.2669	$ 0.2670
2 11-Residential A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3 12-CARES	$ (0.0463)	$ 0.0025	$ 0.0010	$ 0.0132	$ 0.0159	$ 0.0132	$ 0.0129	$ 0.0129	$ 0.0129	$ 0.2668	$ 0.2669	$ 0.2670
4 13-CARES Med Life Support	$ (0.0463)	$ 0.0025	$ 0.0010	$ 0.0132	$ 0.0159	$ 0.0132	$ 0.0129	$ 0.0129	$ 0.0129	$ 0.2668	$ 0.2669	$ 0.2670
5 20-Sm Vol Commercial	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671
6 21-Sm Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7 22-Lg Vol Commercial	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8 23-Lg Vol Commercial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9 T1-Lg Vol Commercial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10 30-Sm Vol Industrial	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671
11 31-Sm Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 32-Lg Vol Industrial	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13 33-Lg Vol Industrial A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14 T1-Lg Vol Industrial Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15 40-Sm Vol Pub Auth	$ (0.0459)	$ 0.0014	$ 0.0015	$ 0.0132	$ 0.0132	$ 0.0132	$ 0.0131	$ 0.0131	$ 0.0131	$ 0.2671	$ 0.2671	$ 0.2671
16 41-Sm Vol Pub Auth A/C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17 42-Lg Vol Pub Auth	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18 T1-Lg Vol Pub Auth Transp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19 44-Gas Light Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20 60-Irrigation Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Citizens Communication Company - SCGD
Sales and Demand Model
Calendar Month Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
NORMALIZING PGA REVENUE ADJUSTMENT, $'S														
1 10-Residential	(1,511)	(296)	(50)	(99)	(1,243)	86	(69)	36	19	6,342	16,407	31,264	50,885	44,472
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	(202)	(67)	(12)	(123)	(123)	(13)	(10)	11	11	1,485	3,731	6,089	10,777	9,539
4 13-CARES Med Life Support	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	2	1	5	7	5
5 20-Sm Vol Commercial	(1,306)	(86)	(15)	(205)	(187)	(60)	17	7	69	4,355	2,584	8,979	14,151	9,764
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	57	(1)	(5)	62	(4)	(76)	(0)	(0)	10	(159)	711	1,079	1,674	1,899
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	(520)	(29)	(20)	(85)	(39)	(64)	6	13	(15)	1,943	933	5,731	7,855	5,971
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	(3,482)	(480)	(101)	(449)	(1,596)	(127)	(56)	67	94	13,968	24,366	53,146	85,349	71,649
22 Total Sales	(3,482)	(480)	(101)	(449)	(1,596)	(127)	(56)	67	94	13,968	24,366	53,146	85,349	71,649
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Calendar Month Weather Normalized Information

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	WINTER
Weather Normalized Calendar Month PGA Revenue														
1 10-Residential	(24,707)	971	298	3,504	2,087	1,079	1,053	1,078	1,140	32,178	59,560	112,498	190,737	154,210
2 11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 12-CARES	(5,734)	223	67	697	428	276	249	260	282	8,408	14,592	25,304	45,053	34,452
4 13-CARES Med Life Support	(4)	0	0	1	0	0	0	0	0	7	21	23	49	41
5 20-Sm Vol Commercial	(10,173)	210	189	1,449	882	703	688	706	787	24,718	33,806	43,339	97,303	69,701
6 21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30-Sm Vol Industrial	(683)	15	11	111	139	73	0	0	10	1,294	874	3,522	5,367	3,990
11 31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 40-Sm Vol Pub Auth	(4,057)	89	70	399	202	119	77	94	93	3,638	8,294	14,363	23,381	19,360
16 41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total	(45,358)	1,507	635	6,161	3,739	2,251	2,067	2,138	2,312	70,243	117,147	199,048	361,891	281,753
22 Total Sales	(45,358)	1,507	635	6,161	3,739	2,251	2,067	2,138	2,312	70,243	117,147	199,048	361,891	281,753
23 Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Adjustment - Billed Customers

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	CUSTOMERS													
1	10-Residential	4,989	4,972	4,986	5,032	5,065	4,981	5,025	4,992	4,996	5,103	5,177	5,082	60,399
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	16,441
4	13-CARES Med Life Support	1	1	1	1	1	1	1	1	1	1	1	1	12
5	20-Sm Vol Commercial	586	586	575	538	570	548	549	554	546	551	562	544	6,709
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	3	3	3	3	3	3	1	1	1	3	2	3	29
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	68	67	77	64	70	69	73	76	74	82	80	66	868
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	7,017	6,999	7,012	7,008	7,079	6,972	7,019	6,994	6,988	7,110	7,192	7,066	84,456
22	Total Sales	7,017	6,999	7,012	7,008	7,079	6,972	7,019	6,994	6,988	7,110	7,192	7,066	84,456
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Adjustment - Weather Adjusted Sales

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month Weather Adjusted Sales													
1	10-Residential	533,313	381,702	311,837	265,309	131,611	81,939	81,489	83,697	88,335	120,587	223,158	421,296	2,724,273
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	123,763	87,510	70,442	52,788	26,997	20,989	19,298	20,208	21,885	31,509	54,673	94,761	624,823
4	13-CARES Med Life Support	85	76	54	45	20	16	15	14	15	27	80	86	533
5	20-Sm Vol Commercial	221,659	154,901	126,460	109,799	66,584	53,388	52,331	53,754	59,893	92,554	126,578	162,265	1,280,167
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	14,885	10,734	7,632	8,402	10,529	5,555	31	23	745	4,845	3,273	13,188	79,843
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	88,400	65,380	47,116	30,227	15,279	9,025	5,863	7,119	7,097	13,623	31,056	53,775	373,962
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	982,106	700,304	563,542	466,570	251,020	170,913	159,026	164,816	177,971	263,144	438,817	745,373	5,083,601
22	Total Sales	982,106	700,304	563,542	466,570	251,020	170,913	159,026	164,816	177,971	263,144	438,817	745,373	5,083,601
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Percentge Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001
	Customer Adj Percentage												
1	10-Residential	1.86%	2.21%	1.93%	0.99%	0.34%	2.03%	1.13%	1.80%	1.72%	-0.41%	-1.84%	0.00%
2	11-Residential A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	12-CARES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	13-CARES Med Life Support	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	20-Sm Vol Commercial	-7.17%	-7.17%	-5.39%	1.12%	-4.56%	-0.73%	-0.91%	-1.81%	-0.37%	-1.27%	-3.20%	0.00%
6	21-Sm Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	22-Lg Vol Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	23-Lg Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	T1-Lg Vol Commercial Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	30-Sm Vol Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	200.00%	200.00%	200.00%	0.00%	50.00%	0.00%
11	31-Sm Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	32-Lg Vol Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	33-Lg Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	T1-Lg Vol Industrial Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	40-Sm Vol Pub Auth	-2.94%	-1.49%	-14.29%	3.13%	-5.71%	-4.35%	-9.59%	-13.16%	-10.81%	-19.51%	-17.50%	0.00%
16	41-Sm Vol Pub Auth A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	42-Lg Vol Pub Auth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	T1-Lg Vol Pub Auth Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	44-Gas Light Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	60-Irrigation Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Therm Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	YEC Calendar Month Therm Adjustment													
1	10-Residential	9,942	8,445	6,004	2,636	442	1,662	924	1,509	1,521	(496)	(4,095)	0	28,493
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	0	0	0	0	0	0	0	0	0	0	0	0	0
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	(15,887)	(11,102)	(6,818)	1,225	(3,037)	(390)	(477)	(970)	(219)	(1,176)	(4,054)	0	(42,905)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	0	0	0	0	0	62	46	1,491	0	1,636	0	3,235
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(2,600)	(976)	(6,731)	945	(873)	(392)	(562)	(937)	(767)	(2,658)	(5,435)	0	(20,987)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(8,545)	(3,633)	(7,545)	4,805	(3,469)	879	(53)	(352)	2,025	(4,330)	(11,948)	0	(32,164)
22	Total Sales	(8,545)	(3,633)	(7,545)	4,805	(3,469)	879	(53)	(352)	2,025	(4,330)	(11,948)	0	(32,164)
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Adjusted Total Therms

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Calendar Month Adjusted Therms (Normalized & Annualized)													
1	10-Residential	543,255	390,147	317,841	267,945	132,053	83,601	82,413	85,206	89,856	120,091	219,063	421,296	2,752,766
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	123,763	87,510	70,442	52,788	26,997	20,989	19,298	20,208	21,885	31,509	54,673	94,761	624,823
4	13-CARES Med Life Support	85	76	54	45	20	16	15	14	15	27	80	86	533
5	20-Sm Vol Commercial	205,772	143,799	119,642	111,024	63,547	52,998	51,854	52,783	59,674	91,378	122,524	162,265	1,237,262
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	14,885	10,734	7,632	8,402	10,529	5,555	93	70	2,236	4,845	4,909	13,188	83,078
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	85,800	64,404	40,386	31,172	14,406	8,633	5,300	6,182	6,330	10,965	25,621	53,775	352,975
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	973,561	696,671	555,998	471,375	247,552	171,792	158,973	164,464	179,995	258,814	426,870	745,373	5,051,437
22	Total Sales	973,561	696,671	555,998	471,375	247,552	171,792	158,973	164,464	179,995	258,814	426,870	745,373	5,051,437
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month Weather Adjusted Revenue (Base W/O PGA) - Before Year End Customer Adjustment													
1	10-Residential	366,811	258,408	213,605	187,130	114,440	93,638	75,940	80,076	82,626	101,879	167,269	278,778	2,020,600
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	80,906	59,599	50,546	40,611	23,689	21,000	19,924	20,523	21,619	28,152	43,681	64,958	475,207
4	13-CARES Med Life Support	58	53	40	34	19	16	15	15	16	24	54	59	402
5	20-Sm Vol Commercial	120,861	85,233	70,453	61,866	38,762	31,134	30,368	30,958	34,194	51,489	69,834	89,272	714,424
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	7,502	5,414	3,834	4,314	5,317	2,777	25	21	514	2,473	1,765	6,689	40,644
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	45,590	33,969	24,668	16,344	8,498	5,087	3,581	4,264	4,160	8,029	16,821	28,207	199,219
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	621,727	442,675	363,147	310,299	190,725	153,653	129,853	135,856	143,129	192,045	299,424	467,963	3,450,496
22	Total Sales	621,727	442,675	363,147	310,299	190,725	153,653	129,853	135,856	143,129	192,045	299,424	467,963	3,450,496
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month Base Revenue Adjustment for Annualization													
1	10-Residential	6,838	5,717	4,113	1,859	384	1,899	861	1,444	1,422	(419)	(3,070)	0	21,049
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	0	0	0	0	0	0	0	0	0	0	0	0	0
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	(8,662)	(6,109)	(3,798)	690	(1,768)	(227)	(277)	(559)	(125)	(654)	(2,237)	0	(23,726)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	0	0	0	0	0	50	42	1,027	0	882	0	2,001
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(1,341)	(507)	(3,524)	511	(486)	(221)	(343)	(561)	(450)	(1,567)	(2,944)	0	(11,432)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(3,165)	(899)	(3,210)	3,060	(1,870)	1,450	291	366	1,875	(2,640)	(7,367)	0	(12,108)
22	Total Sales	(3,165)	(899)	(3,210)	3,060	(1,870)	1,450	291	366	1,875	(2,640)	(7,367)	0	(12,108)
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Calendar Month Weather & Annualization Adjusted Base Revenue - After YEC													
1	10-Residential	373,649	264,125	217,718	188,990	114,824	95,537	76,801	81,520	84,049	101,460	164,199	278,778	2,041,649
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	80,906	59,599	50,546	40,611	23,689	21,000	19,924	20,523	21,619	28,152	43,681	64,958	475,207
4	13-CARES Med Life Support	58	53	40	34	19	16	15	15	16	24	54	59	402
5	20-Sm Vol Commercial	112,198	79,124	66,655	62,556	36,994	30,907	30,091	30,399	34,069	50,835	67,597	89,272	690,698
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	7,502	5,414	3,834	4,314	5,317	2,777	75	63	1,541	2,473	2,647	6,689	42,646
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	44,249	33,462	21,144	16,855	8,013	4,866	3,238	3,703	3,711	6,462	13,877	26,207	187,787
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	618,562	441,776	359,937	313,359	188,855	155,103	130,145	136,222	145,003	189,405	292,056	467,963	3,438,388
22	Total Sales	618,562	441,776	359,937	313,359	188,855	155,103	130,145	136,222	145,003	189,405	292,056	467,963	3,438,388
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month Weather Adjusted PGA Revenue - Before YEC Adj													
1	10-Residential	(24,707)	971	298	3,504	2,087	1,079	1,053	1,078	1,140	32,178	59,560	112,498	190,737
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	(5,734)	223	67	697	428	276	249	260	282	8,408	14,592	25,304	45,053
4	13-CARES Med Life Support	(4)	0	0	1	0	0	0	0	0	7	21	23	49
5	20-Sm Vol Commercial	(10,173)	210	189	1,449	882	703	688	706	787	24,718	33,806	43,339	97,303
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	(683)	15	11	111	139	73	0	0	10	1,294	874	3,522	5,367
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(4,057)	89	70	399	202	119	77	94	93	3,638	8,294	14,363	23,381
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(45,358)	1,507	635	6,161	3,739	2,251	2,067	2,138	2,312	70,243	117,147	199,048	361,891
22	Total Sales	(45,358)	1,507	635	6,161	3,739	2,251	2,067	2,138	2,312	70,243	117,147	199,048	361,891
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Calendar Month PGA Annualization Adjustment													
1	10-Residential	(461)	21	6	35	7	22	12	19	20	(132)	(1,093)	0	(1,544)
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	0	0	0	0	0	0	0	0	0	0	0	0	0
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	729	(15)	(10)	16	(40)	(5)	(6)	(13)	(3)	(314)	(1,083)	0	(744)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	0	0	0	0	0	1	1	20	0	437	0	458
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	119	(1)	(10)	12	(12)	(5)	(7)	(12)	(10)	(710)	(1,452)	0	(2,088)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	388	5	(14)	63	(45)	12	(1)	(5)	26	(1,156)	(3,190)	0	(3,917)
22	Total Sales	388	5	(14)	63	(45)	12	(1)	(5)	26	(1,156)	(3,190)	0	(3,917)
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL	
	Total Calendar Month PGA Adjusted Revenue														
1	10-Residential	(25,167)	992	304	3,539	2,094	1,101	1,065	1,097	1,159	32,045	58,467	112,498	189,193	0
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	12-CARES	(5,734)	223	67	697	428	276	249	260	282	8,408	14,592	25,304	45,053	0
4	13-CARES Med Life Support	(4)	0	0	1	0	0	0	0	0	7	21	23	49	0
5	20-Sm Vol Commercial	(9,444)	195	178	1,465	842	698	681	693	784	24,404	32,723	43,339	96,559	0
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	30-Sm Vol Industrial	(683)	15	11	111	139	73	1	1	29	1,294	1,311	3,522	5,825	
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	40-Sm Vol Pub Auth	(3,938)	87	60	411	191	114	70	81	83	2,928	6,843	14,363	21,293	
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	Total	(44,970)	1,512	621	6,224	3,694	2,263	2,066	2,133	2,338	69,087	113,957	199,048	357,973	
22	Total Sales	(44,970)	1,512	621	6,224	3,694	2,263	2,066	2,133	2,338	69,087	113,957	199,048	357,973	
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Apr-01 1900	Apr-01 1900	Dec-00 1900	Jul-00 1900	Feb-00 1900	Jan-00 1900	Jan-00 1900	Jan-00 1900	Jan-00 1900	Feb-00 1900	Sep-00 1900	Apr-01 1900	TOTAL
	Total Base and PGA Year End Customer Adjustments													
1	10-Residential	6,377	5,739	4,119	1,894	391	1,921	873	1,463	1,442	(552)	(4,162)	0	19,505
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	0	0	0	0	0	0	0	0	0	0	0	0	0
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	(7,933)	(6,124)	(3,809)	706	(1,808)	(232)	(283)	(572)	(128)	(968)	(3,319)	0	(24,470)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	0	0	0	0	0	51	42	1,047	0	1,319	0	2,459
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(1,222)	(508)	(3,534)	523	(497)	(226)	(351)	(573)	(460)	(2,277)	(4,395)	0	(13,520)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(2,777)	(894)	(3,224)	3,124	(1,914)	1,462	290	361	1,901	(3,796)	(10,558)	0	(16,026)
22	Total Sales	(2,777)	(894)	(3,224)	3,124	(1,914)	1,462	290	361	1,901	(3,796)	(10,558)	0	(16,026)
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Apr-01 1900	Apr-01 1900	Dec-00 1900	Jul-00 1900	Feb-00 1900	Jan-00 1900	Jan-00 1900	Jan-00 1900	Jan-00 1900	Feb-00 1900	Sep-00 1900	Apr-01 1900	TOTAL
	Total Base and PGA Revenue with Year End Customer Adjustment													
1	10-Residential	348,481	265,117	218,022	192,529	116,917	96,638	77,866	82,617	85,208	133,505	222,666	391,276	2,230,842
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	75,172	59,821	50,613	41,308	24,117	21,276	20,173	20,783	21,901	36,560	58,273	90,262	520,260
4	13-CARES Med Life Support	54	53	40	35	19	16	16	15	16	31	76	82	452
5	20-Sm Vol Commercial	102,754	79,319	66,833	64,021	37,836	31,605	30,772	31,093	34,853	75,239	100,321	132,611	787,257
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	6,819	5,429	3,845	4,425	5,456	2,850	76	64	1,570	3,767	3,958	10,211	48,471
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	40,311	33,549	21,205	17,267	8,203	4,980	3,308	3,784	3,794	9,391	20,720	42,570	209,080
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	573,591	443,288	360,558	319,584	192,549	157,365	132,211	138,355	147,342	258,492	406,014	667,011	3,796,361
22	Total Sales	573,591	443,288	360,558	319,584	192,549	157,365	132,211	138,355	147,342	258,492	406,014	667,011	3,796,361
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Adjustment - Billed Customers

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	CUSTOMERS													
1	10-Residential	4,989	4,972	4,986	5,032	5,065	4,981	5,025	4,992	4,996	5,103	5,177	5,082	60,399
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	16,441
4	13-CARES Med Life Support	1	1	1	1	1	1	1	1	1	1	1	1	12
5	20-Sm Vol Commercial	586	586	575	538	570	548	549	554	546	551	562	544	6,709
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	3	3	3	3	3	3	1	1	1	3	2	3	29
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	68	67	77	64	70	69	73	76	74	82	80	66	866
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	7,017	6,999	7,012	7,008	7,079	6,972	7,019	6,994	6,988	7,110	7,192	7,066	84,456
22	Total Sales	7,017	6,999	7,012	7,008	7,079	6,972	7,019	6,994	6,988	7,110	7,192	7,066	84,456
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Adjustment - Weather Adjusted Sales

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Weather Adjusted Sales													
1	10-Residential	500,692	498,170	363,700	272,810	210,032	75,428	86,835	80,889	86,849	96,821	161,683	304,215	2,738,125
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	119,413	113,838	82,959	62,079	34,732	22,004	20,060	19,369	21,051	25,943	40,695	71,960	634,102
4	13-CARES Med Life Support	81	86	61	49	24	16	15	14	16	19	77	69	529
5	20-Sm Vol Commercial	193,201	218,746	136,285	125,322	80,718	57,943	51,034	53,250	54,666	76,248	116,904	128,646	1,292,962
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	16,125	11,641	11,050	3,688	10,851	11,302	33	30	9	5,440	610	9,147	79,927
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	77,073	87,083	60,316	36,666	18,216	13,870	5,375	6,112	8,217	6,348	27,563	32,319	379,157
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	906,585	929,563	654,370	500,614	354,573	180,563	163,353	159,664	170,808	210,820	347,532	546,356	5,124,802
22	Total Sales	906,585	929,563	654,370	500,614	354,573	180,563	163,353	159,664	170,808	210,820	347,532	546,356	5,124,802
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Percentge Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Customer Adj Percentage													
1	10-Residential	1.86%	2.21%	1.93%	0.99%	0.34%	2.03%	1.13%	1.80%	1.72%	-0.41%	-1.84%	0.00%	
2	11-Residential A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	12-CARES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	13-CARES Med Life Support	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5	20-Sm Vol Commercial	-7.17%	-7.17%	-5.39%	1.12%	-4.56%	-0.73%	-0.91%	-1.81%	-0.37%	-1.27%	-3.20%	0.00%	
6	21-Sm Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	22-Lg Vol Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	23-Lg Vol Commercial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	T1-Lg Vol Commercial Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	30-Sm Vol Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	200.00%	200.00%	200.00%	0.00%	50.00%	0.00%	
11	31-Sm Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12	32-Lg Vol Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	33-Lg Vol Industrial A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	T1-Lg Vol Industrial Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	40-Sm Vol Pub Auth	-2.94%	-1.49%	-14.29%	3.13%	-5.71%	-4.35%	-9.59%	-13.16%	-10.81%	-19.51%	-17.50%	0.00%	
16	41-Sm Vol Pub Auth A/C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
17	42-Lg Vol Pub Auth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
18	T1-Lg Vol Pub Auth Transp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
19	44-Gas Light Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
20	60-Irrigation Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Therm Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Therm Adjustment													
1	10-Residential	9,334	11,022	7,003	2,711	705	1,530	985	1,458	1,495	(398)	(2,967)	0	32,876
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	0	0	0	0	0	0	0	0	0	0	0	0	0
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	(13,847)	(15,678)	(7,348)	1,398	(3,682)	(423)	(465)	(961)	(200)	(969)	(3,744)	0	(45,919)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(2,267)	(1,300)	(8,617)	1,146	(1,041)	(603)	(515)	(804)	(888)	(1,239)	(4,824)	0	(20,951)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(6,780)	(5,956)	(8,961)	5,254	(4,018)	504	71	(247)	425	(2,606)	(11,230)	0	(33,544)
22	Total Sales	(6,780)	(5,956)	(8,961)	5,254	(4,018)	504	71	(247)	425	(2,606)	(11,230)	0	(33,544)
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Adjusted Total Therms

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Billing Month Adjusted Therms (Normalized & Annualized)													
1	10-Residential	510,026	509,192	370,703	275,520	210,737	76,958	87,820	82,347	88,344	96,423	158,716	304,215	2,771,002
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	119,413	113,838	82,959	62,079	34,732	22,004	20,060	19,369	21,051	25,943	40,695	71,960	634,102
4	13-CARES Med Life Support	81	86	61	49	24	16	15	14	16	19	77	69	529
5	20-Sm Vol Commercial	179,354	203,068	128,937	126,720	77,038	57,620	50,569	52,289	54,465	75,280	113,159	128,646	1,247,043
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	16,125	11,641	11,050	3,668	10,851	11,302	99	90	28	5,440	915	9,147	80,377
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	74,806	85,783	51,699	37,812	17,175	13,267	4,860	5,308	7,329	5,109	22,740	32,319	358,206
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	899,805	923,607	645,409	505,868	350,556	181,067	163,423	159,417	171,233	208,214	336,303	546,356	5,091,258
22	Total Sales	899,805	923,607	645,409	505,868	350,556	181,067	163,423	159,417	171,233	208,214	336,303	546,356	5,091,258
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
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		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Weather Adjusted Revenue (Base W/O PGA) - Before Year End Customer Adjustment													
1	10-Residential	349,430	320,462	243,655	191,477	159,877	89,193	79,590	78,159	81,611	85,655	125,300	210,942	2,015,350
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	78,385	74,853	57,798	45,994	28,970	21,693	20,445	19,950	21,050	24,352	34,138	51,747	479,374
4	13-CARES Med Life Support	56	58	44	37	22	16	16	15	16	18	53	49	399
5	20-Sm Vol Commercial	105,698	119,249	75,688	70,136	46,293	33,561	29,616	30,666	31,409	42,802	64,680	71,360	721,157
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	8,134	5,878	5,575	1,913	5,481	5,705	26	25	11	2,776	346	4,630	40,498
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	39,820	45,024	31,392	19,624	10,063	7,668	3,299	3,680	4,757	3,813	14,960	17,278	201,378
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	581,523	565,523	414,152	329,180	250,705	157,836	132,991	132,495	138,854	159,416	239,477	356,004	3,458,156
22	Total Sales	581,523	565,523	414,152	329,180	250,705	157,836	132,991	132,495	138,854	159,416	239,477	356,004	3,458,156
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Base Revenue Adjustment for Annualization													
1	10-Residential	6,514	7,090	4,691	1,903	537	1,809	903	1,409	1,405	(352)	(2,299)	0	23,608
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	0	0	0	0	0	0	0	0	0	0	0	0	0
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	(7,576)	(8,547)	(4,081)	782	(2,112)	(245)	(270)	(554)	(115)	(544)	(2,072)	0	(25,331)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0

9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	0	0	0	0	0	52	50	23	0	173	0	298
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(1,171)	(672)	(4,485)	613	(575)	(333)	(316)	(484)	(514)	(744)	(2,618)	0	(11,300)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(2,233)	(2,129)	(3,874)	3,298	(2,150)	1,230	369	421	798	(1,640)	(6,816)	0	(12,725)
22	Total Sales	(2,233)	(2,129)	(3,874)	3,298	(2,150)	1,230	369	421	798	(1,640)	(6,816)	0	(12,725)
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Billing Month Weather & Annualization Adjusted Base Revenue - After YEC													
1	10-Residential	355,944	327,552	248,346	193,379	160,413	91,001	80,493	79,568	83,016	85,302	123,001	210,942	2,038,958
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	78,385	74,853	57,798	45,994	28,970	21,693	20,445	19,950	21,050	24,352	34,138	51,747	479,374
4	13-CARES Med Life Support	56	58	44	37	22	16	16	15	16	18	53	49	399
5	20-Sm Vol Commercial	98,123	110,702	71,607	70,918	44,161	33,316	29,346	30,113	31,294	42,258	62,608	71,360	695,826
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	8,134	5,876	5,575	1,913	5,481	5,705	78	75	34	2,776	519	4,630	40,795
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	38,648	44,352	26,907	20,238	9,488	7,335	2,983	3,198	4,243	3,069	12,342	17,278	190,079
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	579,290	563,394	410,278	332,478	248,555	159,066	133,360	132,916	139,653	157,776	232,661	356,004	3,445,431
22	Total Sales	579,290	563,394	410,278	332,478	248,555	159,066	133,360	132,916	139,653	157,776	232,661	356,004	3,445,431
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month Weather Adjusted PGA Revenue - Before YEC Adj													
1	10-Residential	(23,195)	1,267	348	3,603	3,330	993	1,122	1,041	1,120	25,836	43,152	81,234	139,852
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	(5,532)	290	79	820	551	290	259	249	272	6,923	10,861	19,215	34,276
4	13-CARES Med Life Support	(4)	0	0	1	0	0	0	0	0	5	21	18	43
5	20-Sm Vol Commercial	(8,867)	296	203	1,654	1,069	763	670	700	718	20,364	31,222	34,359	83,152
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	(740)	16	16	49	144	149	0	0	0	1,453	163	2,443	3,693
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(3,537)	118	90	484	241	183	71	80	108	1,695	7,361	8,632	15,526
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(41,876)	1,987	736	6,610	5,335	2,378	2,123	2,071	2,219	56,276	92,781	145,902	276,542
22	Total Sales	(41,876)	1,987	736	6,610	5,335	2,378	2,123	2,071	2,219	56,276	92,781	145,902	276,542
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Billing Month PGA Annualization Adjustment													
1	10-Residential	(432)	28	7	36	11	20	13	19	19	(106)	(792)	0	(1,178)
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	0	0	0	0	0	0	0	0	0	0	0	0	0
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	636	(21)	(11)	18	(49)	(6)	(6)	(13)	(3)	(259)	(1,000)	0	(713)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	0	0	0	0	0	1	1	0	0	81	0	83
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	104	(2)	(13)	15	(14)	(8)	(7)	(11)	(12)	(331)	(1,288)	0	(1,565)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	307	5	(17)	69	(51)	7	1	(4)	5	(696)	(2,999)	0	(3,372)
22	Total Sales	307	5	(17)	69	(51)	7	1	(4)	5	(696)	(2,999)	0	(3,372)
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
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Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Billing Month PGA Adjusted Revenue													
1	10-Residential	(23,628)	1,295	354	3,639	3,341	1,014	1,134	1,060	1,140	25,730	42,361	81,234	138,674
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	(5,532)	290	79	820	551	290	259	249	272	6,923	10,861	19,215	34,276
4	13-CARES Med Life Support	(4)	0	0	1	0	0	0	0	0	5	21	18	43
5	20-Sm Vol Commercial	(8,232)	275	192	1,672	1,020	758	664	687	716	20,105	30,222	34,359	82,440
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	(740)	16	16	49	144	149	1	1	0	1,453	244	2,443	3,777
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(3,433)	116	77	499	227	175	64	70	96	1,365	6,073	8,632	13,961
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(41,569)	1,992	719	6,680	5,284	2,385	2,123	2,068	2,224	55,580	89,782	145,902	273,169
22	Total Sales	(41,569)	1,992	719	6,680	5,284	2,385	2,123	2,068	2,224	55,580	89,782	145,902	273,169
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Base and PGA Year End Customer Adjustments													
1	10-Residential	6,081	7,118	4,698	1,938	548	1,829	916	1,428	1,424	(459)	(3,091)	0	22,430
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	0	0	0	0	0	0	0	0	0	0	0	0	0
4	13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0
5	20-Sm Vol Commercial	(6,940)	(8,568)	(4,092)	801	(2,160)	(251)	(276)	(566)	(118)	(802)	(3,072)	0	(26,044)
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	0	0	0	0	0	0	53	51	23	0	255	0	381
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	(1,067)	(674)	(4,497)	628	(589)	(341)	(323)	(495)	(526)	(1,075)	(3,906)	0	(12,865)
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	(1,926)	(2,124)	(3,891)	3,367	(2,201)	1,237	370	417	803	(2,336)	(9,815)	0	(16,098)
22	Total Sales	(1,926)	(2,124)	(3,891)	3,367	(2,201)	1,237	370	417	803	(2,336)	(9,815)	0	(16,098)
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communication Company - SCGD
Sales and Demand Model
Year End Customer Revenue Adjustment

		Jan-01 2001	Feb-01 2001	Mar-01 2001	Apr-01 2001	May-01 2001	Jun-01 2001	Jul-01 2001	Aug-01 2001	Sep-01 2001	Oct-01 2001	Nov-01 2001	Dec-01 2001	TOTAL
	Total Base and PGA Revenue with Year End Customer Adjustment													
1	10-Residential	332,316	328,847	248,700	197,018	163,754	92,015	81,627	80,628	84,156	111,032	165,361	292,175	2,177,631
2	11-Residential A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12-CARES	72,853	75,143	57,877	46,814	29,521	21,983	20,704	20,199	21,322	31,274	44,999	70,962	513,650
4	13-CARES Med Life Support	52	58	44	37	22	16	16	15	16	23	74	67	442
5	20-Sm Vol Commercial	89,891	110,978	71,800	72,590	45,202	34,074	30,011	30,800	32,009	62,363	92,830	105,719	778,266
6	21-Sm Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
7	22-Lg Vol Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	30-Sm Vol Industrial	7,393	5,892	5,591	1,962	5,624	5,854	80	76	34	4,229	764	7,073	44,572
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
15	40-Sm Vol Pub Auth	35,215	44,468	26,984	20,737	9,715	7,510	3,047	3,266	4,339	4,434	18,415	25,909	204,039
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
18	T1-Lg Vol Pub Auth Transp	0	0	0	0	0	0	0	0	0	0	0	0	0
19	44-Gas Light Service	0	0	0	0	0	0	0	0	0	0	0	0	0
20	60-Irrigation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	537,721	565,386	410,997	339,158	253,839	161,451	135,484	134,983	141,876	213,355	322,443	501,906	3,718,601
22	Total Sales	537,721	565,386	410,997	339,158	253,839	161,451	135,484	134,983	141,876	213,355	322,443	501,906	3,718,601
23	Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data
Statistical Analysis of Planning Criteria

Summary of HDD Data Analyses
(Through 12/31/01)

Line No.	Time Period		<--10 Year Statistics--> Avg	Std Dev	Count	<--Available Statistics--> Avg	Std Dev	Count	NORMAL YEAR (10 Yr Avg)	DESIGN YEAR (1:30)
1	Jan		511	70	10	511	70	10	511	561
2	Feb		404	89	10	404	89	10	404	495
3	Mar		307	63	10	307	63	10	307	369
4	Apr		177	59	10	177	59	10	177	246
5	May		24	23	10	24	23	10	24	48
6	Jun		2	4	10	2	4	10	2	6
7	Jul		0	0	10	0	0	10	0	0
8	Aug		0	0	10	0	0	10	0	1
9	Sep		2	6	10	2	6	10	2	9
10	Oct		78	51	10	78	51	10	78	125
11	Nov		316	124	10	316	124	10	316	470
12	Dec		515	70	10	515	70	10	515	564
13	Total		2,336	287	10	2,336	287	10	2,336	2,895
14	6 Mo Winter	2336	2,230	295	10	2,230	295	10	2,230	2,706
15	6 Mo Summer		106	48	10	106	48	10	106	189
16	5 Mo Winter	2336	2,053	289	10	2,053	289	10	2,053	2,459
17	7 Mo Summer		283	51	10	283	51	10	283	435
18	6 Mo Split Winter	2251	2,144	371	10	2,144	371	10		
19	5 Mo Split Winter	2251	1,968	344	10	1,968	344	10		
20	Split Year Total 2-10		2,251	373	10	2,251	373	10		

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data
Meter Read Date

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Revised 21
December	12	12/25/00	12/26/00	12/27/00	12/28/00	12/31/00	01/01/01	12/04/00	12/05/00	12/08/00	12/06/00	12/11/00	12/10/00	12/11/00	12/12/00	12/15/00	12/16/00	12/17/00	12/18/00	12/19/00	12/22/00	01/01/01
January	1	01/22/01	01/24/01	01/25/01	01/26/01	01/29/01	01/30/01	01/02/01	01/03/01	01/04/01	01/04/01	01/08/01	01/09/01	01/10/01	01/11/01	01/12/01	01/16/01	01/16/01	01/17/01	01/18/01	01/23/01	02/01/01
February	2	02/23/01	02/26/01	02/27/01	02/28/01	03/01/01	02/02/01	01/31/01	02/01/01	02/07/01	02/05/01	02/06/01	02/07/01	02/08/01	02/09/01	02/12/01	02/13/01	02/14/01	02/15/01	02/16/01	02/20/01	03/01/01
March	3	03/27/01	03/28/01	03/29/01	03/30/01	04/02/01	03/03/01	03/05/01	03/06/01	03/07/01	03/09/01	03/12/01	03/13/01	03/14/01	03/15/01	03/16/01	03/19/01	03/20/01	03/21/01	03/23/01	03/26/01	04/01/01
April	4	04/25/01	04/26/01	04/27/01	04/30/01	05/01/01	05/02/01	04/04/01	04/05/01	04/06/01	04/09/01	04/10/01	04/11/01	04/12/01	04/16/01	04/17/01	04/18/01	04/19/01	04/20/01	04/23/01	04/24/01	05/01/01
May	5	05/28/01	05/29/01	05/30/01	05/31/01	06/01/01	05/04/01	05/05/01	05/06/01	05/07/01	05/08/01	05/11/01	05/12/01	05/13/01	05/14/01	05/15/01	05/18/01	05/19/01	05/20/01	05/21/01	05/25/01	06/01/01
June	6	06/26/01	06/27/01	06/28/01	06/29/01	07/01/01	07/04/01	06/05/01	06/06/01	06/07/01	06/08/01	06/11/01	06/12/01	06/13/01	06/14/01	06/15/01	06/18/01	06/19/01	06/20/01	06/22/01	06/25/01	07/01/01
July	7	07/26/01	07/27/01	07/30/01	07/31/01	08/01/01	06/03/01	07/07/01	07/07/01	07/08/01	07/09/01	07/10/01	07/13/01	07/14/01	07/15/01	07/17/01	07/20/01	07/21/01	07/22/01	07/23/01	07/24/01	08/01/01
August	8	08/27/01	08/28/01	08/29/01	08/30/01	09/03/01	08/04/01	08/06/01	08/07/01	08/05/01	08/08/01	08/10/01	08/13/01	08/14/01	08/15/01	08/17/01	08/20/01	08/21/01	08/22/01	08/23/01	08/24/01	09/01/01
September	9	09/25/01	09/26/01	09/28/01	10/01/01	10/02/01	10/03/01	09/04/01	09/05/01	09/06/01	09/08/01	09/10/01	09/12/01	09/13/01	09/14/01	09/16/01	09/17/01	09/18/01	09/19/01	09/22/01	09/23/01	10/01/01
October	10	10/26/01	10/29/01	10/30/01	10/31/01	11/01/01	11/02/01	10/05/01	10/05/01	10/07/01	10/08/01	10/09/01	10/12/01	10/13/01	10/14/01	10/16/01	10/18/01	10/19/01	10/20/01	10/21/01	10/26/01	11/01/01
November	11	11/27/01	11/28/01	11/29/01	11/30/01	12/03/01	12/04/01	11/06/01	11/07/01	11/07/01	11/08/01	11/09/01	11/12/01	11/13/01	11/14/01	11/15/01	11/16/01	11/19/01	11/20/01	11/21/01	11/26/01	12/01/01
December	12	12/28/01	12/27/01	12/28/01	12/31/01	01/02/02	01/04/02	12/05/01	12/05/01	12/06/01	12/07/01	12/10/01	12/11/01	12/12/01	12/13/01	12/14/01	12/17/01	12/18/01	12/19/01	12/20/01	12/21/01	01/01/02
January	1	01/28/02	01/29/02	01/30/02	01/31/02	02/01/02	02/04/02	01/05/02	01/07/02	01/07/02	01/08/02	01/11/02	01/12/02	01/13/02	01/14/02	01/16/02	01/18/02	01/19/02	01/20/02	01/21/02	01/22/02	02/01/02

Customers Billed on Cycle	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Total
10-Residential	4 960	4 740	5,258	5,277	6,201	2 920	5,564	3,029	4,242	5 767	3 564	5,443	3,804	5,958	5,335	3,880	6 754	4 593	3,522	4,577		95307
11-Residential A/C	1	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0		6
12-CARES	43	107	35	59	74	35	72	25	40	119	18	75	24	122	104	69	136	49	78	95		1379
13-CARES Med Life Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1		1
20-Sm Vol Commercial	352	388	280	397	504	329	240	405	726	285	875	417	515	413	503	309	670	239	874	492		9108
21-Sm Vol Commercial A/C	0	0	0	0	0	1	1	0	1	0	0	0	0	0	0	0	0	0	1	0		4
22-Lg Vol Commercial	0	0	0	0	0	0	0	0	2	1	2	0	3	0	0	3	1	0	0	1		13
23-Lg Vol Commercial A/C																						0
T1-Lg Vol Commercial Transp																					5	5
30-Sm Vol Industrial	0	0	0	1	0	1	0	0	1	0	0	0	2	0	0	1	2	0	1	7		16
31-Sm Vol Industrial A/C																						0
32-Lg Vol Industrial	0	0	0	1	0	0	0	0	0	1	0	0	0	2	0	0	1	0	0	1		5
33-Lg Vol Industrial A/C																						0
T1-Lg Vol Industrial Transp																					11	11
40-Sm Vol Pub Auth	61	23	15	24	84	14	76	29	53	38	40	22	11	43	31	41	58	20	77	62		831
41-Sm Vol Pub Auth A/C																						0
42-Lg Vol Pub Auth	1	0	0	0	0	0	0	0	1	0	2	0	1	0	0	0	0	0	0	0		4
T1-Lg Vol Pub Auth Transp																					4	4
44-Gas Light Service																					1	1
60-Irrigation Service	0	3	0	1	2	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0		8
Total	5,417	5,261	5,589	5,759	6,965	3,300	5,953	3,488	5,065	6,232	4,307	5,957	4,360	6,538	6,063	4,106	7,629	4,906	4,553	5,234	21	106,700
Total Sales	5,417	5,261	5,589	5,759	6,965	3,300	5,953	3,488	5,065	6,232	4,307	5,957	4,360	6,538	6,063	4,106	7,629	4,906	4,553	5,234	1	106,680
Total Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	20

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Actual Degree Days in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	540	502	545	520	530	542	430	412	413	404	425	449	460	465	436	495	496	514	536	593	592
February	2	519	546	557	576	535	529	553	560	559	596	556	553	545	558	602	537	532	525	520	471	458
March	3	438	384	374	359	346	329	552	538	536	538	583	593	591	571	524	553	543	522	504	465	346
April	4	173	179	190	187	177	174	280	273	275	279	237	243	245	259	245	208	204	201	191	176	177
May	5	53	40	24	22	22	22	188	193	182	139	128	105	88	59	59	56	55	55	55	55	22
June	6	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
July	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
October	10	15	15	15	15	15	18	1	1	1	1	2	8	12	14	14	14	14	14	14	15	15
November	11	169	197	221	238	282	290	19	19	22	26	25	24	20	27	42	54	76	81	90	145	257
December	12	594	585	579	602	594	618	312	336	332	345	390	403	428	454	468	537	532	544	546	500	600
January	1	544	539	543	540	504	470	616	630	630	624	606	605	594	575	560	517	523	528	541	549	523
Total		2,499	2,506	2,503	2,518	2,500	2,520	2,339	2,330	2,319	2,327	2,345	2,376	2,389	2,406	2,389	2,453	2,451	2,454	2,454	2,418	2,466
Winter		2,484	2,491	2,488	2,504	2,486	2,502	2,333	2,329	2,318	2,326	2,343	2,368	2,377	2,392	2,375	2,439	2,437	2,440	2,440	2,404	2,452
Summer		15	15	15	15	15	18	6	1	1	1	2	8	12	14	14	14	14	14	14	15	15

Weighted Average Actual Degree Days Billed on Cycle

	Col Lookup	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total
10-Residential	1	488	548	491	220	77	0	0	0	0	11	104	486	561	2426
11-Residential A/C	2	536	540	418	186	39	0	0	0	0	14	184	573	534	2490
12-CARES	3	491	547	496	220	74	0	0	0	0	11	98	488	559	2425
13-CARES Med Life Support	4	593	471	465	176	55	0	0	0	0	15	145	500	549	2418
20-Sm Vol Commercial	5	486	545	499	220	81	0	0	0	0	11	96	481	563	2420
21-Sm Vol Commercial A/C	6	480	540	460	230	112	1	0	0	0	8	105	452	564	2408
22-Lg Vol Commercial	7	463	545	555	235	101	0	0	0	0	9	43	438	578	2387
23-Lg Vol Commercial A/C	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T1-Lg Vol Commercial Transp	9	592	458	346	177	22	0	0	0	0	15	257	600	523	2466
30-Sm Vol Industrial	10	534	510	493	199	64	0	0	0	0	13	113	500	550	2427
31-Sm Vol Industrial A/C	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32-Lg Vol Industrial	12	483	555	501	232	70	0	0	0	0	11	91	471	571	2415
33-Lg Vol Industrial A/C	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T1-Lg Vol Industrial Transp	14	592	458	346	177	22	0	0	0	0	15	257	600	523	2466
40-Sm Vol Pub Auth	15	490	541	494	219	84	1	0	0	0	10	101	481	562	2421
41-Sm Vol Pub Auth A/C	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42-Lg Vol Pub Auth	17	445	549	559	238	119	0	0	0	0	8	40	412	600	2369
T1-Lg Vol Pub Auth Transp	18	592	458	346	177	22	0	0	0	0	15	257	600	523	2466
44-Gas Light Service	19	592	458	346	177	22	0	0	0	0	15	257	600	523	2466
60-Irrigation Service	20	526	542	442	191	41	0	0	0	0	14	159	568	523	2484
Cust Wtd Average		488	547	492	220	76	0	0	0	0	11	104	486	562	2425
Calendar Month		592	458	346	177	22	0	0	0	0	15	257	600	556	2466
Difference		21%	-16%	-30%	-19%	-72%	-100%	#DIV/0!	#DIV/0!	#DIV/0!	34%	148%	24%	-1%	2%

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Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data
Normal Degree Days In Cycle
(Adjusted to match total calendar yr DD's)

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	460	474	469	457	469	489	486	464	469	454	486	513	514	513	484	512	508	507	508	544	512
February	2	463	477	481	479	446	439	477	482	485	528	470	459	454	450	489	443	444	440	437	414	400
March	3	351	314	308	300	313	306	464	467	466	450	467	457	456	454	423	427	418	409	407	385	308
April	4	204	200	194	189	165	155	283	284	283	282	255	250	248	263	262	239	237	237	233	215	177
May	5	44	38	34	26	24	22	152	147	140	116	112	103	95	71	68	63	59	54	46	47	24
June	6	2	2	2	2	2	2	19	17	16	14	11	10	9	8	7	5	5	5	4	3	2
July	7	-	-	-	-	-	-	1	2	2	1	-	-	-	-	-	-	-	-	-	-	-
August	8	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
September	9	2	2	2	2	2	2	0	0	0	0	0	0	0	0	0	0	0	1	1	1	2
October	10	43	60	64	69	77	84	2	2	3	3	4	6	8	9	11	13	20	22	24	44	78
November	11	288	288	300	305	340	345	107	117	127	135	141	160	169	179	191	196	221	230	240	279	316
December	12	480	481	483	506	498	511	342	353	346	353	368	377	383	388	400	436	424	430	436	404	516
January	1	532	532	533	501	474	438	519	545	548	552	555	545	546	548	556	543	540	538	538	545	497
		2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336	2336

Weighted Average Normal Degree Days Billed on Cycle

		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep 01	Oct-01	Nov-01	Dec-01	Jan-02	Total
10-Residential	1	488	464	401	234	72	7	0	0	1	29	219	421	532	2336
11-Residential A/C	2	477	464	341	202	41	3	0	0	2	52	283	471	525	2336
12-CARES	3	491	463	403	236	70	7	0	0	1	27	216	419	534	2336
13-CARES Med Life Support	4	544	414	385	215	47	3	0	0	1	44	279	404	545	2336
20-Sm Vol Commercial	5	490	461	408	236	74	7	0	0	1	26	214	418	534	2336
21-Sm Vol Commercial A/C	6	483	460	411	239	90	10	1	0	1	28	205	409	511	2336
22-Lg Vol Commercial	7	499	462	444	252	93	9	0	0	0	11	173	393	547	2336
23-Lg Vol Commercial A/C	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T1-Lg Vol Commercial Transp	9	512	400	308	177	24	2	0	0	2	78	316	516	497	2336
30-Sm Vol Industrial	10	518	436	400	226	60	5	0	0	1	33	243	415	538	2336
31-Sm Vol Industrial A/C	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32-Lg Vol Industrial	12	491	469	408	243	68	7	0	0	1	26	212	409	539	2336
33-Lg Vol Industrial A/C	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T1-Lg Vol Industrial Transp	14	512	400	308	177	24	2	0	0	2	78	316	516	497	2336
40-Sm Vol Pub Auth	15	489	460	406	235	75	7	0	0	1	27	217	418	531	2336
41-Sm Vol Pub Auth A/C	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42-Lg Vol Pub Auth	17	487	468	451	252	105	10	0	0	0	9	162	390	549	2336
T1-Lg Vol Pub Auth Transp	18	512	400	308	177	24	2	0	0	2	78	316	516	497	2336
44-Gas Light Service	19	512	400	308	177	24	2	0	0	2	78	316	516	497	2336
60-Irrigation Service	20	487	457	358	208	44	3	0	0	1	45	263	469	523	2336
Cust Wtd Average		488	464	401	234	72	7	0	0	1	29	219	421	532	2336
Calendar Month		511	400	307	177	24	2	0	0	2	78	316	515	511	2332
Difference		5%	-14%	-23%	-25%	-66%	-76%	-100%	347%	156%	173%	44%	22%	-4%	0%

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Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Actual Days in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	28	29	29	29	29	29	29	27	27	26	28	30	30	30	28	30	30	30	30	32	31
February	2	32	33	33	33	31	31	29	29	29	32	29	29	29	29	31	29	29	29	29	28	28
March	3	32	30	30	30	32	32	33	33	33	32	34	34	34	34	32	34	34	34	35	34	31
April	4	29	29	29	31	29	29	30	30	30	31	29	29	29	32	32	30	30	30	31	29	30
May	5	33	33	33	31	31	33	31	31	31	29	31	31	31	28	28	30	30	30	29	31	31
June	6	29	29	29	29	30	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31	30
July	7	30	30	32	32	31	30	32	31	31	31	29	31	31	31	32	32	32	32	31	29	31
August	8	32	32	30	30	33	32	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31
September	9	29	29	32	32	29	29	29	29	31	31	31	30	32	32	31	29	29	31	31	31	30
October	10	31	33	30	30	30	30	31	31	29	29	29	30	28	28	28	28	30	28	28	32	31
November	11	32	30	30	30	32	32	31	31	31	31	31	31	31	31	31	31	31	31	31	31	30
December	12	29	29	29	31	30	31	30	30	29	29	31	29	29	29	29	31	29	29	29	25	31
January	1	33	33	33	31	30	31	31	32	32	32	32	32	32	32	32	32	32	32	32	32	31
Total		366	366	366	368	367	368	366	364	363	363	364	366	366	366	364	366	366	366	366	364	365
Winter		215	213	213	215	214	217	213	211	210	210	213	213	213	213	211	215	213	213	214	210	212
Summer		151	153	153	153	153	151	153	153	153	153	151	153	153	153	153	151	153	153	152	154	153

Actual Days of current Month in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	21	23	24	25	28	29	1	2	3	3	7	8	9	10	11	14	15	16	17	22	31
February	2	22	25	26	27	28	28	(1)	-	1	4	5	6	7	8	11	12	13	14	15	19	28
March	3	26	27	28	29	31	31	4	5	6	8	11	12	13	14	15	18	19	20	22	25	31
April	4	24	25	26	29	30	30	3	4	5	8	9	10	11	15	16	17	18	19	22	23	30
May	5	27	28	29	30	31	31	4	5	6	7	10	11	12	13	14	17	18	19	21	24	31
June	6	25	26	27	28	30	30	4	5	6	7	10	11	12	13	14	17	18	19	21	24	30
July	7	25	26	29	30	31	31	6	6	7	8	9	12	13	14	16	19	20	21	22	23	31
August	8	26	27	28	29	31	31	5	6	7	8	9	12	13	14	16	19	20	21	22	23	31
September	9	24	25	29	30	30	30	3	4	7	8	9	11	14	15	16	17	18	21	22	23	30
October	10	25	28	29	30	31	31	4	5	6	7	8	11	12	13	14	15	18	19	20	25	31
November	11	26	27	28	29	30	30	4	5	6	7	8	11	12	13	14	15	18	19	20	25	30
December	12	25	26	27	30	31	31	4	5	5	6	9	10	11	12	13	16	17	18	19	20	31
January	1	27	28	29	30	31	31	4	6	6	7	10	11	12	13	14	17	18	19	20	21	31
Total		296	313	330	346	362	363	41	52	65	81	104	125	139	154	170	196	212	226	243	276	365
Winter		171	181	188	199	209	210	19	26	32	43	59	68	75	85	94	109	118	125	136	158	212
Summer		125	132	142	147	153	153	22	26	33	38	45	57	64	69	76	87	94	101	107	118	153

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Percent Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	75%	79%	83%	86%	97%	100%	3%	7%	11%	12%	25%	27%	30%	33%	39%	47%	50%	53%	57%	69%	100%
February	2	69%	76%	79%	82%	90%	90%	0%	0%	3%	13%	17%	21%	24%	28%	35%	41%	45%	48%	52%	68%	100%
March	3	81%	90%	93%	97%	97%	97%	12%	15%	18%	25%	32%	35%	38%	41%	47%	53%	56%	59%	63%	74%	100%
April	4	83%	86%	90%	94%	103%	103%	10%	13%	17%	26%	31%	34%	38%	47%	50%	57%	60%	63%	71%	79%	100%
May	5	82%	85%	88%	97%	100%	94%	13%	16%	19%	24%	32%	35%	39%	46%	50%	57%	60%	63%	72%	77%	100%
June	6	86%	90%	93%	97%	100%	100%	13%	16%	19%	23%	32%	35%	39%	42%	45%	55%	58%	61%	68%	77%	100%
July	7	83%	87%	91%	94%	100%	103%	19%	19%	23%	26%	31%	39%	42%	45%	50%	59%	63%	66%	71%	79%	100%
August	8	81%	84%	93%	97%	94%	97%	17%	19%	23%	26%	29%	39%	42%	45%	52%	61%	65%	68%	71%	74%	100%
September	9	83%	86%	91%	94%	103%	103%	10%	14%	23%	26%	29%	37%	44%	47%	52%	59%	62%	68%	71%	74%	100%
October	10	81%	85%	97%	100%	103%	103%	13%	16%	21%	24%	28%	37%	43%	46%	50%	54%	60%	68%	71%	78%	100%
November	11	81%	90%	93%	97%	94%	94%	13%	16%	19%	23%	26%	35%	39%	42%	45%	48%	58%	61%	65%	81%	100%
December	12	86%	90%	93%	97%	103%	100%	13%	17%	17%	21%	29%	34%	38%	41%	45%	52%	59%	62%	66%	80%	100%
January	1	82%	85%	88%	97%	103%	100%	13%	19%	19%	22%	31%	34%	38%	41%	44%	53%	56%	59%	63%	66%	100%
Total		81%	86%	90%	94%	99%	99%	11%	14%	18%	22%	29%	34%	38%	42%	47%	54%	58%	62%	68%	76%	100%
Winter		80%	85%	88%	93%	98%	97%	9%	12%	15%	20%	28%	32%	35%	40%	45%	51%	55%	59%	64%	75%	100%
Summer		83%	86%	93%	96%	100%	101%	14%	17%	22%	25%	30%	37%	42%	45%	50%	58%	61%	66%	70%	77%	100%

Weighted Average Percent of Days Billed from Current Month

	Col Lookup	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total	Winter	Summer
10-Residential	1	50%	45%	57%	58%	58%	58%	60%	59%	59%	59%	57%	58%	56%	56%	55%	59%
11-Residential A/C	2	75%	71%	83%	83%	82%	84%	83%	82%	84%	84%	83%	85%	81%	81%	80%	83%
12-CARES	3	49%	45%	56%	59%	58%	57%	60%	59%	59%	59%	57%	57%	55%	58%	54%	59%
13-CARES Med Life Support	4	69%	68%	74%	79%	77%	77%	79%	74%	74%	78%	81%	80%	66%	76%	75%	77%
20-Sm Vol Commercial	5	48%	43%	55%	57%	57%	56%	58%	56%	56%	56%	55%	50%	54%	55%	53%	57%
21-Sm Vol Commercial A/C	6	43%	36%	48%	50%	50%	50%	54%	52%	52%	52%	48%	49%	49%	49%	46%	52%
22-Lg Vol Commercial	7	33%	28%	40%	42%	42%	41%	44%	44%	44%	42%	39%	40%	39%	40%	38%	43%
23-Lg Vol Commercial A/C	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Commercial Transp	9	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
30-Sm Vol Industrial	10	57%	54%	63%	67%	66%	66%	68%	67%	66%	68%	67%	67%	60%	65%	63%	67%
31-Sm Vol Industrial A/C	11	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32-Lg Vol Industrial	12	45%	42%	55%	57%	57%	55%	57%	57%	57%	58%	55%	55%	52%	54%	52%	57%
33-Lg Vol Industrial A/C	13	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Industrial Transp	14	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
40-Sm Vol Pub Auth	15	48%	43%	55%	57%	57%	57%	59%	58%	58%	58%	55%	57%	55%	55%	53%	58%
41-Sm Vol Pub Auth A/C	16	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42-Lg Vol Pub Auth	17	30%	22%	37%	36%	37%	38%	38%	37%	38%	36%	34%	36%	36%	35%	33%	37%
T1-Lg Vol Pub Auth Transp	18	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
44-Gas Light Service	19	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
60-Irrigation Service	20	70%	65%	77%	78%	77%	78%	79%	78%	79%	77%	75%	78%	77%	76%	74%	78%
Total		49%	44%	57%	58%	58%	58%	60%	59%	59%	59%	56%	58%	56%	56%	54%	59%
Total Sales		49%	44%	57%	58%	58%	58%	60%	59%	59%	59%	56%	58%	56%	56%	54%	59%
Total Transportation		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Actual Degree Days of Cycle In Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	413	447	451	451	515	542	17	32	44	44	91	102	126	148	165	241	261	293	328	429	592
February	2	341	401	417	436	458	458	(22)	-	11	48	56	64	79	115	176	187	202	226	254	308	458
March	3	320	327	332	337	346	325	72	80	89	128	181	198	212	228	242	282	287	290	300	315	346
April	4	147	160	176	177	177	174	6	6	17	61	71	95	111	141	141	144	145	145	145	145	177
May	5	22	22	22	22	22	22	17	22	22	22	22	22	22	22	22	22	22	22	22	22	22
June	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
July	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
October	10	15	15	15	15	15	15	1	1	1	1	2	8	12	14	14	14	14	14	14	15	15
November	11	169	197	221	238	257	254	5	5	9	13	13	17	18	26	41	53	75	81	89	145	257
December	12	506	525	543	583	575	565	60	84	84	101	145	163	189	223	252	333	350	367	378	388	600
January	1	449	464	486	523	504	470	76	114	114	124	151	168	183	197	212	250	273	295	319	337	523
Total		1,931	2,093	2,175	2,258	2,364	2,354	154	226	276	416	580	668	768	915	1,052	1,274	1,355	1,437	1,528	1,765	2,466
Winter		1,894	2,056	2,139	2,221	2,328	2,317	137	206	253	393	556	638	734	879	1,016	1,238	1,319	1,401	1,490	1,729	2,430
Summer		15	15	15	15	15	15	1	1	1	1	2	8	12	14	14	14	14	14	14	15	15

Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data
Percent Actual Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	76%	80%	83%	87%	97%	100%	4%	8%	11%	11%	21%	23%	27%	32%	38%	49%	53%	57%	61%	72%	100%
February	2	66%	74%	75%	76%	86%	87%	-4%	0%	2%	8%	10%	11%	15%	21%	29%	35%	38%	43%	49%	65%	100%
March	3	73%	85%	89%	94%	100%	99%	13%	15%	17%	24%	31%	33%	36%	40%	46%	51%	53%	56%	59%	68%	100%
April	4	85%	89%	93%	95%	100%	100%	2%	2%	6%	22%	30%	39%	45%	54%	57%	69%	71%	72%	76%	82%	100%
May	5	42%	56%	94%	100%	100%	100%	9%	11%	12%	16%	17%	21%	25%	38%	38%	40%	40%	40%	40%	40%	100%
June	6	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
July	7	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
August	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
September	9	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
October	10	100%	100%	100%	100%	100%	83%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
November	11	100%	100%	100%	100%	91%	88%	24%	24%	39%	48%	50%	72%	88%	98%	99%	99%	99%	99%	99%	100%	100%
December	12	85%	90%	94%	97%	97%	91%	19%	25%	25%	29%	37%	40%	44%	49%	54%	62%	66%	68%	69%	78%	100%
January	1	83%	86%	89%	97%	100%	100%	12%	18%	18%	20%	25%	28%	31%	34%	38%	48%	52%	56%	59%	61%	100%
Total		77%	84%	87%	90%	95%	93%	7%	10%	12%	18%	25%	28%	32%	38%	44%	52%	55%	59%	62%	73%	100%
Winter		76%	83%	86%	89%	94%	93%	6%	9%	11%	17%	24%	27%	31%	37%	43%	51%	54%	57%	61%	72%	99%
Summer		100%	100%	100%	100%	100%	83%	6%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Weighted Average Percent of Actual Degree Days Billed from Current Month

	Col Lookup	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total	Winter	Summer
10-Residential	1	50%	40%	55%	60%	45%	0%	0%	0%	0%	99%	82%	62%	53%	53%	52%	94%
11-Residential A/C	2	76%	67%	79%	87%	63%	0%	0%	0%	0%	100%	98%	85%	81%	78%	77%	100%
12-CARES	3	49%	40%	54%	61%	43%	0%	0%	0%	0%	100%	85%	81%	52%	53%	52%	95%
13-CARES Med Life Support	4	72%	65%	88%	82%	40%	0%	0%	0%	0%	100%	100%	78%	61%	73%	72%	100%
20-Sm Vol Commercial	5	48%	38%	53%	58%	42%	0%	0%	0%	0%	99%	81%	60%	51%	51%	50%	97%
21-Sm Vol Commercial A/C	6	44%	33%	47%	46%	40%	0%	0%	0%	0%	96%	63%	51%	47%	44%	43%	73%
22-Lg Vol Commercial	7	33%	22%	38%	45%	27%	0%	0%	0%	0%	100%	75%	47%	35%	36%	35%	100%
23-Lg Vol Commercial A/C	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Commercial Transp	9	100%	100%	100%	100%	100%	0%	0%	0%	0%	100%	100%	100%	100%	100%	99%	100%
30-Sm Vol Industrial	10	59%	49%	59%	71%	42%	0%	0%	0%	0%	99%	94%	68%	56%	61%	60%	99%
31-Sm Vol Industrial A/C	11	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32-Lg Vol Industrial	12	46%	37%	52%	60%	45%	0%	0%	0%	0%	100%	86%	60%	49%	50%	49%	100%
33-Lg Vol Industrial A/C	13	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Industrial Transp	14	100%	100%	100%	100%	100%	0%	0%	0%	0%	100%	100%	100%	100%	100%	99%	100%
40-Sm Vol Pub Auth	15	49%	39%	53%	58%	42%	0%	0%	0%	0%	100%	79%	60%	52%	51%	50%	91%
41-Sm Vol Pub Auth A/C	16	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42-Lg Vol Pub Auth	17	27%	16%	35%	36%	21%	0%	0%	0%	0%	100%	63%	42%	32%	30%	29%	100%
T1-Lg Vol Pub Auth Transp	18	100%	100%	100%	100%	100%	0%	0%	0%	0%	100%	100%	100%	100%	100%	99%	100%
44-Gas Light Service	19	100%	100%	100%	100%	100%	0%	0%	0%	0%	100%	100%	100%	100%	100%	99%	100%
60-Irrigation Service	20	71%	61%	75%	84%	61%	0%	0%	0%	0%	100%	98%	81%	74%	74%	72%	100%
Total		50%	39%	54%	60%	44%	0%	0%	0%	0%	98%	82%	61%	53%	52%	51%	94%
Total Sales		50%	39%	54%	60%	44%	0%	0%	0%	0%	99%	82%	61%	53%	52%	51%	94%
Total Transportation		100%	100%	100%	100%	100%	0%	0%	0%	0%	100%	100%	100%	100%	100%	99%	100%

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Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Normal Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	348	381	394	401	455	469	16	33	50	50	118	134	151	167	185	235	249	267	285	371	512
February	2	303	350	366	377	395	392	(15)	-	16	60	72	85	96	109	158	170	185	199	213	269	400
March	3	257	266	277	284	304	286	51	64	77	105	136	144	155	165	177	200	205	211	223	250	308
April	4	156	161	166	171	165	154	29	39	49	75	81	89	97	122	129	133	137	142	151	155	177
May	5	24	24	24	24	24	22	6	7	9	11	16	16	17	18	19	20	20	21	22	24	24
June	6	2	2	2	2	2	2	0	0	0	1	2	2	2	2	2	2	2	2	2	2	2
July	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August	8	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
September	9	2	2	2	2	2	2	-	-	-	-	-	-	-	0	0	0	0	0	0	1	2
October	10	42	59	64	69	77	76	0	0	1	1	2	4	6	7	9	11	18	20	22	43	78
November	11	253	270	286	297	312	303	30	39	48	56	65	87	97	108	121	129	162	173	184	244	316
December	12	418	437	454	493	482	463	58	74	74	89	134	149	166	182	202	253	272	289	308	328	516
January	1	439	457	475	488	474	438	65	100	100	119	169	182	200	219	239	285	300	315	332	354	497
Total		1,804	1,951	2,035	2,120	2,219	2,170	175	256	323	447	626	709	787	880	1,002	1,153	1,251	1,323	1,408	1,685	2,336
Winter		1,734	1,865	1,943	2,023	2,114	2,067	170	248	313	434	607	687	763	854	973	1,121	1,210	1,280	1,362	1,617	2,229
Summer		46	63	68	74	81	81	0	0	1	2	4	6	8	9	10	12	20	22	24	45	82

Percent Normal Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
January	1	76%	80%	84%	88%	97%	100%	3%	7%	11%	11%	24%	26%	29%	33%	38%	46%	49%	53%	56%	68%	100%
February	2	65%	73%	76%	79%	89%	89%	-3%	0%	3%	11%	15%	18%	21%	24%	32%	38%	42%	45%	49%	65%	100%
March	3	73%	85%	90%	95%	97%	94%	11%	14%	16%	23%	29%	32%	34%	36%	42%	47%	49%	51%	55%	65%	100%
April	4	76%	81%	85%	91%	100%	99%	10%	14%	17%	26%	32%	36%	39%	47%	49%	56%	58%	60%	65%	72%	100%
May	5	55%	63%	72%	91%	100%	100%	4%	5%	7%	10%	14%	16%	18%	25%	28%	33%	35%	38%	47%	50%	100%
June	6	100%	100%	100%	100%	100%	100%	1%	1%	1%	7%	16%	18%	19%	21%	24%	31%	31%	33%	40%	63%	100%
July	7	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
August	8	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
September	9	95%	95%	96%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%	33%	33%	33%	50%	67%	67%	80%	100%
October	10	99%	99%	100%	100%	100%	91%	2%	6%	16%	26%	44%	65%	73%	76%	80%	83%	90%	91%	92%	97%	100%
November	11	88%	94%	95%	98%	92%	88%	20%	33%	38%	42%	46%	54%	58%	60%	63%	66%	73%	75%	77%	87%	100%
December	12	87%	91%	94%	97%	97%	91%	17%	21%	21%	25%	35%	40%	43%	47%	51%	58%	64%	67%	70%	81%	100%
January	1	82%	86%	89%	97%	100%	100%	12%	18%	18%	22%	31%	33%	37%	40%	43%	52%	56%	59%	62%	65%	100%

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Citizens Communications - Northern Arizona Gas Average of Four Weather Stations - Degree Day Data

Billing Cycle Data

Weighted Average Percent of Normal Degree Days Billed from Current Month

	Col Lookup	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Total	Winter	Summer
10-Residential	1	49%	42%	53%	56%	41%	46%	0%	31%	48%	73%	68%	60%	56%	0%	0%	0%
11-Residential A/C	2	76%	68%	78%	79%	63%	86%	0%	80%	86%	97%	88%	86%	81%	0%	0%	0%
12-CARES	3	49%	42%	52%	56%	40%	44%	0%	26%	49%	74%	69%	60%	55%	0%	0%	0%
13-CARES Med Life Support	4	68%	65%	65%	72%	50%	63%	0%	0%	80%	97%	87%	81%	65%	0%	0%	0%
20-Sm Vol Commercial	5	48%	40%	50%	55%	39%	42%	0%	25%	45%	72%	67%	59%	54%	0%	0%	0%
21-Sm Vol Commercial A/C	6	43%	35%	44%	48%	39%	35%	0%	25%	42%	51%	58%	50%	48%	0%	0%	0%
22-Lg Vol Commercial	7	32%	25%	36%	41%	22%	22%	0%	0%	17%	61%	57%	45%	39%	0%	0%	0%
23-Lg Vol Commercial A/C	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Commercial Transp	9	100%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%	100%	100%	0%	0%	0%
30-Sm Vol Industrial	10	57%	51%	57%	63%	44%	49%	0%	10%	59%	87%	77%	69%	59%	0%	0%	0%
31-Sm Vol Industrial A/C	11	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32-Lg Vol Industrial	12	45%	40%	50%	55%	39%	41%	0%	20%	47%	73%	69%	58%	52%	0%	0%	0%
33-Lg Vol Industrial A/C	13	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
T1-Lg Vol Industrial Transp	14	100%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%	100%	100%	0%	0%	0%
40-Sm Vol Pub Auth	15	48%	41%	50%	55%	40%	44%	0%	27%	48%	70%	67%	59%	54%	0%	0%	0%
41-Sm Vol Pub Auth A/C	16	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42-Lg Vol Pub Auth	17	29%	21%	33%	36%	18%	24%	0%	12%	11%	53%	52%	40%	36%	0%	0%	0%
T1-Lg Vol Pub Auth Transp	18	100%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%	100%	100%	0%	0%	0%
44-Gas Light Service	19	100%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%	100%	100%	0%	0%	0%
60-Irrigation Service	20	70%	63%	73%	75%	60%	73%	0%	60%	72%	93%	82%	79%	76%	0%	0%	0%
Total		49%	42%	52%	56%	41%	46%	0%	30%	46%	73%	68%	60%	55%	0%	0%	0%
Total Sales		49%	42%	52%	56%	41%	46%	0%	30%	48%	73%	68%	60%	55%	0%	0%	0%
Total Transportation		100%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%	100%	100%	0%	0%	0%

Proportional Responsibility
Mains Investment Allocator

The Proportional Responsibility Method is a capacity allocation procedure which considers the monthly variation in sales by customer class. Months with higher total usage are given more weight than lower usage months. The method was first developed by Gary H. Grainger of Wisconsin Public Service Corporation and published November 9, 1972 in *Public Utilities Fortnightly*.

The Proportional Responsibility ("PR") Method is often used to allocate distribution plant to gas utility customers. Each customer class is assigned capacity-related costs based upon the variation of usage across all twelve months of the test year In this manner, the PR method recognizes that capacity on the distribution system has some value each month throughout the year, though that value is greatly diminished in the summer months when system loads are much lower. By observation, the PR method is generally consistent with the market price for inter-state pipeline capacity as evidenced by the prices commanded for capacity release.

In contrast, the Design Day Allocation Method relates all costs to a single day, a hypothetical day where temperature extremes create the greatest load for which the utility can provide firm delivery service. The Design Day Demand Method is susceptible to errors due to the mis-estimation of class loads under extreme weather conditions. This method assumes that all costs are attributable to a single day, so by inference, there is no value to capacity at any other time. Summer-only users and interruptible customers would have no capacity cost responsibility at any time. In essence, these customers would receive the benefit of free use of the transmission and distribution system. This anomaly is one of the reasons why the FERC has migrated to capacity allocation methods that recognize customer loads throughout the year, such as the Modified Fixed Variable Method.

The principles underlying the Proportional Responsibility Method can be demonstrated graphically. Table 1 shows the calendar month sales by class and month for each for the sample utility's rate classes. Total volumes flowing through the gas delivery system are shown on the total, Line 21. Referring to Figure 1 of this schedule, total sales data are presented in a slightly different format. Months are listed sequentially on the horizontal axis. Rather than using actual sales, the vertical axis shows sales normalized to the peak month (each month's sales divided by the sales in the peak month, in this case January). Figure 2 presents these monthly percentages of peak in the form of a conventional load duration curve; the months are shown in ranked order beginning with the peak month.

Table 2 begins with the same total monthly sales data and systematically derives monthly PR weighting factors. Column 2 ranks the months from highest to lowest. Note that July is the lowest load month and is ranked 12th. Since it represents the minimum, sales in every month meet or exceed the load in this month. The Proportional Responsibility method recognizes that the level of cost responsibility to be assigned to this load level must be shared with every month. In this instance the load level is slightly over 25% of the peak. The PR method assigns this level of load evenly to all twelve months. Thus, each month is assigned one twelfth of the minimum sales month's percentage of peak month sales, or 2.11% as shown in column 7. Now consider the next lowest load month, August. This point represents a small increment over the lead at Point 12. All but one month of the year exhibit sales at this level or greater. Consequently, the Proportional Responsibility Method assigns this increment of 0.35%, shown in column 6, equally to each of the eleven months with this load increment, resulting in an incremental allocation to those 11 months of 0.03%. The same procedure is employed for each remaining month. In the last increment between December and January, only one month, the peak month, exhibits this level of load and, therefore, is assigned the entire increment. The monthly PR factors are then computed by accumulating the individual weighting factors. The minimum load month receives only the 12th ranked individual weighting factor from column 7. Consequently, column 8 shows that July's cumulative weighting factor is 2.11%, the same as its individual weighting factor. For the 11th ranked month, August,

the cumulative weighting is the sum of the 12th ranked month in column 8 plus the individual weighting for the 11th month from column 7. This same calculation is made for each month to derive the remaining figures for column 8.

Figure 3 presents the monthly PR weighting factors and compares them with the load duration curve from Figure 2. As the graph clearly points out, the PR weighting factors provide less weight to the low load months.

The final step is to apply the monthly weighting factors to the monthly class sales. This calculation is shown on Table 3. Monthly sales from Table 1 are multiplied by the PR monthly weighting factors. The resulting weighted sales become the basis for class allocations. PR percentage allocation factors are shown in the rightmost column of Table 3.

The following procedure describes the step-by-step calculation of the allocation factor for mains:

1. List all firm sales by month by rate class.
2. Normalize monthly sales data by computing the ratio of each rate class's monthly sales to the total monthly sales.
3. Rank the monthly sales, using the rank of 1 for the peak sales month and the rank of 12 for the lowest sales month.
4. Calculate the "% of peak month" defined as the ratio of sales in each month relative to the sales in the peak month. The % of peak factor for the month ranked #1 would equal 100% and the ratio for each subsequent month ranked would be less than unity.
5. Develop individual weighting factors for the twelve months. For each month starting with the 12th ranked month, calculate the difference in the nth ranked month's peak factor, as determined in step 4 above, and the n+1 ranked month's factor. Divide this difference by n and obtain the individual month's weighting factor. For n+1 = 13, use 0 percent as the month's peak factor.

Thus, the individual monthly weighting factor for the 12th month is simply the peak factor for that month divided by 12.

6. Develop cumulative weighting factors for the twelve months starting with the 12th ranked month and continuing to the first ranked month. The cumulative weighting factor is computed by adding the month's individual weighting factor to the n-1 month's cumulative weighting factor. Following this process, the sum of the cumulative weighting factor for all 12 months should equal 100%.
7. For each customer class, multiply the normalized sales factor for the customer class developed in step 2 by the respective monthly cumulative weighting factor developed in step 6.
8. For each customer class, sum the twelve monthly proportionality factors, as determined in step 7 and use these percentages as the mains allocation factor.

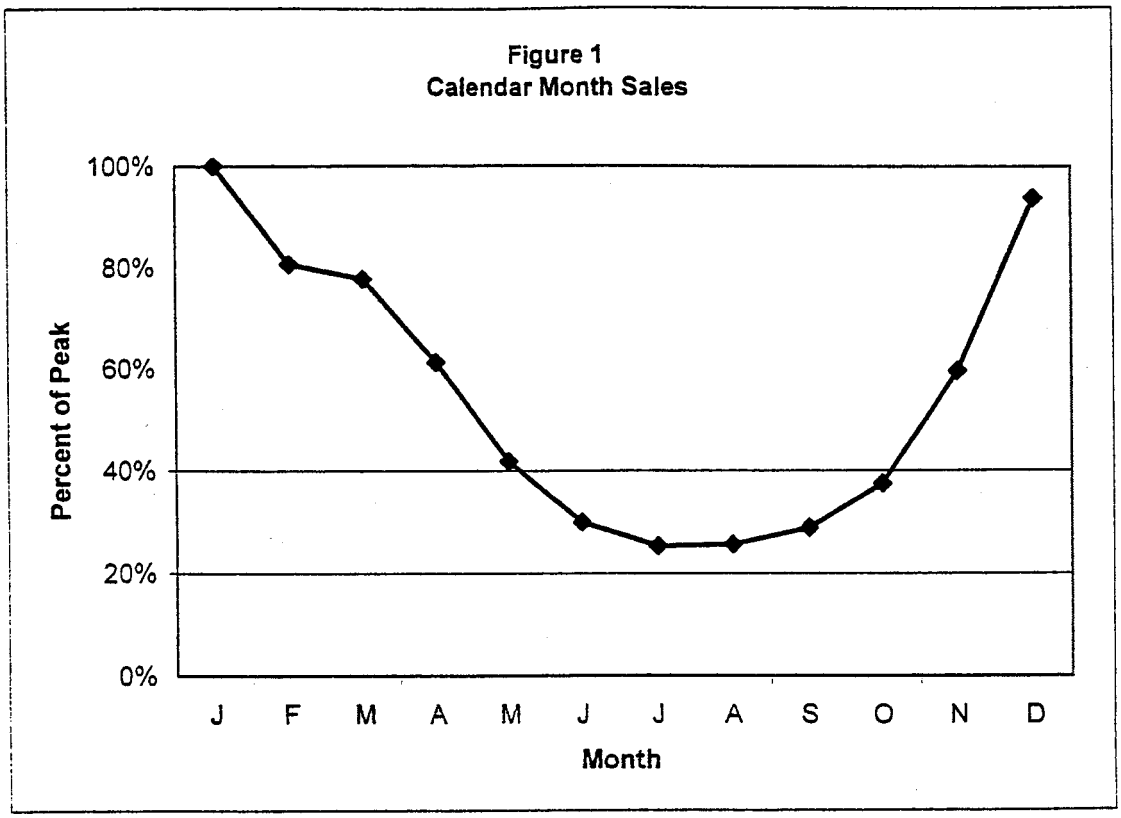
Figure 1
Calendar Month Sales
100%
80%
60%
40%
20%
0%
Percent of Peak
J
F
M
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J
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Month

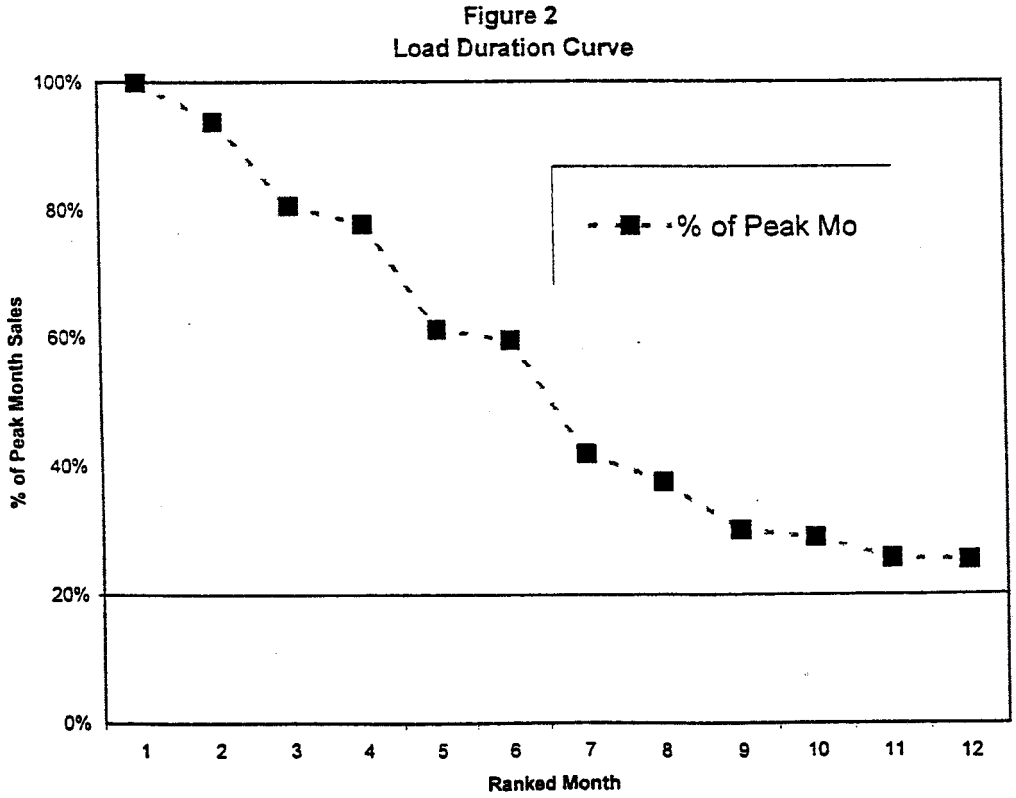
Figure 2
Load Duration Curve
100%
80%
60%
40%
20%
0%
% of Peak Month Sales
% of Peak Mo
1
2
3
4
5
6
7
8
9
10
11
12
Ranked Month

Table 1

Sample Gas Company
Sales and Demand Model
Calendar Month Weather Normalized Information

	CALENDAR MONTH SALES, Therms	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
1	10-Residential	10,659,919	8,589,330	8,137,139	5,876,469	3,401,983	2,022,143	1,530,425	1,492,292	1,687,539	2,956,521	5,709,329	9,831,471	61,894,559
2	11-Residential A/C	836	657	668	439	276	171	235	238	182	169	159	478	4,508
3	12-CARES	131,139	118,025	110,493	80,614	47,293	29,538	21,696	20,866	24,435	41,943	77,848	142,310	846,200
4	13-CARES Med Life Support	134	109	81	46	23	15	13	13	15	51	108	141	751
5	20-Sm Vol Commercial	3,906,980	3,157,491	3,041,859	2,341,150	1,719,252	1,387,256	1,161,610	1,126,504	1,200,468	1,611,951	2,384,359	3,600,797	26,639,677
6	21-Sm Vol Commercial A/C	2,772	2,176	1,922	1,589	2,047	2,589	2,735	2,458	2,070	1,988	1,990	2,444	26,781
7	22-Lg Vol Commercial	312,558	214,127	217,124	178,876	149,078	101,536	75,181	76,958	95,704	152,102	212,623	271,965	2,057,833
8	23-Lg Vol Commercial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T1-Lg Vol Commercial Trans	253,883	215,064	222,971	201,281	164,651	146,742	134,145	132,869	126,916	177,578	204,585	253,659	2,234,344
10	30-Sm Vol Industrial	97,706	105,726	110,805	105,060	58,820	60,210	59,522	52,213	71,442	56,215	70,902	103,514	952,134
11	31-Sm Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
12	32-Lg Vol Industrial	307,084	229,288	251,485	264,117	244,439	220,429	175,752	154,621	177,099	241,196	278,958	370,994	2,915,462
13	33-Lg Vol Industrial A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
14	T1-Lg Vol Industrial Transp	1,363,084	1,117,094	1,103,212	1,356,987	1,356,680	1,111,210	1,147,399	1,355,385	1,579,366	1,031,195	1,033,303	1,355,023	14,909,946
15	40-Sm Vol Pub Auth	908,067	739,961	673,844	447,495	246,233	162,961	116,913	89,405	100,209	209,976	480,796	848,573	5,024,434
16	41-Sm Vol Pub Auth A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
17	42-Lg Vol Pub Auth	176,885	111,164	133,737	101,821	57,455	32,679	23,844	25,031	34,710	72,306	117,810	172,411	1,059,853
18	T1-Lg Vol Pub Auth Transp	641,867	534,759	575,821	524,397	389,478	300,972	259,980	249,647	285,291	459,873	572,339	643,690	5,438,134
19	44-Gas Light Service	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	106,194
20	60-Irrigation Service	2,636	2,178	1,490	3,549	16,089	40,982	37,763	35,337	25,040	21,320	13,478	5,611	205,472
21	Total	18,774,435	15,146,018	14,591,519	11,492,755	7,862,673	5,628,300	4,756,078	4,822,702	5,419,351	7,043,249	11,167,433	17,611,772	124,316,284
22	Total Sales	16,515,581	13,279,101	12,689,514	9,410,090	5,951,855	4,069,376	3,214,554	3,084,801	3,427,779	5,374,604	9,357,205	15,359,400	101,733,860
23	Total Transportation	2,258,854	1,866,917	1,902,005	2,082,665	1,910,818	1,558,923	1,541,524	1,737,901	1,991,573	1,668,645	1,810,227	2,252,372	22,582,424

Table 2

Sample Gas Company
Sales and Demand Model
Proportional Responsibility Allocator

DEVELOPMENT OF PR MONTHLY WEIGHTING FACTORS

	MONTH	Tot Cal Month Sales	Ranking	Percent of Peak Month	Next Ranked Month	Next Ranked Month Percent of Peak Month	Difference	Individual Weighting Factors	Cumulative Weighting Factors
		(1) Input	(2) Sort	(3) =(3)/MAX(3)	(4) (2)+1	(5) Lookup	(6) =(3)-(5)	(7) =(6)/(2)	(8) See test
1	Jan-01	18,774,435	1	100.00%	2	93.81%	6.19%	6.19%	25.30%
2	Dec-01	17,611,772	2	93.81%	3	80.67%	13.13%	6.57%	19.11%
3	Feb-01	15,146,018	3	80.67%	4	77.72%	2.95%	0.98%	12.54%
4	Mar-01	14,591,519	4	77.72%	5	61.21%	16.51%	4.13%	11.56%
5	Apr-01	11,492,755	5	61.21%	6	59.48%	1.73%	0.35%	7.43%
6	Nov-01	11,167,433	6	59.48%	7	41.88%	17.60%	2.93%	7.08%
7	May-01	7,862,673	7	41.88%	8	37.52%	4.36%	0.62%	4.15%
8	Oct-01	7,043,249	8	37.52%	9	29.98%	7.54%	0.94%	3.53%
9	Jun-01	5,628,300	9	29.98%	10	28.87%	1.11%	0.12%	2.58%
10	Sep-01	5,419,351	10	28.87%	11	25.69%	3.18%	0.32%	2.46%
11	Aug-01	4,822,702	11	25.69%	12	25.33%	0.35%	0.03%	2.14%
12	Jul-01	4,756,078	12	25.33%		0.00%	25.33%	2.11%	2.11%
13									100.00%
14	TOTAL	124,316,284							

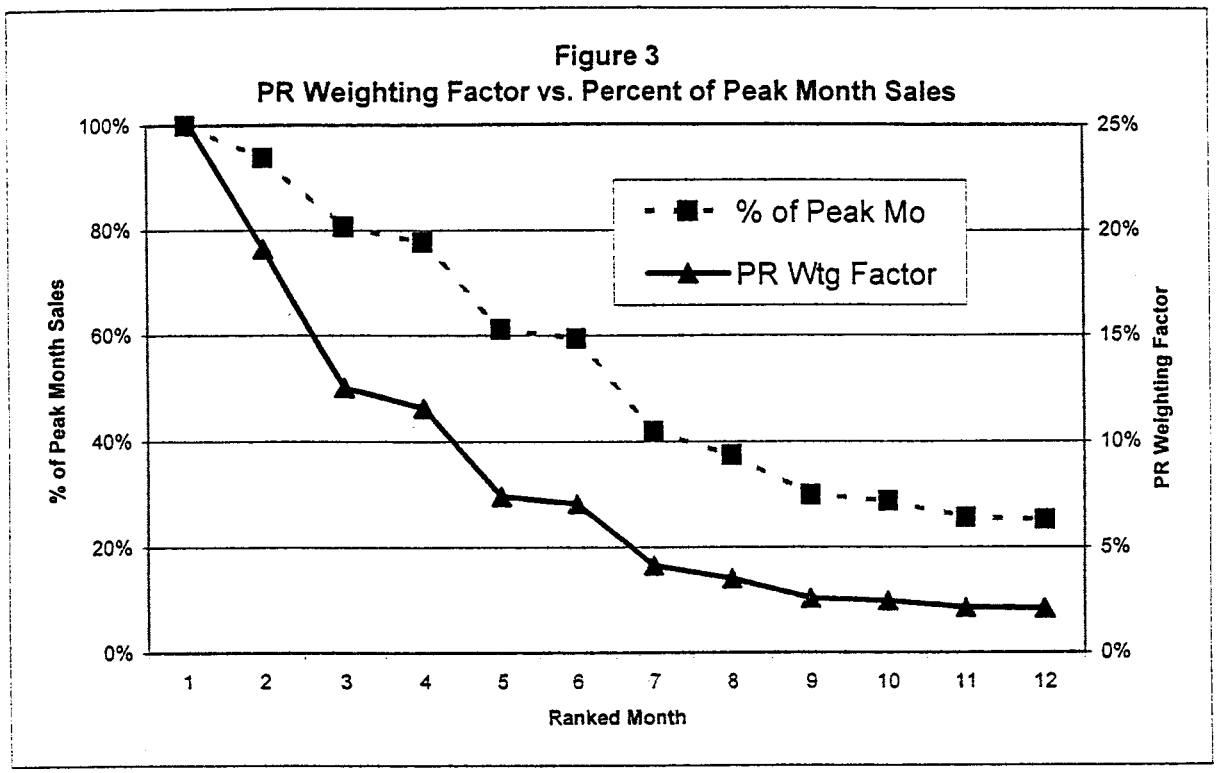
Figure 3
PR Weighting Factor vs. Percent of Peak Month Sales
100%
80%
60%
40%
20%
0%
% of Peak Month Sales
25%
20%
15%
10%
5%
0%
PR Weighting Factor
% of Peak Mo
PR Wtg Factor
1
2
3
4
5
6
7
8
9
10
11
12
Ranked Month

Table 3

Sample Gas Company
Sales and Demand Model
PR Allocator Weighted By Class Normalized Calendar Month Sales

	Month	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL	ALLOCATION FACTOR
	PR Monthly Weighting	25.30%	12.54%	11.56%	7.43%	4.15%	2.58%	2.11%	2.14%	2.46%	3.53%	7.08%	19.11%	100.00%	
1	10-Residential	2,697,071	1,077,228	940,407	436,661	141,195	52,268	32,308	31,985	41,532	104,272	404,455	1,878,622	7,838,003	54.42%
2	11-Residential A/C	211	82	77	33	11	4	5	5	4	6	11	91	543	0.00%
3	12-CARES	33,179	14,802	12,770	5,990	1,963	763	458	447	601	1,479	5,515	27,193	105,161	0.73%
4	13-CARES Med Life Support	34	14	9	3	1	0	0	0	0	2	8	27	99	0.00%
5	20-Sm Vol Commercial	988,507	395,996	351,547	173,963	71,355	35,858	24,522	24,145	29,545	56,851	168,910	688,049	3,009,248	20.89%
6	21-Sm Vol Commercial A/C	701	273	222	118	85	67	58	53	51	70	141	467	2,306	0.02%
7	22-Lg Vol Commercial	79,080	26,855	25,093	13,292	6,187	2,624	1,587	1,649	2,355	5,364	15,062	51,968	231,118	1.60%
8	23-Lg Vol Commercial A/C	-	-	-	-	-	-	-	-	-	-	-	-	0	0.00%
9	T1-Lg Vol Commercial Trans	64,235	26,972	25,769	14,957	6,834	3,793	2,832	2,848	3,124	8,263	14,493	48,470	220,588	1.53%
10	30-Sm Vol Industrial	24,721	13,260	12,806	7,807	2,441	1,556	1,257	1,119	1,758	1,983	5,023	19,780	93,509	0.65%
11	31-Sm Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	0	0.00%
12	32-Lg Vol Industrial	77,695	28,756	29,064	19,626	10,145	5,698	3,710	3,314	4,359	8,507	19,762	70,891	281,526	1.95%
13	33-Lg Vol Industrial A/C	-	-	-	-	-	-	-	-	-	-	-	-	0	0.00%
14	T1-Lg Vol Industrial Transp	344,875	140,100	127,498	100,833	56,307	28,722	24,222	29,050	38,870	36,369	73,200	258,921	1,258,968	8.74%
15	40-Sm Vol Pub Auth	229,750	92,802	77,876	33,252	10,220	4,212	2,468	1,916	2,466	7,406	34,060	162,148	658,576	4.57%
16	41-Sm Vol Pub Auth A/C	-	-	-	-	-	-	-	-	-	-	-	-	0	0.00%
17	42-Lg Vol Pub Auth	44,754	13,942	15,456	7,566	2,385	845	503	536	854	2,550	8,346	32,945	130,681	0.91%
18	T1-Lg Vol Pub Auth Transp	162,404	67,067	66,548	38,966	16,165	7,779	5,488	5,351	7,021	16,219	40,545	122,998	556,551	3.86%
19	44-Gas Light Service	2,243	1,112	1,025	659	368	229	187	190	218	313	627	1,661	8,831	0.06%
20	60-Irrigation Service	667	273	172	264	668	1,059	797	757	616	752	955	1,072	8,053	0.06%
21	Total	4,750,129	1,899,532	1,686,337	853,988	326,329	145,479	100,404	103,366	133,377	248,405	791,113	3,365,301	14,403,761	100.00%
22	Total Sales	4,178,615	1,665,394	1,466,523	699,232	247,024	105,184	67,861	66,117	84,362	189,554	662,874	2,934,912	12,367,653	85.86%
23	Total Transportation	571,514	234,139	219,814	154,756	79,306	40,295	32,543	37,249	49,015	58,851	128,238	430,389	2,036,107	14.14%

Exhibit JLH-11
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The Proportional Responsibility Method of Capacity Cost Allocation

"Proportional responsibility," a new capacity cost allocation method, is designed to give a realistic and reasonable distribution of imbedded capacity costs, making it ideal for rate design purposes, rate of return determination, and support in rate cases. Other methods of capacity allocation, including their inherent fallacies, are also discussed.

By GARY H. GRAINGER

THE importance of cost-of-service studies has long been recognized in the electric utility industry. This importance is evident when you consider the numerous uses that are made of these studies, as illustrated by the following list:

Uses of Cost-of-service Studies

1. Determination of rate of return by customer group.
2. Rate design.
3. Sales promotion policy.
4. Support in rate cases before regulatory authorities.
5. Cost trends.
6. Engineering policy.

In the preparation of these studies, the allocation of capacity costs is the most significant part of the study for two reasons. First, capacity costs are generally the largest individual segment of costs, and, second, there is no universally accepted method for allocating these costs.

The remainder of this article is devoted to reviewing some of the common methods of capacity allocation, including a discussion of their inherent fallacies and then the development of a new method of capacity cost allocation that I have chosen to call the proportional responsibility method.

To illustrate some of the more common methods of capacity allocation, assume the customer group load curves and the system load curve shown in Figure 1 (page 26). Table 1 (page 27) describes the characteristics of each of these customer group loads, and Table 2 (page 27) shows the results of the capacity allocations under various commonly used methods.

Before analyzing the results shown in Table 2, I would like to state briefly the principal criteria of capacity costs. Capacity costs are those created as a result of providing capacity for the customer's maximum demand. In other words, costs associated with property and plant having a specific design or size because of the maximum quantity of power used are considered capacity costs. They are not in any manner related to load factor.

Analyzing the results contained in Table 2 reveals the fallacies of the various methods:

I. *Peak Responsibility*—Allocates all capacity costs on the basis of the loads as they occur at the time of the system peak. This implies that no capacity is required to serve loads A, B, and C since they were not taking service at the time of the system peak. This is incorrect because even without loads D, E, F, and G, there would still be a need for 300 kilowatts of capacity for loads A, B, and C.

II. *Noncoincident Peak*—Allocates all capacity costs on the basis of the individual customer peaks irrespective of the time of occurrence. Table 2 shows that all loads receive an equal share of capacity costs. Referring to the total system curve shown in Figure I, more capacity is needed to meet the six peak hours of 9 to 12 A.M. and 4 to 7 P.M. than any other hours of the day. Therefore, a larger portion of the demand costs should be assigned to the loads

FIGURE I

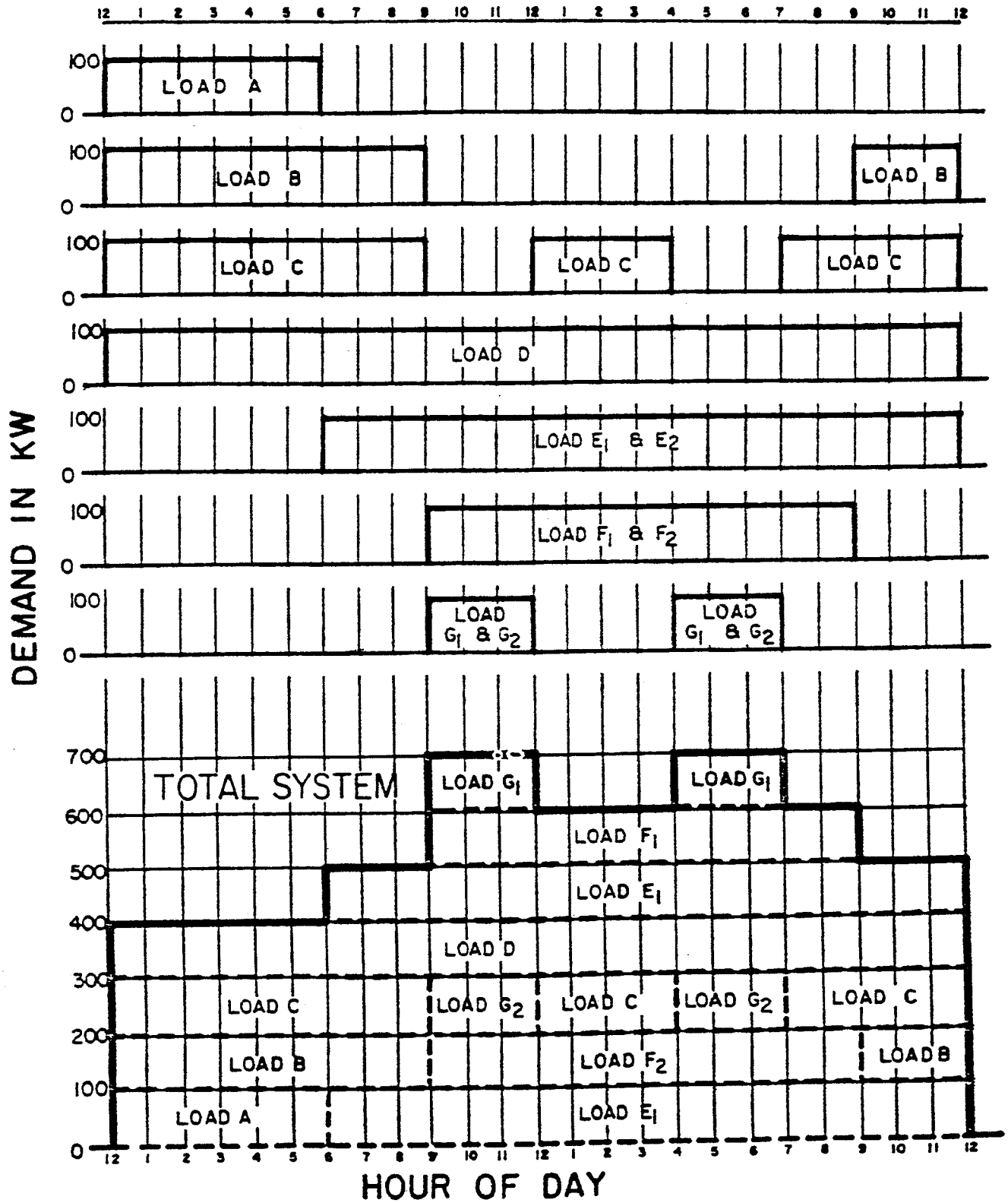

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TABLE 1

Load	Kwh.	Diversified Peak Kw.	Coincident Peak Kw.	Load Factor	Load Characteristics
A	600	100	0	25%	Nothing on System Peak
B	1,200	100	0	50%	Nothing on System Peak
C	1,800	100	0	75%	Nothing on System Peak
D	2,400	100	100	100%	Entirely on System Peak
E_1 & E_2	1,800	100	100	75%	Entirely on System Peak
F_1 & F_2	1,200	100	100	50%	Entirely on System Peak
G_1 & G_2	600	100	100	25%	Entirely on System Peak

creating the system peak; this is not being done.

III. *Average and Excess*—The portion of facilities required to serve the average load is allocated on the basis of the average demands and the difference between the average loads and the maximum load, being the excess demand, is allocated on the basis of the noncoincident peak. The results are partially dependent on load factor, which, as stated earlier, has no bearing on demand costs.

IV. *Complete Peak*—Manner of capacity cost allocation differs from other methods by putting onus on classes that exceed average demand during periods when system peaks go above average system load. This method is also partially dependent on load factor.

To the best of my knowledge, all currently published methods have somewhat similar fallacies. Recognizing that these fallacies must be overcome, the following method was developed:

Figure II (page 28) shows the same system load curve as in Figure I; the left-hand scale indicates the demand and the bottom scale indicates the hours of the day. On the right-hand scale, percentages are added. Looking at the demand of 400 kilowatts presenting 57.14 per cent of the peak, it is observed that this demand exists for the entire 24-hour period. Since 400 kilowatts represent 57.14 per cent of the peak, it similarly accounts for 57.14 per cent of the capacity costs. Dividing these capacity costs of 57.14 per cent equally to each of these hours (57.14%/24 Hrs.) results in each hour being responsible for 2.38 per cent of the capacity costs. The next break in the load curve (500 kilowatts) is responsible for 14.29 per cent (71.43% - 57.14%) of the capacity costs; this demand is used eighteen hours a day, 6 A.M. to 12 P.M. By similar calculation, each hour is responsible for .79 per cent (14.29%/18 Hrs.) of the capacity costs. Moving up to the 600-kilowatt break, each hour from 9 A.M. to 9 P.M. is responsible for 1.19 per cent of the capacity costs. Finally, at 700 kilowatts, each of the hours from 9 A.M. to 12 A.M. and 4 P.M. to 7 P.M. is responsible for 2.38 per cent of the capacity costs.

By combining these hourly percentages, the six hours from 12 P.M. to 6 A.M. are each responsible for 2.38 per cent, the six hours, 6 A.M. to 9 A.M. and 9 P.M. to 12 P.M. are each responsible for 3.17 per cent (2.38% + .79%), the six hours 12 A.M. to 4 P.M. and 7 P.M. to 9 P.M. for 4.36 per cent (2.38% + .79% + 1.19%) and the six hours 9 A.M. to 12 A.M. and 4 P.M. to 6 P.M. for 6.74 per cent (2.38% + .79% + 1.19% + 2.38%).

These hourly percentages, representing the distribution of the total capacity costs over the twenty-four hours of the day, establish a weighting system that will be used to distribute capacity costs to the various loads.

Figure III (page 28), showing the hourly weighting factors on the bottom scale, reveals that some loads have more than one weighting factor. For example, load D falls in all four weighting areas. It is appropriate that an individual load should be responsible for the maximum weighted demand. Applying this principle to Figure III, the weighted demands shown

TABLE 2

	Method I Peak Responsibility		Method II Noncoincident Peak		Method III Average & Excess		Method IV Complete Peak (Oram & Robison)	
Load	Kw.	%	Kw.	%	Kw.	%	Kw.	%
A	0		70	10	50	7	25	4
B	0		70	10	67	10	50	7
C	0		70	10	83	12	79	11
D	100	14	70	10	100	13	100	14
E_1	100	14	70	10	83	12	89	13
E_2	100	14	70	10	83	12	89	13
F_1	100	14	70	10	67	10	78	11
F_2	100	14	70	10	67	10	78	11
G_1	100	15	70	10	50	7	56	8
G_2	100	15	70	10	50	7	56	8
	700	100	700	100	700	100	700	100

Exhibit JLH-11
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FIGURE II

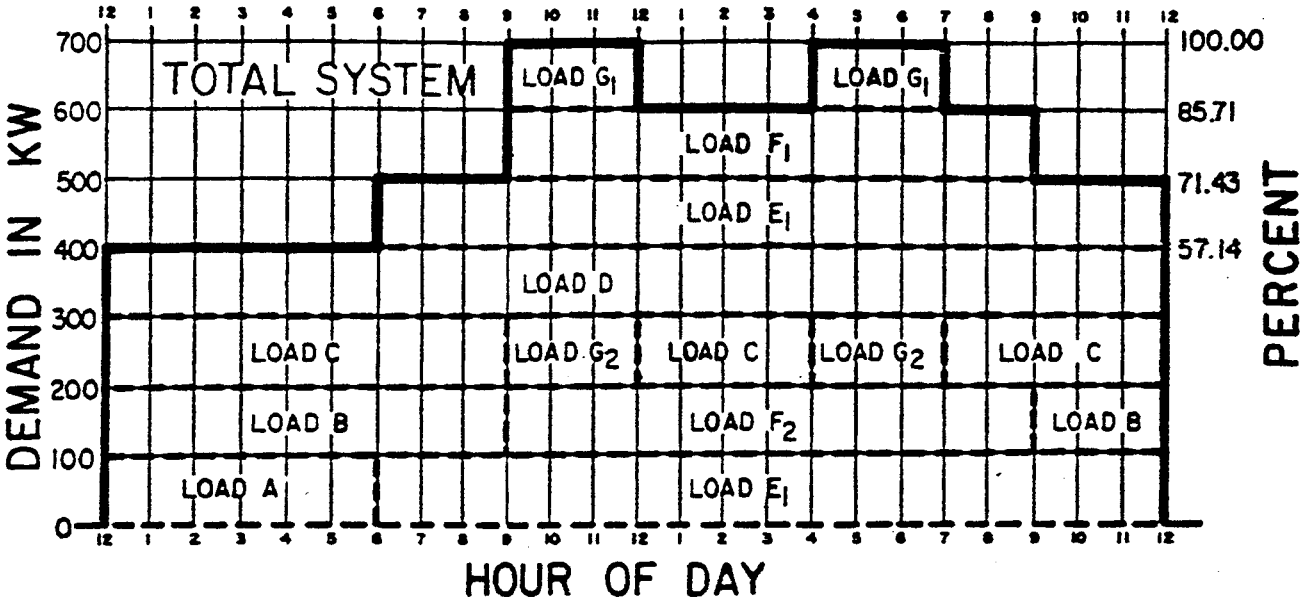

FIGURE III

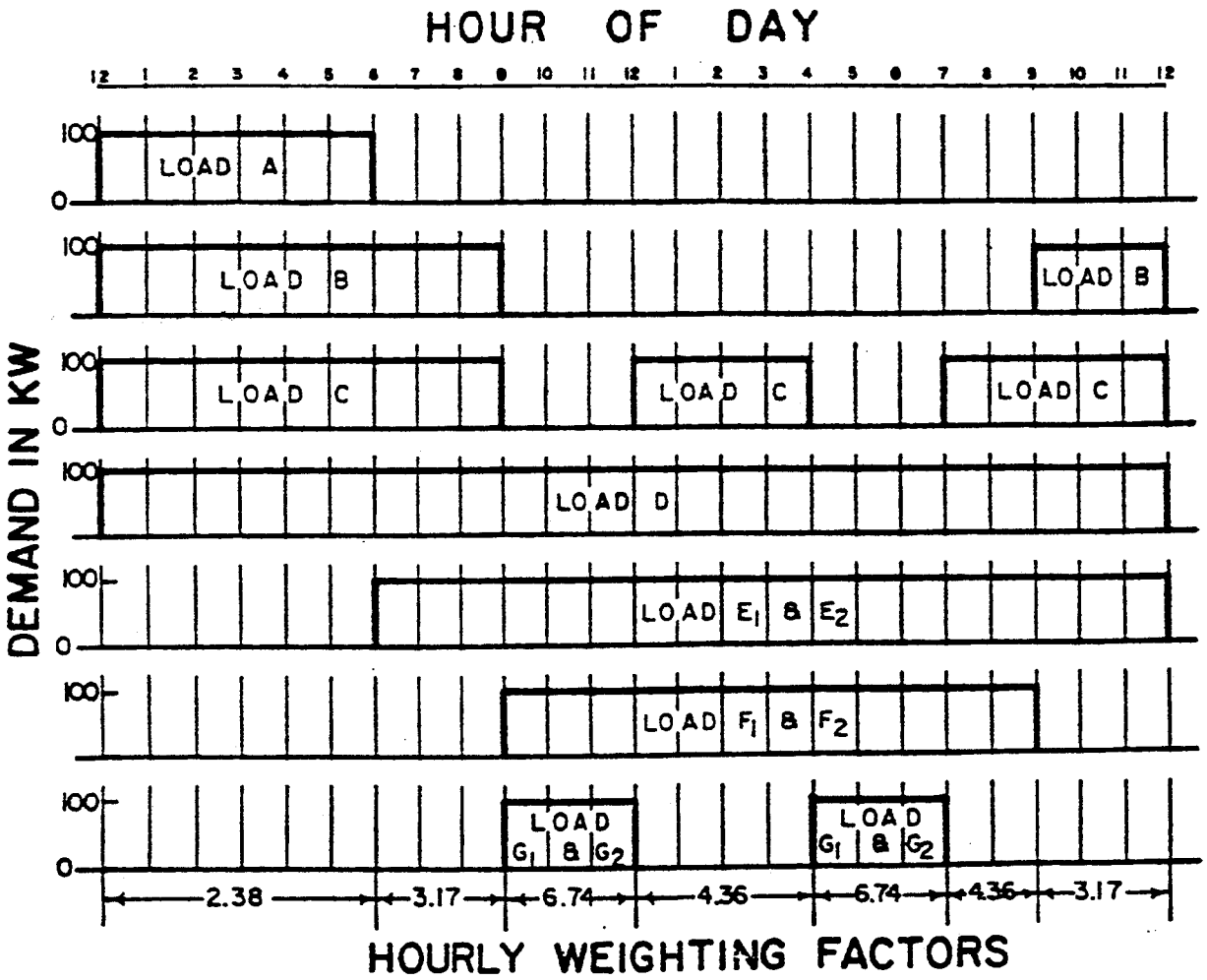

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TABLE 3

Load	Highest Hourly Weighting Factor	Weighted Demand	Percentage Distribution	Distribution of 700 Kw.
A	2.38	238	4	28
B	3.17	317	5	38
C	4.36	436	7	53
D	6.74	674	12	83
E_1	6.74	674	12	83
E_2	6.74	674	12	83
F_1	6.74	674	12	83
F_2	6.74	674	12	83
G_1	6.74	674	12	83
G_2	6.74	674	12	83
		5,709	100	700

in Table 3 above were determined. In the next to the last column, the percentage distribution of the total weighted demand is shown. These percentages represent the proportional distribution of the capacity costs. Applying these percentages to the total system demand of 700 kilowatts gives the demand allocation shown in the last column.

The end result of this method is to assign all capacity costs to the individual loads proportional to what they individually would cost.

Table 4 (page 30) again shows the results of some of the more common methods of capacity allocation, as well as the proportional responsibility method. The inequities of the common methods described earlier are eliminated under the proportional responsibility method. Each and every load is assigned a proportionate share of the capacity costs. It is not dependent on load factors and it considers the time when the demand was established.

An additional major advantage of the proportional responsibility method is that it can be used to determine the costs associated with successively smaller components of the total load. A logical sequence of studies, each using the results of the earlier study in the listing, would be:

1. Cost of service by jurisdictional area.
2. Cost of service by class of service.
3. Cost of service by rate schedule.
4. Cost of service by homogeneous groups within the rate schedule (could be by annual consumption or connected appliances).
5. Cost of service by individual appliance or specific load.

None of the common methods described earlier in this article will give reasonable answers if applied to the above series of studies.

The actual application of the proportional responsibility method is more complex than described above as each hour of the year has a specific weighting factor, and complete day-by-day load curves are required both for the system and for the various customer groups. However, with modern computer technology, this is not an insurmountable problem.

If desired, the proportional responsibility method can be simplified by reducing the number of load curves resulting in fewer weighting factors. For example, instead of using the daily load curves, average monthly load curves or monthly peak-day load curves could be used. As might be expected, this simplification will alter the proportional allocation and limit the scope of application because it does not fully consider the daily, monthly, and seasonal shifts of the load curves of the system or the customer groups.

However, compared to the known fallacies of the results of commonly used methods, this altera-

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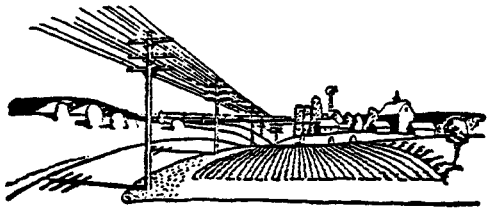
TABLE 4

	Method I Peak Responsibility		Method II Noncoincident Peak		Method III Average & Excess		Method IV Complete Peak (Oram & Robison)		Method V Prop. Resp. Method	
Load	Kw.	%	Kw.	%	Kw.	%	Kw.	%	Kw.	%
A	0		70	10	50	7	25	4	28	4
B	0		70	10	67	10	50	7	38	5
C	0		70	10	83	12	79	11	53	7
D	100	14	70	10	100	13	100	14	83	12
E_1	100	14	70	10	83	12	89	13	83	12
E_2	100	14	70	10	83	12	89	13	83	12
F_1	100	14	70	10	67	10	78	11	83	12
F_2	100	14	70	10	67	10	78	11	83	12
G_1	100	15	70	10	50	7	56	8	83	12
G_2	100	15	70	10	50	7	56	8	83	12
	700	100	700	100	700	100	700	100	700	100

tion of the proportional allocation and limitation of scope is minor.

Finally, I want to point out that the proportional responsibility method is designed to give a realistic and reasonable distribution of imbedded capacity costs. This makes it ideal for purposes of rate design, determination of rate of return, and support in rate cases. It does not evaluate the incremental added costs of new loads or the long-range future costs of existing or added loads. These types of evaluations require separate special studies utilizing appropriate capacity allocation methods.



Outline of General Environmental Impact of Utility Operations

	Air Quality	Water Quality	Land Use	Noise
Electric	Stack emissions Nuclear radiation Transport and storage of nuclear materials	Thermal effect of coolant uses Secondary effect of fossil fuel used (coal-oil)	Lines and structures Dams and reservoirs Cooling towers Strip mining	Negligible
Natural gas	Negligible	Secondary effect from allied oil processing	Buildings and compressor stations	Compressors
Telephone	Negligible	Negligible	Lines and structures Radio towers	Relay stations
Rail & air carriers	Considerable emissions	Secondary effect of fossil fuels used or transported	Track and terminal structures	Considerable impact

List of Dockets
Employing
Proportional Responsibility Allocation Method

State	Company	Docket No.	Year
Arkansas	Southwestern Electric Power Co.	U-313	1980
		83-064-U	1983
		84-175-U	1984
		85-231-U	1985
Connecticut	Norwich, CT, Dept. of Public Util.	------	1983
		------	1984
		------	1985
		------	1989
Illinois	Illinois Power Company	91-0335	1991
		93-0183	1993
Kentucky	Kentucky Utilities Company	8624	1983
Louisiana	Southwestern Electric Power Co.	U-15180	1981
		U-15753	1983
Maine	Bangor Hydro-Electric Company	80-108	1980
		85-209	1986
		91-168	1991
	Central Maine Power Company	89-68	1990
	Maine Public Service	87-9	1988
	Northern Utilities	DR95-236	1995
		95-016/291	1995
Massachusetts	Bay State Gas Company	89-81	1989
		92-111	1992
		95-52	1995

State	Company	Docket No.	Year
	Berkshire Gas Company	DPU-905	1982
		86-82	1986
		89-112	1989
		90-121	1990
		92-210	1992
		01-56	2001
	Boston Gas Company	88-67	1988
		90-35	1990
		95-60	1993
	Cambridge Electric Light Co.	84-165	1984
		87-221	1987
		89-109	1989
	Colonial Gas Company	90-90	1990
	Commonwealth Electric Company	956	1982
		88-135	1988
		89-114	1989
		90-331	1990
	Commonwealth Gas Company	87-122	1987
		91-60	1991
	Essex Gas Company	87-59	1987
		89-107	1989
	Fall River Gas Company	91-61	1991
		96-60	1996
	Fitchburg Gas & Electric Company	90-122	1990
		DTE-02-24	2002
	Nantucket Electric Company	88-168	1988
	Western Mass. Electric Company	91-290	1991

State	Company	Docket No.	Year
New Hampshire	Energy North Natural Gas, Inc.	DE95-121	1995
	Northern Utilities, Inc.	DR88-029	1988
		DR91-081	1991
		DR95-007	1995
		DR95-257	1995
		97-393	1998
New Jersey	Vineland, Municipal Electric Util.	------	1981
		------	1988
		------	1989
New York	NYSG	------	
	Corning Natural Gas	------	2001
Ohio	Dayton Power & Light Company	81-1256-EL-A/R	1982
Pennsylvania	Philadelphia Gas Works	------	1988
		------	1990
	UGI Utilities, Electric Utility Division	R-00922195	1992
		R-00932862	1993
		R-00953534	1995
Texas	Central Power & Light Company	4400	1982
	Denton, City, Utility Dept.	------	1983
		------	1986
	Georgetown, City of	------	1992
	Southwestern Electric Power Co.	3716	1981
		4628	1982
		5301	1983
	West Texas Utilities	3743	1980
		4202	1981
		4716	1982
		5204	1983
		10,035	1991

State	Company	Docket No.	Year
Vermont	Green Mountain Power Corporation	4418	1980
		4503	1981
		4537	1981
		4570	1982
		4609	1982
		4661	1983
		4796	1984

CC
NAGD
Service Cost Allocation

Customer Class	Year End Customers	Avg Service Cost	Replacement Cost New	Allocation of Svc Investment
				47,288,874
10-Residential	100,938	417	42,074,912	42,210,827
11-Residential A/C	5	417	2,084	2,091
12-CARES	1,550	417	646,101	648,188
13-CARES Med Life Support	1	417	417	418
20-Sm Vol Commercial	9,518	417	3,967,475	3,980,291
21-Sm Vol Commercial A/C	4	417	1,667	1,673
22-Lg Vol Commercial	12	1,407	16,887	16,941
23-Lg Vol Commercial A/C	0	1,407	-	-
T1-Lg Vol Commercial Transp	9	1,407	12,665	12,706
30-Sm Vol Industrial	16	417	6,669	6,691
31-Sm Vol Industrial A/C	0	417	-	-
32-Lg Vol Industrial	6	1,407	8,443	8,471
33-Lg Vol Industrial A/C	0	1,407	-	-
T1-Lg Vol Industrial Transp	10	1,407	14,072	14,118
40-Sm Vol Pub Auth	880	417	366,818	368,003
41-Sm Vol Pub Auth A/C	0	417	-	-
42-Lg Vol Pub Auth	5	1,407	7,036	7,059
T1-Lg Vol Pub Auth Transp	6	1,407	8,443	8,471
44-Gas Light Service	4	0	-	-
60-Irrigation Service	7	417	2,918	2,927
Total	112,971	15,843	47,136,608	47,288,874
Total Sales	112,946			
Total Transportation	25			
Subtotal Small	112,923			
Subtotal Large	48			
Total	112,971			

CC
NAGD
Service Cost Allocation

STUBS:				
Average Length				27
Est. Cost per Stub	$	6.77	$	181
FULL SERVICES				
Avg Length with Stub				67
Est. Cost per Service	$	6.77	$	452
DOT REPORT				
No of Services				124,415
Avg Length				56
Total Footage				6,967,240
NAGD STATISTICS				
No of Customers				112,971

COMPUTATIONS		
Services per Customer	80%	MAC estimate to tie down the total footage
No of Full Services	90,850	
No of Stubs	33,565	

Footage Check

Stub Footage	895,726
Full Service Footage	6,071,514
Computed Footage	6,967,240
Actual footage	6,967,240
Check Total	-

Avg RCN Per Service	No.		Cost	$'s
Stubs	33,565		181	6,060,215
Full Services	90,850		452	41,078,061
	124,415			47,138,276
Average per Svc		$	378.88	

		Small		Large	Total
No of customers		112,923		48	112,971
Approx Services		122,111		48	122,159
Full Services		90,802		48	90,850
Stubs		33,565		0	33,565
Avg Cost - Full	$	452		1,407	452
Avg Cost - Stub	$	181	$	181	
Cost - Full		41,010,515		67,546	41,078,061
Cost - Stub		6,060,215		-	6,060,215
Total RCN		47,070,729		67,546	47,138,276
Avg Cost per Customer		417		1,407	417
Customer Wtg Factor		0.9990		3.3725	1.0000

PAGE 3

BY COMPANY PERSONNEL

#REF! #REF! #REF!		YEAR TO DATE New Stubs	New Completed	Replace-Meni	Retire-Meni
SERVICES INSTALLED					
List Number of	No	0	104	4	41
Public Prope 1/4"	Ft	0	920	74	305
Private Property	Ft	0	3,460	53	1,144
List Number of	No	0	4	0	33
Public Prope 1"	Ft	0	45	0	230
Private Property	Ft	0	100	0	557
List Number of	No.	0	0	0	1
Public Prope 1 1/4"	Ft	0	0	0	0
Private Property	Ft	0	0	0	15
List Number of	No.	1	3	1	5
Public Prope 2"	Ft	0	4	0	4
Private Property	Ft	23	319	187	167
Other Size _____"	No	0	0	0	0
Public Property	Ft	0	0	0	0
Private Property	Ft	0	0	0	0
Total on Steel	No.	1	111	5	80
	Ft	23	4,846	314	2,430
List Number of	No	73	157	0	6
Public Prope 1/2"	Ft	1,893	1,147	0	110
Private Property	Ft	0	8,440	0	234
List Number of	No.	0	23	0	7
Public Prope 3/4"	Ft	0	148	0	12
Private Property	Ft	0	1,422	0	367
List Number of	No	15	5	0	3
Public Prope 1"	Ft	150	61	0	54
Private Property	Ft	236	282	0	85
List Number of	No	0	1	0	1
Public Prope 2"	Ft	0	110	0	0
Private Property	Ft	0	72	0	0
Other Size _____"	No.	0	0	0	0
Public Property	Ft	0	0	0	0
Private Property	Ft	0	0	0	0
Total on PE	No.	88	186	0	16
	Ft	2,279	11,682	0	866

PAGE 4

BY CONTRACTOR

#REF! #REF! #REF!		YEAR TO DATE New Stubs	New Completed	Replace-Meni	Retire-Meni
SERVICES INSTALLED					
STEEL	List Number of	1	339	5	43
	Public Prope 1/4"	0	4,718	0	617
	Private Property	276	10,827	164	423
	List Number of	3	47	1	24
	Public Prope 1"	73	1,538	16	375
	Private Property	56	1,136	0	584
	List Number of	0	0	0	0
	Public Prope 1 1/4"	0	0	0	0
	Private Property	0	0	0	70
	List Number of	0	5	0	1
	Public Prope 2"	0	75	0	8
	Private Property	0	362	0	0
	Other Size _____"	0	0	0	0
	Public Property	0	0	0	0
	Private Property	0	0	0	0
	Total on Steel	4	391	6	66
		405	18,656	180	2,078
PE	List Number of	2,071	5,883	1	17
	Public Prope 1/2"	50,625	42,792	10	475
	Private Property	5,040	167,515	43	230
	List Number of	129	166	0	0
	Public Prope 3/4"	2,196	2,053	0	121
	Private Property	84	15,595	0	231
	List Number of	28	144	0	1
	Public Prope 1"	887	1,899	0	0
	Private Property	65	11,230	0	200
	List Number of	1	6	0	0
	Public Prope 2"	0	134	0	0
	Private Property	362	52	0	0
	Other Size _____"	0	0	0	0
	Public Property	0	0	0	0
	Private Property	0	0	0	0
	Total on P.E	2,229	6,199	1	26
		59,258	241,262	53	1,263

TOTAL SERVICES INSTALLED

		New Stubs	New Completed	Replace-Meni	Retire-Meni
STEEL	List Number of	1	443	9	84
	Public Prope 1/4"	0	5,638	74	917
	Private Property	276	14,287	217	1,567
	List Number of	3	51	1	57
	Public Prope 1"	73	1,583	16	613
	Private Property	56	1,236	0	1,141
	List Number of	0	0	0	1
	Public Prope 1 1/4"	0	0	0	0
	Private Property	0	0	0	91
	List Number of	1	8	1	6
	Public Prope 2"	0	79	0	12
	Private Property	23	681	187	167
	Other Size _____"	0	0	0	0
	Public Property	0	0	0	0
	Private Property	0	0	0	0
	Total on Steel	5	502	11	148
		428	23,504	494	4,508
PE	List Number of	2,144	6,040	1	23
	Public Prope 1/2"	52,518	43,939	10	585
	Private Property	5,040	175,955	43	470
	List Number of	129	189	0	15
	Public Prope 3/4"	2,196	2,201	0	133
	Private Property	84	17,021	0	598
	List Number of	43	149	0	4
	Public Prope 1"	1,037	1,900	0	54
	Private Property	301	11,520	0	289
	List Number of	1	7	0	0
	Public Prope 2"	0	244	0	0
	Private Property	362	124	0	0
	Other Size _____"	0	0	0	0
	Public Property	0	0	0	0
	Private Property	0	0	0	0
	Total on P.E	2,317	6,385	1	42
		61,538	252,964	53	2,129

		New Stubs	New Completed	Replace-Meni	Retire-Meni
Total Services	No.	2,322	6,887	12	190
	Ft.	61,966	276,468	547	6,637
Average Length		27	40		

CC
SCGD
Service Cost Allocation

Customer Class	Year End Customers	Avg Service Cost	Replacement Cost New	Allocation of Svc Investment
				3,631,069
10-Residential	5,082	6,670	33,894,083	2,610,867
11-Residential A/C	0	6,670	-	-
12-CARES	1,370	6,670	9,138,168	703,915
13-CARES Med Life Support	1	6,670	6,670	514
20-Sm Vol Commercial	545	6,670	3,634,931	279,999
21-Sm Vol Commercial A/C	0	6,670	-	-
22-Lg Vol Commercial	0	1,407	-	-
23-Lg Vol Commercial A/C	0	1,407	-	-
T1-Lg Vol Commercial Transp	0	1,407	-	-
30-Sm Vol Industrial	3	6,670	20,009	1,541
31-Sm Vol Industrial A/C	0	6,670	-	-
32-Lg Vol Industrial	0	1,407	-	-
33-Lg Vol Industrial A/C	0	1,407	-	-
T1-Lg Vol Industrial Transp	3	1,407	4,222	325
40-Sm Vol Pub Auth	66	6,670	440,194	33,908
41-Sm Vol Pub Auth A/C	0	6,670	-	-
42-Lg Vol Pub Auth	0	1,407	-	-
T1-Lg Vol Pub Auth Transp	0	1,407	-	-
44-Gas Light Service	0	0	-	-
60-Irrigation Service	0	6,670	-	-
Total	7,070	84,623	47,138,276	3,631,069
Total Sales	7,067			
Total Transportation	3			
Subtotal Small	7,067			
Subtotal Large	3			
Total	7,070			

CC
SCGD
Service Cost Allocation

STUBS:				
Average Length				27
Est. Cost per Stub	$	6.77	$	181
FULL SERVICES				
Avg Length with Stub				67
Est. Cost per Service	$	6.77	$	452
DOT REPORT				
No of Services				124,415
Avg Length				56
Total Footage				6,967,240
NAGD STATISTICS				
No of Customers				7,070

COMPUTATIONS

Services per Customer	1285%	MAC estimate to tie down the total footage
No of Full Services	90,850	
No of Stubs	33,565	

Avg RCN Per Service	No.		Cost	$'s
Stubs	33,565		181	6,060,215
Full Services	90,850		452	41,078,061
	124,415			47,138,276
Average per Svc		$	378.88	

Footage Check

Stub Footage	895,726
Full Service Footage	6,071,514
Computed Footage	6,967,240
Actual footage	6,967,240
Check Total	-

		Small		Large	Total
No of customers		7,067		3	7,070
Approx Services		124,406		3	124,409
Full Services		90,847		3	90,850
Stubs		33,565		0	33,565
Avg Cost - Full	$	452		1,407	452
Avg Cost - Stub	$	181	$	181	
Cost - Full		41,073,839		4,222	41,078,061
Cost - Stub		6,060,215		-	6,060,215
Total RCN		47,134,054		4,222	47,138,276
Avg Cost per Customer		6,670		1,407	6,667
Customer Wtg Factor		1.0003		0.2111	1.0000

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BY COMPANY PERSONNEL

#REF! #REF! #REF!		YEAR TO DATE New Stubs	New Completed	Replace-Ment	Retire-Ment
SERVICES INSTALLED					
List Number of	No	0	104	4	41
Public Prop 3/4"	Ft	0	920	74	302
Private Property	Ft	0	3,460	53	1,144
List Number of	No	0	4	0	33
Public Prop 1"	Ft	0	45	0	236
Private Property	Ft	0	100	0	567
List Number of	No	0	0	0	1
Public Prop 1 1/4"	Ft	0	0	0	0
Private Property	Ft	0	0	0	15
List Number of	No.	1	3	1	5
Public Prop 2"	Ft	0	4	0	4
Private Property	Ft	23	319	187	167
Other Size _____"	No	0	0	0	0
Public Property	Ft	0	0	0	0
Private Property	Ft	0	0	0	0
Total on Steel	No.	1	111	5	80
	Ft	23	4,848	314	2,430
List Number of	No	73	157	0	6
Public Prop 1/2"	Ft	1,893	1,147	0	110
Private Property	Ft	0	8,440	0	234
List Number of	No.	0	23	0	7
Public Prop 3/4"	Ft	0	146	0	13
Private Property	Ft	0	1,422	0	367
List Number of	No	15	5	0	3
Public Prop 1"	Ft	150	61	0	54
Private Property	Ft	236	282	0	89
List Number of	No.	0	1	0	0
Public Prop 2"	Ft	0	110	0	0
Private Property	Ft	0	72	0	0
Other Size _____"	No.	0	0	0	0
Public Property	Ft	0	0	0	0
Private Property	Ft	0	0	0	0
Total on PE	No.	88	186	0	16
	Ft	2,279	11,682	0	866

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BY CONTRACTOR

#REF! #REF! #REF!		YEAR TO DATE New Stubs	New Completed	Replace-Ment	Retire-Ment
SERVICES INSTALLED					
S T E E L	List Number of	1	339	5	43
	Public Prop 3/4"	0	4,718	0	617
	Private Property	276	10,827	164	42
	List Number of	3	47	1	24
	Public Prop 1"	73	1,538	16	375
	Private Property	56	1,136	0	584
	List Number of	0	0	0	0
	Public Prop 1 1/4"	0	0	0	0
	Private Property	0	0	0	76
	List Number of	0	5	0	1
	Public Prop 2"	0	75	0	0
	Private Property	0	362	0	0
	Other Size _____"	0	0	0	0
	Public Property	0	0	0	0
	Private Property	0	0	0	0
	Total on Steel	4	391	6	68
		405	18,042	100	2,076
P E	List Number of	2,071	5,803	1	17
	Public Prop 1/2"	50,625	42,797	10	475
	Private Property	5,040	167,515	43	236
	List Number of	129	166	0	1
	Public Prop 3/4"	2,196	2,053	0	121
	Private Property	84	15,590	0	231
	List Number of	28	144	0	1
	Public Prop 1"	887	1,899	0	0
	Private Property	65	11,230	0	200
	List Number of	1	0	0	0
	Public Prop 2"	0	134	0	0
	Private Property	367	52	0	0
	Other Size _____"	0	0	0	0
	Public Property	0	0	0	0
	Private Property	0	0	0	0
	Total on P.E.	2,229	6,199	1	26
		59,256	241,282	53	1,263

TOTAL SERVICES INSTALLED

		New Stubs	New Completed	Replace-Ment	Retire-Ment
S T E E L	List Number of	1	443	9	84
	Public Prop 3/4"	0	5,638	74	917
	Private Property	276	14,287	217	1,567
	List Number of	3	51	1	57
	Public Prop 1"	73	1,583	16	613
	Private Property	56	1,236	0	1,141
	List Number of	0	0	0	1
	Public Prop 1 1/4"	0	0	0	0
	Private Property	0	0	0	91
	List Number of	1	8	1	6
	Public Prop 2"	0	79	0	12
	Private Property	23	681	187	167
	Other Size _____"	0	0	0	0
	Public Property	0	0	0	0
	Private Property	0	0	0	0
	Total on Steel	5	502	11	148
		428	23,504	494	4,506
P E	List Number of	2,144	6,040	1	23
	Public Prop 1/2"	52,518	43,939	10	585
	Private Property	5,040	175,955	43	470
	List Number of	129	189	0	15
	Public Prop 3/4"	2,196	2,201	0	133
	Private Property	84	17,021	0	596
	List Number of	43	149	0	4
	Public Prop 1"	1,032	1,960	0	54
	Private Property	301	11,520	0	289
	List Number of	1	7	0	0
	Public Prop 2"	0	244	0	0
	Private Property	367	124	0	0
	Other Size _____"	0	0	0	0
	Public Property	0	0	0	0
	Private Property	0	0	0	0
	Total on P E	2,317	6,385	1	42
		61,538	252,964	53	2,129

		New Stubs	New Completed	Replace-Ment	Retire-Ment
Total Services	No.	2,302	6,887	12	190
	Ft.	61,966	276,488	547	6,637
Average Length		27	40		

Meter Sets (Class)

Class	Item	Material	Labor	Material OH	Labor/Trans OH	Eng/Admin OH	Total	
Residential Class (Small)	Series 200	74.45	20.00	5.96	8.00	11.33	119.74	1
Commercial Class (Small)	Series 400	209.76	20.00	16.78	8.00	27.57	282.11	2.36
Public Authority Class (Small)	Seriers 800 - 1.5 Rotary	1,140.00	60.00	91.20	24.00	144.00	1,459.20	12.19
Commercial /	3M Meter w/electro corrector	3,008.00	1,025.00	240.64	410.00	483.96	5,167.60	43.16
Public Authority	5M Meter w/electro corrector	3,142.00	1,100.00	251.36	440.00	509.04	5,442.40	45.45
(Large)	7M Meter w/electro corrector	3,453.00	1,200.00	276.24	480.00	558.36	5,967.60	49.84

		JLH Wtg Factors			
Class	Item	Residential	Small	Medium	Large
Residential Class (Small)	Series 200	100%	100%		
Commercial Class (Small)	Series 400	0%		70%	
Public Authority Class (Small)	Seriers 800 - 1.5 Rotary	0%		30%	
Commercial /	3M Meter w/electro corrector	0%		0%	33%
Public Authority	5M Meter w/electro corrector	0%		0%	33%
(Large)	7M Meter w/electro corrector	0%		0%	33%
Total		100%	100%	100%	100%

		Multiplier on Resi Mtr Cost			
Class	Item	Residential	Small	Medium	Large
Residential Class (Small)	Series 200	100%	100%	0%	0%
Commercial Class (Small)	Series 400	0%	0%	165%	0%
Public Authority Class (Small)	Seriers 800 - 1.5 Rotary	0%	0%	366%	0%
Commercial /	3M Meter w/electro corrector	0%	0%	0%	1439%
Public Authority	5M Meter w/electro corrector	0%	0%	0%	1515%
(Large)	7M Meter w/electro corrector	0%	0%	0%	1661%
		100%	100%	531%	4615%

		Estimated Meter Cost			
Class	Item	Residential	Small	Medium	Large
Residential Class (Small)	Series 200	$ 119.74	$ 119.74	$ -	$ -
Commercial Class (Small)	Series 400	$ -	$ -	$ 197.48	$ -
Public Authority Class (Small)	Seriers 800 - 1.5 Rotary	$ -	$ -	$ 437.76	$ -
Commercial /	3M Meter w/electro corrector	$ -	$ -	$ -	$ 1,722.53
Public Authority	5M Meter w/electro corrector	$ -	$ -	$ -	$ 1,814.13
(Large)	7M Meter w/electro corrector	$ -	$ -	$ -	$ 1,989.20
		$ 119.74	$ 119.74	$ 635.24	$ 5,525.87

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CITIZENS UTILITIES COMPANY - NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTORS
12 MONTHS ENDED DECEMBER 31, 2001

LINE NO.	DESCRIPTION	ALLOC FACTOR	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	METER ALLOCATOR WORK PAPER									
1	NO OF CUSTOMERS		112,971	102,494	9,543	32	891	4	7	0
2										
3	NO OF CUSTOMERS WITH METERS		112,967	102,494	9,543	32	891	0	7	0
4	LARGE CUSTOMERS		48	0	21	16	11	0	0	0
5	SMALL CUSTOMERS		112,919	102,494	9,522	16	880	0	7	0
6	RESIDENTIAL CUSOMERS		102,494	102,494	0	0	0	0	0	0
7	NON-RESIDENTIAL CUSTOMERS		10,473	0	9,543	32	891	0	7	0
8	NON-RESIDENTIAL SMALL CUSTOMERS		10,425	0	9,522	16	880	0	7	0
9										
10	TOTAL METERS IN ACCOUNT 385		3,570							
11	LESS LARGE CUSTOMERS		48	0	21	16	11	0	0	0
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		3,522							
13	ALLOCATION OF MEDIUM METERS		3,522	0	3,217	5	297	0	2	0
14										
15										
16	LARGE METER REPLACEMENT COST	$ 5,525.87	265,242	0	116,043	88,414	60,785	0	0	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	2,237,310	0	2,043,517	3,434	188,857	0	1,502	0
18	ALLOCATOR FOR METER COST IN ACCOUNT 385		2,502,551	0	2,159,560	91,848	249,641	0	1,502	0
19										
20	RESIDENTIAL METERS		102,494	102,494	0	0	0	0	0	0
21	SMALL NON-RESIDENTIAL METERS		6,903	0	6,305	11	583	0	5	0
22	TOTAL SMALL METERS		109,397	102,494	6,305	11	583	0	5	0
23										
24	SMALL METER REPLACEMENT COST	$ 119.74	13,099,197	12,272,632	754,969	1,269	69,772	0	555	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384		13,099,197	12,272,632	754,969	1,269	69,772	0	555	0

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CITIZENS UTILITIES COMPANY - NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTORS
12 MONTHS ENDED DECEMBER 31, 2001

LINE NO.	DESCRIPTION	ALLOC FACTOR	COMMERCIAL SM. VOL. (9)	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	METER ALLOCATOR WORK PAPER							
1	NO OF CUSTOMERS		9,522	21	16	16	880	11
2								
3	NO OF CUSTOMERS WITH METERS		9,522	21	16	16	880	11
4	LARGE CUSTOMERS		0	21	0	16	0	11
5	SMALL CUSTOMERS		9,522	0	16	0	880	0
6	RESIDENTIAL CUSOMERS		0	0	0	0	0	0
7	NON-RESIDENTIAL CUSTOMERS		9,522	21	16	16	880	11
8	NON-RESIDENTIAL SMALL CUSTOMERS		9,522	0	16	0	880	0
9								
10	TOTAL METERS IN ACCOUNT 385		0	21	0	16	0	11
11	LESS LARGE CUSTOMERS							
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		3,217	0	5	0	297	0
13	ALLOCATION OF MEDIUM METERS							
14								
15								
16	LARGE METER REPLACEMENT COST	$ 5,525.87	0	116,043	0	88,414	0	60,785
17	MEDIUM METER REPLACEMENT COST	$ 635.24	2,043,517	0	3,434	0	188,857	0
18	ALLOCATOR FOR METER COST IN ACCOUNT 385		2,043,517	116,043	3,434	88,414	188,857	60,785
19								
20	RESIDENTIAL METERS		0	0	0	0	0	0
21	SMALL NON-RESIDENTIAL METERS		6,305	0	11	0	583	0
22	TOTAL SMALL METERS		6,305	0	11	0	583	0
23								
24	SMALL METER REPLACEMENT COST	$ 119.74	754,969	0	1,269	0	69,772	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384		754,969	0	1,269	0	69,772	0

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CITIZENS UTILITIES COMPANY - NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTORS
12 MONTHS ENDED DECEMBER 31, 2001

PRESENT RATE SCHEDULE DETAIL

LINE NO.	DESCRIPTION	ALLOC FACTOR	RESIDENTIAL SERVICE (15)	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)	SM. VOL. (19)	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANSPORTATIOI (23)
			RESIDENTIAL				COMMERCIAL				
	METER ALLOCATOR WORK PAPER										
1	NO OF CUSTOMERS		100,938	5	1,550	1	9,518	4	12	0	9
2			100,938	5	1,550	1	9,518	4	12	0	9
3	NO OF CUSTOMERS WITH METERS								12	0	9
4	LARGE CUSTOMERS		100,938	5	1,550	1	9,518	4	0	0	0
5	SMALL CUSTOMERS		100,938	5	1,550	1					
6	RESIDENTIAL CUSOMERS		0	0	0	0	9,518	4	12	0	9
7	NON-RESIDENTIAL CUSTOMERS		0	0	0	0	9,518	4	0	0	0
8	NON-RESIDENTIAL SMALL CUSTOMERS										
9											
10	TOTAL METERS IN ACCOUNT 385		0	0	0	0	0	0	12	0	9
11	LESS LARGE CUSTOMERS										
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		0	0	0	0	3,216	1	0	0	0
13	ALLOCATION OF MEDIUM METERS										
14											
15			0	0	0	0	0	0	66,310	0	49,733
16	LARGE METER REPLACEMENT COST	$ 5,525.87	0	0	0	0	2,042,658	858	0	0	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	0	0	0	0	2,042,658	858	66,310	0	49,733
18	ALLOCATOR FOR METER COST IN ACCOUNT 385										
19			100,938	5	1,550	1	0	0	0	0	0
20	RESIDENTIAL METERS		0	0	0	0	6,302	3	0	0	0
21	SMALL NON-RESIDENTIAL METERS		100,938	5	1,550	1	6,302	3	0	0	0
22	TOTAL SMALL METERS										
23			12,086,316	599	185,597	120	754,652	317	0	0	0
24	SMALL METER REPLACEMENT COST	$ 119.74	12,086,316	599	185,597	120	754,652	317	0	0	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384										

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CITIZENS UTILITIES COMPANY - NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTORS
12 MONTHS ENDED DECEMBER 31, 2001

LINE NO.	DESCRIPTION	ALLOC FACTOR	INDUSTRIAL SM. VOL. (24)	INDUSTRIAL SM. VOL. AIR COND. (25)	INDUSTRIAL LG. VOL. (26)	INDUSTRIAL LG. VOL. AIR COND. (27)	INDUSTRIAL TRANSPORTATION (28)	PUBLIC AUTHORITY SM. VOL. (29)	PUBLIC AUTHORITY SM. VOL. AIR COND. (30)	PUBLIC AUTHORITY LG. VOL. (31)	PUBLIC AUTHORITY LG. VOL. AIR COND. (32)	PUBLIC AUTHORITY TRANSPORTATION (33)
	METER ALLOCATOR WORK PAPER											
1	NO OF CUSTOMERS		16	0	6	0	10	880	0	5	0	6
2			16	0	6	0	10	880	0	5	0	6
3	NO OF CUSTOMERS WITH METERS				6	0	10			5	0	6
4	LARGE CUSTOMERS		16	0	0	0	0	880	0	0	0	0
5	SMALL CUSTOMERS											
6	RESIDENTIAL CUSOMERS		16	0	6	0	10	880	0	5	0	6
7	NON-RESIDENTIAL CUSTOMERS		16	0	0	0	0	880	0	0	0	0
8	NON-RESIDENTIAL SMALL CUSTOMERS											
9												
10	TOTAL METERS IN ACCOUNT 385		0	0	6	0	10	0	0	5	0	6
11	LESS LARGE CUSTOMERS											
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		5	0	0	0	0	297	0	0	0	0
13	ALLOCATION OF MEDIUM METERS											
14												
15			0	0	33,155	0	55,259	0	0	27,629	0	33,155
16	LARGE METER REPLACEMENT COST	$ 5,525.87	3,434	0	0	0	0	188,857	0	0	0	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	3,434	0	33,155	0	55,259	188,857	0	27,629	0	33,155
18	ALLOCATOR FOR METER COST IN ACCOUNT 385											
19			0	0	0	0	0	0	0	0	0	0
20	RESIDENTIAL METERS		11	0	0	0	0	583	0	0	0	0
21	SMALL NON-RESIDENTIAL METERS		11	0	0	0	0	583	0	0	0	0
22	TOTAL SMALL METERS											
23			1,269	0	0	0	0	69,772	0	0	0	0
24	SMALL METER REPLACEMENT COST	$ 119.74	1,269	0	0	0	0	69,772	0	0	0	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384											

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CITIZENS UTILITIES COMPANY - NORTHERN ARIZON
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTC
12 MONTHS ENDED DECEMBER 31, 20

LINE NO.	DESCRIPTION	ALLOC FACTOR	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	METER ALLOCATOR WORK PAPER				
1	NO OF CUSTOMERS		4	7	0
2					
3	NO OF CUSTOMERS WITH METERS			7	0
4	LARGE CUSTOMERS				
5	SMALL CUSTOMERS		0	7	0
6	RESIDENTIAL CUSOMERS				
7	NON-RESIDENTIAL CUSTOMERS		0	7	0
8	NON-RESIDENTIAL SMALL CUSTOMERS		0	7	0
9					
10	TOTAL METERS IN ACCOUNT 385				
11	LESS LARGE CUSTOMERS		0	0	0
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS				
13	ALLOCATION OF MEDIUM METERS		0	2	0
14					
15					
16	LARGE METER REPLACEMENT COST	$ 5,525.87	0	0	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	0	1,502	0
18	ALLOCATOR FOR METER COST IN ACCOUNT 385		0	1,502	0
19					
20	RESIDENTIAL METERS		0	0	0
21	SMALL NON-RESIDENTIAL METERS		0	5	0
22	TOTAL SMALL METERS		0	5	0
23					
24	SMALL METER REPLACEMENT COST	$ 119.74	0	555	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384		0	555	0

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CITIZENS UTILITIES COMPANY - SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTORS
12 MONTHS ENDED DECEMBER 31, 2001

LINE NO.	DESCRIPTION	ALLOC FACTOR	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	METER ALLOCATOR WORK PAPER									
1	NO OF CUSTOMERS		7,071	6,453	545	6	66	0	0	0
2										
3	NO OF CUSTOMERS WITH METERS (W/O DIRECTLY ASSIGNED)		7,068	6,453	545	3	66	0	0	0
4	LARGE CUSTOMERS (EXCLUDES METER DIRECT ASSIGN)		0	0	0	0	0	0	0	0
5	SMALL CUSTOMERS		7,068	6,453	545	3	66	0	0	0
6	RESIDENTIAL CUSOMERS		6,453	6,453	0	0	0	0	0	0
7	NON-RESIDENTIAL CUSTOMERS		615	0	545	3	66	0	0	0
8	NON-RESIDENTIAL SMALL CUSTOMERS		615	0	545	3	66	0	0	0
9										
10	TOTAL METERS IN ACCOUNT 385		210							
11	LESS LARGE CUSTOMERS		0	0	0	0	0	0	0	0
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		210							
13	ALLOCATION OF MEDIUM METERS		210	0	186	1	23	0	0	0
14										
15										
16	LARGE METER REPLACEMENT COST	$ 5,525.87	0	0	0	0	0	0	0	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	133,171	0	118,081	719	14,371	0	0	0
18	ALLOCATOR FOR METER COST IN ACCOUNT 385		133,171	0	118,081	719	14,371	0	0	0
19										
20	RESIDENTIAL METERS		6,453	6,453	0	0	0	0	0	0
21	SMALL NON-RESIDENTIAL METERS		405	0	359	2	44	0	0	0
22	TOTAL SMALL METERS		6,858	6,453	359	2	44	0	0	0
23										
24	SMALL METER REPLACEMENT COST	$ 119.74	821,220	772,682	43,038	262	5,238	0	0	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384		821,220	772,682	43,038	262	5,238	0	0	0

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CITIZENS UTILITIES COMPANY - SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTORS
0

LINE NO.	DESCRIPTION	ALLOC FACTOR	COMMERCIAL SM. VOL. (9)	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	METER ALLOCATOR WORK PAPER							
1	NO OF CUSTOMERS		545	0	3	3	66	0
2								
3	NO OF CUSTOMERS WITH METERS (W/O DIRECTLY ASSIGNED)		545	0	3	0	66	0
4	LARGE CUSTOMERS (EXCLUDES METER DIRECT ASSIGN)		0	0	0	0	0	0
5	SMALL CUSTOMERS		545	0	3	0	66	0
6	RESIDENTIAL CUSOMERS		0	0	0	0	0	0
7	NON-RESIDENTIAL CUSTOMERS		545	0	3	0	66	0
8	NON-RESIDENTIAL SMALL CUSTOMERS		545	0	3	0	66	0
9								
10	TOTAL METERS IN ACCOUNT 385		0	0	0	0	0	0
11	LESS LARGE CUSTOMERS							
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		186	0	1	0	23	0
13	ALLOCATION OF MEDIUM METERS							
14								
15			0	0	0	0	0	0
16	LARGE METER REPLACEMENT COST	$ 5,525.87	118,081	0	719	0	14,371	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	118,081	0	719	0	14,371	0
18	ALLOCATOR FOR METER COST IN ACCOUNT 385							
19			0	0	0	0	0	0
20	RESIDENTIAL METERS		359	0	2	0	44	0
21	SMALL NON-RESIDENTIAL METERS		359	0	2	0	44	0
22	TOTAL SMALL METERS							
23			43,038	0	262	0	5,238	0
24	SMALL METER REPLACEMENT COST	$ 119.74	43,038	0	262	0	5,238	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384							

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CITIZENS UTILITIES COMPANY - SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTORS
12 MONTHS ENDED DECEMBER 31, 2001

PRESENT RATE SCHEDULE DETAIL

LINE NO.	DESCRIPTION	ALLOC FACTOR	RESIDENTIAL: RESIDENTIAL SERVICE (15)	RESIDENTIAL: RESIDENTIAL AIR COND. (16)	RESIDENTIAL: CARES (17)	RESIDENTIAL: CARES MED. LIFE SUPP. (18)	COMMERCIAL: SM. VOL. (19)	COMMERCIAL: SM. VOL. AIR COND. (20)	COMMERCIAL: LG. VOL. (21)	COMMERCIAL: LG. VOL. AIR COND. (22)	TRANSPORTATION (23)
	METER ALLOCATOR WORK PAPER										
1	NO OF CUSTOMERS		5,082	0	1,370	1	545	0	0	0	0
2											
3	NO OF CUSTOMERS WITH METERS (W/O DIRECTLY ASSIGNED)		5,082	0	1,370	1	545	0	0	0	0
4	LARGE CUSTOMERS (EXCLUDES METER DIRECT ASSIGN)		5,082	0	1,370	1	545	0	0	0	0
5	SMALL CUSTOMERS		5,082	0	1,370	1	545	0	0	0	0
6	RESIDENTIAL CUSOMERS		0	0	0	0	545	0	0	0	0
7	NON-RESIDENTIAL CUSTOMERS		0	0	0	0					
8	NON-RESIDENTIAL SMALL CUSTOMERS										
9											
10	TOTAL METERS IN ACCOUNT 385		0	0	0	0	0	0	0	0	0
11	LESS LARGE CUSTOMERS										
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		0	0	0	0	186	0	0	0	0
13	ALLOCATION OF MEDIUM METERS										
14											
15			0	0	0	0	0	0	0	0	0
16	LARGE METER REPLACEMENT COST	$ 5,525.87	0	0	0	0	118,081	0	0	0	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	0	0	0	0	118,081	0	0	0	0
18	ALLOCATOR FOR METER COST IN ACCOUNT 385										
19			5,082	0	1,370	1	0	0	0	0	0
20	RESIDENTIAL METERS		0	0	0	0	359	0	0	0	0
21	SMALL NON-RESIDENTIAL METERS		5,082	0	1,370	1	359	0	0	0	0
22	TOTAL SMALL METERS										
23			608,504	0	164,058	120	43,038	0	0	0	0
24	SMALL METER REPLACEMENT COST	$ 119.74	608,504	0	164,058	120	43,038	0	0	0	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384										

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CITIZENS UTILITIES COMPANY - SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTORS
12 MONTHS ENDED DECEMBER 31, 2001

LINE NO.	DESCRIPTION	ALLOC FACTOR	INDUSTRIAL SM. VOL. (24)	INDUSTRIAL SM. VOL. AIR COND. (25)	INDUSTRIAL LG. VOL. (26)	INDUSTRIAL LG. VOL. AIR COND. (27)	INDUSTRIAL TRANSPORTATION (28)	PUBLIC AUTHORITY SM. VOL. (29)	PUBLIC AUTHORITY SM. VOL. AIR COND. (30)	PUBLIC AUTHORITY LG. VOL. (31)	PUBLIC AUTHORITY LG. VOL. AIR COND. (32)	PUBLIC AUTHORITY TRANSPORTATION (33)
	METER ALLOCATOR WORK PAPER											
1	NO OF CUSTOMERS		3	0	0	0	3	66	0	0	0	0
2												
3	NO OF CUSTOMERS WITH METERS (W/O DIRECTLY ASSIGNED)		3	0	0	0	0	66	0	0	0	0
4	LARGE CUSTOMERS (EXCLUDES METER DIRECT ASSIGN)		3	0	0	0	0	66	0	0	0	0
5	SMALL CUSTOMERS		3	0	0	0	0	66	0	0	0	0
6	RESIDENTIAL CUSOMERS		3	0	0	0	0	66	0	0	0	0
7	NON-RESIDENTIAL CUSTOMERS		3	0	0	0	0	66	0	0	0	0
8	NON-RESIDENTIAL SMALL CUSTOMERS											
9												
10	TOTAL METERS IN ACCOUNT 385		0	0	0	0	0	0	0	0	0	0
11	LESS LARGE CUSTOMERS											
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		1	0	0	0	0	23	0	0	0	0
13	ALLOCATION OF MEDIUM METERS											
14												
15			0	0	0	0	0	0	0	0	0	0
16	LARGE METER REPLACEMENT COST	$ 5,525.87	719	0	0	0	0	14,371	0	0	0	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	719	0	0	0	0	14,371	0	0	0	0
18	ALLOCATOR FOR METER COST IN ACCOUNT 385											
19			0	0	0	0	0	0	0	0	0	0
20	RESIDENTIAL METERS		2	0	0	0	0	44	0	0	0	0
21	SMALL NON-RESIDENTIAL METERS		2	0	0	0	0	44	0	0	0	0
22	TOTAL SMALL METERS											
23			262	0	0	0	0	5,238	0	0	0	0
24	SMALL METER REPLACEMENT COST	$ 119.74	262	0	0	0	0	5,238	0	0	0	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384											

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CITIZENS UTILITIES COMPANY - SANTA CRUZ G
COST OF SERVICE STUDY
DEVELOPMENT OF ALLOCATION FACTC
12 MONTHS ENDED DECEMBER 31, 20

LINE NO.	DESCRIPTION	ALLOC FACTOR	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	METER ALLOCATOR WORK PAPER				
1	NO OF CUSTOMERS		0	0	0
2					
3	NO OF CUSTOMERS WITH METERS (W/O DIRECTLY ASSIGNED)			0	0
4	LARGE CUSTOMERS (EXCLUDES METER DIRECT ASSIGN)		0	0	0
5	SMALL CUSTOMERS				
6	RESIDENTIAL CUSOMERS		0	0	0
7	NON-RESIDENTIAL CUSTOMERS		0	0	0
8	NON-RESIDENTIAL SMALL CUSTOMERS				
9					
10	TOTAL METERS IN ACCOUNT 385		0	0	0
11	LESS LARGE CUSTOMERS				
12	NON RESIDENTIAL CUSTOMERS WITH MEDIUM MTRS		0	0	0
13	ALLOCATION OF MEDIUM METERS				
14					
15					
16	LARGE METER REPLACEMENT COST	$ 5,525.87	0	0	0
17	MEDIUM METER REPLACEMENT COST	$ 635.24	0	0	0
18	ALLOCATOR FOR METER COST IN ACCOUNT 385		0	0	0
19					
20	RESIDENTIAL METERS		0	0	0
21	SMALL NON-RESIDENTIAL METERS		0	0	0
22	TOTAL SMALL METERS		0	0	0
23					
24	SMALL METER REPLACEMENT COST	$ 119.74	0	0	0
25	ALLOCATOR FOR METER COST IN ACCT 381-384		0	0	0

Citizens Arizona Gas
Northern Arizona Gas Division
Meter Read Time

Residential

Meters Read	Total Minutes	Minutes Per Read	
216	136	0.63	
209	129	0.62	
350	193	0.55	
22	16	0.73	
372	267	0.72	
473	228	0.48	
235	254	1.08	
256	281	1.10	
301	300	1.00	
719	206	0.29	
345	265	0.77	
396	108	0.27	
462	286	0.62	
190	131	0.69	
336	260	0.77	
414	244	0.59	
505	388	0.77	
712	270	0.38	
6513	**3962**	**0.61**	**Average**

Commercial

Meters Read	Total Minutes	Minutes Per Read	
241	106	0.44	
215	148	0.69	
54	33	0.61	
194	108	0.56	
193	105	0.54	
897	**500**	**0.56**	**Average**

Industrial

Meters Read	Total Minutes	Minutes Per Read	
1	**1.2**	**1.20**	**Average**

Citizens Arizona Gas
Santa Cruz Gas Division
Meter Read Time

Residential	**.61 minutes per meter**	0.61
Commercial	**.56 minutes per meter**	0.56

(Same times as those presented for Northern Arizona Gas)

Citizens Communications
Gas Rate Case Northern Arizona Gas Division
Customer Accounting Allocation

1	Total expenses in Account 903		$	3,857,880.94
2				
3	Direct Assignment to Transportation		$	3,500.00
4				
5	Balance		$	3,854,380.94
6				
7	Billing Costs		$	3,686,699.94
8				
9	Collections cost		$	167,681.00
10				
11	Residential	80%	$	134,144.80
12	Small Commercial	17%	$	28,505.77
13	Large Commercial	3%	$	5,030.43

Unusual year for collection costs since going to a completely new software system in November 2000
We had no collection activity until June, 2001

Citizens Communications
Gas Rate Case Santa Cruz Gas
Customer Accounting Allocation

1	Total expenses in Account 903		$	392,341.35
2				
3	Direct Assignment to Transportation	none	$	-
4				
5	Balance		$	392,341.35
6				
7	Billing Costs		$	313,873.08
8				
9	Collections cost		$	78,468.27
10				
11	Residential	80%	$	62,774.62
12	Commercial	20%	$	15,693.65

Citizens Northern Arizona Gas
Bad Debt Accounts

	AC	AI	AR	AT	Totals
Non-Pay Disconnects					
Amount	$68.90		$1,208.32		$1,277.22
Number of Accounts	5		86		91
Accounts Under $25.00					
Amount	$389.41		$13,451.92		$13,841.33
Number of Accounts	34		1,038		1,072
Released to Outside Agency					
Amount	$64,307.11	$378.00	$454,245.34		$518,930.45
Number of Accounts	186	1	3,754		3,941
Bankruptcy Accounts					
Amount	$39,340.02		$5,336.09	$245,344.73	$290,020.84
Number of Accounts	15		27	1	43
Total Amount of Bad Debt	$104,105.44	$378.00	$474,241.67	$245,344.73	$824,069.84
Total Bad Debt Accounts	240	1	4,905	1	5,147

General Ledger Write-offs for Year 2001 = $614,280.45
Within the $614,280.45 is $140,495 for Suntastic, AT customer class

Total Bad Debt for Suntastic under AT is $245,344.73
$245,344.73 - $140,495.00 = $104,849.73 which was not moved to write-off in Year 2001

Total Bad Debt	$824,069.84	
General Ledger W/O	($614,280.45)	
Variance of Bad Debt to W/O	**$209,789.39**	
Suntastic amount not in W/O	($104,849.73)	
	$104,939.66	Unexplained variance from Bad Debt to Write-Off

Customer Classes
AC - Arizona Commercial
AI - Arizona Industrial
AR - Arizona Residential
AT - Arizona Transportation

Citizens Communications
NAGD Forecasted Gas Cost Allocation
Unit Cost for Cogeneration Load (100% Load Factor)

Line	Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Commodity													
1	Hypothetical Load	1	1	1	1	1	1	1	1	1	1	1	1	12.0000
2	Average Cost	4.1263	4.0148	3.8289	3.5846	3.5442	3.5347	3.5644	3.5963	3.5910	3.5910	3.8353	4.0467	
3	Commodity Cost	4.1263	4.0148	3.8289	3.5846	3.5442	3.5347	3.5644	3.5963	3.5910	3.5910	3.8353	4.0467	44.8581
4	Annual Average													3.7382
5														
6	**Capacity**													5347476.5
7	System Capoacity Cost													101,238
8	System Design Day Demand, Dt													52.82
9	Annual Capacity Cost/ Dt													1.7366
10	Hypothetical Design Day Demand @ 100% Load Factor													
11	Allocated Demand Cost	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	
12		0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	0.1447	1.7366
13	Average Cost													
14														
15	**Commodity and Capacity**	4.2711	4.1595	3.9736	3.7293	3.6889	3.6794	3.7091	3.7410	3.7357	3.7357	3.9800	4.1914	46.5946
16	Total Cost													3.8829
17	Annual Average													2.20%
														3.9702

Citizens Communications
SCGD Forecasted Gas Cost Allocation
Unit Cost for Cogeneration Load (100% Load Factor)

Line	Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Commodity													
1	Hypothetical Load, Dt	1	1	1	1	1	1	1	1	1	1	1	1	12.0000
2	Average Cost	4.0657	3.9558	3.7727	3.5320	3.4923	3.4828	3.5120	3.5434	3.5384	3.5383	3.7789	3.9872	
3	Commodity Cost	4.0657	3.9558	3.7727	3.5320	3.4923	3.4828	3.5120	3.5434	3.5384	3.5383	3.7789	3.9872	44.1995
4	Annual Average													3.6833
5														
6	**Capacity**													265620
7	System Capacity Cost													5,629
8	System Design Day Demand, Dt													47.19
9	Annual Capacity Cost/ Dt													1.5513
10	Hypothetical Design Day Demand @ 100% Load Factor													
11	Allocated Demand Cost	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	
12		0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	0.1293	1.5513
13	Average Cost													
14														
15	**Commodity and Capacity**	4.1950	4.0851	3.9019	3.6613	3.6216	3.6121	3.6413	3.6727	3.6676	3.6675	3.9082	4.1165	45.7508
16	Total Cost													3.8126
17	Annual Average													1.02%
														3.8519

Citizens Communications
NAGD & SCGD Forecasted Gas Cost Allocation
Unit Cost for Cogeneration Load (100% Load Factor)

Line	Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Commodity													
1	Hypothetical Load, Dt	1	1	1	1	1	1	1	1	1	1	1	1	12.0000
2	Average Cost	4.1231	4.0120	3.8266	3.5821	3.5422	3.5326	3.5620	3.5936	3.5884	3.5886	3.8329	4.0439	
3	Commodity Cost	4.1231	4.0120	3.8266	3.5821	3.5422	3.5326	3.5620	3.5936	3.5884	3.5886	3.8329	4.0439	44.8279
4	Annual Average													3.7357
5														
6	**Capacity**													5,613,097
7	System Capacity Cost													106,867
8	System Design Day Demand, Dt													52.52
9	Annual Capacity Cost/ Dt													
10	Hypothetical Design Day Demand @ 100% Load Factor													1.7268
11	Allocated Demand Cost	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	
12		0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	0.1439	1.7268
13	Average Cost													
14														
15	**Commodity and Capacity**	4.2670	4.1559	3.9705	3.7260	3.6861	3.6765	3.7059	3.7375	3.7323	3.7325	3.9768	4.1878	46.5547
16	Total Cost													3.8796
17	Annual Average													2.15%
														3.9646

Citizens Communications
NAGD & SCGD Forecasted PGA Calculation
Unit Cost for Combined Operation

Line	Description	NAGD	SCGD	Total
1	Fixed Costs	$ 5,347,477	$ 265,620	$ 5,613,097
2				
3	Variable Costs	40,020,593	1,921,822	41,942,415
4				
5	Total Supply Costs	$ 45,368,070	$ 2,187,442	$ 47,555,512
6				
7	Total Cal Mo Sales	10,397,677	505,144	10,902,821
8				
9	Fixed Unit Cost	$ 0.5143	$ 0.5258	$ 0.5148
10				
11	Variable Unit Cost	$ 3.8490	$ 3.8045	$ 3.8469
12				
13	Total Unit Cost	$ 4.3633	$ 4.3303	$ 4.3618
14				
15	Cost per therm	0.43633	0.43303	0.43618
16				
17	Embedded Gas Cost	0.40000	0.40000	0.40000
18				
19	PGA Rate	$ 0.0363	$ 0.0330	$ 0.0362
20				
21	Fixed Costs in Rates	$ 0.0500	$ 0.0500	$ 0.0500
22				
23	Variable Costs in Rates	$ 0.3500	$ 0.3500	$ 0.3500

CWIP Payroll

Bob Stemper

Exhibit JLH – 11
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From: Bellegarde, Rodney [RBellega@czn.com]
Sent: Thursday, May 09, 2002 2:54 PM
To: 'Rstemper@MANAPP.com'
Cc: Cordes, Tiffany
Subject: CWIP Payroll

The following is the break down for the CWIP payroll numbers

AssetCls	Amt
37100 Total	10,827.08
37600 Total	274,013.83
37800 Total	11,318.86
37900 Total	5,520.66
38000 Total	613,052.74
38200 Total	213,018.03
38400 Total	60,802.21
38500 Total	2,590.16
38700 Total	7,286.79
39000 Total	19.26
39120 Total	163,413.39
Grand Total	1,361,863.01

Rodney Bellegarde
Director Financial Group
1450 Poydras Street - Suite 1900
New Orleans, La 70112
(504) 299-4505

Account Class Totals	Deposit Amount	Deposit Paid
AC	$ 269,591.50	$ 262,188.39
AI	$ 19,069.70	$ 19,069.70
AM	$ 200.00	$ 200.00
AR	$ 1,005,009.95	$ 989,771.74
SC	$ 15,700.00	$ 15,700.00
SR	$ 37,515.63	$ 37,495.63
UN	$ 245.00	$ 105.00
Total	$ 1,347,331.78	$ 1,324,530.46

AC = NAGD Commercial
AI = NAGD Industrial
AM = NAGD Public Authority
AR = NAGD Residential

SC = SCGD Commercial
SR = SCGD Residential

UN = Unknown

From MRA

Northern Arizona Gas Division
Revenue Control

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001
COG in Base Rates	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
PGA Factor	0.1069	0.113	0.1174	0.1306	0.1403	0.1465	0.1506	0.151	0.151	0.3435	0.3435	0.3435	
RS 10 - Residential Service (Excl. NSAM):													
No. of Customers	91,487	92,349	92,847	93,522	93,456	93,991	93,281	94,672	93,803	94,300	94,444	95,228	1,123,380
Sales (Therms)	9,722,672	10,508,705	9,653,879	6,121,305	3,743,878	1,927,132	1,492,516	1,398,044	1,471,069	1,824,658	3,233,034	7,868,065	58,982,957
PGA Revenues	$ 1,038,901.92	$ 1,187,068.32	$ 1,132,910.90	$ 798,991.18	$ 524,822.13	$ 281,888.80	$ 224,348.38	$ 210,704.99	$ 221,730.77	$ 626,343.59	$ 1,110,104.24	$ 2,701,542.46	10,059,356
COG in Base Rates	$ 2,430,688.00	$ 2,627,176.25	$ 2,413,469.75	$ 1,530,326.25	$ 935,909.50	$ 481,783.00	$ 373,129.00	$ 349,511.00	$ 367,767.25	$ 456,164.50	$ 808,258.50	$ 1,966,510.25	14,740,739
Total COG Recovery	$ 3,469,589.92	$ 3,814,244.57	$ 3,546,380.65	$ 2,329,317.43	$ 1,460,731.63	$ 763,669.80	$ 597,477.38	$ 560,215.99	$ 589,498.02	$ 1,082,508.09	$ 1,918,362.74	$ 4,668,058.71	24,800,095
Base Margin	$ 2,304,145.24	$ 2,364,689.23	$ 2,296,075.12	$ 1,628,699.97	$ 1,175,273.25	$ 826,758.73	$ 735,862.44	$ 734,892.89	$ 748,171.34	$ 776,835.27	$ 1,087,176.42	$ 1,977,792.22	16,654,372
Total	$ 5,773,717.39	$ 6,178,933.74	$ 5,842,457.79	$ 3,956,020.07	$ 2,636,069.87	$ 1,590,432.79	$ 1,333,337.04	$ 1,295,111.96	$ 1,337,671.60	$ 1,859,345.10	$ 3,005,541.77	$ 6,645,853.16	41,454,495
Customer Charges (calc)	$ 457,435.00	$ 461,745.00	$ 464,235.00	$ 467,610.00	$ 467,280.00	$ 469,955.00	$ 468,405.00	$ 473,360.00	$ 469,015.00	$ 471,500.00	$ 472,220.00	$ 476,140.00	5,618,900
Miscellaneous Operating Revenues (10)													
Accident Labor Charge	$ 257.88	$ 340.49									$ 243.05		$ 841.40
Accident Material Charge		$ 70.00				$ 16.00					$ 44.88		$ 130.88
Collection Fees	$ 10.00	$ (15.00)	$ (10.00)	$ 820.00	$ 1,680.00	$ 1,030.00	$ 960.00	$ 380.00	$ 400.00	$ 630.00	$ 490.00	$ 520.00	$ 6,895.00
Labor Service Charge	$ 989.04	$ 3,531.08	$ 5,988.00	$ (3,090.00)	$ (2,726.00)	$ 142.00	$ 150.00	$ 60.00	$ 210.00	$ 13.76	$ 240.00	$ 165.00	$ 5,872.88
Locate Gas Line	$ 60.00		$ 30.00								$ 30.00	$ 30.00	$ 150.00
Lost Gas Revenue				$ (15.09)			$ (15.88)	$ 44.88			$ 23.39		$ 37.30
Customer Requested Meter Re-Reads Fees	$ 100.00	$ 30.00	$ 50.00	$ 75.00	$ 20.00	$ 5.00	$ 10.00				$ 10.00	$ 25.00	$ 325.00
Overtime Connect	$ 46.00	$ 25.00	$ 40.00	$ 60.00	$ 40.00	$ 20.00	$ 142.00	$ 66.00	$ 20.00	$ 132.00	$ 264.00	$ 270.00	$ 1,131.00
Overtime Reconnect		$ 46.00	$ 46.00	$ 140.00	$ 140.00	$ 100.00	$ 245.00	$ 140.00		$ 70.00	$ 70.00	$ 245.00	$ 1,242.00
Service Establishment Fees (connect)	$ 11,131.28	$ 10,373.84	$ 12,808.91	$ 11,705.00	$ 12,350.00	$ 17,690.00	$ 15,100.00	$ 16,902.00	$ 18,836.00	$ 18,166.00	$ 19,715.12	$ 19,859.21	$ 184,437.36
Re-establishment/Reconnection Fees (reconnect)	$ 240.00	$ 175.00	$ 175.00	$ 6,330.00	$ 8,051.63	$ 7,375.00	$ 5,015.00	$ 5,792.00	$ 3,863.02	$ 6,155.00	$ 6,277.00	$ 5,062.00	$ 58,030.65
Service Transfer Fees	$ 9,789.25	$ 8,405.00	$ 15,470.00	$ 10,665.00	$ 13,005.00	$ 16,720.00	$ 15,290.00	$ 18,180.00	$ 17,945.00	$ 15,384.41	$ 13,870.00	$ 12,315.00	$ 167,038.66
Special Call Out Connect	$ 690.00	$ 322.00	$ 368.00	$ 828.00	$ 506.00	$ 92.00	$ 184.00	$ 138.00	$ 322.00	$ 184.00	$ 184.00	$ 460.00	$ 4,278.00
Special CallOut Reconnect	$ 92.00	$ 92.00	$ 138.00	$ 782.00	$ 1,307.06	$ 828.00	$ 387.22	$ 690.00	$ 690.00	$ 368.00	$ 230.00	$ 436.00	$ 6,040.28
Customer Requested Meter Test Fees			$ 35.00		$ 30.00								$ 65.00
Insf. Check Fees	$ 1,755.00	$ 1,455.00	$ 855.00	$ 1,815.00	$ 1,815.00	$ 1,200.00	$ 1,395.00	$ 1,080.00	$ 795.00	$ 1,050.00	$ 1,095.00	$ 1,305.00	$ 15,615.00
Late Payment Fees	$ 23,133.29	$ 32,744.19	$ 29,629.07	$ 18,213.70	$ 12,538.72	$ 6,467.54	$ 4,922.10	$ 5,317.59	$ 4,839.21	$ 6,887.95	$ 8,851.09	$ 14,003.49	$ 107,545.94
Total	$ 48,293.72	$ 57,594.80	$ 65,622.98	$ 48,334.61	$ 49,355.41	$ 51,685.54	$ 44,684.44	$ 48,790.47	$ 47,940.23	$ 49,041.12	$ 51,837.53	$ 54,495.70	$ 617,476.35
RS 10 - Residential Service (NSAM):													
No. of Customers	4,572	4,665	4,745	4,811	4,961	5,014	5,099	5,224	5,314	5,462	5,586	5,710	61,163
Sales (Therms)	409,231	447,816	426,963	291,875	198,043	102,839	61,810	58,720	65,513	78,604	139,548	346,314	2,623,276
PGA Revenues	$ 43,710.56	$ 50,583.20	$ 50,103.65	$ 38,096.84	$ 27,482.18	$ 15,042.63	$ 9,288.58	$ 8,847.15	$ 9,872.62	$ 26,290.62	$ 47,909.82	$ 118,932.59	446,160
COG in Base Rates	$ 102,307.75	$ 111,954.00	$ 106,740.75	$ 72,968.75	$ 49,010.75	$ 25,709.75	$ 15,452.50	$ 14,680.00	$ 16,378.25	$ 19,151.00	$ 34,887.00	$ 86,578.50	655,819
Total COG Recovery	$ 146,018.31	$ 162,537.20	$ 156,844.40	$ 111,065.59	$ 76,492.93	$ 40,752.38	$ 24,741.08	$ 23,527.15	$ 26,250.87	$ 45,441.62	$ 82,796.82	$ 205,511.09	1,101,979
Base Margin	$ 223,208.65	$ 243,281.13	$ 236,104.75	$ 174,728.04	$ 131,150.96	$ 81,883.18	$ 68,319.18	$ 67,676.87	$ 71,812.59	$ 81,874.57	$ 123,113.05	$ 244,769.57	1,747,921
Total	$ 369,239.66	$ 405,818.43	$ 392,949.21	$ 285,793.71	$ 207,644.00	$ 122,635.70	$ 93,060.18	$ 91,204.16	$ 98,063.46	$ 127,316.28	$ 205,910.03	$ 450,280.93	2,849,916
Customer Charges (calc)	$ 34,290.00	$ 34,987.50	$ 35,587.50	$ 36,082.50	$ 37,207.50	$ 37,605.00	$ 38,242.50	$ 39,180.00	$ 39,855.00	$ 40,965.00	$ 41,895.00	$ 42,825.00	458,723
R S 11 - Res. Air Conditioning (Excl. NSAM):													
No. of Customers	5	5	5	5	5	5	5	5	5	6	5	5	61
Sales (Therms) -	676	635	585	311	208	121	205	237	172	178	116	445	3,889
PGA Revenues	$ 72.25	$ 71.75	$ 68.60	$ 40.59	$ 29.17	$ 17.69	$ 30.85	$ 35.77	$ 25.98	$ 61.13	$ 39.83	$ 152.85	647
COG in Base Rates	$ 169.00	$ 158.75	$ 146.25	$ 77.75	$ 52.00	$ 30.25	$ 51.25	$ 59.25	$ 43.00	$ 44.50	$ 29.00	$ 111.25	972
Total COG Recovery	$ 241.25	$ 230.50	$ 214.91	$ 118.34	$ 81.17	$ 47.94	$ 82.10	$ 95.02	$ 68.96	$ 105.63	$ 68.83	$ 264.10	1,619
Base Margin	$ 154.41	$ 146.53	$ 136.99	$ 84.55	$ 64.81	$ 44.92	$ 53.91	$ 58.52	$ 50.54	$ 51.56	$ 46.86	$ 110.18	1,004
Total	$ 395.66	$ 377.03	$ 351.90	$ 202.89	$ 145.98	$ 92.86	$ 136.01	$ 153.54	$ 119.50	$ 157.19	$ 115.69	$ 374.28	2,623
Customer Charges (calc)	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 30.00	$ 25.00	$ 25.00	305
Miscellaneous Operating Revenues (11)													
Service Transfer Fees											$ 10.00		10
Late Payment Fees	$ 2.54	$ 1.28	$ -	$ 0.35	$ -	$ 0.41	$ -	$ 0.26	$ -	$ -	$ 0.72	$ 0.18	$ 5.74
Total	$ 2.54	$ 1.28	$ -	$ 0.35	$ -	$ 0.41	$ -	$ 0.26	$ -	$ -	$ 10.72	$ 0.18	$ 15.74

From MRA

Northern Arizona Gas Division
Revenue Control

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001
COG in Base Rates	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
PGA Factor	0.1069	0.113	0.1174	0.1306	0.1403	0.1465	0.1506	0.151	0.151	0.3435	0.3435	0.3435	
RS 11 - Res. Air Conditioning (NSAM):													
No. of Customers	1	1	1	1	1	1	1	1	1				9
Sales (Therms) -	154	182	149	137	86	37	23	17	10				795
Customer Charges (calc)	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ -	$ -	$ -	68
													-
													-
PGA Revenues	$ 16.46	$ 20.56	$ 17.49	$ 17.89	$ 12.06	$ 5.42	$ 3.46	$ 2.56	$ 1.51				97
COG in Base Rates	$ 38.50	$ 45.50	$ 37.25	$ 34.25	$ 21.50	$ 9.25	$ 5.75	$ 4.25	$ 2.50				199
Total COG Recovery	$ 54.96	$ 66.06	$ 54.74	$ 52.14	$ 33.56	$ 14.67	$ 9.21	$ 6.81	$ 4.01	$ -	$ -	$ -	296
Base Margin	$ 76.53	$ 93.54	$ 77.29	$ 70.20	$ 47.73	$ 25.46	$ 18.72	$ 15.79	$ 12.38				438
Total	$ 131.49	$ 159.60	$ 132.03	$ 122.34	$ 81.29	$ 40.13	$ 27.93	$ 22.60	$ 16.39				734
RS 12 - CARES (Excl. NSAM):													
No. of Customers	1,269	1,560	1,540	1,608	1,586	1,577	1,559	1,578	1,540	1,621	1,426	1,520	18,384
Sales (Therms) -	107,384	149,561	135,513	87,635	51,394	27,355	21,897	19,949	21,275	28,274	43,444	112,679	806,360
Customer Charges (calc)	$ 8,345.00	$ 7,800.00	$ 7,700.00	$ 8,040.00	$ 7,930.00	$ 7,885.00	$ 7,795.00	$ 7,890.00	$ 7,700.00	$ 8,105.00	$ 7,130.00	$ 7,600.00	91,920
PGA Revenues	$ 11,473.01	$ 16,893.44	$ 15,901.64	$ 11,437.15	$ 7,202.87	$ 3,999.98	$ 3,290.17	$ 3,005.40	$ 3,205.60	$ 9,704.48	$ 14,916.14	$ 38,697.89	139,728
COG in Base Rates	$ 26,846.00	$ 37,390.25	$ 33,878.25	$ 21,908.75	$ 12,848.50	$ 6,838.75	$ 5,474.25	$ 4,987.25	$ 5,318.75	$ 7,008.50	$ 10,861.00	$ 28,169.75	201,590
Total COG Recovery	$ 38,319.01	$ 54,283.69	$ 49,779.89	$ 33,345.90	$ 20,051.37	$ 10,838.73	$ 8,764.42	$ 7,992.65	$ 8,524.35	$ 16,772.98	$ 25,777.14	$ 66,867.64	341,318
Base Margin	$ 26,747.92	$ 35,441.13	$ 33,555.38	$ 24,048.06	$ 17,660.68	$ 13,069.04	$ 11,858.40	$ 11,640.50	$ 11,754.08	$ 12,973.26	$ 15,450.83	$ 28,937.06	243,738
Total	$ 65,066.97	$ 89,724.88	$ 83,335.31	$ 57,993.97	$ 37,712.08	$ 23,907.87	$ 20,622.90	$ 19,633.20	$ 20,278.44	$ 29,746.26	$ 41,228.02	$ 95,804.74	585,055
Miscellaneous Operating Revenues (12)				$ 10.00	$ 40.00	$ 20.00	$ 20.00	$ 30.00		$ 10.00	$ 10.00	$ 20.00	160
Collection Fees													-
Labor Service Charge													-
Locate Gas Line													-
Customer Requested Meter Re-Reads Fees													-
Overtime Connect				$ 35.00									35
Overtime Reconnect				$ 200.00	$ 300.00	$ 280.00	$ 295.00	$ 345.00	$ 320.00	$ 400.00	$ 450.00	$ 390.00	3,740
Service Establishment Fees (connect)	$ 200.00	$ 275.00	$ 225.00	$ 150.00	$ 75.00	$ 175.00	$ 175.00	$ 150.00	$ 150.00	$ 125.00	$ 100.00	$ 75.00	1,175
Re-establishment/Reconnection Fees (reconnect)	$ 190.00	$ 100.00	$ 330.00	$ 180.00	$ 255.00	$ 230.00	$ 310.00	$ 270.00	$ 360.00	$ 205.00	$ 270.00	$ 270.00	2,970
Service Transfer Fees		$ 46.00		$ 46.00			$ 46.00	$ (46.00)				$ 46.00	92
Special Call Out Connect							$ 46.00		$ 46.00				138
Special CallOut Reconnect													-
Customer Requested Meter Test Fees													-
Insf. Check Fees	$ 45.00	$ 45.00	$ 30.00	$ 60.00	$ 90.00	$ 45.00	$ 90.00	$ 45.00	$ -	$ 15.00	$ 30.00	$ 75.00	570
Late Payment Fees	$ 442.55	$ 702.93	$ 530.54	$ 355.83	$ 244.54	$ 144.04	$ 105.88	$ 131.96	$ 122.13	$ 172.68	$ 188.20	$ 298.54	3,440
Total	$ 877.55	$ 1,168.93	$ 1,115.54	$ 1,096.83	$ 1,004.54	$ 894.04	$ 1,087.88	$ 925.96	$ 998.13	$ 927.68	$ 1,048.20	$ 1,174.54	12,320
RS 12 - CARES (NSAM):													
No. of Customers	16	22	23	27	24	24	24	24	24	24	29	30	291
Sales (Therms) -	1,395	1,718	1,586	1,329	901	521	361	281	293	393	644	1,514	10,936
Customer Charges (calc)	$ 120.00	$ 165.00	$ 172.50	$ 202.50	$ 180.00	$ 180.00	$ 180.00	$ 180.00	$ 180.00	$ 180.00	$ 217.50	$ 225.00	2,183
													-
													-
PGA Revenues	$ 148.97	$ 194.05	$ 186.10	$ 173.45	$ 126.28	$ 76.23	$ 54.23	$ 42.33	$ 44.13	$ 134.86	$ 221.10	$ 519.92	1,922
COG in Base Rates	$ 348.75	$ 429.50	$ 396.50	$ 332.25	$ 225.25	$ 130.25	$ 90.25	$ 70.25	$ 73.25	$ 98.25	$ 161.00	$ 378.50	2,734
Total COG Recovery	$ 497.72	$ 623.55	$ 582.60	$ 505.70	$ 351.53	$ 206.48	$ 144.48	$ 112.58	$ 117.38	$ 233.11	$ 382.10	$ 898.42	4,656
Base Margin	$ 765.43	$ 970.14	$ 918.24	$ 833.75	$ 612.66	$ 374.45	$ 358.09	$ 317.10	$ 323.01	$ 385.32	$ 593.60	$ 1,109.02	7,559
Total	$ 1,263.23	$ 1,593.69	$ 1,500.84	$ 1,339.45	$ 964.19	$ 580.93	$ 500.57	$ 429.68	$ 440.39	$ 618.43	$ 975.70	$ 2,007.44	12,215
RS 13 - CARES Medical:													
No. of Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Sales (Therms) -	142	144	131	65	36	16	14	13	13	15	46	112	747
Customer Charges (calc)	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	60
													-
													-
PGA Revenues	$ 15.17	$ 16.27	$ 15.37	$ 8.48	$ 5.05	$ 2.34	$ 2.10	$ 1.96	$ 1.96	$ 5.15	$ 15.80	$ 38.47	128
COG in Base Rates	$ 35.50	$ 36.00	$ 32.75	$ 16.25	$ 9.00	$ 4.00	$ 3.50	$ 3.25	$ 3.25	$ 3.75	$ 11.50	$ 28.00	187
Total COG Recovery	$ 50.67	$ 52.27	$ 48.12	$ 24.73	$ 14.05	$ 6.34	$ 5.60	$ 5.21	$ 5.21	$ 8.90	$ 27.30	$ 66.47	315
Base Margin	$ 32.19	$ 32.56	$ 30.08	$ 17.45	$ 11.89	$ 8.06	$ 7.69	$ 7.49	$ 7.49	$ 7.87	$ 13.80	$ 26.44	203
Total	$ 82.86	$ 84.83	$ 78.20	$ 42.18	$ 25.94	$ 14.40	$ 13.29	$ 12.70	$ 12.70	$ 16.77	$ 41.10	$ 92.91	518

Exh. JLH-11

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From MRA

Northern Arizona Gas Division
Revenue Control

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001
COG in Base Rates	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
PGA Factor	0.1069	0.113	0.1174	0.1306	0.1403	0.1465	0.1506	0.151	0.151	0.3435	0.3435	0.3435	
RS 20 - Small Volume Commercial (Excl. NSAM)													-
No. of Customers	8,951	9,064	9,050	9,171	9,083	9,061	8,963	9,009	8,914	9,022	9,080	9,238	108,606
Sales (Therms)	3,590,666	3,890,074	3,538,851	2,486,165	1,666,077	1,287,893	1,134,219	1,064,816	1,095,669	1,223,565	1,607,308	3,027,858	25,614,061
Customer Charges (calc)	$ 67,132.50	$ 67,980.00	$ 67,875.00	$ 68,782.50	$ 68,122.50	$ 67,957.50	$ 67,222.50	$ 67,567.50	$ 66,855.00	$ 67,665.00	$ 68,100.00	$ 69,285.00	814,545
													-
PGA Revenues	$ 383,798.78	$ 439,538.96	$ 415,417.99	$ 324,651.01	$ 233,840.31	$ 188,841.73	$ 170,785.20	$ 160,760.04	$ 165,418.72	$ 420,263.35	$ 552,073.98	$ 1,040,026.74	4,495,217
COG in Base Rates	$ 897,666.50	$ 972,518.50	$ 884,712.75	$ 621,541.25	$ 416,744.25	$ 321,973.25	$ 283,554.75	$ 266,204.00	$ 273,917.25	$ 305,891.25	$ 401,827.00	$ 756,964.50	6,403,515
Total COG Recovery	$ 1,281,465.28	$ 1,412,057.46	$ 1,300,130.74	$ 946,192.26	$ 650,584.56	$ 510,814.98	$ 454,339.95	$ 426,964.04	$ 439,335.97	$ 726,154.60	$ 953,900.98	$ 1,796,991.24	10,898,732
Base Margin	$ 543,205.46	$ 565,389.36	$ 536,001.56	$ 392,478.18	$ 286,778.50	$ 231,022.25	$ 215,703.90	$ 206,349.85	$ 210,149.17	$ 208,162.50	$ 279,798.28	$ 472,900.10	4,147,939
Total	$ 1,824,670.89	$ 1,977,446.92	$ 1,836,132.56	$ 1,338,670.72	$ 937,363.44	$ 741,837.68	$ 670,044.20	$ 633,313.79	$ 649,485.41	$ 934,317.48	$ 1,233,699.52	$ 2,269,891.41	15,046,674
Miscellaneous Operating Revenues (20)													
Accident Labor Charge	$ 187.48					$ 532.02				$ 291.52	$ 82.59		1,094
Accident Material Charge						$ 33.48				$ 373.49	$ 31.28		438
Collection Fees				$ 290.00	$ 270.00	$ 140.00	$ 160.00	$ 90.00	$ 120.00	$ 120.00	$ 80.00	$ 80.00	1,350
Labor Service Charge		$ (187.48)	$ 187.48	$ 47.00		$ 23.99			$ 30.00	$ 30.00	$ 60.00		191
Locate Gas Line												$ 30.00	30
Lost Gas Revenue						$ 148.71				$ 171.04	$ 35.08		355
Customer Requested Meter Re-Reads Fees	$ 5.00		$ 10.00	$ 5.00	$ 5.00								25
Overtime Connect													-
Overtime Reconnect													-
Service Establishment Fees (connect)	$ 875.00	$ 690.00	$ 915.00	$ 475.00	$ 540.00	$ 530.00	$ 520.00	$ 425.00	$ 855.00	$ 1,135.00	$ 1,870.00	$ 2,530.00	11,560
Re-establishment/Reconnection Fees (reconnect)	$ 25.00	$ 25.00		$ 250.00	$ 200.00	$ 175.00	$ 100.00		$ 75.00	$ 250.00	$ 550.00	$ 875.00	2,325
Service Transfer Fees	$ 510.00	$ 570.00	$ 710.00	$ 690.00	$ 455.00	$ 570.00	$ 350.00	$ 450.00	$ 370.00	$ 550.00	$ 600.00	$ 610.00	6,435
Special Call Out Connect		$ 46.00	$ 46.00			$ 46.00	$ 46.00	$ 46.00		$ 46.00			276
Special CallOut Reconnect					$ 46.00			$ 46.00					92
Customer Requested Meter Test Fees													-
Insf. Check Fees	$ 195.00	$ 30.00	$ 60.00	$ 120.00	$ 195.00	$ 30.00	$ 45.00	$ 60.00	$ 15.00	$ 15.00	$ 60.00	$ 135.00	960
Late Payment Fees	$ 10,376.39	$ 11,991.47	$ 11,739.28	$ 8,534.13	$ 4,676.54	$ 2,911.17	$ 2,654.34	$ 2,371.88	$ 2,228.22	$ 3,511.69	$ 4,130.93	$ 5,912.05	71,038
Total	$ 12,173.87	$ 13,364.99	$ 13,687.76	$ 10,411.13	$ 6,387.54	$ 5,140.37	$ 3,875.34	$ 3,488.88	$ 3,693.22	$ 6,493.74	$ 7,499.88	$ 9,972.05	98,169
RS 20 - Small Volume Commercial (NSAM):													
No. of Customers	246	253	268	265	260	264	264	263	268	269	272	280	3,172
Sales (Therms)	75,561	92,021	107,744	94,451	67,842	56,913	47,562	46,042	51,145	53,427	63,625	95,736	852,069
Customer Charges (calc)	$ 2,767.50	$ 2,840.25	$ 3,015.00	$ 2,981.25	$ 2,925.00	$ 2,970.00	$ 2,970.00	$ 2,958.75	$ 3,015.00	$ 3,026.25	$ 3,060.00	$ 3,150.00	35,685
													-
PGA Revenues	$ 8,087.62	$ 10,397.22	$ 12,647.86	$ 12,334.09	$ 9,516.98	$ 8,336.49	$ 7,162.00	$ 6,951.47	$ 7,722.04	$ 18,351.27	$ 21,854.05	$ 32,884.01	156,245
COG in Base Rates	$ 18,919.00	$ 23,005.25	$ 26,936.00	$ 23,612.75	$ 16,960.50	$ 14,228.25	$ 11,890.50	$ 11,510.50	$ 12,786.25	$ 13,358.75	$ 15,906.25	$ 23,934.00	213,046
Total COG Recovery	$ 27,006.62	$ 33,402.47	$ 39,583.86	$ 35,946.84	$ 26,477.48	$ 22,564.74	$ 19,052.50	$ 18,461.97	$ 20,508.29	$ 31,708.02	$ 37,760.30	$ 56,818.01	369,291
Base Margin	$ 31,257.25	$ 37,739.42	$ 43,849.15	$ 39,860.43	$ 29,678.77	$ 25,862.63	$ 22,024.10	$ 21,431.58	$ 23,535.28	$ 28,126.51	$ 34,685.76	$ 50,522.70	388,374
Total	$ 58,264.64	$ 71,141.90	$ 83,433.01	$ 75,807.27	$ 56,156.25	$ 48,227.37	$ 41,076.60	$ 39,893.55	$ 44,043.55	$ 59,834.53	$ 72,446.06	$ 107,340.72	757,666
RS 21 - Small Volume Comm. A/C:													
No. of Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
Sales (Therms) -	2,560	2,835	2,320	1,840	1,509	2,598	2,763	2,818	2,280	1,844	1,982	2,071	26,818
Customer Charges (calc)	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	360
													-
PGA Revenues	$ 273.65	$ 297.73	$ 272.35	$ 215.34	$ 211.70	$ 380.30	$ 416.10	$ 395.30	$ 345.63	$ 633.40	$ 673.93	$ 711.37	4,827
COG in Base Rates	$ 640.00	$ 658.75	$ 580.00	$ 412.25	$ 377.25	$ 649.00	$ 690.75	$ 654.50	$ 572.25	$ 461.00	$ 490.50	$ 517.75	6,704
Total COG Recovery	$ 913.65	$ 956.48	$ 852.35	$ 627.59	$ 588.95	$ 1,029.30	$ 1,106.85	$ 1,049.80	$ 917.88	$ 1,094.40	$ 1,164.43	$ 1,229.12	11,531
Base Margin	$ 372.53	$ 382.58	$ 340.43	$ 250.66	$ 231.92	$ 272.52	$ 285.35	$ 274.21	$ 245.11	$ 205.29	$ 292.52	$ 307.12	3,460
Total	$ 1,286.18	$ 1,339.06	$ 1,192.78	$ 878.25	$ 820.87	$ 1,301.82	$ 1,392.20	$ 1,324.01	$ 1,162.99	$ 1,299.69	$ 1,456.95	$ 1,536.24	14,991
Miscellaneous Operating Revenues (21)													
Late Payment Fees	$ 1.87		$ 15.85	$ -	$ -	$ 4.81	$ 9.43	$ 21.90	$ (9.35)	$ 1.59	$ 1.05	$ -	$ 47.24
Total	$ 1.87	$ -	$ 15.85	$ -	$ -	$ 4.81	$ 9.43	$ 21.90	$ (9.35)	$ 1.59	$ 1.05	$ -	-

Northern Arizona Gas Division
Revenue Control

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001
COG in Base Rates	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
PGA Factor	0.1069	0.113	0.1174	0.1306	0.1403	0.1465	0.1506	0.151	0.151	0.3435	0.3435	0.3435	
RS 22 - Large Volume Commercial:													
No. of Customers	14	13	13	13	13	13	13	13	13	13	12	12	155
Sales (Therms)	361,942	282,772	251,914	200,917	141,175	104,761	79,474	71,920	80,787	102,889	134,203	241,581	2,054,335
Customer Charges (calc)	$ 1,050.00	$ 975.00	$ 975.00	$ 975.00	$ 975.00	$ 975.00	$ 975.00	$ 975.00	$ 975.00	$ 975.00	$ 900.00	$ 900.00	11,625
PGA Revenues	$ 38,691.54	$ 31,953.19	$ 29,574.64	$ 26,239.69	$ 19,800.78	$ 15,347.44	$ 11,968.71	$ 10,859.86	$ 12,198.75	$ 35,342.31	$ 46,098.68	$ 82,963.03	361,065
COG in Base Rates	$ 90,485.50	$ 70,693.00	$ 62,978.50	$ 50,229.25	$ 35,293.75	$ 26,190.25	$ 19,868.50	$ 17,980.00	$ 20,196.75	$ 25,722.25	$ 33,550.75	$ 60,395.25	513,584
Total COG Recovery	$ 129,177.04	$ 102,646.19	$ 92,553.14	$ 76,468.94	$ 55,100.53	$ 41,537.69	$ 31,837.21	$ 28,839.86	$ 32,395.50	$ 61,064.56	$ 79,649.43	$ 143,378.28	874,648
Base Margin	$ 32,517.78	$ 26,424.52	$ 23,647.31	$ 19,057.61	$ 13,680.82	$ 10,403.53	$ 8,127.75	$ 7,447.87	$ 8,245.93	$ 10,235.09	$ 12,978.32	$ 22,642.32	195,409
Total	$ 161,694.82	$ 129,070.71	$ 116,200.45	$ 95,526.55	$ 68,781.35	$ 51,941.22	$ 39,964.96	$ 36,287.73	$ 40,641.43	$ 71,299.65	$ 92,627.75	$ 166,020.60	1,070,057
Miscellaneous Operating Revenues (22)													
Late Payment Fees	$ 1,071.56	$ 357.23	$ 68.18	$ (62.57)	$ 85.49	$ 282.59	$ (390.91)	$ -	$ 167.90	$ (107.34)	$ 440.88	$ -	
Total	$ 1,071.56	$ 357.23	$ 68.18	$ (62.57)	$ 85.49	$ 282.59	$ (390.91)	$ -	$ 167.90	$ (107.34)	$ 440.88	$ -	$ 1,913.01
RS 30 - Small Volume Industrial:													
No. of Customers	16	19	16	19	14	15	16	15	20	16	17	16	201
Sales (Therms)	71,608	119,867	109,025	126,771	59,928	56,895	67,659	43,874	77,000	53,889	59,771	94,662	942,949
Customer Charges (calc)	$ 400.00	$ 475.00	$ 400.00	$ 475.00	$ 350.00	$ 375.00	$ 450.00	$ 375.00	$ 500.00	$ 400.00	$ 425.00	$ 400.00	5,025
PGA Revenues	$ 7,654.81	$ 13,544.88	$ 12,799.46	$ 16,817.42	$ 8,407.84	$ 8,335.08	$ 10,189.36	$ 6,624.92	$ 11,626.93	$ 18,510.80	$ 20,531.27	$ 32,516.32	167,559
COG in Base Rates	$ 17,902.00	$ 29,966.75	$ 27,256.25	$ 32,192.75	$ 14,982.00	$ 14,223.75	$ 16,914.75	$ 10,968.50	$ 19,250.00	$ 13,472.25	$ 14,942.75	$ 23,685.50	235,737
Total COG Recovery	$ 25,556.81	$ 43,511.63	$ 40,055.71	$ 49,010.17	$ 23,389.84	$ 22,558.83	$ 27,104.11	$ 17,593.42	$ 30,876.93	$ 31,983.05	$ 35,474.02	$ 56,181.82	403,296
Base Margin	$ 3,536.49	$ 11,643.41	$ 6,185.13	$ 10,913.98	$ 6,013.26	$ 5,672.15	$ 3,785.50	$ 4,521.17	$ 7,079.60	$ 5,469.68	$ 6,073.43	$ 9,345.64	80,240
Total	$ 29,093.30	$ 55,155.04	$ 46,240.84	$ 59,924.15	$ 29,403.10	$ 28,230.98	$ 30,889.61	$ 22,114.59	$ 37,956.53	$ 37,452.73	$ 41,547.45	$ 65,527.46	483,536
Miscellaneous Operating Revenues (30)													
Late Payment Fees	$ 394.02	$ 59.79	$ 226.56	$ 180.16	$ 27.31	$ 195.79	$ 90.89	$ 21.34	$ 91.92	$ 273.40	$ 90.37	$ 117.77	
Total	$ 394.02	$ 59.79	$ 226.56	$ 180.16	$ 27.31	$ 195.79	$ 90.89	$ 21.34	$ 91.92	$ 273.40	$ 90.37	$ 117.77	$ 1,769.32
RS 32 - Large Volume Industrial Service:													
No. of Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
Sales (Therms)	322,074	289,324	254,848	264,536	231,027	225,494	208,936	143,935	163,789	190,611	239,465	274,068	2,805,907
Customer Charges (calc)	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	5,400
PGA Revenues	$ 34,429.72	$ 32,693.81	$ 29,895.67	$ 34,548.41	$ 32,413.09	$ 33,034.88	$ 31,164.55	$ 21,734.20	$ 24,732.14	$ 65,474.88	$ 82,256.22	$ 94,142.36	516,520
COG in Base Rates	$ 80,516.50	$ 72,331.00	$ 63,662.00	$ 66,134.00	$ 57,758.75	$ 56,373.50	$ 51,734.00	$ 35,983.75	$ 40,947.25	$ 47,652.75	$ 59,866.25	$ 68,517.00	701,477
Total COG Recovery	$ 114,946.22	$ 105,024.61	$ 93,557.67	$ 100,682.41	$ 90,169.84	$ 89,408.38	$ 82,898.55	$ 57,717.95	$ 65,679.39	$ 113,127.63	$ 142,122.47	$ 162,659.36	1,217,996
Base Margin	$ 19,033.67	$ 17,143.99	$ 15,143.19	$ 15,713.73	$ 13,780.26	$ 13,461.00	$ 12,390.21	$ 8,755.05	$ 9,900.64	$ 11,448.25	$ 14,287.16	$ 16,263.85	167,301
Total	$ 133,981.89	$ 122,168.60	$ 108,700.86	$ 116,396.14	$ 103,950.10	$ 102,869.38	$ 95,288.76	$ 66,473.00	$ 75,580.02	$ 124,575.88	$ 156,389.60	$ 178,923.08	1,385,297
Miscellaneous Operating Revenues (32)													
Late Payment Fees	$ 515.69	$ -	$ 222.22	$ 305.98	$ 530.45	$ 123.87	$ 286.74	$ 376.06	$ 290.48	$ 986.43	$ 439.91	$ (420.56)	
Total	$ 515.69	$ -	$ 222.22	$ 305.98	$ 530.45	$ 123.87	$ 286.74	$ 376.06	$ 290.48	$ 986.43	$ 439.91	$ (420.56)	$ 3,657.25

From MRA

Northern Arizona Gas Division
Revenue Control

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001
COG in Base Rates	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
PGA Factor	0.1069	0.113	0.1174	0.1306	0.1403	0.1465	0.1506	0.151	0.151	0.3435	0.3435	0.3435	
RS 40 - Small Volume Public Authority (Excl NS:													
No. of Customers	808	810	803	830	808	819	816	826	830	850	837	858	9,895
Sales (Therms)	834,803	910,959	835,778	498,230	268,675	144,232	130,937	93,562	81,821	123,821	254,697	712,899	4,890,414
Customer Charges (calc)	$ 6,060.00	$ 6,075.00	$ 6,022.50	$ 6,225.00	$ 6,060.00	$ 6,142.50	$ 6,120.00	$ 6,195.00	$ 6,225.00	$ 6,375.00	$ 6,277.50	$ 6,435.00	74,213
PGA Revenues	$ 89,236.50	$ 102,934.74	$ 98,116.37	$ 65,065.07	$ 37,691.69	$ 21,126.76	$ 19,716.27	$ 14,125.31	$ 12,352.21	$ 42,529.30	$ 87,484.77	$ 244,876.92	835,256
COG in Base Rates	$ 208,700.75	$ 227,739.75	$ 208,944.50	$ 124,557.50	$ 67,168.75	$ 36,056.00	$ 32,734.25	$ 23,390.50	$ 20,455.25	$ 30,955.25	$ 63,674.25	$ 178,224.75	1,222,604
Total COG Recovery	$ 297,937.25	$ 330,674.49	$ 307,060.87	$ 189,622.57	$ 104,860.44	$ 57,184.76	$ 52,450.52	$ 37,515.81	$ 32,807.46	$ 73,484.55	$ 151,159.02	$ 423,101.67	2,057,859
Base Margin	$ 110,183.29	$ 116,580.52	$ 109,049.68	$ 66,730.87	$ 39,307.43	$ 23,997.45	$ 20,082.23	$ 17,850.92	$ 16,478.00	$ 20,454.61	$ 38,725.11	$ 91,695.82	671,136
Total	$ 408,120.54	$ 447,255.03	$ 416,110.56	$ 256,353.46	$ 144,167.89	$ 81,182.24	$ 72,532.82	$ 55,366.76	$ 49,285.49	$ 93,939.20	$ 189,884.18	$ 514,797.53	2,728,996
Miscellaneous Operating Revenues (40)				$ 10.00									10
Collection Fees													-
Labor Service Charge													-
Locate Gas Line													-
Customer Requested Meter Re-Reads Fees													-
Overtime Connect													-
Overtime Reconnect					$ 30.00	$ 15.00	$ 15.00	$ 45.00	$ 15.00	$ 210.00	$ 135.00	$ 90.00	570
Service Establishment Fees (connect)	$ 15.00												-
Re-establishment/Reconnection Fees (reconnect)		$ 10.00	$ 30.00								$ 10.00	$ 10.00	60
Service Transfer Fees													-
Special Call Out Connect													-
Special CallOut Reconnect													-
Customer Requested Meter Test Fees													-
Insf. Check Fees	$ 2,798.49	$ 2,487.05	$ 1,391.43	$ 937.00	$ 717.20	$ 251.27	$ 314.76	$ 202.36	$ (68.45)	$ 182.91	$ 858.87	$ 1,066.02	10,937
Late Payment Fees	$ 2,813.49	$ 2,497.05	$ 1,421.43	$ 947.00	$ 747.20	$ 266.27	$ 329.76	$ 247.36	$ (73.45)	$ 392.91	$ 901.87	$ 1,166.02	11,577
Total													
RS 40 - Small Volume Public Authority (NSAM):													
No. of Customers	20	20	20	21	22	22	22	22	22	22	22	22	257
Sales (Therms)	23,291	27,173	27,116	16,424	8,800	2,297	988	804	999	1,445	4,031	15,054	128,422
Customer Charges (calc)	$ 225.00	$ 225.00	$ 225.00	$ 236.25	$ 247.50	$ 247.50	$ 247.50	$ 247.50	$ 247.50	$ 247.50	$ 247.50	$ 247.50	2,891
PGA Revenues	$ 2,489.87	$ 3,070.49	$ 3,183.33	$ 2,144.87	$ 1,234.55	$ 336.39	$ 148.70	$ 121.32	$ 150.78	$ 496.28	$ 1,384.55	$ 5,170.95	19,932
COG in Base Rates	$ 5,822.75	$ 6,793.25	$ 6,779.00	$ 4,106.00	$ 2,200.00	$ 574.25	$ 247.00	$ 201.00	$ 249.75	$ 361.25	$ 1,007.75	$ 3,763.50	32,106
Total COG Recovery	$ 8,312.42	$ 9,863.74	$ 9,962.33	$ 6,250.87	$ 3,434.55	$ 910.64	$ 395.70	$ 322.32	$ 400.53	$ 857.53	$ 2,392.30	$ 8,934.45	52,037
Base Margin	$ 8,744.47	$ 10,268.21	$ 10,301.89	$ 6,451.19	$ 3,615.21	$ 1,134.94	$ 631.35	$ 560.01	$ 635.80	$ 942.06	$ 2,201.86	$ 7,545.77	53,033
Total	$ 17,056.94	$ 20,131.95	$ 20,264.22	$ 12,702.06	$ 7,049.76	$ 2,045.58	$ 1,027.05	$ 882.33	$ 1,036.33	$ 1,799.59	$ 4,594.16	$ 16,480.22	105,070
RS 42 - Large Volume Public Authority:													
No. of Customers	4	5	5	5	5	5	5	5	5	5	5	5	59
Sales (Therms)	121,809	196,803	121,671	134,382	70,331	34,524	24,026	23,482	26,842	36,324	65,364	133,816	989,174
Customer Charges (calc)	$ 300.00	$ 375.00	$ 375.00	$ 375.00	$ 375.00	$ 375.00	$ 375.00	$ 375.00	$ 375.00	$ 375.00	$ 375.00	$ 375.00	4,425
PGA Revenues	$ 13,021.36	$ 22,238.71	$ 14,284.15	$ 13,596.62	$ 9,867.42	$ 5,057.75	$ 3,618.28	$ 3,545.75	$ 4,022.92	$ 12,477.26	$ 22,452.51	$ 45,965.78	170,149
COG in Base Rates	$ 30,452.25	$ 49,200.75	$ 30,417.75	$ 26,514.71	$ 17,582.75	$ 8,631.00	$ 6,006.50	$ 5,870.50	$ 6,660.50	$ 9,081.00	$ 16,341.00	$ 33,454.00	240,213
Total COG Recovery	$ 43,473.61	$ 71,439.46	$ 44,701.90	$ 40,111.33	$ 27,450.17	$ 13,688.75	$ 9,624.78	$ 9,416.25	$ 10,683.42	$ 21,558.26	$ 38,793.51	$ 79,419.78	410,361
Base Margin	$ 9,031.82	$ 14,572.64	$ 9,096.83	$ 11,579.44	$ 5,239.21	$ 2,823.66	$ 2,088.42	$ 2,070.84	$ 2,301.24	$ 2,105.55	$ 5,100.84	$ 10,049.91	76,060
Total	$ 52,505.43	$ 86,012.10	$ 53,798.73	$ 51,690.77	$ 32,689.38	$ 16,512.41	$ 11,713.20	$ 11,487.09	$ 12,984.66	$ 23,663.81	$ 43,894.35	$ 89,469.69	486,422
Miscellaneous Operating Revenues (42)													
Late Payment Fees	$ 713.52	$ 284.22	$ 113.24	$ 356.10	$ 135.66	$ 69.13	$ -	$ 59.02	$ 48.01	$ 59.66	$ 106.38	$ 551.42	$ 2,496.36
Total	$ 713.52	$ 284.22	$ 113.24	$ 356.10	$ 135.66	$ 69.13	$ -	$ 59.02	$ 48.01	$ 59.66	$ 106.38	$ 551.42	

Northern Arizona Gas Division
Revenue Control

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001
COG in Base Rates	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
PGA Factor	0.1069	0.113	0.1174	0.1306	0.1403	0.1465	0.1506	0.151	0.151	0.3435	0.3435	0.3435	
RS 44 - Special Gas Light Service:													
Number of Lights -	4	4	4	4	4	4	4	4	4	4	4	4	48
Equivalent Therms (22/light)	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,844	8,690	106,194
PGA Revenues	$ 947.78	$ 1,001.86	$ 1,040.87	$ 1,157.90	$ 1,243.90	$ 1,298.87	$ 1,335.22	$ 1,338.77	$ 1,338.77	$ 3,045.47	$ 3,037.92	$ 3,002.30	19,790
COG in Base Rates	$ 2,216.50	$ 2,216.50	$ 2,216.50	$ 2,216.50	$ 2,216.50	$ 2,216.50	$ 2,216.50	$ 2,216.50	$ 2,216.50	$ 2,216.50	$ 2,211.00	$ 2,172.50	26,549
Total COG Recovery	$ 3,164.28	$ 3,218.36	$ 3,257.37	$ 3,374.40	$ 3,460.40	$ 3,515.37	$ 3,551.72	$ 3,555.27	$ 3,555.27	$ 5,261.97	$ 5,248.92	$ 5,174.80	46,338
Base Margin	$ 1,743.09	$ 1,743.09	$ 1,743.09	$ 1,743.09	$ 1,743.09	$ 1,743.09	$ 1,743.09	$ 1,743.09	$ 1,743.09	$ 1,743.09	$ 1,748.58	$ 1,728.21	20,908
Total	$ 4,907.37	$ 4,961.45	$ 5,000.46	$ 5,117.49	$ 5,203.49	$ 5,258.46	$ 5,294.81	$ 5,298.36	$ 5,298.36	$ 7,005.06	$ 6,997.50	$ 6,903.01	67,246
RS 60 - Irrigation Service:													
No. of Customers	8	8	9	7	7	10	7	7	7	7	7	7	91
Sales (Therms)	2,344	2,860	1,346	2,085	8,476	42,642	37,102	38,602	25,159	22,361	16,077	6,679	205,735
													-
Customer Charges (calc)	$ 60.00	$ 60.00	$ 67.50	$ 52.50	$ 52.50	$ 75.00	$ 52.50	$ 52.50	$ 52.50	$ 52.50	$ 52.50	$ 52.50	683
													-
PGA Revenues	$ 250.55	$ 323.15	$ 158.21	$ 272.27	$ 1,189.14	$ 6,247.02	$ 5,587.53	$ 5,828.88	$ 3,798.99	$ 7,680.98	$ 5,522.43	$ 2,294.22	39,153
COG in Base Rates	$ 586.00	$ 715.00	$ 337.00	$ 521.25	$ 2,119.00	$ 10,660.50	$ 9,275.50	$ 9,650.50	$ 6,289.75	$ 5,590.25	$ 4,019.25	$ 1,669.75	51,434
Total COG Recovery	$ 836.55	$ 1,038.15	$ 495.21	$ 793.52	$ 3,308.14	$ 16,907.52	$ 14,863.03	$ 15,479.38	$ 10,088.74	$ 13,271.23	$ 9,541.68	$ 3,963.97	90,587
Base Margin	$ 22.55	$ 213.74	$ 134.92	$ 173.67	$ 509.97	$ 2,493.14	$ 2,208.17	$ 2,295.29	$ 1,514.25	$ (203.60)	$ 2,144.13	$ 921.45	12,428
Total	$ 859.10	$ 1,251.89	$ 630.14	$ 967.19	$ 3,818.11	$ 19,400.66	$ 17,071.20	$ 17,774.67	$ 11,602.99	$ 13,067.63	$ 11,685.81	$ 4,885.42	103,015
Miscellaneous Operating Revenues (60)													
Late Payment Fees	$ 6.52	$ 13.08	$ 0.22	$ 3.86	$ -	$ 17.77	$ -	$ 151.57	$ -	$ -	$ 110.40	$ -	
Total	$ 6.52	$ 13.08	$ 0.22	$ 3.86	$ -	$ 17.77	$ -	$ 151.57	$ -	$ -	$ 110.40	$ -	$ 303.42
T-1 - Transport of Customer Gas													
No. of Customers	20	20	20	20	20	20	19	19	19	19	19	19	234
Gas Transported (Therms)	2,311,375	1,901,883	1,878,429	2,081,604	1,848,441	1,526,269	1,541,789	1,737,901	1,979,570	1,582,237	1,761,645	2,285,341	22,436,484
Customer Charges	$ 1,950.00	$ 1,950.00	$ 1,950.00	$ 1,950.00	$ 1,950.00	$ 1,950.00	$ 1,875.00	$ 1,875.00	$ 1,875.00	$ 1,875.00	$ 1,875.00	$ 1,875.00	22,950
Revenues - Pre-tax	$ 138,850.75	$ 118,171.49	$ 119,709.68	$ 118,476.30	$ 98,468.81	$ 85,781.70	$ 86,404.97	$ 92,663.83	$ 96,658.77	$ 96,865.78	$ 110,106.76	$ 133,419.69	1,293,575
Miscellaneous Operating Revenues (T1)													
Late Payment Fees	$ 1,731.95	$ 438.10	$ 4,574.20	$ 39.83	$ 708.99	$ -	$ 581.04	$ 10,231.79	$ -	$ 27,571.22	$ 14,546.96	$ 1,394.48	
Total	$ 1,731.95	$ 438.10	$ 4,574.20	$ 39.83	$ 708.99	$ -	$ 581.04	$ 10,231.79	$ -	$ 27,571.22	$ 14,546.96	$ 1,394.48	$ 61,818.36
Total Miscellaneous Operating Revenues													
Accident Labor Charge	$ 445.34	$ 340.49	$ -	$ -	$ -	$ 532.02	$ -	$ -	$ -	$ 291.52	$ 325.64	$ -	1,935
Accident Material Charge	$ -	$ 70.00	$ -	$ -	$ -	$ 49.48	$ -	$ -	$ -	$ 373.49	$ 76.16	$ -	569
Collection Fees	$ 10.00	$ (15.00)	$ (10.00)	$ 1,130.00	$ 1,990.00	$ 1,190.00	$ 1,140.00	$ 500.00	$ 520.00	$ 760.00	$ 580.00	$ 620.00	8,415
Labor Service Charge	$ 989.04	$ 3,343.60	$ 6,175.48	$ (3,043.00)	$ (2,726.00)	$ 165.99	$ 150.00	$ 60.00	$ 240.00	$ 43.76	$ 300.00	$ 165.00	5,864
Locate Gas Line	$ 60.00	$ -	$ 30.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30.00	$ 60.00	180
Lost Gas Revenue	$ -	$ -	$ -	$ (15.09)	$ -	$ 148.71	$ (15.88)	$ 44.88	$ -	$ 171.04	$ 58.47	$ -	392
Customer Requested Meter Re-Reads Fees	$ 105.00	$ 30.00	$ 60.00	$ 80.00	$ 25.00	$ 5.00	$ 10.00	$ -	$ -	$ -	$ 10.00	$ 25.00	350
Overtime Connect	$ 46.00	$ 25.00	$ 40.00	$ 66.00	$ 40.00	$ 20.00	$ 142.00	$ 66.00	$ 20.00	$ 132.00	$ 264.00	$ 270.00	1,131
Overtime Reconnect	$ -	$ 46.00	$ 46.00	$ 175.00	$ 140.00	$ 100.00	$ 245.00	$ 140.00	$ -	$ 70.00	$ 70.00	$ 245.00	1,277
Service Establishment Fees (connect)	$ 12,221.28	$ 11,538.84	$ 13,948.91	$ 12,440.00	$ 13,220.00	$ 18,515.00	$ 15,930.00	$ 17,717.00	$ 20,028.00	$ 19,911.00	$ 22,170.12	$ 22,669.21	200,307
Re-establishment/Reconnection Fees (reconnect)	$ 265.00	$ 200.00	$ 175.00	$ 6,730.00	$ 8,926.63	$ 7,725.00	$ 6,190.00	$ 5,942.00	$ 4,108.02	$ 6,530.00	$ 6,927.00	$ 5,812.00	59,531
Service Transfer Fees	$ 10,489.25	$ 9,085.00	$ 16,540.00	$ 11,535.00	$ 13,715.00	$ 17,520.00	$ 15,950.00	$ 18,900.00	$ 18,675.00	$ 16,139.41	$ 14,760.00	$ 13,205.00	176,514
Special Call Out Connect	$ 690.00	$ 414.00	$ 414.00	$ 874.00	$ 506.00	$ 138.00	$ 276.00	$ 138.00	$ 322.00	$ 230.00	$ 184.00	$ 460.00	4,646
Special CallOut Reconnect	$ 92.00	$ 92.00	$ 138.00	$ 782.00	$ 1,353.00	$ 828.00	$ 433.22	$ 736.00	$ 736.00	$ 368.00	$ 230.00	$ 462.00	6,270
Customer Requested Meter Test Fees	$ -	$ -	$ 35.00	$ -	$ 30.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	65
Insf. Check Fees	$ 1,995.00	$ 1,530.00	$ 945.00	$ 1,995.00	$ 2,100.00	$ 1,275.00	$ 1,530.00	$ 1,185.00	$ 810.00	$ 1,080.00	$ 1,185.00	$ 1,515.00	17,145
Late Payment Fees	$ 41,188.39	$ 49,079.34	$ 48,510.79	$ 28,863.95	$ 19,662.90	$ 10,468.39	$ 8,574.27	$ 18,885.82	$ 7,690.07	$ 39,540.19	$ 29,563.78	$ 22,943.39	324,971
Total	$ 68,596.30	$ 75,779.27	$ 87,048.18	$ 61,612.86	$ 58,982.59	$ 58,880.59	$ 50,554.61	$ 64,314.70	$ 53,147.09	$ 85,640.41	$ 76,734.15	$ 68,471.80	$ 809,562.35

From MRA

Northern Arizona Gas Division
Revenue Control

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001
COG in Base Rates	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
PGA Factor	0.1069	0.113	0.1174	0.1306	0.1403	0.1465	0.1506	0.151	0.151	0.3435	0.3435	0.3435	
Sales & Franchise Taxes													
County Franchise Fee	$ 48,484.38	$ 52,283.47	$ 50,982.71	$ 36,411.72	$ 23,759.89	$ 16,302.22	$ 14,232.80	$ 12,478.65	$ 15,326.57	$ 20,889.85	$ 25,242.97	$ 59,909.50	$ 376,304.73
City Franchise Fee	$ 126,289.40	$ 135,833.92	$ 129,721.86	$ 89,738.52	$ 60,856.44	$ 40,204.41	$ 34,380.87	$ 42,943.21	$ 33,982.06	$ 48,314.38	$ 73,073.29	$ 150,424.90	$ 965,763.86
State Tax	$ 438,815.02	$ 529,835.79	$ 490,174.90	$ 360,606.76	$ 216,327.78	$ 230,438.87	$ 163,251.21	$ 129,501.68	$ 187,859.61	$ 221,141.80	$ 308,722.00	$ 632,524.16	$ 3,909,199.80
County Taxes	$ 55,446.08	$ 70,194.69	$ 61,865.20	$ 45,855.28	$ 27,484.50	$ 24,782.81	$ 17,424.80	$ 14,449.27	$ 19,429.07	$ 24,405.47	$ 34,837.78	$ 71,927.11	$ 467,882.06
City Taxes	$ 65,497.23	$ 69,667.15	$ 68,834.30	$ 45,145.47	$ 31,173.39	$ 19,720.72	$ 17,543.33	$ 16,448.03	$ 16,860.58	$ 23,737.69	$ 33,410.88	$ 76,271.43	$ 484,319.40
Total Taxes	$ 734,532.11	$ 857,815.02	$ 801,578.97	$ 577,557.75	$ 359,602.00	$ 331,438.03	$ 246,833.01	$ 215,820.84	$ 273,458.49	$ 338,489.39	$ 475,286.92	$ 991,057.12	$ 6,203,469.65
ACC/Ruco Assessments													
ACC	$ 15,388.70	$ 19,599.90	$ 17,501.23	$ 13,364.94	$ 7,530.52	$ 8,519.97	$ 7,128.83	$ 4,389.94	$ 10,822.10	$ 9,747.24	$ 13,115.65	$ 23,325.06	$ 150,530.08
RUCO	$ 3,033.12	$ 3,259.06	$ 3,087.47	$ 2,105.42	$ 1,412.03	$ 889.42	$ 728.19	$ 698.31	$ 733.34	$ 1,000.57	$ 1,584.40	$ 3,483.47	$ 22,014.80
Total Assesments	$ 18,421.82	$ 22,858.96	$ 20,678.70	$ 15,470.36	$ 8,948.55	$ 9,409.39	$ 7,857.02	$ 5,088.25	$ 11,555.44	$ 10,747.81	$ 14,700.05	$ 26,808.53	$ 172,544.88
Other (Describe) -													
Before T1:													
Total PGA Revenues	$ 1,673,220.30	$ 1,911,840.27	$ 1,815,553.84	$ 1,344,650.37	$ 913,859.24	$ 587,874.93	$ 497,774.47	$ 453,587.21	$ 477,251.68	$ 1,284,299.66	$ 2,013,539.30	$ 4,441,455.88	17,414,907
COG in Base Rates	$ 3,914,323.25	$ 4,233,028.75	$ 3,869,521.75	$ 2,577,702.46	$ 1,631,538.00	$ 1,006,283.50	$ 829,339.50	$ 753,945.50	$ 793,127.75	$ 937,291.00	$ 1,468,044.75	$ 3,235,060.75	25,249,207
Total COG Recovery	$ 5,587,543.55	$ 6,144,869.02	$ 5,685,075.59	$ 3,922,352.83	$ 2,545,397.24	$ 1,594,158.43	$ 1,327,113.97	$ 1,207,532.71	$ 1,270,379.41	$ 2,221,590.66	$ 3,481,584.05	$ 7,676,516.63	42,664,114
Base Margin	$ 3,314,776.79	$ 3,446,755.74	$ 3,322,391.01	$ 2,392,034.86	$ 1,725,400.42	$ 1,240,850.18	$ 1,105,546.56	$ 1,087,909.04	$ 1,113,959.50	$ 1,160,816.88	$ 1,624,410.53	$ 2,936,667.18	24,471,519
Total Revenues	$ 8,902,336.56	$ 9,592,629.83	$ 9,008,509.89	$ 6,315,546.65	$ 4,272,046.69	$ 2,836,312.48	$ 2,433,993.39	$ 2,296,783.72	$ 2,385,880.23	$ 3,385,455.28	$ 5,109,035.64	$ 10,616,188.84	67,154,523
T1 Revenues:													
Revenues - Pre-tax	$ 138,850.75	$ 116,171.49	$ 119,709.68	$ 118,476.30	$ 98,468.81	$ 85,781.70	$ 86,404.97	$ 92,663.83	$ 96,858.77	$ 96,865.78	$ 110,106.76	$ 133,419.89	1,293,575
Total rate-based revenues	$ 9,041,189.31	$ 9,708,801.32	$ 9,128,219.57	$ 6,434,024.96	$ 4,370,513.70	$ 2,922,094.18	$ 2,520,398.35	$ 2,389,447.55	$ 2,482,337.00	$ 3,482,321.06	$ 5,219,142.40	$ 10,749,608.53	68,448,098
Plus Misc Revenue	$ 9,109,785.61	$ 9,784,580.59	$ 9,215,267.75	$ 6,495,637.82	$ 4,429,496.29	$ 2,980,774.77	$ 2,570,952.96	$ 2,453,782.25	$ 2,535,484.09	$ 3,567,961.47	$ 5,295,876.55	$ 10,818,080.13	69,257,860
Plus Taxes	$ 9,844,317.72	$ 10,642,395.61	$ 10,016,846.72	$ 7,073,195.57	$ 4,789,098.29	$ 3,312,212.80	$ 2,817,785.97	$ 2,869,583.09	$ 2,808,942.58	$ 3,906,450.86	$ 5,771,163.47	$ 11,809,137.25	75,461,130
Plus Assesments	$ 9,862,739.54	$ 10,665,254.57	$ 10,037,525.42	$ 7,088,665.93	$ 4,798,046.84	$ 3,321,622.19	$ 2,825,642.99	$ 2,874,671.34	$ 2,820,498.02	$ 3,917,198.67	$ 5,785,863.52	$ 11,835,945.78	75,833,675
Sales (Therms)	17,987,158	18,832,280	17,354,930	12,419,408	8,373,692	5,550,882	4,858,786	4,753,402	5,151,788	5,331,008	7,633,180	15,224,070	123,450,584
Sales w/out Transportation	15,655,783	16,930,397	15,476,501	10,337,804	6,525,251	4,024,613	3,316,997	3,015,501	3,172,218	3,748,771	5,871,535	12,938,729	101,014,100
Sales w/out Transportation & Gas Lights	15,646,917	16,921,531	15,467,635	10,328,938	6,516,385	4,015,747	3,308,131	3,006,635	3,163,352	3,739,905	5,862,691	12,930,039	100,991,150
Sales from PGA Report	15,604,522	17,058,569	15,344,804	10,495,833	6,491,250	4,015,254	3,286,640	3,027,014	3,139,911	3,958,466	5,597,574	12,979,435	100,999,272
Adjustment from Sch. 32:	159,339	(129,454)	124,417	(182,598)	34,902	9,880	30,718	(20,098)	32,600	(209,302)	274,930	(39,192)	86,142
Total Therms													123,461,520
NSAM Premium													
RS 10 - Residential Service (NSAM):	$ 123,078.66	$ 135,271.46	$ 130,981.76	$ 95,263.62	$ 69,213.97	$ 40,878.16	$ 31,019.75	$ 30,401.08	$ 32,687.49	$ 42,438.34	$ 68,635.99	$ 150,092.14	$ 949,982.42
RS 11 - Res. Air Conditioning (NSAM):	$ 43.83	$ 53.20	$ 44.01	$ 40.78	$ 27.10	$ 13.38	$ 9.31	$ 7.53	$ 5.46	$ -	$ -	$ -	$ 244.60
RS 12 - CARES (NSAM):	$ 421.0725	$ 531.2247	$ 500.2750	$ 446.4789	$ 321.3935	$ 193.6414	$ 166.8550	$ 143.2252	$ 148.7952	$ 208.1413	$ 325.2301	$ 669.1400	$ 4,071.47
RS 20 - Small Volume Commercial (NSAM):	$ 19,421.42	$ 23,713.73	$ 27,810.73	$ 25,268.84	$ 18,718.56	$ 18,075.63	$ 13,692.06	$ 13,297.72	$ 14,681.04	$ 19,944.64	$ 24,148.45	$ 35,779.88	$ 252,552.69
RS 40 - Small Volume Public Authority (NSAM):	$ 5,685.59	$ 6,710.58	$ 6,754.67	$ 4,233.98	$ 2,349.00	$ 881.85	$ 342.35	$ 294.11	$ 345.44	$ 599.86	$ 1,531.37	$ 5,493.35	$ 35,023.05
Total rate revenue w/o NSAM Premium													$ 67,206,243.70
Total revenue w/o NSAM Premium													$ 74,391,820.58

RS 32 - Large Volume Industrial Service:

ORIGINAL DATA FROM MRA:	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001	Jan-02
No. of Customers	6	3	7	6	9	5	7	5	6	7	6	7	9	77	18
Sales (Therms)	230,687	162,735	415,778	130,231	447,134	196,125	215,614	176,218	164,033	131,189	399,913	(35,251)	313,260	2,716,979	466,142
														-	
Customer Charges (calc)	$ 450.00	$ 225.00	$ 525.00	$ 450.00	$ 675.00	$ 375.00	$ 525.00	$ 375.00	$ 450.00	$ 525.00	$ 450.00	$ 525.00	$ 675.00	$ 5,775.00	$ 1,350.00
														$ -	
PGA Revenues		$ 17,396.35	$ 46,982.90	$ 15,289.09	$ 58,395.05	$ 27,516.30	$ 31,587.42	$ 26,536.41	$ 24,768.95	$ 19,809.52	$ 137,370.09	$ (12,108.70)	$ 107,604.74	$ 501,150.72	$ 160,119.72
COG in Base Rates		$ 40,083.75	$ 103,944.50	$ 32,557.75	$ 111,703.50	$ 49,031.25	$ 53,903.50	$ 44,054.50	$ 41,008.25	$ 32,797.25	$ 99,978.25	$ (8,812.75)	$ 70,315.00	$ 679,244.75	$ 116,535.50
Total COG Recovery		$ 58,080.10	$ 150,927.40	$ 47,846.84	$ 170,179.15	$ 76,547.55	$ 85,490.92	$ 70,592.91	$ 65,777.20	$ 52,606.77	$ 237,348.34	$ (20,921.45)	$ 185,919.74	$ 1,180,395.47	$ 276,655.22
Base Margin		$ 9,530.83	$ (18,383.48)	$ 7,429.23	$ 23,698.53	$ 11,691.45	$ 12,823.86	$ 10,542.79	$ 9,896.37	$ 8,030.11	$ (23,144.88)	$ 44,061.93	$ 13,571.51	$ 109,757.27	$ (951.83)
Total	$ 92,794.01	$ 67,619.93	$ 132,543.92	$ 55,276.07	$ 193,877.68	$ 88,239.00	$ 98,314.80	$ 81,135.70	$ 75,673.57	$ 60,636.87	$ 214,203.46	$ 23,140.45	$ 199,491.32	$ 1,290,152.77	$ 275,703.39

REVISED BASED ON CUMMULATIVE OF CHARGES & REVERSALS:

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001	Jan-02
No. of Customers	6	6	6	6	6	6	6	6	6	6	6	6	72	6
Sales (Therms)	322,074	289,324	254,648	264,536	231,027	225,494	208,936	143,935	163,789	190,611	239,465	274,068	2,605,907	
Customer Charges (calc)	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ 5,400.00	
PGA Revenues	$ 34,429.72	$ 32,693.61	$ 29,895.67	$ 34,546.41	$ 32,413.09	$ 33,034.88	$ 31,164.55	$ 21,734.20	$ 24,732.14	$ 65,474.88	$ 82,256.22	$ 94,142.36	$ 516,510.73	
COG in Base Rates (therms*.25)	$ 80,518.50	$ 72,331.00	$ 63,662.00	$ 66,134.00	$ 57,756.75	$ 56,373.50	$ 51,734.00	$ 35,983.75	$ 40,947.25	$ 47,652.75	$ 59,866.25	$ 68,517.00	$ 701,476.75	
Total COG Recovery	$ 114,948.22	$ 105,024.61	$ 93,557.67	$ 100,682.41	$ 90,169.84	$ 89,408.38	$ 82,898.55	$ 57,717.95	$ 65,679.39	$ 113,127.63	$ 142,122.47	$ 162,659.36	$ 1,217,996.48	
Tariff Rate (therms* 3077)	$ 99,102.17	$ 89,024.99	$ 78,355.19	$ 81,397.73	$ 71,087.01	$ 69,384.50	$ 63,674.21	$ 44,288.80	$ 50,397.58	$ 58,651.00	$ 73,683.38	$ 84,330.72	$ 863,377.58	
Base Margin	$ 19,033.67	$ 17,143.99	$ 15,143.19	$ 15,713.73	$ 13,780.26	$ 13,461.00	$ 12,390.21	$ 8,755.05	$ 9,900.63	$ 11,448.25	$ 14,287.13	$ 16,263.72	$ 167,300.83	
Total Revenue	$ 133,981.89	$ 122,168.60	$ 108,700.86	$ 116,396.14	$ 103,950.10	$ 102,869.38	$ 95,288.76	$ 66,473.00	$ 75,580.02	$ 124,575.88	$ 156,389.60	$ 178,923.08	$ 1,385,297.31	

RS 42 - Large Volume Public Authority:

	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001	Jan-02
ORIGINAL DATA FROM MRA:															
No of Customers	4	3	6	4	5	5	5	5	5	5	5	5	5	58	5
Sales (Therms)	134,211	121,809	196,803	121,671	99,618	70,331	34,524	24,026	23,462	26,642	36,324	65,364	133,816	954,410	192,463
														0	
Customer Charges (calc)	300	225	450	300	375	375	375	375	375	375	375	375	375	4350	375
PGA Revenues	$ 12,428	$ 13,021	$ 22,239	$ 14,284	$ 13,010	$ 9,867	$ 5,058	$ 3,618	$ 3,546	$ 4,023	$ 12,477	$ 22,453	$ 45,966	$ 169,562	$ 66,111
COG in Base Rates	$ 33,553	$ 30,452	$ 49,201	$ 30,418	$ 24,905	$ 17,583	$ 8,631	$ 6,007	$ 5,871	$ 6,661	$ 9,081	$ 16,341	$ 33,454	$ 238,603	$ 48,116
Total COG Recovery	$ 45,981	$ 43,474	$ 71,439	$ 44,702	$ 37,915	$ 27,450	$ 13,689	$ 9,625	$ 9,416	$ 10,683	$ 21,558	$ 38,794	$ 79,420	$ 408,164	$ 114,227
Base Margin	$ 10,003	$ 9,032	$ 14,573	$ 9,097	$ (7,262)	$ 5,239	$ 2,624	$ 2,088	$ 2,071	$ 2,301	$ 2,106	$ 5,101	$ 10,050	$ 57,219	$ 14,290
Total	$ 55,984	$ 52,505	$ 86,012	$ 53,799	$ 30,653	$ 32,689	$ 16,512	$ 11,713	$ 11,487	$ 12,985	$ 23,664	$ 43,894	$ 89,470	$ 465,384	$ 128,517

REVISED BASED ON ADJUSTED YAVAPAI COLLEGE APRIL INVOICE

	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total 2001	Jan-02
No. of Customers	4	4	5	5	5	5	5	5	5	5	5	5	5	58	5
Sales (Therms)	134,211	121,809	196,803	121,671	134,382	70,331	34,524	24,026	23,462	26,642	36,324	65,364	133,816	954,410	192,463
														0	
Customer Charge Revenues ($75.00)														0	
														0	
Commodity Charge Revenues -														0	
Gas Costs @ $.2500/therm														0	
Margins @ $..0723/therm														0	
Customer Charges (calc)	300	300	375	375	375	375	375	375	375	375	375	375	375	4350	375
PGA Revenues	$ 12,428	$ 13,021	$ 22,239	$ 14,284	$ 13,597	$ 9,867	$ 5,058	$ 3,618	$ 3,546	$ 4,023	$ 12,477	$ 22,453	$ 45,966	$ 169,562	$ 66,111
COG in Base Rates	$ 33,553	$ 30,452	$ 49,201	$ 30,418	$ 26,515	$ 17,583	$ 8,631	$ 6,007	$ 5,871	$ 6,661	$ 9,081	$ 16,341	$ 33,454	$ 238,603	$ 48,116
Total COG Recovery	$ 45,981	$ 43,474	$ 71,439	$ 44,702	$ 40,111	$ 27,450	$ 13,689	$ 9,625	$ 9,416	$ 10,683	$ 21,558	$ 38,794	$ 79,420	$ 408,164	$ 114,227
Base Margin	$ 10,003	$ 9,032	$ 14,573	$ 9,097	$ 11,579	$ 5,239	$ 2,624	$ 2,088	$ 2,071	$ 2,301	$ 2,106	$ 5,101	$ 10,050	$ 57,219	$ 14,290
Total	$ 55,984	$ 52,505	$ 86,012	$ 53,799	$ 51,691	$ 32,689	$ 16,512	$ 11,713	$ 11,487	$ 12,985	$ 23,664	$ 43,894	$ 89,470	$ 465,384	$ 128,517

Santa Cruz Gas Division
Revenue Control

	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	fy2001	
COG in Base Rates (step rates)																
PGA Factor	-0.08683	-0.04692	0.00148	0.00148	0.01317	0.01317	0.01317	0.01317	0.01317	0.01317	0.2671	0.2671	0.2671	0.2671		
SNR13 - Residential Service																
No. of Customers	6,261	6,360	6,343	6,357	6,403	6,436	6,352	6,396	6,363	6,367	6,474	6,548	6,453	6,464	76,852	
Sales (Therms)	567,549	620,486	704,211	524,573	320,842	247,932	96,737	106,911	100,272	107,916	112,022	151,609	418,454	684,765	3,511,965	
PGA Revenues	$ (49,280.25)	$ (28,745.16)	$ 1,791.27	$ 501.22	$ 4,237.69	$ 3,930.79	$ 1,274.03	$ 1,381.08	$ 1,291.00	$ 1,392.16	$ 29,892.11	$ 40,463.60	$ 111,738.56	$ 182,868.53	169,148	
COG in Base Rates		$ 241,445.34	$ 274,024.55	$ 204,123.39	$ 124,846.89	$ 96,475.97	$ 37,042.58	$ 41,493.15	$ 38,919.33	$ 41,888.29	$ 43,480.06	$ 58,853.68	$ 162,494.23	$ 265,931.48	1,365,685	
Total COG Recovery	$ (49,280.25)	$ 212,700.18	$ 275,815.82	$ 204,624.61	$ 129,084.58	$ 100,406.76	$ 38,316.60	$ 42,874.23	$ 40,210.33	$ 43,278.45	$ 73,372.17	$ 99,317.28	$ 274,232.79	$ 448,800.01	1,534,834	
Base Margin		$ 186,580.09	$ 171,229.36	$ 142,481.52	$ 104,493.30	$ 94,308.13	$ 72,773.52	$ 58,557.05	$ 59,203.97	$ 60,791.30	$ 59,197.78	$ 65,927.13	$ 124,699.43	$ 168,924.89	1,200,243	
Total		$ 399,280.27	$ 447,045.18	$ 347,106.13	$ 233,577.88	$ 194,714.89	$ 111,690.11	$ 101,431.28	$ 99,414.30	$ 104,069.75	$ 132,569.93	$ 165,244.41	$ 398,932.22	$ 615,724.90	2,735,076	
Customer Charges (calc)	$ 31,305.00	$ 31,800.00	$ 31,715.00	$ 31,785.00	$ 32,015.00	$ 32,180.00	$ 31,780.00	$ 31,980.00	$ 31,815.00	$ 31,835.00	$ 32,370.00	$ 32,740.00	$ 32,265.00	$ 32,320.00	384,280	
Miscellaneous Operating Revenues (SNR13)															-	
Re-Read															-	
Meter Test					$ 18.59										19	
EST SERV										$ 100.00	$ 25.00				3,465	
Conn/Reconn		$ 740.00	$ 700.00	$ 520.00	$ 620.00	$ 760.00									15,602	
Late Fee		$ 5,421.32	$ 1,307.04	$ 3,328.39	$ 3,415.30	$ 2,105.53		$ 1.09	$ 0.59	$ 2.90	$ 7.30	$ 5.25	$ 6.95	$ 17.15	890	
RTN CHK CHG		$ 230.00	$ 110.00	$ 80.00	$ 140.00	$ 130.00									19,775	
Total		$ 6,391.32	$ 2,117.04	$ 3,928.39	$ 4,193.89	$ 2,995.53	$ -	$ 1.09	$ 0.59	$ 102.90	$ 32.30	$ 5.25	$ 6.95	$ 17.15		
SNC13 - Commercial																
No. of Customers	606	657	658	655	652	643	620	617	616	613	622	630	615	645	7,596	
Sales (Therms)	567,549	286,008	363,527	240,137	158,008	113,812	81,307	56,442	59,392	62,892	73,555	99,054	187,594	295,122	1,781,726	
Customer Charges (calc)	45,450	49,275	49,200	49,125	48,900	48,225	46,500	46,275	46,200	45,975	46,650	47,250	46,125	48,375	569,700	
PGA Revenues	$ (3,946.42)	$ (13,126.75)	$ 492.44	$ 357.97	$ 2,085.27	$ 1,507.42	$ 1,070.82	$ 741.52	$ 780.33	$ 826.47	$ 19,644.59	$ 26,455.14	$ 50,103.68	$ 78,823.92	90,939	
COG in Base Rates		$ 111,291.51	$ 141,456.74	$ 93,442.73	$ 61,483.66	$ 44,286.74	$ 31,038.53	$ 21,920.08	$ 23,066.25	$ 24,425.59	$ 28,567.02	$ 38,470.66	$ 72,858.64	$ 114,622.34	692,908	
Total COG Recovery		$ 98,164.76	$ 141,949.18	$ 93,800.70	$ 63,568.95	$ 45,794.16	$ 32,709.35	$ 22,661.60	$ 23,846.58	$ 25,252.06	$ 48,211.61	$ 64,925.80	$ 122,962.32	$ 193,446.26	783,847	
Base Margin		$ 56,765.26	$ 53,971.96	$ 38,129.65	$ 26,920.52	$ 16,396.74	$ 15,853.70	$ 9,296.89	$ 12,341.32	$ 11,382.10	$ 11,832.46	$ 1,702.21	$ 30,549.69	$ 30,755.14	285,143	
Total		$ 154,930.02	$ 195,921.14	$ 131,930.35	$ 90,489.47	$ 62,190.90	$ 48,563.05	$ 31,958.49	$ 36,187.90	$ 36,634.16	$ 60,044.07	$ 66,628.01	$ 153,512.01	$ 224,201.40	1,068,990	
Miscellaneous Operating Revenues (SNC13)																
Late Fee		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.11	$ 0.22	$ 0.11	$ 0.11	$ 0.11	0.55	
Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.11	$ 0.22	$ 0.11	$ 0.11	$ 0.11	0.55	
Total Miscellaneous Operating Revenues																
Total		$ 6,391.32	$ 2,117.04	$ 3,928.39	$ 4,193.89	$ 2,995.53	$ -	$ 1.09	$ 0.59	$ 103.01	$ 32.52	$ 5.36	$ 7.06	$ 17.26	19,776	
Sales & Franchise Taxes																
County Franchise Fee		$ 25,552.52	$ 32,112.01	$ 23,822.82	$ 13,836.52	$ 13,007.51	$ 8,619.34	$ 7,203.45	$ 7,446.93	$ 7,753.30	$ 10,961.92	$ 12,768.87	$ 30,575.73	$ 46,526.35	193,661	
State Tax		$ 2,558.66	$ 3,215.43	$ 2,386.69	$ 1,387.44	$ 1,305.20	$ 788.38	$ 127.49	$ 683.78	$ 712.11	$ 1,002.50	$ 1,163.41	$ 2,762.62	$ 4,199.27	18,092	
County Taxes		$ 4,845.64	$ 6,329.14	$ 4,691.79	$ 2,559.82	$ 2,821.52	$ 1,506.41	$ 1,335.42	$ 1,399.27	$ 1,442.90	$ 4,024.45	$ 2,242.17	$ 5,251.55	$ 8,039.50	38,540	
City Taxes		$ 1,004.46	$ 1,000.46	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	12,000	
Total Taxes	$ -	$ 32,954.82	$ 41,656.58	$ 30,901.30	$ 17,783.78	$ 17,134.23	$ 11,004.13	$ 8,666.36	$ 9,529.98	$ 9,908.31	$ 15,988.87	$ 16,174.45	$ 38,589.90	$ 58,765.12	250,293	
ACC/Ruco Assessments																
ACC		$ 989.72	$ 1,236.08	$ 922.11	$ 531.98	$ 503.54	$ 271.31	$ 247.01	$ 254.49	$ 265.08	$ 375.06	$ 437.82	$ 1,047.82	$ 1,597.20	7,082	
RUCO							$ 79.13	$ 65.06	$ 66.47	$ 68.54	$ 94.84	$ 110.54	$ 266.21	$ 404.46	751	
Other (Describe) -																
Subtotal																
Total PGA Revenues	$ (53,226.67)	$ (41,871.91)	$ 2,283.71	$ 859.19	$ 6,322.96	$ 5,438.21	$ 2,344.84	$ 2,122.60	$ 2,071.33	$ 2,218.63	$ 49,536.70	$ 66,918.74	$ 161,842.24	$ 261,692.45	200,087	
COG in Base Rates	$ -	$ 352,736.85	$ 415,481.29	$ 297,566.12	$ 186,330.57	$ 140,762.71	$ 69,281.09	$ 63,413.23	$ 61,985.58	$ 66,311.88	$ 72,047.08	$ 97,324.34	$ 235,352.87	$ 380,553.82	2,058,594	
Total COG Recovery	$ (53,226.67)	$ 310,864.94	$ 417,765.00	$ 298,425.31	$ 192,653.53	$ 146,200.92	$ 71,625.94	$ 65,535.83	$ 64,056.91	$ 68,530.51	$ 121,583.78	$ 164,243.08	$ 397,195.11	$ 642,246.27	2,318,681	0.389123
Base Margin		$ 243,345.35	$ 225,201.32	$ 180,611.17	$ 131,413.82	$ 110,704.87	$ 88,627.22	$ 67,853.94	$ 71,545.29	$ 72,173.40	$ 71,030.22	$ 67,029.34	$ 155,249.12	$ 197,680.03	1,485,385	
Total Revenues	$ -	$ 554,210.29	$ 642,966.32	$ 479,036.48	$ 324,067.35	$ 258,905.79	$ 160,253.16	$ 133,389.77	$ 135,602.20	$ 140,703.91	$ 192,614.00	$ 231,872.42	$ 552,444.23	$ 839,926.30	3,804,066	
Total Customers	6,867	7,017	6,999	7,012	7,055	7,079	6,972	7,013	6,979	6,980	7,096	7,178	7,068	7,109	84,448	
Total Usage	1,135,097	906,493	1,067,739	764,710	478,848	361,744	178,044	163,353	159,664	170,808	185,577	250,663	606,048	979,887	5,293,691	

TRANSPORTATION		Jan-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Jan-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	2,082	$ 75.00	$ 120.13	$ -	$ -	$ 195.13	$ 0.31	$ -	$ 195.44
Paramount Petroleum	I	613	75.00	35.37	-	-	110.37	0.19	6.40	116.96
Flagstaff Medical Center	C	59,538	150.00	5,358.42	-	-	5,508.42	8.87	-	5,517.29
Little America Hotel	C	48,604	225.00	4,374.36	-	-	4,599.36	7.83	266.76	4,873.95
Northern Arizona University	P	524,809	225.00	37,943.69	-	-	38,168.69	65.02	2,213.78	40,447.49
Georgia-Pacific Tissue Co.	I	341,025	75.00	19,677.14	-	-	19,752.14	31.80	-	19,783.94
Abitibi Consolidated	I	321,230	75.00	15,804.52	-	(8,030.75)	7,848.77	12.64	-	7,861.41
Jeld Wen, Inc.	I	14,780	75.00	852.81	-	-	927.81	1.58	53.81	983.20
Joy Cone	I	25,640	75.00	1,479.43	-	-	1,554.43	2.65	90.16	1,647.24
Subtotal		1,338,321	$ 1,050.00	$ 85,645.87	$ -	$ (8,030.75)	$ 78,665.12	$ 130.89	$ 2,630.91	$ 81,426.92
Verde Valley										
Phoenix Cement Company	I	168,479	$ 75.00	$ 8,289.17	$ 930.00	$ (4,211.98)	$ 5,082.19	$ 8.65	$ 289.68	$ 5,380.52
Verde Valley Medical Ctr	C	48,465	150.00	4,361.85	-	-	4,511.85	7.26	-	4,519.11
Subtotal		216,944	$ 225.00	12,651	930	(4,212)	9,594	16	290	$ 9,899.63
PRESCOTT										
V.A. Medical Center	P	93,003	75.00	6,724.12	-	-	6,799.12	10.95	-	6,810.07
City of Prescott	P	47,784	75.00	3,454.78	-	(1,065.58)	2,464.20	4.19	140.46	2,608.85
Sturm Ruger & Company	I	68,789	75.00	3,969.13	465.00	-	4,509.13	7.67	257.02	4,773.82
Yavapai Medical Center	C	53,565	75.00	4,820.85	775.00	-	5,670.85	9.13	n/a	5,679.98
Subtotal		263,141	$ 300.00	$ 18,968.88	$ 1,240.00	$ (1,065.58)	$ 19,443.30	$ 31.94	$ 397.48	$ 19,872.72
KINGMAN										
City of Kingman Water Syste	P	16,351	$ 75.00	$ 1,182.18	$ -	$ -	$ 1,257.18	$ 2.13	$ 66.00	$ 1,325.31
Kingman Regional Hospital	C	56,172	75.00	5,055.48	275.90	-	5,406.38	8.70	n/a	5,415.08
Mission of Nevada	I	51,867	75.00	2,992.73	-	-	3,067.73	5.20	161.06	3,233.99
Potters Industries Inc.	I	262,716	75.00	15,158.71	-	-	15,233.71	25.81	799.77	16,059.29
Guardian Fiberglass	I	105,863	75.00	6,108.30	-	-	6,183.30	10.48	324.62	6,518.40
Subtotal		492,969	$ 375.00	$ 30,497.40	$ 275.90	$ -	$ 31,148.30	$ 52.32	$ 1,351.45	$ 32,552.07
TRANSPORT TOTALS		2,311,375	1,950	147,763	2,446	(13,308)	138,851	231	4,670	$ 143,751.33

TRANSPORTATION		Feb-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Feb-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	543	$ 75.00	$ 31.33	$ -	$ -	$ 106.33	$ 0.17	$ -	$ 106.50
Paramount Petroleum	I	392	75.00	22.62	-	-	97.62	0.17	5.66	103.45
Flagstaff Medical Center	C	51,131	150.00	4,601.79	-	-	4,751.79	7.65	-	4,759.44
Little America Hotel	C	37,711	225.00	3,393.99	-	-	3,618.99	6.16	209.90	3,835.05
Northern Arizona University	P	466,133	225.00	33,701.42	-	-	33,926.42	57.79	1,967.73	35,951.94
Georgia-Pacific Tissue Co.	I	301,669	75.00	17,406.30	-	-	17,481.30	28.14	-	17,509.44
Abitibi Consolidated	I	205,980	75.00	10,134.22	-	(5,149.50)	5,059.72	8.15	-	5,067.87
Jeld Wen, Inc.	I	9,782	75.00	564.42	-	-	639.42	1.09	37.09	677.60
Joy Cone	I	23,721	75.00	1,368.70	-	-	1,443.70	2.46	83.73	1,529.89
Subtotal		1,097,062	$ 1,050.00	$ 71,224.79	$ -	$ (5,149.50)	$ 67,125.29	$ 111.78	$ 2,304.11	$ 69,541.18
Verde Valley										
Phoenix Cement Company	I	163,476	$ 75.00	$ 8,043.02	$ 930.00	$ (4,086.90)	$ 4,961.12	$ 8.44	$ 282.78	$ 5,252.34
Verde Valley Medical Ctr	C	46,582	150.00	4,192.38	-	-	4,342.38	6.99	-	4,349.37
Subtotal		210,058	$ 225.00	$ 12,235.40	$ 930.00	$ (4,086.90)	$ 9,303.50	$ 15.43	$ 282.78	$ 9,601.71
PRESCOTT										
V.A. Medical Center	P	51,281	75.00	3,707.62	-	-	3,782.62	6.09	-	3,788.71
City of Prescott	P	44,417	75.00	3,211.35	-	(990.50)	2,295.85	3.91	130.86	2,430.62
Sturm Ruger & Company	I	49,446	75.00	2,853.03	465.00	-	3,393.03	5.77	193.40	3,592.20
Yavapai Medical Center	C	45,105	75.00	4,059.45	775.00	-	4,909.45	7.90	n/a	4,917.35
Subtotal		190,249	$ 300.00	$ 13,831.45	$ 1,240.00	$ (990.50)	$ 14,380.95	$ 23.67	$ 324.26	$ 14,728.88
KINGMAN										
City of Kingman Water Syste	P	4	$ 75.00	$ 0.29	$ -	$ -	$ 75.29	$ 0.13	$ 3.95	$ 79.37
Kingman Regional Hospital	C	42,425	75.00	3,818.25	275.90	-	4,169.15	6.71	n/a	4,175.86
Mission of Nevada	I	54,943	75.00	3,170.21	-	-	3,245.21	5.50	170.37	3,421.08
Potters Industries Inc.	I	218,674	75.00	12,617.49	-	-	12,692.49	21.51	666.36	13,380.36
Guardian Fiberglass	I	88,468	75.00	5,104.60	-	-	5,179.60	8.78	271.93	5,460.31
Subtotal		404,514	$ 375.00	$ 24,710.84	$ 275.90	$ -	$ 25,361.74	$ 42.63	$ 1,112.61	$ 26,516.98
TRANSPORT TOTALS		1,901,883	1,950	122,002	2,446	(10,227)	116,171	194	4,024	$ 120,388.76

TRANSPORTATION		Mar-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Mar-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	11,584	$ 75.00	$ 668.40	$ -	$ -	$ 743.40	$ 1.20	$ -	$ 744.60
Paramount Petroleum	I	6,699	75.00	386.53	-	-	461.53	0.79	26.77	489.09
Flagstaff Medical Center	C	50,265	150.00	4,523.85	-	-	4,673.85	7.52	-	4,681.37
Little America Hotel	C	34,802	225.00	3,132.18	-	-	3,357.18	5.72	194.72	3,557.62
Northern Arizona University	P	426,482	225.00	30,834.65	-	-	31,059.65	52.91	1,801.46	32,914.02
Georgia-Pacific Tissue Co.	I	323,831	75.00	18,685.05	-	-	18,760.05	30.20	-	18,790.25
Abitibi Consolidated	I	118,014	75.00	5,806.29	-	(2,950.35)	2,930.94	4.72	-	2,935.66
Jeld Wen, Inc.	I	13,916	75.00	802.95	-	-	877.95	1.50	50.92	930.37
Joy Cone	I	23,208	75.00	1,339.10	-	-	1,414.10	2.41	82.02	1,498.53
Subtotal		1,008,801	$ 1,050.00	$ 65,847.28	$ -	$ (2,950.35)	$ 64,278.65	$ 106.97	$ 2,155.89	$ 66,541.51
Verde Valley										
Phoenix Cement Company	I	158,408	$ 75.00	$ 7,793.67	$ 930.00	$ (3,960.20)	$ 4,838.47	$ 8.23	$ 275.79	$ 5,122.49
Verde Valley Medical Ctr	C	50,189	150.00	4,517.01	-	-	4,667.01	7.51	-	4,674.52
Subtotal		208,597	$ 225.00	$ 12,310.68	$ 930.00	$ (3,960.20)	$ 9,505.48	$ 15.74	$ 275.79	$ 9,797.01
							$ 4,838.47			
PRESCOTT										
V.A. Medical Center	P	70,576	75.00	5,102.64	-	-	5,177.64	8.34	-	5,185.98
City of Prescott	P	60,324	75.00	4,361.43	-	(1,345.23)	3,091.20	5.26	176.20	3,272.66
Sturm Ruger & Company	I	51,383	75.00	2,964.80	465.00	-	3,504.80	5.96	199.77	3,710.53
Yavapai Medical Center	C	40,471	75.00	3,642.39	775.00	-	4,492.39	7.23	n/a	4,499.62
Subtotal		222,754	$ 300.00	$ 16,071.26	$ 1,240.00	$ (1,345.23)	$ 16,266.03	$ 26.79	$ 375.97	$ 16,668.79
							3,504.80			
KINGMAN										
City of Kingman Water Syste	P	3	$ 75.00	$ 0.22	$ -	$ -	$ 75.22	$ 0.13	$ 3.95	$ 79.30
Kingman Regional Hospital	C	42,105	75.00	3,789.45	275.90	-	4,140.35	6.67	n/a	4,147.02
Mission of Nevada	I	62,837	75.00	3,625.69	-	-	3,700.69	6.27	194.29	3,901.25
Potters Industries Inc.	I	235,461	75.00	13,586.10	-	-	13,661.10	23.15	717.21	14,401.46
Guardian Fiberglass	I	97,871	75.00	8,007.16	-	-	$8,082.16	9.70	300.41	$8,392.27
Subtotal		438,277	$ 375.00	$ 26,648.62	$ 275.90	$ -	$ 29,659.52	$ 45.92	$ 1,215.86	$ 30,921.30
TRANSPORT TOTALS		1,878,429	1,950	120,878	2,446	(8,256)	119,710	195	4,024	$ 123,928.61

TRANSPORTATION		Apr-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Apr-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	6,841	$ 75.00	$ 394.73	$ -	$ -	$ 469.73	$ 0.76	$ -	$ 470.49
Paramount Petroleum	I	39,705	75.00	2,290.98	-	-	2,365.98	4.03	137.23	2,507.24
Flagstaff Medical Center	C	45,617	150.00	4,105.53	-	-	4,255.53	6.85	-	4,262.38
Little America Hotel	C	33,453	225.00	3,010.77	-	-	3,235.77	5.51	187.67	3,428.95
Northern Arizona University	P	363,030	225.00	26,247.07	-	-	26,472.07	45.09	1,535.38	28,052.54
Georgia-Pacific Tissue Co.	I	297,286	75.00	17,153.40	-	-	17,228.40	27.74	-	17,256.14
Abitibi Consolidated	I	381,281	75.00	18,759.03	-	(9,532.03)	9,302.00	14.98	-	9,316.98
Jeld Wen, Inc.	I	12,235	75.00	705.96	-	-	780.96	1.33	45.30	827.59
Joy Cone	I	9,884	75.00	570.31	-	-	645.31	1.10	37.43	683.84
Subtotal		1,189,332	$ 1,050.00	$ 73,237.78	$ -	$ (9,532.03)	$ 64,755.75	$ 107.39	$ 1,943.01	$ 66,806.15
Verde Valley										
Phoenix Cement Company	I	171,898	$ 75.00	$ 8,457.38	$ 930.00	$ (4,297.45)	$ 5,164.93	$ 8.79	$ 294.40	$ 5,468.12
Verde Valley Medical Ctr	C	40,180	150.00	3,616.20	-	-	3,766.20	6.06	-	3,772.26
Subtotal		212,078	$ 225.00	$ 12,073.58	$ 930.00	$ (4,297.45)	$ 8,931.13	$ 14.85	$ 294.40	$ 9,240.38
PRESCOTT										
V.A. Medical Center	P	69,790	75.00	5,045.82	-	-	5,120.82	8.24	-	5,129.06
City of Prescott	P	73,317	75.00	5,300.82	-	(1,634.97)	3,740.85	6.37	213.23	3,960.45
Sturm Ruger & Company	I	44,895	75.00	2,590.44	465.00	-	3,130.44	5.33	178.44	3,314.21
Yavapai Medical Center	C	34,566	75.00	3,110.94	775.00	-	3,960.94	6.38	n/a	3,967.32
Subtotal		222,568	$ 300.00	$ 16,048.02	$ 1,240.00	$ (1,634.97)	$ 15,953.05	$ 26.32	$ 391.67	$ 16,371.04
KINGMAN										
City of Kingman Water Syste	P	17,412	$ 75.00	$ 1,258.89	$ -	$ -	$ 1,333.89	$ 2.26	$ 70.03	$ 1,406.18
Kingman Regional Hospital	C	47,252	75.00	4,252.68	275.90	-	4,603.58	7.41	n/a	4,610.99
Mission of Nevada	I	60,507	75.00	3,491.25	-	-	3,566.25	6.04	187.23	3,759.52
Potters Industries Inc.	I	236,644	75.00	13,654.36	-	-	13,729.36	23.26	720.79	14,473.41
Guardian Fiberglass	I	95,811	75.00	5,528.29	-	-	$5,603.29	9.49	294.17	$5,906.95
Subtotal		457,626	$ 375.00	$ 28,185.47	$ 275.90	$ -	$ 28,836.37	$ 48.46	$ 1,272.22	$ 30,157.05
TRANSPORT TOTALS		2,081,604	1,950	129,545	2,446	(15,464)	118,476	197	3,901	$ 122,574.62

TRANSPORTATION		May-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	May-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	17,305	$ 75.00	$ 998.50	$ -	$ -	$ 1,073.50	$ 1.73	$ -	$ 1,075.23
Paramount Petroleum	I	43,695	75.00	2,521.20	-	-	2,596.20	4.45	166.16	2,766.81
Flagstaff Medical Center	C	34,777	150.00	3,129.93	-	-	3,279.93	5.28	-	3,285.21
Little America Hotel	C	23,702	225.00	2,133.18	-	-	2,358.18	4.04	150.92	2,513.14
Northern Arizona University	P	186,709	225.00	13,499.06	-	-	13,724.06	23.51	878.34	14,625.91
Georgia-Pacific Tissue Co.	I	293,663	75.00	16,944.36	-	-	17,019.36	27.40	-	17,046.76
Abitibi Consolidated	I	480,722	75.00	23,651.52	-	(12,018.05)	11,708.47	18.85	-	11,727.32
Jeld Wen, Inc.	I	716	75.00	41.31	-	-	116.31	0.20	7.44	123.95
Joy Cone	I	10,213	75.00	589.29	-	-	664.29	1.14	42.51	707.94
Subtotal		1,091,502	$ 1,050.00	$ 63,508.35	$ -	$ (12,018.05)	$ 52,540.30	$ 86.60	$ 1,245.37	$ 53,872.27
Verde Valley										
Phoenix Cement Company	I	142,082	$ 75.00	$ 6,990.43	$ 930.00	$ (3,552.05)	$ 4,443.38	$ 7.60	$ 279.93	$ 4,730.91
Verde Valley Medical Ctr	C	33,895	150.00	3,050.55	-	-	3,200.55	5.15	-	3,205.70
Subtotal		175,977	$ 225.00	$ 10,040.98	$ 930.00	$ (3,552.05)	$ 7,643.93	$ 12.75	$ 279.93	$ 7,936.61
PRESCOTT										
V.A. Medical Center	P	41,864	75.00	3,026.77	-	-	3,101.77	4.99	-	3,106.76
City of Prescott	P	72,048	75.00	5,209.07	-	(1,606.67)	3,677.40	6.29	231.68	3,915.37
Sturm Ruger & Company	I	35,351	75.00	2,039.75	465.00	-	2,579.75	4.42	162.52	2,746.69
Yavapai Medical Center	C	26,728	75.00	2,405.52	775.00	-	3,255.52	5.24	n/a	3,260.76
Subtotal		175,991	$ 300.00	$ 12,681.11	$ 1,240.00	$ (1,606.67)	$ 12,614.44	$ 20.94	$ 394.20	$ 13,029.58
KINGMAN										
City of Kingman Water Syste	P	38,201	$ 75.00	$ 2,761.93	$ -	$ -	$ 2,836.93	$ 4.83	$ 165.96	$ 3,007.72
Kingman Regional Hospital	C	33,829	75.00	3,044.61	275.90	-	3,395.51	5.47	n/a	3,400.98
Mission of Nevada	I	52,092	75.00	3,005.71	-	-	3,080.71	5.25	180.22	3,266.18
Potters Industries Inc.	I	182,902	75.00	10,553.45	-	-	10,628.45	18.11	621.76	11,268.32
Guardian Fiberglass	I	97,947	75.00	5,651.54	-	-	$5,726.54	9.81	369.36	$6,105.71
Subtotal		404,971	$ 375.00	$ 25,017.24	$ 275.90	$ -	$ 25,668.14	$ 43.47	$ 1,337.30	$ 27,048.91
TRANSPORT TOTALS		1,848,441	1,950	111,248	2,446	(17,177)	98,467	164	3,257	$ 101,887.37

TRANSPORTATION		Jun-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Jun-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	442	$ 75.00	$ 25.50	$ -	$ -	$ 100.50	$ 0.18	$ -	$ 100.68
Paramount Petroleum	I	42,965	75.00	2,479.08	-	-	2,554.08	4.95	163.46	2,722.49
Flagstaff Medical Center	C	29,081	150.00	2,617.29	-	-	2,767.29	5.04	-	2,772.33
Little America Hotel	C	20,532	225.00	1,847.88	-	-	2,072.88	4.01	132.66	2,209.55
Northern Arizona University	P	121,414	225.00	8,778.23	-	-	9,003.23	17.43	576.21	9,596.87
Georgia-Pacific Tissue Co.	I	284,590	75.00	16,420.84	-	-	16,495.84	30.02	-	16,525.86
Abitibi Consolidated	I	286,601	75.00	14,100.77	-	(7,165.03)	7,010.74	12.76	-	7,023.50
Jeld Wen, Inc.	I	0	75.00	0.00	-	-	75.00	0.15	4.80	79.95
Joy Cone	I	26,892	75.00	1,551.67	-	-	1,626.67	3.15	104.11	1,733.93
Subtotal		812,517	$ 1,050.00	$ 47,821.26	$ -	$ (7,165.03)	$ 41,706.23	$ 77.69	$ 981.24	$ 42,765.16
Verde Valley										
Phoenix Cement Company	I	105,115	$ 75.00	$ 5,171.66	$ 930.00	$ (2,627.88)	$ 3,548.78	$ 6.87	$ 223.57	$ 3,779.22
Verde Valley Medical Ctr	C	31,059	150.00	2,795.31	-	-	2,945.31	5.36	-	2,950.67
Subtotal		136,174	$ 225.00	$ 7,966.97	$ 930.00	$ (2,627.88)	$ 6,494.09	$ 12.23	$ 223.57	$ 6,729.89
PRESCOTT										
V.A. Medical Center	P	21,526	75.00	1,556.33	-	-	1,631.33	2.97	-	1,634.30
City of Prescott	P	93,528	75.00	6,762.07	-	(2,085.67)	4,751.40	9.19	299.34	5,059.93
Sturm Ruger & Company	I	33,020	75.00	1,905.25	465.00	-	2,445.25	4.73	154.05	2,604.03
Yavapai Medical Center	C	23,476	75.00	2,112.84	775.00	-	2,962.84	5.39	n/a	2,968.23
Subtotal		171,550	$ 300.00	$ 12,336.49	$ 1,240.00	$ (2,085.67)	$ 11,790.82	$ 22.28	$ 453.39	$ 12,266.49
KINGMAN										
City of Kingman Water Syste	P	39,134	$ 75.00	$ 2,829.39	$ -	$ -	$ 2,904.39	$ 5.60	$ 169.91	$ 3,079.90
Kingman Regional Hospital	C	35,309	75.00	3,177.81	275.90	-	3,528.71	6.42	n/a	3,535.13
Mission of Nevada	I	48,448	75.00	2,795.45	-	-	2,870.45	5.53	167.92	3,043.90
Potters Industries Inc.	I	195,649	75.00	11,288.95	-	-	11,363.95	21.89	664.79	12,050.63
Guardian Fiberglass	I	87,488	75.00	5,048.06	-	-	$5,123.06	9.87	299.70	$5,398.27
Subtotal		406,028	$ 375.00	$ 25,139.66	$ 275.90	$ -	$ 25,790.56	$ 49.31	$ 1,302.32	$ 27,107.83
TRANSPORT TOTALS		1,526,269	1,950	93,264	2,446	(11,879)	85,782	162	2,961	$ 88,869.37

TRANSPORTATION		Jul-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Jul-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	33	$ 75.00	$ 1.90	$ -	$ -	$ 76.90	$ 0.14	$ -	$ 77.04
Paramount Petroleum	I	59,208	75.00	3,416.30	-	-	3,491.30	6.76	223.44	3,721.50
Flagstaff Medical Center	C	29,915	150.00	2,692.35	-	-	2,842.35	5.17	-	2,847.52
Little America Hotel	C	20,377	225.00	1,833.93	-	-	2,058.93	3.99	131.77	2,194.69
Northern Arizona University	P	108,898	225.00	7,873.33	-	-	8,098.33	15.68	518.29	8,632.30
Georgia-Pacific Tissue Co.	I	282,086	75.00	16,276.36	-	-	16,351.36	29.76	-	16,381.12
Abitibi Consolidated	I	291,996	75.00	14,366.20	-	(7,299.90)	7,141.30	13.00	-	7,154.30
Jeld Wen, Inc.	I	0	0.00	0.00	-	-	-	-	-	-
Joy Cone	I	30,832	75.00	1,779.01	-	-	1,854.01	3.59	118.66	1,976.26
Subtotal		823,345	$ 975.00	$ 48,239.38	$ -	$ (7,299.90)	$ 41,914.48	$ 78.09	$ 992.16	$ 42,984.73
Verde Valley										
Phoenix Cement Company	I	102,603	$ 75.00	$ 5,048.07	$ 930.00	$ (2,565.08)	$ 3,487.99	$ 6.75	$ 219.74	$ 3,714.48
Verde Valley Medical Ctr	C	28,575	150.00	2,571.75	-	-	2,721.75	4.95	-	2,726.70
Subtotal		131,178	$ 225.00	$ 7,619.82	$ 930.00	$ (2,565.08)	$ 6,209.74	$ 11.70	$ 219.74	$ 6,441.18
PRESCOTT										
V.A. Medical Center	P	28,449	75.00	2,056.86	-	-	2,131.86	3.88	-	2,135.74
City of Prescott	P	80,316	75.00	5,806.85	-	(1,791.05)	4,090.80	7.91	257.72	4,356.43
Sturm Ruger & Company	I	28,116	75.00	1,622.29	465.00	-	2,162.29	4.18	136.22	2,302.69
Yavapai Medical Center	C	24,266	75.00	2,183.94	775.00	-	3,033.94	5.52	n/a	3,039.46
Subtotal		161,147	$ 300.00	$ 11,669.94	$ 1,240.00	$ (1,791.05)	$ 11,418.89	$ 21.49	$ 393.94	$ 11,834.32
KINGMAN										
City of Kingman Water Syste	P	42,553	$ 75.00	$ 3,076.58	$ -	$ -	$ 3,151.58	$ 6.07	$ 184.37	$ 3,342.02
Kingman Regional Hospital	C	31,041	75.00	2,793.69	275.90	-	3,144.59	5.72	n/a	3,150.31
Mission of Nevada	I	49,372	75.00	2,848.76	-	-	2,923.76	5.63	171.04	3,100.43
Potters Industries Inc.	I	211,112	75.00	12,181.16	-	-	12,256.16	23.61	716.99	12,996.76
Guardian Fiberglass	I	92,041	75.00	5,310.77	-	-	$5,385.77	10.38	315.07	$5,711.22
Subtotal		426,119	$ 375.00	$ 26,210.96	$ 275.90	$ -	$ 26,861.86	$ 51.41	$ 1,387.47	$ 28,300.74
TRANSPORT TOTALS		1,541,789	1,875	93,740	2,446	(11,656)	86,405	163	2,993	$ 89,560.97

TRANSPORTATION		Aug-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Aug-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	35,060	$ 75.00	$ 2,022.96	$ -	$ -	$ 2,097.96	$ 3.82	$ -	$ 2,101.78
Paramount Petroleum	I	50,243	75.00	2,899.02	-	-	2,974.02	5.76	190.34	3,170.12
Flagstaff Medical Center	C	32,192	150.00	2,897.28	-	-	3,047.28	5.55	-	3,052.83
Little America Hotel	C	21,528	225.00	1,937.52	-	-	2,162.52	4.19	138.40	2,305.11
Northern Arizona University	P	115,500	225.00	8,350.65	-	-	8,575.65	16.61	548.84	9,141.10
Georgia-Pacific Tissue Co.	I	298,571	75.00	17,227.55	-	-	17,302.55	31.49	-	17,334.04
Abitibi Consolidated	I	433,494	75.00	21,327.90	-	(10,837.35)	10,565.55	19.23	-	10,584.78
Jeld Wen, Inc.	I	0	0.00	0.00	-	-	-	-	-	-
Joy Cone	I	29,017	75.00	1,674.28	-	-	1,749.28	3.39	111.95	1,864.62
Subtotal		1,015,605	$ 975.00	$ 58,337.16	$ -	$ (10,837.35)	$ 48,474.81	$ 90.04	$ 989.53	$ 49,554.38
Verde Valley										
Phoenix Cement Company	I	117,067	$ 75.00	$ 5,759.70	$ 930.00	$ (2,926.68)	$ 3,838.02	$ 7.43	$ 241.80	$ 4,087.25
Verde Valley Medical Ctr	C	31,688	150.00	2,851.92	-	-	3,001.92	5.46	-	3,007.38
Subtotal		148,755	$ 225.00	$ 8,611.62	$ 930.00	$ (2,926.68)	$ 6,839.94	$ 12.89	$ 241.80	$ 7,094.63
PRESCOTT										
V.A. Medical Center	P	30,079	75.00	2,174.71	-	-	2,249.71	4.09	-	2,253.80
City of Prescott	P	63,976	75.00	4,625.46	-	(1,426.66)	3,273.80	6.33	206.25	3,486.38
Sturm Ruger & Company	I	21,520	75.00	1,241.70	465.00	-	1,781.70	3.45	112.25	1,897.40
Yavapai Medical Center	C	25,926	75.00	2,333.34	775.00	-	3,183.34	5.79	n/a	3,189.13
Subtotal		141,501	$ 300.00	$ 10,375.21	$ 1,240.00	$ (1,426.66)	$ 10,488.55	$ 19.66	$ 318.50	$ 10,826.71
KINGMAN										
City of Kingman Water Syste	P	40,092	$ 75.00	$ 2,898.65	$ -	$ -	$ 2,973.65	$ 5.73	$ 173.96	$ 3,153.34
Kingman Regional Hospital	C	21,535	75.00	1,938.15	275.90	-	2,289.05	4.17	n/a	2,293.22
Mission of Nevada	I	49,348	75.00	2,847.38	-	-	2,922.38	5.63	170.96	3,098.97
Potters Industries Inc.	I	228,478	75.00	13,183.18	-	-	13,258.18	25.54	775.60	14,059.32
Guardian Fiberglass	I	92,587	75.00	5,342.27	-	-	$5,417.27	10.44	316.91	$5,744.62
Subtotal		432,040	$ 375.00	$ 26,209.63	$ 275.90	$ -	$ 26,860.53	$ 51.51	$ 1,437.43	$ 28,349.47
TRANSPORT TOTALS		1,737,901	1,875	103,534	2,446	(15,191)	92,664	174	2,987	$ 95,825.19

TRANSPORTATION		Sep-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Sep-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	8,225	$ 75.00	$ 474.58	$ -	$ -	$ 549.58	$ 0.96	$ -	$ 550.54
Paramount Petroleum	I	52,039	75.00	3,002.65	-	-	3,077.65	5.73	196.97	3,280.35
Flagstaff Medical Center	C	30,081	150.00	2,707.29	-	-	2,857.29	5.00	-	2,862.29
Little America Hotel	C	23,473	225.00	2,112.57	-	-	2,337.57	4.35	149.60	2,491.52
Northern Arizona University	P	133,137	225.00	9,625.81	-	-	9,850.81	18.34	630.45	10,499.60
Georgia-Pacific Tissue Co.	I	291,582	75.00	16,824.28	-	-	16,899.28	29.57	-	16,928.85
Abitibi Consolidated	I	712,808	75.00	35,070.15	-	(17,820.20)	17,324.95	30.32	-	17,355.27
Jeld Wen, Inc.	I	0	0.00	0.00	-	-	-	-	-	-
Joy Cone	I	9,072	75.00	523.45	-	-	598.45	1.11	38.30	637.86
Subtotal		1,260,417	$ 975.00	$ 70,340.78	$ -	$ (17,820.20)	$ 53,495.58	$ 95.38	$ 1,015.32	$ 54,606.28
Verde Valley										
Phoenix Cement Company	I	129,298	$ 75.00	$ 6,361.46	$ 930.00	$ (3,232.45)	$ 4,134.01	$ 7.69	$ 260.44	$ 4,402.14
Verde Valley Medical Ctr	C	27,523	150.00	2,477.07	-	-	2,627.07	4.60	-	2,631.67
Subtotal		156,821	$ 225.00	$ 8,838.53	$ 930.00	$ (3,232.45)	$ 6,761.08	$ 12.29	$ 260.44	$ 7,033.81
PRESCOTT										
V.A. Medical Center	P	27,948	75.00	2,020.64	-	-	2,095.64	3.67	-	2,099.31
City of Prescott	P	79,110	75.00	5,719.65	-	(1,764.15)	4,030.50	7.50	253.92	4,291.92
Sturm Ruger & Company	I	17,427	75.00	1,005.54	465.00	-	1,545.54	2.88	97.37	1,645.79
Yavapai Medical Center	C	26,028	75.00	2,342.52	775.00	-	3,192.52	5.59	n/a	3,198.11
Subtotal		150,513	$ 300.00	$ 11,088.35	$ 1,240.00	$ (1,764.15)	$ 10,864.20	$ 19.64	$ 351.29	$ 11,235.13
KINGMAN										
City of Kingman Water Systei	P	33,093	$ 75.00	$ 2,392.62	$ -	$ -	$ 2,467.62	$ 4.57	$ 144.36	$ 2,616.55
Kingman Regional Hospital	C	19,811	75.00	1,782.99	275.90	-	2,133.89	3.73	n/a	2,137.62
Mission of Nevada	I	41,804	75.00	2,412.09	-	-	2,487.09	4.61	145.49	2,637.19
Potters Industries Inc.	I	225,953	75.00	13,037.49	-	-	13,112.49	24.29	767.08	13,903.86
Guardian Fiberglass	I	91,158	75.00	5,259.82	-	-	$5,334.82	9.88	312.09	$5,656.79
Subtotal		411,819	$ 375.00	$ 24,885.01	$ 275.90	$ -	$ 25,535.91	$ 47.08	$ 1,369.02	$ 26,952.01
TRANSPORT TOTALS		1,979,570	1,875	115,153	2,446	(22,817)	96,657	174	2,996	$ 99,827.23

TRANSPORTATION		Oct-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Oct-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	525	$ 75.00	$ 30.29	$ -	$ -	$ 105.29	$ 0.18	$ -	$ 105.47
Paramount Petroleum	I	37,872	75.00	2,185.21	-	-	2,260.21	4.21	144.65	2,409.07
Flagstaff Medical Center	C	35,476	150.00	3,192.84	-	-	3,342.84	5.85	-	3,348.69
Little America Hotel	C	31,608	225.00	2,844.72	-	-	3,069.72	5.72	196.46	3,271.90
Northern Arizona University	P	244,364	225.00	17,667.52	-	-	17,892.52	33.32	1,145.12	19,070.96
Georgia-Pacific Tissue Co.	I	315,324	75.00	18,194.19	-	-	18,269.19	31.97	-	18,301.16
Abitibi Consolidated	I	107,810	75.00	5,304.25	-	(2,695.25)	2,684.00	4.70	-	2,688.70
Jeld Wen, Inc.	I	0	0.00	0.00	-	-	-	-	-	-
Joy Cone	I	23,403	75.00	1,350.35	-	-	1,425.35	2.65	91.22	1,519.22
Subtotal		796,382	$ 975.00	$ 50,769.37	$ -	$ (2,695.25)	$ 49,049.12	$ 88.60	$ 1,577.45	$ 50,715.17
Verde Valley										
Phoenix Cement Company	I	138,861	$ 75.00	$ 6,831.96	$ 930.00	$(3,471.53)	$ 4,365.43	$ 8.12	$ 275.02	$ 4,648.57
Verde Valley Medical Ctr	C	37,245	150.00	3,352.05	-	-	3,502.05	6.13	-	3,508.18
Subtotal		176,106	$ 225.00	$ 10,184.01	$ 930.00	$ (3,471.53)	$ 7,867.48	$ 14.25	$ 275.02	$ 8,156.75
PRESCOTT										
V.A. Medical Center	P	51,127	75.00	3,696.48	-	-	3,771.48	6.60	-	3,778.08
City of Prescott	P	62,979	75.00	4,553.38	-	(1,404.43)	3,223.95	6.00	203.11	3,433.06
Sturm Ruger & Company	I	23,421	75.00	1,351.39	465.00	-	1,891.39	3.52	119.16	2,014.07
Yavapai Medical Center	C	32,938	75.00	2,964.42	775.00	-	3,814.42	6.68	n/a	3,821.10
Subtotal		170,465	$ 300.00	$ 12,565.67	$ 1,240.00	$ (1,404.43)	$ 12,701.24	$ 22.80	$ 322.27	$ 13,046.31
KINGMAN										
City of Kingman Water Syste	P	30,283	$ 75.00	$ 2,189.46	$ -	$ -	$ 2,264.46	$ 4.19	$ 132.47	$ 2,401.12
Kingman Regional Hospital	C	25,022	75.00	2,251.98	275.90	-	2,602.88	4.56	n/a	2,607.44
Mission of Nevada	I	41,167	75.00	2,375.34	-	-	2,450.34	4.54	143.34	2,598.22
Potters Industries Inc.	I	246,547	75.00	14,225.76	-	-	14,300.76	26.49	836.59	15,163.84
Guardian Fiberglass	I	96,265	75.00	5,554.49	-	-	$5,629.49	10.43	329.33	$5,969.25
Subtotal		439,284	$ 375.00	$ 26,597.03	$ 275.90	$ -	$ 27,247.93	$ 50.21	$ 1,441.73	$ 28,739.87
TRANSPORT TOTALS		1,582,237	1,875	100,116	2,446	(7,571)	96,866	176	3,616	$ 100,658.11

TRANSPORTATION		Nov-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Nov-01 Current Month Invoice Totals
FLAGSTAFF										
Arizona Public Service	I	4,055	$ 75.00	$ 233.97	$ -	$ -	$ 308.97	$ 0.54	$ -	$ 309.51
Paramount Petroleum	I	31,994	75.00	1,846.05	-	-	1,921.05	3.58	122.95	2,047.58
Flagstaff Medical Center	C	45,717	150.00	4,114.53	-	-	4,264.53	7.46	-	4,271.99
Little America Hotel	C	39,437	225.00	3,549.33	-	-	3,774.33	7.03	241.56	4,022.92
Northern Arizona University	P	362,418	225.00	26,202.82	-	-	26,427.82	49.21	1,691.38	28,168.41
Georgia-Pacific Tissue Co.	I	314,329	75.00	18,136.78	-	-	18,211.78	31.87	-	18,243.65
Abitibi Consolidated	I	104,749	75.00	5,153.65	-	(2,618.73)	2,609.92	4.57	-	2,614.49
Jeld Wen, Inc.	I	0	0.00	0.00	-	-	-	-	-	-
Joy Cone	I	19,889	75.00	1,147.60	-	-	1,222.60	2.28	78.25	1,303.13
Subtotal		922,588	$ 975.00	$ 60,384.73	$ -	$ (2,618.73)	$ 58,741.00	$ 106.54	$ 2,134.14	$ 60,981.68
Verde Valley										
Phoenix Cement Company	I	144,617	$ 75.00	$ 7,115.16	$ 930.00	$(3,615.43)	$ 4,504.73	$ 8.38	$ 283.80	$ 4,796.91
Verde Valley Medical Ctr	C	38,467	150.00	3,462.03	-	-	3,612.03	6.32	-	3,618.35
Subtotal		183,084	$ 225.00	$ 10,577.19	$ 930.00	$ (3,615.43)	$ 8,116.76	$ 14.70	$ 283.80	$ 8,415.26
PRESCOTT										
V.A. Medical Center	P	72,796	75.00	5,263.15	-	-	5,338.15	9.34	-	5,347.49
City of Prescott	P	71,970	75.00	5,203.43	-	(1,604.93)	3,673.50	6.83	231.43	3,911.76
Sturm Ruger & Company	I	30,588	75.00	1,764.93	465.00	-	2,304.93	4.29	145.21	2,454.43
Yavapai Medical Center	C	40,527	75.00	3,647.43	775.00	-	4,497.43	7.87	n/a	4,505.30
Subtotal		215,881	$ 300.00	$ 15,878.94	$ 1,240.00	$ (1,604.93)	$ 15,814.01	$ 28.33	$ 376.64	$ 16,218.98
KINGMAN										
City of Kingman Water Syste	P	25,460	$ 75.00	$ 1,840.76	$ -	$ -	$ 1,915.76	$ 3.55	$ 112.07	$ 2,031.38
Kingman Regional Hospital	C	31,550	75.00	2,839.50	275.90	-	3,190.40	5.58	n/a	3,195.98
Mission of Nevada	I	42,453	75.00	2,449.54	-	-	2,524.54	4.68	147.69	2,676.91
Potters Industries Inc.	I	244,683	75.00	14,118.21	-	-	14,193.21	26.29	830.30	15,049.80
Guardian Fiberglass	I	95,946	75.00	5,536.08	-	-	$5,611.08	10.39	328.25	$5,949.72
Subtotal		440,092	$ 375.00	$ 26,784.09	$ 275.90	$ -	$ 27,434.99	$ 50.49	$ 1,418.31	$ 28,903.79
TRANSPORT TOTALS		1,761,645	1,875	113,625	2,446	(7,839)	110,107	200	4,213	$ 114,519.71

TRANSPORTATION		Dec-01 Total Therms	Customer Charge	**Cost of Service	**Back-Up Resrv Fee	Negotiated Discount Rate	(A+B+C+D) Total Pre-Tax	ACA Taxes Gross Receipts	Arizona ATP Tax	Dec-01 Current Month Invoice Totals	Test Year Total Therms	Test Year Total $
FLAGSTAFF												
Arizona Public Service	I	7,733	$ 75.00	$ 446.19	$ -	$ -	$ 521.19	$ 0.91	$ -	$ 522.10	94,428	$ 6,359.38
Paramount Petroleum	I	5,072	75.00	292.65	-	-	367.65	0.68	23.53	391.86	370,497	$ 23,726.52
Flagstaff Medical Center	C	64,120	150.00	5,770.80	-	-	5,920.80	10.36	-	5,931.16	507,910	$ 47,592.50
Little America Hotel	C	48,736	225.00	4,386.24	-	-	4,611.24	8.59	295.12	4,914.95	383,963	$ 39,619.35
Northern Arizona University	P	499,724	225.00	36,130.05	-	-	36,355.05	67.69	2,326.72	38,749.46	3,552,618	$ 275,850.60
Georgia-Pacific Tissue Co.	I	308,120	75.00	17,778.52	-	-	17,853.52	31.24	-	17,884.76	3,652,076	$ 211,985.97
Abitibi Consolidated	I	447,292	75.00	22,006.77	-	(11,182.30)	10,899.47	19.07	-	10,918.54	3,891,977	$ 95,248.82
Jeld Wen, Inc.	I	0	0.00	0.00	-	-	-	-	-	-	51,429	$ 3,622.66
Joy Cone	I	21,963	75.00	1,267.27	-	-	1,342.27	2.50	85.90	1,430.67	253,734	$ 16,533.12
Subtotal		1,402,760	$ 975.00	$ 88,078.49	$ -	$ (11,182.30)	$ 77,871.19	$ 141.04	$ 2,731.27	$ 80,743.50	12,758,632	$ 720,538.92
Verde Valley												
Phoenix Cement Company	I	138,187	$ 75.00	$ 6,798.80	$ 930.00	$ (3,454.68)	$ 4,349.12	$ 8.09	$ 273.99	$ 4,631.20	1,680,091	$ 56,014.15
Verde Valley Medical Ctr	C	52,551	150.00	4,729.59	-	-	4,879.59	8.54	-	4,888.13	466,419	$ 43,852.04
Subtotal		190,738	$ 225.00	$ 11,528.39	$ 930.00	$ (3,454.68)	$ 9,228.71	$ 16.63	$ 273.99	$ 9,519.33	2,146,510	$ 99,866.19
PRESCOTT												
V.A. Medical Center	P	91,863	75.00	6,641.69	-	-	6,716.69	11.75	-	6,728.44	650,302	$ 47,997.74
City of Prescott	P	61,076	75.00	4,415.79	-	(1,361.99)	3,128.80	5.82	197.11	3,331.73	810,845	$ 44,059.16
Sturm Ruger & Company	I	43,837	75.00	2,529.39	465.00	-	3,069.39	5.71	193.37	3,268.47	447,793	$ 34,324.35
Yavapai Medical Center	C	54,598	75.00	4,913.82	775.00	-	5,763.82	10.09	n/a	5,773.91	428,194	$ 48,820.27
Subtotal		251,374	$ 300.00	$ 18,500.69	$ 1,240.00	$ (1,361.99)	$ 18,678.70	$ 33.37	$ 390.48	$ 19,102.55	2,337,134	$ 175,201.52
KINGMAN												
City of Kingman Water Syste	P	16,213	$ 75.00	$ 1,172.20	$ -	$ -	$ 1,247.20	$ 2.31	$ 72.96	$ 1,322.47	298,799	$ 23,844.66
Kingman Regional Hospital	C	41,437	75.00	3,729.33	275.90	-	4,080.23	7.14	n/a	4,087.37	427,488	$ 42,757.00
Mission of Nevada	I	40,321	75.00	2,326.52	-	-	2,401.52	4.45	140.49	2,546.46	595,159	$ 37,284.10
Potters Industries Inc.	I	244,736	75.00	14,121.27	-	-	14,196.27	26.30	830.48	15,053.05	2,733,555	$ 167,860.10
Guardian Fiberglass	I	97,762	75.00	5,640.87	-	-	$5,715.87	10.59	334.38	$6,060.84	1,139,207	$ 72,874.34
Subtotal		440,469	$ 375.00	$ 26,990.19	$ 275.90	$ -	$ 27,641.09	$ 50.79	$ 1,378.31	$ 29,070.19	5,194,208	$ 344,620.20
TRANSPORT TOTALS		2,285,341	1,875	145,098	2,446	(15,999)	133,420	242	4,774	$ 138,435.57	22,436,484	$ 1,340,226.83

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
DEVELOPMENT OF NAGD REVENUE TARGET

LINE NO.	CLASS/RATE	TOTAL ADJUSTED PRESENT	LESS ADJ. PGA REVENUE	LESS ADJ. COST OF GAS	PRESENT ADJ. BASE REVENUE	COST OF SERVICE	LESS ALLOCATED FUEL	COSS BASE		Therms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
1	RESIDENTIAL			0.25						
2	Residential Service	$45,703,240	$11,875,896	$15,879,435	$17,947,908	$60,154,323	$28,178,125	$31,976,198		63,517,742
3	Residential Service Air Conditioning	2,616	652	966	999	3,408	1,690	1,718		3,863
4	C.A.R.E.S.	636,053	164,151	216,089	255,812	852,153	384,979	467,173		864,356
5	C.A.R.E.S. Medical Life Support	548	157	188	204	699	342	357		751
6	Total Residential	$46,342,457	$12,040,856	$16,096,678	$18,204,923	$61,010,582	$28,565,136	$32,445,446		64,386,712
7										
8	COMMERCIAL									
9	Small Volume Commercial	$16,294,743	$5,103,275	$6,795,717	$4,395,751	$18,207,693	$11,578,053	$6,629,640		27,182,867
10	Small Volume Commercial Air Conditioning	15,105	4,943	6,695	3,467	14,934	10,627	4,307		26,781
11	Large Volume Commercial Incl T-1	1,261,644	378,307	479,051	404,285	1,488,555.1	816,579	671,977		4,150,550
12	Large Volume Commercial Air Conditioning	0	0	0	0	0	0	0		0
13	Total Commercial	$17,571,492	$5,486,525	$7,281,463	$4,803,503	$19,711,182	$12,405,258	$7,305,924		31,360,198
14										
15	INDUSTRIAL									
16	Small Volume Industrial	$471,015	$166,705	$227,419	$76,891	$516,525	$375,827	$140,698		909,678
17	Small Volume Industrial Air Conditioning	0	0	0	0	0	0	0		0
18	Large Volume Industrial Incl T-1	2,144,635	572,010	728,866	843,759	3,391,285	1,200,855	2,190,430		17,151,929
19	Large Volume Industrial Air Conditioning	0	0	0	0	0	0	0		0
20	Total Industrial	$2,615,650	$738,715	$956,285	$920,650	$3,907,810	$1,576,682	$2,331,128		18,061,606
21										
22	Public Authority									
23	Small Volume Public Authority	$3,008,094	$979,997	$1,309,139	$718,958	$3,608,509	$2,350,346	$1,258,162		5,236,555
24	Small Volume Public Authority Air Conditioning	0	0	0	0	0	0	0		0
25	Large Volume Public Authority Incl T-1	947,159	212,188	276,018	458,952	1,539,798	490,018	1,049,780		6,542,207
26	Large Volume Public Authority Air Conditioning	0	0	0	0	0	0	0		0
27	Total Public Authority	$3,955,253	$1,192,186	$1,585,157	$1,177,910	$5,148,307	$2,840,364	$2,307,942		11,778,763
28										
29	Special Gas Light Service	$67,246	$19,790	$26,549	$20,908	$77,861	$41,394	$36,467		106,194
30										
31	Irrigation	$95,664	$36,205	$48,061	$11,397	$82,677	$70,388	$12,289		192,245
32										
33	Cogenration Rate	$0	$0	$0	$0	$0	$0	$0		0
34										
35	Grand Total	$70,647,761	$19,514,277	$25,994,193	$25,139,291	$89,938,419	$45,499,224	$44,439,195	$19,299,904.41	125,885,718

Base Increase = 76.8%

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
DEVELOPMENT OF NAGD REVENUE TARGET

LINE NO.	CLASS/RATE (1)	BASE RATE INCREASE PER COSS, % (2)	CAPPED INCREASE, % (3)	INCREASE LIMITATION CHECK (4)	ALLOCATION OF SUBSIDIES FROM CAP (5)	PRELIMINARY BASE TARGET (6)	BASE RATE PERCENT CHANGE (7)	PLUS ALLOCATED FUEL (8)	LESS PGA (9)	LESS CARES DISCOUNT (10)	PLUS CARES ALLOCATION (11)	ADJUSTED BASE TARGET REVENUE (12)
1	RESIDENTIAL								$0.0376			
2	Residential Service	78.16%	78.16%	$31,976,198	$502,355	$32,478,552	80.96%	$28,178,125	$2,387,649		$45,696	$58,314,726
3	Residential Service Air Conditioning	72.02%	72.02%	$1,718	27	1,745	74.72%	1,690	145		3	3,292
4	C.A.R.E.S.	82.62%	82.62%	$467,173	7,339	474,513	85.49%	384,979	32,491	90,496	622	737,127
5	C.A.R.E.S. Medical Life Support	75.18%	75.18%	$357	6	362	77.93%	342	28	70	1	607
6	Total Residential	78.22%		$32,445,446	$509,727	$32,955,172	81.02%	$28,565,136	$2,420,313	$90,566	$46,322	$59,055,751
7												
8	COMMERCIAL											
9	Small Volume Commercial	50.82%	50.82%	$6,629,640	$104,153	$6,733,794	53.19%	$11,578,053	$1,021,811		$19,556	$17,309,591
10	Small Volume Commercial Air Conditioning	24.25%	24.25%	$4,307	68	4,375	26.20%	10,627	1,007		19	14,014
11	Large Volume Commercial Incl T-1	66.21%	66.21%	$671,977	10,557	682,534	68.82%	816,579	72,031		2,986	1,430,067
12	Large Volume Commercial Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
13	Total Commercial	52.10%		$7,305,924	$114,778	$7,420,702	54.49%	$12,405,258	$1,094,848	$0	$22,561	$18,753,673
14												
15	INDUSTRIAL											
16	Small Volume Industrial	82.98%	82.98%	$140,698	$2,210	$142,909	85.86%	$375,827	$34,195		$654	$485,195
17	Small Volume Industrial Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
18	Large Volume Industrial Incl T-1	159.60%	Cap @ 95.96%	$1,653,471	25,976	1,679,448	99.04%	1,200,855	109,593		12,340	2,783,049
19	Large Volume Industrial Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
20	Total Industrial	153.20%		$1,794,170	$28,187	$1,822,356	97.94%	$1,576,682	$143,788	$0	$12,994	$3,268,245
21												
22	Public Authority											
23	Small Volume Public Authority	75.00%	75.00%	$1,258,162	$19,766	$1,277,929	77.75%	$2,350,346	$196,843		$3,767	$3,435,199
24	Small Volume Public Authority Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
25	Large Volume Public Authority Incl T-1	128.73%	Cap @ 95.96%	$899,385	14,130	913,515	99.04%	490,018	41,502		4,707	1,366,737
26	Large Volume Public Authority Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
27	Total Public Authority	95.94%		$2,157,547	$33,896	$2,191,443	86.05%	$2,840,364	$238,346	$0	$8,474	$4,801,936
28												
29	Special Gas Light Service	74.42%	74.42%	$36,467	$573	$37,040	77.16%	$41,394	$3,992	$0	$76	$74,519
30												
31	Irrigation	7.82%	7.82%	$12,289	$193	$12,482	9.52%	$70,388	$7,227	$0	$138	$75,781
32												
33	Cogenration Rate	0.00%	0.00%	$0	$0	$0	0.00%	$0	$0	$0	$0	$0
34												
35	Grand Total	76.77%		$43,751,842	$687,353	$44,439,195	76.77%	$45,499,224	$3,908,514	$90,566	$90,566	$86,029,905
	1.25 Times System Average =	95.96%		$687,353	$0							
	Shortfall											

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
DEVELOPMENT OF NAGD REVENUE TARGET

LINE NO.	CLASS/RATE	TOTAL REVENUE TARGET	BASE RATE BOOKED TO BILLED ADJ.	RATE DESIGN TARGET		BASE RATE RECOVERY	BOOKED TO BILL ADJ	DEVIATION FROM TARGET
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	RESIDENTIAL							
2	Residential Service	$58,314,726	0.99221	$58,772,564		$58,785,397	$58,327,458	$12,733
3	Residential Service Air Conditioning	3,292	0.99650	3,304		3,439	3,427	134
4	C.A.R.E.S.	737,127	0.99447	741,226		730,633	726,593	(10,534)
5	C.A.R.E.S. Medical Life Support	607	1.00006	607		602	602	(5)
6	Total Residential	$59,055,751		$59,517,700		$59,520,070	$59,058,079	$2,328
7								
8	COMMERCIAL							
9	Small Volume Commercial	$17,309,591	0.99132	$17,461,154		$17,457,461	$17,305,930	($3,661)
10	Small Volume Commercial Air Conditioning	14,014	1.00002	14,014		16,360	16,361	2,346
11	Large Volume Commercial Incl T-1	1,430,067	0.99912	1,431,322		1,431,145	1,429,906	(161)
12	Large Volume Commercial Air Conditioning	0	1.00000	0		0	0	0
13	Total Commercial	$18,753,673		$18,906,490		$18,904,966	$18,752,197	($1,476)
14								
15	INDUSTRIAL							
16	Small Volume Industrial	$485,195	0.95640	$507,314		$507,276	$485,159	($36)
17	Small Volume Industrial Air Conditioning	0	1.00000	0		0	0	0
18	Large Volume Industrial Incl T-1	2,783,049	0.97249	2,861,778		2,880,050	2,789,118	6,068
19	Large Volume Industrial Air Conditioning	0	1.00000	0		0	0	0
20	Total Industrial	$3,268,245		$3,369,092		$3,387,326	$3,274,277	$6,032
21								
22	Public Authority							
23	Small Volume Public Authority	$3,435,199	0.99173	$3,463,845		$3,464,064	$3,435,416	$217
24	Small Volume Public Authority Air Conditioning	0	1.00000	0		0	0	0
25	Large Volume Public Authority Incl T-1	1,366,737	0.99265	1,376,853		1,375,753	1,366,532	(205)
26	Large Volume Public Authority Air Conditioning	0	1.00000	0		0	0	0
27	Total Public Authority	$4,801,936		$4,840,698		$4,839,817	$4,801,948	$13
28								
29	Special Gas Light Service	$74,519	0.99876	$74,611		$74,639	$74,546	$28
30								
31	Irrigation	$75,781	0.80674	$93,935		$93,927	$75,775	($7)
32								
33	Cogenration Rate	$0	1.00000	$0		$0	$0	$0
34								
35	Grand Total	$86,029,905		$86,802,527		$86,820,745	$86,036,822	$6,917

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
DEVELOPMENT OF NAGD REVENUE TARGET

LINE NO.	CLASS/RATE	TOTAL ADJUSTED PRESENT	PROPOSED REVENUE	CHANGE	PERCENT CHANGE
	(1)	(2)	(3)	(4)	(5)
1	RESIDENTIAL				
2	Residential Service (10)	$45,703,240	$60,715,107	$15,011,867	32.85%
4	Residential Service Air Conditioning (11)	2,616	3,572	956	36.52%
6	C.A.R.E.S. (12)	636,053	759,084	123,031	19.34%
8	C.A.R.E.S. Medical Life Support (13)	548	630	82	14.90%
9	Total Residential	$46,342,457	$61,478,393	$15,135,936	32.66%
10					
11	COMMERCIAL				
12	Small Volume Commercial (20)	$16,294,743	$18,327,741	$2,032,998	12.48%
14	Small Volume Commercial Air Conditioning (21)	15,105	17,367	2,262	14.98%
15	Large Volume Commercial (22) Incl T-1	1,261,644	1,501,937	240,293	19.05%
16	Large Volume Commercial Air Conditioning (23)	0	0	0	0.00%
17	Total Commercial	$17,571,492	$19,847,045	$2,275,553	12.95%
18					
19	INDUSTRIAL				
20	Small Volume Industrial (30)	$471,015	$519,354	$48,339	10.26%
21	Small Volume Industrial Air Conditioning (31)	0	0	0	0.00%
22	Large Volume Industrial (32) Incl T-1	2,144,635	2,898,711	754,076	35.16%
23	Large Volume Industrial Air Conditioning (33)	0	0	0	0.00%
24	Total Industrial	$2,615,650	$3,418,065	$802,415	30.68%
25					
26	Public Authority				
27	Small Volume Public Authority (40)	$3,008,094	$3,632,259	$624,165	20.75%
29	Small Volume Public Authority Air Conditioning (41)	0	0	0	0.00%
30	Large Volume Public Authority (42) Incl T-1	947,159	1,408,035	460,876	48.66%
31	Large Volume Public Authority Air Conditioning (43)	0	0	0	0.00%
32	Total Public Authority	$3,955,253	$5,040,294	$1,085,041	27.43%
33					
34	Special Gas Light Service (44)	$67,246	$78,538	$11,292	16.79%
35					
36	Irrigation (60)	$95,664	$83,001	($12,662)	-13.24%
37					
38	Cogenration Rate	$0	$0	$0	0.00%
39					
46	Grand Total	$70,647,761	$89,945,336	$19,297,575	27.32%

CITIZENS COMMUNICATIONS
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
NAGD RATE DESIGN

Line No.	Description	Billing Units	Rate	Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	RESIDENTIAL SERVICE					
2	Number of Bills	1,211,256	$ 10.00	$12,112,560.00		
3	Base Cost	63,517,742	0.7348	46,672,836.52		
4	Subtotal Basic Service			$58,785,396.52	0.99221	$58,327,458.28
5	Purchased Gas Adjustment	63,517,742	0.0376	2,387,648.59	1.00000	2,387,648.59
6	Total Residential			$61,173,045.11	0.99251	$60,715,106.87
7						
8	RESIDENTIAL SERVICE AIR CONDITIONING					
9	Number of Bills	60	$10.00	$600.00		
10	Base Cost					
11	First 25 therms	1,041	0.7348	764.77		
12	All Over 25 therms					
13	June - Oct.	463	0.7348	340.08		
14	Nov. - May	2,360	0.7348	1,733.83		
15	Subtotal Basic Service			$3,438.68	0.99650	$3,426.64
16	Purchased Gas Adjustment	3,863	0.0376	145.22	1.00001	145.22
17	Total Residential Air Conditioning			$3,583.90	0.99664	$3,571.87
18						
19	C.A.R.E.S					
20	Number of Bills	18,600	$10.00	$186,000.00		
21	Base Cost					
22	First 100 therms					
23	May. - Oct.	178,388	0.7348	131,079.81		
24	Nov. - Apr.	603,306	0.5848	352,813.48		
25	All Over 100 therms	82,662	0.7348	60,739.74		
26	Subtotal Basic Service			$730,633.03	0.99447	$726,592.63
27	Purchased Gas Adjustment	864,356	0.0376	32,491.38	1.00000	32,491.38
28	Total C.A.R.E.S.			$763,124.41	0.99471	$759,084.01
29						
30	C.A.R.E.S. MEDICAL LIFE SUPPORT					
31	Number of Bills	12	$10.00	$120.00		
32	Base Cost					
33	First 100 therms					
34	May. - Oct.	176	0.7348	129.47		
35	Nov. - Apr.	465	0.5848	271.81		
36	All Over 100 therms	110	0.7348	80.59		
37	Subtotal Basic Service			$601.87	1.00006	$601.91
38	Purchased Gas Adjustment	751	0.0376	28.22	0.99999	28.22
39	Total C.A.R.E.S. Medical Life Support			$630.09	1.00006	$630.13

CITIZENS COMMUNICATIONS
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
NAGD RATE DESIGN

Line No.	Description	Billing Units	Rate	Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	SMALL VOLUME COMMERCIAL SERVICE					
2	Number of Bills	114,216	$13.00	$1,484,808.00		
3	Base Cost	27,182,867	0.5876	15,972,652.82		
4	Subtotal Basic Service			$17,457,460.82	0.99132	$17,305,930.06
5	Purchased Gas Adjustment	27,182,867	0.0376	1,021,811.12	1.00000	1,021,811.12
6	Total Sm. Vol. Commercial			$18,479,271.94	0.99180	$18,327,741.18
7						
8						
9	SMALL VOLUME COMMERCIAL AIR CONDITIONING SERVICE					
10	Number of Bills	48	$13.00	$624.00		
11	Base Cost					
12	First 250 therms	9,651	0.5876	5,671.12		
13	All Over 250 therms					
14	June - Oct.	8,395	0.5876	4,932.76		
15	Nov. - May	8,735	0.5876	5,132.51		
16	Subtotal Basic Service			$16,360.39	1.00002	$16,360.72
17	Purchased Gas Adjustment	26,781	0.0376	1,006.70	1.00000	1,006.70
18	Total Sm. Vol. Commercial Air Conditioning			$17,367.09	1.00002	$17,367.42
19						
20						
21	LARGE VOLUME COMMERCIAL SERVICE					
22	Number of Bills	144	$ 110.00	$15,840.00		
23	Base Cost	1,916,206	0.5445	1,043,373.93		
24	Subtotal Basic Service			$1,059,213.93	0.99883	$1,057,974.65
25	Purchased Gas Adjustment	1,916,206	0.0376	72,030.67	1.00000	72,030.67
26	Total Lg. Vol. Commercial			$1,131,244.60	0.99890	$1,130,005.32
27						
28						
29	LARGE VOLUME COMMERCIAL AIR CONDITIONING SERVICE					
30	Number of Bills	0	$110.00	$0.00		
31	Base Cost					
32	All therms					
33	June - Oct.	0	0.5445	0.00		
34	Nov. - May	0	0.5445	0.00		
35	Subtotal Basic Service			$0.00	1.00000	$0.00
36	Purchased Gas Adjustment	0	0.0376	0.00	1.00000	0.00
37	Total Lg. Vol. Commercial Air Conditioning			$0.00	0.00000	$0.00

CITIZENS COMMUNICATIONS
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
NAGD RATE DESIGN

Line No.	Description	Billing Units	Rate	Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	SMALL VOLUME INDUSTRIAL SERVICE					
2	Number of Bills	192	$13.00	$2,496.00		
3	Base Cost	909,678	0.5549	504,780.08		
4	Subtotal Basic Service			$507,276.08	0.956400	$485,158.84
5	Purchased Gas Adjustment	909,678	0.0376	34,195.02	1.000000	34,195.02
6	Total Sm. Vol. Industrial			$541,471.10	0.95915	$519,353.86
7						
8						
9	SMALL VOLUME INDUSTRIAL AIR CONDITIONING SERVICE					
10	Number of Bills	0	$13.00	$0.00		
11	Base Cost					
12	All therms					
13	June - Oct.	0	0.5549	0.00		
14	Nov. - May	0	0.5549	0.00		
15	Subtotal Basic Service			$0.00	1.00000	$0.00
16	Purchased Gas Adjustment	0	0.0376	0.00	1.00000	0.00
17	Total Sm. Vol. Industrial Air Conditioning			$0.00	0.00000	$0.00
18						
19						
20	LARGE VOLUME INDUSTRIAL SERVICE					
21	Number of Bills	72	$ 110.00	$7,920.00		
22	Base Cost	2,915,462	0.4841	1,411,375.29		
23	Subtotal Basic Service			$1,419,295.29	1.00000	$1,419,295.29
24	Purchased Gas Adjustment	2,915,462	0.0376	109,592.99	1.00000	109,592.99
25	Total Lg. Vol. Industrial			$1,528,888.28	1.00000	$1,528,888.28
26						
27						
28	LARGE VOLUME INDUSTRIAL AIR CONDITIONING SERVICE					
29	Number of Bills	0	$110.00	$0.00		
30	Base Cost					
31	All therms					
32	June - Oct.	0	0.4841	0.00		
33	Nov. - May	0	0.4841	0.00		
34	Subtotal Basic Service			$0.00	1.00000	$0.00
35	Purchased Gas Adjustment	0	0.0376	0.00	1.00000	0.00
36	Total Lg. Vol. Industrial Air Conditioning			$0.00	0.00000	$0.00

CITIZENS COMMUNICATIONS
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
NAGD RATE DESIGN

Line No.	Description	Billing Units	Rate	Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	SMALL VOLUME PUBLIC AUTHORITY SERVICE					
2	Number of Bills	10,560	$13.00	$137,280.00		
3	Base Cost	5,236,555	0.6353	3,326,783.67		
4	Subtotal Basic Service			$3,464,063.67	0.99173	$3,435,415.86
5	Purchased Gas Adjustment	5,236,555	0.0376	196,843.49	1.00000	196,843.49
6	Total Sm. Vol. Public Authority			$3,660,907.16	0.99217	$3,632,259.35
7						
8						
9	SMALL VOLUME PUBLIC AUTHORITY AIR CONDITIONING SERVICE					
10	Number of Bills	0	$13.00	$0.00		
11	Base Cost					
12	First 250 therms	0	0.6353	0.00		
13	All Over 250 therms					
14	June - Oct.	0	0.6353	0.00		
15	Nov. - May	0	0.6353	0.00		
16	Subtotal Basic Service			$0.00	1.000000	$0.00
17	Purchased Gas Adjustment	0	0.0376	0.00	1.000000	0.00
18	Total Sm. Vol. Public Authority Air Conditioning			$0.00	0.00000	$0.00
19						
20						
21	LARGE VOLUME PUBLIC AUTHORITY SERVICE					
22	Number of Bills	60	$ 110.00	$6,600.00		
23	Base Cost	1,104,074	0.5542	611,877.65		
24	Subtotal Basic Service			$618,477.65	0.98372	$608,408.83
25	Purchased Gas Adjustment	1,104,074	0.0376	41,502.42	1.00000	41,502.42
26	Total Lg. Vol. Public Authority			$659,980.07	0.98474	$649,911.25
27						
28						
29	LARGE VOLUME PUBLIC AUTHORITY AIR CONDITIONING SERVICE					
30	Number of Bills	0	$110.00	$0.00		
31	Base Cost					
32	All therms					
33	June - Oct.	0	0.5542	0.00		
34	Nov. - May	0	0.5542	0.00		
35	Subtotal Basic Service			$0.00	1.00000	$0.00
36	Purchased Gas Adjustment	0	0.0376	0.00	1.00000	0.00
37	Total Lg. Vol. Public Authority Air Conditioning			$0.00	0.00000	$0.00

CITIZENS COMMUNICATIONS
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
NAGD RATE DESIGN

Line No.	Description	Billing Units	Rate	Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	SPECIAL GAS LIGHT SERVICE					
2	Base Cost Per Light					
3	Lake Havasu City					
4	Lighting Group A	876	$13.21	$11,571.96		
5	Lighting Group B	3,792	15.85	60,103.20		
6	Lighting Group C	168	17.64	2,963.52		
7	Single Orifice	0	23.09	0.00		
8	Double Orifice	0	38.48	0.00		
9	Triple Orifice	0	53.41	0.00		
10	Quadruple Orifice	0	69.27	0.00		
11	Subtotal Basic Service			$74,638.68	0.99876	$74,546.13
12	Purchased Gas Adjustment (22 therms per orifice per r	106,194	0.0376	3,991.86	1.00000	3,991.86
13	Total Special Gas Light Service			$78,630.54	0.99882	$78,537.99
14						
15						
16	IRRIGATION SERVICE					
17	Number of Bills	84	$13.00	$1,092.00		
18	Base Cost	192,245	0.4829	92,835.04		
19	Subtotal Basic Service			$93,927.04	0.80674	$75,774.70
20	Purchased Gas Adjustment	192,245	0.0376	7,226.53	1.00000	7,226.53
21	Total Irrigation Service			$101,153.57	0.82055	$83,001.23
22						
23						
24	ELECTRIC COGENERATION AND ENERGY CONSERVATION SERVICE					
25	Number of Bills	0	$110.00	$0.00		
26	Base Cost					
27	All therms					
28	June - Oct.	0	0.4692	0.00		
29	Nov. - May	0	0.4692	0.00		
30	Subtotal Basic Service			$0.00	1.00000	$0.00
31	Purchased Gas Adjustment	0	0.0376	0.00	1.00000	0.00
32	Total Lg. Vol. Public Authority Air Conditioning			$0.00	0.00000	$0.00

CITIZENS COMMUNICATIONS
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
NAGD RATE DESIGN

Line No.	Description	Billing Units	Rate	Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	TRANSPORTATION - LARGE VOLUME COMMERCIAL SERVICE					
2	Number of Bills	108	$110.00	$11,880.00		
3	Sales Volumes					
4	Cost of Service	2,234,344	0.1555	347,440.55		
5	Back Up Reservation Fee			12,611		
6	Negotialted Discount Rate		0.0000	0		
10	Total Lg. Vol. Commercial T1			$371,931.35	1.00000	$371,931.35
11						
12						
13						
14	TRANSPORTATION - LARGE VOLUME INDUSTRIAL SERVICE					
15	Number of Bills	126	$110.00	$13,860.00		
16	Sales Volumes					
17	Cost of Service	14,236,466	0.1098	1,563,164.02		
18	Back Up Reservation Fee			16,740		
19	Negotialted Discount Rate		(0.0093)	(133,010)		
23	Total Lg. Vol. Industrial T1			$1,460,754.50	0.93775	$1,369,822.54
24						
25						
26						
27	TRANSPORTATION - LARGE VOLUME PUBLIC AUTHORITY					
28	Number of Bills	72	$110.00	$7,920.00		
29	Sales Volumes					
30	Cost of Service	5,438,134	0.1412	767,864.47		
31	Back Up Reservation Fee			0		
32	Negotialted Discount Rate		(0.0034)	(18,509)		
36	Total Lg. Vol. Public Authority T1			$757,275.25	1.00112	$758,123.40

CITIZENS COMMUNICATIONS
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
NAGD RATE DESIGN

RATE DESIGN SUMMARY	Present Booked			Proposed		
	Customer Charge	Base Commodity	Disc Block	Customer Charge	Base Commodity	Disc Block
RESIDENTIAL						
Residential Service (10)	$5.00	0.4414		$10.00	0.7348	
Residential Service Air Conditioning (11)	$5.00	0.4414	0.3680	$10.00	0.7348	0.7348
C.A.R.E.S. (12)	$5.00	0.4414	0.4414	$10.00	0.7348	0.5848
C.A.R.E.S. Medical Life Support (13)	$5.00	0.4414	0.4414	$10.00	0.7348	0.5848
COMMERCIAL						
Small Volume Commercial (20)	$7.50	0.3838		$13.00	0.5876	
Small Volume Commercial Air Conditioning (21)	$7.50	0.3838	0.3270	$13.00	0.5876	0.5876
Large Volume Commercial (22)	$75.00	0.3400		$110.00	0.5445	
Large Volume Commercial Air Conditioning (23)	$75.00	0.3400	0.3250	$110.00	0.5445	0.5445
INDUSTRIAL						
Small Volume Industrial (30)	$25.00	0.3445		$13.00	0.5549	
Small Volume Industrial Air Conditioning (31)	$25.00	0.3445	0.3300	$13.00	0.5549	0.5549
Large Volume Industrial (32)	$75.00	0.3077		$110.00	0.4841	
Large Volume Industrial Air Conditioning (33)	$75.00	0.3077	0.2922	$110.00	0.4841	0.4841
Public Authority						
Small Volume Public Authority (40)	$7.50	0.3754		$13.00	0.6353	
Small Volume Public Authority Air Conditioning (41)	$7.50	0.3754	0.3231	$13.00	0.6353	0.6353
Large Volume Public Authority (42)	$75.00	0.3223		$110.00	0.5542	
Large Volume Public Authority Air Conditioning (43)	$75.00	0.3223	0.3073	$110.00	0.5542	0.5542
Special Gas Light Service (44)						
Lake Havasu City						
Lighting Group A	$8.41			$13.21		
Lighting Group B	10.09			15.85		
Lighting Group C	11.23			17.64		
Single Orifice	14.70			23.09		
Double Orifice	24.50			38.48		
Triple Orifice	34.00			53.41		
Quadruple Orifice	44.10			69.27		
Irrigation Rate (60)	7.50	0.3801		13.00	0.4829	
Cogenration Rate	$50.00	0.3303	0.3238	$110.00	0.4692	0.4692
T-1 Large Volume Commercial	$75.00	0.0900		$110.00	0.1555	
T-1 Large Volume Industrial	$75.00	0.0577		$110.00	0.1098	
T-1 Large Volume Public Authority	$75.00	0.0723		$110.00	0.1412	

CITIZENS COMMUNICATIONS
NORTHERN ARIZONA GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
NAGD RATE DESIGN

Sample Rate Design
Residential Rate Design Work Paper

	Description	Source	R-10 Residentail	R-11 Resi A/C	R-12 CARES	R-13 CARES -Medical	Booked Residential	Adjusted to Billed
	Billing Units							
1	Customer Bills		1,211,256	60	18,600	12	1,229,928	1,220,389
2	Total Therms		63,517,742	3,863	864,356	751	64,386,712	63,887,115
3	Booked to Billed Ratio		0.99221	0.99650	0.99447	1.00006		
4								
5	Target Revenues	pg 2, ln 6					$59,055,751	
6	Add Back CARES Discount	pg 2, ln 6					$90,566	
7	Target Before Discount	5+6					$59,146,317	
8								
9	Embedded Gas Costs							
10	Allocated Gas Costs	pg 2, ln 6					28,565,136	
11	less PGA Recovvery	pg 2, ln 6					2,420,313	
12	Gas Costs in Base Rates	10-11					$26,144,823	
13	Therms	2						63,887,115
14	Unit Cost of Embedded Gas in Base Rates	12/13						$ 0.409235
15								
16	Increase in Delivery Rates							
17	Gas Costs Embeded in Base Rates	12					$26,144,823	
18	Remaining Revenues (from Cust & Base Rates)	7-17					33,001,494	
19	Present Base Revenues (Excluding All Gas Costs)	pg 1, ln 13					$18,204,923	
20	Percent Increase in Delivery Rates	18/19-1					81.28%	
21								
22	Customer Charge Development							
23	Present Customer Charge							$ 5.00
24	Cap of Customer Charge over Average Increase	Input						10%
25	Prelim Customer Charge Increase	23*(1+20)*(1+23)						$ 9.97
26	Customer Costs to Serve	Sched G-6						$ 15.93
27	**Proposed Customer Charge**	min(25,26), rounded						**$ 10.00**
28								
29	Non-Gas Revenues							
30	Bills	1						1,220,389
31	Customer Charge Revenue	2*27						$12,203,892
32	Revenue from Volume Charge	18-31						$20,797,602
33	Therms	2						63,887,115
34	Volumetric rate	32/33						$ 0.325537
35								
36	Volumetric Rates							
37	Add Back Embedded Gas Cossts	14						$ 0.409235
38	Total volumetric Charge	34+37						$ 0.734771
39	**Rounded Price (Before CARES Discounts)**	38						**0.73480**

NOTES:
Billing units adjusted by booked to billed ratio. Thus, booked revenue targets divided by adjusted billing units result in billing prices.

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
DEVELOPMENT OF SANTA CRUZ REVENUE TARGET

LINE NO.	CLASS/RATE	TOTAL ADJUSTED PRESENT	LESS ADJ. PGA REVENUE	LESS ADJ. COST OF GAS	PRESENT ADJ. BASE REVENUE	COST OF SERVICE	LESS ALLOCATED FUEL	COSS BASE		THERMS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
				0.3884						
1	RESIDENTIAL									
2	Residential Service	$2,230,842	$189,193	$1,069,174	$972,475	$2,865,822	$1,269,532	$1,596,290		2,752,766
3	Residential Service Air Conditioning	0	0	0	0	0	0	0		0
4	C.A.R.E.S.	520,260	45,053	242,681	232,526	693,749	287,913	405,836		624,823
5	C.A.R.E.S. Medical Life Support	452	49	207	195	549	246	303		533
6	Total Residential	$2,751,554	$234,296	$1,312,063	$1,205,195	$3,560,120	$1,557,691	$2,002,429		3,378,122
7										
8	COMMERCIAL									
9	Small Volume Commercial	$787,257	$96,559	$480,552	$210,145	$857,821	$555,966	$301,855		1,237,262
10	Small Volume Commercial Air Conditioning	0	0	0	0	0	0	0		0
11	Large Volume Commercial	0	0	0	0	0	0	0		0
12	Large Volume Commercial Air Conditioning	0	0	0	0	0	0	0		0
13	Total Commercial	$787,257	$96,559	$480,552	$210,145	$857,821	$555,966	$301,855		1,237,262
14										
15	INDUSTRIAL									
16	Small Volume Industrial	$48,471	$5,825	$32,268	$10,378	$57,061	$40,536	$16,525		83,078
17	Small Volume Industrial Air Conditioning	0	0	0	0	0	0	0		0
18	Large Volume Industrial	0	0	0	0	62,711	0	62,711		0
19	Large Volume Industrial Air Conditioning	0	0	0	0	0	0	0		0
20	Total Industrial	$48,471	$5,825	$32,268	$10,378	$119,772	$40,536	$79,237		83,078
21										
22	Public Authority									
23	Small Volume Public Authority	$209,080	$21,293	$137,095	$50,691	$266,198	$168,283	$97,915		352,975
24	Small Volume Public Authority Air Conditioning	0	0	0	0	0	0	0		0
25	Large Volume Public Authority	0	0	0	0	0	0	0		0
26	Large Volume Public Authority Air Conditioning	0	0	0	0	0	0	0		0
27	Total Public Authority	$209,080	$21,293	$137,095	$50,691	$266,198	$168,283	$97,915		352,975
28										
29	Special Gas Light Service	$0	$0	$0	$0	$0	$0	$0		0
30										
31	Irrigation	$0	$0	$0	$0	$0	$0	$0		0
32										
33	Cogenration Rate	$0	$0	$0	$0	$0	$0	$0		0
34										
35	Grand Total	$3,796,361	$357,973	$1,961,978	$1,476,410	$4,803,912	$2,322,476	$2,481,436	$1,005,026	5,051,437

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
DEVELOPMENT OF SANTA CRUZ REVENUE TARGET

LINE NO.	CLASS/RATE	BASE RATE INCREASE PER COSS, %	CAPPED INCREASE, %	INCREASE LIMITATION CHECK	ALLOCATION OF SUBSIDIES FROM CAP	PRELIMINARY BASE TARGET	BASE RATE PERCENT CHANGE	PLUS ALLOCATED FUEL	LESS PGA	CARES DISCOUNT	CARES ALLOCATION	ADJUSTED BASE TARGET REVENUE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
									$0.0598			
1	RESIDENTIAL											
2	Residential Service	64.15%	64.15%	$1,596,290	$2,636	$1,598,926	64.42%	$1,269,532	$164,520		$31,251	$2,735,188
3	Residential Service Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
4	C.A.R.E.S.	74.53%	74.53%	$405,836	670	406,506	74.82%	287,913	37,343	57,283	7,093	606,887
5	C.A.R.E.S. Medical Life Support	55.26%	55.26%	$303	0	303	55.52%	246	32	64	6	460
6	Total Residential	66.15%		$2,002,429	$3,306	$2,005,735	66.42%	$1,557,691	$201,895	$57,347	$38,351	$3,342,535
7												
8	COMMERCIAL											
9	Small Volume Commercial	43.64%	43.64%	$301,855	$498	$302,354	43.88%	$555,966	$73,945		$14,046	$798,420
10	Small Volume Commercial Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
11	Large Volume Commercial	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
12	Large Volume Commercial Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
13	Total Commercial	43.64%		$301,855	$498	$302,354	43.88%	$555,966	$73,945	$0	$14,046	$798,420
14												
15	INDUSTRIAL											
16	Small Volume Industrial	59.23%	59.23%	$16,525	$27	$16,553	59.49%	$40,536	$4,965		$943	$53,066
17	Small Volume Industrial Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
18	Large Volume Industrial	0.00%	0.00%	$62,711	104	62,815	0.00%	0	0		0	62,815
19	Large Volume Industrial Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
20	Total Industrial	663.50%		$79,237	$131	$79,367	664.76%	$40,536	$4,965	$0	$943	$115,881
21												
22	Public Authority											
23	Small Volume Public Authority	93.16%	Cap @ 85.09%	$93,824	$155	$93,979	85.40%	$168,283	$21,096		$4,007	$245,174
24	Small Volume Public Authority Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
25	Large Volume Public Authority	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
26	Large Volume Public Authority Air Conditioning	0.00%	0.00%	$0	0	0	0.00%	0	0		0	0
27	Total Public Authority	93.16%		$93,824	$155	$93,979	85.40%	$168,283	$21,096	$0	$4,007	$245,174
28												
29	Special Gas Light Service	0.00%	0.00%	$0	$0	$0	0.00%	$0	$0	$0	$0	$0
30												
31	Irrigation	0.00%	0.00%	$0	$0	$0	0.00%	$0	$0	$0	$0	$0
32												
33	Cogenration Rate	0.00%	0.00%	$0	$0	$0	0.00%	$0	$0	$0	$0	$0
34												
35	Grand Total	68.07%		$2,477,345	$4,091	$2,481,436	68.07%	$2,322,476	$301,901	$57,347	$57,347	$4,502,010
	1.25 Times System Average =	85.09%										
	Shortfall			$4,091	$0							

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
DEVELOPMENT OF SANTA CRUZ REVENUE TARGET

LINE NO.	CLASS/RATE (1)	TOTAL REVENUE TARGET (2)	BASE RATE BOOKED TO BILLED ADJ. (3)	RATE DESIGN TARGET (4)	(5)	BASE RATE RECOVERY (6)	BOOKED TO BILL ADJ (7)	DEVIATION FROM TARGET (8)
1	RESIDENTIAL							
2	Residential Service	$2,735,188	1.01788	$2,687,142		$2,703,699	$2,752,041	$16,853
3	Residential Service Air Conditioning	0	1.00000	0		0	0	0
4	C.A.R.E.S.	606,887	1.01196	599,714		582,372	589,337	(17,550)
5	C.A.R.E.S. Medical Life Support	460	1.01147	454		462	467	7
6	Total Residential	$3,342,535		$3,287,311		$3,286,533	$3,341,845	($690)
7								
8	COMMERCIAL							
9	Small Volume Commercial	$798,420	0.98258	$812,575		$812,524	$798,370	($51)
10	Small Volume Commercial Air Conditioning	0	1.00000	0		0	0	0
11	Large Volume Commercial	0	1.00000	0		0	0	0
12	Large Volume Commercial Air Conditioning	0	1.00000	0		0	0	0
13	Total Commercial	$798,420		$812,575		$812,524	$798,370	($51)
14								
15	INDUSTRIAL							
16	Small Volume Industrial	$53,066	0.98002	$54,148		$54,152	$53,070	$3
17	Small Volume Industrial Air Conditioning	0	1.00000	0		0	0	0
18	Large Volume Industrial	62,815	1.00000	62,815		62,815	62,815	0
19	Large Volume Industrial Air Conditioning	0	1.00000	0		0	0	0
20	Total Industrial	$115,881		$116,963		$116,966	$115,884	$3
21								
22	Public Authority							
23	Small Volume Public Authority	$245,174	0.98274	$249,480		$249,489	$245,183	$9
24	Small Volume Public Authority Air Conditioning	0	1.00000	0		0	0	0
25	Large Volume Public Authority	0	1.00000	0		0	0	0
26	Large Volume Public Authority Air Conditioning	0	1.00000	0		0	0	0
27	Total Public Authority	$245,174		$249,480		$249,489	$245,183	$9
28								
29	Special Gas Light Service	$0	0.00000	$0		$0	$0	$0
30								
31	Irrigation	$0	1.00000	$0		$0	$0	$0
32								
33	Cogenration Rate	$0	0.00000	$0		$0	$0	$0
34								
35	Grand Total	$4,502,010		$4,466,330		$4,465,512	$4,501,282	($728)

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
DEVELOPMENT OF SANTA CRUZ REVENUE TARGET

LINE NO.	CLASS/RATE	TOTAL ADJUSTED PRESENT	PROPOSED REVENUE	CHANGE	PERCENT CHANGE
	(1)	(2)	(3)	(4)	(5)
1	RESIDENTIAL				
2	Residential Service (10)	$2,230,842	$2,916,561	$685,720	30.74%
4	Residential Service Air Conditioning (11)	0	0	0	0.00%
6	C.A.R.E.S. (12)	520,260	626,680	106,419	20.46%
8	C.A.R.E.S. Medical Life Support (13)	452	499	47	10.50%
9	Total Residential	$2,751,554	$3,543,740	$792,186	28.79%
10					
11	COMMERCIAL				
12	Small Volume Commercial (20)	$787,257	$872,315	$85,058	10.80%
14	Small Volume Commercial Air Conditioning (21)	0	0	0	0.00%
15	Large Volume Commercial (22)	0	0	0	0.00%
16	Large Volume Commercial Air Conditioning (23)	0	0	0	0.00%
17	Total Commercial	$787,257	$872,315	$85,058	10.80%
18					
19	INDUSTRIAL				
20	Small Volume Industrial (30)	$48,471	$58,035	$9,564	19.73%
21	Small Volume Industrial Air Conditioning (31)	0	0	0	0.00%
22	Large Volume Industrial (32)	0	62,815	62,815	0.00%
23	Large Volume Industrial Air Conditioning (33)	0	0	0	0.00%
24	Total Industrial	$48,471	$120,850	$72,379	149.32%
25					
26	Public Authority				
27	Small Volume Public Authority (40)	$209,080	$266,279	$57,199	27.36%
29	Small Volume Public Authority Air Conditioning (41)	0	0	0	0.00%
30	Large Volume Public Authority (42)	0	0	0	0.00%
31	Large Volume Public Authority Air Conditioning (43)	0	0	0	0.00%
32	Total Public Authority	$209,080	$266,279	$57,199	27.36%
33					
34	Special Gas Light Service (44)	$0	$0	$0	0.00%
35					
36	Irrigation (60)	$0	$0	$0	0.00%
37					
38	Cogenration Rate	$0	$0	$0	0.00%
39					
46	Grand Total	$3,796,361	$4,803,184	$1,006,822	26.52%

CITIZENS COMMUNICATIONS
SANTA CRUZ GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
SANTA CRUZ RATE DESIGN

Line No.	Description	Billing Units	Rate	Billed Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	RESIDENTIAL SERVICE					
2	Number of Bills	60,995	$ 10.00	$609,945.29		
3	First 4.53 therms	263,971	0.7606	200,776.41		
4	Next 4.53 therms	246,962	0.7606	187,839.52		
5	Next 15.94 therms (First 25 therms)	705,826	0.7606	536,851.17		
6	Next 2.17 therms	64,966	0.7606	49,413.21		
7	Next 63.38 therms	964,262	0.7606	733,417.92		
8	Next 9.45 therms (Next 75 therms)	76,457	0.7606	58,153.07		
9	Next 150.00 therms	318,817	0.7606	242,492.37		
10	Next 202.72 therms (All Over 250 therms)	55,154	0.7606	41,950.02		
11	All Over 452.72 therms	56,350	0.7606	42,860.18		
12	Subtotal Basic Service			$2,703,699.16	1.01788	$2,752,041.30
13	Purchased Gas Adjustment	2,752,766	0.05977	164,520.18	1.00000	164,520.18
14	Total Residential			$2,868,219.34		$2,916,561.48
15						
16	RESIDENTIAL SERVICE AIR CONDITIONING					
17	Number of Bills	0	$10.00	$0.00		
18	Base Cost					
19	First 4.53 therms	0	0.7606	0.00		
20	Next 4.53 therms	0	0.7606	0.00		
21	Next 15.94 therms	0	0.7606	0.00		
22	Over 25 therms June - Oct.					
23	Next 2.17 therms	0	0.7606	0.00		
24	Next 63.38 therms	0	0.7606	0.00		
25	Next 9.45 therms	0	0.7606	0.00		
26	Next 150.00 therms	0	0.7606	0.00		
27	Next 202.72 therms	0	0.7606	0.00		
28	All Over 452.72 therms	0	0.7606	0.00		
29	Over 25 therms Nov. - May					
30	Next 2.17 therms	0	0.7606	0.00		
31	Next 63.38 therms	0	0.7606	0.00		
32	Next 9.45 therms	0	0.7606	0.00		
33	Next 150.00 therms	0	0.7606	0.00		
34	Next 202.72 therms	0	0.7606	0.00		
35	All Over 452.72 therms	0	0.7606	0.00		
36	Subtotal Basic Service			$0.00	1.00000	$0.00
37	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
38	Total Residential Air Conditioning			$0.00		$0.00
1	C.A.R.E.S					
2	Number of Bills	16,441	$10.00	$164,414.71		
3	Base Cost					
4	First 100 therms May - Oct.					
5	First 4.53 therms	28,306	0.7606	21,529.66		
6	Next 4.53 therms	25,195	0.7606	19,163.14		
7	Next 15.94 therms	53,639	0.7606	40,797.59		
8	Next 2.17 therms	2,316	0.7606	1,761.23		
9	Next 63.38 therms	22,858	0.7606	17,385.65		
10	Next 9.45 therms	816	0.7606	620.31		
11	First 100 therms Nov. - Apr.					
12	First 4.53 therms	32,273	0.6106	19,705.91		
13	Next 4.53 therms	31,363	0.6106	19,150.00		
14	Next 15.94 therms	112,660	0.6106	68,790.03		
15	Next 2.17 therms	11,491	0.6106	7,016.33		
16	Next 63.38 therms	191,015	0.6106	116,633.96		
17	Next 9.45 therms	3,086	0.6106	1,884.46		
18	All Over 100 therms					
19	Next 150.00 therms	84,755	0.7606	64,464.31		
20	Next 202.72 therms	12,403	0.7606	9,434.07		
21	All Over 452.72 therms	12,648	0.7606	9,620.29		
22	Subtotal Basic Service			$582,371.65	1.01196	$589,336.81
23	Purchased Gas Adjustment	624,823	0.05977	37,342.78	1.00000	37,342.78
24	Total C.A.R.E.S.			$619,714.43		$626,679.59
25						

CITIZENS COMMUNICATIONS
SANTA CRUZ GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
SANTA CRUZ RATE DESIGN

Line No.	Description	Billing Units	Rate	Billed Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
26	C.A.R.E.S. MEDICAL LIFE SUPPORT					
27	Number of Bills	12	$10.00	$120.00		
28	Base Cost					
29	First 100 therms May. - Oct.					
30	First 4.53 therms	28	0.7606	21.29		
31	Next 4.53 therms	28	0.7606	21.29		
32	Next 15.94 therms	52	0.7606	39.42		
33	Next 2.17 therms	(0)	0.7606	(0.36)		
34	Next 63.38 therms	0	0.7606	0.00		
35	Next 9.45 therms	0	0.7606	0.00		
36	First 100 therms Nov. - Apr.					
37	First 4.53 therms	27	0.6106	16.61		
38	Next 4.53 therms	27	0.6106	16.61		
39	Next 15.94 therms	96	0.6106	58.45		
40	Next 2.17 therms	13	0.6106	7.96		
41	Next 63.38 therms	267	0.6106	163.16		
42	Next 9.45 therms	(4)	0.6106	(2.64)		
43	All Over 100 therms					
44	Next 150.00 therms	0	0.7606	0.00		
45	Next 202.72 therms	0	0.7606	0.00		
46	All Over 452.72 therms	0	0.7606	0.00		
47	Subtotal Basic Service			$461.79	1.01147	$467.09
48	Purchased Gas Adjustment	533	0.05977	31.88	1.00003	31.88
39	Total C.A.R.E.S. Medical Life Support			$493.67		$498.97
1	SMALL VOLUME COMMERCIAL SERVICE					
2	Number of Bills	6,544	$8.00	$52,350.22		
3	Base Cost					
4	First 4.53 therms	22,798	0.6144	14,006.94		
5	Next 4.53 therms	20,429	0.6144	12,551.41		
6	Next 15.94 therms (First 25 therms)	58,812	0.6144	36,134.19		
7	Next 2.17 therms	7,015	0.6144	4,310.11		
8	Next 63.38 therms	160,205	0.6144	98,430.25		
9	Next 9.45 therms (Next 75 therms)	19,018	0.6144	11,684.57		
10	Next 150.00 therms	276,753	0.6144	170,036.95		
11	Next 202.72 therms (All Over 250 therms)	125,975	0.6144	77,399.32		
12	All Over 452.72 therms	546,256	0.6144	335,619.90		
13	Subtotal Basic Service			$812,523.86	0.98258	$798,369.69
14	Purchased Gas Adjustment	1,237,262	0.05977	73,945.45	1.00000	73,945.45
15	Total Sm. Vol. Commercial			$886,469.31		$872,315.14
16						
17	SMALL VOLUME COMMERCIAL AIR CONDITIONING SERVICE					
18	Number of Bills	0	$8.00	$0.00		
19	Base Cost					
20	First 250 therms					
21	First 4.53 therms	0	0.6144	0.00		
22	Next 4.53 therms	0	0.6144	0.00		
23	Next 15.94 therms	0	0.6144	0.00		
24	Next 2.17 therms	0	0.6144	0.00		
25	Next 63.38 therms	0	0.6144	0.00		
26	Next 9.45 therms	0	0.6144	0.00		
27	Next 150.00 therms	0	0.6144	0.00		
28	All Over 250 therms June - Oct.					
29	Next 202.72 therms	0	0.6144	0.00		
30	All Over 452.72 therms	0	0.6144	0.00		
31	All Over 250 therms Nov. - May					
32	Next 202.72 therms	0	0.6144	0.00		
33	All Over 452.72 therms	0	0.6144	0.00		
34	Subtotal Basic Service			$0.00	1.00000	$0.00
35	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
36	Total Sm. Vol. Commercial Air Conditioning			$0.00		$0.00

CITIZENS COMMUNICATIONS
SANTA CRUZ GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
SANTA CRUZ RATE DESIGN

Line No.	Description	Billing Units	Rate	Billed Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	LARGE VOLUME COMMERCIAL SERVICE	0	$110.00	$0.00		
2	Number of Bills					
3	Base Cost	0	0.6144	0.00		
4	First 4.53 therms	0	0.6144	0.00		
5	Next 4.53 therms	0	0.6144	0.00		
6	Next 15.94 therms (First 25 therms)	0	0.6144	0.00		
7	Next 2.17 therms	0	0.6144	0.00		
8	Next 63.38 therms	0	0.6144	0.00		
9	Next 9.45 therms (Next 75 therms)	0	0.6144	0.00		
10	Next 150.00 therms	0	0.6144	0.00		
11	Next 202.72 therms (All Over 250 therms)	0	0.6144	0.00		
12	All Over 452.72 therms			$0.00	1.00000	$0.00
13	Subtotal Basic Service	0	0.05977	0.00	1.00000	0.00
14	Purchased Gas Adjustment			$0.00		$0.00
15	Total Lg. Vol. Commercial					
16						
17						
18	LARGE VOLUME COMMERCIAL AIR CONDITIONING SERVICE	0	$110.00	$0.00		
19	Number of Bills					
20	Base Cost					
21	June - Oct.	0	0.6144	0.00		
22	First 4.53 therms	0	0.6144	0.00		
23	Next 4.53 therms	0	0.6144	0.00		
24	Next 15.94 therms (First 25 therms)	0	0.6144	0.00		
25	Next 2.17 therms	0	0.6144	0.00		
26	Next 63.38 therms	0	0.6144	0.00		
27	Next 9.45 therms (Next 75 therms)	0	0.6144	0.00		
28	Next 150.00 therms	0	0.6144	0.00		
29	Next 202.72 therms (All Over 250 therms)	0	0.6144	0.00		
30	All Over 452.72 therms					
31	Nov. - May	0	0.6144	0.00		
32	First 4.53 therms	0	0.6144	0.00		
33	Next 4.53 therms	0	0.6144	0.00		
34	Next 15.94 therms (First 25 therms)	0	0.6144	0.00		
35	Next 2.17 therms	0	0.6144	0.00		
36	Next 63.38 therms	0	0.6144	0.00		
37	Next 9.45 therms (Next 75 therms)	0	0.6144	0.00		
38	Next 150.00 therms	0	0.6144	0.00		
39	Next 202.72 therms (All Over 250 therms)	0	0.6144	0.00		
40	All Over 452.72 therms			$0.00	1.00000	$0.00
41	Subtotal Basic Service	0	0.05977	0.00	1.00000	0.00
42	Purchased Gas Adjustment			$0.00		$0.00
43	Total Lg. Vol. Commercial Air Conditioning					
1	SMALL VOLUME INDUSTRIAL SERVICE	40	$9.00	$358.38		
2	Number of Bills					
3	Base Cost	1,319	0.6475	854.30		
4	First 4.53 therms	1,319	0.6475	854.30		
5	Next 4.53 therms	788	0.6475	510.12		
6	Next 15.94 therms (First 25 therms)	100	0.6475	65.04		
7	Next 2.17 therms	2,635	0.6475	1,705.96		
8	Next 63.38 therms	383	0.6475	248.02		
9	Next 9.45 therms (Next 75 therms)	6,485	0.6475	4,199.14		
10	Next 150.00 therms	4,085	0.6475	2,644.85		
11	Next 202.72 therms (All Over 250 therms)	65,964	0.6475	42,711.50		
12	All Over 452.72 therms			$54,151.61	0.98002	$53,069.66
13	Subtotal Basic Service	83,078	0.05977	4,965.21	1.00000	4,965.21
14	Purchased Gas Adjustment			$59,116.82		$58,034.87
15	Total Sm. Vol. Industrial					
16						
17						

CITIZENS COMMUNICATIONS
SANTA CRUZ GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
SANTA CRUZ RATE DESIGN

Line No.	Description	Billing Units	Rate	Billed Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
18	SMALL VOLUME INDUSTRIAL AIR CONDITIONING SERVICE					
19	Number of Bills	0	$9.00	$0.00		
20	Base Cost					
21	June - Oct.					
22	First 4.53 therms	0	0.6475	0.00		
23	Next 4.53 therms	0	0.6475	0.00		
24	Next 15.94 therms (First 25 therms)	0	0.6475	0.00		
25	Next 2.17 therms	0	0.6475	0.00		
26	Next 63.38 therms	0	0.6475	0.00		
27	Next 9.45 therms (Next 75 therms)	0	0.6475	0.00		
28	Next 150.00 therms	0	0.6475	0.00		
29	Next 202.72 therms (All Over 250 therms)	0	0.6475	0.00		
30	All Over 452.72 therms	0	0.6475	0.00		
31	Nov. - May					
32	First 4.53 therms	0	0.6475	0.00		
33	Next 4.53 therms	0	0.6475	0.00		
34	Next 15.94 therms (First 25 therms)	0	0.6475	0.00		
35	Next 2.17 therms	0	0.6475	0.00		
36	Next 63.38 therms	0	0.6475	0.00		
37	Next 9.45 therms (Next 75 therms)	0	0.6475	0.00		
38	Next 150.00 therms	0	0.6475	0.00		
39	Next 202.72 therms (All Over 250 therms)	0	0.6475	0.00		
40	All Over 452.72 therms	0	0.6475	0.00		
41	Subtotal Basic Service			$0.00	1.00000	$0.00
42	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
43	Total Sm. Vol. Industrial Air Conditioning			$0.00		$0.00
1	LARGE VOLUME INDUSTRIAL SERVICE - T-2					
2	Number of Bills	36	$100.00	$3,600.00		
3	Base Cost					
4	Monthly Reservation Charge	36	1,644.8555	59,214.80		
5						
6						
7						
8						
9						
10						
11						
12						
13	Subtotal Basic Service			$62,814.80	1.00000	$62,814.80
14	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
15	Total Lg. Vol. Industrial			$62,814.80		$62,814.80
16						
17						
18	LARGE VOLUME INDUSTRIAL AIR CONDITIONING SERVICE					
19	Number of Bills	0	$110.00	$0.00		
20	Base Cost					
21	June - Oct.					
22	First 4.53 therms	0	0.6475	0.00		
23	Next 4.53 therms	0	0.6475	0.00		
24	Next 15.94 therms (First 25 therms)	0	0.6475	0.00		
25	Next 2.17 therms	0	0.6475	0.00		
26	Next 63.38 therms	0	0.6475	0.00		
27	Next 9.45 therms (Next 75 therms)	0	0.6475	0.00		
28	Next 150.00 therms	0	0.6475	0.00		
29	Next 202.72 therms (All Over 250 therms)	0	0.6475	0.00		
30	All Over 452.72 therms	0	0.6475	0.00		
31	Nov. - May					
32	First 4.53 therms	0	0.6475	0.00		
33	Next 4.53 therms	0	0.6475	0.00		
34	Next 15.94 therms (First 25 therms)	0	0.6475	0.00		
35	Next 2.17 therms	0	0.6475	0.00		
36	Next 63.38 therms	0	0.6475	0.00		
37	Next 9.45 therms (Next 75 therms)	0	0.6475	0.00		
38	Next 150.00 therms	0	0.6475	0.00		
39	Next 202.72 therms (All Over 250 therms)	0	0.6475	0.00		
40	All Over 452.72 therms	0	0.6475	0.00		
41	Subtotal Basic Service			$0.00	1.00000	$0.00
42	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
43	Total Lg. Vol. Industrial Air Conditioning			$0.00		$0.00

CITIZENS COMMUNICATIONS
SANTA CRUZ GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
SANTA CRUZ RATE DESIGN

Line No.	Description	Billing Units	Rate	Billed Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	SMALL VOLUME PUBLIC AUTHORITY SERVICE					
2	Number of Bills	796	$11.00	$8,760.43		
3	Base Cost					
4	First 4.53 therms	2,953	0.6820	2,013.92		
5	Next 4.53 therms	2,755	0.6820	1,878.91		
6	Next 15.94 therms (First 25 therms)	8,787	0.6820	5,992.66		
7	Next 2.17 therms	1,119	0.6820	763.47		
8	Next 63.38 therms	28,341	0.6820	19,328.57		
9	Next 9.45 therms (Next 75 therms)	3,711	0.6820	2,531.15		
10	Next 150.00 therms	60,635	0.6820	41,353.09		
11	Next 202.72 therms (All Over 250 therms)	46,634	0.6820	31,804.19		
12	All Over, 452.72 therms	198,039	0.6820	135,062.84		
13	Subtotal Basic Service			$249,489.23	0.98274	$245,183.05
14	Purchased Gas Adjustment	352,975	0.05977	21,095.68	1.00000	21,095.68
15	Total Sm. Vol. Public Authority			$270,584.91		$266,278.73
16						
17						
18	SMALL VOLUME PUBLIC AUTHORITY AIR CONDITIONING SERVICE					
19	Number of Bills	0	$11.00	$0.00		
20	Base Cost					
21	First 250 therms					
22	First 4.53 therms	0	0.6820	0.00		
23	Next 4.53 therms	0	0.6820	0.00		
24	Next 15.94 therms	0	0.6820	0.00		
25	Next 2.17 therms	0	0.6820	0.00		
26	Next 63.38 therms	0	0.6820	0.00		
27	Next 9.45 therms	0	0.6820	0.00		
28	Next 150.00 therms	0	0.6820	0.00		
29	All Over 250 therms June - Oct.					
30	Next 202.72 therms	0	0.6820	0.00		
31	All Over 452.72 therms	0	0.6820	0.00		
32	All Over 250 therms Nov. - May					
33	Next 202.72 therms	0	0.6820	0.00		
34	All Over 452.72 therms	0	0.6820	0.00		
35	Subtotal Basic Service			$0.00	1.00000	$0.00
36	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
37	Total Sm. Vol. Public Authority Air Conditioning			$0.00		$0.00

Line No.	Description	Billing Units	Rate	Billed Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
1	LARGE VOLUME PUBLIC AUTHORITY SERVICE					
2	Number of Bills	0	$110.00	$0.00		
3	Base Cost					
4	First 4.53 therms	0	0.6820	0.00		
5	Next 4.53 therms	0	0.6820	0.00		
6	Next 15.94 therms (First 25 therms)	0	0.6820	0.00		
7	Next 2.17 therms	0	0.6820	0.00		
8	Next 63.38 therms	0	0.6820	0.00		
9	Next 9.45 therms (Next 75 therms)	0	0.6820	0.00		
10	Next 150.00 therms	0	0.6820	0.00		
11	Next 202.72 therms (All Over 250 therms)	0	0.6820	0.00		
12	All Over 452.72 therms	0	0.6820	0.00		
13	Subtotal Basic Service			$0.00	1.00000	$0.00
14	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
15	Total Lg. Vol. Public Authority			$0.00		$0.00
16						
17						

CITIZENS COMMUNICATIONS
SANTA CRUZ GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
SANTA CRUZ RATE DESIGN

Line No.	Description	Billing Units	Rate	Billed Proposed Revenue	Booked to Billed Ratio	Booked Proposed Revenue
18	LARGE VOLUME PUBLIC AUTHORITY AIR CONDITIONING SERVICE					
19	Number of Bills	0	$110.00	$0.00		
20	Base Cost					
21	June - Oct.					
22	First 4.53 therms	0	0.6820	0.00		
23	Next 4.53 therms	0	0.6820	0.00		
24	Next 15.94 therms (First 25 therms)	0	0.6820	0.00		
25	Next 2.17 therms	0	0.6820	0.00		
26	Next 63.38 therms	0	0.6820	0.00		
27	Next 9.45 therms (Next 75 therms)	0	0.6820	0.00		
28	Next 150.00 therms	0	0.6820	0.00		
29	Next 202.72 therms (All Over 250 therms)	0	0.6820	0.00		
30	All Over 452.72 therms	0	0.6820	0.00		
31	Nov. - May					
32	First 4.53 therms	0	0.6820	0.00		
33	Next 4.53 therms	0	0.6820	0.00		
34	Next 15.94 therms (First 25 therms)	0	0.6820	0.00		
35	Next 2.17 therms	0	0.6820	0.00		
36	Next 63.38 therms	0	0.6820	0.00		
37	Next 9.45 therms (Next 75 therms)	0	0.6820	0.00		
38	Next 150.00 therms	0	0.6820	0.00		
39	Next 202.72 therms (All Over 250 therms)	0	0.6820	0.00		
40	All Over 452.72 therms	0	0.6820	0.00		
41	Subtotal Basic Service			$0.00	1.00000	$0.00
42	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
43	Total Lg. Vol. Public Authority Air Conditioning			$0.00		$0.00
1	SPECIAL GAS LIGHT SERVICE					
2	Base Cost Per Light					
3	Single Orifice	0	23.09	$0.00		
4	Double Orifice	0	38.48	0.00		
5	Triple Orifice	0	53.41	0.00		
6	Quadruple Orifice	0	69.27	0.00		
7	Subtotal Basic Service			$0.00	0.00000	$0.00
8	Purchased Gas Adjustment (22 therms per orifice per month)	0	0.05977	0.00	0.00000	0.00
9	Total Special Gas Light Service			$0.00		$0.00
10						
11						
12	IRRIGATION SERVICE					
13	Number of Bills	0	$8.00	$0.00		
14	Base Cost					
15	First 4.53 therms	0	0.6144	0.00		
16	Next 4.53 therms	0	0.6144	0.00		
17	Next 15.94 therms (First 25 therms)	0	0.6144	0.00		
18	Next 2.17 therms	0	0.6144	0.00		
19	Next 63.38 therms	0	0.6144	0.00		
20	Next 9.45 therms (Next 75 therms)	0	0.6144	0.00		
21	Next 150.00 therms	0	0.6144	0.00		
22	Next 202.72 therms (All Over 250 therms)	0	0.6144	0.00		
23	All Over 452.72 therms	0	0.6144	0.00		
24	Subtotal Basic Service			$0.00	1.00000	$0.00
25	Purchased Gas Adjustment	0	0.05977	0.00	1.00000	0.00
26	Total Irrigation Service			$0.00		$0.00

CITIZENS COMMUNICATIONS
SANTA CRUZ GAS DIVISION
TWELVE MONTHS ENDED DECEMBER 31, 2001
SANTA CRUZ RATE DESIGN

Sample Rate Design
Residential Rate Design Work Paper

	Description	Source	R-10 Residentail	R-11 Resi A/C	R-12 CARES	R-13 CARES -Medical	Total Residential	Adjusted to Billed
	Billing Units							
1	Customer Bills		60,995	0	16,441	12	77,448	78,735
2	Total Therms		2,752,766	0	624,823	533	3,378,122	3,434,821
3	Booked to Billed Ratio		1.01788	1.00000	1.01196	1.01147		
4								
5	Target Revenues	pg 2, ln 6					$3,342,535	
6	Add Back CARES Discount	pg 2, ln 6					$57,347	
7	Target Before Discount	5+6					$3,399,882	
8								
9	Embedded Gas Costs							
10	Allocated Gas Costs	pg 2, ln 6					1,557,691	
11	less PGA Recovvery	pg 2, ln 6					201,895	
12	Gas Costs in Base Rates	10-11					$1,355,796	
13	Therms	2						3,434,821
14	Unit Cost of Embedded Gas in Base Rates	12/13						$ 0.394721
15								
16	Increase in Delivery Rates							
17	Gas Costs Embeded in Base Rates	12					$1,355,796	
18	Remaining Revenues (from Cust & Base Rates)	7-17					$2,044,086	
19	Present Base Revenues (Excluding All Gas Costs)	pg 1, ln 13					$1,205,195	
20	Percent Increase in Delivery Rates	18/19-1					69.61%	
21								
22	Customer Charge Development							
23	Present Customer Charge							$ 5.26
24	Cap of Customer Charge over Average Increase	Input						10%
25	Prelim Customer Charge Increase	23*(1+20)*(1+23)						$ 9.81
26	Customer Costs to Serve	Sched G-6						$ 17.59
27	**Proposed Customer Charge**	min(25,26), rounded						**$ 10.00**
28								
29	Non-Gas Revenues							
30	Bills	1						78,735
31	Customer Charge Revenue	2*27						$787,354
32	Revenue from Volume Charge	18-31						$1,256,732
33	Therms	2						3,434,821
34	Volumetric rate	32/33						$ 0.365880
35								
36	Volumetric Rates							
37	Add Back Embedded Gas Cossts	14						$ 0.394721
38	Total volumetric Charge	34+37						$ 0.760601
39	**Rounded Price (Before CARES Discounts)**	38						**$ 0.7606**

NOTES:
Billing units adjusted by booked to billed ratio. Thus, booked revenue targets divided by adjusted billing units result in billing prices.

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	SUMMARY AT PRESENT RATES-1									
1	DEVELOPMENT OF RATE BASE									
2	GAS PLANT IN SERVICE		211,754,534	143,690,204	39,560,991	14,633,730	13,703,922	91,654	74,033	0
3	DEPREC & AMORT RESERVE		(46,851,090)	(33,104,007)	(8,379,419)	(2,705,117)	(2,629,454)	(18,742)	(14,351)	0
4	NET PLANT IN SERVICE		164,903,444	110,586,197	31,181,572	11,928,613	11,074,468	72,912	59,682	0
5										
6	ADDITIONS & DEDUCTIONS									
7	CONTRIBUTIONS IN AID OF CONSTRUCTION		(6,411,921)	(3,963,723)	(1,366,722)	(562,781)	(512,764)	(3,188)	(2,743)	0
8	CASH WORKING CAPITAL		(3,125,355)	(2,009,456)	(553,515)	(313,415)	(249,636)	487	180	0
9	ACCUM DEFERRED INCOME TAXES		(5,008,503)	(3,398,618)	(935,712)	(346,123)	(324,131)	(2,168)	(1,751)	0
10	CUST ADVANCES FOR CONSTRUCTION		(5,826,346)	(3,836,227)	(1,137,494)	(440,472)	(407,466)	(2,492)	(2,195)	0
11	CUSTOMER DEPOSITS		(1,751,844)	(1,360,739)	(362,621)	(25,820)	(271)	0	(2,393)	0
12	MATERIALS & SUPPIES		921,879	625,559	172,230	63,708	59,660	399	322	0
13	OTHER		(183,326)	(48,395)	(61,466)	(45,961)	(26,888)	(97)	(518)	0
14	TOTAL ADDITIONS & DEDUCTIONS		(21,385,416)	(13,991,600)	(4,245,301)	(1,670,862)	(1,461,495)	(7,059)	(9,098)	0
15										
16	TOTAL RATE BASE		143,518,028	96,594,597	26,936,271	10,257,751	9,612,973	65,853	50,584	0
17										
18	DEVELOPMENT OF RETURN									
19	SALES OF GAS TO ULTIMATE CUST		70,647,761	46,342,457	17,571,492	2,615,650	3,955,253	67,246	95,664	0
20	OTHER OPERATING REVENUES		823,209	658,151	103,982	32,673	28,143	(2)	262	0
21	TOTAL GAS OPERATING REVENUES		71,470,970	47,000,608	17,675,474	2,648,322	3,983,396	67,244	95,926	0
22										
23	OPERATING EXPENSES									
24	OPER & MAINT EXPENSE		63,030,753	42,686,408	14,734,901	2,063,577	3,407,148	64,933	73,785	0
25	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,200,425	996,061	327,479	317,308	2,736	1,728	0
26	TAXES OTHER THAN INCOME		4,469,595	3,096,647	807,137	288,985	273,251	2,097	1,478	0
27	TAX EXPENSE		(2,641,724)	(2,458,238)	92,898	(148,374)	(132,955)	(1,869)	6,815	0
28	TOTAL OPERATING EXPENSES		70,704,361	47,525,242	16,630,997	2,531,667	3,864,752	67,897	83,806	0
29										
30	OPERATING INCOME		766,609	(524,633)	1,044,477	116,656	118,644	(653)	12,119	0
31										
32	RATE OF RETURN		0.53%	-0.54%	3.88%	1.14%	1.23%	-0.99%	23.96%	0.00%
33	INDEX RATE OF RETURN		1.000	-1.017	7.259	2.129	2.311	-1.858	44.854	0.000

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
SUMMARY AT PRESENT RATES-1							
1 DEVELOPMENT OF RATE BASE							
2 GAS PLANT IN SERVICE		35,402,318	4,158,673	854,362	13,779,368	7,095,977	6,607,945
3 DEPREC & AMORT RESERVE		(7,583,598)	(795,821)	(158,420)	(2,546,697)	(1,402,528)	(1,226,926)
4 NET PLANT IN SERVICE		27,818,720	3,362,852	695,942	11,232,671	5,693,449	5,381,019
5							
6 ADDITIONS & DEDUCTIONS							
7 CONTRIBUTIONS IN AID OF CONSTRUCTION		(1,208,793)	(157,929)	(32,671)	(530,109)	(258,981)	(253,783)
8 CASH WORKING CAPITAL		(475,666)	(77,850)	(10,434)	(302,980)	(102,076)	(147,560)
9 ACCUM DEFERRED INCOME TAXES		(837,350)	(98,363)	(20,208)	(325,915)	(167,837)	(156,294)
10 CUST ADVANCES FOR CONSTRUCTION		(1,013,519)	(123,975)	(25,657)	(414,815)	(208,797)	(198,669)
11 CUSTOMER DEPOSITS		(338,764)	(23,857)	(6,140)	(19,679)	(224)	(47)
12 MATERIALS & SUPPIES		154,125	18,105	3,719	59,989	30,893	28,768
13 OTHER		(51,500)	(9,966)	(2,233)	(43,728)	(10,856)	(16,032)
14 TOTAL ADDITIONS & DEDUCTIONS		(3,771,467)	(473,834)	(93,624)	(1,577,238)	(717,879)	(743,617)
15							
16 TOTAL RATE BASE		24,047,253	2,889,018	602,318	9,655,433	4,975,571	4,637,402
17							
18 DEVELOPMENT OF RETURN							
19 SALES OF GAS TO ULTIMATE CUST		16,309,848	1,261,644	471,015	2,144,635	3,008,094	947,159
20 OTHER OPERATING REVENUES		89,063	14,919	1,518	31,154	10,065	18,078
21 TOTAL GAS OPERATING REVENUES		16,398,911	1,276,563	472,533	2,175,789	3,018,159	965,237
22							
23 OPERATING EXPENSES							
24 OPER & MAINT EXPENSE		13,760,178	974,723	408,502	1,655,075	2,697,110	710,038
25 AMORTIZATION & DEPRECIATION EXP		901,045	95,017	19,291	308,187	169,086	148,222
26 TAXES OTHER THAN INCOME		724,566	82,570	16,932	272,053	142,684	130,567
27 TAX EXPENSE		82,039	10,859	3,016	(151,390)	(62,220)	(70,735)
28 TOTAL OPERATING EXPENSES		15,467,828	1,163,169	447,742	2,083,925	2,946,660	918,092
29							
30 OPERATING INCOME		931,084	113,394	24,792	91,864	71,499	47,145
31							
32 RATE OF RETURN		3.87%	3.92%	4.12%	0.95%	1.44%	1.02%
33 INDEX RATE OF RETURN		7.249	7.348	7.706	1.781	2.690	1.903

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
		RESIDENTIAL			
SUMMARY AT PRESENT RATES-1					
1 DEVELOPMENT OF RATE BASE					
2 GAS PLANT IN SERVICE		141,624,609	7,690	2,056,322	1,583
3 DEPREC & AMORT RESERVE		(32,622,679)	(1,740)	(479,232)	(356)
4 NET PLANT IN SERVICE		109,001,930	5,951	1,577,090	1,227
5					
6 ADDITIONS & DEDUCTIONS					
7 CONTRIBUTIONS IN AID OF CONSTRUCTION		(3,908,011)	(220)	(55,447)	(46)
8 CASH WORKING CAPITAL		(1,980,491)	(106)	(28,837)	(22)
9 ACCUM DEFERRED INCOME TAXES		(3,349,762)	(182)	(48,637)	(37)
10 CUST ADVANCES FOR CONSTRUCTION		(3,781,477)	(208)	(54,500)	(43)
11 CUSTOMER DEPOSITS		(1,342,374)	(82)	(18,267)	(16)
12 MATERIALS & SUPPIES		616,567	33	8,952	7
13 OTHER		(47,957)	(4)	(434)	(1)
14 TOTAL ADDITIONS & DEDUCTIONS		(13,793,505)	(768)	(197,169)	(158)
15					
16 TOTAL RATE BASE		95,208,425	5,182	1,379,921	1,069
17					
18 DEVELOPMENT OF RETURN					
19 SALES OF GAS TO ULTIMATE CUST		45,703,240	2,616	636,053	548
20 OTHER OPERATING REVENUES		645,270	16	12,865	(0)
21 TOTAL GAS OPERATING REVENUES		46,348,510	2,632	648,918	548
22					
23 OPERATING EXPENSES					
24 OPER & MAINT EXPENSE		42,089,393	2,404	594,123	487
25 AMORTIZATION & DEPRECIATION EXP		4,139,250	220	60,909	45
26 TAXES OTHER THAN INCOME		3,051,927	165	44,522	34
27 TAX EXPENSE		(2,419,797)	(131)	(38,289)	(21)
28 TOTAL OPERATING EXPENSES		46,860,774	2,658	661,265	545
29					
30 OPERATING INCOME		(512,264)	(26)	(12,347)	3
31					
32 RATE OF RETURN		-0.54%	-0.50%	-0.89%	0.33%
33 INDEX RATE OF RETURN		-1.007	-0.942	-1.675	0.612

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	35,377,952	24,366	2,053,968	0	2,104,705
3	DEPREC & AMORT RESERVE	(7,578,676)	(4,922)	(395,957)	0	(399,864)
4	NET PLANT IN SERVICE	27,799,277	19,443	1,658,010	0	1,704,841
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,207,918)	(874)	(77,765)	0	(80,164)
8	CASH WORKING CAPITAL	(475,391)	(274)	(26,975)	0	(50,874)
9	ACCUM DEFERRED INCOME TAXES	(836,773)	(576)	(48,581)	0	(49,781)
10	CUST ADVANCES FOR CONSTRUCTION	(1,012,807)	(712)	(61,086)	0	(62,889)
11	CUSTOMER DEPOSITS	(338,431)	(333)	(23,857)	0	0
12	MATERIALS & SUPPIES	154,019	106	8,942	0	9,163
13	OTHER	(51,438)	(62)	(4,496)	0	(5,470)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,768,740)	(2,727)	(233,819)	0	(240,015)
15						
16	TOTAL RATE BASE	24,030,537	16,717	1,424,192	0	1,464,826
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	16,294,743	15,105	1,039,842	0	221,802
20	OTHER OPERATING REVENUES	89,023	41	1,619	0	13,300
21	TOTAL GAS OPERATING REVENUES	16,383,765	15,146	1,041,461	0	235,102
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	13,748,317	11,861	901,835	0	72,888
25	AMORTIZATION & DEPRECIATION EXP	900,455	590	47,187	0	47,829
26	TAXES OTHER THAN INCOME	724,075	492	40,852	0	41,719
27	TAX EXPENSE	81,389	650	1,532	0	9,327
28	TOTAL OPERATING EXPENSES	15,454,236	13,592	991,406	0	171,763
29						
30	OPERATING INCOME	929,530	1,554	50,055	0	63,339
31						
32	RATE OF RETURN	3.87%	9.30%	3.51%	0.00%	4.32%
33	INDEX RATE OF RETURN	7.242	17.405	6.580	0.000	8.095

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	854,362	0	2,658,633	0	11,120,735
3	DEPREC & AMORT RESERVE	(158,420)	0	(496,972)	0	(2,049,725)
4	NET PLANT IN SERVICE	695,942	0	2,161,661	0	9,071,010
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(32,671)	0	(101,785)	0	(428,324)
8	CASH WORKING CAPITAL	(10,434)	0	(31,616)	0	(271,364)
9	ACCUM DEFERRED INCOME TAXES	(20,208)	0	(62,883)	0	(263,032)
10	CUST ADVANCES FOR CONSTRUCTION	(25,657)	0	(79,719)	0	(335,096)
11	CUSTOMER DEPOSITS	(6,140)	0	(19,679)	0	0
12	MATERIALS & SUPPIES	3,719	0	11,574	0	48,414
13	OTHER	(2,233)	0	(7,192)	0	(36,536)
14	TOTAL ADDITIONS & DEDUCTIONS	(93,624)	0	(291,300)	0	(1,285,938)
15						
16	TOTAL RATE BASE	602,318	0	1,870,361	0	7,785,072
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	471,015	0	1,474,498	0	670,137
20	OTHER OPERATING REVENUES	1,518	0	3,121	0	28,034
21	TOTAL GAS OPERATING REVENUES	472,533	0	1,477,618	0	698,171
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	408,502	0	1,302,687	0	352,388
25	AMORTIZATION & DEPRECIATION EXP	19,291	0	60,071	0	248,116
26	TAXES OTHER THAN INCOME	16,932	0	52,677	0	219,376
27	TAX EXPENSE	3,016	0	(187)	0	(151,203)
28	TOTAL OPERATING EXPENSES	447,742	0	1,415,248	0	668,677
29						
30	OPERATING INCOME	24,792	0	62,370	0	29,494
31						
32	RATE OF RETURN	4.12%	0.00%	3.33%	0.00%	0.38%
33	INDEX RATE OF RETURN	7.706	0.000	6.243	0.000	0.709

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
SUMMARY AT PRESENT RATES-1									
1 DEVELOPMENT OF RATE BASE									
2 GAS PLANT IN SERVICE		7,095,977	0	1,365,913	0	5,242,032	91,654	74,033	0
3 DEPREC & AMORT RESERVE		(1,402,528)	0	(258,577)	0	(968,349)	(18,742)	(14,351)	0
4 NET PLANT IN SERVICE		5,693,449	0	1,107,337	0	4,273,682	72,912	59,682	0
5									
6 ADDITIONS & DEDUCTIONS									
7 CONTRIBUTIONS IN AID OF CONSTRUCTION		(258,981)	0	(52,045)	0	(201,738)	(3,188)	(2,743)	0
8 CASH WORKING CAPITAL		(102,076)	0	(19,586)	0	(127,974)	487	180	0
9 ACCUM DEFERRED INCOME TAXES		(167,837)	0	(32,307)	0	(123,987)	(2,168)	(1,751)	0
10 CUST ADVANCES FOR CONSTRUCTION		(208,797)	0	(40,809)	0	(157,859)	(2,492)	(2,195)	0
11 CUSTOMER DEPOSITS		(224)	0	(47)	0	0	0	(2,393)	0
12 MATERIALS & SUPPIES		30,893	0	5,947	0	22,821	399	322	0
13 OTHER		(10,856)	0	(2,520)	0	(13,513)	(97)	(518)	0
14 TOTAL ADDITIONS & DEDUCTIONS		(717,879)	0	(141,367)	0	(602,249)	(7,059)	(9,098)	0
15									
16 TOTAL RATE BASE		4,975,571	0	965,969	0	3,671,433	65,853	50,584	0
17									
18 DEVELOPMENT OF RETURN									
19 SALES OF GAS TO ULTIMATE CUST		3,008,094	0	566,664	0	380,495	67,246	95,664	0
20 OTHER OPERATING REVENUES		10,065	0	2,139	0	15,939	(2)	262	0
21 TOTAL GAS OPERATING REVENUES		3,018,159	0	568,803	0	396,434	67,244	95,926	0
22									
23 OPERATING EXPENSES									
24 OPER & MAINT EXPENSE		2,697,110	0	544,698	0	165,340	64,933	73,785	0
25 AMORTIZATION & DEPRECIATION EXP		169,086	0	31,108	0	117,114	2,736	1,728	0
26 TAXES OTHER THAN INCOME		142,684	0	27,122	0	103,445	2,097	1,478	0
27 TAX EXPENSE		(62,220)	0	(26,281)	0	(44,454)	(1,869)	6,815	0
28 TOTAL OPERATING EXPENSES		2,946,660	0	576,647	0	341,445	67,897	83,806	0
29									
30 OPERATING INCOME		71,499	0	(7,844)	0	54,989	(653)	12,119	0
31									
32 RATE OF RETURN		1.44%	0.00%	-0.81%	0.00%	1.50%	-0.99%	23.96%	0.00%
33 INDEX RATE OF RETURN		2.690	0.000	-1.520	0.000	2.804	-1.858	44.854	0.000

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

EQUALIZED RETURN AT PROPOSED ROR-2

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	UNADJUSTED RATE BASE		143,518,028	96,594,597	26,936,271	10,257,751	9,612,973	65,853	50,584	0
2	CHANGE IN WC - PLANT	PLANT	260,390	176,693	48,647	17,995	16,851	113	91	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	5,183	4,204	667	145	159	7	1	0
5	ADJUSTED RATE BASE		143,783,601	96,775,494	26,985,585	10,275,891	9,629,983	65,973	50,676	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%
7	RETURN		12,727,176	8,566,198	2,388,661	909,583	852,409	5,840	4,486	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		63,030,753	42,686,408	14,734,901	2,063,577	3,407,148	64,933	73,785	0
11	CHANGE IN GAS COSTS	GASSALES	(131,154)	(81,528)	(36,486)	(4,731)	(8,051)	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	22,567	17,159	2,503	1,512	1,396	12	(15)	0
13	TOTAL O&M AT PROPOSED		62,922,166	42,622,040	14,700,918	2,060,358	3,400,493	64,816	73,542	0
14	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,200,425	996,061	327,479	317,308	2,736	1,728	0
15	TAXES OTHER THAN INCOME		4,469,595	3,096,647	807,137	288,985	273,251	2,097	1,478	0
16	TAX EXPENSE		5,171,747	3,480,523	971,011	369,621	346,392	2,373	1,828	0
17	TOTAL OPERATING EXPENSES		78,409,244	53,399,634	17,475,128	3,046,442	4,337,443	72,021	78,576	0
18										
19	COST OF SERVICE		91,136,420	61,965,832	19,863,789	3,956,025	5,189,852	77,861	83,062	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		89,938,419	61,010,582	19,711,182	3,907,810	5,148,307	77,861	82,677	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		89,938,419	61,010,582	19,711,182	3,907,810	5,148,307	77,861	82,677	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	418,337	217,048	112,174	48,215	40,516	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	779,664	738,202	40,433	0	1,030	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		1,198,001	955,249	152,607	48,215	41,546	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		91,136,420	61,965,832	19,863,789	3,956,025	5,189,852	77,861	83,062	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	EQUALIZED RETURN AT PROPOSED ROR-2							
1	UNADJUSTED RATE BASE		24,047,253	2,889,018	602,318	9,655,433	4,975,571	4,637,402
2	CHANGE IN WC - PLANT	PLANT	43,533	5,114	1,051	16,944	8,726	8,126
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	621	45	9	136	94	65
5	ADJUSTED RATE BASE		24,091,408	2,894,177	603,377	9,672,514	4,984,390	4,645,593
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,132,480	256,181	53,409	856,174	441,199	411,210
8								
9	OPERATING EXPENSES							
10	PRESENT OPER & MAINT EXPENSE		13,760,178	974,723	408,502	1,655,075	2,697,110	710,038
11	CHANGE IN GAS COSTS	GASSALES	(34,088)	(2,398)	(1,127)	(3,604)	(6,654)	(1,397)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,238	265	53	1,458	702	693
13	TOTAL O&M AT PROPOSED		13,728,328	972,590	407,429	1,652,929	2,691,158	709,334
14	AMORTIZATION & DEPRECIATION EXP		901,045	95,017	19,291	308,187	169,086	148,222
15	TAXES OTHER THAN INCOME		724,566	82,570	16,932	272,053	142,684	130,567
16	TAX EXPENSE		866,874	104,138	21,711	347,910	179,294	167,098
17	TOTAL OPERATING EXPENSES		16,220,813	1,254,315	465,363	2,581,079	3,182,222	1,155,221
18								
19	COST OF SERVICE		18,353,292	1,510,497	518,771	3,437,253	3,623,421	1,566,431
20								
21	PROPOSED REVENUE @ EQUALIZED ROR							
22	FIRM SALES OF GAS		18,222,627	1,488,555	516,525	3,391,285	3,608,509	1,539,798
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
27	TOTAL SALES OF GAS		18,222,627	1,488,555	516,525	3,391,285	3,608,509	1,539,798
28								
29	OTHER OPERATING REVENUES							
30	FORFEITED DISCOUNTS	FORFDISC	90,232	21,941	2,246	45,969	13,883	26,633
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	1,030	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,665	21,941	2,246	45,969	14,912	26,633
36								
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,353,292	1,510,497	518,771	3,437,253	3,623,421	1,566,431

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

EQUALIZED RETURN AT PROPOSED ROR-2

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
1	UNADJUSTED RATE BASE		95,208,425	5,182	1,379,921	1,069
2	CHANGE IN WC - PLANT	PLANT	174,153	9	2,529	2
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	4,142	0	62	0
5	ADJUSTED RATE BASE		95,386,719	5,192	1,382,512	1,071
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%
7	RETURN		8,443,268	460	122,375	95
8						
9	OPERATING EXPENSES					
10	PRESENT OPER & MAINT EXPENSE		42,089,393	2,404	594,123	487
11	CHANGE IN GAS COSTS	GASSALES	(80,426)	(5)	(1,096)	(1)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	16,905	1	253	0
13	TOTAL O&M AT PROPOSED		42,025,873	2,400	593,280	486
14	AMORTIZATION & DEPRECIATION EXP		4,139,250	220	60,909	45
15	TAXES OTHER THAN INCOME		3,051,927	165	44,522	34
16	TAX EXPENSE		3,430,577	187	49,720	39
17	TOTAL OPERATING EXPENSES		52,647,627	2,972	748,431	604
18						
19	COST OF SERVICE		61,090,896	3,431	870,806	699
20						
21	PROPOSED REVENUE @ EQUALIZED ROR					
22	FIRM SALES OF GAS		60,154,323	3,408	852,153	699
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0
27	TOTAL SALES OF GAS		60,154,323	3,408	852,153	699
28						
29	OTHER OPERATING REVENUES					
30	FORFEITED DISCOUNTS	FORFDISC	212,674	7	4,366	0
31	MISCELLANEOUS SERVICE REV	CUST487B	723,898	16	14,287	0
32	OTHER REVENUE	PLANT	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0
35	TOTAL OTHER OPERATING REV		936,573	23	18,653	0
36						
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		61,090,896	3,431	870,806	699

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		24,030,537	16,717	1,424,192	0	1,464,826
2	CHANGE IN WC - PLANT	PLANT	43,504	30	2,526	0	2,588
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	621	0	23	0	22
5	ADJUSTED RATE BASE		24,074,661	16,747	1,426,740	0	1,467,437
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,130,997	1,482	126,290	0	129,892
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		13,748,317	11,861	901,835	0	72,888
11	CHANGE IN GAS COSTS	GASSALES	(34,055)	(33)	(2,398)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,238	(0)	144	0	122
13	TOTAL O&M AT PROPOSED		13,716,500	11,827	899,581	0	73,010
14	AMORTIZATION & DEPRECIATION EXP		900,455	590	47,187	0	47,829
15	TAXES OTHER THAN INCOME		724,075	492	40,852	0	41,719
16	TAX EXPENSE		866,271	603	51,334	0	52,803
17	TOTAL OPERATING EXPENSES		16,207,301	13,512	1,038,954	0	215,361
18							
19	COST OF SERVICE		18,338,298	14,994	1,165,244	0	345,253
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		18,207,693	14,934	1,162,815	0	325,740
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		18,207,693	14,934	1,162,815	0	325,740
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	90,172	60	2,428	0	19,513
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,605	60	2,428	0	19,513
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,338,298	14,994	1,165,244	0	345,253

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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			INDUSTRIAL				
		ALLOC	SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		602,318	0	1,870,361	0	7,785,072
2	CHANGE IN WC - PLANT	PLANT	1,051	0	3,269	0	13,675
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	9	0	27	0	109
5	ADJUSTED RATE BASE		603,377	0	1,873,658	0	7,798,856
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		53,409	0	165,849	0	690,325
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		408,502	0	1,302,687	0	352,388
11	CHANGE IN GAS COSTS	GASSALES	(1,127)	0	(3,604)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	53	0	194	0	1,264
13	TOTAL O&M AT PROPOSED		407,429	0	1,299,277	0	353,652
14	AMORTIZATION & DEPRECIATION EXP		19,291	0	60,071	0	248,116
15	TAXES OTHER THAN INCOME		16,932	0	52,677	0	219,376
16	TAX EXPENSE		21,711	0	67,412	0	280,498
17	TOTAL OPERATING EXPENSES		465,363	0	1,479,437	0	1,101,642
18							
19	COST OF SERVICE		518,771	0	1,645,286	0	1,791,967
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		516,525	0	1,640,644	0	1,750,641
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		516,525	0	1,640,644	0	1,750,641
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	2,246	0	4,642	0	41,326
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		2,246	0	4,642	0	41,326
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		518,771	0	1,645,286	0	1,791,967

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
EQUALIZED RETURN AT PROPOSED ROR-2									
1 UNADJUSTED RATE BASE		4,975,571	0	965,969	0	3,671,433	65,853	50,584	0
2 CHANGE IN WC - PLANT	PLANT	8,726	0	1,680	0	6,446	113	91	0
3 CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4 CHANGE IN WC - O&M	WCOTH	94	0	14	0	51	7	1	0
5 ADJUSTED RATE BASE		4,984,390	0	967,663	0	3,677,930	65,973	50,676	0
6 RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7 RETURN		441,199	0	85,654	0	325,556	5,840	4,486	0
8									
9 OPERATING EXPENSES									
10 PRESENT OPER & MAINT EXPENSE		2,697,110	0	544,698	0	165,340	64,933	73,785	0
11 CHANGE IN GAS COSTS	GASSALES	(6,654)	0	(1,397)	0	0	(130)	(228)	0
12 INCREASE IN UNCOLLECTIBLES	REVCHGC	702	0	178	0	515	12	(15)	0
13 TOTAL O&M AT PROPOSED		2,691,158	0	543,479	0	165,855	64,816	73,542	0
14 AMORTIZATION & DEPRECIATION EXP		169,086	0	31,108	0	117,114	2,736	1,728	0
15 TAXES OTHER THAN INCOME		142,684	0	27,122	0	103,445	2,097	1,478	0
16 TAX EXPENSE		179,294	0	34,798	0	132,300	2,373	1,828	0
17 TOTAL OPERATING EXPENSES		3,182,222	0	636,507	0	518,714	72,021	78,576	0
18									
19 COST OF SERVICE		3,623,421	0	722,161	0	844,270	77,861	83,062	0
20									
21 PROPOSED REVENUE @ EQUALIZED ROR									
22 FIRM SALES OF GAS		3,608,509	0	718,992	0	820,806	77,861	82,677	0
23 INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24 INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25 INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26 SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27 TOTAL SALES OF GAS		3,608,509	0	718,992	0	820,806	77,861	82,677	0
28									
29 OTHER OPERATING REVENUES									
30 FORFEITED DISCOUNTS	FORFDISC	13,883	0	3,169	0	23,465	0	385	0
31 MISCELLANEOUS SERVICE REV	CUST487B	1,030	0	0	0	0	0	0	0
32 OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33 OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34 OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35 TOTAL OTHER OPERATING REV		14,912	0	3,169	0	23,465	0	385	0
36									
37 TOTAL PROPOSED REVENUE @ EQUALIZED ROR		3,623,421	0	722,161	0	844,270	77,861	83,062	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	RETURN AT PROPOSED RATES-3									
1	SALES REVENUE									
2	FIRM SALES OF GAS		90,143,276	61,621,209	19,873,559	3,423,274	5,063,649	78,511	83,075	0
3	INTERR SALES GAS COST REV		0	0	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0	0	0	0
7	TOTAL SALES OF GAS		90,143,276	61,621,209	19,873,559	3,423,274	5,063,649	78,511	83,075	0
8										
9	OTHER OPERATING REVENUES									
10	FORFEITED DISCOUNTS		418,337	217,048	112,174	48,215	40,516	0	385	0
11	MISCELLANEOUS SERVICE REV		779,664	738,202	40,433	0	1,030	0	0	0
12	OTHER REVENUE		0	0	0	0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		1,198,001	955,249	152,607	48,215	41,546	0	385	0
16										
17	TOTAL GAS OPERATING REVENUE		91,341,277	62,576,458	20,026,165	3,471,489	5,105,195	78,511	83,460	0
18										
19	OPERATING EXPENSES									
20	OPERATION & MAINT EXPENSE		63,030,753	42,686,408	14,734,901	2,063,577	3,407,148	64,933	73,785	0
21	CHANGE IN GAS COSTS	GASSALES	(131,154)	(81,528)	(36,486)	(4,731)	(8,051)	(130)	(228)	0
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	22,567	17,686	2,665	935	1,283	13	(15)	0
23	TOTAL O&M AT PROPOSED		62,922,166	42,622,566	14,701,080	2,059,781	3,400,380	64,816	73,542	0
24	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,200,425	996,061	327,479	317,308	2,736	1,728	0
25	TAXES OTHER THAN INCOME		4,469,595	3,096,647	807,137	288,985	273,251	2,097	1,478	0
26	TAX EXPENSE		5,212,849	3,698,771	1,022,107	177,017	310,483	2,585	1,887	0
27	TOTAL OPERATING EXPENSES		78,450,347	53,618,409	17,526,385	2,853,261	4,301,422	72,234	78,636	0
28										
29	RETURN AT PROPOSED RATES		12,890,930	8,958,049	2,499,780	618,227	803,773	6,277	4,824	0
30										
31	RATE OF RETURN		8.97%	9.26%	9.26%	6.02%	8.35%	9.51%	9.52%	0.00%
32	INDEX RATE OF RETURN		1.000	1.032	1.033	0.671	0.931	1.061	1.062	0.000

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	RETURN AT PROPOSED RATES-3							
1	SALES REVENUE							
2	FIRM SALES OF GAS		18,370,367	1,503,192	527,336	2,895,938	3,656,335	1,407,314
3	INTERR SALES GAS COST REV		0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0	0
7	TOTAL SALES OF GAS		18,370,367	1,503,192	527,336	2,895,938	3,656,335	1,407,314
8								
9	OTHER OPERATING REVENUES							
10	FORFEITED DISCOUNTS		90,232	21,941	2,246	45,969	13,883	26,633
11	MISCELLANEOUS SERVICE REV		40,433	0	0	0	1,030	0
12	OTHER REVENUE		0	0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		130,665	21,941	2,246	45,969	14,912	26,633
16								
17	TOTAL GAS OPERATING REVENUE		18,501,032	1,525,133	529,581	2,941,907	3,671,248	1,433,947
18								
19	OPERATING EXPENSES							
20	OPERATION & MAINT EXPENSE		13,760,178	974,723	408,502	1,655,075	2,697,110	710,038
21	CHANGE IN GAS COSTS	GASSALES	(34,088)	(2,398)	(1,127)	(3,604)	(6,654)	(1,397)
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	2,385	280	65	870	750	533
23	TOTAL O&M AT PROPOSED		13,728,475	972,605	407,441	1,652,340	2,691,206	709,174
24	AMORTIZATION & DEPRECIATION EXP		901,045	95,017	19,291	308,187	169,086	148,222
25	TAXES OTHER THAN INCOME		724,566	82,570	16,932	272,053	142,684	130,567
26	TAX EXPENSE		912,990	109,117	25,567	151,450	195,941	114,543
27	TOTAL OPERATING EXPENSES		16,267,077	1,259,308	469,231	2,384,031	3,198,917	1,102,505
28								
29	RETURN AT PROPOSED RATES		2,233,955	265,825	60,351	557,876	472,331	331,442
30								
31	RATE OF RETURN		9.27%	9.18%	10.00%	5.77%	9.48%	7.13%
32	INDEX RATE OF RETURN		1.034	1.024	1.116	0.643	1.057	0.796

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			RESIDENTIAL		
	ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
RETURN AT PROPOSED RATES-3					
1 SALES REVENUE					
2 FIRM SALES OF GAS		60,855,993	3,580	761,004	632
3 INTERR SALES GAS COST REV		0	0	0	0
4 INTERR SALES PROFIT MARGINS		0	0	0	0
5 INTERRUPTIBLE TRANSPORTATION		0	0	0	0
6 SALES FOR RESALE		0	0	0	0
7 TOTAL SALES OF GAS		60,855,993	3,580	761,004	632
8					
9 OTHER OPERATING REVENUES					
10 FORFEITED DISCOUNTS		212,674	7	4,366	0
11 MISCELLANEOUS SERVICE REV		723,898	16	14,287	0
12 OTHER REVENUE		0	0	0	0
13 OTHER REVENUE		0	0	0	0
14 OTHER REVENUE		0	0	0	0
15 TOTAL OTHER OPERATING REV		936,573	23	18,653	0
16					
17 TOTAL GAS OPERATING REVENUE		61,792,566	3,604	779,657	632
18					
19 OPERATING EXPENSES					
20 OPERATION & MAINT EXPENSE		42,089,393	2,404	594,123	487
21 CHANGE IN GAS COSTS	GASSALES	(80,426)	(5)	(1,096)	(1)
22 INCREASE IN UNCOLLECTIBLES	REVCHGP	17,540	1	145	0
23 TOTAL O&M AT PROPOSED		42,026,507	2,401	593,172	486
24 AMORTIZATION & DEPRECIATION EXP		4,139,250	220	60,909	45
25 TAXES OTHER THAN INCOME		3,051,927	165	44,522	34
26 TAX EXPENSE		3,685,115	254	13,391	12
27 TOTAL OPERATING EXPENSES		52,902,799	3,039	711,994	577
28					
29 RETURN AT PROPOSED RATES		8,889,766	565	67,663	55
30					
31 RATE OF RETURN		9.32%	10.89%	4.89%	5.12%
32 INDEX RATE OF RETURN		1.040	1.214	0.546	0.571

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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RETURN AT PROPOSED RATES-3

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
1	SALES REVENUE						
2	FIRM SALES OF GAS		18,352,974	17,392	1,130,199	0	372,993
3	INTERR SALES GAS COST REV		0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0
7	TOTAL SALES OF GAS		18,352,974	17,392	1,130,199	0	372,993
8							
9	OTHER OPERATING REVENUES						
10	FORFEITED DISCOUNTS		90,172	60	2,428	0	19,513
11	MISCELLANEOUS SERVICE REV		40,433	0	0	0	0
12	OTHER REVENUE		0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0
15	TOTAL OTHER OPERATING REV		130,605	60	2,428	0	19,513
16							
17	TOTAL GAS OPERATING REVENUE		18,483,580	17,452	1,132,628	0	392,506
18							
19	OPERATING EXPENSES						
20	OPERATION & MAINT EXPENSE		13,748,317	11,861	901,835	0	72,888
21	CHANGE IN GAS COSTS	GASSALES	(34,055)	(33)	(2,398)	0	0
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	2,383	3	105	0	175
23	TOTAL O&M AT PROPOSED		13,716,645	11,830	899,541	0	73,063
24	AMORTIZATION & DEPRECIATION EXP		900,455	590	47,187	0	47,829
25	TAXES OTHER THAN INCOME		724,075	492	40,852	0	41,719
26	TAX EXPENSE		911,428	1,562	37,570	0	71,547
27	TOTAL OPERATING EXPENSES		16,252,603	14,473	1,025,150	0	234,158
28							
29	RETURN AT PROPOSED RATES		2,230,976	2,979	107,477	0	158,348
30							
31	RATE OF RETURN		9.27%	17.79%	7.53%	0.00%	10.79%
32	INDEX RATE OF RETURN		1.034	1.984	0.840	0.000	1.204

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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			INDUSTRIAL			
	ALLOC	SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
RETURN AT PROPOSED RATES-3						
1 SALES REVENUE		527,336	0	1,527,888	0	1,368,050
2 FIRM SALES OF GAS		0	0	0	0	0
3 INTERR SALES GAS COST REV		0	0	0	0	0
4 INTERR SALES PROFIT MARGINS		0	0	0	0	0
5 INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0
6 SALES FOR RESALE		527,336	0	1,527,888	0	1,368,050
7 TOTAL SALES OF GAS						
8						
9 OTHER OPERATING REVENUES		2,246	0	4,642	0	41,326
10 FORFEITED DISCOUNTS		0	0	0	0	0
11 MISCELLANEOUS SERVICE REV		0	0	0	0	0
12 OTHER REVENUE		0	0	0	0	0
13 OTHER REVENUE		0	0	0	0	0
14 OTHER REVENUE		2,246	0	4,642	0	41,326
15 TOTAL OTHER OPERATING REV						
16		529,581	0	1,532,531	0	1,409,377
17 TOTAL GAS OPERATING REVENUE						
18						
19 OPERATING EXPENSES		408,502	0	1,302,687	0	352,388
20 OPERATION & MAINT EXPENSE		(1,127)	0	(3,604)	0	0
21 CHANGE IN GAS COSTS	GASSALES	65	0	62	0	808
22 INCREASE IN UNCOLLECTIBLES	REVCHGP	407,441	0	1,299,145	0	353,195
23 TOTAL O&M AT PROPOSED		19,291	0	60,071	0	248,116
24 AMORTIZATION & DEPRECIATION EXP		16,932	0	52,677	0	219,376
25 TAXES OTHER THAN INCOME		25,567	0	21,519	0	129,931
26 TAX EXPENSE		469,231	0	1,433,412	0	950,619
27 TOTAL OPERATING EXPENSES						
28		60,351	0	99,119	0	458,758
29 RETURN AT PROPOSED RATES						
30		10.00%	0.00%	5.29%	0.00%	5.88%
31 RATE OF RETURN		1.116	0.000	0.590	0.000	0.656
32 INDEX RATE OF RETURN						

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			PUBLIC AUTHORITY							
		ALLOC	SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	RETURN AT PROPOSED RATES-3									
1	SALES REVENUE									
2	FIRM SALES OF GAS		3,656,335	0	649,183	0	758,131	78,511	83,075	0
3	INTERR SALES GAS COST REV		0	0	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0	0	0	0
7	TOTAL SALES OF GAS		3,656,335	0	649,183	0	758,131	78,511	83,075	0
8										
9	OTHER OPERATING REVENUES									
10	FORFEITED DISCOUNTS		13,883	0	3,169	0	23,465	0	385	0
11	MISCELLANEOUS SERVICE REV		1,030	0	0	0	0	0	0	0
12	OTHER REVENUE		0	0	0	0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		14,912	0	3,169	0	23,465	0	385	0
16										
17	TOTAL GAS OPERATING REVENUE		3,671,248	0	652,351	0	781,596	78,511	83,460	0
18										
19	OPERATING EXPENSES									
20	OPERATION & MAINT EXPENSE		2,697,110	0	544,698	0	165,340	64,933	73,785	0
21	CHANGE IN GAS COSTS	GASSALES	(6,654)	0	(1,397)	0	0	(130)	(228)	0
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	750	0	96	0	437	13	(15)	0
23	TOTAL O&M AT PROPOSED		2,691,206	0	543,396	0	165,778	64,816	73,542	0
24	AMORTIZATION & DEPRECIATION EXP		169,086	0	31,108	0	117,114	2,736	1,728	0
25	TAXES OTHER THAN INCOME		142,684	0	27,122	0	103,445	2,097	1,478	0
26	TAX EXPENSE		195,941	0	6,745	0	107,798	2,585	1,887	0
27	TOTAL OPERATING EXPENSES		3,198,917	0	608,371	0	494,134	72,234	78,636	0
28										
29	RETURN AT PROPOSED RATES		472,331	0	43,980	0	287,462	6,277	4,824	0
30										
31	RATE OF RETURN		9.48%	0.00%	4.54%	0.00%	7.82%	9.51%	9.52%	0.00%
32	INDEX RATE OF RETURN		1.057	0.000	0.507	0.000	0.872	1.061	1.062	0.000

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE-4

GAS PLANT IN SERVICE

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	INTANGIBLE PLANT									
2	302-FRANCHISES AND CONSENTS	LABOR	366,375	296,341	47,552	10,415	11,722	280	65	0
3	303-MISC. INTANGIBLE PLANT	LABOR	242,769	196,363	31,509	6,901	7,767	186	43	0
4	TOTAL INTANGIBLE PLANT		609,144	492,704	79,061	17,316	19,489	466	108	0
5										
6	TRANSMISSION PLANT									
7	365-LAND & LAND RIGHTS	TRANS	61,230	34,271	14,645	6,457	5,789	37	31	0
8	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0	0	0	0
9	367-MAINS	TRANS	10,245,022	5,734,270	2,450,468	1,080,356	968,657	6,127	5,144	0
10	369-MEASURING & REG STATION EQ.	TRANS	843,826	472,300	201,832	88,983	79,783	505	424	0
11	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0	0	0	0
12	TOTAL TRANSMISSION PLANT		11,150,078	6,240,842	2,666,945	1,175,796	1,054,229	6,668	5,598	0
13										
14	DISTRIBUTION PLANT									
15	374.1-LAND	DISTR	109,139	61,086	26,105	11,509	10,319	65	55	0
16	375-STRUCTURES & IMPROV	DISTR	0	0	0	0	0	0	0	0
17	376-MAINS	DISTMAIN	118,778,768	66,482,001	28,410,247	12,525,436	11,230,418	71,033	59,633	0
18	378-MEAS. & REG. EQUIP-GEN	DISTREG	1,717,907	961,535	410,900	181,156	162,426	1,027	862	0
19	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	1,707,607	955,770	408,436	180,070	161,453	1,021	857	0
20	380-SERVICES	CUST380	47,288,874	42,861,524	4,011,611	29,279	383,533	0	2,927	0
21	381-METERS	CUST381	8,586,120	8,044,332	494,859	832	45,734	0	364	0
22	382-METER INSTALLATIONS	CUST382	4,163,332	3,900,624	239,953	403	22,176	0	176	0
23	383-REGULATORS	CUST383	1,551,190	1,453,309	89,402	150	8,262	0	66	0
24	384-REGULATOR INSTALLATIONS	CUST384	281,085	263,348	16,200	27	1,497	0	12	0
25	385-INDUSTRIAL MEAS. EQUIP	CUST385	785,500	0	677,842	28,829	78,357	0	472	0
26	387-OTHER EQUIPMENT	DISTMAIN	724,235	405,364	173,227	76,372	68,476	433	364	0
27	TOTAL DISTRIBUTION PLANT		185,693,757	125,388,892	34,958,782	13,034,064	12,172,651	73,580	65,788	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE-4

GAS PLANT IN SERVICE

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	INTANGIBLE PLANT							
2	302-FRANCHISES AND CONSENTS	LABOR	44,258	3,293	653	9,762	6,963	4,758
3	303-MISC. INTANGIBLE PLANT	LABOR	29,327	2,182	433	6,469	4,614	3,153
4	TOTAL INTANGIBLE PLANT		73,585	5,476	1,086	16,230	11,577	7,911
5								
6	TRANSMISSION PLANT							
7	365-LAND & LAND RIGHTS	TRANS	12,839	1,806	374	6,083	2,878	2,911
8	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0	0
9	367-MAINS	TRANS	2,148,238	302,230	62,499	1,017,857	481,578	487,079
10	369-MEASURING & REG STATION EQ.	TRANS	176,939	24,893	5,148	83,835	39,665	40,118
11	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0	0
12	TOTAL TRANSMISSION PLANT		2,338,016	328,930	68,020	1,107,776	524,121	530,108
13								
14	DISTRIBUTION PLANT							
15	374.1-LAND	DISTR	22,885	3,220	666	10,843	5,130	5,189
16	375-STRUCTURES & IMPROV	DISTR	0	0	0	0	0	0
17	376-MAINS	DISTMAIN	24,906,248	3,503,999	724,601	11,800,835	5,583,318	5,647,100
18	378-MEAS. & REG. EQUIP-GEN	DISTREG	360,221	50,679	10,480	170,676	80,752	81,674
19	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	358,061	50,375	10,417	169,653	80,268	81,185
20	380-SERVICES	CUST380	3,981,964	29,647	6,691	22,588	368,003	15,529
21	381-METERS	CUST381	494,859	0	832	0	45,734	0
22	382-METER INSTALLATIONS	CUST382	239,953	0	403	0	22,176	0
23	383-REGULATORS	CUST383	89,402	0	150	0	8,262	0
24	384-REGULATOR INSTALLATIONS	CUST384	16,200	0	27	0	1,497	0
25	385-INDUSTRIAL MEAS. EQUIP	CUST385	641,418	36,424	1,078	27,751	59,278	19,079
26	387-OTHER EQUIPMENT	DISTMAIN	151,862	21,365	4,418	71,954	34,043	34,432
27	TOTAL DISTRIBUTION PLANT		31,263,075	3,695,708	759,763	12,274,301	6,288,462	5,884,188

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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			RESIDENTIAL		
	ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
DEVELOPMENT OF RATE BASE-4					
GAS PLANT IN SERVICE					
1 INTANGIBLE PLANT					
2 302-FRANCHISES AND CONSENTS	LABOR	291,928	15	4,395	3
3 303-MISC. INTANGIBLE PLANT	LABOR	193,438	10	2,913	2
4 TOTAL INTANGIBLE PLANT		485,366	25	7,308	5
5					
6 TRANSMISSION PLANT					
7 365-LAND & LAND RIGHTS	TRANS	33,802	2	467	0
8 366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0
9 367-MAINS	TRANS	5,655,793	330	78,077	69
10 369-MEASURING & REG STATION EQ.	TRANS	465,837	27	6,431	6
11 374-OTHER EQUIPMENT	TRANS	0	0	0	0
12 TOTAL TRANSMISSION PLANT		6,155,432	359	84,975	75
13					
14 DISTRIBUTION PLANT					
15 374.1-LAND	DISTR	60,250	4	832	1
16 375-STRUCTURES & IMPROV	DISTR	0	0	0	0
17 376-MAINS	DISTMAIN	65,572,155	3,828	905,214	804
18 378-MEAS. & REG. EQUIP-GEN	DISTREG	948,375	55	13,092	12
19 379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	942,689	55	13,014	12
20 380-SERVICES	CUST380	42,210,827	2,091	648,188	418
21 381-METERS	CUST381	7,922,208	392	121,653	78
22 382-METER INSTALLATIONS	CUST382	3,841,407	190	58,988	38
23 383-REGULATORS	CUST383	1,431,246	71	21,978	14
24 384-REGULATOR INSTALLATIONS	CUST384	259,350	13	3,983	3
25 385-INDUSTRIAL MEAS. EQUIP	CUST385	0	0	0	0
26 387-OTHER EQUIPMENT	DISTMAIN	399,816	23	5,519	5
27 TOTAL DISTRIBUTION PLANT		123,588,325	6,722	1,792,461	1,384

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			COMMERCIAL			
	ALLOC	SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
DEVELOPMENT OF RATE BASE-4						
GAS PLANT IN SERVICE						
1 INTANGIBLE PLANT						
2 302-FRANCHISES AND CONSENTS	LABOR	44,233	25	1,679	0	1,614
3 303-MISC. INTANGIBLE PLANT	LABOR	29,310	17	1,113	0	1,070
4 TOTAL INTANGIBLE PLANT		73,543	42	2,792	0	2,684
5						
6 TRANSMISSION PLANT						
7 365-LAND & LAND RIGHTS	TRANS	12,829	10	889	0	917
8 366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0
9 367-MAINS	TRANS	2,146,631	1,607	148,717	0	153,514
10 369-MEASURING & REG STATION EQ.	TRANS	176,806	132	12,249	0	12,644
11 374-OTHER EQUIPMENT	TRANS	0	0	0	0	0
12 TOTAL TRANSMISSION PLANT		2,336,267	1,749	161,855	0	167,075
13						
14 DISTRIBUTION PLANT						
15 374.1-LAND	DISTR	22,868	17	1,584	0	1,635
16 375-STRUCTURES & IMPROV	DISTR	0	0	0	0	0
17 376-MAINS	DISTMAIN	24,887,618	18,630	1,724,193	0	1,779,806
18 378-MEAS. & REG. EQUIP-GEN	DISTREG	359,952	269	24,937	0	25,741
19 379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	357,793	268	24,788	0	25,587
20 380-SERVICES	CUST380	3,980,291	1,673	16,941	0	12,706
21 381-METERS	CUST381	494,651	208	0	0	0
22 382-METER INSTALLATIONS	CUST382	239,852	101	0	0	0
23 383-REGULATORS	CUST383	89,365	38	0	0	0
24 384-REGULATOR INSTALLATIONS	CUST384	16,193	7	0	0	0
25 385-INDUSTRIAL MEAS. EQUIP	CUST385	641,149	269	20,813	0	15,610
26 387-OTHER EQUIPMENT	DISTMAIN	151,748	114	10,513	0	10,852
27 TOTAL DISTRIBUTION PLANT		31,241,481	21,593	1,823,769	0	1,871,938

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			INDUSTRIAL				
		ALLOC	SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVELOPMENT OF RATE BASE-4						
	GAS PLANT IN SERVICE						
1	INTANGIBLE PLANT						
2	302-FRANCHISES AND CONSENTS	LABOR	653	0	2,023	0	7,739
3	303-MISC. INTANGIBLE PLANT	LABOR	433	0	1,341	0	5,128
4	TOTAL INTANGIBLE PLANT		1,086	0	3,364	0	12,867
5							
6	TRANSMISSION PLANT						
7	365-LAND & LAND RIGHTS	TRANS	374	0	1,167	0	4,916
8	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0
9	367-MAINS	TRANS	62,499	0	195,255	0	822,602
10	369-MEASURING & REG STATION EQ.	TRANS	5,148	0	16,082	0	67,753
11	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0
12	TOTAL TRANSMISSION PLANT		68,020	0	212,504	0	895,272
13							
14	DISTRIBUTION PLANT						
15	374.1-LAND	DISTR	666	0	2,080	0	8,763
16	375-STRUCTURES & IMPROV	DISTR	0	0	0	0	0
17	376-MAINS	DISTMAIN	724,601	0	2,263,747	0	9,537,088
18	378-MEAS. & REG. EQUIP-GEN	DISTREG	10,480	0	32,741	0	137,936
19	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	10,417	0	32,544	0	137,109
20	380-SERVICES	CUST380	6,691	0	8,471	0	14,118
21	381-METERS	CUST381	832	0	0	0	0
22	382-METER INSTALLATIONS	CUST382	403	0	0	0	0
23	383-REGULATORS	CUST383	150	0	0	0	0
24	384-REGULATOR INSTALLATIONS	CUST384	27	0	0	0	0
25	385-INDUSTRIAL MEAS. EQUIP	CUST385	1,078	0	10,407	0	17,345
26	387-OTHER EQUIPMENT	DISTMAIN	4,418	0	13,803	0	58,151
27	TOTAL DISTRIBUTION PLANT		759,763	0	2,363,792	0	9,910,509

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE-4

GAS PLANT IN SERVICE

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
1	INTANGIBLE PLANT									
2	302-FRANCHISES AND CONSENTS	LABOR	6,963	0	1,083	0	3,675	280	65	0
3	303-MISC. INTANGIBLE PLANT	LABOR	4,614	0	718	0	2,435	186	43	0
4	TOTAL INTANGIBLE PLANT		11,577	0	1,801	0	6,110	466	108	0
5										
6	TRANSMISSION PLANT									
7	365-LAND & LAND RIGHTS	TRANS	2,878	0	596	0	2,315	37	31	0
8	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0	0	0	0
9	367-MAINS	TRANS	481,578	0	99,719	0	387,360	6,127	5,144	0
10	369-MEASURING & REG STATION EQ.	TRANS	39,665	0	8,213	0	31,905	505	424	0
11	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0	0	0	0
12	TOTAL TRANSMISSION PLANT		524,121	0	108,528	0	421,580	6,668	5,598	0
13										
14	DISTRIBUTION PLANT									
15	374.1-LAND	DISTR	5,130	0	1,062	0	4,127	65	55	0
16	375-STRUCTURES & IMPROV	DISTR	0	0	0	0	0	0	0	0
17	376-MAINS	DISTMAIN	5,583,318	0	1,156,122	0	4,490,978	71,033	59,633	0
18	378-MEAS. & REG. EQUIP-GEN	DISTREG	80,752	0	16,721	0	64,953	1,027	862	0
19	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	80,268	0	16,621	0	64,564	1,021	857	0
20	380-SERVICES	CUST380	368,003	0	7,059	0	8,471	0	2,927	0
21	381-METERS	CUST381	45,734	0	0	0	0	0	364	0
22	382-METER INSTALLATIONS	CUST382	22,176	0	0	0	0	0	176	0
23	383-REGULATORS	CUST383	8,262	0	0	0	0	0	66	0
24	384-REGULATOR INSTALLATIONS	CUST384	1,497	0	0	0	0	0	12	0
25	385-INDUSTRIAL MEAS. EQUIP	CUST385	59,278	0	8,672	0	10,407	0	472	0
26	387-OTHER EQUIPMENT	DISTMAIN	34,043	0	7,049	0	27,383	433	364	0
27	TOTAL DISTRIBUTION PLANT		6,288,462	0	1,213,306	0	4,670,882	73,580	65,788	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE - 5

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	GENERAL PLANT									
2	389-LAND & LAND RIGHTS	LABOR	194,035	156,945	25,184	5,516	6,208	148	34	0
3	390-STRUCTURES & IMPROVE	LABOR	704,177	569,571	91,395	20,018	22,529	539	125	0
4	391-OFFICE FURN & EQUIPMENT	LABOR	364,226	294,603	47,273	10,354	11,653	279	65	0
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	5,111,856	4,134,708	663,469	145,316	163,545	3,911	908	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	2,597,436	2,100,928	337,122	73,838	83,101	1,987	461	0
7	392-TRANSPORTATION EQUIP	LABOR	2,325,812	1,881,225	301,868	66,116	74,410	1,779	413	0
8	393-STORES EQUIPMENT	LABOR	100,288	81,118	13,016	2,851	3,209	77	18	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	1,264,771	1,023,006	164,155	35,954	40,464	968	225	0
10	395-LABORATORY EQUIPMENT	LABOR	513,358	415,228	66,629	14,593	16,424	393	91	0
11	396-POWER OPERATED EQUIP	LABOR	341,733	276,410	44,354	9,715	10,933	261	61	0
12	397-COMMUNICATION EQUIP	LABOR	524,606	424,326	68,089	14,913	16,784	401	93	0
13	398-MISCELLANEOUS EQUIP	LABOR	259,257	209,699	33,649	7,370	8,294	198	46	0
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLANT		14,301,555	11,567,766	1,856,202	406,553	457,554	10,941	2,539	0
16										
17	COMMON PLANT	LABOR	0	0	0	0	0	0	0	0
18										
19	TOTAL GAS PLANT IN SERVICE		211,754,534	143,690,204	39,560,991	14,633,730	13,703,922	91,654	74,033	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEVELOPMENT OF RATE BASE - 5							
1	GENERAL PLANT							
2	389-LAND & LAND RIGHTS	LABOR	23,440	1,744	346	5,170	3,688	2,520
3	390-STRUCTURES & IMPROVE	LABOR	85,065	6,330	1,255	18,763	13,384	9,145
4	391-OFFICE FURN & EQUIPMENT	LABOR	43,999	3,274	649	9,705	6,923	4,730
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	617,518	45,952	9,112	136,204	97,156	66,389
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	313,773	23,349	4,630	69,208	49,367	33,733
7	392-TRANSPORTATION EQUIP	LABOR	280,961	20,907	4,146	61,971	44,205	30,206
8	393-STORES EQUIPMENT	LABOR	12,115	902	179	2,672	1,906	1,302
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	152,786	11,369	2,254	33,699	24,038	16,426
10	395-LABORATORY EQUIPMENT	LABOR	62,014	4,615	915	13,678	9,757	6,667
11	396-POWER OPERATED EQUIP	LABOR	41,282	3,072	609	9,105	6,495	4,438
12	397-COMMUNICATION EQUIP	LABOR	63,373	4,716	935	13,978	9,971	6,813
13	398-MISCELLANEOUS EQUIP	LABOR	31,319	2,331	462	6,908	4,927	3,367
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0
15	TOTAL GENERAL PLANT		1,727,643	128,560	25,492	381,061	271,816	185,737
16								
17	COMMON PLANT	LABOR	0	0	0	0	0	0
18								
19	TOTAL GAS PLANT IN SERVICE		35,402,318	4,158,673	854,362	13,779,368	7,095,977	6,607,945

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE - 5

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
1	GENERAL PLANT					
2	389-LAND & LAND RIGHTS	LABOR	154,607	8	2,328	2
3	390-STRUCTURES & IMPROVE	LABOR	561,089	29	8,448	6
4	391-OFFICE FURN & EQUIPMENT	LABOR	290,215	15	4,370	3
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	4,073,129	209	61,328	42
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	2,069,638	106	31,162	21
7	392-TRANSPORTATION EQUIP	LABOR	1,853,208	95	27,903	19
8	393-STORES EQUIPMENT	LABOR	79,910	4	1,203	1
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	1,007,770	52	15,174	10
10	395-LABORATORY EQUIPMENT	LABOR	409,044	21	6,159	4
11	396-POWER OPERATED EQUIP	LABOR	272,293	14	4,100	3
12	397-COMMUNICATION EQUIP	LABOR	418,006	21	6,294	4
13	398-MISCELLANEOUS EQUIP	LABOR	206,576	11	3,110	2
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0
15	TOTAL GENERAL PLANT		11,395,486	584	171,578	118
16						
17	COMMON PLANT	LABOR	0	0	0	0
18						
19	TOTAL GAS PLANT IN SERVICE		141,624,609	7,690	2,056,322	1,583

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE - 5

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
1	GENERAL PLANT						
2	389-LAND & LAND RIGHTS	LABOR	23,426	13	889	0	855
3	390-STRUCTURES & IMPROVE	LABOR	85,017	48	3,228	0	3,102
4	391-OFFICE FURN & EQUIPMENT	LABOR	43,974	25	1,669	0	1,605
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	617,167	351	23,430	0	22,521
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	313,595	178	11,905	0	11,443
7	392-TRANSPORTATION EQUIP	LABOR	280,801	160	10,660	0	10,247
8	393-STORES EQUIPMENT	LABOR	12,108	7	460	0	442
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	152,699	87	5,797	0	5,572
10	395-LABORATORY EQUIPMENT	LABOR	61,979	35	2,353	0	2,262
11	396-POWER OPERATED EQUIP	LABOR	41,258	23	1,566	0	1,506
12	397-COMMUNICATION EQUIP	LABOR	63,337	36	2,405	0	2,311
13	398-MISCELLANEOUS EQUIP	LABOR	31,301	18	1,188	0	1,142
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0
15	TOTAL GENERAL PLANT		1,726,661	982	65,552	0	63,008
16							
17	COMMON PLANT	LABOR	0	0	0	0	0
18							
19	TOTAL GAS PLANT IN SERVICE		35,377,952	24,366	2,053,968	0	2,104,705

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE - 5

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	GENERAL PLANT						
2	389-LAND & LAND RIGHTS	LABOR	346	0	1,071	0	4,099
3	390-STRUCTURES & IMPROVE	LABOR	1,255	0	3,888	0	14,874
4	391-OFFICE FURN & EQUIPMENT	LABOR	649	0	2,011	0	7,693
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	9,112	0	28,228	0	107,976
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	4,630	0	14,343	0	54,865
7	392-TRANSPORTATION EQUIP	LABOR	4,146	0	12,843	0	49,127
8	393-STORES EQUIPMENT	LABOR	179	0	554	0	2,118
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	2,254	0	6,984	0	26,715
10	395-LABORATORY EQUIPMENT	LABOR	915	0	2,835	0	10,844
11	396-POWER OPERATED EQUIP	LABOR	609	0	1,887	0	7,218
12	397-COMMUNICATION EQUIP	LABOR	935	0	2,897	0	11,081
13	398-MISCELLANEOUS EQUIP	LABOR	462	0	1,432	0	5,476
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0
15	TOTAL GENERAL PLANT		25,492	0	78,973	0	302,088
16							
17	COMMON PLANT	LABOR	0	0	0	0	0
18							
19	TOTAL GAS PLANT IN SERVICE		854,362	0	2,658,633	0	11,120,735

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE - 5									
1	GENERAL PLANT									
2	389-LAND & LAND RIGHTS	LABOR	3,688	0	574	0	1,946	148	34	0
3	390-STRUCTURES & IMPROVE	LABOR	13,384	0	2,082	0	7,064	539	125	0
4	391-OFFICE FURN & EQUIPMENT	LABOR	6,923	0	1,077	0	3,654	279	65	0
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	97,156	0	15,112	0	51,277	3,911	908	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	49,367	0	7,679	0	26,055	1,987	461	0
7	392-TRANSPORTATION EQUIP	LABOR	44,205	0	6,876	0	23,330	1,779	413	0
8	393-STORES EQUIPMENT	LABOR	1,906	0	296	0	1,006	77	18	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	24,038	0	3,739	0	12,687	968	225	0
10	395-LABORATORY EQUIPMENT	LABOR	9,757	0	1,518	0	5,150	393	91	0
11	396-POWER OPERATED EQUIP	LABOR	6,495	0	1,010	0	3,428	261	61	0
12	397-COMMUNICATION EQUIP	LABOR	9,971	0	1,551	0	5,262	401	93	0
13	398-MISCELLANEOUS EQUIP	LABOR	4,927	0	766	0	2,601	198	46	0
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLANT		271,816	0	42,278	0	143,459	10,941	2,539	0
16										
17	COMMON PLANT	LABOR	0	0	0	0	0	0	0	0
18										
19	TOTAL GAS PLANT IN SERVICE		7,095,977	0	1,365,913	0	5,242,032	91,654	74,033	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE CONT-6

DEPRECIATION RESERVE

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	INTANGIBLE RESERVE									
2	302-FRANCHISES AND CONSENTS	PLT302	(136,961)	(110,780)	(17,776)	(3,893)	(4,382)	(105)	(24)	0
3	303-MISC. INTANGIBLE PLANT	PLT303	(151,955)	(122,908)	(19,722)	(4,320)	(4,862)	(116)	(27)	0
4	TOTAL INTANGIBLE PLANT		(288,916)	(233,689)	(37,498)	(8,213)	(9,243)	(221)	(51)	0
5										
6	TRANSMISSION RESERVE									
8	365-LAND & LAND RIGHTS	PLT365	5	3	1	1	0	0	0	0
9	366-STRUCTURES & IMPROVEMENTS	PLT366	(5)	(3)	(1)	(1)	(0)	(0)	(0)	0
11	367-MAINS	PLT367	(2,242,404)	(1,255,102)	(536,352)	(236,466)	(212,017)	(1,341)	(1,126)	0
12	369-MEASURING & REG STATION EQ.	PLT369	(262,053)	(146,674)	(62,679)	(27,634)	(24,777)	(157)	(132)	0
13	374-OTHER EQUIPMENT	PLT374	(7,910)	(4,427)	(1,892)	(834)	(748)	(5)	(4)	0
14	TOTAL TRANSMISSION PLANT		(2,512,367)	(1,406,204)	(600,924)	(264,934)	(237,542)	(1,502)	(1,261)	0
15										
16	DISTRIBUTION RESERVE									
17	374.1-LAND	PLT3741	0	0	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	(2,700)	(1,511)	(646)	(285)	(255)	(2)	(1)	0
19	376-MAINS	PLT376	(19,905,782)	(11,141,522)	(4,761,189)	(2,099,101)	(1,882,072)	(11,904)	(9,994)	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	(589,533)	(329,969)	(141,008)	(62,167)	(55,740)	(353)	(296)	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(519,778)	(290,926)	(124,324)	(54,812)	(49,145)	(311)	(261)	0
22	380-SERVICES	PLT380	(12,254,613)	(11,107,293)	(1,039,584)	(7,587)	(99,390)	0	(759)	0
23	381-METERS	PLT381	(3,413,132)	(2,929,735)	(427,096)	(10,802)	(45,194)	0	(304)	0
24	382-METER INSTALLATIONS	PLT382	(388,709)	(364,181)	(22,403)	(38)	(2,070)	0	(16)	0
25	383-REGULATORS	PLT383	(636,551)	(596,384)	(36,687)	(62)	(3,391)	0	(27)	0
26	384-REGULATOR INSTALLATIONS	PLT384	(11,334)	(10,619)	(653)	(1)	(60)	0	(0)	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	(473,598)	0	(408,688)	(17,382)	(47,244)	0	(284)	0
28	387-OTHER EQUIPMENT	PLT387	(172,911)	(96,781)	(41,358)	(18,234)	(16,349)	(103)	(87)	0
29	TOTAL DISTRIBUTION RESERVE		(38,368,641)	(26,868,922)	(7,003,637)	(2,270,470)	(2,200,910)	(12,673)	(12,030)	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEVELOPMENT OF RATE BASE CONT-6							
	DEPRECIATION RESERVE							
1	INTANGIBLE RESERVE							
2	302-FRANCHISES AND CONSENTS	PLT302	(16,545)	(1,231)	(244)	(3,649)	(2,603)	(1,779)
3	303-MISC. INTANGIBLE PLANT	PLT303	(18,356)	(1,366)	(271)	(4,049)	(2,888)	(1,973)
4	TOTAL INTANGIBLE PLANT		(34,901)	(2,597)	(515)	(7,698)	(5,491)	(3,752)
5								
6	TRANSMISSION RESERVE							
8	365-LAND & LAND RIGHTS	PLT365	1	0	0	0	0	0
9	366-STRUCTURES & IMPROVEMENTS	PLT366	(1)	(0)	(0)	(0)	(0)	(0)
11	367-MAINS	PLT367	(470,201)	(66,151)	(13,680)	(222,786)	(105,407)	(106,611)
12	369-MEASURING & REG STATION EQ.	PLT369	(54,949)	(7,731)	(1,599)	(26,035)	(12,318)	(12,459)
13	374-OTHER EQUIPMENT	PLT374	(1,659)	(233)	(48)	(786)	(372)	(376)
14	TOTAL TRANSMISSION PLANT		(526,808)	(74,115)	(15,327)	(249,607)	(118,096)	(119,445)
15								
16	DISTRIBUTION RESERVE							
17	374.1-LAND	PLT3741	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	(566)	(80)	(16)	(268)	(127)	(128)
19	376-MAINS	PLT376	(4,173,964)	(587,225)	(121,434)	(1,977,667)	(935,692)	(946,381)
20	378-MEAS. & REG. EQUIP-GEN	PLT378	(123,617)	(17,391)	(3,596)	(58,571)	(27,712)	(28,028)
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(108,990)	(15,334)	(3,171)	(51,641)	(24,433)	(24,712)
22	380-SERVICES	PLT380	(1,031,901)	(7,683)	(1,734)	(5,854)	(95,366)	(4,024)
23	381-METERS	PLT381	(413,831)	(13,265)	(695)	(10,107)	(38,245)	(6,949)
24	382-METER INSTALLATIONS	PLT382	(22,403)	0	(38)	0	(2,070)	0
25	383-REGULATORS	PLT383	(36,687)	0	(62)	0	(3,391)	0
26	384-REGULATOR INSTALLATIONS	PLT384	(653)	0	(1)	0	(60)	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	(386,728)	(21,961)	(650)	(16,732)	(35,740)	(11,503)
28	387-OTHER EQUIPMENT	PLT387	(36,257)	(5,101)	(1,055)	(17,179)	(8,128)	(8,221)
29	TOTAL DISTRIBUTION RESERVE		(6,335,598)	(668,039)	(132,452)	(2,138,018)	(1,170,964)	(1,029,946)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	DEVELOPMENT OF RATE BASE CONT-6					
	DEPRECIATION RESERVE					
1	INTANGIBLE RESERVE					
2	302-FRANCHISES AND CONSENTS	PLT302	(109,131)	(6)	(1,643)	(1)
3	303-MISC. INTANGIBLE PLANT	PLT303	(121,078)	(6)	(1,823)	(1)
4	TOTAL INTANGIBLE PLANT		(230,208)	(12)	(3,466)	(2)
5						
6	TRANSMISSION RESERVE					
8	365-LAND & LAND RIGHTS	PLT365	3	0	0	0
9	366-STRUCTURES & IMPROVEMENTS	PLT366	(3)	(0)	(0)	(0)
11	367-MAINS	PLT367	(1,237,925)	(72)	(17,089)	(15)
12	369-MEASURING & REG STATION EQ.	PLT369	(144,667)	(8)	(1,997)	(2)
13	374-OTHER EQUIPMENT	PLT374	(4,367)	(0)	(60)	(0)
14	TOTAL TRANSMISSION PLANT		(1,386,959)	(81)	(19,147)	(17)
15						
16	DISTRIBUTION RESERVE					
17	374.1-LAND	PLT3741	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	(1,491)	(0)	(21)	(0)
19	376-MAINS	PLT376	(10,989,043)	(641)	(151,702)	(135)
20	378-MEAS. & REG. EQUIP-GEN	PLT378	(325,453)	(19)	(4,493)	(4)
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(286,945)	(17)	(3,961)	(4)
22	380-SERVICES	PLT380	(10,938,669)	(542)	(167,974)	(108)
23	381-METERS	PLT381	(2,885,258)	(143)	(44,306)	(29)
24	382-METER INSTALLATIONS	PLT382	(358,653)	(18)	(5,507)	(4)
25	383-REGULATORS	PLT383	(587,330)	(29)	(9,019)	(6)
26	384-REGULATOR INSTALLATIONS	PLT384	(10,458)	(1)	(161)	(0)
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	(95,456)	(6)	(1,318)	(1)
29	TOTAL DISTRIBUTION RESERVE		(26,478,756)	(1,415)	(388,461)	(290)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF RATE BASE CONT-6						
	DEPRECIATION RESERVE						
1	INTANGIBLE RESERVE						
2	302-FRANCHISES AND CONSENTS	PLT302	(16,536)	(9)	(628)	0	(603)
3	303-MISC. INTANGIBLE PLANT	PLT303	(18,346)	(10)	(696)	0	(669)
4	TOTAL INTANGIBLE PLANT		(34,882)	(20)	(1,324)	0	(1,273)
5							
6	TRANSMISSION RESERVE						
8	365-LAND & LAND RIGHTS	PLT365	1	0	0	0	0
9	366-STRUCTURES & IMPROVEMENTS	PLT366	(1)	(0)	(0)	0	(0)
11	367-MAINS	PLT367	(469,849)	(352)	(32,551)	0	(33,601)
12	369-MEASURING & REG STATION EQ.	PLT369	(54,908)	(41)	(3,804)	0	(3,927)
13	374-OTHER EQUIPMENT	PLT374	(1,657)	(1)	(115)	0	(119)
14	TOTAL TRANSMISSION PLANT		(526,414)	(394)	(36,470)	0	(37,646)
15							
16	DISTRIBUTION RESERVE						
17	374.1-LAND	PLT3741	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	(566)	(0)	(39)	0	(40)
19	376-MAINS	PLT376	(4,170,842)	(3,122)	(288,952)	0	(298,272)
20	378-MEAS. & REG. EQUIP-GEN	PLT378	(123,524)	(92)	(8,558)	0	(8,834)
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(108,909)	(82)	(7,545)	0	(7,788)
22	380-SERVICES	PLT380	(1,031,467)	(433)	(4,390)	0	(3,293)
23	381-METERS	PLT381	(413,657)	(174)	(7,580)	0	(5,685)
24	382-METER INSTALLATIONS	PLT382	(22,394)	(9)	0	0	0
25	383-REGULATORS	PLT383	(36,672)	(15)	0	0	0
26	384-REGULATOR INSTALLATIONS	PLT384	(653)	(0)	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	(386,565)	(162)	(12,549)	0	(9,412)
28	387-OTHER EQUIPMENT	PLT387	(36,230)	(27)	(2,510)	0	(2,591)
29	TOTAL DISTRIBUTION RESERVE		(6,331,479)	(4,119)	(332,124)	0	(335,916)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVELOPMENT OF RATE BASE CONT-6						
	DEPRECIATION RESERVE						
1	INTANGIBLE RESERVE						
2	302-FRANCHISES AND CONSENTS	PLT302	(244)	0	(756)	0	(2,893)
3	303-MISC. INTANGIBLE PLANT	PLT303	(271)	0	(839)	0	(3,210)
4	TOTAL INTANGIBLE PLANT		(515)	0	(1,595)	0	(6,103)
5							
6	TRANSMISSION RESERVE						
8	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
9	366-STRUCTURES & IMPROVEMENTS	PLT366	(0)	0	(0)	0	(0)
11	367-MAINS	PLT367	(13,680)	0	(42,737)	0	(180,049)
12	369-MEASURING & REG STATION EQ.	PLT369	(1,599)	0	(4,994)	0	(21,041)
13	374-OTHER EQUIPMENT	PLT374	(48)	0	(151)	0	(635)
14	TOTAL TRANSMISSION PLANT		(15,327)	0	(47,882)	0	(201,725)
15							
16	DISTRIBUTION RESERVE						
17	374.1-LAND	PLT3741	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	(16)	0	(51)	0	(217)
19	376-MAINS	PLT376	(121,434)	0	(379,375)	0	(1,598,292)
20	378-MEAS. & REG. EQUIP-GEN	PLT378	(3,596)	0	(11,236)	0	(47,335)
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(3,171)	0	(9,906)	0	(41,734)
22	380-SERVICES	PLT380	(1,734)	0	(2,195)	0	(3,658)
23	381-METERS	PLT381	(695)	0	(3,790)	0	(6,317)
24	382-METER INSTALLATIONS	PLT382	(38)	0	0	0	0
25	383-REGULATORS	PLT383	(62)	0	0	0	0
26	384-REGULATOR INSTALLATIONS	PLT384	(1)	0	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	(650)	0	(6,274)	0	(10,457)
28	387-OTHER EQUIPMENT	PLT387	(1,055)	0	(3,295)	0	(13,884)
29	TOTAL DISTRIBUTION RESERVE		(132,452)	0	(416,123)	0	(1,721,895)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE CONT-6									
	DEPRECIATION RESERVE									
1	INTANGIBLE RESERVE									
2	302-FRANCHISES AND CONSENTS	PLT302	(2,603)	0	(405)	0	(1,374)	(105)	(24)	0
3	303-MISC. INTANGIBLE PLANT	PLT303	(2,888)	0	(449)	0	(1,524)	(116)	(27)	0
4	TOTAL INTANGIBLE PLANT		(5,491)	0	(854)	0	(2,898)	(221)	(51)	0
5										
6	TRANSMISSION RESERVE									
8	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0	0
9	366-STRUCTURES & IMPROVEMENTS	PLT366	(0)	0	(0)	0	(0)	(0)	(0)	0
11	367-MAINS	PLT367	(105,407)	0	(21,826)	0	(84,784)	(1,341)	(1,126)	0
12	369-MEASURING & REG STATION EQ.	PLT369	(12,318)	0	(2,551)	0	(9,908)	(157)	(132)	0
13	374-OTHER EQUIPMENT	PLT374	(372)	0	(77)	0	(299)	(5)	(4)	0
14	TOTAL TRANSMISSION PLANT		(118,096)	0	(24,454)	0	(94,992)	(1,502)	(1,261)	0
15										
16	DISTRIBUTION RESERVE									
17	374.1-LAND	PLT3741	0	0	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	(127)	0	(26)	0	(102)	(2)	(1)	0
19	376-MAINS	PLT376	(935,692)	0	(193,751)	0	(752,630)	(11,904)	(9,994)	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	(27,712)	0	(5,738)	0	(22,290)	(353)	(296)	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(24,433)	0	(5,059)	0	(19,653)	(311)	(261)	0
22	380-SERVICES	PLT380	(95,366)	0	(1,829)	0	(2,195)	0	(759)	0
23	381-METERS	PLT381	(38,245)	0	(3,158)	0	(3,790)	0	(304)	0
24	382-METER INSTALLATIONS	PLT382	(2,070)	0	0	0	0	0	(16)	0
25	383-REGULATORS	PLT383	(3,391)	0	0	0	0	0	(27)	0
26	384-REGULATOR INSTALLATIONS	PLT384	(60)	0	0	0	0	0	(0)	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	(35,740)	0	(5,229)	0	(6,274)	0	(284)	0
28	387-OTHER EQUIPMENT	PLT387	(8,128)	0	(1,683)	0	(6,538)	(103)	(87)	0
29	TOTAL DISTRIBUTION RESERVE		(1,170,964)	0	(216,474)	0	(813,472)	(12,673)	(12,030)	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	GENERAL PLANT RESERVE									
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(165,008)	(133,466)	(21,416)	(4,691)	(5,279)	(126)	(29)	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	(51,482)	(41,641)	(6,682)	(1,463)	(1,647)	(39)	(9)	0
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	100,935	81,641	13,100	2,869	3,229	77	18	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	(3,781,070)	(3,058,306)	(490,746)	(107,485)	(120,969)	(2,892)	(671)	0
7	392-TRANSPORTATION EQUIP	PLT392	(1,086,250)	(878,610)	(140,985)	(30,879)	(34,753)	(831)	(193)	0
8	393-STORES EQUIPMENT	PLT393	(13,725)	(11,101)	(1,781)	(390)	(439)	(10)	(2)	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(239,978)	(194,105)	(31,147)	(6,822)	(7,678)	(184)	(43)	0
10	395-LABORATORY EQUIPMENT	PLT395	(71,120)	(57,525)	(9,231)	(2,022)	(2,275)	(54)	(13)	0
11	396-POWER OPERATED EQUIPMENT	PLT396	(274,430)	(221,972)	(35,618)	(7,801)	(8,780)	(210)	(49)	0
12	397-COMMUNICATION EQUIP	PLT397	(37,352)	(30,212)	(4,848)	(1,062)	(1,195)	(29)	(7)	0
13	398-MISCELLANEOUS EQUIP	PLT398	(40,373)	(32,656)	(5,240)	(1,148)	(1,292)	(31)	(7)	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	(21,313)	(17,239)	(2,766)	(606)	(682)	(16)	(4)	0
15	TOTAL GENERAL PLANT RESERVE		(5,681,166)	(4,595,192)	(737,360)	(161,500)	(181,759)	(4,346)	(1,009)	0
16										
17	COMMON PLANT	PLTCOMN	0	0	0	0	0	0	0	0
18										
19										
20	TOTAL DEPRECIATION RESERVE		(46,851,090)	(33,104,007)	(8,379,419)	(2,705,117)	(2,629,454)	(18,742)	(14,351)	0
21										
22	NET PLANT IN SERVICE		164,903,444	110,586,197	31,181,572	11,928,613	11,074,468	72,912	59,682	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	GENERAL PLANT RESERVE							
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(19,933)	(1,483)	(294)	(4,397)	(3,136)	(2,143)
4	391-OFFICE FURN & EQUIPMENT	PLT391	(6,219)	(463)	(92)	(1,372)	(978)	(669)
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	12,193	907	180	2,689	1,918	1,311
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	(456,757)	(33,989)	(6,740)	(100,746)	(71,863)	(49,106)
7	392-TRANSPORTATION EQUIP	PLT392	(131,220)	(9,765)	(1,936)	(28,943)	(20,645)	(14,107)
8	393-STORES EQUIPMENT	PLT393	(1,658)	(123)	(24)	(366)	(261)	(178)
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(28,990)	(2,157)	(428)	(6,394)	(4,561)	(3,117)
10	395-LABORATORY EQUIPMENT	PLT395	(8,591)	(639)	(127)	(1,895)	(1,352)	(924)
11	396-POWER OPERATED EQUIPMENT	PLT396	(33,151)	(2,467)	(489)	(7,312)	(5,216)	(3,564)
12	397-COMMUNICATION EQUIP	PLT397	(4,512)	(336)	(67)	(995)	(710)	(485)
13	398-MISCELLANEOUS EQUIP	PLT398	(4,877)	(363)	(72)	(1,076)	(767)	(524)
14	399-OTHER TANGIBLE PROPERTY	PLT399	(2,575)	(192)	(38)	(568)	(405)	(277)
15	TOTAL GENERAL PLANT RESERVE		(686,291)	(51,069)	(10,127)	(151,373)	(107,977)	(73,783)
16								
17	COMMON PLANT	PLTCOMN	0	0	0	0	0	0
18								
19								
20	TOTAL DEPRECIATION RESERVE		(7,583,598)	(795,821)	(158,420)	(2,546,697)	(1,402,528)	(1,226,926)
21								
22	NET PLANT IN SERVICE		27,818,720	3,362,852	695,942	11,232,671	5,693,449	5,381,019

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
1	GENERAL PLANT RESERVE					
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(131,478)	(7)	(1,980)	(1)
4	391-OFFICE FURN & EQUIPMENT	PLT391	(41,021)	(2)	(618)	(0)
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	80,425	4	1,211	1
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	(3,012,758)	(154)	(45,362)	(31)
7	392-TRANSPORTATION EQUIP	PLT392	(865,525)	(44)	(13,032)	(9)
8	393-STORES EQUIPMENT	PLT393	(10,936)	(1)	(165)	(0)
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(191,215)	(10)	(2,879)	(2)
10	395-LABORATORY EQUIPMENT	PLT395	(56,668)	(3)	(853)	(1)
11	396-POWER OPERATED EQUIPMENT	PLT396	(218,666)	(11)	(3,292)	(2)
12	397-COMMUNICATION EQUIP	PLT397	(29,762)	(2)	(448)	(0)
13	398-MISCELLANEOUS EQUIP	PLT398	(32,169)	(2)	(484)	(0)
14	399-OTHER TANGIBLE PROPERTY	PLT399	(16,982)	(1)	(256)	(0)
15	TOTAL GENERAL PLANT RESERVE		(4,526,756)	(232)	(68,158)	(47)
16						
17	COMMON PLANT	PLTCOMN	0	0	0	0
18						
19						
20	TOTAL DEPRECIATION RESERVE		(32,622,679)	(1,740)	(479,232)	(356)
21						
22	NET PLANT IN SERVICE		109,001,930	5,951	1,577,090	1,227

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF RATE BASE CONT-7						
	DEPRECIATION RESERVE CON'T						
1	GENERAL PLANT RESERVE						
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(19,922)	(11)	(756)	0	(727)
4	391-OFFICE FURN & EQUIPMENT	PLT391	(6,216)	(4)	(236)	0	(227)
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	12,186	7	463	0	445
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	(456,498)	(260)	(17,331)	0	(16,658)
7	392-TRANSPORTATION EQUIP	PLT392	(131,146)	(75)	(4,979)	0	(4,786)
8	393-STORES EQUIPMENT	PLT393	(1,657)	(1)	(63)	0	(60)
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(28,973)	(16)	(1,100)	0	(1,057)
10	395-LABORATORY EQUIPMENT	PLT395	(8,586)	(5)	(326)	0	(313)
11	396-POWER OPERATED EQUIPMENT	PLT396	(33,133)	(19)	(1,258)	0	(1,209)
12	397-COMMUNICATION EQUIP	PLT397	(4,510)	(3)	(171)	0	(165)
13	398-MISCELLANEOUS EQUIP	PLT398	(4,874)	(3)	(185)	0	(178)
14	399-OTHER TANGIBLE PROPERTY	PLT399	(2,573)	(1)	(98)	0	(94)
15	TOTAL GENERAL PLANT RESERVE		(685,901)	(390)	(26,040)	0	(25,029)
16							
17	COMMON PLANT	PLTCOMN	0	0	0	0	0
18							
19							
20	TOTAL DEPRECIATION RESERVE		(7,578,676)	(4,922)	(395,957)	0	(399,864)
21							
22	NET PLANT IN SERVICE		27,799,277	19,443	1,658,010	0	1,704,841

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	GENERAL PLANT RESERVE						
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(294)	0	(911)	0	(3,485)
4	391-OFFICE FURN & EQUIPMENT	PLT391	(92)	0	(284)	0	(1,087)
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	180	0	557	0	2,132
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	(6,740)	0	(20,879)	0	(79,866)
7	392-TRANSPORTATION EQUIP	PLT392	(1,936)	0	(5,998)	0	(22,945)
8	393-STORES EQUIPMENT	PLT393	(24)	0	(76)	0	(290)
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(428)	0	(1,325)	0	(5,069)
10	395-LABORATORY EQUIPMENT	PLT395	(127)	0	(393)	0	(1,502)
11	396-POWER OPERATED EQUIPMENT	PLT396	(489)	0	(1,515)	0	(5,797)
12	397-COMMUNICATION EQUIP	PLT397	(67)	0	(206)	0	(789)
13	398-MISCELLANEOUS EQUIP	PLT398	(72)	0	(223)	0	(853)
14	399-OTHER TANGIBLE PROPERTY	PLT399	(38)	0	(118)	0	(450)
15	TOTAL GENERAL PLANT RESERVE		(10,127)	0	(31,371)	0	(120,002)
16							
17	COMMON PLANT	PLTCOMN	0	0	0	0	0
18							
19							
20	TOTAL DEPRECIATION RESERVE		(158,420)	0	(496,972)	0	(2,049,725)
21							
22	NET PLANT IN SERVICE		695,942	0	2,161,661	0	9,071,010

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE CONT-7									
	DEPRECIATION RESERVE CON'T									
1	GENERAL PLANT RESERVE									
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(3,136)	0	(488)	0	(1,655)	(126)	(29)	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	(978)	0	(152)	0	(516)	(39)	(9)	0
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	1,918	0	298	0	1,012	77	18	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	(71,863)	0	(11,178)	0	(37,928)	(2,892)	(671)	0
7	392-TRANSPORTATION EQUIP	PLT392	(20,645)	0	(3,211)	0	(10,896)	(831)	(193)	0
8	393-STORES EQUIPMENT	PLT393	(261)	0	(41)	0	(138)	(10)	(2)	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(4,561)	0	(709)	0	(2,407)	(184)	(43)	0
10	395-LABORATORY EQUIPMENT	PLT395	(1,352)	0	(210)	0	(713)	(54)	(13)	0
11	396-POWER OPERATED EQUIPMENT	PLT396	(5,216)	0	(811)	0	(2,753)	(210)	(49)	0
12	397-COMMUNICATION EQUIP	PLT397	(710)	0	(110)	0	(375)	(29)	(7)	0
13	398-MISCELLANEOUS EQUIP	PLT398	(767)	0	(119)	0	(405)	(31)	(7)	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	(405)	0	(63)	0	(214)	(16)	(4)	0
15	TOTAL GENERAL PLANT RESERVE		(107,977)	0	(16,795)	0	(56,988)	(4,346)	(1,009)	0
16										
17	COMMON PLANT	PLTCOMN	0	0	0	0	0	0	0	0
18										
19										
20	TOTAL DEPRECIATION RESERVE		(1,402,528)	0	(258,577)	0	(968,349)	(18,742)	(14,351)	0
21										
22	NET PLANT IN SERVICE		5,693,449	0	1,107,337	0	4,273,682	72,912	59,682	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	DEVELOPMENT OF RATE BASE CONT-8									
	OTHER RATE BASE ELEMENTS									
1	CONTRIBUTIONS IN AID OF CONSTRUCTION									
2	MAINS	PLT376	(6,684,422)	(3,741,357)	(1,598,822)	(704,884)	(632,006)	(3,997)	(3,356)	0
3	SERVICES	PLT380	(1,304,450)	(1,182,323)	(110,659)	(808)	(10,580)	0	(81)	0
4	AMORTIZATION OF CIAC - MAINS	PLT376	1,353,921	757,807	323,839	142,773	128,012	810	680	0
5	AMORTIZATION OF CIAC - SERVICES	PLT380	223,030	202,149	18,920	138	1,809	0	14	0
6	TOTAL CIAC		(6,411,921)	(3,963,723)	(1,366,722)	(562,781)	(512,764)	(3,188)	(2,743)	0
7										
8	CASH WORKING CAPITAL									
9	PLANT	PLANT	(5,691,229)	(3,861,895)	(1,063,263)	(393,304)	(368,314)	(2,463)	(1,990)	0
10	COMMODITY	WCGC	1,253,419	787,834	340,921	43,224	78,400	1,128	1,911	0
11	OPERATIONS & MAINTENANCE	WCOTH	1,312,455	1,064,605	168,826	36,665	40,278	1,822	259	0
12	OTHER	WCOTH	0	0	0	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(3,125,355)	(2,009,456)	(553,515)	(313,415)	(249,636)	487	180	0
14										
15	ACCUMULATED DEFERRED INC. TAXES	PLANT	(5,008,503)	(3,398,618)	(935,712)	(346,123)	(324,131)	(2,168)	(1,751)	0
16										
17	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(5,826,346)	(3,836,227)	(1,137,494)	(440,472)	(407,466)	(2,492)	(2,195)	0
18										
19	CUSTOMER DEPOSITS	CUSTDEP	(1,751,844)	(1,360,739)	(362,621)	(25,820)	(271)	0	(2,393)	0
20										
21	MATERIALS & SUPPLIES	PLANT	921,879	625,559	172,230	63,708	59,660	399	322	0
22										
23	OTHER - WARM SPIRIT	RESNTPT	(40,001)	(40,001)	0	0	0	0	0	0
24										
25	C.A.R.E.S.	THERMS	(364,945)	(186,658)	(90,914)	(52,361)	(34,147)	(308)	(557)	0
26										
27	SALE OF BUILDINGS	GENPLT	(104,431)	(84,469)	(13,554)	(2,969)	(3,341)	(80)	(19)	0
28										
29	Y2K COSTS	PAYXAG	326,051	262,732	43,002	9,368	10,599	290	58	0
30										
31	TOTAL RATE BASE		143,518,028	96,594,597	26,936,271	10,257,751	9,612,973	65,853	50,584	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEVELOPMENT OF RATE BASE CONT-8							
	OTHER RATE BASE ELEMENTS							
1	CONTRIBUTIONS IN AID OF CONSTRUCTION							
2	MAINS	PLT376	(1,401,630)	(197,192)	(40,778)	(664,107)	(314,208)	(317,798)
3	SERVICES	PLT380	(109,841)	(818)	(185)	(623)	(10,151)	(428)
4	AMORTIZATION OF CIAC - MAINS	PLT376	283,898	39,941	8,259	134,514	63,642	64,369
5	AMORTIZATION OF CIAC - SERVICES	PLT380	18,780	140	32	107	1,736	73
6	TOTAL CIAC		(1,208,793)	(157,929)	(32,671)	(530,109)	(258,981)	(253,783)
7								
8	CASH WORKING CAPITAL							
9	PLANT	PLANT	(951,492)	(111,771)	(22,962)	(370,342)	(190,715)	(177,599)
10	COMMODITY	WCGC	318,476	22,445	10,304	32,920	64,884	13,516
11	OPERATIONS & MAINTENANCE	WCOTH	157,350	11,476	2,224	34,441	23,755	16,523
12	OTHER	WCOTH	0	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(475,666)	(77,850)	(10,434)	(302,980)	(102,076)	(147,560)
14								
15	ACCUMULATED DEFERRED INC. TAXES	PLANT	(837,350)	(98,363)	(20,208)	(325,915)	(167,837)	(156,294)
16								
17	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(1,013,519)	(123,975)	(25,657)	(414,815)	(208,797)	(198,669)
18								
19	CUSTOMER DEPOSITS	CUSTDEP	(338,764)	(23,857)	(6,140)	(19,679)	(224)	(47)
20								
21	MATERIALS & SUPPLIES	PLANT	154,125	18,105	3,719	59,989	30,893	28,768
22								
23	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0	0
24								
25	C.A.R.E.S.	THERMS	(78,881)	(12,033)	(2,637)	(49,724)	(15,181)	(18,966)
26								
27	SALE OF BUILDINGS	GENPLT	(12,615)	(939)	(186)	(2,783)	(1,985)	(1,356)
28								
29	Y2K COSTS	PAYXAG	39,997	3,006	590	8,779	6,310	4,290
30								
31	TOTAL RATE BASE		24,047,253	2,889,018	602,318	9,655,433	4,975,571	4,637,402

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	DEVELOPMENT OF RATE BASE CONT-8					
	OTHER RATE BASE ELEMENTS					
1	CONTRIBUTIONS IN AID OF CONSTRUCTION					
2	MAINS	PLT376	(3,690,154)	(215)	(50,942)	(45)
3	SERVICES	PLT380	(1,164,374)	(58)	(17,880)	(12)
4	AMORTIZATION OF CIAC - MAINS	PLT376	747,436	44	10,318	9
5	AMORTIZATION OF CIAC - SERVICES	PLT380	199,080	10	3,057	2
6	TOTAL CIAC		(3,908,011)	(220)	(55,447)	(46)
7						
8	CASH WORKING CAPITAL					
9	PLANT	PLANT	(3,806,379)	(207)	(55,267)	(43)
10	COMMODITY	WCGC	777,157	47	10,621	9
11	OPERATIONS & MAINTENANCE	WCOTH	1,048,732	54	15,809	11
12	OTHER	WCOTH	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(1,980,491)	(106)	(28,837)	(22)
14						
15	ACCUMULATED DEFERRED INC. TAXES	PLANT	(3,349,762)	(182)	(48,637)	(37)
16						
17	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(3,781,477)	(208)	(54,500)	(43)
18						
19	CUSTOMER DEPOSITS	CUSTDEP	(1,342,374)	(82)	(18,267)	(16)
20						
21	MATERIALS & SUPPLIES	PLANT	616,567	33	8,952	7
22						
23	OTHER - WARM SPIRIT	RESNTPT	(39,428)	(2)	(570)	(0)
24						
25	C.A.R.E.S.	THERMS	(184,139)	(11)	(2,506)	(2)
26						
27	SALE OF BUILDINGS	GENPLT	(83,211)	(4)	(1,253)	(1)
28						
29	Y2K COSTS	PAYXAG	258,821	13	3,895	3
30						
31	TOTAL RATE BASE		95,208,425	5,182	1,379,921	1,069

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF RATE BASE CONT-8						
	OTHER RATE BASE ELEMENTS						
1	CONTRIBUTIONS IN AID OF CONSTRUCTION						
2	MAINS	PLT376	(1,400,581)	(1,048)	(97,031)	0	(100,161)
3	SERVICES	PLT380	(109,795)	(46)	(467)	0	(350)
4	AMORTIZATION OF CIAC - MAINS	PLT376	283,686	212	19,654	0	20,287
5	AMORTIZATION OF CIAC - SERVICES	PLT380	18,772	8	80	0	60
6	TOTAL CIAC		(1,207,918)	(874)	(77,765)	0	(80,164)
7							
8	CASH WORKING CAPITAL						
9	PLANT	PLANT	(950,837)	(655)	(55,204)	0	(56,567)
10	COMMODITY	WCGC	318,185	290	22,445	0	0
11	OPERATIONS & MAINTENANCE	WCOTH	157,260	90	5,783	0	5,693
12	OTHER	WCOTH	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(475,391)	(274)	(26,975)	0	(50,874)
14							
15	ACCUMULATED DEFERRED INC. TAXES	PLANT	(836,773)	(576)	(48,581)	0	(49,781)
16							
17	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(1,012,807)	(712)	(61,086)	0	(62,889)
18							
19	CUSTOMER DEPOSITS	CUSTDEP	(338,431)	(333)	(23,857)	0	0
20							
21	MATERIALS & SUPPLIES	PLANT	154,019	106	8,942	0	9,163
22							
23	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0
24							
25	C.A.R.E.S.	THERMS	(78,804)	(78)	(5,555)	0	(6,477)
26							
27	SALE OF BUILDINGS	GENPLT	(12,608)	(7)	(479)	0	(460)
28							
29	Y2K COSTS	PAYXAG	39,974	23	1,538	0	1,468
30							
31	TOTAL RATE BASE		24,030,537	16,717	1,424,192	0	1,464,826

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVELOPMENT OF RATE BASE CONT-8						
	OTHER RATE BASE ELEMENTS						
1	CONTRIBUTIONS IN AID OF CONSTRUCTION						
2	MAINS	PLT376	(40,778)	0	(127,395)	0	(536,711)
3	SERVICES	PLT380	(185)	0	(234)	0	(389)
4	AMORTIZATION OF CIAC - MAINS	PLT376	8,259	0	25,804	0	108,710
5	AMORTIZATION OF CIAC - SERVICES	PLT380	32	0	40	0	67
6	TOTAL CIAC		(32,671)	0	(101,785)	0	(428,324)
7							
8	CASH WORKING CAPITAL						
9	PLANT	PLANT	(22,962)	0	(71,455)	0	(298,887)
10	COMMODITY	WCGC	10,304	0	32,920	0	0
11	OPERATIONS & MAINTENANCE	WCOTH	2,224	0	6,919	0	27,523
12	OTHER	WCOTH	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(10,434)	0	(31,616)	0	(271,364)
14							
15	ACCUMULATED DEFERRED INC. TAXES	PLANT	(20,208)	0	(62,883)	0	(263,032)
16							
17	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(25,657)	0	(79,719)	0	(335,096)
18							
19	CUSTOMER DEPOSITS	CUSTDEP	(6,140)	0	(19,679)	0	0
20							
21	MATERIALS & SUPPLIES	PLANT	3,719	0	11,574	0	48,414
22							
23	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0
24							
25	C.A.R.E.S.	THERMS	(2,637)	0	(8,452)	0	(41,272)
26							
27	SALE OF BUILDINGS	GENPLT	(186)	0	(577)	0	(2,206)
28							
29	Y2K COSTS	PAYXAG	590	0	1,837	0	6,942
30							
31	TOTAL RATE BASE		602,318	0	1,870,361	0	7,785,072

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE CONT-8									
	OTHER RATE BASE ELEMENTS									
1	CONTRIBUTIONS IN AID OF CONSTRUCTION									
2	MAINS	PLT376	(314,208)	0	(65,062)	0	(252,735)	(3,997)	(3,356)	0
3	SERVICES	PLT380	(10,151)	0	(195)	0	(234)	0	(81)	0
4	AMORTIZATION OF CIAC - MAINS	PLT376	63,642	0	13,178	0	51,191	810	680	0
5	AMORTIZATION OF CIAC - SERVICES	PLT380	1,736	0	33	0	40	0	14	0
6	TOTAL CIAC		(258,981)	0	(52,045)	0	(201,738)	(3,188)	(2,743)	0
7										
8	CASH WORKING CAPITAL									
9	PLANT	PLANT	(190,715)	0	(36,711)	0	(140,888)	(2,463)	(1,990)	0
10	COMMODITY	WCGC	64,884	0	13,516	0	0	1,128	1,911	0
11	OPERATIONS & MAINTENANCE	WCOTH	23,755	0	3,609	0	12,914	1,822	259	0
12	OTHER	WCOTH	0	0	0	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(102,076)	0	(19,586)	0	(127,974)	487	180	0
14										
15	ACCUMULATED DEFERRED INC. TAXES	PLANT	(167,837)	0	(32,307)	0	(123,987)	(2,168)	(1,751)	0
16										
17	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(208,797)	0	(40,809)	0	(157,859)	(2,492)	(2,195)	0
18										
19	CUSTOMER DEPOSITS	CUSTDEP	(224)	0	(47)	0	0	0	(2,393)	0
20										
21	MATERIALS & SUPPLIES	PLANT	30,893	0	5,947	0	22,821	399	322	0
22										
23	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0	0	0	0
24										
25	C.A.R.E.S.	THERMS	(15,181)	0	(3,201)	0	(15,765)	(308)	(557)	0
26										
27	SALE OF BUILDINGS	GENPLT	(1,985)	0	(309)	0	(1,048)	(80)	(19)	0
28										
29	Y2K COSTS	PAYXAG	6,310	0	990	0	3,300	290	58	0
30										
31	TOTAL RATE BASE		4,975,571	0	965,969	0	3,671,433	65,853	50,584	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	SALES REVENUES									
2	FIRM SALES OF GAS		70,647,761	46,342,457	17,571,492	2,615,650	3,955,253	67,246	95,664	0
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
7	TOTAL SALES OF GAS		70,647,761	46,342,457	17,571,492	2,615,650	3,955,253	67,246	95,664	0
8										
9	OTHER OPERATING REVENUES									
10	FORFEITED DISCOUNTS	FORFDISC	286,045	148,410	76,701	32,968	27,704	0	263	0
11	MISCELLANEOUS SERVICE REV	CUST487B	541,428	512,635	28,078	0	715	0	0	0
12	OTHER REVENUE	PLANT	(4,264)	(2,893)	(797)	(295)	(276)	(2)	(1)	0
13	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		823,209	658,151	103,982	32,673	28,143	(2)	262	0
16										
17	TOTAL GAS OPERATING REVENUE		71,470,970	47,000,608	17,675,474	2,648,322	3,983,396	67,244	95,926	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	SALES REVENUES							
2	FIRM SALES OF GAS		16,309,848	1,261,644	471,015	2,144,635	3,008,094	947,159
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
7	TOTAL SALES OF GAS		16,309,848	1,261,644	471,015	2,144,635	3,008,094	947,159
8								
9	OTHER OPERATING REVENUES							
10	FORFEITED DISCOUNTS	FORFDISC	61,698	15,003	1,536	31,432	9,493	18,211
11	MISCELLANEOUS SERVICE REV	CUST487B	28,078	0	0	0	715	0
12	OTHER REVENUE	PLANT	(713)	(84)	(17)	(277)	(143)	(133)
13	OTHER REVENUE	PLANT	0	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		89,063	14,919	1,518	31,154	10,065	18,078
16								
17	TOTAL GAS OPERATING REVENUE		16,398,911	1,276,563	472,533	2,175,789	3,018,159	965,237

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	OPERATING REVENUES-9					
	REVENUES					
	GAS OPERATING REVENUES					
1	SALES REVENUES					
2	FIRM SALES OF GAS		45,703,240	2,616	636,053	548
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0
7	TOTAL SALES OF GAS		45,703,240	2,616	636,053	548
8						
9	OTHER OPERATING REVENUES					
10	FORFEITED DISCOUNTS	FORFDISC	145,420	5	2,985	0
11	MISCELLANEOUS SERVICE REV	CUST487B	502,702	11	9,922	0
12	OTHER REVENUE	PLANT	(2,852)	(0)	(41)	(0)
13	OTHER REVENUE	PLANT	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0
15	TOTAL OTHER OPERATING REV		645,270	16	12,865	(0)
16						
17	TOTAL GAS OPERATING REVENUE		46,348,510	2,632	648,918	548

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
1	SALES REVENUES						
2	FIRM SALES OF GAS		16,294,743	15,105	1,039,842	0	221,802
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0
7	TOTAL SALES OF GAS		16,294,743	15,105	1,039,842	0	221,802
8							
9	OTHER OPERATING REVENUES						
10	FORFEITED DISCOUNTS	FORFDISC	61,657	41	1,660	0	13,342
11	MISCELLANEOUS SERVICE REV	CUST487B	28,078	0	0	0	0
12	OTHER REVENUE	PLANT	(712)	(0)	(41)	0	(42)
13	OTHER REVENUE	PLANT	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		89,023	41	1,619	0	13,300
16							
17	TOTAL GAS OPERATING REVENUE		16,383,765	15,146	1,041,461	0	235,102

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	SALES REVENUES						
2	FIRM SALES OF GAS		471,015	0	1,474,498	0	670,137
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0
7	TOTAL SALES OF GAS		471,015	0	1,474,498	0	670,137
8							
9	OTHER OPERATING REVENUES						
10	FORFEITED DISCOUNTS	FORFDISC	1,536	0	3,174	0	28,258
11	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
12	OTHER REVENUE	PLANT	(17)	0	(54)	0	(224)
13	OTHER REVENUE	PLANT	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		1,518	0	3,121	0	28,034
16							
17	TOTAL GAS OPERATING REVENUE		472,533	0	1,477,618	0	698,171

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	OPERATING REVENUES-9									
	REVENUES									
	GAS OPERATING REVENUES									
1	SALES REVENUES									
2	FIRM SALES OF GAS		3,008,094	0	566,664	0	380,495	67,246	95,664	0
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
7	TOTAL SALES OF GAS		3,008,094	0	566,664	0	380,495	67,246	95,664	0
8										
9	OTHER OPERATING REVENUES									
10	FORFEITED DISCOUNTS	FORFDISC	9,493	0	2,167	0	16,044	0	263	0
11	MISCELLANEOUS SERVICE REV	CUST487B	715	0	0	0	0	0	0	0
12	OTHER REVENUE	PLANT	(143)	0	(28)	0	(106)	(2)	(1)	0
13	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		10,065	0	2,139	0	15,939	(2)	262	0
16										
17	TOTAL GAS OPERATING REVENUE		3,018,159	0	568,803	0	396,434	67,244	95,926	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	OPERATION & MAINTENANCE EXPENSE-10									
	PRODUCTION EXPENSE									
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES									
4	NON-RECONCILABLE	DEMGAS	727,481	490,573	168,073	17,452	51,084	214	86	0
5	CAPACITY RELATED	DEMGAS	5,347,477	3,606,045	1,235,447	128,284	375,499	1,573	629	0
6	COMMODITY RELATED	GASSALES	40,151,747	24,959,092	11,169,812	1,448,398	2,464,866	39,822	69,759	0
7	TOTAL ACCOUNT 807		46,226,705	29,055,710	12,573,331	1,594,134	2,891,448	41,608	70,474	0
8	TOTAL PURCHASED GAS SUPPLY		46,226,705	29,055,710	12,573,331	1,594,134	2,891,448	41,608	70,474	0
9										
10	TRANSMISSION EXPENSE									
11	820-MEASURING AND REG. STATION	TRANS	2,097	1,174	502	221	198	1	1	0
12	824-OTHER EXPENSES	TRANS	478	268	114	50	45	0	0	0
13	856-MAINS EXPENSE	TRANS	17,434	9,758	4,170	1,838	1,648	10	9	0
14	857-MEASURING & REG. STATION	TRANS	6,229	3,486	1,490	657	589	4	3	0
15	864-MAINT. OF STATION EQUIP.	TRANS	355	199	85	37	34	0	0	0
16	867-MAINT. OF OTHER EQUIP.	TRANS	476	266	114	50	45	0	0	0
17	TOTAL TRANSMISSION		27,069	15,151	6,475	2,854	2,559	16	14	0
18										
19	DISTRIBUTION EXPENSE									
20	870-OPERATION SUPERV. & ENG.	LABDO	83,157	65,421	11,701	2,926	3,075	16	17	0
21	871-LOAD DISPATCHING	DISTR	2,054	1,150	491	217	194	1	1	0
22	874-MAINS & SERVICING EXPENSE	PLT376380	963,584	634,450	188,123	72,847	67,388	412	363	0
23	875-MEAS./REG. STATION EXPENSE	PLT378	128,923	72,160	30,837	13,595	12,190	77	65	0
24	876-MEAS./REG. STATION EXPENSE	PLT379	107,106	59,949	25,618	11,295	10,127	64	54	0
25	877-MEAS./REG. STATION EXPENSE	PLT383	20,862	19,546	1,202	2	111	0	1	0
26	878-METER EXPENSE	PLT381	770,804	661,636	96,453	2,440	10,206	0	69	0
27	879-CUSTOMER INSTALL EXP	PLT38284	661,500	619,759	38,125	64	3,523	0	28	0
28	880-OTHER EXPENSES	EXP87479	536,743	418,322	76,959	20,282	20,951	112	117	0
29	881-RENTS	DISTR	57,184	32,007	13,678	6,030	5,407	34	29	0
30	885-MAINT. SUPERV. & ENG.	LABDM	72,850	51,417	12,850	4,360	4,175	24	23	0
31	886-MAINT. OF STRUCTURES	PLT375	759	425	182	80	72	0	0	0
32	887-MAINT. OF MAINS	PLT376	571,342	319,787	136,657	60,249	54,020	342	287	0
33	889-MAINT. MEAS./REG	PLT378	44,067	24,665	10,540	4,647	4,166	26	22	0
34	890-MAINT. MEAS./REG	PLT379	1,574	881	376	166	149	1	1	0
35	891-MAINT. MEAS./REG	PLT383	4,833	4,528	279	0	26	0	0	0
36	892-MAINT. OF SERVICES	PLT380	312,039	282,825	26,471	193	2,531	0	19	0
37	893-MAINT. OF METER	PLT381	210,410	180,610	26,329	666	2,786	0	19	0
38	894-MAINT. OF OTHER EQUIP.	PLT387	59,514	33,311	14,235	6,276	5,627	36	30	0
39	TOTAL DISTRIBUTION EXP		4,609,305	3,482,848	711,107	206,335	206,724	1,146	1,144	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	OPERATION & MAINTENANCE EXPENSE-10							
	PRODUCTION EXPENSE							
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES							
4	NON-RECONCILABLE	DEMGAS	156,860	11,213	4,203	13,249	42,615	8,469
5	CAPACITY RELATED	DEMGAS	1,153,024	82,423	30,893	97,391	313,246	62,253
6	COMMODITY RELATED	GASSALES	10,435,656	734,156	344,934	1,103,464	2,037,100	427,765
7	TOTAL ACCOUNT 807		11,745,539	827,791	380,030	1,214,104	2,392,961	498,487
8	TOTAL PURCHASED GAS SUPPLY		11,745,539	827,791	380,030	1,214,104	2,392,961	498,487
9								
10	TRANSMISSION EXPENSE							
11	820-MEASURING AND REG. STATION	TRANS	440	62	13	208	99	100
12	824-OTHER EXPENSES	TRANS	100	14	3	47	22	23
13	856-MAINS EXPENSE	TRANS	3,656	514	106	1,732	820	829
14	857-MEASURING & REG. STATION	TRANS	1,306	184	38	619	293	296
15	864-MAINT. OF STATION EQUIP.	TRANS	74	10	2	35	17	17
16	867-MAINT. OF OTHER EQUIP.	TRANS	100	14	3	47	22	23
17	TOTAL TRANSMISSION		5,676	799	165	2,689	1,272	1,287
18								
19	DISTRIBUTION EXPENSE							
20	870-OPERATION SUPERV. & ENG.	LABDO	10,799	902	173	2,753	1,740	1,335
21	871-LOAD DISPATCHING	DISTR	431	61	13	204	97	98
22	874-MAINS & SERVICING EXPENSE	PLT376380	167,620	20,503	4,243	68,604	34,532	32,857
23	875-MEAS./REG. STATION EXPENSE	PLT378	27,033	3,803	786	12,809	6,060	6,129
24	876-MEAS./REG. STATION EXPENSE	PLT379	22,459	3,160	653	10,641	5,035	5,092
25	877-MEAS./REG. STATION EXPENSE	PLT383	1,202	0	2	0	111	0
26	878-METER EXPENSE	PLT381	93,457	2,996	157	2,283	8,637	1,569
27	879-CUSTOMER INSTALL EXP	PLT38284	38,125	0	64	0	3,523	0
28	880-OTHER EXPENSES	EXP87479	70,795	6,163	1,195	19,087	11,715	9,236
29	881-RENTS	DISTR	11,991	1,687	349	5,681	2,688	2,719
30	885-MAINT. SUPERV. & ENG.	LABDM	11,593	1,256	255	4,105	2,203	1,972
31	886-MAINT. OF STRUCTURES	PLT375	159	22	5	75	36	36
32	887-MAINT. OF MAINS	PLT376	119,802	16,855	3,485	56,764	26,857	27,163
33	889-MAINT. MEAS./REG	PLT378	9,240	1,300	269	4,378	2,071	2,095
34	890-MAINT. MEAS./REG	PLT379	330	46	10	156	74	75
35	891-MAINT. MEAS./REG	PLT383	279	0	0	0	26	0
36	892-MAINT. OF SERVICES	PLT380	26,275	196	44	149	2,428	102
37	893-MAINT. OF METER	PLT381	25,512	818	43	623	2,358	428
38	894-MAINT. OF OTHER EQUIP.	PLT387	12,479	1,756	363	5,913	2,798	2,829
39	TOTAL DISTRIBUTION EXP		649,583	61,524	12,109	194,226	112,988	93,736

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	OPERATION & MAINTENANCE EXPENSE-10					
	PRODUCTION EXPENSE					
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0
3	807-PURCHASED GAS EXPENSES					
4	NON-RECONCILABLE	DEMGAS	483,809	27	6,731	7
5	CAPACITY RELATED	DEMGAS	3,556,319	201	49,476	49
6	COMMODITY RELATED	GASSALES	24,621,806	1,489	335,504	293
7	TOTAL ACCOUNT 807		28,661,934	1,718	391,710	348
8	TOTAL PURCHASED GAS SUPPLY		28,661,934	1,718	391,710	348
9						
10	TRANSMISSION EXPENSE					
11	820-MEASURING AND REG. STATION	TRANS	1,158	0	16	0
12	824-OTHER EXPENSES	TRANS	264	0	4	0
13	856-MAINS EXPENSE	TRANS	9,624	1	133	0
14	857-MEASURING & REG. STATION	TRANS	3,439	0	47	0
15	864-MAINT. OF STATION EQUIP.	TRANS	196	0	3	0
16	867-MAINT. OF OTHER EQUIP.	TRANS	263	0	4	0
17	TOTAL TRANSMISSION		14,944	1	206	0
18						
19	DISTRIBUTION EXPENSE					
20	870-OPERATION SUPERV. & ENG.	LABDO	64,450	3	967	1
21	871-LOAD DISPATCHING	DISTR	1,134	0	16	0
22	874-MAINS & SERVICING EXPENSE	PLT376380	625,396	34	9,013	7
23	875-MEAS./REG. STATION EXPENSE	PLT378	71,172	4	983	1
24	876-MEAS./REG. STATION EXPENSE	PLT379	59,128	3	816	1
25	877-MEAS./REG. STATION EXPENSE	PLT383	19,249	1	296	0
26	878-METER EXPENSE	PLT381	651,592	32	10,006	6
27	879-CUSTOMER INSTALL EXP	PLT38284	610,350	30	9,373	6
28	880-OTHER EXPENSES	EXP87479	412,128	21	6,168	4
29	881-RENTS	DISTR	31,569	2	436	0
30	885-MAINT. SUPERV. & ENG.	LABDM	50,671	3	743	1
31	886-MAINT. OF STRUCTURES	PLT375	419	0	6	0
32	887-MAINT. OF MAINS	PLT376	315,411	18	4,354	4
33	889-MAINT. MEAS./REG	PLT378	24,327	1	336	0
34	890-MAINT. MEAS./REG	PLT379	869	0	12	0
35	891-MAINT. MEAS./REG	PLT383	4,459	0	68	0
36	892-MAINT. OF SERVICES	PLT380	278,531	14	4,277	3
37	893-MAINT. OF METER	PLT381	177,868	9	2,731	2
38	894-MAINT. OF OTHER EQUIP.	PLT387	32,855	2	454	0
39	TOTAL DISTRIBUTION EXP		3,431,579	179	51,054	36

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	OPERATION & MAINTENANCE EXPENSE-10						
	PRODUCTION EXPENSE						
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES						
4	NON-RECONCILABLE	DEMGAS	156,783	76	11,213	0	0
5	CAPACITY RELATED	DEMGAS	1,152,462	562	82,423	0	0
6	COMMODITY RELATED	GASSALES	10,425,591	10,065	734,156	0	0
7	TOTAL ACCOUNT 807		11,734,836	10,703	827,791	0	0
8	TOTAL PURCHASED GAS SUPPLY		11,734,836	10,703	827,791	0	0
9							
10	TRANSMISSION EXPENSE						
11	820-MEASURING AND REG. STATION	TRANS	439	0	30	0	31
12	824-OTHER EXPENSES	TRANS	100	0	7	0	7
13	856-MAINS EXPENSE	TRANS	3,653	3	253	0	261
14	857-MEASURING & REG. STATION	TRANS	1,305	1	90	0	93
15	864-MAINT. OF STATION EQUIP.	TRANS	74	0	5	0	5
16	867-MAINT. OF OTHER EQUIP.	TRANS	100	0	7	0	7
17	TOTAL TRANSMISSION		5,672	4	393	0	406
18							
19	DISTRIBUTION EXPENSE						
20	870-OPERATION SUPERV. & ENG.	LABDO	10,793	6	453	0	450
21	871-LOAD DISPATCHING	DISTR	430	0	30	0	31
22	874-MAINS & SERVICING EXPENSE	PLT376380	167,502	118	10,103	0	10,401
23	875-MEAS./REG. STATION EXPENSE	PLT378	27,013	20	1,871	0	1,932
24	876-MEAS./REG. STATION EXPENSE	PLT379	22,442	17	1,555	0	1,605
25	877-MEAS./REG. STATION EXPENSE	PLT383	1,202	1	0	0	0
26	878-METER EXPENSE	PLT381	93,418	39	1,712	0	1,284
27	879-CUSTOMER INSTALL EXP	PLT38284	38,109	16	0	0	0
28	880-OTHER EXPENSES	EXP87479	70,753	43	3,084	0	3,080
29	881-RENTS	DISTR	11,982	9	830	0	857
30	885-MAINT. SUPERV. & ENG.	LABDM	11,586	8	622	0	634
31	886-MAINT. OF STRUCTURES	PLT375	159	0	11	0	11
32	887-MAINT. OF MAINS	PLT376	119,713	90	8,294	0	8,561
33	889-MAINT. MEAS./REG	PLT378	9,233	7	640	0	660
34	890-MAINT. MEAS./REG	PLT379	330	0	23	0	24
35	891-MAINT. MEAS./REG	PLT383	278	0	0	0	0
36	892-MAINT. OF SERVICES	PLT380	26,264	11	112	0	84
37	893-MAINT. OF METER	PLT381	25,501	11	467	0	350
38	894-MAINT. OF OTHER EQUIP.	PLT387	12,470	9	864	0	892
39	TOTAL DISTRIBUTION EXP		649,178	405	30,669	0	30,855

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	OPERATION & MAINTENANCE EXPENSE-10						
	PRODUCTION EXPENSE						
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES						
4	NON-RECONCILABLE	DEMGAS	4,203	0	13,249	0	0
5	CAPACITY RELATED	DEMGAS	30,893	0	97,391	0	0
6	COMMODITY RELATED	GASSALES	344,934	0	1,103,464	0	0
7	TOTAL ACCOUNT 807		380,030	0	1,214,104	0	0
8	TOTAL PURCHASED GAS SUPPLY		380,030	0	1,214,104	0	0
9							
10	TRANSMISSION EXPENSE						
11	820-MEASURING AND REG. STATION	TRANS	13	0	40	0	168
12	824-OTHER EXPENSES	TRANS	3	0	9	0	38
13	856-MAINS EXPENSE	TRANS	106	0	332	0	1,400
14	857-MEASURING & REG. STATION	TRANS	38	0	119	0	500
15	864-MAINT. OF STATION EQUIP.	TRANS	2	0	7	0	29
16	867-MAINT. OF OTHER EQUIP.	TRANS	3	0	9	0	38
17	TOTAL TRANSMISSION		165	0	516	0	2,173
18							
19	DISTRIBUTION EXPENSE						
20	870-OPERATION SUPERV. & ENG.	LABDO	173	0	543	0	2,210
21	871-LOAD DISPATCHING	DISTR	13	0	39	0	165
22	874-MAINS & SERVICING EXPENSE	PLT376380	4,243	0	13,184	0	55,420
23	875-MEAS./REG. STATION EXPENSE	PLT378	786	0	2,457	0	10,352
24	876-MEAS./REG. STATION EXPENSE	PLT379	653	0	2,041	0	8,600
25	877-MEAS./REG. STATION EXPENSE	PLT383	2	0	0	0	0
26	878-METER EXPENSE	PLT381	157	0	856	0	1,427
27	879-CUSTOMER INSTALL EXP	PLT38284	64	0	0	0	0
28	880-OTHER EXPENSES	EXP87479	1,195	0	3,751	0	15,336
29	881-RENTS	DISTR	349	0	1,090	0	4,591
30	885-MAINT. SUPERV. & ENG.	LABDM	255	0	794	0	3,311
31	886-MAINT. OF STRUCTURES	PLT375	5	0	14	0	61
32	887-MAINT. OF MAINS	PLT376	3,485	0	10,889	0	45,875
33	889-MAINT. MEAS./REG	PLT378	269	0	840	0	3,538
34	890-MAINT. MEAS./REG	PLT379	10	0	30	0	126
35	891-MAINT. MEAS./REG	PLT383	0	0	0	0	0
36	892-MAINT. OF SERVICES	PLT380	44	0	56	0	93
37	893-MAINT. OF METER	PLT381	43	0	234	0	389
38	894-MAINT. OF OTHER EQUIP.	PLT387	363	0	1,134	0	4,779
39	TOTAL DISTRIBUTION EXP		12,109	0	37,953	0	156,273

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	OPERATION & MAINTENANCE EXPENSE-10									
	PRODUCTION EXPENSE									
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES									
4	NON-RECONCILABLE	DEMGAS	42,615	0	8,469	0	0	214	86	0
5	CAPACITY RELATED	DEMGAS	313,246	0	62,253	0	0	1,573	629	0
6	COMMODITY RELATED	GASSALES	2,037,100	0	427,765	0	0	39,822	69,759	0
7	TOTAL ACCOUNT 807		2,392,961	0	498,487	0	0	41,608	70,474	0
8	TOTAL PURCHASED GAS SUPPLY		2,392,961	0	498,487	0	0	41,608	70,474	0
9										
10	TRANSMISSION EXPENSE									
11	820-MEASURING AND REG. STATION	TRANS	99	0	20	0	79	1	1	0
12	824-OTHER EXPENSES	TRANS	22	0	5	0	18	0	0	0
13	856-MAINS EXPENSE	TRANS	820	0	170	0	659	10	9	0
14	857-MEASURING & REG. STATION	TRANS	293	0	61	0	236	4	3	0
15	864-MAINT. OF STATION EQUIP.	TRANS	17	0	3	0	13	0	0	0
16	867-MAINT. OF OTHER EQUIP.	TRANS	22	0	5	0	18	0	0	0
17	TOTAL TRANSMISSION		1,272	0	263	0	1,023	16	14	0
18										
19	DISTRIBUTION EXPENSE									
20	870-OPERATION SUPERV. & ENG.	LABDO	1,740	0	288	0	1,047	16	17	0
21	871-LOAD DISPATCHING	DISTR	97	0	20	0	78	1	1	0
22	874-MAINS & SERVICING EXPENSE	PLT376380	34,532	0	6,749	0	26,107	412	363	0
23	875-MEAS./REG. STATION EXPENSE	PLT378	6,060	0	1,255	0	4,875	77	65	0
24	876-MEAS./REG. STATION EXPENSE	PLT379	5,035	0	1,043	0	4,050	64	54	0
25	877-MEAS./REG. STATION EXPENSE	PLT383	111	0	0	0	0	0	1	0
26	878-METER EXPENSE	PLT381	8,637	0	713	0	856	0	69	0
27	879-CUSTOMER INSTALL EXP	PLT38284	3,523	0	0	0	0	0	28	0
28	880-OTHER EXPENSES	EXP87479	11,715	0	1,975	0	7,261	112	117	0
29	881-RENTS	DISTR	2,688	0	557	0	2,162	34	29	0
30	885-MAINT. SUPERV. & ENG.	LABDM	2,203	0	410	0	1,562	24	23	0
31	886-MAINT. OF STRUCTURES	PLT375	36	0	7	0	29	0	0	0
32	887-MAINT. OF MAINS	PLT376	26,857	0	5,561	0	21,602	342	287	0
33	889-MAINT. MEAS./REG	PLT378	2,071	0	429	0	1,666	26	22	0
34	890-MAINT. MEAS./REG	PLT379	74	0	15	0	60	1	1	0
35	891-MAINT. MEAS./REG	PLT383	26	0	0	0	0	0	0	0
36	892-MAINT. OF SERVICES	PLT380	2,428	0	47	0	56	0	19	0
37	893-MAINT. OF METER	PLT381	2,358	0	195	0	234	0	19	0
38	894-MAINT. OF OTHER EQUIP.	PLT387	2,798	0	579	0	2,250	36	30	0
39	TOTAL DISTRIBUTION EXP		112,988	0	19,842	0	73,894	1,146	1,144	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	OPERATION & MAINT EXP CONT-11	BADDEBT								
	CUSTOMER ACCOUNT									
1	901-SUPERVISION	LABCA	60,204	54,286	5,130	106	526	152	4	0
2	902-METER READING EXPENSE	CUST902	498,881	452,843	39,962	1,570	4,478	0	28	0
3	903-CUST RECORDS & COLLECT	CUST903	3,890,940	3,496,996	341,857	3,500	33,309	15,030	248	0
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	73,597	42,354	11,722	13,274	6,208	0	39	0
5	905-MISC CUST ACCTS EXP	EXP9024	150,113	134,265	13,235	617	1,480	505	11	0
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	14,098	12,791	1,191	4	111	0	1	0
8	908-CUSTOMER ASSISTANCE	CUST10	16,668	15,122	1,408	5	131	1	1	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	83,120	75,411	7,021	24	656	3	5	0
10	910-MISC. CUST. SERV. & INFO.	EXP9089	14,083	12,777	1,190	4	111	0	1	0
11	CARES DISCOUNTS	THERMS	142,207	72,735	35,426	20,403	13,306	120	217	0
12	CARES EXPENSES	THERMS	67,299	34,421	16,765	9,656	6,297	57	103	0
13	TOTAL CUSTOMER ACCTS EXP		5,011,210	4,404,001	474,907	49,162	66,613	15,869	658	0
14										
15	SALES EXPENSE									
16	912-DEMONSTRATING & SELLING	CDA912	12,912	11,258	1,357	113	183	1	1	0
17	913-ADVERTISING EXPENSES	CDA913	2,120	1,848	223	19	30	0	0	0
18	TOTAL SALES EXPENSE		15,032	13,106	1,579	132	213	1	1	0
19										
20	ADMINISTRATIVE & GENERAL EXPENSE									
21	920-ADMIN & GENERAL SALARY	PAYXAG	1,068,068	860,651	140,865	30,689	34,721	951	190	0
22	921-OFFICE SUPPLIES & EXP	PAYXAG	838,848	675,945	110,634	24,103	27,270	747	149	0
23	923-OUTSIDE SERV EMPLOYED	PAYXAG	492,720	397,035	64,984	14,157	16,018	439	88	0
24	924-PROPERTY INSURANCE	PLANT	108,516	73,636	20,273	7,499	7,023	47	38	0
25	925-INJURIES & DAMAGES	PAYXAG	269,064	216,812	35,486	7,731	8,747	240	48	0
26	926-EMPLOYED PENSION & BENF	PAYXAG	2,016,240	1,624,689	265,917	57,933	65,545	1,796	359	0
27	928-REGULATORY COMM EXPENSE	TOTREV	174,497	114,752	43,155	6,466	9,725	164	234	0
28	930-MISCELLANEOUS GEN EXP	PAYXAG	1,328,805	1,070,753	175,253	38,181	43,198	1,184	237	0
29	931-RENTS	PAYXAG	621,835	501,076	82,012	17,867	20,215	554	111	0
30	932-MAINT OF GENERAL PLT	GENPLT	222,839	180,243	28,922	6,335	7,129	170	40	0
31	TOTAL ADMIN & GEN EXPENSE		7,141,432	5,715,592	967,502	210,960	239,591	6,293	1,494	0
32										
33	TOTAL GAS O & M EXPENSE		63,030,753	42,686,408	14,734,901	2,063,577	3,407,148	64,933	73,785	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	OPERATION & MAINT EXP CONT-11	BADDEBT						
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	LABCA	5,026	104	8	98	464	62
2	902-METER READING EXPENSE	CUST902	38,550	1,412	65	1,505	3,563	915
3	903-CUST RECORDS & COLLECT	CUST903	337,546	4,311	567	2,932	31,195	2,114
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	8,703	3,019	8	13,266	0	6,208
5	905-MISC CUST ACCTS EXP	EXP9024	12,941	294	22	595	1,169	311
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	1,188	3	2	2	110	1
8	908-CUSTOMER ASSISTANCE	CUST10	1,405	3	2	2	130	2
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	7,006	15	12	12	647	8
10	910-MISC. CUST. SERV. & INFO.	EXP9089	1,187	3	2	2	110	1
11	CARES DISCOUNTS	THERMS	30,737	4,689	1,028	19,376	5,915	7,390
12	CARES EXPENSES	THERMS	14,546	2,219	486	9,169	2,799	3,497
13	TOTAL CUSTOMER ACCTS EXP		458,836	16,071	2,202	46,960	46,103	20,510
14								
15	SALES EXPENSE							
16	912-DEMONSTRATING & SELLING	CDA912	1,255	101	2	111	116	67
17	913-ADVERTISING EXPENSES	CDA913	206	17	0	18	19	11
18	TOTAL SALES EXPENSE		1,461	118	2	129	135	78
19								
20	ADMINISTRATIVE & GENERAL EXPENSE							
21	920-ADMIN & GENERAL SALARY	PAYXAG	131,019	9,846	1,932	28,757	20,669	14,052
22	921-OFFICE SUPPLIES & EXP	PAYXAG	102,901	7,733	1,518	22,585	16,233	11,036
23	923-OUTSIDE SERV EMPLOYED	PAYXAG	60,442	4,542	891	13,266	9,535	6,483
24	924-PROPERTY INSURANCE	PLANT	18,142	2,131	438	7,061	3,636	3,386
25	925-INJURIES & DAMAGES	PAYXAG	33,006	2,480	487	7,244	5,207	3,540
26	926-EMPLOYED PENSION & BENF	PAYXAG	247,331	18,586	3,648	54,285	39,018	26,527
27	928-REGULATORY COMM EXPENSE	TOTREV	40,038	3,117	1,154	5,312	7,369	2,357
28	930-MISCELLANEOUS GEN EXP	PAYXAG	163,004	12,249	2,404	35,777	25,715	17,483
29	931-RENTS	PAYXAG	76,280	5,732	1,125	16,742	12,034	8,181
30	932-MAINT OF GENERAL PLT	GENPLT	26,919	2,003	397	5,937	4,235	2,894
31	TOTAL ADMIN & GEN EXPENSE		899,083	68,419	13,994	196,967	143,652	95,939
32								
33	TOTAL GAS O & M EXPENSE		13,760,178	974,723	408,502	1,655,075	2,697,110	710,038

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	OPERATION & MAINT EXP CONT-11	BADDEBT				
	CUSTOMER ACCOUNT					
1	901-SUPERVISION	LABCA	53,462	3	821	1
2	902-METER READING EXPENSE	CUST902	445,969	22	6,848	4
3	903-CUST RECORDS & COLLECT	CUST903	3,443,906	171	52,884	34
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	41,760	2	592	0
5	905-MISC CUST ACCTS EXP	EXP9024	132,228	7	2,029	1
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	12,596	1	193	0
8	908-CUSTOMER ASSISTANCE	CUST10	14,893	1	229	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	74,267	4	1,140	1
10	910-MISC. CUST. SERV. & INFO.	EXP9089	12,583	1	193	0
11	CARES DISCOUNTS	THERMS	71,753	4	976	1
12	CARES EXPENSES	THERMS	33,957	2	462	0
13	TOTAL CUSTOMER ACCTS EXP		4,337,373	216	66,368	43
14						
15	SALES EXPENSE					
16	912-DEMONSTRATING & SELLING	CDA912	11,087	1	170	0
17	913-ADVERTISING EXPENSES	CDA913	1,820	0	28	0
18	TOTAL SALES EXPENSE		12,907	1	198	0
19						
20	ADMINISTRATIVE & GENERAL EXPENSE					
21	920-ADMIN & GENERAL SALARY	PAYXAG	847,839	43	12,760	9
22	921-OFFICE SUPPLIES & EXP	PAYXAG	665,882	34	10,022	7
23	923-OUTSIDE SERV EMPLOYED	PAYXAG	391,124	20	5,887	4
24	924-PROPERTY INSURANCE	PLANT	72,577	4	1,054	1
25	925-INJURIES & DAMAGES	PAYXAG	213,585	11	3,214	2
26	926-EMPLOYED PENSION & BENF	PAYXAG	1,600,503	82	24,088	17
27	928-REGULATORY COMM EXPENSE	TOTREV	113,160	6	1,584	1
28	930-MISCELLANEOUS GEN EXP	PAYXAG	1,054,813	54	15,875	11
29	931-RENTS	PAYXAG	493,616	25	7,429	5
30	932-MAINT OF GENERAL PLT	GENPLT	177,558	9	2,673	2
31	TOTAL ADMIN & GEN EXPENSE		5,630,657	289	84,587	59
32						
33	TOTAL GAS O & M EXPENSE		42,089,393	2,404	594,123	487

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	OPERATION & MAINT EXP CONT-11	BADDEBT					
	CUSTOMER ACCOUNT						
1	901-SUPERVISION	LABCA	5,024	2	35	0	68
2	902-METER READING EXPENSE	CUST902	38,534	16	105	0	1,307
3	903-CUST RECORDS & COLLECT	CUST903	337,404	142	3,041	0	1,271
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	8,696	7	555	0	2,464
5	905-MISC CUST ACCTS EXP	EXP9024	12,936	6	124	0	170
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	1,188	0	1	0	1
8	908-CUSTOMER ASSISTANCE	CUST10	1,404	1	2	0	1
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	7,003	3	9	0	7
10	910-MISC. CUST. SERV. & INFO.	EXP9089	1,187	0	1	0	1
11	CARES DISCOUNTS	THERMS	30,707	30	2,165	0	2,524
12	CARES EXPENSES	THERMS	14,532	14	1,024	0	1,194
13	TOTAL CUSTOMER ACCTS EXP		458,614	222	7,063	0	9,008
14							
15	SALES EXPENSE						
16	912-DEMONSTRATING & SELLING	CDA912	1,255	1	3	0	99
17	913-ADVERTISING EXPENSES	CDA913	206	0	0	0	16
18	TOTAL SALES EXPENSE		1,461	1	3	0	115
19							
20	ADMINISTRATIVE & GENERAL EXPENSE						
21	920-ADMIN & GENERAL SALARY	PAYXAG	130,945	74	5,038	0	4,808
22	921-OFFICE SUPPLIES & EXP	PAYXAG	102,843	58	3,957	0	3,776
23	923-OUTSIDE SERV EMPLOYED	PAYXAG	60,408	34	2,324	0	2,218
24	924-PROPERTY INSURANCE	PLANT	18,130	12	1,053	0	1,079
25	925-INJURIES & DAMAGES	PAYXAG	32,987	19	1,269	0	1,211
26	926-EMPLOYED PENSION & BENF	PAYXAG	247,191	140	9,510	0	9,076
27	928-REGULATORY COMM EXPENSE	TOTREV	40,001	37	2,543	0	574
28	930-MISCELLANEOUS GEN EXP	PAYXAG	162,912	92	6,268	0	5,982
29	931-RENTS	PAYXAG	76,237	43	2,933	0	2,799
30	932-MAINT OF GENERAL PLT	GENPLT	26,904	15	1,021	0	982
31	TOTAL ADMIN & GEN EXPENSE		898,557	526	35,915	0	32,504
32							
33	TOTAL GAS O & M EXPENSE		13,748,317	11,861	901,835	0	72,888

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	OPERATION & MAINT EXP CONT-11	BADDEBT					
	CUSTOMER ACCOUNT						
1	901-SUPERVISION	LABCA	8	0	18	0	80
2	902-METER READING EXPENSE	CUST902	65	0	52	0	1,453
3	903-CUST RECORDS & COLLECT	CUST903	567	0	1,520	0	1,412
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	8	0	26	0	13,240
5	905-MISC CUST ACCTS EXP	EXP9024	22	0	54	0	542
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	2	0	1	0	1
8	908-CUSTOMER ASSISTANCE	CUST10	2	0	1	0	1
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	12	0	4	0	7
10	910-MISC. CUST. SERV. & INFO.	EXP9089	2	0	1	0	1
11	CARES DISCOUNTS	THERMS	1,028	0	3,293	0	16,082
12	CARES EXPENSES	THERMS	486	0	1,559	0	7,611
13	TOTAL CUSTOMER ACCTS EXP		2,202	0	6,528	0	40,431
14							
15	SALES EXPENSE						
16	912-DEMONSTRATING & SELLING	CDA912	2	0	1	0	110
17	913-ADVERTISING EXPENSES	CDA913	0	0	0	0	18
18	TOTAL SALES EXPENSE		2	0	2	0	128
19							
20	ADMINISTRATIVE & GENERAL EXPENSE						
21	920-ADMIN & GENERAL SALARY	PAYXAG	1,932	0	6,017	0	22,739
22	921-OFFICE SUPPLIES & EXP	PAYXAG	1,518	0	4,726	0	17,859
23	923-OUTSIDE SERV EMPLOYED	PAYXAG	891	0	2,776	0	10,490
24	924-PROPERTY INSURANCE	PLANT	438	0	1,362	0	5,699
25	925-INJURIES & DAMAGES	PAYXAG	487	0	1,516	0	5,728
26	926-EMPLOYED PENSION & BENF	PAYXAG	3,648	0	11,359	0	42,926
27	928-REGULATORY COMM EXPENSE	TOTREV	1,154	0	3,608	0	1,705
28	930-MISCELLANEOUS GEN EXP	PAYXAG	2,404	0	7,486	0	28,290
29	931-RENTS	PAYXAG	1,125	0	3,503	0	13,239
30	932-MAINT OF GENERAL PLT	GENPLT	397	0	1,231	0	4,707
31	TOTAL ADMIN & GEN EXPENSE		13,994	0	43,584	0	153,383
32							
33	TOTAL GAS O & M EXPENSE		408,502	0	1,302,687	0	352,388

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	OPERATION & MAINT EXP CONT-11	BADDEBT								
	CUSTOMER ACCOUNT									
1	901-SUPERVISION	LABCA	464	0	15	0	47	152	4	0
2	902-METER READING EXPENSE	CUST902	3,563	0	44	0	872	0	28	0
3	903-CUST RECORDS & COLLECT	CUST903	31,195	0	1,267	0	847	15,030	248	0
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	0	0	0	0	6,208	0	39	0
5	905-MISC CUST ACCTS EXP	EXP9024	1,169	0	44	0	267	505	11	0
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	110	0	1	0	1	0	1	0
8	908-CUSTOMER ASSISTANCE	CUST10	130	0	1	0	1	1	1	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	647	0	4	0	4	3	5	0
10	910-MISC. CUST. SERV. & INFO.	EXP9089	110	0	1	0	1	0	1	0
11	CARES DISCOUNTS	THERMS	5,915	0	1,247	0	6,143	120	217	0
12	CARES EXPENSES	THERMS	2,799	0	590	0	2,907	57	103	0
13	TOTAL CUSTOMER ACCTS EXP		46,103	0	3,212	0	17,298	15,869	658	0
14										
15	SALES EXPENSE									
16	912-DEMONSTRATING & SELLING	CDA912	116	0	1	0	66	1	1	0
17	913-ADVERTISING EXPENSES	CDA913	19	0	0	0	11	0	0	0
18	TOTAL SALES EXPENSE		135	0	1	0	77	1	1	0
19										
20	ADMINISTRATIVE & GENERAL EXPENSE									
21	920-ADMIN & GENERAL SALARY	PAYXAG	20,669	0	3,242	0	10,810	951	190	0
22	921-OFFICE SUPPLIES & EXP	PAYXAG	16,233	0	2,547	0	8,490	747	149	0
23	923-OUTSIDE SERV EMPLOYED	PAYXAG	9,535	0	1,496	0	4,987	439	88	0
24	924-PROPERTY INSURANCE	PLANT	3,636	0	700	0	2,686	47	38	0
25	925-INJURIES & DAMAGES	PAYXAG	5,207	0	817	0	2,723	240	48	0
26	926-EMPLOYED PENSION & BENF	PAYXAG	39,018	0	6,121	0	20,406	1,796	359	0
27	928-REGULATORY COMM EXPENSE	TOTREV	7,369	0	1,389	0	968	164	234	0
28	930-MISCELLANEOUS GEN EXP	PAYXAG	25,715	0	4,034	0	13,449	1,184	237	0
29	931-RENTS	PAYXAG	12,034	0	1,888	0	6,294	554	111	0
30	932-MAINT OF GENERAL PLT	GENPLT	4,235	0	659	0	2,235	170	40	0
31	TOTAL ADMIN & GEN EXPENSE		143,652	0	22,891	0	73,048	6,293	1,494	0
32										
33	TOTAL GAS O & M EXPENSE		2,697,110	0	544,698	0	165,340	64,933	73,785	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	DEPRECIATION & AMORT EXPENSE-12									
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	44,324	35,716	5,846	1,274	1,441	39	8	0
2										
3	INTANGIBLE PLT DEPR EXP									
4	302-FRANCHISES AND CONSENTS	PLT302	14,655	11,854	1,902	417	469	11	3	0
5	303-MISC. INTANGIBLE PLANT	PLT303	9,711	7,855	1,260	276	311	7	2	0
6	TOTAL INTANGIBLE PLT DEPR EXP		24,366	19,708	3,162	693	780	19	4	0
7										
8	TRANSMISSION PLT DEPR EXP									
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0	0	0
11	367-MAINS	PLT367	162,896	91,175	38,962	17,178	15,402	97	82	0
12	369-MEASURING & REG STATION EQ.	PLT369	13,586	7,604	3,250	1,433	1,285	8	7	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		176,482	98,779	42,212	18,610	16,686	106	89	0
15										
16	DISTRIBUTION PLT DEPR EXP									
17	374.1-LAND	PLT3741	0	0	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	0	0	0	0	0	0	0	0
19	376-MAINS	PLT376	2,506,232	1,402,770	599,456	264,287	236,962	1,499	1,258	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	52,912	29,616	12,656	5,580	5,003	32	27	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	40,812	22,843	9,762	4,304	3,859	24	20	0
22	380-SERVICES	PLT380	1,357,191	1,230,126	115,133	840	11,007	0	84	0
23	381-METERS	PLT381	177,733	152,561	22,240	563	2,353	0	16	0
24	382-METER INSTALLATIONS	PLT382	102,002	95,566	5,879	10	543	0	4	0
25	383-REGULATORS	PLT383	41,882	39,239	2,414	4	223	0	2	0
26	384-REGULATOR INSTALLATIONS	PLT384	7,955	7,453	458	1	42	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	20,502	0	17,692	752	2,045	0	12	0
28	387-OTHER EQUIPMENT	PLT387	22,669	12,688	5,422	2,390	2,143	14	11	0
29	TOTAL DISTRPLT DEPR EXP		4,329,890	2,992,862	791,113	278,731	264,181	1,568	1,435	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEPRECIATION & AMORT EXPENSE-12							
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	5,437	409	80	1,193	858	583
2								
3	INTANGIBLE PLT DEPR EXP							
4	302-FRANCHISES AND CONSENTS	PLT302	1,770	132	26	390	279	190
5	303-MISC. INTANGIBLE PLANT	PLT303	1,173	87	17	259	185	126
6	TOTAL INTANGIBLE PLT DEPR EXP		2,943	219	43	649	463	316
7								
8	TRANSMISSION PLT DEPR EXP							
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0
11	367-MAINS	PLT367	34,157	4,805	994	16,184	7,657	7,745
12	369-MEASURING & REG STATION EQ.	PLT369	2,849	401	83	1,350	639	646
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		37,006	5,206	1,077	17,534	8,296	8,390
15								
16	DISTRIBUTION PLT DEPR EXP							
17	374.1-LAND	PLT3741	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	0	0	0	0	0	0
19	376-MAINS	PLT376	525,522	73,934	15,289	248,998	117,808	119,154
20	378-MEAS. & REG. EQUIP-GEN	PLT378	11,095	1,561	323	5,257	2,487	2,516
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	8,558	1,204	249	4,055	1,918	1,940
22	380-SERVICES	PLT380	114,282	851	192	648	10,562	446
23	381-METERS	PLT381	21,550	691	36	526	1,992	362
24	382-METER INSTALLATIONS	PLT382	5,879	0	10	0	543	0
25	383-REGULATORS	PLT383	2,414	0	4	0	223	0
26	384-REGULATOR INSTALLATIONS	PLT384	458	0	1	0	42	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	16,741	951	28	724	1,547	498
28	387-OTHER EQUIPMENT	PLT387	4,753	669	138	2,252	1,066	1,078
29	TOTAL DISTRPLT DEPR EXP		711,252	79,860	16,270	262,460	138,188	125,993

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	DEPRECIATION & AMORT EXPENSE-12					
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	35,185	2	530	0
2						
3	INTANGIBLE PLT DEPR EXP					
4	302-FRANCHISES AND CONSENTS	PLT302	11,677	1	176	0
5	303-MISC. INTANGIBLE PLANT	PLT303	7,738	0	117	0
6	TOTAL INTANGIBLE PLT DEPR EXP		19,415	1	292	0
7						
8	TRANSMISSION PLT DEPR EXP					
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0
11	367-MAINS	PLT367	89,927	5	1,241	1
12	369-MEASURING & REG STATION EQ.	PLT369	7,500	0	104	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		97,427	6	1,345	1
15						
16	DISTRIBUTION PLT DEPR EXP					
17	374.1-LAND	PLT3741	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	0	0	0	0
19	376-MAINS	PLT376	1,383,572	81	19,100	17
20	378-MEAS. & REG. EQUIP-GEN	PLT378	29,210	2	403	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	22,530	1	311	0
22	380-SERVICES	PLT380	1,211,451	60	18,603	12
23	381-METERS	PLT381	150,245	7	2,307	1
24	382-METER INSTALLATIONS	PLT382	94,115	5	1,445	1
25	383-REGULATORS	PLT383	38,644	2	593	0
26	384-REGULATOR INSTALLATIONS	PLT384	7,340	0	113	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	12,514	1	173	0
29	TOTAL DISTRPLT DEPR EXP		2,949,622	159	43,049	33

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEPRECIATION & AMORT EXPENSE-12						
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	5,434	3	209	0	200
2							
3	INTANGIBLE PLT DEPR EXP						
4	302-FRANCHISES AND CONSENTS	PLT302	1,769	1	67	0	65
5	303-MISC. INTANGIBLE PLANT	PLT303	1,172	1	45	0	43
6	TOTAL INTANGIBLE PLT DEPR EXP		2,942	2	112	0	107
7							
8	TRANSMISSION PLT DEPR EXP						
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0
11	367-MAINS	PLT367	34,131	26	2,365	0	2,441
12	369-MEASURING & REG STATION EQ.	PLT369	2,847	2	197	0	204
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		36,978	28	2,562	0	2,644
15							
16	DISTRIBUTION PLT DEPR EXP						
17	374.1-LAND	PLT3741	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	0	0	0	0	0
19	376-MAINS	PLT376	525,129	393	36,380	0	37,554
20	378-MEAS. & REG. EQUIP-GEN	PLT378	11,087	8	768	0	793
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	8,551	6	592	0	612
22	380-SERVICES	PLT380	114,234	48	486	0	365
23	381-METERS	PLT381	21,540	9	395	0	296
24	382-METER INSTALLATIONS	PLT382	5,876	2	0	0	0
25	383-REGULATORS	PLT383	2,413	1	0	0	0
26	384-REGULATOR INSTALLATIONS	PLT384	458	0	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	16,734	7	543	0	407
28	387-OTHER EQUIPMENT	PLT387	4,750	4	329	0	340
29	TOTAL DISTRPLT DEPR EXP		710,773	479	39,494	0	40,366

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEPRECIATION & AMORT EXPENSE-12						
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	80	0	250	0	944
2							
3	INTANGIBLE PLT DEPR EXP						
4	302-FRANCHISES AND CONSENTS	PLT302	26	0	81	0	310
5	303-MISC. INTANGIBLE PLANT	PLT303	17	0	54	0	205
6	TOTAL INTANGIBLE PLT DEPR EXP		43	0	135	0	515
7							
8	TRANSMISSION PLT DEPR EXP						
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0
11	367-MAINS	PLT367	994	0	3,105	0	13,079
12	369-MEASURING & REG STATION EQ.	PLT369	83	0	259	0	1,091
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		1,077	0	3,363	0	14,170
15							
16	DISTRIBUTION PLT DEPR EXP						
17	374.1-LAND	PLT3741	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	0	0	0	0	0
19	376-MAINS	PLT376	15,289	0	47,765	0	201,233
20	378-MEAS. & REG. EQUIP-GEN	PLT378	323	0	1,008	0	4,248
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	249	0	778	0	3,277
22	380-SERVICES	PLT380	192	0	243	0	405
23	381-METERS	PLT381	36	0	197	0	329
24	382-METER INSTALLATIONS	PLT382	10	0	0	0	0
25	383-REGULATORS	PLT383	4	0	0	0	0
26	384-REGULATOR INSTALLATIONS	PLT384	1	0	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	28	0	272	0	453
28	387-OTHER EQUIPMENT	PLT387	138	0	432	0	1,820
29	TOTAL DISTRPLT DEPR EXP		16,270	0	50,695	0	211,765

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEPRECIATION & AMORT EXPENSE-12									
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	858	0	135	0	449	39	8	0
2										
3	INTANGIBLE PLT DEPR EXP									
4	302-FRANCHISES AND CONSENTS	PLT302	279	0	43	0	147	11	3	0
5	303-MISC. INTANGIBLE PLANT	PLT303	185	0	29	0	97	7	2	0
6	TOTAL INTANGIBLE PLT DEPR EXP		463	0	72	0	244	19	4	0
7										
8	TRANSMISSION PLT DEPR EXP									
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0	0	0
11	367-MAINS	PLT367	7,657	0	1,586	0	6,159	97	82	0
12	369-MEASURING & REG STATION EQ.	PLT369	639	0	132	0	514	8	7	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		8,296	0	1,718	0	6,673	106	89	0
15										
16	DISTRIBUTION PLT DEPR EXP									
17	374.1-LAND	PLT3741	0	0	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	0	0	0	0	0	0	0	0
19	376-MAINS	PLT376	117,808	0	24,394	0	94,760	1,499	1,258	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	2,487	0	515	0	2,001	32	27	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	1,918	0	397	0	1,543	24	20	0
22	380-SERVICES	PLT380	10,562	0	203	0	243	0	84	0
23	381-METERS	PLT381	1,992	0	164	0	197	0	16	0
24	382-METER INSTALLATIONS	PLT382	543	0	0	0	0	0	4	0
25	383-REGULATORS	PLT383	223	0	0	0	0	0	2	0
26	384-REGULATOR INSTALLATIONS	PLT384	42	0	0	0	0	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	1,547	0	226	0	272	0	12	0
28	387-OTHER EQUIPMENT	PLT387	1,066	0	221	0	857	14	11	0
29	TOTAL DISTRPLT DEPR EXP		138,188	0	26,120	0	99,872	1,568	1,435	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	DEPREC & AMORT EXP CONT-13									
1	GENERAL PLANT DEPR EXP									
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	26,336	21,302	3,418	749	843	20	5	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	15,480	12,521	2,009	440	495	12	3	0
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	117,144	94,752	15,204	3,330	3,748	90	21	0
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	711,570	575,551	92,355	20,228	22,765	544	126	0
7	392-TRANSPORTATION EQUIP	PLT392	367,339	297,121	47,677	10,442	11,752	281	65	0
8	393-STORES EQUIPMENT	PLT393	3,039	2,458	394	86	97	2	1	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	45,532	36,828	5,910	1,294	1,457	35	8	0
10	395-LABORATORY EQUIPMENT	PLT395	48,461	39,198	6,290	1,378	1,550	37	9	0
11	396-POWER OPERATED EQUIPMENT	PLT396	21,461	17,359	2,785	610	687	16	4	0
12	397-COMMUNICATION EQUIP	PLT397	31,739	25,672	4,119	902	1,015	24	6	0
13	398-MISCELLANEOUS EQUIP	PLT398	10,396	8,409	1,349	296	333	8	2	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		1,398,497	1,131,170	181,511	39,755	44,743	1,070	248	0
16										
17	AMORTIZATION OF CIAC-MAINS	PLT376	(109,744)	(61,425)	(26,249)	(11,573)	(10,376)	(66)	(55)	0
18	AMORTIZATION OF CIAC-SERVICES	PLT380	(18,078)	(16,385)	(1,534)	(11)	(147)	0	(1)	0
19										
20	TOTAL AMORT. & DEPRECIATION EXPENSE		5,845,737	4,200,425	996,061	327,479	317,308	2,736	1,728	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEPREC & AMORT EXP CONT-13							
1	GENERAL PLANT DEPR EXP							
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	3,181	237	47	702	501	342
4	391-OFFICE FURN & EQUIPMENT	PLT391	1,870	139	28	412	294	201
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	14,151	1,053	209	3,121	2,226	1,521
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	85,958	6,396	1,268	18,960	13,524	9,241
7	392-TRANSPORTATION EQUIP	PLT392	44,375	3,302	655	9,788	6,982	4,771
8	393-STORES EQUIPMENT	PLT393	367	27	5	81	58	39
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	5,500	409	81	1,213	865	591
10	395-LABORATORY EQUIPMENT	PLT395	5,854	436	86	1,291	921	629
11	396-POWER OPERATED EQUIPMENT	PLT396	2,593	193	38	572	408	279
12	397-COMMUNICATION EQUIP	PLT397	3,834	285	57	846	603	412
13	398-MISCELLANEOUS EQUIP	PLT398	1,256	93	19	277	198	135
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		168,940	12,571	2,493	37,263	26,580	18,163
16								
17	AMORTIZATION OF CIAC-MAINS	PLT376	(23,012)	(3,237)	(669)	(10,903)	(5,159)	(5,218)
18	AMORTIZATION OF CIAC-SERVICES	PLT380	(1,522)	(11)	(3)	(9)	(141)	(6)
19								
20	TOTAL AMORT. & DEPRECIATION EXPENSE		901,045	95,017	19,291	308,187	169,086	148,222

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	DEPREC & AMORT EXP CONT-13					
1	GENERAL PLANT DEPR EXP					
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	20,985	1	316	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	12,334	1	186	0
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	93,340	5	1,405	1
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	566,979	29	8,537	6
7	392-TRANSPORTATION EQUIP	PLT392	292,696	15	4,407	3
8	393-STORES EQUIPMENT	PLT393	2,421	0	36	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	36,280	2	546	0
10	395-LABORATORY EQUIPMENT	PLT395	38,614	2	581	0
11	396-POWER OPERATED EQUIPMENT	PLT396	17,100	1	257	0
12	397-COMMUNICATION EQUIP	PLT397	25,290	1	381	0
13	398-MISCELLANEOUS EQUIP	PLT398	8,284	0	125	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		1,114,323	57	16,778	12
16						
17	AMORTIZATION OF CIAC-MAINS	PLT376	(60,584)	(4)	(836)	(1)
18	AMORTIZATION OF CIAC-SERVICES	PLT380	(16,137)	(1)	(248)	(0)
19						
20	TOTAL AMORT. & DEPRECIATION EXPENSE		4,139,250	220	60,909	45

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEPREC & AMORT EXP CONT-13						
1	GENERAL PLANT DEPR EXP						
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	3,180	2	121	0	116
4	391-OFFICE FURN & EQUIPMENT	PLT391	1,869	1	71	0	68
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	14,143	8	537	0	516
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	85,910	49	3,262	0	3,135
7	392-TRANSPORTATION EQUIP	PLT392	44,350	25	1,684	0	1,618
8	393-STORES EQUIPMENT	PLT393	367	0	14	0	13
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	5,497	3	209	0	201
10	395-LABORATORY EQUIPMENT	PLT395	5,851	3	222	0	214
11	396-POWER OPERATED EQUIPMENT	PLT396	2,591	1	98	0	95
12	397-COMMUNICATION EQUIP	PLT397	3,832	2	145	0	140
13	398-MISCELLANEOUS EQUIP	PLT398	1,255	1	48	0	46
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		168,844	96	6,410	0	6,161
16							
17	AMORTIZATION OF CIAC-MAINS	PLT376	(22,995)	(17)	(1,593)	0	(1,644)
18	AMORTIZATION OF CIAC-SERVICES	PLT380	(1,522)	(1)	(6)	0	(5)
19							
20	TOTAL AMORT. & DEPRECIATION EXPENSE		900,455	590	47,187	0	47,829

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEPREC & AMORT EXP CONT-13						
1	GENERAL PLANT DEPR EXP						
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	47	0	145	0	556
4	391-OFFICE FURN & EQUIPMENT	PLT391	28	0	85	0	327
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	209	0	647	0	2,474
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	1,268	0	3,929	0	15,030
7	392-TRANSPORTATION EQUIP	PLT392	655	0	2,028	0	7,759
8	393-STORES EQUIPMENT	PLT393	5	0	17	0	64
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	81	0	251	0	962
10	395-LABORATORY EQUIPMENT	PLT395	86	0	268	0	1,024
11	396-POWER OPERATED EQUIPMENT	PLT396	38	0	119	0	453
12	397-COMMUNICATION EQUIP	PLT397	57	0	175	0	670
13	398-MISCELLANEOUS EQUIP	PLT398	19	0	57	0	220
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		2,493	0	7,723	0	29,540
16							
17	AMORTIZATION OF CIAC-MAINS	PLT376	(669)	0	(2,092)	0	(8,812)
18	AMORTIZATION OF CIAC-SERVICES	PLT380	(3)	0	(3)	0	(5)
19							
20	TOTAL AMORT. & DEPRECIATION EXPENSE		19,291	0	60,071	0	248,116

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEPREC & AMORT EXP CONT-13									
1	GENERAL PLANT DEPR EXP									
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	501	0	78	0	264	20	5	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	294	0	46	0	155	12	3	0
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	2,226	0	346	0	1,175	90	21	0
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	13,524	0	2,104	0	7,138	544	126	0
7	392-TRANSPORTATION EQUIP	PLT392	6,982	0	1,086	0	3,685	281	65	0
8	393-STORES EQUIPMENT	PLT393	58	0	9	0	30	2	1	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	865	0	135	0	457	35	8	0
10	395-LABORATORY EQUIPMENT	PLT395	921	0	143	0	486	37	9	0
11	396-POWER OPERATED EQUIPMENT	PLT396	408	0	63	0	215	16	4	0
12	397-COMMUNICATION EQUIP	PLT397	603	0	94	0	318	24	6	0
13	398-MISCELLANEOUS EQUIP	PLT398	198	0	31	0	104	8	2	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		26,580	0	4,134	0	14,028	1,070	248	0
16										
17	AMORTIZATION OF CIAC-MAINS	PLT376	(5,159)	0	(1,068)	0	(4,149)	(66)	(55)	0
18	AMORTIZATION OF CIAC-SERVICES	PLT380	(141)	0	(3)	0	(3)	0	(1)	0
19										
20	TOTAL AMORT. & DEPRECIATION EXPENSE		169,086	0	31,108	0	117,114	2,736	1,728	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	STATE & FED TAXES & OTH EXP-14									
1	TAXES OTHER THAN INCOME									
2	PAYROLL TAXES	LABOR	489,077	395,588	63,477	13,903	15,647	374	87	0
3	PROPERTY TAXES	PLANT	3,980,518	2,701,059	743,659	275,082	257,603	1,723	1,392	0
4	OTHER TAXES	PLANT	0	0	0	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		4,469,595	3,096,647	807,137	288,985	273,251	2,097	1,478	0
6										
7										
8	FEDERAL & STATE TAX CALCULATION									
9										
10	OPERATING REVENUES		71,470,970	47,000,608	17,675,474	2,648,322	3,983,396	67,244	95,926	0
11										
12	OPERATING EXPENSES									
13	OPERATION & MAINTENANCE EXP		63,030,753	42,686,408	14,734,901	2,063,577	3,407,148	64,933	73,785	0
14	DEPRECIATION		5,845,737	4,200,425	996,061	327,479	317,308	2,736	1,728	0
15	TAXES OTHER THAN INCOME		4,469,595	3,096,647	807,137	288,985	273,251	2,097	1,478	0
16										
17	OPERATING INCOME BEFORE INCOME TAXES		(1,875,114)	(2,982,872)	1,137,375	(31,718)	(14,311)	(2,523)	18,934	0
18										
19	INTEREST EXPENSE		(4,807,854)	(3,235,919)	(902,365)	(343,635)	(322,035)	(2,206)	(1,695)	0
20										
21	BOOK TAXABLE INCOME		(6,682,968)	(6,218,791)	235,010	(375,353)	(336,346)	(4,729)	17,239	0
22										
23	STATE TAX @ 6.97%		(465,669)	(433,325)	16,375	(26,155)	(23,437)	(329)	1,201	0
24										
25	FEDERAL TAXABLE BASIS		(6,217,299)	(5,785,465)	218,634	(349,198)	(312,909)	(4,399)	16,038	0
26										
27	FEDERAL INCOME TAX @ 35.00%		(2,176,055)	(2,024,913)	76,522	(122,219)	(109,518)	(1,540)	5,613	0
28	AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	0	0	0	0	0	0	0	0
30	TOTAL FEDERAL TAXES		(2,176,055)	(2,024,913)	76,522	(122,219)	(109,518)	(1,540)	5,613	0
31										
32	TOTAL STATE & FEDERAL INCOME TAX		(2,641,724)	(2,458,238)	92,898	(148,374)	(132,955)	(1,869)	6,815	0
33										
34	NET INCOME AFTER TAX		766,609	(524,633)	1,044,477	116,656	118,644	(653)	12,119	0
35										

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	STATE & FED TAXES & OTH EXP-14							
1	TAXES OTHER THAN INCOME							
2	PAYROLL TAXES	LABOR	59,081	4,396	872	13,031	9,295	6,352
3	PROPERTY TAXES	PLANT	665,485	78,174	16,060	259,022	133,389	124,215
4	OTHER TAXES	PLANT	0	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		724,566	82,570	16,932	272,053	142,684	130,567
6								
7								
8	FEDERAL & STATE TAX CALCULATION							
9								
10	OPERATING REVENUES		16,398,911	1,276,563	472,533	2,175,789	3,018,159	965,237
11								
12	OPERATING EXPENSES							
13	OPERATION & MAINTENANCE EXP		13,760,178	974,723	408,502	1,655,075	2,697,110	710,038
14	DEPRECIATION		901,045	95,017	19,291	308,187	169,086	148,222
15	TAXES OTHER THAN INCOME		724,566	82,570	16,932	272,053	142,684	130,567
16								
17	OPERATING INCOME BEFORE INCOME TAXES		1,013,122	124,253	27,808	(59,526)	9,279	(23,590)
18								
19	INTEREST EXPENSE		(805,583)	(96,782)	(20,178)	(323,457)	(166,682)	(155,353)
20								
21	BOOK TAXABLE INCOME		207,539	27,471	7,630	(382,983)	(157,403)	(178,943)
22								
23	STATE TAX @ 6.97%		14,461	1,914	532	(26,686)	(10,968)	(12,469)
24								
25	FEDERAL TAXABLE BASIS		193,078	25,557	7,099	(356,297)	(146,435)	(166,474)
26								
27	FEDERAL INCOME TAX @ 35.00%		67,577	8,945	2,485	(124,704)	(51,252)	(58,266)
28	AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	0	0	0	0	0	0
30	TOTAL FEDERAL TAXES		67,577	8,945	2,485	(124,704)	(51,252)	(58,266)
31								
32	TOTAL STATE & FEDERAL INCOME TAX		82,039	10,859	3,016	(151,390)	(62,220)	(70,735)
33								
34	NET INCOME AFTER TAX		931,084	113,394	24,792	91,864	71,499	47,145
35								

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	STATE & FED TAXES & OTH EXP-14					
1	TAXES OTHER THAN INCOME					
2	PAYROLL TAXES	LABOR	389,697	20	5,868	4
3	PROPERTY TAXES	PLANT	2,662,230	145	38,654	30
4	OTHER TAXES	PLANT	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		3,051,927	165	44,522	34
6						
7						
8	FEDERAL & STATE TAX CALCULATION					
9						
10	OPERATING REVENUES		46,348,510	2,632	648,918	548
11						
12	OPERATING EXPENSES					
13	OPERATION & MAINTENANCE EXP		42,089,393	2,404	594,123	487
14	DEPRECIATION		4,139,250	220	60,909	45
15	TAXES OTHER THAN INCOME		3,051,927	165	44,522	34
16						
17	OPERATING INCOME BEFORE INCOME TAXES		(2,932,061)	(157)	(50,636)	(18)
18						
19	INTEREST EXPENSE		(3,189,482)	(174)	(46,227)	(36)
20						
21	BOOK TAXABLE INCOME		(6,121,544)	(330)	(96,863)	(53)
22						
23	STATE TAX @ 6.97%		(426,549)	(23)	(6,749)	(4)
24						
25	FEDERAL TAXABLE BASIS		(5,694,994)	(307)	(90,114)	(50)
26						
27	FEDERAL INCOME TAX @ 35.00%		(1,993,248)	(108)	(31,540)	(17)
28	AMORTIZATION OF ITC	PLANT	0	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	0	0	0	0
30	TOTAL FEDERAL TAXES		(1,993,248)	(108)	(31,540)	(17)
31						
32	TOTAL STATE & FEDERAL INCOME TAX		(2,419,797)	(131)	(38,289)	(21)
33						
34	NET INCOME AFTER TAX		(512,264)	(26)	(12,347)	3
35						

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			COMMERCIAL				
		ALLOC	SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	STATE & FED TAXES & OTH EXP-14						
1	TAXES OTHER THAN INCOME						
2	PAYROLL TAXES	LABOR	59,047	34	2,242	0	2,155
3	PROPERTY TAXES	PLANT	665,027	458	38,610	0	39,564
4	OTHER TAXES	PLANT	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		724,075	492	40,852	0	41,719
6							
7							
8	FEDERAL & STATE TAX CALCULATION						
9							
10	OPERATING REVENUES		16,383,765	15,146	1,041,461	0	235,102
11							
12	OPERATING EXPENSES						
13	OPERATION & MAINTENANCE EXP		13,748,317	11,861	901,835	0	72,888
14	DEPRECIATION		900,455	590	47,187	0	47,829
15	TAXES OTHER THAN INCOME		724,075	492	40,852	0	41,719
16							
17	OPERATING INCOME BEFORE INCOME TAXES		1,010,918	2,204	51,587	0	72,666
18							
19	INTEREST EXPENSE		(805,023)	(560)	(47,710)	0	(49,072)
20							
21	BOOK TAXABLE INCOME		205,895	1,644	3,877	0	23,594
22							
23	STATE TAX @ 6.97%		14,347	115	270	0	1,644
24							
25	FEDERAL TAXABLE BASIS		191,548	1,529	3,607	0	21,950
26							
27	FEDERAL INCOME TAX @ 35.00%		67,042	535	1,262	0	7,683
28	AMORTIZATION OF ITC	PLANT	0	0	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	0	0	0	0	0
30	TOTAL FEDERAL TAXES		67,042	535	1,262	0	7,683
31							
32	TOTAL STATE & FEDERAL INCOME TAX		81,389	650	1,532	0	9,327
33							
34	NET INCOME AFTER TAX		929,530	1,554	50,055	0	63,339
35							

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

STATE & FED TAXES & OTH EXP-14

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	TAXES OTHER THAN INCOME						
2	PAYROLL TAXES	LABOR	872	0	2,701	0	10,331
3	PROPERTY TAXES	PLANT	16,060	0	49,976	0	209,045
4	OTHER TAXES	PLANT	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		16,932	0	52,677	0	219,376
6							
7							
8	FEDERAL & STATE TAX CALCULATION						
9							
10	OPERATING REVENUES		472,533	0	1,477,618	0	698,171
11							
12	OPERATING EXPENSES						
13	OPERATION & MAINTENANCE EXP		408,502	0	1,302,687	0	352,388
14	DEPRECIATION		19,291	0	60,071	0	248,116
15	TAXES OTHER THAN INCOME		16,932	0	52,677	0	219,376
16							
17	OPERATING INCOME BEFORE INCOME TAXES		27,808	0	62,183	0	(121,709)
18							
19	INTEREST EXPENSE		(20,178)	0	(62,657)	0	(260,800)
20							
21	BOOK TAXABLE INCOME		7,630	0	(474)	0	(382,509)
22							
23	STATE TAX @ 6.97%		532	0	(33)	0	(26,653)
24							
25	FEDERAL TAXABLE BASIS		7,099	0	(441)	0	(355,856)
26							
27	FEDERAL INCOME TAX @ 35.00%		2,485	0	(154)	0	(124,550)
28	AMORTIZATION OF ITC	PLANT	0	0	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	0	0	0	0	0
30	TOTAL FEDERAL TAXES		2,485	0	(154)	0	(124,550)
31							
32	TOTAL STATE & FEDERAL INCOME TAX		3,016	0	(187)	0	(151,203)
33							
34	NET INCOME AFTER TAX		24,792	0	62,370	0	29,494
35							

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	STATE & FED TAXES & OTH EXP-14									
1	TAXES OTHER THAN INCOME									
2	PAYROLL TAXES	LABOR	9,295	0	1,446	0	4,906	374	87	0
3	PROPERTY TAXES	PLANT	133,389	0	25,676	0	98,539	1,723	1,392	0
4	OTHER TAXES	PLANT	0	0	0	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		142,684	0	27,122	0	103,445	2,097	1,478	0
6										
7										
8	FEDERAL & STATE TAX CALCULATION									
9										
10	OPERATING REVENUES		3,018,159	0	568,803	0	396,434	67,244	95,926	0
11										
12	OPERATING EXPENSES									
13	OPERATION & MAINTENANCE EXP		2,697,110	0	544,698	0	165,340	64,933	73,785	0
14	DEPRECIATION		169,086	0	31,108	0	117,114	2,736	1,728	0
15	TAXES OTHER THAN INCOME		142,684	0	27,122	0	103,445	2,097	1,478	0
16										
17	OPERATING INCOME BEFORE INCOME TAXES		9,279	0	(34,125)	0	10,535	(2,523)	18,934	0
18										
19	INTEREST EXPENSE		(166,682)	0	(32,360)	0	(122,993)	(2,206)	(1,695)	0
20										
21	BOOK TAXABLE INCOME		(157,403)	0	(66,485)	0	(112,458)	(4,729)	17,239	0
22										
23	STATE TAX @ 6.97%		(10,968)	0	(4,633)	0	(7,836)	(329)	1,201	0
24										
25	FEDERAL TAXABLE BASIS		(146,435)	0	(61,852)	0	(104,622)	(4,399)	16,038	0
26										
27	FEDERAL INCOME TAX @ 35.00%		(51,252)	0	(21,648)	0	(36,618)	(1,540)	5,613	0
28	AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	0	0	0	0	0	0	0	0
30	TOTAL FEDERAL TAXES		(51,252)	0	(21,648)	0	(36,618)	(1,540)	5,613	0
31										
32	TOTAL STATE & FEDERAL INCOME TAX		(62,220)	0	(26,281)	0	(44,454)	(1,869)	6,815	0
33										
34	NET INCOME AFTER TAX		71,499	0	(7,844)	0	54,989	(653)	12,119	0
35										

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE-4

GAS PLANT IN SERVICE

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	INTANGIBLE PLANT							
2	302-FRANCHISES AND CONSENTS	LABOR	366,375	100,878	178	265,318	7,709	358,666
3	303-MISC. INTANGIBLE PLANT	LABOR	242,769	66,844	118	175,806	5,108	237,661
4	TOTAL INTANGIBLE PLANT		609,144	167,723	296	441,125	12,817	596,327
5								
6	TRANSMISSION PLANT							
7	365-LAND & LAND RIGHTS	TRANS	61,230	61,230	0	0	0	61,230
8	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0	0
9	367-MAINS	TRANS	10,245,022	10,245,022	0	0	0	10,245,022
10	369-MEASURING & REG STATION EQ.	TRANS	843,826	843,826	0	0	0	843,826
11	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0	0
12	TOTAL TRANSMISSION PLANT		11,150,078	11,150,078	0	0	0	11,150,078
13								
14	DISTRIBUTION PLANT							
15	374.1-LAND	DISTR	109,139	109,139	0	0	0	109,139
16	375-STRUCTURES & IMPROV	DISTR	0	0	0	0	0	0
17	376-MAINS	DISTMAIN	118,778,768	118,778,768	0	0	0	118,778,768
18	378-MEAS. & REG. EQUIP-GEN	DISTREG	1,717,907	1,717,907	0	0	0	1,717,907
19	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	1,707,607	1,707,607	0	0	0	1,707,607
20	380-SERVICES	CUST380	47,288,874	0	0	47,288,874	0	47,288,874
21	381-METERS	CUST381	8,586,120	0	0	8,586,120	0	8,586,120
22	382-METER INSTALLATIONS	CUST382	4,163,332	0	0	4,163,332	0	4,163,332
23	383-REGULATORS	CUST383	1,551,190	0	0	1,551,190	0	1,551,190
24	384-REGULATOR INSTALLATIONS	CUST384	281,085	0	0	281,085	0	281,085
25	385-INDUSTRIAL MEAS. EQUIP	CUST385	785,500	0	0	785,500	0	785,500
26	387-OTHER EQUIPMENT	DISTMAIN	724,235	724,235	0	0	0	724,235
27	TOTAL DISTRIBUTION PLANT		185,693,757	123,037,656	0	62,656,101	0	185,693,757

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	DEVELOPMENT OF RATE BASE - 5							
1	GENERAL PLANT							
2	389-LAND & LAND RIGHTS	LABOR	194,035	53,426	94	140,515	4,083	189,952
3	390-STRUCTURES & IMPROVE	LABOR	704,177	193,889	342	509,945	14,817	689,360
4	391-OFFICE FURN & EQUIPMENT	LABOR	364,226	100,287	177	263,762	7,664	356,562
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	5,111,856	1,407,508	2,486	3,701,862	107,558	5,004,298
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	2,597,436	715,183	1,263	1,880,990	54,652	2,542,784
7	392-TRANSPORTATION EQUIP	LABOR	2,325,812	640,393	1,131	1,684,288	48,937	2,276,875
8	393-STORES EQUIPMENT	LABOR	100,288	27,613	49	72,626	2,110	98,178
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	1,264,771	348,244	615	915,912	26,612	1,238,159
10	395-LABORATORY EQUIPMENT	LABOR	513,358	141,349	250	371,759	10,802	502,556
11	396-POWER OPERATED EQUIP	LABOR	341,733	94,093	166	247,473	7,190	334,543
12	397-COMMUNICATION EQUIP	LABOR	524,606	144,446	255	379,905	11,038	513,568
13	398-MISCELLANEOUS EQUIP	LABOR	259,257	71,384	126	187,747	5,455	253,802
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0
15	TOTAL GENERAL PLANT		14,301,555	3,937,816	6,955	10,356,783	300,918	14,000,637
16								
17	COMMON PLANT	LABOR	0	0	0	0	0	0
18								
19	TOTAL GAS PLANT IN SERVICE		211,754,534	138,293,273	7,252	73,454,009	313,735	211,440,799

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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DEVELOPMENT OF RATE BASE CONT-6

DEPRECIATION RESERVE

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	INTANGIBLE RESERVE							
2	302-FRANCHISES AND CONSENTS	PLT302	(136,961)	(37,711)	(67)	(99,183)	(2,882)	(134,079)
3	303-MISC. INTANGIBLE PLANT	PLT303	(151,955)	(41,840)	(74)	(110,042)	(3,197)	(148,758)
4	TOTAL INTANGIBLE PLANT		(288,916)	(79,551)	(141)	(209,225)	(6,079)	(282,837)
5								
6	TRANSMISSION RESERVE							
8	365-LAND & LAND RIGHTS	PLT365	5	5	0	0	0	5
9	366-STRUCTURES & IMPROVEMENTS	PLT366	(5)	(5)	0	0	0	(5)
11	367-MAINS	PLT367	(2,242,404)	(2,242,404)	0	0	0	(2,242,404)
12	369-MEASURING & REG STATION EQ.	PLT369	(262,053)	(262,053)	0	0	0	(262,053)
13	374-OTHER EQUIPMENT	PLT374	(7,910)	(7,910)	0	0	0	(7,910)
14	TOTAL TRANSMISSION PLANT		(2,512,367)	(2,512,367)	0	0	0	(2,512,367)
15								
16	DISTRIBUTION RESERVE							
17	374.1-LAND	PLT3741	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	(2,700)	(2,700)	0	0	0	(2,700)
19	376-MAINS	PLT376	(19,905,782)	(19,905,782)	0	0	0	(19,905,782)
20	378-MEAS. & REG. EQUIP-GEN	PLT378	(589,533)	(589,533)	0	0	0	(589,533)
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(519,778)	(519,778)	0	0	0	(519,778)
22	380-SERVICES	PLT380	(12,254,613)	0	0	(12,254,613)	0	(12,254,613)
23	381-METERS	PLT381	(3,413,132)	0	0	(3,413,132)	0	(3,413,132)
24	382-METER INSTALLATIONS	PLT382	(388,709)	0	0	(388,709)	0	(388,709)
25	383-REGULATORS	PLT383	(636,551)	0	0	(636,551)	0	(636,551)
26	384-REGULATOR INSTALLATIONS	PLT384	(11,334)	0	0	(11,334)	0	(11,334)
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	(473,598)	0	0	(473,598)	0	(473,598)
28	387-OTHER EQUIPMENT	PLT387	(172,911)	(172,911)	0	0	0	(172,911)
29	TOTAL DISTRIBUTION RESERVE		(38,368,641)	(21,190,704)	0	(17,177,937)	0	(38,368,641)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	GENERAL PLANT RESERVE							
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(165,008)	(45,434)	(80)	(119,494)	(3,472)	(161,536)
4	391-OFFICE FURN & EQUIPMENT	PLT391	(51,482)	(14,175)	(25)	(37,282)	(1,083)	(50,399)
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	100,935	27,792	49	73,094	2,124	98,811
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	(3,781,070)	(1,041,087)	(1,839)	(2,738,144)	(79,557)	(3,701,513)
7	392-TRANSPORTATION EQUIP	PLT392	(1,086,250)	(299,090)	(528)	(786,632)	(22,856)	(1,063,394)
8	393-STORES EQUIPMENT	PLT393	(13,725)	(3,779)	(7)	(9,939)	(289)	(13,436)
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(239,978)	(66,076)	(117)	(173,785)	(5,049)	(234,929)
10	395-LABORATORY EQUIPMENT	PLT395	(71,120)	(19,582)	(35)	(51,503)	(1,496)	(69,624)
11	396-POWER OPERATED EQUIPMENT	PLT396	(274,430)	(75,562)	(133)	(198,734)	(5,774)	(268,656)
12	397-COMMUNICATION EQUIP	PLT397	(37,352)	(10,285)	(18)	(27,049)	(786)	(36,566)
13	398-MISCELLANEOUS EQUIP	PLT398	(40,373)	(11,116)	(20)	(29,237)	(849)	(39,524)
14	399-OTHER TANGIBLE PROPERTY	PLT399	(21,313)	(5,868)	(10)	(15,434)	(448)	(20,865)
15	TOTAL GENERAL PLANT RESERVE		(5,681,166)	(1,564,263)	(2,763)	(4,114,140)	(119,537)	(5,561,629)
16								
17	COMMON PLANT	PLTCOMN	0	0	0	0	0	0
18								
19								
20	TOTAL DEPRECIATION RESERVE		(46,851,090)	(25,346,884)	(2,904)	(21,501,302)	(125,616)	(46,725,474)
21								
22	NET PLANT IN SERVICE		164,903,444	112,946,389	4,348	51,952,707	188,119	164,715,325

CITIZENS COMMUNICATIONS COMPANY
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			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	DEVELOPMENT OF RATE BASE CONT-8							
	OTHER RATE BASE ELEMENTS							
1	CONTRIBUTIONS IN AID OF CONSTRUCTION							
2	MAINS	PLT376	(6,684,422)	(6,684,422)	0	0	0	(6,684,422)
3	SERVICES	PLT380	(1,304,450)	0	0	(1,304,450)	0	(1,304,450)
4	AMORTIZATION OF CIAC - MAINS	PLT376	1,353,921	1,353,921	0	0	0	1,353,921
5	AMORTIZATION OF CIAC - SERVICES	PLT380	223,030	0	0	223,030	0	223,030
6	TOTAL CIAC		(6,411,921)	(5,330,501)	0	(1,081,420)	0	(6,411,921)
7								
8	CASH WORKING CAPITAL							
9	PLANT	PLANT	(5,691,229)	(3,716,845)	(195)	(1,974,190)	(8,432)	(5,682,797)
10	COMMODITY	WCGC	1,253,419	164,720	1,088,699	0	1,253,419	0
11	OPERATIONS & MAINTENANCE	WCOTH	1,312,455	313,248	25,968	973,239	40,639	1,271,816
12	OTHER	WCOTH	0	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(3,125,355)	(3,238,876)	1,114,472	(1,000,951)	1,285,626	(4,410,981)
14								
15	ACCUMULATED DEFERRED INC. TAXES	PLANT	(5,008,503)	(3,270,968)	(172)	(1,737,364)	(7,421)	(5,001,082)
16								
17	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(5,826,346)	(4,167,255)	0	(1,659,091)	0	(5,826,346)
18								
19	CUSTOMER DEPOSITS	CUSTDEP	(1,751,844)	0	0	(1,751,844)	0	(1,751,844)
20								
21	MATERIALS & SUPPLIES	PLANT	921,879	602,063	32	319,784	1,366	920,513
22								
23	OTHER - WARM SPIRIT	RESNTPT	(40,001)	(22,874)	(1)	(17,126)	(46)	(39,955)
24								
25	C.A.R.E.S.	THERMS	(364,945)	0	(364,945)	0	(364,945)	0
26								
27	SALE OF BUILDINGS	GENPLT	(104,431)	(28,754)	(51)	(75,626)	(2,197)	(102,234)
28								
29	Y2K COSTS	PAYXAG	326,051	91,419	14	234,618	8,069	317,982
30								
31	TOTAL RATE BASE		143,518,028	97,580,642	753,698	45,183,688	1,108,570	142,409,458

CITIZENS COMMUNICATIONS COMPANY
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COST OF SERVICE STUDY
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OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	SALES REVENUES							
2	FIRM SALES OF GAS		70,647,761	15,083,328	40,346,258	15,218,175	46,630,795	24,016,967
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
7	TOTAL SALES OF GAS		70,647,761	15,083,328	40,346,258	15,218,175	46,630,795	24,016,967
8								
9	OTHER OPERATING REVENUES							
10	FORFEITED DISCOUNTS	FORFDISC	286,045	100,515	134,399	51,131	155,061	130,984
11	MISCELLANEOUS SERVICE REV	CUST487B	541,428	0	0	541,428	0	541,428
12	OTHER REVENUE	PLANT	(4,264)	(2,785)	(0)	(1,479)	(6)	(4,258)
13	OTHER REVENUE	PLANT	0	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		823,209	97,730	134,399	591,080	155,055	668,154
16								
17	TOTAL GAS OPERATING REVENUE		71,470,970	15,181,058	40,480,657	15,809,255	46,785,849	24,685,121

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	OPERATION & MAINTENANCE EXPENSE-10						0	0
	PRODUCTION EXPENSE							
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES							
4	NON-RECONCILABLE	DEMGAS	727,481	727,481	0	0	727,481	0
5	CAPACITY RELATED	DEMGAS	5,347,477	5,347,477	0	0	5,347,477	0
6	COMMODITY RELATED	GASSALES	40,151,747	0	40,151,747	0	40,151,747	0
7	TOTAL ACCOUNT 807		46,226,705	6,074,958	40,151,747	0	46,226,705	0
8	TOTAL PURCHASED GAS SUPPLY		46,226,705	6,074,958	40,151,747	0	46,226,705	0
9								
10	TRANSMISSION EXPENSE							
11	820-MEASURING AND REG. STATION	TRANS	2,097	2,097	0	0	0	2,097
12	824-OTHER EXPENSES	TRANS	478	478	0	0	0	478
13	856-MAINS EXPENSE	TRANS	17,434	17,434	0	0	0	17,434
14	857-MEASURING & REG. STATION	TRANS	6,229	6,229	0	0	0	6,229
15	864-MAINT. OF STATION EQUIP.	TRANS	355	355	0	0	0	355
16	867-MAINT. OF OTHER EQUIP.	TRANS	476	476	0	0	0	476
17	TOTAL TRANSMISSION		27,069	27,069	0	0	0	27,069
18								
19	DISTRIBUTION EXPENSE							
20	870-OPERATION SUPERV. & ENG.	LABDO	83,157	26,874	0	56,283	0	83,157
21	871-LOAD DISPATCHING	DISTR	2,054	2,054	0	0	0	2,054
22	874-MAINS & SERVICING EXPENSE	PLT376380	963,584	689,197	0	274,387	0	963,584
23	875-MEAS./REG. STATION EXPENSE	PLT378	128,923	128,923	0	0	0	128,923
24	876-MEAS./REG. STATION EXPENSE	PLT379	107,106	107,106	0	0	0	107,106
25	877-MEAS./REG. STATION EXPENSE	PLT383	20,862	0	0	20,862	0	20,862
26	878-METER EXPENSE	PLT381	770,804	0	0	770,804	0	770,804
27	879-CUSTOMER INSTALL EXP	PLT38284	661,500	0	0	661,500	0	661,500
28	880-OTHER EXPENSES	EXP87479	536,743	187,203	0	349,540	0	536,743
29	881-RENTS	DISTR	57,184	57,184	0	0	0	57,184
30	885-MAINT. SUPERV. & ENG.	LABDM	72,850	40,952	0	31,898	0	72,850
31	886-MAINT. OF STRUCTURES	PLT375	759	759	0	0	0	759
32	887-MAINT. OF MAINS	PLT376	571,342	571,342	0	0	0	571,342
33	889-MAINT. MEAS./REG	PLT378	44,067	44,067	0	0	0	44,067
34	890-MAINT. MEAS./REG	PLT379	1,574	1,574	0	0	0	1,574
35	891-MAINT. MEAS./REG	PLT383	4,833	0	0	4,833	0	4,833
36	892-MAINT. OF SERVICES	PLT380	312,039	0	0	312,039	0	312,039
37	893-MAINT. OF METER	PLT381	210,410	0	0	210,410	0	210,410
38	894-MAINT. OF OTHER EQUIP.	PLT387	59,514	59,514	0	0	0	59,514
39	TOTAL DISTRIBUTION EXP		4,609,305	1,916,749	0	2,692,556	0	4,609,305

CITIZENS COMMUNICATIONS COMPANY
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	OPERATION & MAINT EXP CONT-11	BADDEBT	TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	LABCA	60,204	14	9	60,181	11	60,193
2	902-METER READING EXPENSE	CUST902	498,881	0	0	498,881	0	498,881
3	903-CUST RECORDS & COLLECT	CUST903	3,890,940	0	0	3,890,940	0	3,890,940
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	73,597	35,846	22,964	14,787	26,624	46,973
5	905-MISC CUST ACCTS EXP	EXP9024	150,113	1,206	772	148,135	895	149,218
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	14,098	0	0	14,098	0	14,098
8	908-CUSTOMER ASSISTANCE	CUST10	16,668	0	0	16,668	0	16,668
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	83,120	0	0	83,120	0	83,120
10	910-MISC. CUST. SERV. & INFO.	EXP9089	14,083	0	0	14,083	0	14,083
11	CARES DISCOUNTS	THERMS	142,207	0	142,207	0	142,207	0
12	CARES EXPENSES	THERMS	67,299	0	67,299	0	67,299	0
13	TOTAL CUSTOMER ACCTS EXP		5,011,210	37,066	233,251	4,740,893	237,036	4,774,174
14								
15	SALES EXPENSE							
16	912-DEMONSTRATING & SELLING	CDA912	12,912	0	0	12,912	0	12,912
17	913-ADVERTISING EXPENSES	CDA913	2,120	0	0	2,120	0	2,120
18	TOTAL SALES EXPENSE		15,032	0	0	15,032	0	15,032
19								
20	ADMINISTRATIVE & GENERAL EXPENSE							
21	920-ADMIN & GENERAL SALARY	PAYXAG	1,068,068	299,468	47	768,554	26,431	1,041,637
22	921-OFFICE SUPPLIES & EXP	PAYXAG	838,848	235,198	37	603,613	20,759	818,089
23	923-OUTSIDE SERV EMPLOYED	PAYXAG	492,720	138,150	22	354,548	12,193	480,527
24	924-PROPERTY INSURANCE	PLANT	108,516	70,870	4	37,642	161	108,355
25	925-INJURIES & DAMAGES	PAYXAG	269,064	75,441	12	193,611	6,658	262,406
26	926-EMPLOYED PENSION & BENF	PAYXAG	2,016,240	565,319	88	1,450,833	49,895	1,966,345
27	928-REGULATORY COMM EXPENSE	TOTREV	174,497	37,065	98,834	38,598	114,228	60,269
28	930-MISCELLANEOUS GEN EXP	PAYXAG	1,328,805	372,574	58	956,173	32,883	1,295,922
29	931-RENTS	PAYXAG	621,835	174,352	27	447,456	15,388	606,447
30	932-MAINT OF GENERAL PLT	GENPLT	222,839	61,357	108	161,374	4,689	218,150
31	TOTAL ADMIN & GEN EXPENSE		7,141,432	2,029,793	99,236	5,012,403	283,286	6,858,146
32								
33	TOTAL GAS O & M EXPENSE		63,030,753	10,085,635	40,484,234	12,460,884	46,747,027	16,283,726

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	DEPRECIATION & AMORT EXPENSE-12							
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	44,324	12,428	2	31,894	1,097	43,227
2								
3	INTANGIBLE PLT DEPR EXP							
4	302-FRANCHISES AND CONSENTS	PLT302	14,655	4,035	7	10,613	308	14,347
5	303-MISC. INTANGIBLE PLANT	PLT303	9,711	2,674	5	7,032	204	9,507
6	TOTAL INTANGIBLE PLT DEPR EXP		24,366	6,709	12	17,645	513	23,853
7								
8	TRANSMISSION PLT DEPR EXP							
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0
11	367-MAINS	PLT367	162,896	162,896	0	0	0	162,896
12	369-MEASURING & REG STATION EQ.	PLT369	13,586	13,586	0	0	0	13,586
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		176,482	176,482	0	0	0	176,482
15								
16	DISTRIBUTION PLT DEPR EXP							
17	374.1-LAND	PLT3741	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	0	0	0	0	0	0
19	376-MAINS	PLT376	2,506,232	2,506,232	0	0	0	2,506,232
20	378-MEAS. & REG. EQUIP-GEN	PLT378	52,912	52,912	0	0	0	52,912
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	40,812	40,812	0	0	0	40,812
22	380-SERVICES	PLT380	1,357,191	0	0	1,357,191	0	1,357,191
23	381-METERS	PLT381	177,733	0	0	177,733	0	177,733
24	382-METER INSTALLATIONS	PLT382	102,002	0	0	102,002	0	102,002
25	383-REGULATORS	PLT383	41,882	0	0	41,882	0	41,882
26	384-REGULATOR INSTALLATIONS	PLT384	7,955	0	0	7,955	0	7,955
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	20,502	0	0	20,502	0	20,502
28	387-OTHER EQUIPMENT	PLT387	22,669	22,669	0	0	0	22,669
29	TOTAL DISTRPLT DEPR EXP		4,329,890	2,622,625	0	1,707,265	0	4,329,890

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEPREC & AMORT EXP CONT-13

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	GENERAL PLANT DEPR EXP							
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	26,336	7,251	13	19,072	554	25,782
4	391-OFFICE FURN & EQUIPMENT	PLT391	15,480	4,262	8	11,210	326	15,154
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	117,144	32,255	57	84,832	2,465	114,679
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	711,570	195,925	346	515,299	14,972	696,598
7	392-TRANSPORTATION EQUIP	PLT392	367,339	101,144	179	266,017	7,729	359,610
8	393-STORES EQUIPMENT	PLT393	3,039	837	1	2,201	64	2,975
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	45,532	12,537	22	32,973	958	44,574
10	395-LABORATORY EQUIPMENT	PLT395	48,461	13,343	24	35,094	1,020	47,441
11	396-POWER OPERATED EQUIPMENT	PLT396	21,461	5,909	10	15,541	452	21,009
12	397-COMMUNICATION EQUIP	PLT397	31,739	8,739	15	22,984	668	31,071
13	398-MISCELLANEOUS EQUIP	PLT398	10,396	2,862	5	7,528	219	10,177
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		1,398,497	385,065	680	1,012,752	29,426	1,369,071
16								
17	AMORTIZATION OF CIAC-MAINS	PLT376	(109,744)	(109,744)	0	0	0	(109,744)
18	AMORTIZATION OF CIAC-SERVICES	PLT380	(18,078)	0	0	(18,078)	0	(18,078)
19								
20	TOTAL AMORT. & DEPRECIATION EXPENSE		5,845,737	3,093,564	694	2,751,479	31,035	5,814,702

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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STATE & FED TAXES & OTH EXP-14

		TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1 TAXES OTHER THAN INCOME							
2 PAYROLL TAXES	LABOR	489,077	134,663	238	354,176	10,291	478,787
3 PROPERTY TAXES	PLANT	3,980,518	2,599,608	136	1,380,773	5,898	3,974,620
4 OTHER TAXES	PLANT	0	0	0	0	0	0
5 TOTAL TAX OTHER THAN INCOME		4,469,595	2,734,272	374	1,734,949	16,188	4,453,407
6							
7							
8 FEDERAL & STATE TAX CALCULATION							
9							
10 OPERATING REVENUES		71,470,970	15,181,058	40,480,657	15,809,255	46,785,849	24,685,121
11							
12 OPERATING EXPENSES							
13 OPERATION & MAINTENANCE EXP		63,030,753	10,085,635	40,484,234	12,460,884	46,747,027	16,283,726
14 DEPRECIATION		5,845,737	3,093,564	694	2,751,479	31,035	5,814,702
15 TAXES OTHER THAN INCOME		4,469,595	2,734,272	374	1,734,949	16,188	4,453,407
16							
17 OPERATING INCOME BEFORE INCOME TAXES		(1,875,114)	(732,413)	(4,645)	(1,138,057)	(8,401)	(1,866,714)
18							
19 INTEREST EXPENSE		(4,807,854)	(3,268,952)	(25,249)	(1,513,654)	(37,137)	(4,770,717)
20							
21 BOOK TAXABLE INCOME		(6,682,968)	(4,001,365)	(29,894)	(2,651,710)	(45,538)	(6,637,431)
22							
23 STATE TAX @ 6.97%		(465,669)	(278,815)	(2,083)	(184,771)	(3,173)	(462,496)
24							
25 FEDERAL TAXABLE BASIS		(6,217,299)	(3,722,550)	(27,811)	(2,466,939)	(42,365)	(6,174,935)
26							
27 FEDERAL INCOME TAX @ 35.00%		(2,176,055)	(1,302,892)	(9,734)	(863,429)	(14,828)	(2,161,227)
28 AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0
29 REVERSE SOUTH GEORGIA AMORT.	PLANT	0	0	0	0	0	0
30 TOTAL FEDERAL TAXES		(2,176,055)	(1,302,892)	(9,734)	(863,429)	(14,828)	(2,161,227)
31							
32 TOTAL STATE & FEDERAL INCOME TAX		(2,641,724)	(1,581,707)	(11,817)	(1,048,200)	(18,001)	(2,623,723)
33							
34 NET INCOME AFTER TAX		766,609	849,294	7,172	(89,857)	9,600	757,009
35							

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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		TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT								
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%
	REVENUES REQUIRED								
1	**CAPACITY COMPONENTS**	27,950,121	16,404,626	6,625,651	2,415,077	2,478,330	14,849	11,588	0
2	**PRODUCTION DEMAND COMP**	6,323,001	4,264,947	1,459,914	151,786	443,741	1,867	745	0
3	PROD DEM GAS COST	6,323,001	4,264,947	1,459,914	151,786	443,741	1,867	745	0
4									
5	**TRANSMISSION DEMAND COMP**	1,461,065	819,305	348,721	153,723	137,710	875	731	0
6	TRANSMISSION PLANT	1,461,065	819,305	348,721	153,723	137,710	875	731	0
7									
8	**DISTRIBUTION DEMAND COMP**	20,166,056	11,320,375	4,817,016	2,109,568	1,896,879	12,106	10,112	0
9	DISTRIBUTION MAINS	18,854,605	10,582,549	4,503,249	1,974,003	1,774,036	11,316	9,451	0
10	DISTRIBUTION REGULATORS	1,236,610	695,695	295,854	127,852	115,840	745	623	0
11	DISTRIBUTION OTHER	74,841	42,130	17,913	7,712	7,003	45	38	0
12									
13	**COMMODITY COMPONENTS**	40,251,292	25,010,763	11,186,264	1,469,665	2,474,586	40,066	69,948	0
14	COMMODITY GAS COST COMP	40,087,493	24,926,004	11,145,248	1,447,090	2,459,531	39,926	69,694	0
15	COMMODITY OTHER COMP	163,798	84,760	41,015	22,574	15,055	141	254	0
16									
17	**CUSTOMER COMPONENTS**	21,737,006	19,595,193	1,899,268	23,069	195,390	22,946	1,141	0
18	CUST SERVICE DROP COMPONENT	7,922,849	7,182,197	671,119	4,863	64,181	0	489	0
19	CUST METER COMPONENT	6,407,473	6,003,623	368,854	620	34,105	0	271	0
20	CUST REGULATOR COMPONENT	775,039	443,872	287,622	10,849	32,493	0	202	0
21	CUST DEPOSITS COMPONENT	(218,486)	(169,795)	(45,146)	(3,215)	(34)	0	(296)	0
22	CUST ADVANCES COMPONENT	(0)	(0)	0	(0)	(0)	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0	0	0	0
25	CUST MISC REV COMP	(777,947)	(736,607)	(40,313)	0	(1,027)	0	0	0
26	CUST METER READING COMP	1,506,093	1,367,766	120,294	4,547	13,399	0	86	0
27	CUST RECORDS & COLL COMP	5,915,090	5,316,931	519,072	5,223	50,549	22,938	377	0
28	CUST SALES	206,896	187,205	17,766	181	1,723	7	13	0
29	**TOTAL COMPANY**	89,938,419	61,010,582	19,711,182	3,907,810	5,148,307	77,861	82,677	0
30									
31									
32	**TOTAL PRODUCTION**	46,574,292	29,275,711	12,646,178	1,621,451	2,918,327	41,934	70,692	0
33									
34	**TOTAL DELIVERY SERVICE**	43,364,126	31,734,872	7,065,005	2,286,359	2,229,979	35,927	11,984	0
35									
36	**TRAND & DISTR COMPONENT $/THERM**	$0.1718	$0.1885	$0.1647	$0.1253	$0.1727	$0.1222	$0.0564	$0.0000
37									
38	**CUSTOMER COMPONENT $/MO/CUST**	$16.03	$15.93	$16.59	$60.07	$18.27	$478.03	$13.58	$0.00
39									
40	**TOTAL THRUPUT THERM**	125,885,718	64,386,712	31,360,198	18,061,606	11,778,763	106,194	192,245	0
41									
42	**TOTAL ANNUAL CUSTOMERS**	112,971	102,494	9,543	32	891	4	7	0

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FORMAT

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		SM. VOL. (9)-2	LG. VOL. (10)	SM. VOL. (11)	LG. VOL. (12)	SM. VOL. (13)	LG. VOL. (14)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I						
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED						
1	**CAPACITY COMPONENTS**	5,903,129	722,522	168,609	2,246,468	1,388,810	1,089,520
2	**PRODUCTION DEMAND COMP**	1,362,226	97,688	36,508	115,278	370,234	73,508
3	PROD DEM GAS COST	1,362,226	97,688	36,508	115,278	370,234	73,508
4							
5	**TRANSMISSION DEMAND COMP**	306,423	42,298	8,913	144,809	68,738	68,973
6	TRANSMISSION PLANT	306,423	42,298	8,913	144,809	68,738	68,973
7							
8	**DISTRIBUTION DEMAND COMP**	4,234,480	582,537	123,187	1,986,381	949,839	947,040
9	DISTRIBUTION MAINS	3,958,426	544,824	115,155	1,858,849	887,924	886,113
10	DISTRIBUTION REGULATORS	260,290	35,563	7,574	120,279	58,380	57,460
11	DISTRIBUTION OTHER	15,764	2,150	459	7,253	3,535	3,467
12							
13	**COMMODITY COMPONENTS**	10,446,307	739,956	345,394	1,124,270	2,039,925	434,661
14	COMMODITY GAS COST COMP	10,410,515	734,734	344,197	1,102,893	2,033,034	426,497
15	COMMODITY OTHER COMP	35,792	5,223	1,197	21,377	6,890	8,164
16							
17	**CUSTOMER COMPONENTS**	1,873,191	26,077	2,522	20,546	179,774	15,616
18	CUST SERVICE DROP COMPONENT	666,254	4,864	1,119	3,744	61,610	2,571
19	CUST METER COMPONENT	368,854	0	620	(0)	34,105	(0)
20	CUST REGULATOR COMPONENT	274,002	13,621	461	10,388	25,334	7,160
21	CUST DEPOSITS COMPONENT	(42,173)	(2,973)	(764)	(2,451)	(28)	(6)
22	CUST ADVANCES COMPONENT	0	0	0	(0)	(0)	(0)
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0	0
25	CUST MISC REV COMP	(40,313)	0	0	0	(1,027)	0
26	CUST METER READING COMP	116,303	3,991	195	4,352	10,753	2,646
27	CUST RECORDS & COLL COMP	512,644	6,428	862	4,361	47,397	3,152
28	CUST SALES	17,620	146	30	152	1,629	94
29	**TOTAL COMPANY**	18,222,627	1,488,555	516,525	3,391,285	3,608,509	1,539,798
30							
31							
32	**TOTAL PRODUCTION**	11,808,534	837,644	381,903	1,239,548	2,410,158	508,169
33							
34	**TOTAL DELIVERY SERVICE**	6,414,093	650,911	134,623	2,151,736	1,198,350	1,031,629
35							
36	**TRAND & DISTR COMPONENT $/THERM**	$0.1669	$0.1505	$0.1452	$0.1243	$0.1945	$0.1553
37							
38	**CUSTOMER COMPONENT $/MO/CUST**	$16.39	$103.48	$13.14	$107.01	$17.02	$118.30
39							
40	**TOTAL THRUPUT THERM**	27,209,648	4,150,550	909,678	17,151,929	5,236,555	6,542,207
41							
42	**TOTAL ANNUAL CUSTOMERS**	9,522	21	16	16	880	11

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		RESIDENTIAL			
		RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I				
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED				
1	**CAPACITY COMPONENTS**	16,179,887	938	223,597	205
2	**PRODUCTION DEMAND COMP**	4,206,261	238	58,390	58
3	PROD DEM GAS COST	4,206,261	238	58,390	58
4					
5	**TRANSMISSION DEMAND COMP**	808,093	47	11,154	10
6	TRANSMISSION PLANT	808,093	47	11,154	10
7					
8	**DISTRIBUTION DEMAND COMP**	11,165,533	652	154,053	137
9	DISTRIBUTION MAINS	10,437,791	610	144,021	128
10	DISTRIBUTION REGULATORS	686,188	40	9,459	8
11	DISTRIBUTION OTHER	41,554	2	573	1
12					
13	**COMMODITY COMPONENTS**	24,673,508	1,495	335,465	295
14	COMMODITY GAS COST COMP	24,589,889	1,490	334,330	294
15	COMMODITY OTHER COMP	83,619	5	1,134	1
16					
17	**CUSTOMER COMPONENTS**	19,300,928	975	293,091	199
18	CUST SERVICE DROP COMPONENT	7,073,238	351	108,539	70
19	CUST METER COMPONENT	5,912,618	293	90,654	59
20	CUST REGULATOR COMPONENT	437,142	22	6,705	4
21	CUST DEPOSITS COMPONENT	(167,501)	(10)	(2,281)	(2)
22	CUST ADVANCES COMPONENT	(0)	(0)	(0)	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0
25	CUST MISC REV COMP	(722,356)	(16)	(14,235)	0
26	CUST METER READING COMP	1,347,042	67	20,644	13
27	CUST RECORDS & COLL COMP	5,236,378	260	80,241	52
28	CUST SALES	184,369	9	2,825	2
29	**TOTAL COMPANY**	60,154,323	3,408	852,153	699
30					
31					
32	**TOTAL PRODUCTION**	28,879,770	1,733	393,855	353
33					
34	**TOTAL DELIVERY SERVICE**	31,274,554	1,675	458,298	346
35					
36	**TRAND & DISTR COMPONENT $/THERM**	$0.1885	$0.1810	$0.1911	$0.1959
37					
38	**CUSTOMER COMPONENT $/MO/CUST**	$15.93	$16.25	$15.76	$16.56
39					
40	**TOTAL THRUPUT THERM**	63,517,742	3,863	864,356	751
41					
42	**TOTAL ANNUAL CUSTOMERS**	100,938	5	1,550	1

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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		COMMERCIAL				
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(19)-4	(20)	(21)	(22)	(23)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I					
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED					
1	**CAPACITY COMPONENTS**	5,899,067	4,062	412,681	0	309,841
2	**PRODUCTION DEMAND COMP**	1,361,562	665	97,688	0	0
3	PROD DEM GAS COST	1,361,562	665	97,688	0	0
4						
5	**TRANSMISSION DEMAND COMP**	306,194	229	21,250	0	21,048
6	TRANSMISSION PLANT	306,194	229	21,250	0	21,048
7						
8	**DISTRIBUTION DEMAND COMP**	4,231,312	3,168	293,743	0	288,793
9	DISTRIBUTION MAINS	3,955,465	2,961	274,582	0	270,242
10	DISTRIBUTION REGULATORS	260,095	195	18,067	0	17,496
11	DISTRIBUTION OTHER	15,752	12	1,094	0	1,055
12						
13	**COMMODITY COMPONENTS**	10,436,216	10,092	737,264	0	2,693
14	COMMODITY GAS COST COMP	10,400,458	10,056	734,734	0	0
15	COMMODITY OTHER COMP	35,757	35	2,530	0	2,693
16						
17	**CUSTOMER COMPONENTS**	1,872,410	781	12,871	0	13,206
18	CUST SERVICE DROP COMPONENT	665,974	280	2,841	0	2,024
19	CUST METER COMPONENT	368,699	155	(0)	0	0
20	CUST REGULATOR COMPONENT	273,887	115	8,031	0	5,590
21	CUST DEPOSITS COMPONENT	(42,132)	(41)	(2,973)	0	0
22	CUST ADVANCES COMPONENT	0	0	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0
25	CUST MISC REV COMP	(40,313)	0	0	0	0
26	CUST METER READING COMP	116,254	49	317	0	3,674
27	CUST RECORDS & COLL COMP	512,428	216	4,632	0	1,795
28	CUST SALES	17,612	7	24	0	123
29	**TOTAL COMPANY**	18,207,693	14,934	1,162,815	0	325,740
30						
31						
32	**TOTAL PRODUCTION**	11,797,777	10,757	834,951	0	2,693
33						
34	**TOTAL DELIVERY SERVICE**	6,409,916	4,178	327,864	0	323,047
35						
36	**TRAND & DISTR COMPONENT $/THERM**	$0.1669	$0.1268	$0.1644	$0.0000	$0.1387
37						
38	**CUSTOMER COMPONENT $/MO/CUST**	$16.39	$16.27	$89.38	$0.00	$122.28
39						
40	**TOTAL THRUPUT THERM**	27,182,867	26,781	1,916,206	0	2,234,344
41						
42	**TOTAL ANNUAL CUSTOMERS**	9,518	4	12	0	9

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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		INDUSTRIAL				
		SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I					
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED					
1	**CAPACITY COMPONENTS**	168,609	0	528,446	0	1,718,022
2	**PRODUCTION DEMAND COMP**	36,508	0	115,278	0	0
3	PROD DEM GAS COST	36,508	0	115,278	0	0
4						
5	**TRANSMISSION DEMAND COMP**	8,913	0	27,875	0	116,934
6	TRANSMISSION PLANT	8,913	0	27,875	0	116,934
7						
8	**DISTRIBUTION DEMAND COMP**	123,187	0	385,292	0	1,601,088
9	DISTRIBUTION MAINS	115,155	0	360,164	0	1,498,685
10	DISTRIBUTION REGULATORS	7,574	0	23,694	0	96,585
11	DISTRIBUTION OTHER	459	0	1,435	0	5,818
12						
13	**COMMODITY COMPONENTS**	345,394	0	1,106,737	0	17,533
14	COMMODITY GAS COST COMP	344,197	0	1,102,893	0	0
15	COMMODITY OTHER COMP	1,197	0	3,844	0	17,533
16						
17	**CUSTOMER COMPONENTS**	2,522	0	5,461	0	15,085
18	CUST SERVICE DROP COMPONENT	1,119	0	1,419	0	2,325
19	CUST METER COMPONENT	620	0	(0)	0	0
20	CUST REGULATOR COMPONENT	461	0	4,010	0	6,378
21	CUST DEPOSITS COMPONENT	(764)	0	(2,451)	0	0
22	CUST ADVANCES COMPONENT	0	0	(0)	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0
25	CUST MISC REV COMP	0	0	0	0	0
26	CUST METER READING COMP	195	0	158	0	4,194
27	CUST RECORDS & COLL COMP	862	0	2,313	0	2,048
28	CUST SALES	30	0	12	0	140
29	**TOTAL COMPANY**	516,525	0	1,640,644	0	1,750,641
30						
31						
32	**TOTAL PRODUCTION**	381,903	0	1,222,015	0	17,533
33						
34	**TOTAL DELIVERY SERVICE**	134,623	0	418,629	0	1,733,107
35						
36	**TRAND & DISTR COMPONENT $/THERM**	$0.1452	$0.0000	$0.1417	$0.0000	$0.1207
37						
38	**CUSTOMER COMPONENT $/MO/CUST**	$13.14	$0.00	$75.85	$0.00	$125.71
39						
40	**TOTAL THRUPUT THERM**	909,678	0	2,915,462	0	14,236,466
41						
42	**TOTAL ANNUAL CUSTOMERS**	16	0	6	0	10

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		PUBLIC AUTHORITY							
		SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I								
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED								
1	**CAPACITY COMPONENTS**	1,388,810	0	284,470	0	805,051	14,849	11,588	0
2	**PRODUCTION DEMAND COMP**	370,234	0	73,508	0	0	1,867	745	0
3	PROD DEM GAS COST	370,234	0	73,508	0	0	1,867	745	0
4									
5	**TRANSMISSION DEMAND COMP**	68,738	0	14,241	0	54,732	875	731	0
6	TRANSMISSION PLANT	68,738	0	14,241	0	54,732	875	731	0
7									
8	**DISTRIBUTION DEMAND COMP**	949,839	0	196,721	0	750,319	12,106	10,112	0
9	DISTRIBUTION MAINS	887,924	0	183,906	0	702,206	11,316	9,451	0
10	DISTRIBUTION REGULATORS	58,380	0	12,083	0	45,377	745	623	0
11	DISTRIBUTION OTHER	3,535	0	732	0	2,735	45	38	0
12									
13	**COMMODITY COMPONENTS**	2,039,925	0	427,948	0	6,714	40,066	69,948	0
14	COMMODITY GAS COST COMP	2,033,034	0	426,497	0	0	39,926	69,694	0
15	COMMODITY OTHER COMP	6,890	0	1,451	0	6,714	141	254	0
16									
17	**CUSTOMER COMPONENTS**	179,774	0	6,575	0	9,041	22,946	1,141	0
18	CUST SERVICE DROP COMPONENT	61,610	0	1,182	0	1,389	0	489	0
19	CUST METER COMPONENT	34,105	0	(0)	0	0	0	271	0
20	CUST REGULATOR COMPONENT	25,334	0	3,334	0	3,825	0	202	0
21	CUST DEPOSITS COMPONENT	(28)	0	(6)	0	0	0	(296)	0
22	CUST ADVANCES COMPONENT	(0)	0	(0)	0	0	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0	0	0	0
25	CUST MISC REV COMP	(1,027)	0	0	0	0	0	0	0
26	CUST METER READING COMP	10,753	0	131	0	2,515	0	86	0
27	CUST RECORDS & COLL COMP	47,397	0	1,923	0	1,229	22,938	377	0
28	CUST SALES	1,629	0	10	0	84	7	13	0
29	**TOTAL COMPANY**	3,608,509	0	718,992	0	820,806	77,861	82,677	0
30									
31									
32	**TOTAL PRODUCTION**	2,410,158	0	501,455	0	6,714	41,934	70,692	0
33									
34	**TOTAL DELIVERY SERVICE**	1,198,350	0	217,537	0	814,092	35,927	11,984	0
35									
36	**TRAND & DISTR COMPONENT $/THERM**	$0.1945	$0.0000	$0.1911	$0.0000	$0.1480	$0.1222	$0.0564	$0.0000
37									
38	**CUSTOMER COMPONENT $/MO/CUST**	$17.02	$0.00	$109.58	$0.00	$125.57	$478.03	$13.58	$0.00
39									
40	**TOTAL THRUPUT THERM**	5,236,555	0	1,104,074	0	5,438,134	106,194	192,245	0
41									
42	**TOTAL ANNUAL CUSTOMERS**	880	0	5	0	6	4	7	0

CITIZENS COMMUNICATIONS COMPANY
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		TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%
	$/THERM								
1	**CAPACITY COMPONENTS**	0.2220	0.2548	0.2113	0.1337	0.2104	0.1398	0.0603	0.0000
2	**PRODUCTION DEMAND COMP**	0.0502	0.0662	0.0466	0.0084	0.0377	0.0176	0.0039	0.0000
3	PROD DEM GAS COST	0.0502	0.0662	0.0466	0.0084	0.0377	0.0176	0.0039	0.0000
4									
5	**TRANSMISSION DEMAND COMP**	0.0116	0.0127	0.0111	0.0085	0.0117	0.0082	0.0038	0.0000
6	TRANSMISSION PLANT	0.0116	0.0127	0.0111	0.0085	0.0117	0.0082	0.0038	0.0000
7									
8	**DISTRIBUTION DEMAND COMP**	0.1602	0.1758	0.1536	0.1168	0.1610	0.1140	0.0526	0.0000
9	DISTRIBUTION MAINS	0.1498	0.1644	0.1436	0.1093	0.1506	0.1066	0.0492	0.0000
10	DISTRIBUTION REGULATORS	0.0098	0.0108	0.0094	0.0071	0.0098	0.0070	0.0032	0.0000
11	DISTRIBUTION OTHER	0.0006	0.0007	0.0006	0.0004	0.0006	0.0004	0.0002	0.0000
12									
13	**COMMODITY COMPONENTS**	0.3197	0.3884	0.3567	0.0814	0.2101	0.3773	0.3638	0.0000
14	COMMODITY GAS COST COMP	0.3184	0.3871	0.3554	0.0801	0.2088	0.3760	0.3625	0.0000
15	COMMODITY OTHER COMP	0.0013	0.0013	0.0013	0.0012	0.0013	0.0013	0.0013	0.0000
16									
17	**CUSTOMER COMPONENTS**	0.1727	0.3043	0.0606	0.0013	0.0166	0.2161	0.0059	0.0000
18	CUST SERVICE DROP COMPONENT	0.0629	0.1115	0.0214	0.0003	0.0054	0.0000	0.0025	0.0000
19	CUST METER COMPONENT	0.0509	0.0932	0.0118	0.0000	0.0029	0.0000	0.0014	0.0000
20	CUST REGULATOR COMPONENT	0.0062	0.0069	0.0092	0.0006	0.0028	0.0000	0.0010	0.0000
21	CUST DEPOSITS COMPONENT	-0.0017	-0.0026	-0.0014	-0.0002	0.0000	0.0000	-0.0015	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	-0.0062	-0.0114	-0.0013	0.0000	-0.0001	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0120	0.0212	0.0038	0.0003	0.0011	0.0000	0.0004	0.0000
27	CUST RECORDS & COLL COMP	0.0470	0.0826	0.0166	0.0003	0.0043	0.2160	0.0020	0.0000
28	CUST SALES	0.0016	0.0029	0.0006	0.0000	0.0001	0.0001	0.0001	0.0000
29	**TOTAL COMPANY**	0.7144	0.9476	0.6285	0.2164	0.4371	0.7332	0.4301	0.0000
30									
31	**SUPPLY**	0.3700	0.4547	0.4033	0.0898	0.2478	0.3949	0.3677	0.0000
32	**DELIVERY**	0.3445	0.4929	0.2253	0.1266	0.1893	0.3383	0.0623	0.0000

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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		COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.
		(9)-2	(10)	(11)	(12)	(13)	(14)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
	$/THERM						
1	**CAPACITY COMPONENTS**	0.2169	0.1741	0.1853	0.1310	0.2652	0.1665
2	**PRODUCTION DEMAND COMP**	0.0501	0.0235	0.0401	0.0067	0.0707	0.0112
3	PROD DEM GAS COST	0.0501	0.0235	0.0401	0.0067	0.0707	0.0112
4							
5	**TRANSMISSION DEMAND COMP**	0.0113	0.0102	0.0098	0.0084	0.0131	0.0105
6	TRANSMISSION PLANT	0.0113	0.0102	0.0098	0.0084	0.0131	0.0105
7							
8	**DISTRIBUTION DEMAND COMP**	0.1556	0.1404	0.1354	0.1158	0.1814	0.1448
9	DISTRIBUTION MAINS	0.1455	0.1313	0.1266	0.1084	0.1696	0.1354
10	DISTRIBUTION REGULATORS	0.0096	0.0086	0.0083	0.0070	0.0111	0.0088
11	DISTRIBUTION OTHER	0.0006	0.0005	0.0005	0.0004	0.0007	0.0005
12							
13	**COMMODITY COMPONENTS**	0.3839	0.1783	0.3797	0.0655	0.3896	0.0664
14	COMMODITY GAS COST COMP	0.3826	0.1770	0.3784	0.0643	0.3882	0.0652
15	COMMODITY OTHER COMP	0.0013	0.0013	0.0013	0.0012	0.0013	0.0012
16							
17	**CUSTOMER COMPONENTS**	0.0688	0.0063	0.0028	0.0012	0.0343	0.0024
18	CUST SERVICE DROP COMPONENT	0.0245	0.0012	0.0012	0.0002	0.0118	0.0004
19	CUST METER COMPONENT	0.0136	0.0000	0.0007	0.0000	0.0065	0.0000
20	CUST REGULATOR COMPONENT	0.0101	0.0033	0.0005	0.0006	0.0048	0.0011
21	CUST DEPOSITS COMPONENT	-0.0015	-0.0007	-0.0008	-0.0001	0.0000	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	-0.0015	0.0000	0.0000	0.0000	-0.0002	0.0000
26	CUST METER READING COMP	0.0043	0.0010	0.0002	0.0003	0.0021	0.0004
27	CUST RECORDS & COLL COMP	0.0188	0.0015	0.0009	0.0003	0.0091	0.0005
28	CUST SALES	0.0006	0.0000	0.0000	0.0000	0.0003	0.0000
29	**TOTAL COMPANY**	0.6697	0.3586	0.5678	0.1977	0.6891	0.2354
30							
31	**SUPPLY**	0.4340	0.2018	0.4198	0.0723	0.4603	0.0777
32	**DELIVERY**	0.2357	0.1568	0.1480	0.1255	0.2288	0.1577

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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		RESIDENTIAL			
		RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%
	$/THERM				
1	**CAPACITY COMPONENTS**	0.2547	0.2427	0.2587	0.2728
2	**PRODUCTION DEMAND COMP**	0.0662	0.0617	0.0676	0.0769
3	PROD DEM GAS COST	0.0662	0.0617	0.0676	0.0769
4					
5	**TRANSMISSION DEMAND COMP**	0.0127	0.0122	0.0129	0.0132
6	TRANSMISSION PLANT	0.0127	0.0122	0.0129	0.0132
7					
8	**DISTRIBUTION DEMAND COMP**	0.1758	0.1688	0.1782	0.1827
9	DISTRIBUTION MAINS	0.1643	0.1578	0.1666	0.1707
10	DISTRIBUTION REGULATORS	0.0108	0.0104	0.0109	0.0112
11	DISTRIBUTION OTHER	0.0007	0.0006	0.0007	0.0007
12					
13	**COMMODITY COMPONENTS**	0.3885	0.3870	0.3881	0.3931
14	COMMODITY GAS COST COMP	0.3871	0.3857	0.3868	0.3918
15	COMMODITY OTHER COMP	0.0013	0.0013	0.0013	0.0013
16					
17	**CUSTOMER COMPONENTS**	0.3039	0.2524	0.3391	0.2647
18	CUST SERVICE DROP COMPONENT	0.1114	0.0908	0.1256	0.0935
19	CUST METER COMPONENT	0.0931	0.0759	0.1049	0.0783
20	CUST REGULATOR COMPONENT	0.0069	0.0056	0.0078	0.0058
21	CUST DEPOSITS COMPONENT	-0.0026	-0.0026	-0.0026	-0.0026
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	-0.0114	-0.0042	-0.0165	0.0000
26	CUST METER READING COMP	0.0212	0.0173	0.0239	0.0179
27	CUST RECORDS & COLL COMP	0.0824	0.0673	0.0928	0.0694
28	CUST SALES	0.0029	0.0024	0.0033	0.0024
29	**TOTAL COMPANY**	0.9470	0.8821	0.9859	0.9306
30					
31	**SUPPLY**	0.4547	0.4487	0.4557	0.4700
32	**DELIVERY**	0.4924	0.4335	0.5302	0.4606

CITIZENS COMMUNICATIONS COMPANY
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		COMMERCIAL				
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(19)-4	(20)	(21)	(22)	(23)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%
	$/THERM					
1	**CAPACITY COMPONENTS**	0.2170	0.1517	0.2154	0.0000	0.1387
2	**PRODUCTION DEMAND COMP**	0.0501	0.0248	0.0510	0.0000	0.0000
3	PROD DEM GAS COST	0.0501	0.0248	0.0510	0.0000	0.0000
4						
5	**TRANSMISSION DEMAND COMP**	0.0113	0.0086	0.0111	0.0000	0.0094
6	TRANSMISSION PLANT	0.0113	0.0086	0.0111	0.0000	0.0094
7						
8	**DISTRIBUTION DEMAND COMP**	0.1557	0.1183	0.1533	0.0000	0.1293
9	DISTRIBUTION MAINS	0.1455	0.1106	0.1433	0.0000	0.1209
10	DISTRIBUTION REGULATORS	0.0096	0.0073	0.0094	0.0000	0.0078
11	DISTRIBUTION OTHER	0.0006	0.0004	0.0006	0.0000	0.0005
12						
13	**COMMODITY COMPONENTS**	0.3839	0.3768	0.3848	0.0000	0.0012
14	COMMODITY GAS COST COMP	0.3826	0.3755	0.3834	0.0000	0.0000
15	COMMODITY OTHER COMP	0.0013	0.0013	0.0013	0.0000	0.0012
16						
17	**CUSTOMER COMPONENTS**	0.0689	0.0292	0.0067	0.0000	0.0059
18	CUST SERVICE DROP COMPONENT	0.0245	0.0105	0.0015	0.0000	0.0009
19	CUST METER COMPONENT	0.0136	0.0058	0.0000	0.0000	0.0000
20	CUST REGULATOR COMPONENT	0.0101	0.0043	0.0042	0.0000	0.0025
21	CUST DEPOSITS COMPONENT	-0.0015	-0.0015	-0.0016	0.0000	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	-0.0015	0.0000	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0043	0.0018	0.0002	0.0000	0.0016
27	CUST RECORDS & COLL COMP	0.0189	0.0081	0.0024	0.0000	0.0008
28	CUST SALES	0.0006	0.0003	0.0000	0.0000	0.0001
29	**TOTAL COMPANY**	0.6698	0.5576	0.6068	0.0000	0.1458
30						
31	**SUPPLY**	0.4340	0.4017	0.4357	0.0000	0.0012
32	**DELIVERY**	0.2358	0.1560	0.1711	0.0000	0.1446

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		INDUSTRIAL				
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(24)-5	(25)	(26)	(27)	(28)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%
	$/THERM					
1	**CAPACITY COMPONENTS**	0.1853	0.0000	0.1813	0.0000	0.1207
2	**PRODUCTION DEMAND COMP**	0.0401	0.0000	0.0395	0.0000	0.0000
3	PROD DEM GAS COST	0.0401	0.0000	0.0395	0.0000	0.0000
4						
5	**TRANSMISSION DEMAND COMP**	0.0098	0.0000	0.0096	0.0000	0.0082
6	TRANSMISSION PLANT	0.0098	0.0000	0.0096	0.0000	0.0082
7						
8	**DISTRIBUTION DEMAND COMP**	0.1354	0.0000	0.1322	0.0000	0.1125
9	DISTRIBUTION MAINS	0.1266	0.0000	0.1235	0.0000	0.1053
10	DISTRIBUTION REGULATORS	0.0083	0.0000	0.0081	0.0000	0.0068
11	DISTRIBUTION OTHER	0.0005	0.0000	0.0005	0.0000	0.0004
12						
13	**COMMODITY COMPONENTS**	0.3797	0.0000	0.3796	0.0000	0.0012
14	COMMODITY GAS COST COMP	0.3784	0.0000	0.3783	0.0000	0.0000
15	COMMODITY OTHER COMP	0.0013	0.0000	0.0013	0.0000	0.0012
16						
17	**CUSTOMER COMPONENTS**	0.0028	0.0000	0.0019	0.0000	0.0011
18	CUST SERVICE DROP COMPONENT	0.0012	0.0000	0.0005	0.0000	0.0002
19	CUST METER COMPONENT	0.0007	0.0000	0.0000	0.0000	0.0000
20	CUST REGULATOR COMPONENT	0.0005	0.0000	0.0014	0.0000	0.0004
21	CUST DEPOSITS COMPONENT	-0.0008	0.0000	-0.0008	0.0000	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0002	0.0000	0.0001	0.0000	0.0003
27	CUST RECORDS & COLL COMP	0.0009	0.0000	0.0008	0.0000	0.0001
28	CUST SALES	0.0000	0.0000	0.0000	0.0000	0.0000
29	**TOTAL COMPANY**	0.5678	0.0000	0.5627	0.0000	0.1230
30						
31	**SUPPLY**	0.4198	0.0000	0.4191	0.0000	0.0012
32	**DELIVERY**	0.1480	0.0000	0.1436	0.0000	0.1217

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		PUBLIC AUTHORITY					SPECIAL		
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION	GAS LIGHT SERVICE	IRRIGATION	COGENERATION
		(29)-6	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
	$/THERM								
1	**CAPACITY COMPONENTS**	0.2652	0.0000	0.2577	0.0000	0.1480	0.1398	0.0603	0.0000
2	**PRODUCTION DEMAND COMP**	0.0707	0.0000	0.0666	0.0000	0.0000	0.0176	0.0039	0.0000
3	PROD DEM GAS COST	0.0707	0.0000	0.0666	0.0000	0.0000	0.0176	0.0039	0.0000
4									
5	**TRANSMISSION DEMAND COMP**	0.0131	0.0000	0.0129	0.0000	0.0101	0.0082	0.0038	0.0000
6	TRANSMISSION PLANT	0.0131	0.0000	0.0129	0.0000	0.0101	0.0082	0.0038	0.0000
7									
8	**DISTRIBUTION DEMAND COMP**	0.1814	0.0000	0.1782	0.0000	0.1380	0.1140	0.0526	0.0000
9	DISTRIBUTION MAINS	0.1696	0.0000	0.1666	0.0000	0.1291	0.1066	0.0492	0.0000
10	DISTRIBUTION REGULATORS	0.0111	0.0000	0.0109	0.0000	0.0083	0.0070	0.0032	0.0000
11	DISTRIBUTION OTHER	0.0007	0.0000	0.0007	0.0000	0.0005	0.0004	0.0002	0.0000
12									
13	**COMMODITY COMPONENTS**	0.3896	0.0000	0.3876	0.0000	0.0012	0.3773	0.3638	0.0000
14	COMMODITY GAS COST COMP	0.3882	0.0000	0.3863	0.0000	0.0000	0.3760	0.3625	0.0000
15	COMMODITY OTHER COMP	0.0013	0.0000	0.0013	0.0000	0.0012	0.0013	0.0013	0.0000
16									
17	**CUSTOMER COMPONENTS**	0.0343	0.0000	0.0060	0.0000	0.0017	0.2161	0.0059	0.0000
18	CUST SERVICE DROP COMPONENT	0.0118	0.0000	0.0011	0.0000	0.0003	0.0000	0.0025	0.0000
19	CUST METER COMPONENT	0.0065	0.0000	0.0000	0.0000	0.0000	0.0000	0.0014	0.0000
20	CUST REGULATOR COMPONENT	0.0048	0.0000	0.0030	0.0000	0.0007	0.0000	0.0010	0.0000
21	CUST DEPOSITS COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	-0.0015	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	-0.0002	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0021	0.0000	0.0001	0.0000	0.0005	0.0000	0.0004	0.0000
27	CUST RECORDS & COLL COMP	0.0091	0.0000	0.0017	0.0000	0.0002	0.2160	0.0020	0.0000
28	CUST SALES	0.0003	0.0000	0.0000	0.0000	0.0000	0.0001	0.0001	0.0000
29	**TOTAL COMPANY**	0.6891	0.0000	0.6512	0.0000	0.1509	0.7332	0.4301	0.0000
30									
31	**SUPPLY**	0.4603	0.0000	0.4542	0.0000	0.0012	0.3949	0.3677	0.0000
32	**DELIVERY**	0.2288	0.0000	0.1970	0.0000	0.1497	0.3383	0.0623	0.0000

CITIZENS COMMUNICATIONS COMPANY
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		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	DEVELOPMENT OF LABOR ALLOCATOR-15									
1	PRODUCTION LABOR									
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES									
5	DEMAND RELATED	EXP807D	112,022	75,541	25,881	2,687	7,866	33	13	0
6	COMMODITY RELATED	EXP807C	0	0	0	0	0	0	0	0
7	TOTAL ACCOUNT 807		112,022	75,541	25,881	2,687	7,866	33	13	0
8	TOTAL PURCHASED GAS SUPPLY		112,022	75,541	25,881	2,687	7,866	33	13	0
9										
10	TRANSMISSION LABOR									
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	8,206	4,593	1,963	865	776	5	4	0
14	857-MEASURING & REG. STATION	EXP857	5,934	3,321	1,419	626	561	4	3	0
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0	0	0	0
19	TOTAL TRANSMISSION LABOR		14,140	7,914	3,382	1,491	1,337	8	7	0
20										
21	DISTRIBUTION LABOR									
17	870-OPERATION SUPERV. & ENG.	LABDO	74,677	58,750	10,508	2,628	2,762	14	16	0
18	871-LOAD DISPATCHING	EXP871	0	0	0	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	722,843	475,940	141,123	54,647	50,552	309	272	0
23	875-MEAS./REG. STATION EXPENSE	EXP875	90,925	50,892	21,748	9,588	8,597	54	46	0
24	876-MEAS./REG. STATION EXPENSE	EXP876	81,179	45,437	19,417	8,560	7,675	49	41	0
25	877-MEAS./REG. STATION EXPENSE	EXP877	24,041	22,524	1,386	2	128	0	1	0
26	878-METER EXPENSE	EXP878	699,580	600,500	87,541	2,214	9,263	0	62	0
27	879-CUSTOMER INSTALL EXP	EXP879	529,524	496,111	30,519	51	2,820	0	22	0
28	880-OTHER EXPENSES	EXP880	198,803	154,941	28,505	7,512	7,760	41	43	0
29	881-RENTS	EXP881	0	0	0	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	61,092	43,119	10,776	3,657	3,501	21	19	0
31	886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0	0	0	0
32	887-MAINT. OF MAINS	EXP887	297,840	166,705	71,239	31,408	28,160	178	150	0
33	889-MAINT. MEAS./REG	EXP889	19,132	10,708	4,576	2,018	1,809	11	10	0
34	890-MAINT. MEAS./REG	EXP890	1,328	743	318	140	126	1	1	0
35	891-MAINT. MEAS./REG	EXP891	730	684	42	0	4	0	0	0
36	892-MAINT. OF SERVICES	EXP892	185,209	167,869	15,712	115	1,502	0	11	0
37	893-MAINT. OF METER	EXP893	69,882	59,985	8,745	221	925	0	6	0
38	894-MAINT. OF OTHER EQUIP.	EXP894	10,131	5,670	2,423	1,068	958	6	5	0
39	TOTAL DISTRIBUTION LABOR		3,066,916	2,360,578	454,576	123,829	126,543	685	705	0

CITIZENS COMMUNICATIONS COMPANY
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DEVELOPMENT OF LABOR ALLOCATOR-15

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	PRODUCTION LABOR							
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES							
5	DEMAND RELATED	EXP807D	24,154	1,727	647	2,040	6,562	1,304
6	COMMODITY RELATED	EXP807C	0	0	0	0	0	0
7	TOTAL ACCOUNT 807		24,154	1,727	647	2,040	6,562	1,304
8	TOTAL PURCHASED GAS SUPPLY		24,154	1,727	647	2,040	6,562	1,304
9								
10	TRANSMISSION LABOR							
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	1,721	242	50	815	386	390
14	857-MEASURING & REG. STATION	EXP857	1,244	175	36	590	279	282
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0	0
19	TOTAL TRANSMISSION LABOR		2,965	417	86	1,405	665	672
20								
21	DISTRIBUTION LABOR							
17	870-OPERATION SUPERV. & ENG.	LABDO	9,698	810	155	2,472	1,563	1,199
18	871-LOAD DISPATCHING	EXP871	0	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	125,742	15,381	3,183	51,464	25,904	24,648
23	875-MEAS./REG. STATION EXPENSE	EXP875	19,066	2,682	555	9,034	4,274	4,323
24	876-MEAS./REG. STATION EXPENSE	EXP876	17,022	2,395	495	8,065	3,816	3,859
25	877-MEAS./REG. STATION EXPENSE	EXP877	1,386	0	2	0	128	0
26	878-METER EXPENSE	EXP878	84,822	2,719	143	2,072	7,839	1,424
27	879-CUSTOMER INSTALL EXP	EXP879	30,519	0	51	0	2,820	0
28	880-OTHER EXPENSES	EXP880	26,222	2,283	443	7,070	4,339	3,421
29	881-RENTS	EXP881	0	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	9,722	1,054	214	3,443	1,847	1,654
31	886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0	0
32	887-MAINT. OF MAINS	EXP887	62,453	8,786	1,817	29,591	14,000	14,160
33	889-MAINT. MEAS./REG	EXP889	4,012	564	117	1,901	899	910
34	890-MAINT. MEAS./REG	EXP890	278	39	8	132	62	63
35	891-MAINT. MEAS./REG	EXP891	42	0	0	0	4	0
36	892-MAINT. OF SERVICES	EXP892	15,596	116	26	88	1,441	61
37	893-MAINT. OF METER	EXP893	8,473	272	14	207	783	142
38	894-MAINT. OF OTHER EQUIP.	EXP894	2,124	299	62	1,007	476	482
39	TOTAL DISTRIBUTION LABOR		417,176	37,400	7,285	116,545	70,198	56,346

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	DEVELOPMENT OF LABOR ALLOCATOR-15					
1	PRODUCTION LABOR					
2	520-STEAM EXPENSES	EXP520	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0
4	807-PURCHASED GAS EXPENSES					
5	DEMAND RELATED	EXP807D	74,500	4	1,036	1
6	COMMODITY RELATED	EXP807C	0	0	0	0
7	TOTAL ACCOUNT 807		74,500	4	1,036	1
8	TOTAL PURCHASED GAS SUPPLY		74,500	4	1,036	1
9						
10	TRANSMISSION LABOR					
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0
13	856-MAINS EXPENSE	EXP856	4,530	0	63	0
14	857-MEASURING & REG. STATION	EXP857	3,276	0	45	0
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0
19	TOTAL TRANSMISSION LABOR		7,806	0	108	0
20						
21	DISTRIBUTION LABOR					
17	870-OPERATION SUPERV. & ENG.	LABDO	57,878	3	868	1
18	871-LOAD DISPATCHING	EXP871	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	469,147	26	6,761	5
23	875-MEAS./REG. STATION EXPENSE	EXP875	50,195	3	693	1
24	876-MEAS./REG. STATION EXPENSE	EXP876	44,815	3	619	1
25	877-MEAS./REG. STATION EXPENSE	EXP877	22,182	1	341	0
26	878-METER EXPENSE	EXP878	591,383	29	9,081	6
27	879-CUSTOMER INSTALL EXP	EXP879	488,579	24	7,503	5
28	880-OTHER EXPENSES	EXP880	152,647	8	2,285	2
29	881-RENTS	EXP881	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	42,493	2	623	0
31	886-MAINT. OF STRUCTURES	EXP886	0	0	0	0
32	887-MAINT. OF MAINS	EXP887	164,423	10	2,270	2
33	889-MAINT. MEAS./REG	EXP889	10,562	1	146	0
34	890-MAINT. MEAS./REG	EXP890	733	0	10	0
35	891-MAINT. MEAS./REG	EXP891	674	0	10	0
36	892-MAINT. OF SERVICES	EXP892	165,321	8	2,539	2
37	893-MAINT. OF METER	EXP893	59,074	3	907	1
38	894-MAINT. OF OTHER EQUIP.	EXP894	5,593	0	77	0
39	TOTAL DISTRIBUTION LABOR		2,325,700	121	34,733	25

CITIZENS COMMUNICATIONS COMPANY
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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF LABOR ALLOCATOR-15						
1	PRODUCTION LABOR						
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES						
5	DEMAND RELATED	EXP807D	24,142	12	1,727	0	0
6	COMMODITY RELATED	EXP807C	0	0	0	0	0
7	TOTAL ACCOUNT 807		24,142	12	1,727	0	0
8	TOTAL PURCHASED GAS SUPPLY		24,142	12	1,727	0	0
9							
10	TRANSMISSION LABOR						
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	1,719	1	119	0	123
14	857-MEASURING & REG. STATION	EXP857	1,243	1	86	0	89
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0
19	TOTAL TRANSMISSION LABOR		2,963	2	205	0	212
20							
21	DISTRIBUTION LABOR						
17	870-OPERATION SUPERV. & ENG.	LABDO	9,692	6	406	0	404
18	871-LOAD DISPATCHING	EXP871	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	125,653	88	7,579	0	7,802
23	875-MEAS./REG. STATION EXPENSE	EXP875	19,051	14	1,320	0	1,362
24	876-MEAS./REG. STATION EXPENSE	EXP876	17,009	13	1,178	0	1,216
25	877-MEAS./REG. STATION EXPENSE	EXP877	1,385	1	0	0	0
26	878-METER EXPENSE	EXP878	84,786	36	1,554	0	1,165
27	879-CUSTOMER INSTALL EXP	EXP879	30,506	13	0	0	0
28	880-OTHER EXPENSES	EXP880	26,206	16	1,142	0	1,141
29	881-RENTS	EXP881	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	9,716	6	522	0	532
31	886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0
32	887-MAINT. OF MAINS	EXP887	62,406	47	4,323	0	4,463
33	889-MAINT. MEAS./REG	EXP889	4,009	3	278	0	287
34	890-MAINT. MEAS./REG	EXP890	278	0	19	0	20
35	891-MAINT. MEAS./REG	EXP891	42	0	0	0	0
36	892-MAINT. OF SERVICES	EXP892	15,589	7	66	0	50
37	893-MAINT. OF METER	EXP893	8,469	4	155	0	116
38	894-MAINT. OF OTHER EQUIP.	EXP894	2,123	2	147	0	152
39	TOTAL DISTRIBUTION LABOR		416,922	254	18,690	0	18,710

CITIZENS COMMUNICATIONS COMPANY
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DEVELOPMENT OF LABOR ALLOCATOR-15

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	PRODUCTION LABOR						
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES						
5	DEMAND RELATED	EXP807D	647	0	2,040	0	0
6	COMMODITY RELATED	EXP807C	0	0	0	0	0
7	TOTAL ACCOUNT 807		647	0	2,040	0	0
8	TOTAL PURCHASED GAS SUPPLY		647	0	2,040	0	0
9							
10	TRANSMISSION LABOR						
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	50	0	156	0	659
14	857-MEASURING & REG. STATION	EXP857	36	0	113	0	476
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0
19	TOTAL TRANSMISSION LABOR		86	0	269	0	1,135
20							
21	DISTRIBUTION LABOR						
17	870-OPERATION SUPERV. & ENG.	LABDO	155	0	488	0	1,984
18	871-LOAD DISPATCHING	EXP871	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	3,183	0	9,890	0	41,574
23	875-MEAS./REG. STATION EXPENSE	EXP875	555	0	1,733	0	7,301
24	876-MEAS./REG. STATION EXPENSE	EXP876	495	0	1,547	0	6,518
25	877-MEAS./REG. STATION EXPENSE	EXP877	2	0	0	0	0
26	878-METER EXPENSE	EXP878	143	0	777	0	1,295
27	879-CUSTOMER INSTALL EXP	EXP879	51	0	0	0	0
28	880-OTHER EXPENSES	EXP880	443	0	1,389	0	5,680
29	881-RENTS	EXP881	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	214	0	666	0	2,777
31	886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0
32	887-MAINT. OF MAINS	EXP887	1,817	0	5,676	0	23,914
33	889-MAINT. MEAS./REG	EXP889	117	0	365	0	1,536
34	890-MAINT. MEAS./REG	EXP890	8	0	25	0	107
35	891-MAINT. MEAS./REG	EXP891	0	0	0	0	0
36	892-MAINT. OF SERVICES	EXP892	26	0	33	0	55
37	893-MAINT. OF METER	EXP893	14	0	78	0	129
38	894-MAINT. OF OTHER EQUIP.	EXP894	62	0	193	0	813
39	TOTAL DISTRIBUTION LABOR		7,285	0	22,861	0	93,684

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DEVELOPMENT OF LABOR ALLOCATOR-15

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
1	PRODUCTION LABOR									
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES									
5	DEMAND RELATED	EXP807D	6,562	0	1,304	0	0	33	13	0
6	COMMODITY RELATED	EXP807C	0	0	0	0	0	0	0	0
7	TOTAL ACCOUNT 807		6,562	0	1,304	0	0	33	13	0
8	TOTAL PURCHASED GAS SUPPLY		6,562	0	1,304	0	0	33	13	0
9										
10	TRANSMISSION LABOR									
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	386	0	80	0	310	5	4	0
14	857-MEASURING & REG. STATION	EXP857	279	0	58	0	224	4	3	0
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0	0	0	0
19	TOTAL TRANSMISSION LABOR		665	0	138	0	535	8	7	0
20										
21	DISTRIBUTION LABOR									
17	870-OPERATION SUPERV. & ENG.	LABDO	1,563	0	258	0	941	14	16	0
18	871-LOAD DISPATCHING	EXP871	0	0	0	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	25,904	0	5,063	0	19,585	309	272	0
23	875-MEAS./REG. STATION EXPENSE	EXP875	4,274	0	885	0	3,438	54	46	0
24	876-MEAS./REG. STATION EXPENSE	EXP876	3,816	0	790	0	3,069	49	41	0
25	877-MEAS./REG. STATION EXPENSE	EXP877	128	0	0	0	0	0	1	0
26	878-METER EXPENSE	EXP878	7,839	0	647	0	777	0	62	0
27	879-CUSTOMER INSTALL EXP	EXP879	2,820	0	0	0	0	0	22	0
28	880-OTHER EXPENSES	EXP880	4,339	0	731	0	2,689	41	43	0
29	881-RENTS	EXP881	0	0	0	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	1,847	0	344	0	1,310	21	19	0
31	886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0	0	0	0
32	887-MAINT. OF MAINS	EXP887	14,000	0	2,899	0	11,261	178	150	0
33	889-MAINT. MEAS./REG	EXP889	899	0	186	0	723	11	10	0
34	890-MAINT. MEAS./REG	EXP890	62	0	13	0	50	1	1	0
35	891-MAINT. MEAS./REG	EXP891	4	0	0	0	0	0	0	0
36	892-MAINT. OF SERVICES	EXP892	1,441	0	28	0	33	0	11	0
37	893-MAINT. OF METER	EXP893	783	0	65	0	78	0	6	0
38	894-MAINT. OF OTHER EQUIP.	EXP894	476	0	99	0	383	6	5	0
39	TOTAL DISTRIBUTION LABOR		70,198	0	12,008	0	44,337	685	705	0

CITIZENS COMMUNICATIONS COMPANY
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		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	DEVEL OF LABOR ALLOC CON'T-16									
1	CUSTOMER ACCOUNT LABOR									
2	901-SUPERVISION	LABCA	58,490	52,741	4,984	103	511	148	4	0
3	902-METER READING EXPENSE	EXP902	430,611	390,874	34,493	1,355	3,865	0	24	0
4	903-CUST RECORDS & COLLECT	EXP903	787,495	707,764	69,189	708	6,742	3,042	50	0
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	36,814	32,927	3,246	151	363	124	3	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	13,441	12,194	1,135	4	106	0	1	0
9	908-CUSTOMER ASSISTANCE	EXP908	16,057	14,568	1,356	5	127	1	1	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		1,342,908	1,211,068	114,404	2,326	11,713	3,315	83	0
13										
14	SALES LABOR									
15	912-DEMONSTRATING & SELLING	EXP912	(1)	(1)	(0)	(0)	(0)	(0)	(0)	0
16	913-ADVERTISING EXPENSES	EXP913	60	52	6	1	1	0	0	0
17	TOTAL SALES LABOR		59	51	6	1	1	0	0	0
18										
19	ADMINISTRATIVE & GENERAL LABOR									
20	920-ADMIN & GENERAL SALARY	EXP920	1,248,155	1,005,765	164,616	35,863	40,576	1,112	222	0
21	921-OFFICE SUPPLIES & EXP	EXP921	10,610	8,550	1,399	305	345	9	2	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	4,428	3,568	584	127	144	4	1	0
26	928-REGULATORY COMM EXPENSE	EXP928	5,597	3,681	1,384	207	312	5	8	0
27	930-MISCELLANEOUS GEN EXP	EXP930	41,051	33,079	5,414	1,180	1,335	37	7	0
28	931-RENTS	EXP931	0	0	0	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	10,900	8,816	1,415	310	349	8	2	0
30	TOTAL ADMIN & GEN LABOR		1,320,741	1,063,459	174,813	37,992	43,060	1,175	242	0
31										
32	CAPITALIZED LABOR									
33	371	CAPLABX	10,827	8,906	1,303	293	321	2	2	0
34	376-MAINS	PLT376	274,014	153,369	65,540	28,895	25,908	164	138	0
35	378-MEAS. & REG. EQUIP-GEN	PLT378	11,319	6,335	2,707	1,194	1,070	7	6	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	5,521	3,090	1,320	582	522	3	3	0
37	380-SERVICES	PLT380	613,053	555,657	52,007	380	4,972	0	38	0
38	382-METER INSTALLATIONS	PLT382	213,018	199,576	12,277	21	1,135	0	9	0
39	384-REGULATOR INSTALLATIONS	PLT384	60,802	56,966	3,504	6	324	0	3	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	2,590	0	2,235	95	258	0	2	0
41	387-OTHER EQUIPMENT	PLT387	7,287	4,079	1,743	768	689	4	4	0
42	390-STRUCTURES & IMPROVE.	PLT390	19	16	2	1	1	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	163,413	132,176	21,209	4,645	5,228	125	29	0
44	TOTAL CAPITALIZED LABOR		1,361,863	1,120,169	163,849	36,880	40,428	306	232	0
45										
46										
47	SUM OF ALLOCATED LABOR EXP		7,218,649	5,838,781	936,910	205,206	230,948	5,522	1,282	0

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		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEVEL OF LABOR ALLOC CON'T-16							
1	CUSTOMER ACCOUNT LABOR							
2	901-SUPERVISION	LABCA	4,883	101	8	95	451	60
3	902-METER READING EXPENSE	EXP902	33,274	1,219	56	1,299	3,075	790
4	903-CUST RECORDS & COLLECT	EXP903	68,317	873	115	593	6,314	428
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	3,174	72	5	146	287	76
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	1,133	2	2	2	105	1
9	908-CUSTOMER ASSISTANCE	EXP908	1,353	3	2	2	125	2
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		112,134	2,270	188	2,138	10,356	1,357
13								
14	SALES LABOR							
15	912-DEMONSTRATING & SELLING	EXP912	(0)	(0)	(0)	(0)	(0)	(0)
16	913-ADVERTISING EXPENSES	EXP913	6	0	0	1	1	0
17	TOTAL SALES LABOR		6	0	0	1	1	0
18								
19	ADMINISTRATIVE & GENERAL LABOR							
20	920-ADMIN & GENERAL SALARY	EXP920	153,111	11,506	2,258	33,605	24,154	16,422
21	921-OFFICE SUPPLIES & EXP	EXP921	1,302	98	19	286	205	140
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	543	41	8	119	86	58
26	928-REGULATORY COMM EXPENSE	EXP928	1,284	100	37	170	236	76
27	930-MISCELLANEOUS GEN EXP	EXP930	5,036	378	74	1,105	794	540
28	931-RENTS	EXP931	0	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	1,317	98	19	290	207	142
30	TOTAL ADMIN & GEN LABOR		162,592	12,221	2,416	35,576	25,683	17,377
31								
32	CAPITALIZED LABOR							
33	371	CAPLABX	1,216	86	18	275	189	133
34	376-MAINS	PLT376	57,457	8,083	1,672	27,224	12,880	13,027
35	378-MEAS. & REG. EQUIP-GEN	PLT378	2,373	334	69	1,125	532	538
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	1,158	163	34	548	260	262
37	380-SERVICES	PLT380	51,622	384	87	293	4,771	201
38	382-METER INSTALLATIONS	PLT382	12,277	0	21	0	1,135	0
39	384-REGULATOR INSTALLATIONS	PLT384	3,504	0	6	0	324	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	2,115	120	4	92	195	63
41	387-OTHER EQUIPMENT	PLT387	1,528	215	44	724	343	346
42	390-STRUCTURES & IMPROVE.	PLT390	2	0	0	1	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	19,741	1,469	291	4,354	3,106	2,122
44	TOTAL CAPITALIZED LABOR		152,994	10,855	2,245	34,635	23,734	16,694
45								
46								
47	SUM OF ALLOCATED LABOR EXP		872,020	64,890	12,867	192,339	137,198	93,750

CITIZENS COMMUNICATIONS COMPANY
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		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	DEVEL OF LABOR ALLOC CON'T-16					
1	CUSTOMER ACCOUNT LABOR					
2	901-SUPERVISION	LABCA	51,940	3	798	1
3	902-METER READING EXPENSE	EXP902	384,940	19	5,911	4
4	903-CUST RECORDS & COLLECT	EXP903	697,019	35	10,703	7
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	32,428	2	498	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	12,009	1	184	0
9	908-CUSTOMER ASSISTANCE	EXP908	14,347	1	220	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		1,192,682	59	18,314	12
13						
14	SALES LABOR					
15	912-DEMONSTRATING & SELLING	EXP912	(1)	(0)	(0)	(0)
16	913-ADVERTISING EXPENSES	EXP913	52	0	1	0
17	TOTAL SALES LABOR		51	0	1	0
18						
19	ADMINISTRATIVE & GENERAL LABOR					
20	920-ADMIN & GENERAL SALARY	EXP920	990,793	51	14,912	10
21	921-OFFICE SUPPLIES & EXP	EXP921	8,422	0	127	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	3,515	0	53	0
26	928-REGULATORY COMM EXPENSE	EXP928	3,630	0	51	0
27	930-MISCELLANEOUS GEN EXP	EXP930	32,587	2	490	0
28	931-RENTS	EXP931	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	8,685	0	131	0
30	TOTAL ADMIN & GEN LABOR		1,047,631	54	15,763	11
31						
32	CAPITALIZED LABOR					
33	371	CAPLABX	8,773	0	132	0
34	376-MAINS	PLT376	151,270	9	2,088	2
35	378-MEAS. & REG. EQUIP-GEN	PLT378	6,249	0	86	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	3,048	0	42	0
37	380-SERVICES	PLT380	547,221	27	8,403	5
38	382-METER INSTALLATIONS	PLT382	196,547	10	3,018	2
39	384-REGULATOR INSTALLATIONS	PLT384	56,101	3	861	1
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0
41	387-OTHER EQUIPMENT	PLT387	4,023	0	56	0
42	390-STRUCTURES & IMPROVE.	PLT390	15	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	130,208	7	1,960	1
44	TOTAL CAPITALIZED LABOR		1,103,453	56	16,648	11
45						
46						
47	SUM OF ALLOCATED LABOR EXP		5,751,823	295	86,603	60

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVEL OF LABOR ALLOC CON'T-16						
1	CUSTOMER ACCOUNT LABOR						
2	901-SUPERVISION	LABCA	4,881	2	34	0	67
3	902-METER READING EXPENSE	EXP902	33,260	14	90	0	1,128
4	903-CUST RECORDS & COLLECT	EXP903	68,288	29	615	0	257
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	3,172	1	31	0	42
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	1,132	0	1	0	1
9	908-CUSTOMER ASSISTANCE	EXP908	1,353	1	2	0	1
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		112,087	47	774	0	1,496
13							
14	SALES LABOR						
15	912-DEMONSTRATING & SELLING	EXP912	(0)	(0)	(0)	0	(0)
16	913-ADVERTISING EXPENSES	EXP913	6	0	0	0	0
17	TOTAL SALES LABOR		6	0	0	0	0
18							
19	ADMINISTRATIVE & GENERAL LABOR						
20	920-ADMIN & GENERAL SALARY	EXP920	153,024	87	5,887	0	5,618
21	921-OFFICE SUPPLIES & EXP	EXP921	1,301	1	50	0	48
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	543	0	21	0	20
26	928-REGULATORY COMM EXPENSE	EXP928	1,283	1	82	0	18
27	930-MISCELLANEOUS GEN EXP	EXP930	5,033	3	194	0	185
28	931-RENTS	EXP931	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	1,316	1	50	0	48
30	TOTAL ADMIN & GEN LABOR		162,499	93	6,283	0	5,937
31							
32	CAPITALIZED LABOR						
33	371	CAPLABX	1,216	1	43	0	43
34	376-MAINS	PLT376	57,414	43	3,978	0	4,106
35	378-MEAS. & REG. EQUIP-GEN	PLT378	2,372	2	164	0	170
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	1,157	1	80	0	83
37	380-SERVICES	PLT380	51,600	22	220	0	165
38	382-METER INSTALLATIONS	PLT382	12,272	5	0	0	0
39	384-REGULATOR INSTALLATIONS	PLT384	3,503	1	0	0	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	2,114	1	69	0	51
41	387-OTHER EQUIPMENT	PLT387	1,527	1	106	0	109
42	390-STRUCTURES & IMPROVE.	PLT390	2	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	19,729	11	749	0	720
44	TOTAL CAPITALIZED LABOR		152,906	88	5,408	0	5,447
45							
46							
47	SUM OF ALLOCATED LABOR EXP		871,525	496	33,087	0	31,803

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
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DEVEL OF LABOR ALLOC CON'T-16

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	CUSTOMER ACCOUNT LABOR						
2	901-SUPERVISION	LABCA	8	0	17	0	78
3	902-METER READING EXPENSE	EXP902	56	0	45	0	1,254
4	903-CUST RECORDS & COLLECT	EXP903	115	0	308	0	286
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	5	0	13	0	133
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	2	0	1	0	1
9	908-CUSTOMER ASSISTANCE	EXP908	2	0	1	0	1
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		188	0	385	0	1,753
13							
14	SALES LABOR						
15	912-DEMONSTRATING & SELLING	EXP912	(0)	0	(0)	0	(0)
16	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	1
17	TOTAL SALES LABOR		0	0	0	0	1
18							
19	ADMINISTRATIVE & GENERAL LABOR						
20	920-ADMIN & GENERAL SALARY	EXP920	2,258	0	7,032	0	26,573
21	921-OFFICE SUPPLIES & EXP	EXP921	19	0	60	0	226
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	8	0	25	0	94
26	928-REGULATORY COMM EXPENSE	EXP928	37	0	116	0	55
27	930-MISCELLANEOUS GEN EXP	EXP930	74	0	231	0	874
28	931-RENTS	EXP931	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	19	0	60	0	230
30	TOTAL ADMIN & GEN LABOR		2,416	0	7,524	0	28,052
31							
32	CAPITALIZED LABOR						
33	371	CAPLABX	18	0	54	0	221
34	376-MAINS	PLT376	1,672	0	5,222	0	22,001
35	378-MEAS. & REG. EQUIP-GEN	PLT378	69	0	216	0	909
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	34	0	105	0	443
37	380-SERVICES	PLT380	87	0	110	0	183
38	382-METER INSTALLATIONS	PLT382	21	0	0	0	0
39	384-REGULATOR INSTALLATIONS	PLT384	6	0	0	0	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	4	0	34	0	57
41	387-OTHER EQUIPMENT	PLT387	44	0	139	0	585
42	390-STRUCTURES & IMPROVE.	PLT390	0	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	291	0	902	0	3,452
44	TOTAL CAPITALIZED LABOR		2,245	0	6,783	0	27,852
45							
46							
47	SUM OF ALLOCATED LABOR EXP		12,867	0	39,861	0	152,477

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DEVEL OF LABOR ALLOC CON'T-16

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
1	CUSTOMER ACCOUNT LABOR									
2	901-SUPERVISION	LABCA	451	0	14	0	46	148	4	0
3	902-METER READING EXPENSE	EXP902	3,075	0	38	0	752	0	24	0
4	903-CUST RECORDS & COLLECT	EXP903	6,314	0	256	0	171	3,042	50	0
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	287	0	11	0	65	124	3	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	105	0	1	0	1	0	1	0
9	908-CUSTOMER ASSISTANCE	EXP908	125	0	1	0	1	1	1	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		10,356	0	320	0	1,037	3,315	83	0
13										
14	SALES LABOR									
15	912-DEMONSTRATING & SELLING	EXP912	(0)	0	(0)	0	(0)	(0)	(0)	0
16	913-ADVERTISING EXPENSES	EXP913	1	0	0	0	0	0	0	0
17	TOTAL SALES LABOR		1	0	0	0	0	0	0	0
18										
19	ADMINISTRATIVE & GENERAL LABOR									
20	920-ADMIN & GENERAL SALARY	EXP920	24,154	0	3,789	0	12,633	1,112	222	0
21	921-OFFICE SUPPLIES & EXP	EXP921	205	0	32	0	107	9	2	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	86	0	13	0	45	4	1	0
26	928-REGULATORY COMM EXPENSE	EXP928	236	0	45	0	31	5	8	0
27	930-MISCELLANEOUS GEN EXP	EXP930	794	0	125	0	415	37	7	0
28	931-RENTS	EXP931	0	0	0	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	207	0	32	0	109	8	2	0
30	TOTAL ADMIN & GEN LABOR		25,683	0	4,036	0	13,341	1,175	242	0
31										
32	CAPITALIZED LABOR									
33	371	CAPLABX	189	0	28	0	105	2	2	0
34	376-MAINS	PLT376	12,880	0	2,667	0	10,360	164	138	0
35	378-MEAS. & REG. EQUIP-GEN	PLT378	532	0	110	0	428	7	6	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	260	0	54	0	209	3	3	0
37	380-SERVICES	PLT380	4,771	0	92	0	110	0	38	0
38	382-METER INSTALLATIONS	PLT382	1,135	0	0	0	0	0	9	0
39	384-REGULATOR INSTALLATIONS	PLT384	324	0	0	0	0	0	3	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	195	0	29	0	34	0	2	0
41	387-OTHER EQUIPMENT	PLT387	343	0	71	0	276	4	4	0
42	390-STRUCTURES & IMPROVE.	PLT390	0	0	0	0	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	3,106	0	483	0	1,639	125	29	0
44	TOTAL CAPITALIZED LABOR		23,734	0	3,533	0	13,161	306	232	0
45										
46										
47	SUM OF ALLOCATED LABOR EXP		137,198	0	21,340	0	72,411	5,522	1,282	0

CITIZENS COMMUNICATIONS COMPANY
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		TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
RATIO TABLE-25 CAPACITY RELATED							
PRODUCTION ALLOCATORS							
DES DAY DEMANDS - SALES	DEMGAS	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
TRANSMISSION ALLOCATORS							
PROPORTIONAL RESPONSIBILITY	TRANS	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
DISTRIBUTION ALLOCATORS							
PROPORTIONAL RESPONSIBILITY	DISTR	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
DISTRIBUTION MAINS	DISTMAIN	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
DISTRIBUTION REGULATORS	DISTREG	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000

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RATIO TABLE CONT-26
COMMODITY RELATED

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	COMMODITY GAS COSTS	GASSALES	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
2	ANNUAL FIRM THERM THROUGHPUT	THERMS	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
3	CARES	CARES	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4								
5								
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CITIZENS COMMUNICATIONS COMPANY
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RATIO TABLE CONT-27
CUSTOMER RELATED

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	YEAR END NUMBER OF CUSTOMERS	CUST10	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
2	ACCT 380-SERVICES	CUST380	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
3	ACCT 381-METERS	CUST381	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
4	ACCT 382-METER INSTALLATIONS	CUST382	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
5	ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
6	ACCT 384-HOUSE REG. INSTALLATION	CUST384	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
7	ACCT 385-INDUSTRIAL REG EQUIP	CUST385	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
8	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
9	CUSTOMER ADVANCES	CUSTADV	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
10	CONTR IN AID OF CONSTR-SERVICES	CONTSERV	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
11	CONTR IN AID OF CONSTR-MAINS	CONTMAIN	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
12	487-MISC. SERVICE REVENUE	CUST487B	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
13	ACCT 902-METER READ EXP	CUST902	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
14	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
15	ACCT 912-DEMO & SELLING	CDA912	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
16	ACCT 913-ADVERTISING EXPENSES	CDA913	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
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CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
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RATIO TABLE CONT-

INTERNALLY DEVELOPED

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	DEVELOPMENT OF UNCOLLECTABLE FACTOR							
2	RESIDENTIAL REVENUE	RESREV	1.00000	0.26888	0.40994	0.32118	0.47985	0.52015
3	COMMERCIAL REVENUE	COMREV	1.00000	0.32501	0.57805	0.09694	0.65308	0.34692
4	INDUSTRIAL REVENUE	INDREV	1.00000	0.32313	0.67317	0.00370	0.74353	0.25647
5	TRANSPORTATION REVENUE	TRAREV	1.00000	0.97782	0.00930	0.01289	0.00930	0.99070
6								
7	ALLOCATED BAD DEBTS	BADDEBT	1.00000	0.48706	0.31202	0.20092	0.36176	0.63824
8								
9								
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CITIZENS COMMUNICATIONS COMPANY
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INTERNALLY DEVELOPED RATIOS-28

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.65308	0.00003	0.34688	0.00148	0.99852
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
3	ACCT 302-FRANCHISE & CONSENTS	PLT302	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
4	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
5	ACCT 365-LAND & LAND RIGHTS	PLT365	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
6	ACCT 366-STRUCTURES & IMPROV.	PLT366	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
7	ACCT 367-MAINS	PLT367	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
8	ACCT 369-MEAS. & REG STATION EQ	PLT369	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
9	ACCT 374-OTHER TRANS EQUIP	PLT374	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
10	ACCT 374.1-DISTR LAND	PLT3741	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
11	ACCT 375-STRUCTURES & IMPROV	PLT375	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
12	ACCT 376-MAINS	PLT376	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
13	ACCT 378-MEAS & REG EQ - GEN	PLT378	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
14	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
15	ACCT 380-SERVICES	PLT380	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
16	ACCT 381-METERS	PLT381	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
17	ACCT 382-METER INSTALLATIONS	PLT382	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
18	ACCT 383-REGULATORS	PLT383	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
19	ACCT 384-REGULATOR INSTALLATIONS	PLT384	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
20	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
21	ACCT 387-OTHER EQUIPMENT	PLT387	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
22	ACCT 389-GEN PLT LAND	PLT389	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
23	ACCT 390-STRUCTURES & IMPROVE	PLT390	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
24	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
25	ACCT 391.1-OFF FURN & EQUIP MECH	PLT3911	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
26	ACCT 391.1-OFF FURN & EQUIP COMP	PLT3912	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
27	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
28	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
29	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
30	ACCT 395-LABORATORY EQUIPMENT	PLT395	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
31	ACCT 396-POWER OPER EQUIP	PLT396	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
32	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
33	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
34	ACCT 399-OTHER TANGIBLE PROP	PLT399	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
35	ACCT 367 & 376 TOTAL MAINS	PLT367376	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
36	ACCT 376 MAINS + 380 SERVICES	PLT376380	1.00000	0.71524	0.00000	0.28476	0.00000	1.00000
37	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.66258	0.00000	0.33742	0.00000	1.00000
38	CONTR IN AID MAINS & SERVICES	CIACMS	1.00000	0.83672	0.00000	0.16328	0.00000	1.00000
39	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
40	ACCT 382 & 384 INSTALLATIONS	PLT38284	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000

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INTERNALLY DEVELOPED RATIOS CONT-29

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	TOTAL GAS COSTS	GASCOSTS	1.00000	0.13142	0.86858	0.00000	1.00000	0.00000
2	ACCT 520-STEAM EXPENSE	EXP520	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 804-NATURAL GAS CITY GATE	EXP804	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 807-PUR GAS DEMAND	EXP807D	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
5	ACCT 807-PUR GAS COMMODITY	EXP807C	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	ACCT 820-MEAS AND REG STATION	EXP820	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
7	ACCT 824-OTHER TRANS EXP	EXP824	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
8	ACCT 856-MAIN EXPENSE	EXP856	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
9	ACCT 857-MEAS AND REG STATION	EXP857	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
10	ACCT 864-MAINT OF STATION EQUIP	EXP864	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
11	ACCT 867-MAINT OF OTHER EQUIP	EXP867	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
12	ACCT 871-LOAD DISPATCHING	EXP871	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
13	ACCT 874-MAINS & SERVICING EXP	EXP874	1.00000	0.71524	0.00000	0.28476	0.00000	1.00000
14	ACCT 875-MEAS AND REG STATION	EXP875	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
15	ACCT 876-MEAS AND REG STATION	EXP876	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
16	ACCT 877-MEAS AND REG STATION	EXP877	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
17	ACCT 878-METER EXPENSE	EXP878	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
18	ACCT 879-CUST INSTALL EXPENSE	EXP879	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
19	ACCT 880-OTHER DISTR EXP	EXP880	1.00000	0.34878	0.00000	0.65122	0.00000	1.00000
20	ACCT 881-RENTS	EXP881	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
21	ACCT 886-MAINT OF STRUCTURES	EXP886	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
22	ACCT 887-MAINT OF MAINS	EXP887	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
23	ACCT 889-MAINT OF MEAS/REG	EXP889	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
24	ACCT 890-MAINT OF MEAS/REG	EXP890	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
25	ACCT 891-MAINT OF MEAS/REG	EXP891	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
26	ACCT 892-MAINT OF SERVICES	EXP892	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
27	ACCT 893-MAINT OF METER	EXP893	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
28	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
29	ACCT 902-METER READING EXP	EXP902	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
30	ACCT 903-CUST RECORDS & COLLEC	EXP903	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
31	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.48706	0.31202	0.20092	0.36176	0.63824
32	ACCT 905-MISC CUST ACCT EXP	EXP905	1.00000	0.00803	0.00514	0.98682	0.00597	0.99403
33	ACCT 906-CUST SERVICE & INFO	EXP906	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	ACCT 908-CUSTOMER ASSISTANCE	EXP908	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
35	ACCT 909-INFO & INSTRUCT ADV	EXP909	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
36	ACCT 910-MISC SERV & INFO	EXP910	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
37								
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INTERNALLY DEVELOPED RATIOS CONT-30

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	ACCT 912-DEMO & SELLING	EXP912	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
2	ACCT 913-ADVERTISING EXP	EXP913	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
3	ACCT 920-ADMIN & GENERAL SALARY	EXP920	1.00000	0.28038	0.00004	0.71957	0.02475	0.97525
4	ACCT 921-OFFICE SUPPIES & EXP	EXP921	1.00000	0.28038	0.00004	0.71957	0.02475	0.97525
5	ACCT 923-OUTSIDE SERVICES	EXP923	1.00000	0.28038	0.00004	0.71957	0.02475	0.97525
6	ACCT 924-PROPERTY INSURANCE	EXP924	1.00000	0.65308	0.00003	0.34688	0.00148	0.99852
7	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.28038	0.00004	0.71957	0.02475	0.97525
8	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	1.00000	0.28038	0.00004	0.71957	0.02475	0.97525
9	ACCT 928-REG COMMISSION EXP	EXP928	1.00000	0.21241	0.56639	0.22120	0.65461	0.34539
10	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.28038	0.00004	0.71957	0.02475	0.97525
11	ACCT 931-RENTS	EXP931	1.00000	0.28038	0.00004	0.71957	0.02475	0.97525
12	ACCT 932-MAINT OF GENERAL PLT	EXP932	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
13								
14								
15	LABOR ACCT 820-867	LABTM	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
16	LABOR ACCT 871-881	LABDO	1.00000	0.32317	0.00000	0.67683	0.00000	1.00000
17	LABOR ACCT 874-881 & 886-894	LABDM	1.00000	0.56214	0.00000	0.43786	0.00000	1.00000
18	LAROR ACCT 902-906	LABCA	1.00000	0.00024	0.00015	0.99961	0.00017	0.99983
19	LABOR ACCT 908-910	LABCS	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
20								
21								
22								
23	ACCTS 902-904	EXP9024	1.00000	0.00803	0.00514	0.98682	0.00597	0.99403
24	ACCTS 874 - 879	EXP87479	1.00000	0.34878	0.00000	0.65122	0.00000	1.00000
25	ACCTS 908 & 909	EXP9089	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
26	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.50044	0.00228	0.49728	0.00795	0.99205
27	TOTAL GENERAL PLANT	GENPLT	1.00000	0.27534	0.00049	0.72417	0.02104	0.97896
28	WORKING CASH 1/8 OF O&M	WCOM	1.00000	0.16001	0.64229	0.19770	0.74165	0.25835
29	PRESENT REVENUE	TOTREV	1.00000	0.21241	0.56639	0.22120	0.65461	0.34539
30	PAYROLL EXCLUDING A&G	PAYXAG	1.00000	0.28038	0.00004	0.71957	0.02475	0.97525
31	PAYROLL EXCLUDING A&G	PLTCOMN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	1.00000	0.66700	-0.00492	0.33793	(0.00293)	1.00293
33	CHANGE IN REVENUE @ PROPOSED	REVCHGP	1.00000	0.65876	-0.00901	0.35025	(0.00695)	1.00695
34	NET PLANT - RESIDENTIAL ONLY	RESNTPT	1.00000	0.57185	0.00002	0.42813	0.00115	0.99885
35	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	1.00000	0.25398	0.00006	0.74596	0.00255	0.99745
36	WORKING CASH - GAS COSTS	WCGC	1.00000	0.13142	0.86858	0.00000	1.00000	0.00000
37	WORKING CASH - OTHER	WCOTH	1.00000	0.23867	0.01979	0.74154	0.03096	0.96904
38								
39								
40								

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			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	INTERNALLY DEVELOPED CONT-							
1	487-FORFEITED DISCOUNTS							
2	REVENUE BY CLASS							
3	RESIDENTIAL SERVICE	REV487A	1.00000	0.17072	0.54072	0.28856	0.63209	0.36791
4	RESIDENTIAL AIR CONDITIONING	REV487B	1.00000	0.17213	0.57198	0.25588	0.66240	0.33760
5	RESIDENTIAL CARES	REV487C	1.00000	0.16290	0.52856	0.30854	0.61973	0.38027
6	COMMERCIAL SM. VOL.	REV487D	1.00000	0.25865	0.64262	0.09873	0.72593	0.27407
7	COMMERCIAL SM. VOL. A/C	REV487E	1.00000	0.27646	0.67122	0.05233	0.71530	0.28470
8	COMMERCIAL LG. VOL.	REV487F	1.00000	0.27637	0.71059	0.01304	0.80414	0.19586
9	COMMERCIAL TRANSPORTATION	REV487G	1.00000	0.92888	0.01464	0.05648	0.01464	0.98536
10	INDUSTRIAL SM. VOL.	REV487H	1.00000	0.25901	0.73565	0.00534	0.81293	0.18707
11	INDUSTRIAL LG. VOL.	REV487I	1.00000	0.24316	0.75241	0.00443	0.83027	0.16973
12	INDUSTRIAL TRANSPORTATION	REV487J	1.00000	0.94519	0.03509	0.01972	0.03509	0.96491
13	PUBLIC AUTHORITY SM. VOL.	REV487K	1.00000	0.27440	0.67967	0.04593	0.80208	0.19792
14	PUBLIC AUTHORITY LG. VOL.	REV487L	1.00000	0.23370	0.75657	0.00974	0.88535	0.11465
15	PUBLIC AUTHORITY TRANSPORT.	REV487M	1.00000	0.95583	0.02291	0.02126	0.02291	0.97709
16	IRRIGATION	REV487N	1.00000	0.24908	0.73812	0.01280	0.74603	0.25397
17								
18								
19								
20	FORFEITED DISCOUNTS	FORFDISC	1.00000	0.35139	0.46985	0.17875	0.54209	0.45791
21								
22								
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CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
SUMMARY AT PRESENT RATES-1									
1 DEVELOPMENT OF RATE BASE									
2 GAS PLANT IN SERVICE		14,363,808	10,767,189	2,170,621	714,218	711,780	0	0	0
3 DEPREC & AMORT RESERVE		(6,900,881)	(5,271,293)	(1,035,492)	(260,109)	(333,987)	0	0	0
4 NET PLANT IN SERVICE		7,462,927	5,495,895	1,135,129	454,110	377,793	0	0	0
5									
6 ADDITIONS & DEDUCTIONS									
7 CONTRIBUTIONS IN AID OF CONSTRUCTION		(322,862)	(227,963)	(66,149)	(4,618)	(24,131)	0	0	0
8 CASH WORKING CAPITAL		(80,560)	(51,748)	(10,707)	(12,581)	(5,524)	0	0	0
9 ACCUM DEFERRED INCOME TAXES		(705,259)	(499,746)	(100,747)	(71,730)	(33,036)	0	0	0
10 CUST ADVANCES FOR CONSTRUCTION		(569,025)	(431,359)	(98,318)	(6,168)	(33,180)	0	0	0
11 CUSTOMER DEPOSITS		(61,006)	(43,008)	(13,308)	(894)	(3,797)	0	0	0
12 MATERIALS & SUPPIES		46,702	35,008	7,057	2,322	2,314	0	0	0
13 OTHER		57,714	46,560	7,957	976	2,221	0	0	0
14 TOTAL ADDITIONS & DEDUCTIONS		(1,634,296)	(1,172,256)	(274,215)	(92,693)	(95,132)	0	0	0
15									
16 TOTAL RATE BASE		5,828,631	4,323,640	860,914	361,417	282,661	0	0	0
17									
18 DEVELOPMENT OF RETURN									
19 SALES OF GAS TO ULTIMATE CUST		3,796,361	2,751,554	787,257	48,471	209,080	0	0	0
20 OTHER OPERATING REVENUES		19,577	14,675	2,958	973	970	0	0	0
21 TOTAL GAS OPERATING REVENUES		3,815,938	2,766,229	790,215	49,444	210,050	0	0	0
22									
23 OPERATING EXPENSES									
24 OPER & MAINT EXPENSE		3,747,476	2,732,896	740,369	58,490	215,721	0	0	0
25 DEPRECIATION & AMORTIZATION EXP.		290,162	229,816	40,620	7,290	12,436	0	0	0
26 TAXES OTHER THAN INCOME		272,828	207,538	40,534	11,822	12,934	0	0	0
27 TAX EXPENSE		(284,128)	(225,552)	(25,508)	(16,487)	(16,581)	0	0	0
28 TOTAL OPERATING EXPENSES		4,026,338	2,944,697	796,015	61,116	224,510	0	0	0
29									
30 OPERATING INCOME		(210,399)	(178,469)	(5,799)	(11,672)	(14,460)	0	0	0
31									
32 RATE OF RETURN		-3.61%	-4.13%	-0.67%	-3.23%	-5.12%	0.00%	0.00%	0.00%
33 INDEX RATE OF RETURN		1.000	1.143	0.187	0.895	1.417	0.000	0.000	0.000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
SUMMARY AT PRESENT RATES-1							
1 DEVELOPMENT OF RATE BASE							
2 GAS PLANT IN SERVICE		2,170,621	0	130,427	583,791	711,780	0
3 DEPREC & AMORT RESERVE		(1,035,492)	0	(60,738)	(199,370)	(333,987)	0
4 NET PLANT IN SERVICE		1,135,129	0	69,689	384,421	377,793	0
5							
6 ADDITIONS & DEDUCTIONS							
7 CONTRIBUTIONS IN AID OF CONSTRUCTION		(66,149)	0	(4,616)	(3)	(24,131)	0
8 CASH WORKING CAPITAL		(10,707)	0	(868)	(11,713)	(5,524)	0
9 ACCUM DEFERRED INCOME TAXES		(100,747)	0	(6,054)	(65,676)	(33,036)	0
10 CUST ADVANCES FOR CONSTRUCTION		(98,318)	0	(6,152)	(17)	(33,180)	0
11 CUSTOMER DEPOSITS		(13,308)	0	(894)	0	(3,797)	0
12 MATERIALS & SUPPIES		7,057	0	424	1,898	2,314	0
13 OTHER		7,957	0	380	596	2,221	0
14 TOTAL ADDITIONS & DEDUCTIONS		(274,215)	0	(17,778)	(74,915)	(95,132)	0
15							
16 TOTAL RATE BASE		860,914	0	51,910	309,506	282,661	0
17							
18 DEVELOPMENT OF RETURN							
19 SALES OF GAS TO ULTIMATE CUST		787,257	0	48,471	0	209,080	0
20 OTHER OPERATING REVENUES		2,958	0	178	796	970	0
21 TOTAL GAS OPERATING REVENUES		790,215	0	48,649	796	210,050	0
22							
23 OPERATING EXPENSES							
24 OPER & MAINT EXPENSE		740,369	0	48,388	10,102	215,721	0
25 DEPRECIATION & AMORTIZATION EXP.		40,620	0	2,210	5,080	12,436	0
26 TAXES OTHER THAN INCOME		40,534	0	2,345	9,477	12,934	0
27 TAX EXPENSE		(25,508)	0	(2,489)	(13,997)	(16,581)	0
28 TOTAL OPERATING EXPENSES		796,015	0	50,454	10,662	224,510	0
29							
30 OPERATING INCOME		(5,799)	0	(1,806)	(9,866)	(14,460)	0
31							
32 RATE OF RETURN		-0.67%	0.00%	-3.48%	-3.19%	-5.12%	0.00%
33 INDEX RATE OF RETURN		0.187	0.000	0.964	0.883	1.417	0.000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE		8,634,579	0	2,130,996	1,614
3	DEPREC & AMORT RESERVE		(4,223,369)	0	(1,047,132)	(792)
4	NET PLANT IN SERVICE		4,411,209	0	1,083,863	823
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION		(185,100)	0	(42,830)	(33)
8	CASH WORKING CAPITAL		(41,969)	0	(9,772)	(7)
9	ACCUM DEFERRED INCOME TAXES		(400,764)	0	(98,908)	(75)
10	CUST ADVANCES FOR CONSTRUCTION		(347,060)	0	(84,235)	(64)
11	CUSTOMER DEPOSITS		(35,046)	0	(7,955)	(7)
12	MATERIALS & SUPPIES		28,074	0	6,929	5
13	OTHER		37,099	0	9,454	7
14	TOTAL ADDITIONS & DEDUCTIONS		(944,766)	0	(227,316)	(174)
15						
16	TOTAL RATE BASE		3,466,444	0	856,547	649
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST		2,230,842	0	520,260	452
20	OTHER OPERATING REVENUES		11,768	0	2,904	2
21	TOTAL GAS OPERATING REVENUES		2,242,610	0	523,165	454
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE		2,203,996	0	528,475	426
25	DEPRECIATION & AMORTIZATION EXP.		183,582	0	46,199	35
26	TAXES OTHER THAN INCOME		166,213	0	41,294	31
27	TAX EXPENSE		(175,801)	0	(49,727)	(25)
28	TOTAL OPERATING EXPENSES		2,377,991	0	566,240	467
29						
30	OPERATING INCOME		(135,380)	0	(43,075)	(13)
31						
32	RATE OF RETURN		-3.91%	0.00%	-5.03%	-1.99%
33	INDEX RATE OF RETURN		1.082	0.000	1.393	0.551

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	COMMERCIAL				
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(19)-4	(20)	(21)	(22)	(23)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	2,170,621	0	0	0	0
3	DEPREC & AMORT RESERVE	(1,035,492)	0	0	0	0
4	NET PLANT IN SERVICE	1,135,129	0	0	0	0
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(66,149)	0	0	0	0
8	CASH WORKING CAPITAL	(10,707)	0	0	0	0
9	ACCUM DEFERRED INCOME TAXES	(100,747)	0	0	0	0
10	CUST ADVANCES FOR CONSTRUCTION	(98,318)	0	0	0	0
11	CUSTOMER DEPOSITS	(13,308)	0	0	0	0
12	MATERIALS & SUPPIES	7,057	0	0	0	0
13	OTHER	7,957	0	0	0	0
14	TOTAL ADDITIONS & DEDUCTIONS	(274,215)	0	0	0	0
15						
16	TOTAL RATE BASE	860,914	0	0	0	0
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	787,257	0	0	0	0
20	OTHER OPERATING REVENUES	2,958	0	0	0	0
21	TOTAL GAS OPERATING REVENUES	790,215	0	0	0	0
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	740,369	0	0	0	0
25	DEPRECIATION & AMORTIZATION EXP.	40,620	0	0	0	0
26	TAXES OTHER THAN INCOME	40,534	0	0	0	0
27	TAX EXPENSE	(25,508)	0	0	0	0
28	TOTAL OPERATING EXPENSES	796,015	0	0	0	0
29						
30	OPERATING INCOME	(5,799)	0	0	0	0
31						
32	RATE OF RETURN	-0.67%	0.00%	0.00%	0.00%	0.00%
33	INDEX RATE OF RETURN	0.187	0.000	0.000	0.000	0.000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	130,427	0	0	0	583,791
3	DEPREC & AMORT RESERVE	(60,738)	0	0	0	(199,370)
4	NET PLANT IN SERVICE	69,689	0	0	0	384,421
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(4,616)	0	0	0	(3)
8	CASH WORKING CAPITAL	(868)	0	0	0	(11,713)
9	ACCUM DEFERRED INCOME TAXES	(6,054)	0	0	0	(65,676)
10	CUST ADVANCES FOR CONSTRUCTION	(6,152)	0	0	0	(17)
11	CUSTOMER DEPOSITS	(894)	0	0	0	0
12	MATERIALS & SUPPIES	424	0	0	0	1,898
13	OTHER	380	0	0	0	596
14	TOTAL ADDITIONS & DEDUCTIONS	(17,778)	0	0	0	(74,915)
15						
16	TOTAL RATE BASE	51,910	0	0	0	309,506
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	48,471	0	0	0	0
20	OTHER OPERATING REVENUES	178	0	0	0	796
21	TOTAL GAS OPERATING REVENUES	48,649	0	0	0	796
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	48,388	0	0	0	10,102
25	DEPRECIATION & AMORTIZATION EXP.	2,210	0	0	0	5,080
26	TAXES OTHER THAN INCOME	2,345	0	0	0	9,477
27	TAX EXPENSE	(2,489)	0	0	0	(13,997)
28	TOTAL OPERATING EXPENSES	50,454	0	0	0	10,662
29						
30	OPERATING INCOME	(1,806)	0	0	0	(9,866)
31						
32	RATE OF RETURN	-3.48%	0.00%	0.00%	0.00%	-3.19%
33	INDEX RATE OF RETURN	0.964	0.000	0.000	0.000	0.883

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	SUMMARY AT PRESENT RATES-1								
1	DEVELOPMENT OF RATE BASE								
2	GAS PLANT IN SERVICE	711,780	0	0	0	0	0	0	0
3	DEPREC & AMORT RESERVE	(333,987)	0	0	0	0	0	0	0
4	NET PLANT IN SERVICE	377,793	0	0	0	0	0	0	0
5									
6	ADDITIONS & DEDUCTIONS								
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(24,131)	0	0	0	0	0	0	0
8	CASH WORKING CAPITAL	(5,524)	0	0	0	0	0	0	0
9	ACCUM DEFERRED INCOME TAXES	(33,036)	0	0	0	0	0	0	0
10	CUST ADVANCES FOR CONSTRUCTION	(33,180)	0	0	0	0	0	0	0
11	CUSTOMER DEPOSITS	(3,797)	0	0	0	0	0	0	0
12	MATERIALS & SUPPIES	2,314	0	0	0	0	0	0	0
13	OTHER	2,221	0	0	0	0	0	0	0
14	TOTAL ADDITIONS & DEDUCTIONS	(95,132)	0	0	0	0	0	0	0
15									
16	TOTAL RATE BASE	282,661	0	0	0	0	0	0	0
17									
18	DEVELOPMENT OF RETURN								
19	SALES OF GAS TO ULTIMATE CUST	209,080	0	0	0	0	0	0	0
20	OTHER OPERATING REVENUES	970	0	0	0	0	0	0	0
21	TOTAL GAS OPERATING REVENUES	210,050	0	0	0	0	0	0	0
22									
23	OPERATING EXPENSES								
24	OPER & MAINT EXPENSE	215,721	0	0	0	0	0	0	0
25	DEPRECIATION & AMORTIZATION EXP.	12,436	0	0	0	0	0	0	0
26	TAXES OTHER THAN INCOME	12,934	0	0	0	0	0	0	0
27	TAX EXPENSE	(16,581)	0	0	0	0	0	0	0
28	TOTAL OPERATING EXPENSES	224,510	0	0	0	0	0	0	0
29									
30	OPERATING INCOME	(14,460)	0	0	0	0	0	0	0
31									
32	RATE OF RETURN	-5.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	INDEX RATE OF RETURN	1.417	0.000	0.000	0.000	0.000	0.000	0.000	0.000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		5,828,631	4,323,640	860,914	361,417	282,661	0	0	0
2	CHANGE IN WC - PLANT	PLANT	15,843	11,876	2,394	788	785	0	0	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	283	234	37	4	9	0	0	0
5	ADJUSTED RATE BASE		5,844,757	4,335,749	863,344	362,208	283,455	0	0	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	0.00%	0.00%	0.00%
7	RETURN		517,475	383,873	76,438	32,069	25,096	0	0	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		3,747,476	2,732,896	740,369	58,490	215,721	0	0	0
11	CHANGE IN GAS COSTS	GASSALES	(135,034)	(90,303)	(33,074)	(2,221)	(9,436)	0	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	3,350	2,688	235	237	190	0	0	0
13	TOTAL O&M AT PROPOSED		3,615,792	2,645,281	707,529	56,506	206,475	0	0	0
14	DEPRECIATION & AMORTIZATION EXP.		290,162	229,816	40,620	7,290	12,436	0	0	0
15	TAXES OTHER THAN INCOME		272,828	207,538	40,534	11,822	12,934	0	0	0
16	TAX EXPENSE		191,323	141,772	28,210	12,085	9,257	0	0	0
17	TOTAL OPERATING EXPENSES		4,370,105	3,224,407	816,892	87,704	241,102	0	0	0
18										
19	COST OF SERVICE		4,887,580	3,608,280	893,330	119,772	266,198	0	0	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		4,803,912	3,560,120	857,821	119,772	266,198	0	0	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		4,803,912	3,560,120	857,821	119,772	266,198	0	0	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	35,509	0	35,509	0	0	0	0	0
31	MISCELLANEOUS SERVICE REV	CUST487B	48,160	48,160	0	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		83,669	48,160	35,509	0	0	0	0	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		4,887,580	3,608,280	893,330	119,772	266,198	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	EQUALIZED RETURN AT PROPOSED ROR-2							
1	UNADJUSTED RATE BASE		860,914	0	51,910	309,506	282,661	0
2	CHANGE IN WC - PLANT	PLANT	2,394	0	144	644	785	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	37	0	2	2	9	0
5	ADJUSTED RATE BASE		863,344	0	52,056	310,152	283,455	0
6	RATE OF RETURN ON RATE BASE		8.85%	0.00%	8.85%	8.85%	8.85%	0.00%
7	RETURN		76,438	0	4,609	27,460	25,096	0
8								
9	OPERATING EXPENSES							
10	PRESENT OPER & MAINT EXPENSE		740,369	0	48,388	10,102	215,721	0
11	CHANGE IN GAS COSTS	GASSALES	(33,074)	0	(2,221)	0	(9,436)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	235	0	29	209	190	0
13	TOTAL O&M AT PROPOSED		707,529	0	46,196	10,310	206,475	0
14	DEPRECIATION & AMORTIZATION EXP.		40,620	0	2,210	5,080	12,436	0
15	TAXES OTHER THAN INCOME		40,534	0	2,345	9,477	12,934	0
16	TAX EXPENSE		28,210	0	1,701	10,384	9,257	0
17	TOTAL OPERATING EXPENSES		816,892	0	52,452	35,251	241,102	0
18								
19	COST OF SERVICE		893,330	0	57,061	62,711	266,198	0
20								
21	PROPOSED REVENUE @ EQUALIZED ROR							
22	FIRM SALES OF GAS		857,821	0	57,061	62,711	266,198	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
27	TOTAL SALES OF GAS		857,821	0	57,061	62,711	266,198	0
28								
29	OTHER OPERATING REVENUES							
30	FORFEITED DISCOUNTS	FORFDISC	35,509	0	0	0	0	0
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		35,509	0	0	0	0	0
36								
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		893,330	0	57,061	62,711	266,198	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	EQUALIZED RETURN AT PROPOSED ROR-2					
1	UNADJUSTED RATE BASE		3,466,444	0	856,547	649
2	CHANGE IN WC - PLANT	PLANT	9,524	0	2,350	2
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	186	0	48	0
5	ADJUSTED RATE BASE		3,476,153	0	858,945	650
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%
7	RETURN		307,767	0	76,048	58
8						
9	OPERATING EXPENSES					
10	PRESENT OPER & MAINT EXPENSE		2,203,996	0	528,475	426
11	CHANGE IN GAS COSTS	GASSALES	(73,586)	0	(16,703)	(14)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,111	0	577	0
13	TOTAL O&M AT PROPOSED		2,132,521	0	512,349	412
14	DEPRECIATION & AMORTIZATION EXP.		183,582	0	46,199	35
15	TAXES OTHER THAN INCOME		166,213	0	41,294	31
16	TAX EXPENSE		113,666	0	28,085	21
17	TOTAL OPERATING EXPENSES		2,595,982	0	627,927	499
18						
19	COST OF SERVICE		2,903,749	0	703,975	556
20						
21	PROPOSED REVENUE @ EQUALIZED ROR					
22	FIRM SALES OF GAS		2,865,822	0	693,749	549
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0
27	TOTAL SALES OF GAS		2,865,822	0	693,749	549
28						
29	OTHER OPERATING REVENUES					
30	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0
31	MISCELLANEOUS SERVICE REV	CUST487B	37,927	0	10,225	7
32	OTHER REVENUE	PLANT	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0
35	TOTAL OTHER OPERATING REV		37,927	0	10,225	7
36						
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		2,903,749	0	703,975	556

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		860,914	0	0	0	0
2	CHANGE IN WC - PLANT	PLANT	2,394	0	0	0	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	37	0	0	0	0
5	ADJUSTED RATE BASE		863,344	0	0	0	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		76,438	0	0	0	0
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		740,369	0	0	0	0
11	CHANGE IN GAS COSTS	GASSALES	(33,074)	0	0	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	235	0	0	0	0
13	TOTAL O&M AT PROPOSED		707,529	0	0	0	0
14	DEPRECIATION & AMORTIZATION EXP.		40,620	0	0	0	0
15	TAXES OTHER THAN INCOME		40,534	0	0	0	0
16	TAX EXPENSE		28,210	0	0	0	0
17	TOTAL OPERATING EXPENSES		816,892	0	0	0	0
18							
19	COST OF SERVICE		893,330	0	0	0	0
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		857,821	0	0	0	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		857,821	0	0	0	0
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	35,509	0	0	0	0
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		35,509	0	0	0	0
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		893,330	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

EQUALIZED RETURN AT PROPOSED ROR-2

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	UNADJUSTED RATE BASE		51,910	0	0	0	309,506
2	CHANGE IN WC - PLANT	PLANT	144	0	0	0	644
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	2	0	0	0	2
5	ADJUSTED RATE BASE		52,056	0	0	0	310,152
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		4,609	0	0	0	27,460
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		48,388	0	0	0	10,102
11	CHANGE IN GAS COSTS	GASSALES	(2,221)	0	0	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	29	0	0	0	209
13	TOTAL O&M AT PROPOSED		46,196	0	0	0	10,310
14	DEPRECIATION & AMORTIZATION EXP.		2,210	0	0	0	5,080
15	TAXES OTHER THAN INCOME		2,345	0	0	0	9,477
16	TAX EXPENSE		1,701	0	0	0	10,384
17	TOTAL OPERATING EXPENSES		52,452	0	0	0	35,251
18							
19	COST OF SERVICE		57,061	0	0	0	62,711
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		57,061	0	0	0	62,711
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		57,061	0	0	0	62,711
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0	0
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		0	0	0	0	0
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		57,061	0	0	0	62,711

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		282,661	0	0	0	0	0	0	0
2	CHANGE IN WC - PLANT	PLANT	785	0	0	0	0	0	0	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	9	0	0	0	0	0	0	0
5	ADJUSTED RATE BASE		283,455	0	0	0	0	0	0	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		25,096	0	0	0	0	0	0	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		215,721	0	0	0	0	0	0	0
11	CHANGE IN GAS COSTS	GASSALES	(9,436)	0	0	0	0	0	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	190	0	0	0	0	0	0	0
13	TOTAL O&M AT PROPOSED		206,475	0	0	0	0	0	0	0
14	DEPRECIATION & AMORTIZATION EXP.		12,436	0	0	0	0	0	0	0
15	TAXES OTHER THAN INCOME		12,934	0	0	0	0	0	0	0
16	TAX EXPENSE		9,257	0	0	0	0	0	0	0
17	TOTAL OPERATING EXPENSES		241,102	0	0	0	0	0	0	0
18										
19	COST OF SERVICE		266,198	0	0	0	0	0	0	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		266,198	0	0	0	0	0	0	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		266,198	0	0	0	0	0	0	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0	0	0	0	0
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		0	0	0	0	0	0	0	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		266,198	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

RETURN AT PROPOSED RATES-3

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	SALES REVENUE									
2	FIRM SALES OF GAS		4,591,018	3,387,804	845,596	112,189	245,429	0	0	0
3	INTERR SALES GAS COST REV		0	0	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0	0	0	0
7	TOTAL SALES OF GAS		4,591,018	3,387,804	845,596	112,189	245,429	0	0	0
8										
9	OTHER OPERATING REVENUES									
10	FORFEITED DISCOUNTS		35,509	0	35,509	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV		48,160	48,160	0	0	0	0	0	0
12	OTHER REVENUE		0	0	0	0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		83,669	48,160	35,509	0	0	0	0	0
16										
17	TOTAL GAS OPERATING REVENUE		4,674,687	3,435,964	881,105	112,189	245,429	0	0	0
18										
19	OPERATING EXPENSES									
20	OPERATION & MAINT EXPENSE		3,747,476	2,732,896	740,369	58,490	215,721	0	0	0
21	CHANGE IN GAS COSTS	GASSALES	(135,034)	(90,303)	(33,074)	(2,221)	(9,436)	0	0	0
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	3,350	2,682	246	269	153	0	0	0
23	TOTAL O&M AT PROPOSED		3,615,792	2,645,275	707,541	56,538	206,439	0	0	0
24	DEPRECIATION & AMORTIZATION EXP.		290,162	229,816	40,620	7,290	12,436	0	0	0
25	TAXES OTHER THAN INCOME		272,828	207,538	40,534	11,822	12,934	0	0	0
26	TAX EXPENSE		55,328	39,189	10,420	8,316	(2,596)	0	0	0
27	TOTAL OPERATING EXPENSES		4,234,110	3,121,817	799,114	83,966	229,212	0	0	0
28										
29	RETURN AT PROPOSED RATES		440,577	314,146	81,991	28,223	16,216	0	0	0
30										
31	RATE OF RETURN		7.54%	7.25%	9.50%	7.79%	5.72%	0.00%	0.00%	0.00%
32	INDEX RATE OF RETURN		1.000	0.961	1.260	1.034	0.759	0.000	0.000	0.000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	RETURN AT PROPOSED RATES-3							
1	SALES REVENUE							
2	FIRM SALES OF GAS		845,596	0	49,554	62,635	245,429	0
3	INTERR SALES GAS COST REV		0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0	0
7	TOTAL SALES OF GAS		845,596	0	49,554	62,635	245,429	0
8								
9	OTHER OPERATING REVENUES							
10	FORFEITED DISCOUNTS		35,509	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV		0	0	0	0	0	0
12	OTHER REVENUE		0	0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		35,509	0	0	0	0	0
16								
17	TOTAL GAS OPERATING REVENUE		881,105	0	49,554	62,635	245,429	0
18								
19	OPERATING EXPENSES							
20	OPERATION & MAINT EXPENSE		740,369	0	48,388	10,102	215,721	0
21	CHANGE IN GAS COSTS	GASSALES	(33,074)	0	(2,221)	0	(9,436)	0
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	246	0	5	264	153	0
23	TOTAL O&M AT PROPOSED		707,541	0	46,172	10,366	206,439	0
24	DEPRECIATION & AMORTIZATION EXP.		40,620	0	2,210	5,080	12,436	0
25	TAXES OTHER THAN INCOME		40,534	0	2,345	9,477	12,934	0
26	TAX EXPENSE		10,420	0	(2,131)	10,447	(2,596)	0
27	TOTAL OPERATING EXPENSES		799,114	0	48,596	35,370	229,212	0
28								
29	RETURN AT PROPOSED RATES		81,991	0	958	27,265	16,216	0
30								
31	RATE OF RETURN		9.50%	0.00%	1.84%	8.79%	5.72%	0.00%
32	INDEX RATE OF RETURN		1.260	0.000	0.244	1.166	0.759	0.000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	RETURN AT PROPOSED RATES-3					
1	SALES REVENUE					
2	FIRM SALES OF GAS		2,789,418	0	597,912	474
3	INTERR SALES GAS COST REV		0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0
6	SALES FOR RESALE		0	0	0	0
7	TOTAL SALES OF GAS		2,789,418	0	597,912	474
8						
9	OTHER OPERATING REVENUES					
10	FORFEITED DISCOUNTS		0	0	0	0
11	MISCELLANEOUS SERVICE REV		37,927	0	10,225	7
12	OTHER REVENUE		0	0	0	0
13	OTHER REVENUE		0	0	0	0
14	OTHER REVENUE		0	0	0	0
15	TOTAL OTHER OPERATING REV		37,927	0	10,225	7
16						
17	TOTAL GAS OPERATING REVENUE		2,827,345	0	608,137	482
18						
19	OPERATING EXPENSES					
20	OPERATION & MAINT EXPENSE		2,203,996	0	528,475	426
21	CHANGE IN GAS COSTS	GASSALES	(73,586)	0	(16,703)	(14)
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	2,355	0	327	0
23	TOTAL O&M AT PROPOSED		2,132,764	0	512,099	411
24	DEPRECIATION & AMORTIZATION EXP.		183,582	0	46,199	35
25	TAXES OTHER THAN INCOME		166,213	0	41,294	31
26	TAX EXPENSE		55,340	0	(16,138)	(14)
27	TOTAL OPERATING EXPENSES		2,537,900	0	583,454	464
28						
29	RETURN AT PROPOSED RATES		289,445	0	24,683	18
30						
31	RATE OF RETURN		8.33%	0.00%	2.87%	2.81%
32	INDEX RATE OF RETURN		1.105	0.000	0.381	0.372

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			COMMERCIAL				
		ALLOC	SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	RETURN AT PROPOSED RATES-3						
1	SALES REVENUE						
2	FIRM SALES OF GAS		845,596	0	0	0	0
3	INTERR SALES GAS COST REV		0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0
7	TOTAL SALES OF GAS		845,596	0	0	0	0
8							
9	OTHER OPERATING REVENUES						
10	FORFEITED DISCOUNTS		35,509	0	0	0	0
11	MISCELLANEOUS SERVICE REV		0	0	0	0	0
12	OTHER REVENUE		0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0
15	TOTAL OTHER OPERATING REV		35,509	0	0	0	0
16							
17	TOTAL GAS OPERATING REVENUE		881,105	0	0	0	0
18							
19	OPERATING EXPENSES						
20	OPERATION & MAINT EXPENSE		740,369	0	0	0	0
21	CHANGE IN GAS COSTS	GASSALES	(33,074)	0	0	0	0
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	246	0	0	0	0
23	TOTAL O&M AT PROPOSED		707,541	0	0	0	0
24	DEPRECIATION & AMORTIZATION EXP.		40,620	0	0	0	0
25	TAXES OTHER THAN INCOME		40,534	0	0	0	0
26	TAX EXPENSE		10,420	0	0	0	0
27	TOTAL OPERATING EXPENSES		799,114	0	0	0	0
28							
29	RETURN AT PROPOSED RATES		81,991	0	0	0	0
30							
31	RATE OF RETURN		9.50%	0.00%	0.00%	0.00%	0.00%
32	INDEX RATE OF RETURN		1.260	0.000	0.000	0.000	0.000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL				
			SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	RETURN AT PROPOSED RATES-3						
1	SALES REVENUE						
2	FIRM SALES OF GAS		49,554	0	0	0	62,635
3	INTERR SALES GAS COST REV		0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0
7	TOTAL SALES OF GAS		49,554	0	0	0	62,635
8							
9	OTHER OPERATING REVENUES						
10	FORFEITED DISCOUNTS		0	0	0	0	0
11	MISCELLANEOUS SERVICE REV		0	0	0	0	0
12	OTHER REVENUE		0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0
15	TOTAL OTHER OPERATING REV		0	0	0	0	0
16							
17	TOTAL GAS OPERATING REVENUE		49,554	0	0	0	62,635
18							
19	OPERATING EXPENSES						
20	OPERATION & MAINT EXPENSE		48,388	0	0	0	10,102
21	CHANGE IN GAS COSTS	GASSALES	(2,221)	0	0	0	0
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	5	0	0	0	264
23	TOTAL O&M AT PROPOSED		46,172	0	0	0	10,366
24	DEPRECIATION & AMORTIZATION EXP.		2,210	0	0	0	5,080
25	TAXES OTHER THAN INCOME		2,345	0	0	0	9,477
26	TAX EXPENSE		(2,131)	0	0	0	10,447
27	TOTAL OPERATING EXPENSES		48,596	0	0	0	35,370
28							
29	RETURN AT PROPOSED RATES		958	0	0	0	27,265
30							
31	RATE OF RETURN		1.84%	0.00%	0.00%	0.00%	8.79%
32	INDEX RATE OF RETURN		0.244	0.000	0.000	0.000	1.166

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	RETURN AT PROPOSED RATES-3									
1	SALES REVENUE									
2	FIRM SALES OF GAS		245,429	0	0	0	0	0	0	0
3	INTERR SALES GAS COST REV		0	0	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS		0	0	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0	0	0	0
6	SALES FOR RESALE		0	0	0	0	0	0	0	0
7	TOTAL SALES OF GAS		245,429	0	0	0	0	0	0	0
8										
9	OTHER OPERATING REVENUES									
10	FORFEITED DISCOUNTS		0	0	0	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV		0	0	0	0	0	0	0	0
12	OTHER REVENUE		0	0	0	0	0	0	0	0
13	OTHER REVENUE		0	0	0	0	0	0	0	0
14	OTHER REVENUE		0	0	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		0	0	0	0	0	0	0	0
16										
17	TOTAL GAS OPERATING REVENUE		245,429	0	0	0	0	0	0	0
18										
19	OPERATING EXPENSES									
20	OPERATION & MAINT EXPENSE		215,721	0	0	0	0	0	0	0
21	CHANGE IN GAS COSTS	GASSALES	(9,436)	0	0	0	0	0	0	0
22	INCREASE IN UNCOLLECTIBLES	REVCHGP	153	0	0	0	0	0	0	0
23	TOTAL O&M AT PROPOSED		206,439	0	0	0	0	0	0	0
24	DEPRECIATION & AMORTIZATION EXP.		12,436	0	0	0	0	0	0	0
25	TAXES OTHER THAN INCOME		12,934	0	0	0	0	0	0	0
26	TAX EXPENSE		(2,596)	0	0	0	0	0	0	0
27	TOTAL OPERATING EXPENSES		229,212	0	0	0	0	0	0	0
28										
29	RETURN AT PROPOSED RATES		16,216	0	0	0	0	0	0	0
30										
31	RATE OF RETURN		5.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	INDEX RATE OF RETURN		0.759	0.000	0.000	0.000	0.000	0.000	0.000	0.000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE-4

GAS PLANT IN SERVICE

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	INTANGIBLE PLANT									
2	302-FRANCHISES AND CONSENTS	LABOR	5,000	4,033	690	84	193	0	0	0
3	303-MISC. INTANGIBLE PLANT	LABOR	8,847	7,136	1,221	149	341	0	0	0
4	TOTAL INTANGIBLE PLANT		13,847	11,168	1,911	234	533	0	0	0
5										
6	TRANSMISSION PLANT									
7	365-LAND & LAND RIGHTS									
8	LAND & LAND RIGHTS	TRANS	0	0	0	0	0	0	0	0
9	DIRECT TO T2	TTWO	43,973	0	0	43,973	0	0	0	0
10	TOTAL ACCT 365		43,973	0	0	43,973	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0	0	0	0
12	367-MAINS									
13	MAINS	TRANS	301,132	205,864	65,868	4,758	24,642	0	0	0
14	DIRECT TO T2 (EXCL METERS)	TTWO	516,067	0	0	516,067	0	0	0	0
15	TOTAL ACCT 367		817,199	205,864	65,868	520,825	24,642	0	0	0
16	369-MEASURING & REG STATION EQ.	TRANS	12,243	8,370	2,678	193	1,002	0	0	0
17	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		873,415	214,234	68,546	564,991	25,644	0	0	0
19										
20	DISTRIBUTION PLANT									
21	374.1-LAND	DISTR	25,442	17,393	5,565	402	2,082	0	0	0
22	375-STRUCTURES & IMPROV	DISTR	8,247	5,638	1,804	130	675	0	0	0
23	376-MAINS	DISTMAIN	7,444,089	5,089,034	1,628,284	117,613	609,158	0	0	0
24	378-MEAS. & REG. EQUIP-GEN	DISTREG	95,924	65,577	20,982	1,516	7,850	0	0	0
25	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	12,144	8,302	2,656	192	994	0	0	0
26	380-SERVICES	CUST380	3,575,492	3,264,551	275,714	1,838	33,389	0	0	0
27	381-METERS	CUST381	1,118,258	1,052,164	58,605	357	7,132	0	0	0
28	382-METER INSTALLATIONS	CUST382	353,454	332,563	18,524	113	2,254	0	0	0
29	383-REGULATORS	CUST383	299,491	281,790	15,696	96	1,910	0	0	0
30	384-REGULATOR INSTALLATIONS	CUST384	3,319	3,123	174	1	21	0	0	0
31	385-INDUSTRIAL MEAS. EQUIP	CUST381T2	17,903	0	0	17,903	0	0	0	0
32	387-OTHER EQUIPMENT	DISTMAIN	0	0	0	0	0	0	0	0
33	TOTAL DISTRIBUTION PLANT		12,953,763	10,120,135	2,028,004	140,159	665,465	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE-4

GAS PLANT IN SERVICE

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	INTANGIBLE PLANT							
2	302-FRANCHISES AND CONSENTS	LABOR	690	0	33	52	193	0
3	303-MISC. INTANGIBLE PLANT	LABOR	1,221	0	58	91	341	0
4	TOTAL INTANGIBLE PLANT		1,911	0	91	143	533	0
5								
6	TRANSMISSION PLANT							
7	365-LAND & LAND RIGHTS							
8	LAND & LAND RIGHTS	TRANS	0	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	43,973	0	0
10	TOTAL ACCT 365		0	0	0	43,973	0	0
11	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0	0
12	367-MAINS							
13	MAINS	TRANS	65,868	0	4,758	0	24,642	0
14	DIRECT TO T2 (EXCL METERS)	TTWO	0	0	0	516,067	0	0
15	TOTAL ACCT 367		65,868	0	4,758	516,067	24,642	0
16	369-MEASURING & REG STATION EQ.	TRANS	2,678	0	193	0	1,002	0
17	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		68,546	0	4,951	560,040	25,644	0
19								
20	DISTRIBUTION PLANT							
21	374.1-LAND	DISTR	5,565	0	402	0	2,082	0
22	375-STRUCTURES & IMPROV	DISTR	1,804	0	130	0	675	0
23	376-MAINS	DISTMAIN	1,628,284	0	117,613	0	609,158	0
24	378-MEAS. & REG. EQUIP-GEN	DISTREG	20,982	0	1,516	0	7,850	0
25	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	2,656	0	192	0	994	0
26	380-SERVICES	CUST380	275,714	0	1,518	320	33,389	0
27	381-METERS	CUST381	58,605	0	357	0	7,132	0
28	382-METER INSTALLATIONS	CUST382	18,524	0	113	0	2,254	0
29	383-REGULATORS	CUST383	15,696	0	96	0	1,910	0
30	384-REGULATOR INSTALLATIONS	CUST384	174	0	1	0	21	0
31	385-INDUSTRIAL MEAS. EQUIP	CUST381T2	0	0	0	17,903	0	0
32	387-OTHER EQUIPMENT	DISTMAIN	0	0	0	0	0	0
33	TOTAL DISTRIBUTION PLANT		2,028,004	0	121,936	18,223	665,465	0

CITIZENS COMMUNICATIONS COMPANY
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DEVELOPMENT OF RATE BASE-4

GAS PLANT IN SERVICE

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
1	INTANGIBLE PLANT					
2	302-FRANCHISES AND CONSENTS	LABOR	3,213	0	819	1
3	303-MISC. INTANGIBLE PLANT	LABOR	5,686	0	1,449	1
4	TOTAL INTANGIBLE PLANT		8,899	0	2,267	2
5						
6	TRANSMISSION PLANT					
7	365-LAND & LAND RIGHTS					
8	LAND & LAND RIGHTS	TRANS	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0
12	367-MAINS					
13	MAINS	TRANS	167,885	0	37,949	30
14	DIRECT TO T2 (EXCL METERS)	TTWO	0	0	0	0
15	TOTAL ACCT 367		167,885	0	37,949	30
16	369-MEASURING & REG STATION EQ.	TRANS	6,826	0	1,543	1
17	374-OTHER EQUIPMENT	TRANS	0	0	0	0
18	TOTAL TRANSMISSION PLANT		174,710	0	39,492	31
19						
20	DISTRIBUTION PLANT					
21	374.1-LAND	DISTR	14,184	0	3,206	3
22	375-STRUCTURES & IMPROV	DISTR	4,598	0	1,039	1
23	376-MAINS	DISTMAIN	4,150,172	0	938,123	739
24	378-MEAS. & REG. EQUIP-GEN	DISTREG	53,479	0	12,089	10
25	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	6,770	0	1,530	1
26	380-SERVICES	CUST380	2,570,905	0	693,140	506
27	381-METERS	CUST381	828,602	0	223,399	163
28	382-METER INSTALLATIONS	CUST382	261,901	0	70,611	52
29	383-REGULATORS	CUST383	221,915	0	59,831	44
30	384-REGULATOR INSTALLATIONS	CUST384	2,459	0	663	0
31	385-INDUSTRIAL MEAS. EQUIP	CUST381T2	0	0	0	0
32	387-OTHER EQUIPMENT	DISTMAIN	0	0	0	0
33	TOTAL DISTRIBUTION PLANT		8,114,985	0	2,003,632	1,518

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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF RATE BASE-4						
	GAS PLANT IN SERVICE						
1	INTANGIBLE PLANT						
2	302-FRANCHISES AND CONSENTS	LABOR	690	0	0	0	0
3	303-MISC. INTANGIBLE PLANT	LABOR	1,221	0	0	0	0
4	TOTAL INTANGIBLE PLANT		1,911	0	0	0	0
5							
6	TRANSMISSION PLANT						
7	365-LAND & LAND RIGHTS						
8	LAND & LAND RIGHTS	TRANS	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0
12	367-MAINS						
13	MAINS	TRANS	65,868	0	0	0	0
14	DIRECT TO T2 (EXCL METERS)	TTWO	0	0	0	0	0
15	TOTAL ACCT 367		65,868	0	0	0	0
16	369-MEASURING & REG STATION EQ.	TRANS	2,678	0	0	0	0
17	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		68,546	0	0	0	0
19							
20	DISTRIBUTION PLANT						
21	374.1-LAND	DISTR	5,565	0	0	0	0
22	375-STRUCTURES & IMPROV	DISTR	1,804	0	0	0	0
23	376-MAINS	DISTMAIN	1,628,284	0	0	0	0
24	378-MEAS. & REG. EQUIP-GEN	DISTREG	20,982	0	0	0	0
25	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	2,656	0	0	0	0
26	380-SERVICES	CUST380	275,714	0	0	0	0
27	381-METERS	CUST381	58,605	0	0	0	0
28	382-METER INSTALLATIONS	CUST382	18,524	0	0	0	0
29	383-REGULATORS	CUST383	15,696	0	0	0	0
30	384-REGULATOR INSTALLATIONS	CUST384	174	0	0	0	0
31	385-INDUSTRIAL MEAS. EQUIP	CUST381T2	0	0	0	0	0
32	387-OTHER EQUIPMENT	DISTMAIN	0	0	0	0	0
33	TOTAL DISTRIBUTION PLANT		2,028,004	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVELOPMENT OF RATE BASE-4						
	GAS PLANT IN SERVICE						
1	INTANGIBLE PLANT						
2	302-FRANCHISES AND CONSENTS	LABOR	33	0	0	0	52
3	303-MISC. INTANGIBLE PLANT	LABOR	58	0	0	0	91
4	TOTAL INTANGIBLE PLANT		91	0	0	0	143
5							
6	TRANSMISSION PLANT						
7	365-LAND & LAND RIGHTS						
8	LAND & LAND RIGHTS	TRANS	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	43,973
10	TOTAL ACCT 365		0	0	0	0	43,973
11	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0
12	367-MAINS						
13	MAINS	TRANS	4,758	0	0	0	0
14	DIRECT TO T2 (EXCL METERS)	TTWO	0	0	0	0	516,067
15	TOTAL ACCT 367		4,758	0	0	0	516,067
16	369-MEASURING & REG STATION EQ.	TRANS	193	0	0	0	0
17	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		4,951	0	0	0	560,040
19							
20	DISTRIBUTION PLANT						
21	374.1-LAND	DISTR	402	0	0	0	0
22	375-STRUCTURES & IMPROV	DISTR	130	0	0	0	0
23	376-MAINS	DISTMAIN	117,613	0	0	0	0
24	378-MEAS. & REG. EQUIP-GEN	DISTREG	1,516	0	0	0	0
25	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	192	0	0	0	0
26	380-SERVICES	CUST380	1,518	0	0	0	320
27	381-METERS	CUST381	357	0	0	0	0
28	382-METER INSTALLATIONS	CUST382	113	0	0	0	0
29	383-REGULATORS	CUST383	96	0	0	0	0
30	384-REGULATOR INSTALLATIONS	CUST384	1	0	0	0	0
31	385-INDUSTRIAL MEAS. EQUIP	CUST381T2	0	0	0	0	17,903
32	387-OTHER EQUIPMENT	DISTMAIN	0	0	0	0	0
33	TOTAL DISTRIBUTION PLANT		121,936	0	0	0	18,223

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE-4									
	GAS PLANT IN SERVICE									
1	INTANGIBLE PLANT									
2	302-FRANCHISES AND CONSENTS	LABOR	193	0	0	0	0	0	0	0
3	303-MISC. INTANGIBLE PLANT	LABOR	341	0	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		533	0	0	0	0	0	0	0
5										
6	TRANSMISSION PLANT									
7	365-LAND & LAND RIGHTS									
8	LAND & LAND RIGHTS	TRANS	0	0	0	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0	0	0	0
12	367-MAINS									
13	MAINS	TRANS	24,642	0	0	0	0	0	0	0
14	DIRECT TO T2 (EXCL METERS)	TTWO	0	0	0	0	0	0	0	0
15	TOTAL ACCT 367		24,642	0	0	0	0	0	0	0
16	369-MEASURING & REG STATION EQ.	TRANS	1,002	0	0	0	0	0	0	0
17	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		25,644	0	0	0	0	0	0	0
19										
20	DISTRIBUTION PLANT									
21	374.1-LAND	DISTR	2,082	0	0	0	0	0	0	0
22	375-STRUCTURES & IMPROV	DISTR	675	0	0	0	0	0	0	0
23	376-MAINS	DISTMAIN	609,158	0	0	0	0	0	0	0
24	378-MEAS. & REG. EQUIP-GEN	DISTREG	7,850	0	0	0	0	0	0	0
25	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	994	0	0	0	0	0	0	0
26	380-SERVICES	CUST380	33,389	0	0	0	0	0	0	0
27	381-METERS	CUST381	7,132	0	0	0	0	0	0	0
28	382-METER INSTALLATIONS	CUST382	2,254	0	0	0	0	0	0	0
29	383-REGULATORS	CUST383	1,910	0	0	0	0	0	0	0
30	384-REGULATOR INSTALLATIONS	CUST384	21	0	0	0	0	0	0	0
31	385-INDUSTRIAL MEAS. EQUIP	CUST381T2	0	0	0	0	0	0	0	0
32	387-OTHER EQUIPMENT	DISTMAIN	0	0	0	0	0	0	0	0
33	TOTAL DISTRIBUTION PLANT		665,465	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE - 5

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	GENERAL PLANT									
2	389-LAND & LAND RIGHTS	LABOR	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	LABOR	109,662	88,448	15,137	1,853	4,224	0	0	0
4	391-OFFICE FURN & EQUIPMENT	LABOR	10,306	8,312	1,423	174	397	0	0	0
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	0	0	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	0	0	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	LABOR	202,227	163,107	27,913	3,417	7,790	0	0	0
8	393-STORES EQUIPMENT	LABOR	0	0	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	146,413	118,090	20,209	2,474	5,640	0	0	0
10	395-LABORATORY EQUIPMENT	LABOR	15,873	12,802	2,191	268	611	0	0	0
11	396-POWER OPERATED EQUIP	LABOR	20,526	16,555	2,833	347	791	0	0	0
12	397-COMMUNICATION EQUIP	LABOR	15,513	12,512	2,141	262	598	0	0	0
13	398-MISCELLANEOUS EQUIP	LABOR	2,263	1,825	312	38	87	0	0	0
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLANT		522,783	421,652	72,160	8,833	20,138	0	0	0
16										
17	COMMON PLANT	LABOR	0	0	0	0	0	0	0	0
18										
19	TOTAL GAS PLANT IN SERVICE		14,363,808	10,767,189	2,170,621	714,218	711,780	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE - 5

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	GENERAL PLANT							
2	389-LAND & LAND RIGHTS	LABOR	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	LABOR	15,137	0	723	1,130	4,224	0
4	391-OFFICE FURN & EQUIPMENT	LABOR	1,423	0	68	106	397	0
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	LABOR	27,913	0	1,334	2,083	7,790	0
8	393-STORES EQUIPMENT	LABOR	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	20,209	0	966	1,508	5,640	0
10	395-LABORATORY EQUIPMENT	LABOR	2,191	0	105	164	611	0
11	396-POWER OPERATED EQUIP	LABOR	2,833	0	135	211	791	0
12	397-COMMUNICATION EQUIP	LABOR	2,141	0	102	160	598	0
13	398-MISCELLANEOUS EQUIP	LABOR	312	0	15	23	87	0
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0
15	TOTAL GENERAL PLANT		72,160	0	3,448	5,385	20,138	0
16								
17	COMMON PLANT	LABOR	0	0	0	0	0	0
18								
19	TOTAL GAS PLANT IN SERVICE		2,170,621	0	130,427	583,791	711,780	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	DEVELOPMENT OF RATE BASE - 5					
1	GENERAL PLANT					
2	389-LAND & LAND RIGHTS	LABOR	0	0	0	0
3	390-STRUCTURES & IMPROVE	LABOR	70,478	0	17,957	13
4	391-OFFICE FURN & EQUIPMENT	LABOR	6,623	0	1,688	1
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	0	0	0	0
7	392-TRANSPORTATION EQUIP	LABOR	129,968	0	33,114	25
8	393-STORES EQUIPMENT	LABOR	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	94,097	0	23,975	18
10	395-LABORATORY EQUIPMENT	LABOR	10,201	0	2,599	2
11	396-POWER OPERATED EQUIP	LABOR	13,192	0	3,361	3
12	397-COMMUNICATION EQUIP	LABOR	9,970	0	2,540	2
13	398-MISCELLANEOUS EQUIP	LABOR	1,454	0	371	0
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0
15	TOTAL GENERAL PLANT		335,984	0	85,604	64
16						
17	COMMON PLANT	LABOR	0	0	0	0
18						
19	TOTAL GAS PLANT IN SERVICE		8,634,579	0	2,130,996	1,614

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF RATE BASE - 5						
1	GENERAL PLANT						
2	389-LAND & LAND RIGHTS	LABOR	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	LABOR	15,137	0	0	0	0
4	391-OFFICE FURN & EQUIPMENT	LABOR	1,423	0	0	0	0
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	LABOR	27,913	0	0	0	0
8	393-STORES EQUIPMENT	LABOR	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	20,209	0	0	0	0
10	395-LABORATORY EQUIPMENT	LABOR	2,191	0	0	0	0
11	396-POWER OPERATED EQUIP	LABOR	2,833	0	0	0	0
12	397-COMMUNICATION EQUIP	LABOR	2,141	0	0	0	0
13	398-MISCELLANEOUS EQUIP	LABOR	312	0	0	0	0
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0
15	TOTAL GENERAL PLANT		72,160	0	0	0	0
16							
17	COMMON PLANT	LABOR	0	0	0	0	0
18							
19	TOTAL GAS PLANT IN SERVICE		2,170,621	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVELOPMENT OF RATE BASE - 5						
1	GENERAL PLANT						
2	389-LAND & LAND RIGHTS	LABOR	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	LABOR	723	0	0	0	1,130
4	391-OFFICE FURN & EQUIPMENT	LABOR	68	0	0	0	106
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	LABOR	1,334	0	0	0	2,083
8	393-STORES EQUIPMENT	LABOR	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	966	0	0	0	1,508
10	395-LABORATORY EQUIPMENT	LABOR	105	0	0	0	164
11	396-POWER OPERATED EQUIP	LABOR	135	0	0	0	211
12	397-COMMUNICATION EQUIP	LABOR	102	0	0	0	160
13	398-MISCELLANEOUS EQUIP	LABOR	15	0	0	0	23
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0
15	TOTAL GENERAL PLANT		3,448	0	0	0	5,385
16							
17	COMMON PLANT	LABOR	0	0	0	0	0
18							
19	TOTAL GAS PLANT IN SERVICE		130,427	0	0	0	583,791

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE - 5									
1	GENERAL PLANT									
2	389-LAND & LAND RIGHTS	LABOR	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	LABOR	4,224	0	0	0	0	0	0	0
4	391-OFFICE FURN & EQUIPMENT	LABOR	397	0	0	0	0	0	0	0
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	0	0	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	0	0	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	LABOR	7,790	0	0	0	0	0	0	0
8	393-STORES EQUIPMENT	LABOR	0	0	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	5,640	0	0	0	0	0	0	0
10	395-LABORATORY EQUIPMENT	LABOR	611	0	0	0	0	0	0	0
11	396-POWER OPERATED EQUIP	LABOR	791	0	0	0	0	0	0	0
12	397-COMMUNICATION EQUIP	LABOR	598	0	0	0	0	0	0	0
13	398-MISCELLANEOUS EQUIP	LABOR	87	0	0	0	0	0	0	0
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLANT		20,138	0	0	0	0	0	0	0
16										
17	COMMON PLANT	LABOR	0	0	0	0	0	0	0	0
18										
19	TOTAL GAS PLANT IN SERVICE		711,780	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE CONT-6

DEPRECIATION RESERVE

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	INTANGIBLE RESERVE									
2	302-FRANCHISES AND CONSENTS	PLT302	(720)	(581)	(99)	(12)	(28)	0	0	0
3	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		(720)	(581)	(99)	(12)	(28)	0	0	0
5										
6	TRANSMISSION RESERVE									
7	365-LAND & LAND RIGHTS									
8	LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0	0	0
12	367-MAINS									
13	MAINS	PLT367XT2	(238,054)	(162,742)	(52,071)	(3,761)	(19,480)	0	0	0
14	DIRECT TO T2	TTWO	(190,939)	0	0	(190,939)	0	0	0	0
15	TOTAL ACCT 367		(428,993)	(162,742)	(52,071)	(194,700)	(19,480)	0	0	0
16	369-MEASURING & REG STATION EQ.	PLT369	(8,168)	(5,584)	(1,787)	(129)	(668)	0	0	0
17	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		(437,161)	(168,326)	(53,857)	(194,829)	(20,149)	0	0	0
19										
20	DISTRIBUTION RESERVE									
21	374.1-LAND	PLT3741	0	0	0	0	0	0	0	0
22	375-STRUCTURES & IMPROV	PLT375	(8,249)	(5,639)	(1,804)	(130)	(675)	0	0	0
23	376-MAINS	PLT376	(3,400,806)	(2,324,907)	(743,876)	(53,731)	(278,292)	0	0	0
24	378-MEAS. & REG. EQUIP-GEN	PLT378	(49,617)	(33,920)	(10,853)	(784)	(4,060)	0	0	0
25	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(5,124)	(3,503)	(1,121)	(81)	(419)	0	0	0
26	380-SERVICES	PLT380	(2,200,326)	(2,008,976)	(169,672)	(1,131)	(20,547)	0	0	0
27	381-METERS	PLT381	(425,177)	(393,743)	(21,931)	(6,833)	(2,669)	0	0	0
28	382-METER INSTALLATIONS	PLT382	(76,446)	(71,928)	(4,006)	(24)	(488)	0	0	0
29	383-REGULATORS	PLT383	(148,992)	(140,186)	(7,808)	(48)	(950)	0	0	0
30	384-REGULATOR INSTALLATIONS	PLT384	(19)	(18)	(1)	(0)	(0)	0	0	0
31	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0	0	0
32	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	0	0
33	TOTAL DISTRIBUTION RESERVE		(6,314,756)	(4,982,820)	(961,073)	(62,762)	(308,101)	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEVELOPMENT OF RATE BASE CONT-6							
	DEPRECIATION RESERVE							
1	INTANGIBLE RESERVE							
2	302-FRANCHISES AND CONSENTS	PLT302	(99)	0	(5)	(7)	(28)	0
3	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		(99)	0	(5)	(7)	(28)	0
5								
6	TRANSMISSION RESERVE							
7	365-LAND & LAND RIGHTS							
8	LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0
12	367-MAINS							
13	MAINS	PLT367XT2	(52,071)	0	(3,761)	0	(19,480)	0
14	DIRECT TO T2	TTWO	0	0	0	(190,939)	0	0
15	TOTAL ACCT 367		(52,071)	0	(3,761)	(190,939)	(19,480)	0
16	369-MEASURING & REG STATION EQ.	PLT369	(1,787)	0	(129)	0	(668)	0
17	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		(53,857)	0	(3,890)	(190,939)	(20,149)	0
19								
20	DISTRIBUTION RESERVE							
21	374.1-LAND	PLT3741	0	0	0	0	0	0
22	375-STRUCTURES & IMPROV	PLT375	(1,804)	0	(130)	0	(675)	0
23	376-MAINS	PLT376	(743,876)	0	(53,731)	0	(278,292)	0
24	378-MEAS. & REG. EQUIP-GEN	PLT378	(10,853)	0	(784)	0	(4,060)	0
25	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(1,121)	0	(81)	0	(419)	0
26	380-SERVICES	PLT380	(169,672)	0	(934)	(197)	(20,547)	0
27	381-METERS	PLT381	(21,931)	0	(133)	(6,700)	(2,669)	0
28	382-METER INSTALLATIONS	PLT382	(4,006)	0	(24)	0	(488)	0
29	383-REGULATORS	PLT383	(7,808)	0	(48)	0	(950)	0
30	384-REGULATOR INSTALLATIONS	PLT384	(1)	0	(0)	0	(0)	0
31	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0
32	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0
33	TOTAL DISTRIBUTION RESERVE		(961,073)	0	(55,866)	(6,897)	(308,101)	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	DEVELOPMENT OF RATE BASE CONT-6					
	DEPRECIATION RESERVE					
1	INTANGIBLE RESERVE					
2	302-FRANCHISES AND CONSENTS	PLT302	(463)	0	(118)	(0)
3	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0
4	TOTAL INTANGIBLE PLANT		(463)	0	(118)	(0)
5						
6	TRANSMISSION RESERVE					
7	365-LAND & LAND RIGHTS					
8	LAND & LAND RIGHTS	PLT365	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0
12	367-MAINS					
13	MAINS	PLT367XT2	(132,718)	0	(30,000)	(24)
14	DIRECT TO T2	TTWO	0	0	0	0
15	TOTAL ACCT 367		(132,718)	0	(30,000)	(24)
16	369-MEASURING & REG STATION EQ.	PLT369	(4,554)	0	(1,029)	(1)
17	374-OTHER EQUIPMENT	PLT374	0	0	0	0
18	TOTAL TRANSMISSION PLANT		(137,272)	0	(31,030)	(24)
19						
20	DISTRIBUTION RESERVE					
21	374.1-LAND	PLT3741	0	0	0	0
22	375-STRUCTURES & IMPROV	PLT375	(4,599)	0	(1,040)	(1)
23	376-MAINS	PLT376	(1,895,991)	0	(428,578)	(338)
24	378-MEAS. & REG. EQUIP-GEN	PLT378	(27,662)	0	(6,253)	(5)
25	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(2,857)	0	(646)	(1)
26	380-SERVICES	PLT380	(1,582,112)	0	(426,552)	(311)
27	381-METERS	PLT381	(310,081)	0	(83,601)	(61)
28	382-METER INSTALLATIONS	PLT382	(56,645)	0	(15,272)	(11)
29	383-REGULATORS	PLT383	(110,399)	0	(29,765)	(22)
30	384-REGULATOR INSTALLATIONS	PLT384	(14)	0	(4)	(0)
31	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0
32	387-OTHER EQUIPMENT	PLT387	0	0	0	0
33	TOTAL DISTRIBUTION RESERVE		(3,990,361)	0	(991,710)	(749)

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF RATE BASE CONT-6						
	DEPRECIATION RESERVE						
1	INTANGIBLE RESERVE						
2	302-FRANCHISES AND CONSENTS	PLT302	(99)	0	0	0	0
3	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		(99)	0	0	0	0
5							
6	TRANSMISSION RESERVE						
7	365-LAND & LAND RIGHTS						
8	LAND & LAND RIGHTS	PLT365	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0
12	367-MAINS						
13	MAINS	PLT367XT2	(52,071)	0	0	0	0
14	DIRECT TO T2	TTWO	0	0	0	0	0
15	TOTAL ACCT 367		(52,071)	0	0	0	0
16	369-MEASURING & REG STATION EQ.	PLT369	(1,787)	0	0	0	0
17	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		(53,857)	0	0	0	0
19							
20	DISTRIBUTION RESERVE						
21	374.1-LAND	PLT3741	0	0	0	0	0
22	375-STRUCTURES & IMPROV	PLT375	(1,804)	0	0	0	0
23	376-MAINS	PLT376	(743,876)	0	0	0	0
24	378-MEAS. & REG. EQUIP-GEN	PLT378	(10,853)	0	0	0	0
25	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(1,121)	0	0	0	0
26	380-SERVICES	PLT380	(169,672)	0	0	0	0
27	381-METERS	PLT381	(21,931)	0	0	0	0
28	382-METER INSTALLATIONS	PLT382	(4,006)	0	0	0	0
29	383-REGULATORS	PLT383	(7,808)	0	0	0	0
30	384-REGULATOR INSTALLATIONS	PLT384	(1)	0	0	0	0
31	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0
32	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0
33	TOTAL DISTRIBUTION RESERVE		(961,073)	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVELOPMENT OF RATE BASE CONT-6						
	DEPRECIATION RESERVE						
1	INTANGIBLE RESERVE						
2	302-FRANCHISES AND CONSENTS	PLT302	(5)	0	0	0	(7)
3	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		(5)	0	0	0	(7)
5							
6	TRANSMISSION RESERVE						
7	365-LAND & LAND RIGHTS						
8	LAND & LAND RIGHTS	PLT365	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0
12	367-MAINS						
13	MAINS	PLT367XT2	(3,761)	0	0	0	0
14	DIRECT TO T2	TTWO	0	0	0	0	(190,939)
15	TOTAL ACCT 367		(3,761)	0	0	0	(190,939)
16	369-MEASURING & REG STATION EQ.	PLT369	(129)	0	0	0	0
17	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		(3,890)	0	0	0	(190,939)
19							
20	DISTRIBUTION RESERVE						
21	374.1-LAND	PLT3741	0	0	0	0	0
22	375-STRUCTURES & IMPROV	PLT375	(130)	0	0	0	0
23	376-MAINS	PLT376	(53,731)	0	0	0	0
24	378-MEAS. & REG. EQUIP-GEN	PLT378	(784)	0	0	0	0
25	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(81)	0	0	0	0
26	380-SERVICES	PLT380	(934)	0	0	0	(197)
27	381-METERS	PLT381	(133)	0	0	0	(6,700)
28	382-METER INSTALLATIONS	PLT382	(24)	0	0	0	0
29	383-REGULATORS	PLT383	(48)	0	0	0	0
30	384-REGULATOR INSTALLATIONS	PLT384	(0)	0	0	0	0
31	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0
32	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0
33	TOTAL DISTRIBUTION RESERVE		(55,866)	0	0	0	(6,897)

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE CONT-6									
	DEPRECIATION RESERVE									
1	INTANGIBLE RESERVE									
2	302-FRANCHISES AND CONSENTS	PLT302	(28)	0	0	0	0	0	0	0
3	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		(28)	0	0	0	0	0	0	0
5										
6	TRANSMISSION RESERVE									
7	365-LAND & LAND RIGHTS									
8	LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0	0	0
12	367-MAINS									
13	MAINS	PLT367XT2	(19,480)	0	0	0	0	0	0	0
14	DIRECT TO T2	TTWO	0	0	0	0	0	0	0	0
15	TOTAL ACCT 367		(19,480)	0	0	0	0	0	0	0
16	369-MEASURING & REG STATION EQ.	PLT369	(668)	0	0	0	0	0	0	0
17	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		(20,149)	0	0	0	0	0	0	0
19										
20	DISTRIBUTION RESERVE									
21	374.1-LAND	PLT3741	0	0	0	0	0	0	0	0
22	375-STRUCTURES & IMPROV	PLT375	(675)	0	0	0	0	0	0	0
23	376-MAINS	PLT376	(278,292)	0	0	0	0	0	0	0
24	378-MEAS. & REG. EQUIP-GEN	PLT378	(4,060)	0	0	0	0	0	0	0
25	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(419)	0	0	0	0	0	0	0
26	380-SERVICES	PLT380	(20,547)	0	0	0	0	0	0	0
27	381-METERS	PLT381	(2,669)	0	0	0	0	0	0	0
28	382-METER INSTALLATIONS	PLT382	(488)	0	0	0	0	0	0	0
29	383-REGULATORS	PLT383	(950)	0	0	0	0	0	0	0
30	384-REGULATOR INSTALLATIONS	PLT384	(0)	0	0	0	0	0	0	0
31	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0	0	0
32	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	0	0
33	TOTAL DISTRIBUTION RESERVE		(308,101)	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	GENERAL PLANT RESERVE									
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(22,262)	(17,955)	(3,073)	(376)	(858)	0	0	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	(2,784)	(2,245)	(384)	(47)	(107)	0	0	0
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	0	0	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	0	0	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	(90,879)	(73,299)	(12,544)	(1,536)	(3,501)	0	0	0
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(2,227)	(1,796)	(307)	(38)	(86)	0	0	0
10	395-LABORATORY EQUIPMENT	PLT395	(7,738)	(6,241)	(1,068)	(131)	(298)	0	0	0
11	396-POWER OPERATED EQUIPMENT	PLT396	(20,526)	(16,555)	(2,833)	(347)	(791)	0	0	0
12	397-COMMUNICATION EQUIP	PLT397	(1,036)	(836)	(143)	(18)	(40)	0	0	0
13	398-MISCELLANEOUS EQUIP	PLT398	(792)	(639)	(109)	(13)	(31)	0	0	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLANT RESERVE		(148,244)	(119,566)	(20,462)	(2,505)	(5,710)	0	0	0
16										
17	COMMON PLANT	PLTCOMN	0	0	0	0	0	0	0	0
18										
19										
20	TOTAL DEPRECIATION RESERVE		(6,900,881)	(5,271,293)	(1,035,492)	(260,109)	(333,987)	0	0	0
21										
22	NET PLANT IN SERVICE		7,462,927	5,495,895	1,135,129	454,110	377,793	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	GENERAL PLANT RESERVE							
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(3,073)	0	(147)	(229)	(858)	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	(384)	0	(18)	(29)	(107)	0
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	(12,544)	0	(599)	(936)	(3,501)	0
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(307)	0	(15)	(23)	(86)	0
10	395-LABORATORY EQUIPMENT	PLT395	(1,068)	0	(51)	(80)	(298)	0
11	396-POWER OPERATED EQUIPMENT	PLT396	(2,833)	0	(135)	(211)	(791)	0
12	397-COMMUNICATION EQUIP	PLT397	(143)	0	(7)	(11)	(40)	0
13	398-MISCELLANEOUS EQUIP	PLT398	(109)	0	(5)	(8)	(31)	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0
15	TOTAL GENERAL PLANT RESERVE		(20,462)	0	(978)	(1,527)	(5,710)	0
16								
17	COMMON PLANT	PLTCOMN	0	0	0	0	0	0
18								
19								
20	TOTAL DEPRECIATION RESERVE		(1,035,492)	0	(60,738)	(199,370)	(333,987)	0
21								
22	NET PLANT IN SERVICE		1,135,129	0	69,689	384,421	377,793	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
1	GENERAL PLANT RESERVE					
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(14,307)	0	(3,645)	(3)
4	391-OFFICE FURN & EQUIPMENT	PLT391	(1,789)	0	(456)	(0)
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	(58,406)	0	(14,881)	(11)
8	393-STORES EQUIPMENT	PLT393	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(1,431)	0	(365)	(0)
10	395-LABORATORY EQUIPMENT	PLT395	(4,973)	0	(1,267)	(1)
11	396-POWER OPERATED EQUIPMENT	PLT396	(13,192)	0	(3,361)	(3)
12	397-COMMUNICATION EQUIP	PLT397	(666)	0	(170)	(0)
13	398-MISCELLANEOUS EQUIP	PLT398	(509)	0	(130)	(0)
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0
15	TOTAL GENERAL PLANT RESERVE		(95,274)	0	(24,274)	(18)
16						
17	COMMON PLANT	PLTCOMN	0	0	0	0
18						
19						
20	TOTAL DEPRECIATION RESERVE		(4,223,369)	0	(1,047,132)	(792)
21						
22	NET PLANT IN SERVICE		4,411,209	0	1,083,863	823

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF RATE BASE CONT-7						
	DEPRECIATION RESERVE CON'T						
1	GENERAL PLANT RESERVE						
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(3,073)	0	0	0	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	(384)	0	0	0	0
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	(12,544)	0	0	0	0
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(307)	0	0	0	0
10	395-LABORATORY EQUIPMENT	PLT395	(1,068)	0	0	0	0
11	396-POWER OPERATED EQUIPMENT	PLT396	(2,833)	0	0	0	0
12	397-COMMUNICATION EQUIP	PLT397	(143)	0	0	0	0
13	398-MISCELLANEOUS EQUIP	PLT398	(109)	0	0	0	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
15	TOTAL GENERAL PLANT RESERVE		(20,462)	0	0	0	0
16							
17	COMMON PLANT	PLTCOMN	0	0	0	0	0
18							
19							
20	TOTAL DEPRECIATION RESERVE		(1,035,492)	0	0	0	0
21							
22	NET PLANT IN SERVICE		1,135,129	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVELOPMENT OF RATE BASE CONT-7						
	DEPRECIATION RESERVE CON'T						
1	GENERAL PLANT RESERVE						
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(147)	0	0	0	(229)
4	391-OFFICE FURN & EQUIPMENT	PLT391	(18)	0	0	0	(29)
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	(599)	0	0	0	(936)
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(15)	0	0	0	(23)
10	395-LABORATORY EQUIPMENT	PLT395	(51)	0	0	0	(80)
11	396-POWER OPERATED EQUIPMENT	PLT396	(135)	0	0	0	(211)
12	397-COMMUNICATION EQUIP	PLT397	(7)	0	0	0	(11)
13	398-MISCELLANEOUS EQUIP	PLT398	(5)	0	0	0	(8)
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
15	TOTAL GENERAL PLANT RESERVE		(978)	0	0	0	(1,527)
16							
17	COMMON PLANT	PLTCOMN	0	0	0	0	0
18							
19							
20	TOTAL DEPRECIATION RESERVE		(60,738)	0	0	0	(199,370)
21							
22	NET PLANT IN SERVICE		69,689	0	0	0	384,421

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE CONT-7									
	DEPRECIATION RESERVE CON'T									
1	GENERAL PLANT RESERVE									
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(858)	0	0	0	0	0	0	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	(107)	0	0	0	0	0	0	0
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	0	0	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	0	0	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	(3,501)	0	0	0	0	0	0	0
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(86)	0	0	0	0	0	0	0
10	395-LABORATORY EQUIPMENT	PLT395	(298)	0	0	0	0	0	0	0
11	396-POWER OPERATED EQUIPMENT	PLT396	(791)	0	0	0	0	0	0	0
12	397-COMMUNICATION EQUIP	PLT397	(40)	0	0	0	0	0	0	0
13	398-MISCELLANEOUS EQUIP	PLT398	(31)	0	0	0	0	0	0	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLANT RESERVE		(5,710)	0	0	0	0	0	0	0
16										
17	COMMON PLANT	PLTCOMN	0	0	0	0	0	0	0	0
18										
19										
20	TOTAL DEPRECIATION RESERVE		(333,987)	0	0	0	0	0	0	0
21										
22	NET PLANT IN SERVICE		377,793	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	DEVELOPMENT OF RATE BASE CONT-8									
	OTHER RATE BASE ELEMENTS									
1	CONTRIBUTIONS IN AID OF CONSTRUCTION									
2	MAINS	PLT376	(427,901)	(292,528)	(93,597)	(6,761)	(35,016)	0	0	0
3	SERVICES	PLT380	(51,010)	(46,574)	(3,933)	(26)	(476)	0	0	0
4	AMORTIZATION OF CIAC - MAINS	PLT376	136,616	93,395	29,883	2,158	11,179	0	0	0
5	AMORTIZATION OF CIAC - SERVICES	PLT380	19,433	17,743	1,499	10	181	0	0	0
6	TOTAL CIAC		(322,862)	(227,963)	(66,149)	(4,618)	(24,131)	0	0	0
7										
8	CASH WORKING CAPITAL									
9	PLANT	PLANT	(319,330)	(239,372)	(48,256)	(15,878)	(15,824)	0	0	0
10	COMMODITY	WCGC	60,894	40,844	14,572	1,064	4,415	0	0	0
11	OPERATIONS & MAINTENANCE	WCOTH	177,876	146,780	22,977	2,233	5,885	0	0	0
12	OTHER	WCOTH	0	0	0	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(80,560)	(51,748)	(10,707)	(12,581)	(5,524)	0	0	0
14										
15	ACCUMULATED DEFERRED INC. TAXES									
16	ALLOCATED	PLTXT2	(639,583)	(499,746)	(100,747)	(6,054)	(33,036)	0	0	0
17	DIRECT ASSIGNED TO T2	TTWO	(65,676)	0	0	(65,676)	0	0	0	0
18	TOTAL ACCUM. DEFF. INC. TAXES		(705,259)	(499,746)	(100,747)	(71,730)	(33,036)	0	0	0
19										
20	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(569,025)	(431,359)	(98,318)	(6,168)	(33,180)	0	0	0
21										
22	CUSTOMER DEPOSITS	CUSTDEP	(61,006)	(43,008)	(13,308)	(894)	(3,797)	0	0	0
23										
24	MATERIALS & SUPPLIES	PLANT	46,702	35,008	7,057	2,322	2,314	0	0	0
25										
26	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0	0	0	0
27										
28	C.A.R.E.S.	THERMS	0	0	0	0	0	0	0	0
29										
30	SALE OF BUILDINGS	GENPLT	0	0	0	0	0	0	0	0
31										
32	Y2K COSTS	PAYXAG	57,714	46,560	7,957	976	2,221	0	0	0
33										
34	TOTAL RATE BASE		5,828,631	4,323,640	860,914	361,417	282,661	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEVELOPMENT OF RATE BASE CONT-8							
	OTHER RATE BASE ELEMENTS							
1	CONTRIBUTIONS IN AID OF CONSTRUCTION							
2	MAINS	PLT376	(93,597)	0	(6,761)	0	(35,016)	0
3	SERVICES	PLT380	(3,933)	0	(22)	(5)	(476)	0
4	AMORTIZATION OF CIAC - MAINS	PLT376	29,883	0	2,158	0	11,179	0
5	AMORTIZATION OF CIAC - SERVICES	PLT380	1,499	0	8	2	181	0
6	TOTAL CIAC		(66,149)	0	(4,616)	(3)	(24,131)	0
7								
8	CASH WORKING CAPITAL							
9	PLANT	PLANT	(48,256)	0	(2,900)	(12,979)	(15,824)	0
10	COMMODITY	WCGC	14,572	0	1,064	0	4,415	0
11	OPERATIONS & MAINTENANCE	WCOTH	22,977	0	968	1,265	5,885	0
12	OTHER	WCOTH	0	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(10,707)	0	(868)	(11,713)	(5,524)	0
14								
15	ACCUMULATED DEFERRED INC. TAXES							
16	ALLOCATED	PLTXT2	(100,747)	0	(6,054)	0	(33,036)	0
17	DIRECT ASSIGNED TO T2	TTWO	0	0	0	(65,676)	0	0
18	TOTAL ACCUM. DEFF. INC. TAXES		(100,747)	0	(6,054)	(65,676)	(33,036)	0
19								
20	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(98,318)	0	(6,152)	(17)	(33,180)	0
21								
22	CUSTOMER DEPOSITS	CUSTDEP	(13,308)	0	(894)	0	(3,797)	0
23								
24	MATERIALS & SUPPLIES	PLANT	7,057	0	424	1,898	2,314	0
25								
26	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0	0
27								
28	C.A.R.E.S.	THERMS	0	0	0	0	0	0
29								
30	SALE OF BUILDINGS	GENPLT	0	0	0	0	0	0
31								
32	Y2K COSTS	PAYXAG	7,957	0	380	596	2,221	0
33								
34	TOTAL RATE BASE		860,914	0	51,910	309,506	282,661	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	DEVELOPMENT OF RATE BASE CONT-8					
	OTHER RATE BASE ELEMENTS					
1	CONTRIBUTIONS IN AID OF CONSTRUCTION					
2	MAINS	PLT376	(238,560)	0	(53,925)	(42)
3	SERVICES	PLT380	(36,678)	0	(9,889)	(7)
4	AMORTIZATION OF CIAC - MAINS	PLT376	76,165	0	17,217	14
5	AMORTIZATION OF CIAC - SERVICES	PLT380	13,973	0	3,767	3
6	TOTAL CIAC		(185,100)	0	(42,830)	(33)
7						
8	CASH WORKING CAPITAL					
9	PLANT	PLANT	(191,960)	0	(47,375)	(36)
10	COMMODITY	WCGC	33,288	0	7,549	6
11	OPERATIONS & MAINTENANCE	WCOTH	116,703	0	30,054	22
12	OTHER	WCOTH	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(41,969)	0	(9,772)	(7)
14						
15	ACCUMULATED DEFERRED INC. TAXES					
16	ALLOCATED	PLTXT2	(400,764)	0	(98,908)	(75)
17	DIRECT ASSIGNED TO T2	TTWO	0	0	0	0
18	TOTAL ACCUM. DEFF. INC. TAXES		(400,764)	0	(98,908)	(75)
19						
20	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(347,060)	0	(84,235)	(64)
21						
22	CUSTOMER DEPOSITS	CUSTDEP	(35,046)	0	(7,955)	(7)
23						
24	MATERIALS & SUPPLIES	PLANT	28,074	0	6,929	5
25						
26	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0
27						
28	C.A.R.E.S.	THERMS	0	0	0	0
29						
30	SALE OF BUILDINGS	GENPLT	0	0	0	0
31						
32	Y2K COSTS	PAYXAG	37,099	0	9,454	7
33						
34	TOTAL RATE BASE		3,466,444	0	856,547	649

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEVELOPMENT OF RATE BASE CONT-8						
	OTHER RATE BASE ELEMENTS						
1	CONTRIBUTIONS IN AID OF CONSTRUCTION						
2	MAINS	PLT376	(93,597)	0	0	0	0
3	SERVICES	PLT380	(3,933)	0	0	0	0
4	AMORTIZATION OF CIAC - MAINS	PLT376	29,883	0	0	0	0
5	AMORTIZATION OF CIAC - SERVICES	PLT380	1,499	0	0	0	0
6	TOTAL CIAC		(66,149)	0	0	0	0
7							
8	CASH WORKING CAPITAL						
9	PLANT	PLANT	(48,256)	0	0	0	0
10	COMMODITY	WCGC	14,572	0	0	0	0
11	OPERATIONS & MAINTENANCE	WCOTH	22,977	0	0	0	0
12	OTHER	WCOTH	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(10,707)	0	0	0	0
14							
15	ACCUMULATED DEFERRED INC. TAXES						
16	ALLOCATED	PLTXT2	(100,747)	0	0	0	0
17	DIRECT ASSIGNED TO T2	TTWO	0	0	0	0	0
18	TOTAL ACCUM. DEFF. INC. TAXES		(100,747)	0	0	0	0
19							
20	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(98,318)	0	0	0	0
21							
22	CUSTOMER DEPOSITS	CUSTDEP	(13,308)	0	0	0	0
23							
24	MATERIALS & SUPPLIES	PLANT	7,057	0	0	0	0
25							
26	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0
27							
28	C.A.R.E.S.	THERMS	0	0	0	0	0
29							
30	SALE OF BUILDINGS	GENPLT	0	0	0	0	0
31							
32	Y2K COSTS	PAYXAG	7,957	0	0	0	0
33							
34	TOTAL RATE BASE		860,914	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVELOPMENT OF RATE BASE CONT-8						
	OTHER RATE BASE ELEMENTS						
1	CONTRIBUTIONS IN AID OF CONSTRUCTION						
2	MAINS	PLT376	(6,761)	0	0	0	0
3	SERVICES	PLT380	(22)	0	0	0	(5)
4	AMORTIZATION OF CIAC - MAINS	PLT376	2,158	0	0	0	0
5	AMORTIZATION OF CIAC - SERVICES	PLT380	8	0	0	0	2
6	TOTAL CIAC		(4,616)	0	0	0	(3)
7							
8	CASH WORKING CAPITAL						
9	PLANT	PLANT	(2,900)	0	0	0	(12,979)
10	COMMODITY	WCGC	1,064	0	0	0	0
11	OPERATIONS & MAINTENANCE	WCOTH	968	0	0	0	1,265
12	OTHER	WCOTH	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(868)	0	0	0	(11,713)
14							
15	ACCUMULATED DEFERRED INC. TAXES						
16	ALLOCATED	PLTXT2	(6,054)	0	0	0	0
17	DIRECT ASSIGNED TO T2	TTWO	0	0	0	0	(65,676)
18	TOTAL ACCUM. DEFF. INC. TAXES		(6,054)	0	0	0	(65,676)
19							
20	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(6,152)	0	0	0	(17)
21							
22	CUSTOMER DEPOSITS	CUSTDEP	(894)	0	0	0	0
23							
24	MATERIALS & SUPPLIES	PLANT	424	0	0	0	1,898
25							
26	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0
27							
28	C.A.R.E.S.	THERMS	0	0	0	0	0
29							
30	SALE OF BUILDINGS	GENPLT	0	0	0	0	0
31							
32	Y2K COSTS	PAYXAG	380	0	0	0	596
33							
34	TOTAL RATE BASE		51,910	0	0	0	309,506

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVELOPMENT OF RATE BASE CONT-8									
	OTHER RATE BASE ELEMENTS									
1	CONTRIBUTIONS IN AID OF CONSTRUCTION									
2	MAINS	PLT376	(35,016)	0	0	0	0	0	0	0
3	SERVICES	PLT380	(476)	0	0	0	0	0	0	0
4	AMORTIZATION OF CIAC - MAINS	PLT376	11,179	0	0	0	0	0	0	0
5	AMORTIZATION OF CIAC - SERVICES	PLT380	181	0	0	0	0	0	0	0
6	TOTAL CIAC		(24,131)	0	0	0	0	0	0	0
7										
8	CASH WORKING CAPITAL									
9	PLANT	PLANT	(15,824)	0	0	0	0	0	0	0
10	COMMODITY	WCGC	4,415	0	0	0	0	0	0	0
11	OPERATIONS & MAINTENANCE	WCOTH	5,885	0	0	0	0	0	0	0
12	OTHER	WCOTH	0	0	0	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(5,524)	0	0	0	0	0	0	0
14										
15	ACCUMULATED DEFERRED INC. TAXES									
16	ALLOCATED	PLTXT2	(33,036)	0	0	0	0	0	0	0
17	DIRECT ASSIGNED TO T2	TTWO	0	0	0	0	0	0	0	0
18	TOTAL ACCUM. DEFF. INC. TAXES		(33,036)	0	0	0	0	0	0	0
19										
20	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(33,180)	0	0	0	0	0	0	0
21										
22	CUSTOMER DEPOSITS	CUSTDEP	(3,797)	0	0	0	0	0	0	0
23										
24	MATERIALS & SUPPLIES	PLANT	2,314	0	0	0	0	0	0	0
25										
26	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0	0	0	0
27										
28	C.A.R.E.S.	THERMS	0	0	0	0	0	0	0	0
29										
30	SALE OF BUILDINGS	GENPLT	0	0	0	0	0	0	0	0
31										
32	Y2K COSTS	PAYXAG	2,221	0	0	0	0	0	0	0
33										
34	TOTAL RATE BASE		282,661	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	SALES REVENUES									
2	FIRM SALES OF GAS		3,796,361	2,751,554	787,257	48,471	209,080	0	0	0
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
7	TOTAL SALES OF GAS		3,796,361	2,751,554	787,257	48,471	209,080	0	0	0
8										
9	OTHER OPERATING REVENUES									
10	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0	0	0	0
12	OTHER REVENUE	PLANT	19,577	14,675	2,958	973	970	0	0	0
13	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		19,577	14,675	2,958	973	970	0	0	0
16										
17	TOTAL GAS OPERATING REVENUE		3,815,938	2,766,229	790,215	49,444	210,050	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	SALES REVENUES							
2	FIRM SALES OF GAS		787,257	0	48,471	0	209,080	0
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
7	TOTAL SALES OF GAS		787,257	0	48,471	0	209,080	0
8								
9	OTHER OPERATING REVENUES							
10	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0	0
12	OTHER REVENUE	PLANT	2,958	0	178	796	970	0
13	OTHER REVENUE	PLANT	0	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		2,958	0	178	796	970	0
16								
17	TOTAL GAS OPERATING REVENUE		790,215	0	48,649	796	210,050	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
1	SALES REVENUES					
2	FIRM SALES OF GAS		2,230,842	0	520,260	452
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0
7	TOTAL SALES OF GAS		2,230,842	0	520,260	452
8						
9	OTHER OPERATING REVENUES					
10	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0
11	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0
12	OTHER REVENUE	PLANT	11,768	0	2,904	2
13	OTHER REVENUE	PLANT	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0
15	TOTAL OTHER OPERATING REV		11,768	0	2,904	2
16						
17	TOTAL GAS OPERATING REVENUE		2,242,610	0	523,165	454

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
1	SALES REVENUES						
2	FIRM SALES OF GAS		787,257	0	0	0	0
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0
7	TOTAL SALES OF GAS		787,257	0	0	0	0
8							
9	OTHER OPERATING REVENUES						
10	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
12	OTHER REVENUE	PLANT	2,958	0	0	0	0
13	OTHER REVENUE	PLANT	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		2,958	0	0	0	0
16							
17	TOTAL GAS OPERATING REVENUE		790,215	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	SALES REVENUES						
2	FIRM SALES OF GAS		48,471	0	0	0	0
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0
7	TOTAL SALES OF GAS		48,471	0	0	0	0
8							
9	OTHER OPERATING REVENUES						
10	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
12	OTHER REVENUE	PLANT	178	0	0	0	796
13	OTHER REVENUE	PLANT	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		178	0	0	0	796
16							
17	TOTAL GAS OPERATING REVENUE		48,649	0	0	0	796

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	OPERATING REVENUES-9									
	REVENUES									
	GAS OPERATING REVENUES									
1	SALES REVENUES									
2	FIRM SALES OF GAS		209,080	0	0	0	0	0	0	0
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
7	TOTAL SALES OF GAS		209,080	0	0	0	0	0	0	0
8										
9	OTHER OPERATING REVENUES									
10	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0	0	0	0
12	OTHER REVENUE	PLANT	970	0	0	0	0	0	0	0
13	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		970	0	0	0	0	0	0	0
16										
17	TOTAL GAS OPERATING REVENUE		210,050	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	OPERATION & MAINTENANCE EXPENSE-10									
	PRODUCTION EXPENSE									
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES									
4	NON-RECONCILABLE	DEMGAS	4,874	3,343	957	123	451	0	0	0
5	CAPACITY RELATED	DEMGAS	265,620	182,179	52,175	6,708	24,558	0	0	0
6	COMMODITY RELATED	GASSALES	2,056,856	1,375,512	503,791	33,828	143,725	0	0	0
7	TOTAL ACCOUNT 807		2,327,350	1,561,034	556,923	40,659	168,734	0	0	0
8	TOTAL PURCHASED GAS SUPPLY		2,327,350	1,561,034	556,923	40,659	168,734	0	0	0
9										
10	TRANSMISSION EXPENSE									
11	820-MEASURING AND REG. STATION	TRANS	0	0	0	0	0	0	0	0
12	824-OTHER EXPENSES	TRANS	0	0	0	0	0	0	0	0
13	856-MAINS EXPENSE									
14	ALLOCATED	TRANS	0	0	0	0	0	0	0	0
15	DIRECT ASSIGNED TO T2	TTWO	5,000	0	0	5,000	0	0	0	0
16	TOTAL ACCT 856	TRANS	5,000	0	0	5,000	0	0	0	0
17	857-MEASURING & REG. STATION	TRANS	0	0	0	0	0	0	0	0
18	864-MAINT. OF STATION EQUIP.	TRANS	0	0	0	0	0	0	0	0
19	867-MAINT. OF OTHER EQUIP.	TRANS	0	0	0	0	0	0	0	0
20	TOTAL TRANSMISSION		5,000	0	0	5,000	0	0	0	0
21										
22	DISTRIBUTION EXPENSE									
23	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0	0	0	0
24	871-LOAD DISPATCHING	DISTR	0	0	0	0	0	0	0	0
25	874-MAINS & SERVICING EXPENSE	PLT376380	200,617	152,081	34,663	2,175	11,698	0	0	0
26	875-MEAS./REG. STATION EXPENSE	PLT378	8,846	6,047	1,935	140	724	0	0	0
27	876-MEAS./REG. STATION EXPENSE	PLT379	1,591	1,088	348	25	130	0	0	0
28	877-MEAS./REG. STATION EXPENSE	PLT383	176	166	9	0	1	0	0	0
29	878-METER EXPENSE	PLT381	52,378	48,506	2,702	842	329	0	0	0
30	879-CUSTOMER INSTALL EXP	PLT38284	4,576	4,306	240	1	29	0	0	0
31	880-OTHER EXPENSES	EXP87479	11,077	8,764	1,648	131	533	0	0	0
32	881-RENTS	DISTR	1,407	962	308	22	115	0	0	0
33	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0	0	0	0
34	886-MAINT. OF STRUCTURES	PLT375	130,448	89,179	28,534	2,061	10,675	0	0	0
35	887-MAINT. OF MAINS	PLT376	879	601	192	14	72	0	0	0
36	889-MAINT. MEAS./REG	PLT378	8,964	6,128	1,961	142	734	0	0	0
37	890-MAINT. MEAS./REG	PLT379	0	0	0	0	0	0	0	0
38	891-MAINT. MEAS./REG	PLT383	0	0	0	0	0	0	0	0
39	892-MAINT. OF SERVICES	PLT380	36,902	33,693	2,846	19	345	0	0	0
40	893-MAINT. OF METER	PLT381	2,921	2,705	151	47	18	0	0	0
41	894-MAINT. OF OTHER EQUIP.	DISTR	87	59	19	1	7	0	0	0
42	TOTAL DISTRIBUTION EXP		460,869	354,284	75,554	5,620	25,410	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	OPERATION & MAINTENANCE EXPENSE-10							
	PRODUCTION EXPENSE							
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES							
4	NON-RECONCILABLE	DEMGAS	957	0	123	0	451	0
5	CAPACITY RELATED	DEMGAS	52,175	0	6,708	0	24,558	0
6	COMMODITY RELATED	GASSALES	503,791	0	33,828	0	143,725	0
7	TOTAL ACCOUNT 807		556,923	0	40,659	0	168,734	0
8	TOTAL PURCHASED GAS SUPPLY		556,923	0	40,659	0	168,734	0
9								
10	TRANSMISSION EXPENSE							
11	820-MEASURING AND REG. STATION	TRANS	0	0	0	0	0	0
12	824-OTHER EXPENSES	TRANS	0	0	0	0	0	0
13	856-MAINS EXPENSE							
14	ALLOCATED	TRANS	0	0	0	0	0	0
15	DIRECT ASSIGNED TO T2	TTWO	0	0	0	5,000	0	0
16	TOTAL ACCT 856	TRANS	0	0	0	5,000	0	0
17	857-MEASURING & REG. STATION	TRANS	0	0	0	0	0	0
18	864-MAINT. OF STATION EQUIP.	TRANS	0	0	0	0	0	0
19	867-MAINT. OF OTHER EQUIP.	TRANS	0	0	0	0	0	0
20	TOTAL TRANSMISSION		0	0	0	5,000	0	0
21								
22	DISTRIBUTION EXPENSE							
23	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0	0
24	871-LOAD DISPATCHING	DISTR	0	0	0	0	0	0
25	874-MAINS & SERVICING EXPENSE	PLT376380	34,663	0	2,169	6	11,698	0
26	875-MEAS./REG. STATION EXPENSE	PLT378	1,935	0	140	0	724	0
27	876-MEAS./REG. STATION EXPENSE	PLT379	348	0	25	0	130	0
28	877-MEAS./REG. STATION EXPENSE	PLT383	9	0	0	0	1	0
29	878-METER EXPENSE	PLT381	2,702	0	16	825	329	0
30	879-CUSTOMER INSTALL EXP	PLT38284	240	0	1	0	29	0
31	880-OTHER EXPENSES	EXP87479	1,648	0	97	34	533	0
32	881-RENTS	DISTR	308	0	22	0	115	0
33	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0	0
34	886-MAINT. OF STRUCTURES	PLT375	28,534	0	2,061	0	10,675	0
35	887-MAINT. OF MAINS	PLT376	192	0	14	0	72	0
36	889-MAINT. MEAS./REG	PLT378	1,961	0	142	0	734	0
37	890-MAINT. MEAS./REG	PLT379	0	0	0	0	0	0
38	891-MAINT. MEAS./REG	PLT383	0	0	0	0	0	0
39	892-MAINT. OF SERVICES	PLT380	2,846	0	16	3	345	0
40	893-MAINT. OF METER	PLT381	151	0	1	46	18	0
41	894-MAINT. OF OTHER EQUIP.	DISTR	19	0	1	0	7	0
42	TOTAL DISTRIBUTION EXP		75,554	0	4,706	915	25,410	0

CITIZENS COMMUNICATIONS COMPANY
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		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	OPERATION & MAINTENANCE EXPENSE-10					
	PRODUCTION EXPENSE					
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0
3	807-PURCHASED GAS EXPENSES					
4	NON-RECONCILABLE	DEMGAS	2,728	0	615	1
5	CAPACITY RELATED	DEMGAS	148,654	0	33,496	29
6	COMMODITY RELATED	GASSALES	1,120,878	0	254,417	217
7	TOTAL ACCOUNT 807		1,272,260	0	288,528	247
8	TOTAL PURCHASED GAS SUPPLY		1,272,260	0	288,528	247
9						
10	TRANSMISSION EXPENSE					
11	820-MEASURING AND REG. STATION	TRANS	0	0	0	0
12	824-OTHER EXPENSES	TRANS	0	0	0	0
13	856-MAINS EXPENSE					
14	ALLOCATED	TRANS	0	0	0	0
15	DIRECT ASSIGNED TO T2	TTWO	0	0	0	0
16	TOTAL ACCT 856	TRANS	0	0	0	0
17	857-MEASURING & REG. STATION	TRANS	0	0	0	0
18	864-MAINT. OF STATION EQUIP.	TRANS	0	0	0	0
19	867-MAINT. OF OTHER EQUIP.	TRANS	0	0	0	0
20	TOTAL TRANSMISSION		0	0	0	0
21						
22	DISTRIBUTION EXPENSE					
23	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0
24	871-LOAD DISPATCHING	DISTR	0	0	0	0
25	874-MAINS & SERVICING EXPENSE	PLT376380	122,361	0	29,698	23
26	875-MEAS./REG. STATION EXPENSE	PLT378	4,932	0	1,115	1
27	876-MEAS./REG. STATION EXPENSE	PLT379	887	0	201	0
28	877-MEAS./REG. STATION EXPENSE	PLT383	130	0	35	0
29	878-METER EXPENSE	PLT381	38,199	0	10,299	8
30	879-CUSTOMER INSTALL EXP	PLT38284	3,391	0	914	1
31	880-OTHER EXPENSES	EXP87479	7,017	0	1,746	1
32	881-RENTS	DISTR	784	0	177	0
33	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0
34	886-MAINT. OF STRUCTURES	PLT375	72,726	0	16,439	13
35	887-MAINT. OF MAINS	PLT376	490	0	111	0
36	889-MAINT. MEAS./REG	PLT378	4,998	0	1,130	1
37	890-MAINT. MEAS./REG	PLT379	0	0	0	0
38	891-MAINT. MEAS./REG	PLT383	0	0	0	0
39	892-MAINT. OF SERVICES	PLT380	26,534	0	7,154	5
40	893-MAINT. OF METER	PLT381	2,130	0	574	0
41	894-MAINT. OF OTHER EQUIP.	DISTR	49	0	11	0
42	TOTAL DISTRIBUTION EXP		284,628	0	69,603	53

CITIZENS COMMUNICATIONS COMPANY
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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	OPERATION & MAINTENANCE EXPENSE-10						
	PRODUCTION EXPENSE						
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES						
4	NON-RECONCILABLE	DEMGAS	957	0	0	0	0
5	CAPACITY RELATED	DEMGAS	52,175	0	0	0	0
6	COMMODITY RELATED	GASSALES	503,791	0	0	0	0
7	TOTAL ACCOUNT 807		556,923	0	0	0	0
8	TOTAL PURCHASED GAS SUPPLY		556,923	0	0	0	0
9							
10	TRANSMISSION EXPENSE						
11	820-MEASURING AND REG. STATION	TRANS	0	0	0	0	0
12	824-OTHER EXPENSES	TRANS	0	0	0	0	0
13	856-MAINS EXPENSE						
14	ALLOCATED	TRANS	0	0	0	0	0
15	DIRECT ASSIGNED TO T2	TTWO	0	0	0	0	0
16	TOTAL ACCT 856	TRANS	0	0	0	0	0
17	857-MEASURING & REG. STATION	TRANS	0	0	0	0	0
18	864-MAINT. OF STATION EQUIP.	TRANS	0	0	0	0	0
19	867-MAINT. OF OTHER EQUIP.	TRANS	0	0	0	0	0
20	TOTAL TRANSMISSION		0	0	0	0	0
21							
22	DISTRIBUTION EXPENSE						
23	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0
24	871-LOAD DISPATCHING	DISTR	0	0	0	0	0
25	874-MAINS & SERVICING EXPENSE	PLT376380	34,663	0	0	0	0
26	875-MEAS./REG. STATION EXPENSE	PLT378	1,935	0	0	0	0
27	876-MEAS./REG. STATION EXPENSE	PLT379	348	0	0	0	0
28	877-MEAS./REG. STATION EXPENSE	PLT383	9	0	0	0	0
29	878-METER EXPENSE	PLT381	2,702	0	0	0	0
30	879-CUSTOMER INSTALL EXP	PLT38284	240	0	0	0	0
31	880-OTHER EXPENSES	EXP87479	1,648	0	0	0	0
32	881-RENTS	DISTR	308	0	0	0	0
33	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0
34	886-MAINT. OF STRUCTURES	PLT375	28,534	0	0	0	0
35	887-MAINT. OF MAINS	PLT376	192	0	0	0	0
36	889-MAINT. MEAS./REG	PLT378	1,961	0	0	0	0
37	890-MAINT. MEAS./REG	PLT379	0	0	0	0	0
38	891-MAINT. MEAS./REG	PLT383	0	0	0	0	0
39	892-MAINT. OF SERVICES	PLT380	2,846	0	0	0	0
40	893-MAINT. OF METER	PLT381	151	0	0	0	0
41	894-MAINT. OF OTHER EQUIP.	DISTR	19	0	0	0	0
42	TOTAL DISTRIBUTION EXP		75,554	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	OPERATION & MAINTENANCE EXPENSE-10						
	PRODUCTION EXPENSE						
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES						
4	NON-RECONCILABLE	DEMGAS	123	0	0	0	0
5	CAPACITY RELATED	DEMGAS	6,708	0	0	0	0
6	COMMODITY RELATED	GASSALES	33,828	0	0	0	0
7	TOTAL ACCOUNT 807		40,659	0	0	0	0
8	TOTAL PURCHASED GAS SUPPLY		40,659	0	0	0	0
9							
10	TRANSMISSION EXPENSE						
11	820-MEASURING AND REG. STATION	TRANS	0	0	0	0	0
12	824-OTHER EXPENSES	TRANS	0	0	0	0	0
13	856-MAINS EXPENSE						
14	ALLOCATED	TRANS	0	0	0	0	0
15	DIRECT ASSIGNED TO T2	TTWO	0	0	0	0	5,000
16	TOTAL ACCT 856	TRANS	0	0	0	0	5,000
17	857-MEASURING & REG. STATION	TRANS	0	0	0	0	0
18	864-MAINT. OF STATION EQUIP.	TRANS	0	0	0	0	0
19	867-MAINT. OF OTHER EQUIP.	TRANS	0	0	0	0	0
20	TOTAL TRANSMISSION		0	0	0	0	5,000
21							
22	DISTRIBUTION EXPENSE						
23	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0
24	871-LOAD DISPATCHING	DISTR	0	0	0	0	0
25	874-MAINS & SERVICING EXPENSE	PLT376380	2,169	0	0	0	6
26	875-MEAS./REG. STATION EXPENSE	PLT378	140	0	0	0	0
27	876-MEAS./REG. STATION EXPENSE	PLT379	25	0	0	0	0
28	877-MEAS./REG. STATION EXPENSE	PLT383	0	0	0	0	0
29	878-METER EXPENSE	PLT381	16	0	0	0	825
30	879-CUSTOMER INSTALL EXP	PLT38284	1	0	0	0	0
31	880-OTHER EXPENSES	EXP87479	97	0	0	0	34
32	881-RENTS	DISTR	22	0	0	0	0
33	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0
34	886-MAINT. OF STRUCTURES	PLT375	2,061	0	0	0	0
35	887-MAINT. OF MAINS	PLT376	14	0	0	0	0
36	889-MAINT. MEAS./REG	PLT378	142	0	0	0	0
37	890-MAINT. MEAS./REG	PLT379	0	0	0	0	0
38	891-MAINT. MEAS./REG	PLT383	0	0	0	0	0
39	892-MAINT. OF SERVICES	PLT380	16	0	0	0	3
40	893-MAINT. OF METER	PLT381	1	0	0	0	46
41	894-MAINT. OF OTHER EQUIP.	DISTR	1	0	0	0	0
42	TOTAL DISTRIBUTION EXP		4,706	0	0	0	915

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	OPERATION & MAINTENANCE EXPENSE-10									
	PRODUCTION EXPENSE									
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES									
4	NON-RECONCILABLE	DEMGAS	451	0	0	0	0	0	0	0
5	CAPACITY RELATED	DEMGAS	24,558	0	0	0	0	0	0	0
6	COMMODITY RELATED	GASSALES	143,725	0	0	0	0	0	0	0
7	TOTAL ACCOUNT 807		168,734	0	0	0	0	0	0	0
8	TOTAL PURCHASED GAS SUPPLY		168,734	0	0	0	0	0	0	0
9										
10	TRANSMISSION EXPENSE									
11	820-MEASURING AND REG. STATION	TRANS	0	0	0	0	0	0	0	0
12	824-OTHER EXPENSES	TRANS	0	0	0	0	0	0	0	0
13	856-MAINS EXPENSE									
14	ALLOCATED	TRANS	0	0	0	0	0	0	0	0
15	DIRECT ASSIGNED TO T2	TTWO	0	0	0	0	0	0	0	0
16	TOTAL ACCT 856	TRANS	0	0	0	0	0	0	0	0
17	857-MEASURING & REG. STATION	TRANS	0	0	0	0	0	0	0	0
18	864-MAINT. OF STATION EQUIP.	TRANS	0	0	0	0	0	0	0	0
19	867-MAINT. OF OTHER EQUIP.	TRANS	0	0	0	0	0	0	0	0
20	TOTAL TRANSMISSION		0	0	0	0	0	0	0	0
21										
22	DISTRIBUTION EXPENSE									
23	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0	0	0	0
24	871-LOAD DISPATCHING	DISTR	0	0	0	0	0	0	0	0
25	874-MAINS & SERVICING EXPENSE	PLT376380	11,698	0	0	0	0	0	0	0
26	875-MEAS./REG. STATION EXPENSE	PLT378	724	0	0	0	0	0	0	0
27	876-MEAS./REG. STATION EXPENSE	PLT379	130	0	0	0	0	0	0	0
28	877-MEAS./REG. STATION EXPENSE	PLT383	1	0	0	0	0	0	0	0
29	878-METER EXPENSE	PLT381	329	0	0	0	0	0	0	0
30	879-CUSTOMER INSTALL EXP	PLT38284	29	0	0	0	0	0	0	0
31	880-OTHER EXPENSES	EXP87479	533	0	0	0	0	0	0	0
32	881-RENTS	DISTR	115	0	0	0	0	0	0	0
33	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0	0	0	0
34	886-MAINT. OF STRUCTURES	PLT375	10,675	0	0	0	0	0	0	0
35	887-MAINT. OF MAINS	PLT376	72	0	0	0	0	0	0	0
36	889-MAINT. MEAS./REG	PLT378	734	0	0	0	0	0	0	0
37	890-MAINT. MEAS./REG	PLT379	0	0	0	0	0	0	0	0
38	891-MAINT. MEAS./REG	PLT383	0	0	0	0	0	0	0	0
39	892-MAINT. OF SERVICES	PLT380	345	0	0	0	0	0	0	0
40	893-MAINT. OF METER	PLT381	18	0	0	0	0	0	0	0
41	894-MAINT. OF OTHER EQUIP.	DISTR	7	0	0	0	0	0	0	0
42	TOTAL DISTRIBUTION EXP		25,410	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	OPERATION & MAINT EXP CONT-11									
	CUSTOMER ACCOUNT									
1	901-SUPERVISION	LABCA	32,354	28,855	3,089	35	376	0	0	0
2	902-METER READING EXPENSE	CUST902	107,927	99,244	7,699	47	937	0	0	0
3	903-CUST RECORDS & COLLECT	CUST903	404,351	359,905	39,219	454	4,773	0	0	0
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	10,057	8,241	1,809	7	0	0	0	0
5	905-MISC CUST ACCTS EXP	EXP9024	3,660	3,275	341	4	40	0	0	0
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0	0	0	0
8	908-CUSTOMER ASSISTANCE	CUST10	0	0	0	0	0	0	0	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	3,982	3,634	307	4	37	0	0	0
10	910-MISC. CUST. SERV. & INFO.	EXP9089	6,249	5,703	482	6	59	0	0	0
11	CARES DISCOUNTS	THERMS	5,706	3,816	1,398	94	399	0	0	0
12	CARES EXPENSES	THERMS	2,701	1,806	662	44	189	0	0	0
11	TOTAL CUSTOMER ACCTS EXP		576,987	514,479	55,005	694	6,809	0	0	0
12										
13	SALES EXPENSE									
14	912-DEMONSTRATING & SELLING	CDA912	0	0	0	0	0	0	0	0
15	913-ADVERTISING EXPENSES	CDA913	152	131	13	6	2	0	0	0
16	TOTAL SALES EXPENSE		152	131	13	6	2	0	0	0
17										
18	ADMINISTRATIVE & GENERAL EXPENSE									
19	920-ADMIN & GENERAL SALARY	PAYXAG	76,614	61,808	10,562	1,295	2,948	0	0	0
20	921-OFFICE SUPPLIES & EXP	PAYXAG	22,675	18,293	3,126	383	873	0	0	0
21	923-OUTSIDE SERV EMPLOYED	PAYXAG	42,296	34,122	5,831	715	1,628	0	0	0
22	924-PROPERTY INSURANCE	PLANT	5,520	4,138	834	274	274	0	0	0
23	925-INJURIES & DAMAGES	PAYXAG	13,500	10,891	1,861	228	519	0	0	0
24	926-EMPLOYED PENSION & BENF	PAYXAG	98,047	79,099	13,517	1,658	3,773	0	0	0
25	928-REGULATORY COMM EXPENSE	TOTREV	11,681	8,468	2,419	151	643	0	0	0
26	930-MISCELLANEOUS GEN EXP	PAYXAG	105,575	85,173	14,555	1,785	4,063	0	0	0
27	931-RENTS	PAYXAG	0	0	0	0	0	0	0	0
28	932-MAINT OF GENERAL PLT	GENPLT	1,210	976	167	20	47	0	0	0
29	TOTAL ADMIN & GEN EXPENSE		377,118	302,968	52,873	6,511	14,767	0	0	0
30										
31	TOTAL GAS O & M EXPENSE		3,747,476	2,732,896	740,369	58,490	215,721	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	OPERATION & MAINT EXP CONT-11							
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	LABCA	3,089	0	19	16	376	0
2	902-METER READING EXPENSE	CUST902	7,699	0	47	0	937	0
3	903-CUST RECORDS & COLLECT	CUST903	39,219	0	239	216	4,773	0
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	1,809	0	7	0	0	0
5	905-MISC CUST ACCTS EXP	EXP9024	341	0	2	2	40	0
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0	0
8	908-CUSTOMER ASSISTANCE	CUST10	0	0	0	0	0	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	307	0	2	2	37	0
10	910-MISC. CUST. SERV. & INFO.	EXP9089	482	0	3	3	59	0
11	CARES DISCOUNTS	THERMS	1,398	0	94	0	399	0
12	CARES EXPENSES	THERMS	662	0	44	0	189	0
11	TOTAL CUSTOMER ACCTS EXP		55,005	0	456	238	6,809	0
12								
13	SALES EXPENSE							
14	912-DEMONSTRATING & SELLING	CDA912	0	0	0	0	0	0
15	913-ADVERTISING EXPENSES	CDA913	13	0	0	6	2	0
16	TOTAL SALES EXPENSE		13	0	0	6	2	0
17								
18	ADMINISTRATIVE & GENERAL EXPENSE							
19	920-ADMIN & GENERAL SALARY	PAYXAG	10,562	0	504	791	2,948	0
20	921-OFFICE SUPPLIES & EXP	PAYXAG	3,126	0	149	234	873	0
21	923-OUTSIDE SERV EMPLOYED	PAYXAG	5,831	0	278	437	1,628	0
22	924-PROPERTY INSURANCE	PLANT	834	0	50	224	274	0
23	925-INJURIES & DAMAGES	PAYXAG	1,861	0	89	139	519	0
24	926-EMPLOYED PENSION & BENF	PAYXAG	13,517	0	645	1,012	3,773	0
25	928-REGULATORY COMM EXPENSE	TOTREV	2,419	0	149	2	643	0
26	930-MISCELLANEOUS GEN EXP	PAYXAG	14,555	0	695	1,090	4,063	0
27	931-RENTS	PAYXAG	0	0	0	0	0	0
28	932-MAINT OF GENERAL PLT	GENPLT	167	0	8	12	47	0
29	TOTAL ADMIN & GEN EXPENSE		52,873	0	2,568	3,943	14,767	0
30								
31	TOTAL GAS O & M EXPENSE		740,369	0	48,388	10,102	215,721	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	OPERATION & MAINT EXP CONT-11					
	CUSTOMER ACCOUNT					
1	901-SUPERVISION	LABCA	22,724	0	6,126	4
2	902-METER READING EXPENSE	CUST902	78,157	0	21,072	15
3	903-CUST RECORDS & COLLECT	CUST903	283,433	0	76,416	56
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	6,634	0	1,606	1
5	905-MISC CUST ACCTS EXP	EXP9024	2,580	0	694	1
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0
8	908-CUSTOMER ASSISTANCE	CUST10	0	0	0	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	2,862	0	772	1
10	910-MISC. CUST. SERV. & INFO.	EXP9089	4,491	0	1,211	1
11	CARES DISCOUNTS	THERMS	3,109	0	706	1
12	CARES EXPENSES	THERMS	1,472	0	334	0
11	TOTAL CUSTOMER ACCTS EXP		405,462	0	108,937	80
12						
13	SALES EXPENSE					
14	912-DEMONSTRATING & SELLING	CDA912	0	0	0	0
15	913-ADVERTISING EXPENSES	CDA913	103	0	28	0
16	TOTAL SALES EXPENSE		103	0	28	0
17						
18	ADMINISTRATIVE & GENERAL EXPENSE					
19	920-ADMIN & GENERAL SALARY	PAYXAG	49,249	0	12,550	9
20	921-OFFICE SUPPLIES & EXP	PAYXAG	14,576	0	3,714	3
21	923-OUTSIDE SERV EMPLOYED	PAYXAG	27,189	0	6,929	5
22	924-PROPERTY INSURANCE	PLANT	3,318	0	819	1
23	925-INJURIES & DAMAGES	PAYXAG	8,678	0	2,211	2
24	926-EMPLOYED PENSION & BENF	PAYXAG	63,026	0	16,061	12
25	928-REGULATORY COMM EXPENSE	TOTREV	6,865	0	1,601	1
26	930-MISCELLANEOUS GEN EXP	PAYXAG	67,865	0	17,294	13
27	931-RENTS	PAYXAG	0	0	0	0
28	932-MAINT OF GENERAL PLT	GENPLT	778	0	198	0
29	TOTAL ADMIN & GEN EXPENSE		241,543	0	61,379	46
30						
31	TOTAL GAS O & M EXPENSE		2,203,996	0	528,475	426

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	OPERATION & MAINT EXP CONT-11						
	CUSTOMER ACCOUNT						
1	901-SUPERVISION	LABCA	3,089	0	0	0	0
2	902-METER READING EXPENSE	CUST902	7,699	0	0	0	0
3	903-CUST RECORDS & COLLECT	CUST903	39,219	0	0	0	0
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	1,809	0	0	0	0
5	905-MISC CUST ACCTS EXP	EXP9024	341	0	0	0	0
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0
8	908-CUSTOMER ASSISTANCE	CUST10	0	0	0	0	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	307	0	0	0	0
10	910-MISC. CUST. SERV. & INFO.	EXP9089	482	0	0	0	0
11	CARES DISCOUNTS	THERMS	1,398	0	0	0	0
12	CARES EXPENSES	THERMS	662	0	0	0	0
11	TOTAL CUSTOMER ACCTS EXP		55,005	0	0	0	0
12							
13	SALES EXPENSE						
14	912-DEMONSTRATING & SELLING	CDA912	0	0	0	0	0
15	913-ADVERTISING EXPENSES	CDA913	13	0	0	0	0
16	TOTAL SALES EXPENSE		13	0	0	0	0
17							
18	ADMINISTRATIVE & GENERAL EXPENSE						
19	920-ADMIN & GENERAL SALARY	PAYXAG	10,562	0	0	0	0
20	921-OFFICE SUPPLIES & EXP	PAYXAG	3,126	0	0	0	0
21	923-OUTSIDE SERV EMPLOYED	PAYXAG	5,831	0	0	0	0
22	924-PROPERTY INSURANCE	PLANT	834	0	0	0	0
23	925-INJURIES & DAMAGES	PAYXAG	1,861	0	0	0	0
24	926-EMPLOYED PENSION & BENF	PAYXAG	13,517	0	0	0	0
25	928-REGULATORY COMM EXPENSE	TOTREV	2,419	0	0	0	0
26	930-MISCELLANEOUS GEN EXP	PAYXAG	14,555	0	0	0	0
27	931-RENTS	PAYXAG	0	0	0	0	0
28	932-MAINT OF GENERAL PLT	GENPLT	167	0	0	0	0
29	TOTAL ADMIN & GEN EXPENSE		52,873	0	0	0	0
30							
31	TOTAL GAS O & M EXPENSE		740,369	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	OPERATION & MAINT EXP CONT-11						
	CUSTOMER ACCOUNT						
1	901-SUPERVISION	LABCA	19	0	0	0	16
2	902-METER READING EXPENSE	CUST902	47	0	0	0	0
3	903-CUST RECORDS & COLLECT	CUST903	239	0	0	0	216
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	7	0	0	0	0
5	905-MISC CUST ACCTS EXP	EXP9024	2	0	0	0	2
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0
8	908-CUSTOMER ASSISTANCE	CUST10	0	0	0	0	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	2	0	0	0	2
10	910-MISC. CUST. SERV. & INFO.	EXP9089	3	0	0	0	3
11	CARES DISCOUNTS	THERMS	94	0	0	0	0
12	CARES EXPENSES	THERMS	44	0	0	0	0
11	TOTAL CUSTOMER ACCTS EXP		456	0	0	0	238
12							
13	SALES EXPENSE						
14	912-DEMONSTRATING & SELLING	CDA912	0	0	0	0	0
15	913-ADVERTISING EXPENSES	CDA913	0	0	0	0	6
16	TOTAL SALES EXPENSE		0	0	0	0	6
17							
18	ADMINISTRATIVE & GENERAL EXPENSE						
19	920-ADMIN & GENERAL SALARY	PAYXAG	504	0	0	0	791
20	921-OFFICE SUPPLIES & EXP	PAYXAG	149	0	0	0	234
21	923-OUTSIDE SERV EMPLOYED	PAYXAG	278	0	0	0	437
22	924-PROPERTY INSURANCE	PLANT	50	0	0	0	224
23	925-INJURIES & DAMAGES	PAYXAG	89	0	0	0	139
24	926-EMPLOYED PENSION & BENF	PAYXAG	645	0	0	0	1,012
25	928-REGULATORY COMM EXPENSE	TOTREV	149	0	0	0	2
26	930-MISCELLANEOUS GEN EXP	PAYXAG	695	0	0	0	1,090
27	931-RENTS	PAYXAG	0	0	0	0	0
28	932-MAINT OF GENERAL PLT	GENPLT	8	0	0	0	12
29	TOTAL ADMIN & GEN EXPENSE		2,568	0	0	0	3,943
30							
31	TOTAL GAS O & M EXPENSE		48,388	0	0	0	10,102

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	OPERATION & MAINT EXP CONT-11									
	CUSTOMER ACCOUNT									
1	901-SUPERVISION	LABCA	376	0	0	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	937	0	0	0	0	0	0	0
3	903-CUST RECORDS & COLLECT	CUST903	4,773	0	0	0	0	0	0	0
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	0	0	0	0	0	0	0	0
5	905-MISC CUST ACCTS EXP	EXP9024	40	0	0	0	0	0	0	0
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0	0	0	0
8	908-CUSTOMER ASSISTANCE	CUST10	0	0	0	0	0	0	0	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	37	0	0	0	0	0	0	0
10	910-MISC. CUST. SERV. & INFO.	EXP9089	59	0	0	0	0	0	0	0
11	CARES DISCOUNTS	THERMS	399	0	0	0	0	0	0	0
12	CARES EXPENSES	THERMS	189	0	0	0	0	0	0	0
11	TOTAL CUSTOMER ACCTS EXP		6,809	0	0	0	0	0	0	0
12										
13	SALES EXPENSE									
14	912-DEMONSTRATING & SELLING	CDA912	0	0	0	0	0	0	0	0
15	913-ADVERTISING EXPENSES	CDA913	2	0	0	0	0	0	0	0
16	TOTAL SALES EXPENSE		2	0	0	0	0	0	0	0
17										
18	ADMINISTRATIVE & GENERAL EXPENSE									
19	920-ADMIN & GENERAL SALARY	PAYXAG	2,948	0	0	0	0	0	0	0
20	921-OFFICE SUPPLIES & EXP	PAYXAG	873	0	0	0	0	0	0	0
21	923-OUTSIDE SERV EMPLOYED	PAYXAG	1,628	0	0	0	0	0	0	0
22	924-PROPERTY INSURANCE	PLANT	274	0	0	0	0	0	0	0
23	925-INJURIES & DAMAGES	PAYXAG	519	0	0	0	0	0	0	0
24	926-EMPLOYED PENSION & BENF	PAYXAG	3,773	0	0	0	0	0	0	0
25	928-REGULATORY COMM EXPENSE	TOTREV	643	0	0	0	0	0	0	0
26	930-MISCELLANEOUS GEN EXP	PAYXAG	4,063	0	0	0	0	0	0	0
27	931-RENTS	PAYXAG	0	0	0	0	0	0	0	0
28	932-MAINT OF GENERAL PLT	GENPLT	47	0	0	0	0	0	0	0
29	TOTAL ADMIN & GEN EXPENSE		14,767	0	0	0	0	0	0	0
30										
31	TOTAL GAS O & M EXPENSE		215,721	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	DEPRECIATION & AMORT EXPENSE-12									
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	11,543	9,312	1,591	195	444	0	0	0
2										
3	INTANGIBLE PLT DEPR EXP									
4	302-FRANCHISES AND CONSENTS	PLT302	0	0	0	0	0	0	0	0
5	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0	0	0	0
6	TOTAL INTANGIBLE PLT DEPR EXP		0	0	0	0	0	0	0	0
7										
8	TRANSMISSION PLT DEPR EXP									
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0	0	0
11	367-MAINS	PLT367	6,848	1,725	552	4,364	206	0	0	0
12	369-MEASURING & REG STATION EQ.	PLT369	160	109	35	3	13	0	0	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		7,008	1,834	587	4,367	220	0	0	0
15										
16	DISTRIBUTION PLT DEPR EXP									
17	374.1-LAND	PLT3741	0	0	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	103	70	23	2	8	0	0	0
19	376-MAINS	PLT376	121,339	82,951	26,541	1,917	9,929	0	0	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	1,861	1,272	407	29	152	0	0	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	265	181	58	4	22	0	0	0
22	380-SERVICES	PLT380	91,890	83,899	7,086	47	858	0	0	0
23	381-METERS	PLT381	20,688	19,159	1,067	332	130	0	0	0
24	382-METER INSTALLATIONS	PLT382	7,246	6,818	380	2	46	0	0	0
25	383-REGULATORS	PLT383	6,259	5,889	328	2	40	0	0	0
26	384-REGULATOR INSTALLATIONS	PLT384	94	88	5	0	1	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	0	0
29	TOTAL DISTRPLT DEPR EXP		249,745	200,328	35,894	2,336	11,186	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEPRECIATION & AMORT EXPENSE-12							
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	1,591	0	76	119	444	0
2								
3	INTANGIBLE PLT DEPR EXP							
4	302-FRANCHISES AND CONSENTS	PLT302	0	0	0	0	0	0
5	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0	0
6	TOTAL INTANGIBLE PLT DEPR EXP		0	0	0	0	0	0
7								
8	TRANSMISSION PLT DEPR EXP							
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0
11	367-MAINS	PLT367	552	0	40	4,325	206	0
12	369-MEASURING & REG STATION EQ.	PLT369	35	0	3	0	13	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		587	0	42	4,325	220	0
15								
16	DISTRIBUTION PLT DEPR EXP							
17	374.1-LAND	PLT3741	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	23	0	2	0	8	0
19	376-MAINS	PLT376	26,541	0	1,917	0	9,929	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	407	0	29	0	152	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	58	0	4	0	22	0
22	380-SERVICES	PLT380	7,086	0	39	8	858	0
23	381-METERS	PLT381	1,067	0	6	326	130	0
24	382-METER INSTALLATIONS	PLT382	380	0	2	0	46	0
25	383-REGULATORS	PLT383	328	0	2	0	40	0
26	384-REGULATOR INSTALLATIONS	PLT384	5	0	0	0	1	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0
29	TOTAL DISTRPLT DEPR EXP		35,894	0	2,002	334	11,186	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	DEPRECIATION & AMORT EXPENSE-12					
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	7,420	0	1,891	1
2						
3	INTANGIBLE PLT DEPR EXP					
4	302-FRANCHISES AND CONSENTS	PLT302	0	0	0	0
5	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0
6	TOTAL INTANGIBLE PLT DEPR EXP		0	0	0	0
7						
8	TRANSMISSION PLT DEPR EXP					
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0
11	367-MAINS	PLT367	1,407	0	318	0
12	369-MEASURING & REG STATION EQ.	PLT369	89	0	20	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		1,496	0	338	0
15						
16	DISTRIBUTION PLT DEPR EXP					
17	374.1-LAND	PLT3741	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	57	0	13	0
19	376-MAINS	PLT376	67,648	0	15,291	12
20	378-MEAS. & REG. EQUIP-GEN	PLT378	1,038	0	235	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	148	0	33	0
22	380-SERVICES	PLT380	66,072	0	17,814	13
23	381-METERS	PLT381	15,088	0	4,068	3
24	382-METER INSTALLATIONS	PLT382	5,369	0	1,448	1
25	383-REGULATORS	PLT383	4,638	0	1,250	1
26	384-REGULATOR INSTALLATIONS	PLT384	70	0	19	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	0	0	0	0
29	TOTAL DISTRPLT DEPR EXP		160,127	0	40,171	30

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEPRECIATION & AMORT EXPENSE-12						
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	1,591	0	0	0	0
2							
3	INTANGIBLE PLT DEPR EXP						
4	302-FRANCHISES AND CONSENTS	PLT302	0	0	0	0	0
5	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0
6	TOTAL INTANGIBLE PLT DEPR EXP		0	0	0	0	0
7							
8	TRANSMISSION PLT DEPR EXP						
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0
11	367-MAINS	PLT367	552	0	0	0	0
12	369-MEASURING & REG STATION EQ.	PLT369	35	0	0	0	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		587	0	0	0	0
15							
16	DISTRIBUTION PLT DEPR EXP						
17	374.1-LAND	PLT3741	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	23	0	0	0	0
19	376-MAINS	PLT376	26,541	0	0	0	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	407	0	0	0	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	58	0	0	0	0
22	380-SERVICES	PLT380	7,086	0	0	0	0
23	381-METERS	PLT381	1,067	0	0	0	0
24	382-METER INSTALLATIONS	PLT382	380	0	0	0	0
25	383-REGULATORS	PLT383	328	0	0	0	0
26	384-REGULATOR INSTALLATIONS	PLT384	5	0	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0
29	TOTAL DISTRPLT DEPR EXP		35,894	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEPRECIATION & AMORT EXPENSE-12						
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	76	0	0	0	119
2							
3	INTANGIBLE PLT DEPR EXP						
4	302-FRANCHISES AND CONSENTS	PLT302	0	0	0	0	0
5	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0
6	TOTAL INTANGIBLE PLT DEPR EXP		0	0	0	0	0
7							
8	TRANSMISSION PLT DEPR EXP						
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0
11	367-MAINS	PLT367	40	0	0	0	4,325
12	369-MEASURING & REG STATION EQ.	PLT369	3	0	0	0	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		42	0	0	0	4,325
15							
16	DISTRIBUTION PLT DEPR EXP						
17	374.1-LAND	PLT3741	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	2	0	0	0	0
19	376-MAINS	PLT376	1,917	0	0	0	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	29	0	0	0	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	4	0	0	0	0
22	380-SERVICES	PLT380	39	0	0	0	8
23	381-METERS	PLT381	6	0	0	0	326
24	382-METER INSTALLATIONS	PLT382	2	0	0	0	0
25	383-REGULATORS	PLT383	2	0	0	0	0
26	384-REGULATOR INSTALLATIONS	PLT384	0	0	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0
29	TOTAL DISTRPLT DEPR EXP		2,002	0	0	0	334

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEPRECIATION & AMORT EXPENSE-12									
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	444	0	0	0	0	0	0	0
2										
3	INTANGIBLE PLT DEPR EXP									
4	302-FRANCHISES AND CONSENTS	PLT302	0	0	0	0	0	0	0	0
5	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0	0	0	0
6	TOTAL INTANGIBLE PLT DEPR EXP		0	0	0	0	0	0	0	0
7										
8	TRANSMISSION PLT DEPR EXP									
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0	0	0
11	367-MAINS	PLT367	206	0	0	0	0	0	0	0
12	369-MEASURING & REG STATION EQ.	PLT369	13	0	0	0	0	0	0	0
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		220	0	0	0	0	0	0	0
15										
16	DISTRIBUTION PLT DEPR EXP									
17	374.1-LAND	PLT3741	0	0	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	8	0	0	0	0	0	0	0
19	376-MAINS	PLT376	9,929	0	0	0	0	0	0	0
20	378-MEAS. & REG. EQUIP-GEN	PLT378	152	0	0	0	0	0	0	0
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	22	0	0	0	0	0	0	0
22	380-SERVICES	PLT380	858	0	0	0	0	0	0	0
23	381-METERS	PLT381	130	0	0	0	0	0	0	0
24	382-METER INSTALLATIONS	PLT382	46	0	0	0	0	0	0	0
25	383-REGULATORS	PLT383	40	0	0	0	0	0	0	0
26	384-REGULATOR INSTALLATIONS	PLT384	1	0	0	0	0	0	0	0
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	0	0
29	TOTAL DISTRPLT DEPR EXP		11,186	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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DEPREC & AMORT EXP CONT-13

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	GENERAL PLANT DEPR EXP									
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	4,354	3,512	601	74	168	0	0	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	347	280	48	6	13	0	0	0
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	0	0	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	16,504	13,311	2,278	279	636	0	0	0
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	5,871	4,735	810	99	226	0	0	0
10	395-LABORATORY EQUIPMENT	PLT395	552	445	76	9	21	0	0	0
11	396-POWER OPERATED EQUIPMENT	PLT396	577	465	80	10	22	0	0	0
12	397-COMMUNICATION EQUIP	PLT397	1,041	840	144	18	40	0	0	0
13	398-MISCELLANEOUS EQUIP	PLT398	91	73	13	2	4	0	0	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		29,337	23,662	4,049	496	1,130	0	0	0
16										
17	AMORTIZATION OF CIAC - MAINS	PLT376	(6,541)	(4,472)	(1,431)	(103)	(535)	0	0	0
18	AMORTIZATION OF CIAC - SERVICES	PLT380	(930)	(849)	(72)	(0)	(9)	0	0	0
19										
20	TOTAL AMORT. & DEPREC. EXPENSE		290,162	229,816	40,620	7,290	12,436	0	0	0

CITIZENS COMMUNICATIONS COMPANY
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		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	DEPREC & AMORT EXP CONT-13							
1	GENERAL PLANT DEPR EXP							
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	601	0	29	45	168	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	48	0	2	4	13	0
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	2,278	0	109	170	636	0
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	810	0	39	60	226	0
10	395-LABORATORY EQUIPMENT	PLT395	76	0	4	6	21	0
11	396-POWER OPERATED EQUIPMENT	PLT396	80	0	4	6	22	0
12	397-COMMUNICATION EQUIP	PLT397	144	0	7	11	40	0
13	398-MISCELLANEOUS EQUIP	PLT398	13	0	1	1	4	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		4,049	0	193	302	1,130	0
16								
17	AMORTIZATION OF CIAC - MAINS	PLT376	(1,431)	0	(103)	0	(535)	0
18	AMORTIZATION OF CIAC - SERVICES	PLT380	(72)	0	(0)	(0)	(9)	0
19								
20	TOTAL AMORT. & DEPREC. EXPENSE		40,620	0	2,210	5,080	12,436	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	DEPREC & AMORT EXP CONT-13					
1	GENERAL PLANT DEPR EXP					
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	2,798	0	713	1
4	391-OFFICE FURN & EQUIPMENT	PLT391	223	0	57	0
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	0	0	0	0
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	10,607	0	2,702	2
8	393-STORES EQUIPMENT	PLT393	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	3,773	0	961	1
10	395-LABORATORY EQUIPMENT	PLT395	355	0	90	0
11	396-POWER OPERATED EQUIPMENT	PLT396	371	0	94	0
12	397-COMMUNICATION EQUIP	PLT397	669	0	170	0
13	398-MISCELLANEOUS EQUIP	PLT398	58	0	15	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		18,854	0	4,804	4
16						
17	AMORTIZATION OF CIAC - MAINS	PLT376	(3,647)	0	(824)	(1)
18	AMORTIZATION OF CIAC - SERVICES	PLT380	(669)	0	(180)	(0)
19						
20	TOTAL AMORT. & DEPREC. EXPENSE		183,582	0	46,199	35

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		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	DEPREC & AMORT EXP CONT-13						
1	GENERAL PLANT DEPR EXP						
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	601	0	0	0	0
4	391-OFFICE FURN & EQUIPMENT	PLT391	48	0	0	0	0
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	2,278	0	0	0	0
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	810	0	0	0	0
10	395-LABORATORY EQUIPMENT	PLT395	76	0	0	0	0
11	396-POWER OPERATED EQUIPMENT	PLT396	80	0	0	0	0
12	397-COMMUNICATION EQUIP	PLT397	144	0	0	0	0
13	398-MISCELLANEOUS EQUIP	PLT398	13	0	0	0	0
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		4,049	0	0	0	0
16							
17	AMORTIZATION OF CIAC - MAINS	PLT376	(1,431)	0	0	0	0
18	AMORTIZATION OF CIAC - SERVICES	PLT380	(72)	0	0	0	0
19							
20	TOTAL AMORT. & DEPREC. EXPENSE		40,620	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEPREC & AMORT EXP CONT-13						
1	GENERAL PLANT DEPR EXP						
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	29	0	0	0	45
4	391-OFFICE FURN & EQUIPMENT	PLT391	2	0	0	0	4
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	109	0	0	0	170
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	39	0	0	0	60
10	395-LABORATORY EQUIPMENT	PLT395	4	0	0	0	6
11	396-POWER OPERATED EQUIPMENT	PLT396	4	0	0	0	6
12	397-COMMUNICATION EQUIP	PLT397	7	0	0	0	11
13	398-MISCELLANEOUS EQUIP	PLT398	1	0	0	0	1
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		193	0	0	0	302
16							
17	AMORTIZATION OF CIAC - MAINS	PLT376	(103)	0	0	0	0
18	AMORTIZATION OF CIAC - SERVICES	PLT380	(0)	0	0	0	(0)
19							
20	TOTAL AMORT. & DEPREC. EXPENSE		2,210	0	0	0	5,080

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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		PUBLIC AUTHORITY					SPECIAL		
	ALLOC	SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
DEPREC & AMORT EXP CONT-13									
1 GENERAL PLANT DEPR EXP									
2 389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0	0
3 390-STRUCTURES & IMPROVE	PLT390	168	0	0	0	0	0	0	0
4 391-OFFICE FURN & EQUIPMENT	PLT391	13	0	0	0	0	0	0	0
5 391.1-OFFICE FURN & EQUIP MECH.	PLT3911	0	0	0	0	0	0	0	0
6 391.2-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0	0	0	0
7 392-TRANSPORTATION EQUIP	PLT392	636	0	0	0	0	0	0	0
8 393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0	0	0
9 394-TOOLS, SHOP & GARAGE EQ	PLT394	226	0	0	0	0	0	0	0
10 395-LABORATORY EQUIPMENT	PLT395	21	0	0	0	0	0	0	0
11 396-POWER OPERATED EQUIPMENT	PLT396	22	0	0	0	0	0	0	0
12 397-COMMUNICATION EQUIP	PLT397	40	0	0	0	0	0	0	0
13 398-MISCELLANEOUS EQUIP	PLT398	4	0	0	0	0	0	0	0
14 399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0	0	0
15 TOTAL GENERAL PLT DEPR EXP		1,130	0	0	0	0	0	0	0
16									
17 AMORTIZATION OF CIAC - MAINS	PLT376	(535)	0	0	0	0	0	0	0
18 AMORTIZATION OF CIAC - SERVICES	PLT380	(9)	0	0	0	0	0	0	0
19									
20 TOTAL AMORT. & DEPREC. EXPENSE		12,436	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	STATE & FED TAXES & OTH EXP-14									
1	TAXES OTHER THAN INCOME									
2	PAYROLL TAXES	LABOR	53,119	42,843	7,332	898	2,046	0	0	0
3	PROPERTY TAXES	PLANT	219,708	164,695	33,202	10,925	10,887	0	0	0
4	OTHER TAXES	PLANT	0	0	0	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		272,828	207,538	40,534	11,822	12,934	0	0	0
6										
7										
8	FEDERAL & STATE TAX CALCULATION									
9										
10	OPERATING REVENUES		3,815,938	2,766,229	790,215	49,444	210,050	0	0	0
11										
12	OPERATING EXPENSES									
13	OPERATION & MAINTENANCE EXP		3,747,476	2,732,896	740,369	58,490	215,721	0	0	0
14	DEPRECIATION		290,162	229,816	40,620	7,290	12,436	0	0	0
15	TAXES OTHER THAN INCOME		272,828	207,538	40,534	11,822	12,934	0	0	0
16										
17	OPERATING INCOME BEFORE INCOME TAXES		(494,527)	(404,021)	(31,307)	(28,158)	(31,041)	0	0	0
18										
19	INTEREST EXPENSE		(195,259)	(144,842)	(28,841)	(12,107)	(9,469)	0	0	0
20										
21	BOOK TAXABLE INCOME		(689,786)	(548,863)	(60,147)	(40,266)	(40,510)	0	0	0
22										
23	STATE TAX @ 6.97%		(48,064)	(38,245)	(4,191)	(2,806)	(2,823)	0	0	0
24										
25	FEDERAL TAXABLE BASIS		(641,722)	(510,618)	(55,956)	(37,460)	(37,687)	0	0	0
26										
27	FEDERAL INCOME TAX @ 35.00%		(224,603)	(178,716)	(19,585)	(13,111)	(13,191)	0	0	0
28	AMORTIZATION OF ITC	PLANT	(8,368)	(6,273)	(1,265)	(416)	(415)	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	(3,093)	(2,319)	(467)	(154)	(153)	0	0	0
30	TOTAL FEDERAL TAXES		(236,064)	(187,308)	(21,317)	(13,681)	(13,759)	0	0	0
31										
32	TOTAL STATE & FEDERAL INCOME TAX		(284,128)	(225,552)	(25,508)	(16,487)	(16,581)	0	0	0
33										
34	NET INCOME AFTER TAX		(210,399)	(178,469)	(5,799)	(11,672)	(14,460)	0	0	0
35										

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STATE & FED TAXES & OTH EXP-14

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	TAXES OTHER THAN INCOME							
2	PAYROLL TAXES	LABOR	7,332	0	350	547	2,046	0
3	PROPERTY TAXES	PLANT	33,202	0	1,995	8,930	10,887	0
4	OTHER TAXES	PLANT	0	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		40,534	0	2,345	9,477	12,934	0
6								
7								
8	FEDERAL & STATE TAX CALCULATION							
9								
10	OPERATING REVENUES		790,215	0	48,649	796	210,050	0
11								
12	OPERATING EXPENSES							
13	OPERATION & MAINTENANCE EXP		740,369	0	48,388	10,102	215,721	0
14	DEPRECIATION		40,620	0	2,210	5,080	12,436	0
15	TAXES OTHER THAN INCOME		40,534	0	2,345	9,477	12,934	0
16								
17	OPERATING INCOME BEFORE INCOME TAXES		(31,307)	0	(4,295)	(23,863)	(31,041)	0
18								
19	INTEREST EXPENSE		(28,841)	0	(1,739)	(10,368)	(9,469)	0
20								
21	BOOK TAXABLE INCOME		(60,147)	0	(6,034)	(34,232)	(40,510)	0
22								
23	STATE TAX @ 6.97%		(4,191)	0	(420)	(2,385)	(2,823)	0
24								
25	FEDERAL TAXABLE BASIS		(55,956)	0	(5,614)	(31,846)	(37,687)	0
26								
27	FEDERAL INCOME TAX @ 35.00%		(19,585)	0	(1,965)	(11,146)	(13,191)	0
28	AMORTIZATION OF ITC	PLANT	(1,265)	0	(76)	(340)	(415)	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	(467)	0	(28)	(126)	(153)	0
30	TOTAL FEDERAL TAXES		(21,317)	0	(2,069)	(11,612)	(13,759)	0
31								
32	TOTAL STATE & FEDERAL INCOME TAX		(25,508)	0	(2,489)	(13,997)	(16,581)	0
33								
34	NET INCOME AFTER TAX		(5,799)	0	(1,806)	(9,866)	(14,460)	0
35								

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SANTA CRUZ GAS DIVISION
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			RESIDENTIAL			
		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	STATE & FED TAXES & OTH EXP-14					
1	TAXES OTHER THAN INCOME					
2	PAYROLL TAXES	LABOR	34,139	0	8,698	7
3	PROPERTY TAXES	PLANT	132,074	0	32,596	25
4	OTHER TAXES	PLANT	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		166,213	0	41,294	31
6						
7						
8	FEDERAL & STATE TAX CALCULATION					
9						
10	OPERATING REVENUES		2,242,610	0	523,165	454
11						
12	OPERATING EXPENSES					
13	OPERATION & MAINTENANCE EXP		2,203,996	0	528,475	426
14	DEPRECIATION		183,582	0	46,199	35
15	TAXES OTHER THAN INCOME		166,213	0	41,294	31
16						
17	OPERATING INCOME BEFORE INCOME TAXES		(311,181)	0	(92,802)	(38)
18						
19	INTEREST EXPENSE		(116,126)	0	(28,694)	(22)
20						
21	BOOK TAXABLE INCOME		(427,307)	0	(121,497)	(59)
22						
23	STATE TAX @ 6.97%		(29,775)	0	(8,466)	(4)
24						
25	FEDERAL TAXABLE BASIS		(397,532)	0	(113,031)	(55)
26						
27	FEDERAL INCOME TAX @ 35.00%		(139,136)	0	(39,561)	(19)
28	AMORTIZATION OF ITC	PLANT	(5,030)	0	(1,241)	(1)
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	(1,859)	0	(459)	(0)
30	TOTAL FEDERAL TAXES		(146,026)	0	(41,261)	(21)
31						
32	TOTAL STATE & FEDERAL INCOME TAX		(175,801)	0	(49,727)	(25)
33						
34	NET INCOME AFTER TAX		(135,380)	0	(43,075)	(13)
35						

CITIZENS COMMUNICATIONS COMPANY
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			COMMERCIAL				
		ALLOC	SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	STATE & FED TAXES & OTH EXP-14						
1	TAXES OTHER THAN INCOME						
2	PAYROLL TAXES	LABOR	7,332	0	0	0	0
3	PROPERTY TAXES	PLANT	33,202	0	0	0	0
4	OTHER TAXES	PLANT	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		40,534	0	0	0	0
6							
7							
8	FEDERAL & STATE TAX CALCULATION						
9							
10	OPERATING REVENUES		790,215	0	0	0	0
11							
12	OPERATING EXPENSES						
13	OPERATION & MAINTENANCE EXP		740,369	0	0	0	0
14	DEPRECIATION		40,620	0	0	0	0
15	TAXES OTHER THAN INCOME		40,534	0	0	0	0
16							
17	OPERATING INCOME BEFORE INCOME TAXES		(31,307)	0	0	0	0
18							
19	INTEREST EXPENSE		(28,841)	0	0	0	0
20							
21	BOOK TAXABLE INCOME		(60,147)	0	0	0	0
22							
23	STATE TAX @ 6.97%		(4,191)	0	0	0	0
24							
25	FEDERAL TAXABLE BASIS		(55,956)	0	0	0	0
26							
27	FEDERAL INCOME TAX @ 35.00%		(19,585)	0	0	0	0
28	AMORTIZATION OF ITC	PLANT	(1,265)	0	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	(467)	0	0	0	0
30	TOTAL FEDERAL TAXES		(21,317)	0	0	0	0
31							
32	TOTAL STATE & FEDERAL INCOME TAX		(25,508)	0	0	0	0
33							
34	NET INCOME AFTER TAX		(5,799)	0	0	0	0
35							

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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			INDUSTRIAL				
		ALLOC	SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	STATE & FED TAXES & OTH EXP-14						
1	TAXES OTHER THAN INCOME						
2	PAYROLL TAXES	LABOR	350	0	0	0	547
3	PROPERTY TAXES	PLANT	1,995	0	0	0	8,930
4	OTHER TAXES	PLANT	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		2,345	0	0	0	9,477
6							
7							
8	FEDERAL & STATE TAX CALCULATION						
9							
10	OPERATING REVENUES		48,649	0	0	0	796
11							
12	OPERATING EXPENSES						
13	OPERATION & MAINTENANCE EXP		48,388	0	0	0	10,102
14	DEPRECIATION		2,210	0	0	0	5,080
15	TAXES OTHER THAN INCOME		2,345	0	0	0	9,477
16							
17	OPERATING INCOME BEFORE INCOME TAXES		(4,295)	0	0	0	(23,863)
18							
19	INTEREST EXPENSE		(1,739)	0	0	0	(10,368)
20							
21	BOOK TAXABLE INCOME		(6,034)	0	0	0	(34,232)
22							
23	STATE TAX @ 6.97%		(420)	0	0	0	(2,385)
24							
25	FEDERAL TAXABLE BASIS		(5,614)	0	0	0	(31,846)
26							
27	FEDERAL INCOME TAX @ 35.00%		(1,965)	0	0	0	(11,146)
28	AMORTIZATION OF ITC	PLANT	(76)	0	0	0	(340)
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	(28)	0	0	0	(126)
30	TOTAL FEDERAL TAXES		(2,069)	0	0	0	(11,612)
31							
32	TOTAL STATE & FEDERAL INCOME TAX		(2,489)	0	0	0	(13,997)
33							
34	NET INCOME AFTER TAX		(1,806)	0	0	0	(9,866)
35							

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	STATE & FED TAXES & OTH EXP-14									
1	TAXES OTHER THAN INCOME									
2	PAYROLL TAXES	LABOR	2,046	0	0	0	0	0	0	0
3	PROPERTY TAXES	PLANT	10,887	0	0	0	0	0	0	0
4	OTHER TAXES	PLANT	0	0	0	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		12,934	0	0	0	0	0	0	0
6										
7										
8	FEDERAL & STATE TAX CALCULATION									
9										
10	OPERATING REVENUES		210,050	0	0	0	0	0	0	0
11										
12	OPERATING EXPENSES									
13	OPERATION & MAINTENANCE EXP		215,721	0	0	0	0	0	0	0
14	DEPRECIATION		12,436	0	0	0	0	0	0	0
15	TAXES OTHER THAN INCOME		12,934	0	0	0	0	0	0	0
16										
17	OPERATING INCOME BEFORE INCOME TAXES		(31,041)	0	0	0	0	0	0	0
18										
19	INTEREST EXPENSE		(9,469)	0	0	0	0	0	0	0
20										
21	BOOK TAXABLE INCOME		(40,510)	0	0	0	0	0	0	0
22										
23	STATE TAX @ 6.97%		(2,823)	0	0	0	0	0	0	0
24										
25	FEDERAL TAXABLE BASIS		(37,687)	0	0	0	0	0	0	0
26										
27	FEDERAL INCOME TAX @ 35.00%		(13,191)	0	0	0	0	0	0	0
28	AMORTIZATION OF ITC	PLANT	(415)	0	0	0	0	0	0	0
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	(153)	0	0	0	0	0	0	0
30	TOTAL FEDERAL TAXES		(13,759)	0	0	0	0	0	0	0
31										
32	TOTAL STATE & FEDERAL INCOME TAX		(16,581)	0	0	0	0	0	0	0
33										
34	NET INCOME AFTER TAX		(14,460)	0	0	0	0	0	0	0
35										

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE-4

GAS PLANT IN SERVICE

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	INTANGIBLE PLANT							
2	302-FRANCHISES AND CONSENTS	LABOR	5,000	1,999	7	2,995	56	4,944
3	303-MISC. INTANGIBLE PLANT	LABOR	8,847	3,537	12	5,299	98	8,749
4	TOTAL INTANGIBLE PLANT		13,847	5,536	18	8,293	154	13,693
5								
6	TRANSMISSION PLANT							
7	365-LAND & LAND RIGHTS							
8	LAND & LAND RIGHTS	TRANS	0	0	0	0	0	0
9	DIRECT TO T2	TTWO	43,973	43,973	0	0	0	43,973
10	TOTAL ACCT 365		43,973	43,973	0	0	0	43,973
11	366-STRUCTURES & IMPROVEMENTS	TRANS	0	0	0	0	0	0
12	367-MAINS							
13	MAINS	TRANS	301,132	301,132	0	0	0	301,132
14	DIRECT TO T2 (EXCL METERS)	TTWO	516,067	516,067	0	0	0	516,067
15	TOTAL ACCT 367		817,199	817,199	0	0	0	817,199
16	369-MEASURING & REG STATION EQ.	TRANS	12,243	12,243	0	0	0	12,243
17	374-OTHER EQUIPMENT	TRANS	0	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		873,415	873,415	0	0	0	873,415
19								
20	DISTRIBUTION PLANT							
21	374.1-LAND	DISTR	25,442	25,442	0	0	0	25,442
22	375-STRUCTURES & IMPROV	DISTR	8,247	8,247	0	0	0	8,247
23	376-MAINS	DISTMAIN	7,444,089	7,444,089	0	0	0	7,444,089
24	378-MEAS. & REG. EQUIP-GEN	DISTREG	95,924	95,924	0	0	0	95,924
25	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	12,144	12,144	0	0	0	12,144
26	380-SERVICES	CUST380	3,575,492	0	0	3,575,492	0	3,575,492
27	381-METERS	CUST381	1,118,258	0	0	1,118,258	0	1,118,258
28	382-METER INSTALLATIONS	CUST382	353,454	0	0	353,454	0	353,454
29	383-REGULATORS	CUST383	299,491	0	0	299,491	0	299,491
30	384-REGULATOR INSTALLATIONS	CUST384	3,319	0	0	3,319	0	3,319
31	385-INDUSTRIAL MEAS. EQUIP	CUST381T2	17,903	0	0	17,903	0	17,903
32	387-OTHER EQUIPMENT	DISTMAIN	0	0	0	0	0	0
33	TOTAL DISTRIBUTION PLANT		12,953,763	7,585,846	0	5,367,917	0	12,953,763

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE - 5

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	GENERAL PLANT							
2	389-LAND & LAND RIGHTS	LABOR	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	LABOR	109,662	43,839	143	65,680	1,218	108,444
4	391-OFFICE FURN & EQUIPMENT	LABOR	10,306	4,120	13	6,173	114	10,192
5	391.1-OFFICE FURN & EQUIP COMP.	LABOR	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	LABOR	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	LABOR	202,227	80,843	265	121,119	2,246	199,981
8	393-STORES EQUIPMENT	LABOR	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	146,413	58,531	192	87,691	1,626	144,787
10	395-LABORATORY EQUIPMENT	LABOR	15,873	6,345	21	9,507	176	15,697
11	396-POWER OPERATED EQUIP	LABOR	20,526	8,206	27	12,294	228	20,298
12	397-COMMUNICATION EQUIP	LABOR	15,513	6,202	20	9,291	172	15,341
13	398-MISCELLANEOUS EQUIP	LABOR	2,263	905	3	1,355	25	2,238
14	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0
15	TOTAL GENERAL PLANT		522,783	208,990	684	313,109	5,805	516,978
16								
17	COMMON PLANT	LABOR	0	0	0	0	0	0
18								
19	TOTAL GAS PLANT IN SERVICE		14,363,808	8,673,786	702	5,689,320	5,959	14,357,849

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE CONT-6

DEPRECIATION RESERVE

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	INTANGIBLE RESERVE							
2	302-FRANCHISES AND CONSENTS	PLT302	(720)	(288)	(1)	(431)	(8)	(712)
3	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		(720)	(288)	(1)	(431)	(8)	(712)
5								
6	TRANSMISSION RESERVE							
7	365-LAND & LAND RIGHTS							
8	LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0
9	DIRECT TO T2	TTWO	0	0	0	0	0	0
10	TOTAL ACCT 365		0	0	0	0	0	0
11	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0
12	367-MAINS							
13	MAINS	PLT367XT2	(238,054)	(238,054)	0	0	0	(238,054)
14	DIRECT TO T2	TTWO	(190,939)	(190,939)	0	0	0	(190,939)
15	TOTAL ACCT 367		(428,993)	(428,993)	0	0	0	(428,993)
16	369-MEASURING & REG STATION EQ.	PLT369	(8,168)	(8,168)	0	0	0	(8,168)
17	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0
18	TOTAL TRANSMISSION PLANT		(437,161)	(437,161)	0	0	0	(437,161)
19								
20	DISTRIBUTION RESERVE							
21	374.1-LAND	PLT3741	0	0	0	0	0	0
22	375-STRUCTURES & IMPROV	PLT375	(8,249)	(8,249)	0	0	0	(8,249)
23	376-MAINS	PLT376	(3,400,806)	(3,400,806)	0	0	0	(3,400,806)
24	378-MEAS. & REG. EQUIP-GEN	PLT378	(49,617)	(49,617)	0	0	0	(49,617)
25	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	(5,124)	(5,124)	0	0	0	(5,124)
26	380-SERVICES	PLT380	(2,200,326)	0	0	(2,200,326)	0	(2,200,326)
27	381-METERS	PLT381	(425,177)	0	0	(425,177)	0	(425,177)
28	382-METER INSTALLATIONS	PLT382	(76,446)	0	0	(76,446)	0	(76,446)
29	383-REGULATORS	PLT383	(148,992)	0	0	(148,992)	0	(148,992)
30	384-REGULATOR INSTALLATIONS	PLT384	(19)	0	0	(19)	0	(19)
31	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0
32	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0
33	TOTAL DISTRIBUTION RESERVE		(6,314,756)	(3,463,796)	0	(2,850,960)	0	(6,314,756)

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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DEVELOPMENT OF RATE BASE CONT-7

DEPRECIATION RESERVE CON'T

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	GENERAL PLANT RESERVE							
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	(22,262)	(8,900)	(29)	(13,333)	(247)	(22,015)
4	391-OFFICE FURN & EQUIPMENT	PLT391	(2,784)	(1,113)	(4)	(1,667)	(31)	(2,753)
5	391.1-OFFICE FURN & EQUIP COMP.	PLT3911	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP MECH.	PLT3912	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	(90,879)	(36,330)	(119)	(54,430)	(1,009)	(89,870)
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	(2,227)	(890)	(3)	(1,334)	(25)	(2,202)
10	395-LABORATORY EQUIPMENT	PLT395	(7,738)	(3,093)	(10)	(4,635)	(86)	(7,652)
11	396-POWER OPERATED EQUIPMENT	PLT396	(20,526)	(8,206)	(27)	(12,294)	(228)	(20,298)
12	397-COMMUNICATION EQUIP	PLT397	(1,036)	(414)	(1)	(620)	(12)	(1,024)
13	398-MISCELLANEOUS EQUIP	PLT398	(792)	(317)	(1)	(474)	(9)	(783)
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0
15	TOTAL GENERAL PLANT RESERVE		(148,244)	(59,263)	(194)	(88,788)	(1,646)	(146,598)
16								
17	COMMON PLANT	PLTCOMN	0	0	0	0	0	0
18								
19								
20	TOTAL DEPRECIATION RESERVE		(6,900,881)	(3,960,507)	(195)	(2,940,179)	(1,654)	(6,899,227)
21								
22	NET PLANT IN SERVICE		7,462,927	4,713,279	507	2,749,141	4,305	7,458,622

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF RATE BASE CONT-8

OTHER RATE BASE ELEMENTS

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	CONTRIBUTIONS IN AID OF CONSTRUCTION							
2	MAINS	PLT376	(427,901)	(427,901)	0	0	0	(427,901)
3	SERVICES	PLT380	(51,010)	0	0	(51,010)	0	(51,010)
4	AMORTIZATION OF CIAC - MAINS	PLT376	136,616	136,616	0	0	0	136,616
5	AMORTIZATION OF CIAC - SERVICES	PLT380	19,433	0	0	19,433	0	19,433
6	TOTAL CIAC		(322,862)	(291,285)	0	(31,577)	0	(322,862)
7								
8	CASH WORKING CAPITAL							
9	PLANT	PLANT	(319,330)	(192,832)	(16)	(126,483)	(132)	(319,198)
10	COMMODITY	WCGC	60,894	7,077	53,817	0	60,894	0
11	OPERATIONS & MAINTENANCE	WCOTH	177,876	56,518	2,349	119,009	2,959	174,917
12	OTHER	WCOTH	0	0	0	0	0	0
13	TOTAL CASH WORKING CAPITAL		(80,560)	(129,236)	56,150	(7,474)	63,721	(144,281)
14								
15	ACCUMULATED DEFERRED INC. TAXES							
16	ALLOCATED	PLTXT2	(639,583)	(376,356)	(33)	(263,194)	(277)	(639,306)
17	DIRECT ASSIGNED TO T2	TTWO	(65,676)	(65,676)	0	0	0	(65,676)
18	TOTAL ACCUM. DEFF. INC. TAXES		(705,259)	(442,032)	(33)	(263,194)	(277)	(704,982)
19								
20	CUST ADVANCES FOR CONSTRUCTION	PLT376380	(569,025)	(384,395)	0	(184,630)	0	(569,025)
21								
22	CUSTOMER DEPOSITS	CUSTDEP	(61,006)	0	0	(61,006)	0	(61,006)
23								
24	MATERIALS & SUPPLIES	PLANT	46,702	28,202	2	18,498	19	46,683
25								
26	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0	0
27								
28	C.A.R.E.S.	THERMS	0	0	0	0	0	0
29								
30	SALE OF BUILDINGS	GENPLT	0	0	0	0	0	0
31								
32	Y2K COSTS	PAYXAG	57,714	23,101	0	34,613	557	57,157
33								
34	TOTAL RATE BASE		5,828,631	3,517,633	56,627	2,254,371	68,325	5,760,305

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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OPERATING REVENUES-9

REVENUES

GAS OPERATING REVENUES

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	SALES REVENUES							
2	FIRM SALES OF GAS		3,796,361	717,256	2,071,369	1,007,737	2,346,785	1,449,576
3	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
4	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
5	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
6	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
7	TOTAL SALES OF GAS		3,796,361	717,256	2,071,369	1,007,737	2,346,785	1,449,576
8								
9	OTHER OPERATING REVENUES							
10	FORFEITED DISCOUNTS	FORFDISC	0	0	0	0	0	0
11	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0	0
12	OTHER REVENUE	PLANT	19,577	11,822	1	7,754	8	19,569
13	OTHER REVENUE	PLANT	0	0	0	0	0	0
14	OTHER REVENUE	PLANT	0	0	0	0	0	0
15	TOTAL OTHER OPERATING REV		19,577	11,822	1	7,754	8	19,569
16								
17	TOTAL GAS OPERATING REVENUE		3,815,938	729,078	2,071,369	1,015,491	2,346,793	1,469,145

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	OPERATION & MAINTENANCE EXPENSE-10							
	PRODUCTION EXPENSE							
1	520-STEAM EXPENSES	DEMGAS	0	0	0	0	0	0
2	804-NATURAL GAS CITY GATE PUR.	DEMGAS	0	0	0	0	0	0
3	807-PURCHASED GAS EXPENSES							
4	NON-RECONCILABLE	DEMGAS	4,874	4,874	0	0	4,874	0
5	CAPACITY RELATED	DEMGAS	265,620	265,620	0	0	265,620	0
6	COMMODITY RELATED	GASSALES	2,056,856	0	2,056,856	0	2,056,856	0
7	TOTAL ACCOUNT 807		2,327,350	270,494	2,056,856	0	2,327,350	0
8	TOTAL PURCHASED GAS SUPPLY		2,327,350	270,494	2,056,856	0	2,327,350	0
9								
10	TRANSMISSION EXPENSE							
11	820-MEASURING AND REG. STATION	TRANS	0	0	0	0	0	0
12	824-OTHER EXPENSES	TRANS	0	0	0	0	0	0
13	856-MAINS EXPENSE							
14	ALLOCATED	TRANS	0	0	0	0	0	0
15	DIRECT ASSIGNED TO T2	TTWO	5,000	5,000	0	0	0	5,000
16	TOTAL ACCT 856	TRANS	5,000	5,000	0	0	0	5,000
17	857-MEASURING & REG. STATION	TRANS	0	0	0	0	0	0
18	864-MAINT. OF STATION EQUIP.	TRANS	0	0	0	0	0	0
19	867-MAINT. OF OTHER EQUIP.	TRANS	0	0	0	0	0	0
20	TOTAL TRANSMISSION		5,000	5,000	0	0	0	5,000
21								
22	DISTRIBUTION EXPENSE							
23	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0	0
24	871-LOAD DISPATCHING	DISTR	0	0	0	0	0	0
25	874-MAINS & SERVICING EXPENSE	PLT376380	200,617	135,523	0	65,094	0	200,617
26	875-MEAS./REG. STATION EXPENSE	PLT378	8,846	8,846	0	0	0	8,846
27	876-MEAS./REG. STATION EXPENSE	PLT379	1,591	1,591	0	0	0	1,591
28	877-MEAS./REG. STATION EXPENSE	PLT383	176	0	0	176	0	176
29	878-METER EXPENSE	PLT381	52,378	0	0	52,378	0	52,378
30	879-CUSTOMER INSTALL EXP	PLT38284	4,576	0	0	4,576	0	4,576
31	880-OTHER EXPENSES	EXP87479	11,077	6,029	0	5,048	0	11,077
32	881-RENTS	DISTR	1,407	1,407	0	0	0	1,407
33	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0	0
34	886-MAINT. OF STRUCTURES	PLT375	130,448	130,448	0	0	0	130,448
35	887-MAINT. OF MAINS	PLT376	879	879	0	0	0	879
36	889-MAINT. MEAS./REG	PLT378	8,964	8,964	0	0	0	8,964
37	890-MAINT. MEAS./REG	PLT379	0	0	0	0	0	0
38	891-MAINT. MEAS./REG	PLT383	0	0	0	0	0	0
39	892-MAINT. OF SERVICES	PLT380	36,902	0	0	36,902	0	36,902
40	893-MAINT. OF METER	PLT381	2,921	0	0	2,921	0	2,921
41	894-MAINT. OF OTHER EQUIP.	DISTR	87	87	0	0	0	87
42	TOTAL DISTRIBUTION EXP		460,869	293,774	0	167,095	0	460,869

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	OPERATION & MAINT EXP CONT-11							
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	LABCA	32,354	0	0	32,354	0	32,354
2	902-METER READING EXPENSE	CUST902	107,927	0	0	107,927	0	107,927
3	903-CUST RECORDS & COLLECT	CUST903	404,351	0	0	404,351	0	404,351
4	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	10,057	2,809	3,977	3,271	4,529	5,528
5	905-MISC CUST ACCTS EXP	EXP9024	3,660	20	28	3,612	32	3,628
6	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0
7	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0	0
8	908-CUSTOMER ASSISTANCE	CUST10	0	0	0	0	0	0
9	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	3,982	0	0	3,982	0	3,982
10	910-MISC. CUST. SERV. & INFO.	EXP9089	6,249	0	0	6,249	0	6,249
11	CARES DISCOUNTS	THERMS	5,706	0	5,706	0	5,706	0
12	CARES EXPENSES	THERMS	2,701	0	2,701	0	2,701	0
11	TOTAL CUSTOMER ACCTS EXP		576,987	2,829	12,411	561,747	12,967	564,020
12								
13	SALES EXPENSE							
14	912-DEMONSTRATING & SELLING	CDA912	0	0	0	0	0	0
15	913-ADVERTISING EXPENSES	CDA913	152	0	0	152	0	152
16	TOTAL SALES EXPENSE		152	0	0	152	0	152
17								
18	ADMINISTRATIVE & GENERAL EXPENSE							
19	920-ADMIN & GENERAL SALARY	PAYXAG	76,614	30,666	0	45,948	739	75,875
20	921-OFFICE SUPPLIES & EXP	PAYXAG	22,675	9,076	0	13,599	219	22,456
21	923-OUTSIDE SERV EMPLOYED	PAYXAG	42,296	16,930	0	25,366	408	41,888
22	924-PROPERTY INSURANCE	PLANT	5,520	3,333	0	2,186	2	5,518
23	925-INJURIES & DAMAGES	PAYXAG	13,500	5,404	0	8,096	130	13,370
24	926-EMPLOYED PENSION & BENF	PAYXAG	98,047	39,245	0	58,802	946	97,101
25	928-REGULATORY COMM EXPENSE	TOTREV	11,681	2,232	6,341	3,109	7,184	4,497
26	930-MISCELLANEOUS GEN EXP	PAYXAG	105,575	42,258	0	63,317	1,018	104,557
27	931-RENTS	PAYXAG	0	0	0	0	0	0
28	932-MAINT OF GENERAL PLT	GENPLT	1,210	484	2	725	13	1,197
29	TOTAL ADMIN & GEN EXPENSE		377,118	149,628	6,343	221,148	10,659	366,459
30								
31	TOTAL GAS O & M EXPENSE		3,747,476	721,725	2,075,610	950,141	2,350,977	1,396,499

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	DEPRECIATION & AMORT EXPENSE-12							
1	AMORTIZATION OF Y2K EXPENSES	PAYXAG	11,543	4,620	0	6,923	111	11,432
2								
3	INTANGIBLE PLT DEPR EXP							
4	302-FRANCHISES AND CONSENTS	PLT302	0	0	0	0	0	0
5	303-MISC. INTANGIBLE PLANT	PLT303	0	0	0	0	0	0
6	TOTAL INTANGIBLE PLT DEPR EXP		0	0	0	0	0	0
7								
8	TRANSMISSION PLT DEPR EXP							
9	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0
10	366-STRUCTURES & IMPROVEMENTS	PLT366	0	0	0	0	0	0
11	367-MAINS	PLT367	6,848	6,848	0	0	0	6,848
12	369-MEASURING & REG STATION EQ.	PLT369	160	160	0	0	0	160
13	374-OTHER EQUIPMENT	PLT374	0	0	0	0	0	0
14	TOTAL TRANS PLT DEPR EXP		7,008	7,008	0	0	0	7,008
15								
16	DISTRIBUTION PLT DEPR EXP							
17	374.1-LAND	PLT3741	0	0	0	0	0	0
18	375-STRUCTURES & IMPROV	PLT375	103	103	0	0	0	103
19	376-MAINS	PLT376	121,339	121,339	0	0	0	121,339
20	378-MEAS. & REG. EQUIP-GEN	PLT378	1,861	1,861	0	0	0	1,861
21	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	265	265	0	0	0	265
22	380-SERVICES	PLT380	91,890	0	0	91,890	0	91,890
23	381-METERS	PLT381	20,688	0	0	20,688	0	20,688
24	382-METER INSTALLATIONS	PLT382	7,246	0	0	7,246	0	7,246
25	383-REGULATORS	PLT383	6,259	0	0	6,259	0	6,259
26	384-REGULATOR INSTALLATIONS	PLT384	94	0	0	94	0	94
27	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0
28	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0
29	TOTAL DISTRPLT DEPR EXP		249,745	123,568	0	126,177	0	249,745

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEPREC & AMORT EXP CONT-13

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	GENERAL PLANT DEPR EXP							
2	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
3	390-STRUCTURES & IMPROVE	PLT390	4,354	1,741	6	2,608	48	4,306
4	391-OFFICE FURN & EQUIPMENT	PLT391	347	139	0	208	4	343
5	391.1-OFFICE FURN & EQUIP MECH.	PLT3911	0	0	0	0	0	0
6	391.2-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0	0
7	392-TRANSPORTATION EQUIP	PLT392	16,504	6,598	22	9,885	183	16,321
8	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
9	394-TOOLS, SHOP & GARAGE EQ	PLT394	5,871	2,347	8	3,516	65	5,806
10	395-LABORATORY EQUIPMENT	PLT395	552	221	1	331	6	546
11	396-POWER OPERATED EQUIPMENT	PLT396	577	231	1	346	6	571
12	397-COMMUNICATION EQUIP	PLT397	1,041	416	1	623	12	1,029
13	398-MISCELLANEOUS EQUIP	PLT398	91	36	0	55	1	90
14	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0
15	TOTAL GENERAL PLT DEPR EXP		29,337	11,728	38	17,571	326	29,011
16								
17	AMORTIZATION OF CIAC - MAINS	PLT376	(6,541)	(6,541)	0	0	0	(6,541)
18	AMORTIZATION OF CIAC - SERVICES	PLT380	(930)	0	0	(930)	0	(930)
19								
20	TOTAL AMORT. & DEPREC. EXPENSE		290,162	140,383	38	149,740	437	289,725

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

STATE & FED TAXES & OTH EXP-14

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	TAXES OTHER THAN INCOME							
2	PAYROLL TAXES	LABOR	53,119	21,235	69	31,815	590	52,529
3	PROPERTY TAXES	PLANT	219,708	132,674	11	87,024	91	219,617
4	OTHER TAXES	PLANT	0	0	0	0	0	0
5	TOTAL TAX OTHER THAN INCOME		272,828	153,909	80	118,838	681	272,147
6								
7								
8	FEDERAL & STATE TAX CALCULATION							
9								
10	OPERATING REVENUES		3,815,938	729,078	2,071,369	1,015,491	2,346,793	1,469,145
11								
12	OPERATING EXPENSES							
13	OPERATION & MAINTENANCE EXP		3,747,476	721,725	2,075,610	950,141	2,350,977	1,396,499
14	DEPRECIATION		290,162	140,383	38	149,740	437	289,725
15	TAXES OTHER THAN INCOME		272,828	153,909	80	118,838	681	272,147
16								
17	OPERATING INCOME BEFORE INCOME TAXES		(494,527)	(286,940)	(4,359)	(203,229)	(5,302)	(489,226)
18								
19	INTEREST EXPENSE		(195,259)	(117,841)	(1,897)	(75,521)	(2,289)	(192,970)
20								
21	BOOK TAXABLE INCOME		(689,786)	(404,780)	(6,256)	(278,750)	(7,591)	(682,196)
22								
23	STATE TAX @ 6.97%		(48,064)	(28,205)	(436)	(19,423)	(529)	(47,535)
24								
25	FEDERAL TAXABLE BASIS		(641,722)	(376,575)	(5,820)	(259,327)	(7,062)	(634,660)
26								
27	FEDERAL INCOME TAX @ 35.00%		(224,603)	(131,801)	(2,037)	(90,764)	(2,472)	(222,131)
28	AMORTIZATION OF ITC	PLANT	(8,368)	(5,053)	(0)	(3,314)	(3)	(8,365)
29	REVERSE SOUTH GEORGIA AMORT.	PLANT	(3,093)	(1,868)	(0)	(1,225)	(1)	(3,092)
30	TOTAL FEDERAL TAXES		(236,064)	(138,722)	(2,038)	(95,304)	(2,476)	(233,587)
31								
32	TOTAL STATE & FEDERAL INCOME TAX		(284,128)	(166,927)	(2,474)	(114,727)	(3,005)	(281,123)
33								
34	NET INCOME AFTER TAX		(210,399)	(120,012)	(1,886)	(88,501)	(2,296)	(208,103)
35								

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT

		TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%	0.00%	0.00%
	REVENUES REQUIRED								
1	**CAPACITY COMPONENTS**	1,437,900	949,178	288,933	83,571	116,218	0	0	0
2	**PRODUCTION DEMAND COMP**	275,371	190,614	52,120	7,003	25,634	0	0	0
3	PROD DEM GAS COST	275,371	190,614	52,120	7,003	25,634	0	0	0
4									
5	**TRANSMISSION DEMAND COMP**	72,140	8,968	2,817	59,284	1,071	0	0	0
6	TRANSMISSION PLANT	72,140	8,968	2,817	59,284	1,071	0	0	0
7									
8	**DISTRIBUTION DEMAND COMP**	1,090,389	749,596	233,995	17,285	89,513	0	0	0
9	DISTRIBUTION MAINS	840,815	577,399	181,152	13,314	68,950	0	0	0
10	DISTRIBUTION REGULATORS	39,493	27,213	8,403	628	3,250	0	0	0
11	DISTRIBUTION OTHER	210,081	144,983	44,441	3,343	17,313	0	0	0
12									
13	**COMMODITY COMPONENTS**	1,924,343	1,302,632	453,961	31,963	135,787	0	0	0
14	COMMODITY GAS COST COMP	1,915,852	1,296,890	451,952	31,822	135,188	0	0	0
15	COMMODITY OTHER COMP	8,490	5,742	2,009	141	599	0	0	0
16									
17	**CUSTOMER COMPONENTS**	1,441,669	1,308,310	114,928	4,238	14,194	0	0	0
18	CUST SERVICE DROP COMPONENT	433,236	396,438	32,528	225	4,045	0	0	0
19	CUST METER COMPONENT	248,941	231,413	12,650	3,313	1,565	0	0	0
20	CUST REGULATOR COMPONENT	27,998	26,358	1,453	9	178	0	0	0
21	CUST DEPOSITS COMPONENT	(7,655)	(5,383)	(1,685)	(112)	(474)	0	0	0
22	CUST ADVANCES COMPONENT	0	0	(0)	0	0	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0	0	0	0
25	CUST MISC REV COMP	(48,436)	(48,436)	0	0	0	0	0	0
26	CUST METER READING COMP	125,317	115,601	8,573	54	1,089	0	0	0
27	CUST RECORDS & COLL COMP	645,277	576,770	60,149	727	7,631	0	0	0
28	CUST SALES	16,990	15,549	1,260	21	160	0	0	0
29	**TOTAL COMPANY**	4,803,912	3,560,120	857,821	119,772	266,198	0	0	0
30									
31									
32	**TOTAL PRODUCTION**	2,199,714	1,493,246	506,081	38,966	161,421	0	0	0
33									
34	**TOTAL DELIVERY SERVICE**	2,604,198	2,066,874	351,740	80,806	104,778	0	0	0
35									
36	**TRAND & DISTR COMPONENT $/THERM**	$0.2301	$0.2246	$0.1914	$0.9216	$0.2566	$0.0000	$0.0000	$0.0000
37									
38	**CUSTOMER COMPONENT $/MO/CUST**	$16.99	$16.90	$17.56	$55.89	$17.82	$0.00	$0.00	$0.00
39									
40	**TOTAL THRUPUT THERM**	5,051,437	3,378,122	1,237,262	83,078	352,975	0	0	0
41									
42	**TOTAL ANNUAL CUSTOMERS**	7,071	6,453	545	6	66	0	0	0

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FORMAT

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		SM. VOL. (9)-2	LG. VOL. (10)	SM. VOL. (11)	LG. VOL. (12)	SM. VOL. (13)	LG. VOL. (14)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I						
	RATE OF RETURN	8.85%	0.00%	8.85%	8.85%	8.85%	0.00%
	REVENUES REQUIRED						
1	**CAPACITY COMPONENTS**	288,933	0	24,494	59,077	116,218	0
2	**PRODUCTION DEMAND COMP**	52,120	0	7,003	0	25,634	0
3	PROD DEM GAS COST	52,120	0	7,003	0	25,634	0
4							
5	**TRANSMISSION DEMAND COMP**	2,817	0	207	59,077	1,071	0
6	TRANSMISSION PLANT	2,817	0	207	59,077	1,071	0
7							
8	**DISTRIBUTION DEMAND COMP**	233,995	0	17,285	0	89,513	0
9	DISTRIBUTION MAINS	181,152	0	13,314	0	68,950	0
10	DISTRIBUTION REGULATORS	8,403	0	628	0	3,250	0
11	DISTRIBUTION OTHER	44,441	0	3,343	0	17,313	0
12							
13	**COMMODITY COMPONENTS**	453,961	0	31,963	0	135,787	0
14	COMMODITY GAS COST COMP	451,952	0	31,822	0	135,188	0
15	COMMODITY OTHER COMP	2,009	0	141	0	599	0
16							
17	**CUSTOMER COMPONENTS**	114,928	0	603	3,634	14,194	0
18	CUST SERVICE DROP COMPONENT	32,528	0	184	41	4,045	0
19	CUST METER COMPONENT	12,650	0	78	3,235	1,565	0
20	CUST REGULATOR COMPONENT	1,453	0	9	0	178	0
21	CUST DEPOSITS COMPONENT	(1,685)	0	(112)	0	(474)	0
22	CUST ADVANCES COMPONENT	(0)	0	0	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0	0
25	CUST MISC REV COMP	0	0	0	0	0	0
26	CUST METER READING COMP	8,573	0	54	0	1,089	0
27	CUST RECORDS & COLL COMP	60,149	0	382	346	7,631	0
28	CUST SALES	1,260	0	8	13	160	0
29	**TOTAL COMPANY**	857,821	0	57,061	62,711	266,198	0
30							
31							
32	**TOTAL PRODUCTION**	506,081	0	38,966	0	161,421	0
33							
34	**TOTAL DELIVERY SERVICE**	351,740	0	18,095	62,711	104,778	0
35							
36	**TRAND & DISTR COMPONENT $/THERM**	$0.1914	$0.0000	$0.2105	$0.0000	$0.2566	$0.0000
37							
38	**CUSTOMER COMPONENT $/MO/CUST**	$17.56	$0.00	$15.16	$100.95	$17.82	$0.00
39							
40	**TOTAL THRUPUT THERM**	1,237,262	0	83,078	0	352,975	0
41							
42	**TOTAL ANNUAL CUSTOMERS**	545	0	3	3	66	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		RESIDENTIAL			
		RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I				
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED				
1	**CAPACITY COMPONENTS**	774,156	0	174,881	140
2	**PRODUCTION DEMAND COMP**	155,537	0	35,047	30
3	PROD DEM GAS COST	155,537	0	35,047	30
4					
5	**TRANSMISSION DEMAND COMP**	7,314	0	1,653	1
6	TRANSMISSION PLANT	7,314	0	1,653	1
7					
8	**DISTRIBUTION DEMAND COMP**	611,306	0	138,181	109
9	DISTRIBUTION MAINS	470,877	0	106,438	84
10	DISTRIBUTION REGULATORS	22,193	0	5,017	4
11	DISTRIBUTION OTHER	118,236	0	26,727	21
12					
13	**COMMODITY COMPONENTS**	1,061,489	0	240,937	206
14	COMMODITY GAS COST COMP	1,056,810	0	239,875	205
15	COMMODITY OTHER COMP	4,679	0	1,062	1
16					
17	**CUSTOMER COMPONENTS**	1,030,176	0	277,931	203
18	CUST SERVICE DROP COMPONENT	312,204	0	84,173	61
19	CUST METER COMPONENT	182,243	0	49,134	36
20	CUST REGULATOR COMPONENT	20,757	0	5,596	4
21	CUST DEPOSITS COMPONENT	(4,387)	0	(996)	(1)
22	CUST ADVANCES COMPONENT	0	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0
25	CUST MISC REV COMP	(38,144)	0	(10,284)	(8)
26	CUST METER READING COMP	91,039	0	24,545	18
27	CUST RECORDS & COLL COMP	454,219	0	122,462	89
28	CUST SALES	12,245	0	3,301	2
29	**TOTAL COMPANY**	2,865,822	0	693,749	549
30					
31					
32	**TOTAL PRODUCTION**	1,217,026	0	275,984	236
33					
34	**TOTAL DELIVERY SERVICE**	1,648,796	0	417,765	313
35					
36	**TRAND & DISTR COMPONENT $/THERM**	$0.2247	$0.0000	$0.2238	$0.2065
37					
38	**CUSTOMER COMPONENT $/MO/CUST**	$16.89	$0.00	$16.90	$16.89
39					
40	**TOTAL THRUPUT THERM**	2,752,766	0	624,823	533
41					
42	**TOTAL ANNUAL CUSTOMERS**	5,082	0	1,370	1

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		COMMERCIAL				
		SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I					
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED					
1	**CAPACITY COMPONENTS**	288,933	0	0	0	0
2	**PRODUCTION DEMAND COMP**	52,120	0	0	0	0
3	PROD DEM GAS COST	52,120	0	0	0	0
4						
5	**TRANSMISSION DEMAND COMP**	2,817	0	0	0	0
6	TRANSMISSION PLANT	2,817	0	0	0	0
7						
8	**DISTRIBUTION DEMAND COMP**	233,995	0	0	0	0
9	DISTRIBUTION MAINS	181,152	0	0	0	0
10	DISTRIBUTION REGULATORS	8,403	0	0	0	0
11	DISTRIBUTION OTHER	44,441	0	0	0	0
12						
13	**COMMODITY COMPONENTS**	453,961	0	0	0	0
14	COMMODITY GAS COST COMP	451,952	0	0	0	0
15	COMMODITY OTHER COMP	2,009	0	0	0	0
16						
17	**CUSTOMER COMPONENTS**	114,928	0	0	0	0
18	CUST SERVICE DROP COMPONENT	32,528	0	0	0	0
19	CUST METER COMPONENT	12,650	0	0	0	0
20	CUST REGULATOR COMPONENT	1,453	0	0	0	0
21	CUST DEPOSITS COMPONENT	(1,685)	0	0	0	0
22	CUST ADVANCES COMPONENT	(0)	0	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0
25	CUST MISC REV COMP	0	0	0	0	0
26	CUST METER READING COMP	8,573	0	0	0	0
27	CUST RECORDS & COLL COMP	60,149	0	0	0	0
28	CUST SALES	1,260	0	0	0	0
29	**TOTAL COMPANY**	857,821	0	0	0	0
30						
31						
32	**TOTAL PRODUCTION**	506,081	0	0	0	0
33						
34	**TOTAL DELIVERY SERVICE**	351,740	0	0	0	0
35						
36	**TRAND & DISTR COMPONENT $/THERM**	$0.1914	$0.0000	$0.0000	$0.0000	$0.0000
37						
38	**CUSTOMER COMPONENT $/MO/CUST**	$17.56	$0.00	$0.00	$0.00	$0.00
39						
40	**TOTAL THRUPUT THERM**	1,237,262	0	0	0	0
41						
42	**TOTAL ANNUAL CUSTOMERS**	545	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
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		INDUSTRIAL				
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(24)-5	(25)	(26)	(27)	(28)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - I					
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED					
1	**CAPACITY COMPONENTS**	24,494	0	0	0	59,077
2	**PRODUCTION DEMAND COMP**	7,003	0	0	0	0
3	PROD DEM GAS COST	7,003	0	0	0	0
4						
5	**TRANSMISSION DEMAND COMP**	207	0	0	0	59,077
6	TRANSMISSION PLANT	207	0	0	0	59,077
7						
8	**DISTRIBUTION DEMAND COMP**	17,285	0	0	0	0
9	DISTRIBUTION MAINS	13,314	0	0	0	0
10	DISTRIBUTION REGULATORS	628	0	0	0	0
11	DISTRIBUTION OTHER	3,343	0	0	0	0
12						
13	**COMMODITY COMPONENTS**	31,963	0	0	0	0
14	COMMODITY GAS COST COMP	31,822	0	0	0	0
15	COMMODITY OTHER COMP	141	0	0	0	0
16						
17	**CUSTOMER COMPONENTS**	603	0	0	0	3,634
18	CUST SERVICE DROP COMPONENT	184	0	0	0	41
19	CUST METER COMPONENT	78	0	0	0	3,235
20	CUST REGULATOR COMPONENT	9	0	0	0	0
21	CUST DEPOSITS COMPONENT	(112)	0	0	0	0
22	CUST ADVANCES COMPONENT	0	0	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0
25	CUST MISC REV COMP	0	0	0	0	0
26	CUST METER READING COMP	54	0	0	0	0
27	CUST RECORDS & COLL COMP	382	0	0	0	346
28	CUST SALES	8	0	0	0	13
29	**TOTAL COMPANY**	57,061	0	0	0	62,711
30						
31						
32	**TOTAL PRODUCTION**	38,966	0	0	0	0
33						
34	**TOTAL DELIVERY SERVICE**	18,095	0	0	0	62,711
35						
36	**TRAND & DISTR COMPONENT $/THERM**	$0.2105	$0.0000	$0.0000	$0.0000	$0.0000
37						
38	**CUSTOMER COMPONENT $/MO/CUST**	$15.16	$0.00	$0.00	$0.00	$100.95
39						
40	**TOTAL THRUPUT THERM**	83,078	0	0	0	0
41						
42	**TOTAL ANNUAL CUSTOMERS**	3	0	0	0	3

CITIZENS COMMUNICATIONS COMPANY
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		PUBLIC AUTHORITY					SPECIAL		
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION	GAS LIGHT SERVICE	IRRIGATION	COGENERATION
		(29)-6	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - (								
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
	REVENUES REQUIRED								
1	**CAPACITY COMPONENTS**	116,218	0	0	0	0	0	0	0
2	**PRODUCTION DEMAND COMP**	25,634	0	0	0	0	0	0	0
3	PROD DEM GAS COST	25,634	0	0	0	0	0	0	0
4									
5	**TRANSMISSION DEMAND COMP**	1,071	0	0	0	0	0	0	0
6	TRANSMISSION PLANT	1,071	0	0	0	0	0	0	0
7									
8	**DISTRIBUTION DEMAND COMP**	89,513	0	0	0	0	0	0	0
9	DISTRIBUTION MAINS	68,950	0	0	0	0	0	0	0
10	DISTRIBUTION REGULATORS	3,250	0	0	0	0	0	0	0
11	DISTRIBUTION OTHER	17,313	0	0	0	0	0	0	0
12									
13	**COMMODITY COMPONENTS**	135,787	0	0	0	0	0	0	0
14	COMMODITY GAS COST COMP	135,188	0	0	0	0	0	0	0
15	COMMODITY OTHER COMP	599	0	0	0	0	0	0	0
16									
17	**CUSTOMER COMPONENTS**	14,194	0	0	0	0	0	0	0
18	CUST SERVICE DROP COMPONENT	4,045	0	0	0	0	0	0	0
19	CUST METER COMPONENT	1,565	0	0	0	0	0	0	0
20	CUST REGULATOR COMPONENT	178	0	0	0	0	0	0	0
21	CUST DEPOSITS COMPONENT	(474)	0	0	0	0	0	0	0
22	CUST ADVANCES COMPONENT	0	0	0	0	0	0	0	0
23	CUST CONTRIBUTIONS COMP	0	0	0	0	0	0	0	0
24	CUST FORFEITED DISC COMP	0	0	0	0	0	0	0	0
25	CUST MISC REV COMP	0	0	0	0	0	0	0	0
26	CUST METER READING COMP	1,089	0	0	0	0	0	0	0
27	CUST RECORDS & COLL COMP	7,631	0	0	0	0	0	0	0
28	CUST SALES	160	0	0	0	0	0	0	0
29	**TOTAL COMPANY**	266,198	0	0	0	0	0	0	0
30									
31									
32	**TOTAL PRODUCTION**	161,421	0	0	0	0	0	0	0
33									
34	**TOTAL DELIVERY SERVICE**	104,778	0	0	0	0	0	0	0
35									
36	**TRAND & DISTR COMPONENT $/THERM**	$0.2566	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
37									
38	**CUSTOMER COMPONENT $/MO/CUST**	$17.82	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39									
40	**TOTAL THRUPUT THERM**	352,975	0	0	0	0	0	0	0
41									
42	**TOTAL ANNUAL CUSTOMERS**	66	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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		TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%	0.00%	0.00%
	$/THERM								
1	**CAPACITY COMPONENTS**	0.2847	0.2810	0.2335	1.0059	0.3293	0.0000	0.0000	0.0000
2	**PRODUCTION DEMAND COMP**	0.0545	0.0564	0.0421	0.0843	0.0726	0.0000	0.0000	0.0000
3	PROD DEM GAS COST	0.0545	0.0564	0.0421	0.0843	0.0726	0.0000	0.0000	0.0000
4									
5	**TRANSMISSION DEMAND COMP**	0.0143	0.0027	0.0023	0.7136	0.0030	0.0000	0.0000	0.0000
6	TRANSMISSION PLANT	0.0143	0.0027	0.0023	0.7136	0.0030	0.0000	0.0000	0.0000
7									
8	**DISTRIBUTION DEMAND COMP**	0.2159	0.2219	0.1891	0.2081	0.2536	0.0000	0.0000	0.0000
9	DISTRIBUTION MAINS	0.1665	0.1709	0.1464	0.1603	0.1953	0.0000	0.0000	0.0000
10	DISTRIBUTION REGULATORS	0.0078	0.0081	0.0068	0.0076	0.0092	0.0000	0.0000	0.0000
11	DISTRIBUTION OTHER	0.0416	0.0429	0.0359	0.0402	0.0490	0.0000	0.0000	0.0000
12									
13	**COMMODITY COMPONENTS**	0.3809	0.3856	0.3669	0.3847	0.3847	0.0000	0.0000	0.0000
14	COMMODITY GAS COST COMP	0.3793	0.3839	0.3653	0.3830	0.3830	0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP	0.0017	0.0017	0.0016	0.0017	0.0017	0.0000	0.0000	0.0000
16									
17	**CUSTOMER COMPONENTS**	0.2854	0.3873	0.0929	0.0510	0.0402	0.0000	0.0000	0.0000
18	CUST SERVICE DROP COMPONENT	0.0858	0.1174	0.0263	0.0027	0.0115	0.0000	0.0000	0.0000
19	CUST METER COMPONENT	0.0493	0.0685	0.0102	0.0399	0.0044	0.0000	0.0000	0.0000
20	CUST REGULATOR COMPONENT	0.0055	0.0078	0.0012	0.0001	0.0005	0.0000	0.0000	0.0000
21	CUST DEPOSITS COMPONENT	-0.0015	-0.0016	-0.0014	-0.0013	-0.0013	0.0000	0.0000	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	-0.0096	-0.0143	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0248	0.0342	0.0069	0.0007	0.0031	0.0000	0.0000	0.0000
27	CUST RECORDS & COLL COMP	0.1277	0.1707	0.0486	0.0088	0.0216	0.0000	0.0000	0.0000
28	CUST SALES	0.0034	0.0046	0.0010	0.0003	0.0005	0.0000	0.0000	0.0000
29	**TOTAL COMPANY**	0.9510	1.0539	0.6933	1.4417	0.7542	0.0000	0.0000	0.0000
30									
31	**SUPPLY**	0.4355	0.4420	0.4090	0.4690	0.4573	0.0000	0.0000	0.0000
32	**DELIVERY**	0.5155	0.6118	0.2843	0.9727	0.2968	0.0000	0.0000	0.0000

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SANTA CRUZ GAS DIVISION
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		COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.
		(9)-2	(10)	(11)	(12)	(13)	(14)
	RATE OF RETURN	8.85%	0.00%	8.85%	8.85%	8.85%	0.00%
	$/THERM						
1	**CAPACITY COMPONENTS**	0.2335	0.0000	0.2948	0.0000	0.3293	0.0000
2	**PRODUCTION DEMAND COMP**	0.0421	0.0000	0.0843	0.0000	0.0726	0.0000
3	PROD DEM GAS COST	0.0421	0.0000	0.0843	0.0000	0.0726	0.0000
4							
5	**TRANSMISSION DEMAND COMP**	0.0023	0.0000	0.0025	0.0000	0.0030	0.0000
6	TRANSMISSION PLANT	0.0023	0.0000	0.0025	0.0000	0.0030	0.0000
7							
8	**DISTRIBUTION DEMAND COMP**	0.1891	0.0000	0.2081	0.0000	0.2536	0.0000
9	DISTRIBUTION MAINS	0.1464	0.0000	0.1603	0.0000	0.1953	0.0000
10	DISTRIBUTION REGULATORS	0.0068	0.0000	0.0076	0.0000	0.0092	0.0000
11	DISTRIBUTION OTHER	0.0359	0.0000	0.0402	0.0000	0.0490	0.0000
12							
13	**COMMODITY COMPONENTS**	0.3669	0.0000	0.3847	0.0000	0.3847	0.0000
14	COMMODITY GAS COST COMP	0.3653	0.0000	0.3830	0.0000	0.3830	0.0000
15	COMMODITY OTHER COMP	0.0016	0.0000	0.0017	0.0000	0.0017	0.0000
16							
17	**CUSTOMER COMPONENTS**	0.0929	0.0000	0.0073	0.0000	0.0402	0.0000
18	CUST SERVICE DROP COMPONENT	0.0263	0.0000	0.0022	0.0000	0.0115	0.0000
19	CUST METER COMPONENT	0.0102	0.0000	0.0009	0.0000	0.0044	0.0000
20	CUST REGULATOR COMPONENT	0.0012	0.0000	0.0001	0.0000	0.0005	0.0000
21	CUST DEPOSITS COMPONENT	-0.0014	0.0000	-0.0013	0.0000	-0.0013	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0069	0.0000	0.0007	0.0000	0.0031	0.0000
27	CUST RECORDS & COLL COMP	0.0486	0.0000	0.0046	0.0000	0.0216	0.0000
28	CUST SALES	0.0010	0.0000	0.0001	0.0000	0.0005	0.0000
29	**TOTAL COMPANY**	0.6933	0.0000	0.6868	0.0000	0.7542	0.0000
30							
31	**SUPPLY**	0.4090	0.0000	0.4690	0.0000	0.4573	0.0000
32	**DELIVERY**	0.2843	0.0000	0.2178	0.0000	0.2968	0.0000

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		RESIDENTIAL			
		RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%
	$/THERM				
1	**CAPACITY COMPONENTS**	0.2812	0.0000	0.2799	0.2634
2	**PRODUCTION DEMAND COMP**	0.0565	0.0000	0.0561	0.0569
3	PROD DEM GAS COST	0.0565	0.0000	0.0561	0.0569
4					
5	**TRANSMISSION DEMAND COMP**	0.0027	0.0000	0.0026	0.0024
6	TRANSMISSION PLANT	0.0027	0.0000	0.0026	0.0024
7					
8	**DISTRIBUTION DEMAND COMP**	0.2221	0.0000	0.2212	0.2040
9	DISTRIBUTION MAINS	0.1711	0.0000	0.1703	0.1572
10	DISTRIBUTION REGULATORS	0.0081	0.0000	0.0080	0.0074
11	DISTRIBUTION OTHER	0.0430	0.0000	0.0428	0.0395
12					
13	**COMMODITY COMPONENTS**	0.3856	0.0000	0.3856	0.3856
14	COMMODITY GAS COST COMP	0.3839	0.0000	0.3839	0.3839
15	COMMODITY OTHER COMP	0.0017	0.0000	0.0017	0.0017
16					
17	**CUSTOMER COMPONENTS**	0.3742	0.0000	0.4448	0.3801
18	CUST SERVICE DROP COMPONENT	0.1134	0.0000	0.1347	0.1152
19	CUST METER COMPONENT	0.0662	0.0000	0.0786	0.0672
20	CUST REGULATOR COMPONENT	0.0075	0.0000	0.0090	0.0077
21	CUST DEPOSITS COMPONENT	-0.0016	0.0000	-0.0016	-0.0016
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	-0.0139	0.0000	-0.0165	-0.0141
26	CUST METER READING COMP	0.0331	0.0000	0.0393	0.0336
27	CUST RECORDS & COLL COMP	0.1650	0.0000	0.1960	0.1676
28	CUST SALES	0.0044	0.0000	0.0053	0.0045
29	**TOTAL COMPANY**	1.0411	0.0000	1.1103	1.0291
30					
31	**SUPPLY**	0.4421	0.0000	0.4417	0.4425
32	**DELIVERY**	0.5990	0.0000	0.6686	0.5866

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		COMMERCIAL				
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(19)-4	(20)	(21)	(22)	(23)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%
	$/THERM					
1	**CAPACITY COMPONENTS**	0.2335	0.0000	0.0000	0.0000	0.0000
2	**PRODUCTION DEMAND COMP**	0.0421	0.0000	0.0000	0.0000	0.0000
3	PROD DEM GAS COST	0.0421	0.0000	0.0000	0.0000	0.0000
4						
5	**TRANSMISSION DEMAND COMP**	0.0023	0.0000	0.0000	0.0000	0.0000
6	TRANSMISSION PLANT	0.0023	0.0000	0.0000	0.0000	0.0000
7						
8	**DISTRIBUTION DEMAND COMP**	0.1891	0.0000	0.0000	0.0000	0.0000
9	DISTRIBUTION MAINS	0.1464	0.0000	0.0000	0.0000	0.0000
10	DISTRIBUTION REGULATORS	0.0068	0.0000	0.0000	0.0000	0.0000
11	DISTRIBUTION OTHER	0.0359	0.0000	0.0000	0.0000	0.0000
12						
13	**COMMODITY COMPONENTS**	0.3669	0.0000	0.0000	0.0000	0.0000
14	COMMODITY GAS COST COMP	0.3653	0.0000	0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP	0.0016	0.0000	0.0000	0.0000	0.0000
16						
17	**CUSTOMER COMPONENTS**	0.0929	0.0000	0.0000	0.0000	0.0000
18	CUST SERVICE DROP COMPONENT	0.0263	0.0000	0.0000	0.0000	0.0000
19	CUST METER COMPONENT	0.0102	0.0000	0.0000	0.0000	0.0000
20	CUST REGULATOR COMPONENT	0.0012	0.0000	0.0000	0.0000	0.0000
21	CUST DEPOSITS COMPONENT	-0.0014	0.0000	0.0000	0.0000	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0069	0.0000	0.0000	0.0000	0.0000
27	CUST RECORDS & COLL COMP	0.0486	0.0000	0.0000	0.0000	0.0000
28	CUST SALES	0.0010	0.0000	0.0000	0.0000	0.0000
29	**TOTAL COMPANY**	0.6933	0.0000	0.0000	0.0000	0.0000
30						
31	**SUPPLY**	0.4090	0.0000	0.0000	0.0000	0.0000
32	**DELIVERY**	0.2843	0.0000	0.0000	0.0000	0.0000

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		INDUSTRIAL				
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(24)-5	(25)	(26)	(27)	(28)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%
	$/THERM					
1	**CAPACITY COMPONENTS**	0.2948	0.0000	0.0000	0.0000	0.0000
2	**PRODUCTION DEMAND COMP**	0.0843	0.0000	0.0000	0.0000	0.0000
3	PROD DEM GAS COST	0.0843	0.0000	0.0000	0.0000	0.0000
4						
5	**TRANSMISSION DEMAND COMP**	0.0025	0.0000	0.0000	0.0000	0.0000
6	TRANSMISSION PLANT	0.0025	0.0000	0.0000	0.0000	0.0000
7						
8	**DISTRIBUTION DEMAND COMP**	0.2081	0.0000	0.0000	0.0000	0.0000
9	DISTRIBUTION MAINS	0.1603	0.0000	0.0000	0.0000	0.0000
10	DISTRIBUTION REGULATORS	0.0076	0.0000	0.0000	0.0000	0.0000
11	DISTRIBUTION OTHER	0.0402	0.0000	0.0000	0.0000	0.0000
12						
13	**COMMODITY COMPONENTS**	0.3847	0.0000	0.0000	0.0000	0.0000
14	COMMODITY GAS COST COMP	0.3830	0.0000	0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP	0.0017	0.0000	0.0000	0.0000	0.0000
16						
17	**CUSTOMER COMPONENTS**	0.0073	0.0000	0.0000	0.0000	0.0000
18	CUST SERVICE DROP COMPONENT	0.0022	0.0000	0.0000	0.0000	0.0000
19	CUST METER COMPONENT	0.0009	0.0000	0.0000	0.0000	0.0000
20	CUST REGULATOR COMPONENT	0.0001	0.0000	0.0000	0.0000	0.0000
21	CUST DEPOSITS COMPONENT	-0.0013	0.0000	0.0000	0.0000	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0007	0.0000	0.0000	0.0000	0.0000
27	CUST RECORDS & COLL COMP	0.0046	0.0000	0.0000	0.0000	0.0000
28	CUST SALES	0.0001	0.0000	0.0000	0.0000	0.0000
29	**TOTAL COMPANY**	0.6868	0.0000	0.0000	0.0000	0.0000
30						
31	**SUPPLY**	0.4690	0.0000	0.0000	0.0000	0.0000
32	**DELIVERY**	0.2178	0.0000	0.0000	0.0000	0.0000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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		PUBLIC AUTHORITY					SPECIAL		
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION	GAS LIGHT SERVICE	IRRIGATION	COGENERATION
		(29)-6	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	RATE OF RETURN	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
	$/THERM								
1	**CAPACITY COMPONENTS**	0.3293	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2	**PRODUCTION DEMAND COMP**	0.0726	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3	PROD DEM GAS COST	0.0726	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4									
5	**TRANSMISSION DEMAND COMP**	0.0030	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	TRANSMISSION PLANT	0.0030	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7									
8	**DISTRIBUTION DEMAND COMP**	0.2536	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	DISTRIBUTION MAINS	0.1953	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10	DISTRIBUTION REGULATORS	0.0092	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11	DISTRIBUTION OTHER	0.0490	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12									
13	**COMMODITY COMPONENTS**	0.3847	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
14	COMMODITY GAS COST COMP	0.3830	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP	0.0017	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
16									
17	**CUSTOMER COMPONENTS**	0.0402	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18	CUST SERVICE DROP COMPONENT	0.0115	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
19	CUST METER COMPONENT	0.0044	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20	CUST REGULATOR COMPONENT	0.0005	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
21	CUST DEPOSITS COMPONENT	-0.0013	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	CUST ADVANCES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUST CONTRIBUTIONS COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUST FORFEITED DISC COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUST MISC REV COMP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST METER READING COMP	0.0031	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
27	CUST RECORDS & COLL COMP	0.0216	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28	CUST SALES	0.0005	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
29	**TOTAL COMPANY**	0.7542	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
30									
31	**SUPPLY**	0.4573	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
32	**DELIVERY**	0.2968	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DEVELOPMENT OF LABOR ALLOCATOR-15

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
1	PRODUCTION LABOR									
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES									
5	DEMAND RELATED	EXP807D	4,874	3,343	957	123	451	0	0	0
6	COMMODITY RELATED	EXP807C	0	0	0	0	0	0	0	0
7	TOTAL ACCOUNT 807		4,874	3,343	957	123	451	0	0	0
8	TOTAL PURCHASED GAS SUPPLY		4,874	3,343	957	123	451	0	0	0
9										
10	TRANSMISSION LABOR									
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	4,750	0	0	4,750	0	0	0	0
14	857-MEASURING & REG. STATION	EXP857	0	0	0	0	0	0	0	0
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0	0	0	0
17	TOTAL TRANSMISSION LABOR		4,750	0	0	4,750	0	0	0	0
18										
19	DISTRIBUTION LABOR									
20	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0	0	0	0
21	871-LOAD DISPATCHING	EXP871	0	0	0	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	159,360	120,806	27,535	1,727	9,292	0	0	0
23	875-MEAS./REG. STATION EXPENSE	EXP875	8,833	6,039	1,932	140	723	0	0	0
24	876-MEAS./REG. STATION EXPENSE	EXP876	716	489	157	11	59	0	0	0
25	877-MEAS./REG. STATION EXPENSE	EXP877	176	166	9	0	1	0	0	0
26	878-METER EXPENSE	EXP878	18,643	17,265	962	300	117	0	0	0
27	879-CUSTOMER INSTALL EXP	EXP879	902	849	47	0	6	0	0	0
28	880-OTHER EXPENSES	EXP880	4,966	3,929	739	59	239	0	0	0
29	881-RENTS	EXP881	0	0	0	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0	0	0	0
31	886-MAINT. OF STRUCTURES	EXP886	71,600	48,948	15,661	1,131	5,859	0	0	0
32	887-MAINT. OF MAINS	EXP887	1,131	773	247	18	93	0	0	0
33	889-MAINT. MEAS./REG	EXP889	0	0	0	0	0	0	0	0
34	890-MAINT. MEAS./REG	EXP890	0	0	0	0	0	0	0	0
35	891-MAINT. MEAS./REG	EXP891	0	0	0	0	0	0	0	0
36	892-MAINT. OF SERVICES	EXP892	12,807	11,693	988	7	120	0	0	0
37	893-MAINT. OF METER	EXP893	2,921	2,705	151	47	18	0	0	0
38	894-MAINT. OF OTHER EQUIP.	EXP894	0	0	0	0	0	0	0	0
39	TOTAL DISTRIBUTION LABOR		282,055	213,662	48,427	3,440	16,526	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF LABOR ALLOCATOR-15

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	PRODUCTION LABOR							
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES							
5	DEMAND RELATED	EXP807D	957	0	123	0	451	0
6	COMMODITY RELATED	EXP807C	0	0	0	0	0	0
7	TOTAL ACCOUNT 807		957	0	123	0	451	0
8	TOTAL PURCHASED GAS SUPPLY		957	0	123	0	451	0
9								
10	TRANSMISSION LABOR							
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	0	0	0	4,750	0	0
14	857-MEASURING & REG. STATION	EXP857	0	0	0	0	0	0
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0	0
17	TOTAL TRANSMISSION LABOR		0	0	0	4,750	0	0
18								
19	DISTRIBUTION LABOR							
20	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0	0
21	871-LOAD DISPATCHING	EXP871	0	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	27,535	0	1,723	5	9,292	0
23	875-MEAS./REG. STATION EXPENSE	EXP875	1,932	0	140	0	723	0
24	876-MEAS./REG. STATION EXPENSE	EXP876	157	0	11	0	59	0
25	877-MEAS./REG. STATION EXPENSE	EXP877	9	0	0	0	1	0
26	878-METER EXPENSE	EXP878	962	0	6	294	117	0
27	879-CUSTOMER INSTALL EXP	EXP879	47	0	0	0	6	0
28	880-OTHER EXPENSES	EXP880	739	0	44	15	239	0
29	881-RENTS	EXP881	0	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0	0
31	886-MAINT. OF STRUCTURES	EXP886	15,661	0	1,131	0	5,859	0
32	887-MAINT. OF MAINS	EXP887	247	0	18	0	93	0
33	889-MAINT. MEAS./REG	EXP889	0	0	0	0	0	0
34	890-MAINT. MEAS./REG	EXP890	0	0	0	0	0	0
35	891-MAINT. MEAS./REG	EXP891	0	0	0	0	0	0
36	892-MAINT. OF SERVICES	EXP892	988	0	5	1	120	0
37	893-MAINT. OF METER	EXP893	151	0	1	46	18	0
38	894-MAINT. OF OTHER EQUIP.	EXP894	0	0	0	0	0	0
39	TOTAL DISTRIBUTION LABOR		48,427	0	3,079	361	16,526	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF LABOR ALLOCATOR-15

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
1	PRODUCTION LABOR					
2	520-STEAM EXPENSES	EXP520	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0
4	807-PURCHASED GAS EXPENSES					
5	DEMAND RELATED	EXP807D	2,728	0	615	1
6	COMMODITY RELATED	EXP807C	0	0	0	0
7	TOTAL ACCOUNT 807		2,728	0	615	1
8	TOTAL PURCHASED GAS SUPPLY		2,728	0	615	1
9						
10	TRANSMISSION LABOR					
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0
13	856-MAINS EXPENSE	EXP856	0	0	0	0
14	857-MEASURING & REG. STATION	EXP857	0	0	0	0
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0
17	TOTAL TRANSMISSION LABOR		0	0	0	0
18						
19	DISTRIBUTION LABOR					
20	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0
21	871-LOAD DISPATCHING	EXP871	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	97,197	0	23,591	18
23	875-MEAS./REG. STATION EXPENSE	EXP875	4,925	0	1,113	1
24	876-MEAS./REG. STATION EXPENSE	EXP876	399	0	90	0
25	877-MEAS./REG. STATION EXPENSE	EXP877	130	0	35	0
26	878-METER EXPENSE	EXP878	13,596	0	3,666	3
27	879-CUSTOMER INSTALL EXP	EXP879	668	0	180	0
28	880-OTHER EXPENSES	EXP880	3,146	0	783	1
29	881-RENTS	EXP881	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0
31	886-MAINT. OF STRUCTURES	EXP886	39,918	0	9,023	7
32	887-MAINT. OF MAINS	EXP887	631	0	143	0
33	889-MAINT. MEAS./REG	EXP889	0	0	0	0
34	890-MAINT. MEAS./REG	EXP890	0	0	0	0
35	891-MAINT. MEAS./REG	EXP891	0	0	0	0
36	892-MAINT. OF SERVICES	EXP892	9,209	0	2,483	2
37	893-MAINT. OF METER	EXP893	2,130	0	574	0
38	894-MAINT. OF OTHER EQUIP.	EXP894	0	0	0	0
39	TOTAL DISTRIBUTION LABOR		171,949	0	41,680	32

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF LABOR ALLOCATOR-15

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
1	PRODUCTION LABOR						
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES						
5	DEMAND RELATED	EXP807D	957	0	0	0	0
6	COMMODITY RELATED	EXP807C	0	0	0	0	0
7	TOTAL ACCOUNT 807		957	0	0	0	0
8	TOTAL PURCHASED GAS SUPPLY		957	0	0	0	0
9							
10	TRANSMISSION LABOR						
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	0	0	0	0	0
14	857-MEASURING & REG. STATION	EXP857	0	0	0	0	0
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0
17	TOTAL TRANSMISSION LABOR		0	0	0	0	0
18							
19	DISTRIBUTION LABOR						
20	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0
21	871-LOAD DISPATCHING	EXP871	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	27,535	0	0	0	0
23	875-MEAS./REG. STATION EXPENSE	EXP875	1,932	0	0	0	0
24	876-MEAS./REG. STATION EXPENSE	EXP876	157	0	0	0	0
25	877-MEAS./REG. STATION EXPENSE	EXP877	9	0	0	0	0
26	878-METER EXPENSE	EXP878	962	0	0	0	0
27	879-CUSTOMER INSTALL EXP	EXP879	47	0	0	0	0
28	880-OTHER EXPENSES	EXP880	739	0	0	0	0
29	881-RENTS	EXP881	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0
31	886-MAINT. OF STRUCTURES	EXP886	15,661	0	0	0	0
32	887-MAINT. OF MAINS	EXP887	247	0	0	0	0
33	889-MAINT. MEAS./REG	EXP889	0	0	0	0	0
34	890-MAINT. MEAS./REG	EXP890	0	0	0	0	0
35	891-MAINT. MEAS./REG	EXP891	0	0	0	0	0
36	892-MAINT. OF SERVICES	EXP892	988	0	0	0	0
37	893-MAINT. OF METER	EXP893	151	0	0	0	0
38	894-MAINT. OF OTHER EQUIP.	EXP894	0	0	0	0	0
39	TOTAL DISTRIBUTION LABOR		48,427	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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DEVELOPMENT OF LABOR ALLOCATOR-15

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
1	PRODUCTION LABOR						
2	520-STEAM EXPENSES	EXP520	0	0	0	0	0
3	804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0
4	807-PURCHASED GAS EXPENSES						
5	DEMAND RELATED	EXP807D	123	0	0	0	0
6	COMMODITY RELATED	EXP807C	0	0	0	0	0
7	TOTAL ACCOUNT 807		123	0	0	0	0
8	TOTAL PURCHASED GAS SUPPLY		123	0	0	0	0
9							
10	TRANSMISSION LABOR						
11	820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0
12	824-OTHER EXPENSES	EXP824	0	0	0	0	0
13	856-MAINS EXPENSE	EXP856	0	0	0	0	4,750
14	857-MEASURING & REG. STATION	EXP857	0	0	0	0	0
15	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0
16	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0
17	TOTAL TRANSMISSION LABOR		0	0	0	0	4,750
18							
19	DISTRIBUTION LABOR						
20	870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0
21	871-LOAD DISPATCHING	EXP871	0	0	0	0	0
22	874-MAINS & SERVICING EXPENSE	EXP874	1,723	0	0	0	5
23	875-MEAS./REG. STATION EXPENSE	EXP875	140	0	0	0	0
24	876-MEAS./REG. STATION EXPENSE	EXP876	11	0	0	0	0
25	877-MEAS./REG. STATION EXPENSE	EXP877	0	0	0	0	0
26	878-METER EXPENSE	EXP878	6	0	0	0	294
27	879-CUSTOMER INSTALL EXP	EXP879	0	0	0	0	0
28	880-OTHER EXPENSES	EXP880	44	0	0	0	15
29	881-RENTS	EXP881	0	0	0	0	0
30	885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0
31	886-MAINT. OF STRUCTURES	EXP886	1,131	0	0	0	0
32	887-MAINT. OF MAINS	EXP887	18	0	0	0	0
33	889-MAINT. MEAS./REG	EXP889	0	0	0	0	0
34	890-MAINT. MEAS./REG	EXP890	0	0	0	0	0
35	891-MAINT. MEAS./REG	EXP891	0	0	0	0	0
36	892-MAINT. OF SERVICES	EXP892	5	0	0	0	1
37	893-MAINT. OF METER	EXP893	1	0	0	0	46
38	894-MAINT. OF OTHER EQUIP.	EXP894	0	0	0	0	0
39	TOTAL DISTRIBUTION LABOR		3,079	0	0	0	361

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
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	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
DEVELOPMENT OF LABOR ALLOCATOR-15									
1 PRODUCTION LABOR									
2 520-STEAM EXPENSES	EXP520	0	0	0	0	0	0	0	0
3 804-NATURAL GAS CITY GATE PUR.	EXP804	0	0	0	0	0	0	0	0
4 807-PURCHASED GAS EXPENSES									
5 DEMAND RELATED	EXP807D	451	0	0	0	0	0	0	0
6 COMMODITY RELATED	EXP807C	0	0	0	0	0	0	0	0
7 TOTAL ACCOUNT 807		451	0	0	0	0	0	0	0
8 TOTAL PURCHASED GAS SUPPLY		451	0	0	0	0	0	0	0
9									
10 TRANSMISSION LABOR									
11 820-MEASURING AND REG. STATION	EXP820	0	0	0	0	0	0	0	0
12 824-OTHER EXPENSES	EXP824	0	0	0	0	0	0	0	0
13 856-MAINS EXPENSE	EXP856	0	0	0	0	0	0	0	0
14 857-MEASURING & REG. STATION	EXP857	0	0	0	0	0	0	0	0
15 864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0	0	0	0
16 867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0	0	0	0
17 TOTAL TRANSMISSION LABOR		0	0	0	0	0	0	0	0
18									
19 DISTRIBUTION LABOR									
20 870-OPERATION SUPERV. & ENG.	LABDO	0	0	0	0	0	0	0	0
21 871-LOAD DISPATCHING	EXP871	0	0	0	0	0	0	0	0
22 874-MAINS & SERVICING EXPENSE	EXP874	9,292	0	0	0	0	0	0	0
23 875-MEAS./REG. STATION EXPENSE	EXP875	723	0	0	0	0	0	0	0
24 876-MEAS./REG. STATION EXPENSE	EXP876	59	0	0	0	0	0	0	0
25 877-MEAS./REG. STATION EXPENSE	EXP877	1	0	0	0	0	0	0	0
26 878-METER EXPENSE	EXP878	117	0	0	0	0	0	0	0
27 879-CUSTOMER INSTALL EXP	EXP879	6	0	0	0	0	0	0	0
28 880-OTHER EXPENSES	EXP880	239	0	0	0	0	0	0	0
29 881-RENTS	EXP881	0	0	0	0	0	0	0	0
30 885-MAINT. SUPERV. & ENG.	LABDM	0	0	0	0	0	0	0	0
31 886-MAINT. OF STRUCTURES	EXP886	5,859	0	0	0	0	0	0	0
32 887-MAINT. OF MAINS	EXP887	93	0	0	0	0	0	0	0
33 889-MAINT. MEAS./REG	EXP889	0	0	0	0	0	0	0	0
34 890-MAINT. MEAS./REG	EXP890	0	0	0	0	0	0	0	0
35 891-MAINT. MEAS./REG	EXP891	0	0	0	0	0	0	0	0
36 892-MAINT. OF SERVICES	EXP892	120	0	0	0	0	0	0	0
37 893-MAINT. OF METER	EXP893	18	0	0	0	0	0	0	0
38 894-MAINT. OF OTHER EQUIP.	EXP894	0	0	0	0	0	0	0	0
39 TOTAL DISTRIBUTION LABOR		16,526	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
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		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	DEVEL OF LABOR ALLOC CON'T-16									
1	CUSTOMER ACCOUNT LABOR									
2	901-SUPERVISION	LABCA	32,355	28,855	3,089	35	376	0	0	0
3	902-METER READING EXPENSE	EXP902	10,435	9,595	744	5	91	0	0	0
4	903-CUST RECORDS & COLLECT	EXP903	164,593	146,501	15,964	185	1,943	0	0	0
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0	0	0	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0	0	0	0
9	908-CUSTOMER ASSISTANCE	EXP908	0	0	0	0	0	0	0	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	6,249	5,703	482	6	59	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		213,632	190,655	20,279	230	2,468	0	0	0
13										
14	SALES LABOR									
15	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0	0	0	0
16	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0	0	0	0
17	TOTAL SALES LABOR		0	0	0	0	0	0	0	0
18										
19	ADMINISTRATIVE & GENERAL LABOR									
20	920-ADMIN & GENERAL SALARY	EXP920	76,100	61,394	10,491	1,287	2,928	0	0	0
21	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0	0	0	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	103	83	14	2	4	0	0	0
26	928-REGULATORY COMM EXPENSE	EXP928	1,414	1,025	293	18	78	0	0	0
27	930-MISCELLANEOUS GEN EXP	EXP930	3,747	3,023	517	63	144	0	0	0
28	931-RENTS	EXP931	0	0	0	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	0	0	0	0	0	0	0	0
30	TOTAL ADMIN & GEN LABOR		81,364	65,525	11,315	1,370	3,154	0	0	0
31										
32	CAPITALIZED LABOR									
33	371	CAPLABX	0	0	0	0	0	0	0	0
34	376-MAINS	PLT376	0	0	0	0	0	0	0	0
35	378-MEAS. & REG. EQUIP-GEN	PLT378	0	0	0	0	0	0	0	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	0	0	0	0	0	0	0	0
37	380-SERVICES	PLT380	0	0	0	0	0	0	0	0
38	382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0	0	0
39	384-REGULATOR INSTALLATIONS	PLT384	0	0	0	0	0	0	0	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0	0	0
41	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	0	0
42	390-STRUCTURES & IMPROVE.	PLT390	0	0	0	0	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0	0	0	0
44	TOTAL CAPITALIZED LABOR		0	0	0	0	0	0	0	0
45										
46										
47	SUM OF ALLOCATED LABOR EXP		586,675	473,184	80,979	9,913	22,599	0	0	0

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DEVEL OF LABOR ALLOC CON'T-16

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
1	CUSTOMER ACCOUNT LABOR							
2	901-SUPERVISION	LABCA	3,089	0	19	16	376	0
3	902-METER READING EXPENSE	EXP902	744	0	5	0	91	0
4	903-CUST RECORDS & COLLECT	EXP903	15,964	0	97	88	1,943	0
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0	0
9	908-CUSTOMER ASSISTANCE	EXP908	0	0	0	0	0	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	482	0	3	3	59	0
12	TOTAL CUSTOMER ACCTS LABOR		20,279	0	123	107	2,468	0
13								
14	SALES LABOR							
15	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0	0
16	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0	0
17	TOTAL SALES LABOR		0	0	0	0	0	0
18								
19	ADMINISTRATIVE & GENERAL LABOR							
20	920-ADMIN & GENERAL SALARY	EXP920	10,491	0	501	786	2,928	0
21	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	14	0	1	1	4	0
26	928-REGULATORY COMM EXPENSE	EXP928	293	0	18	0	78	0
27	930-MISCELLANEOUS GEN EXP	EXP930	517	0	25	39	144	0
28	931-RENTS	EXP931	0	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	0	0	0	0	0	0
30	TOTAL ADMIN & GEN LABOR		11,315	0	544	826	3,154	0
31								
32	CAPITALIZED LABOR							
33	371	CAPLABX	0	0	0	0	0	0
34	376-MAINS	PLT376	0	0	0	0	0	0
35	378-MEAS. & REG. EQUIP-GEN	PLT378	0	0	0	0	0	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	0	0	0	0	0	0
37	380-SERVICES	PLT380	0	0	0	0	0	0
38	382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0
39	384-REGULATOR INSTALLATIONS	PLT384	0	0	0	0	0	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0
41	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0
42	390-STRUCTURES & IMPROVE.	PLT390	0	0	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0	0
44	TOTAL CAPITALIZED LABOR		0	0	0	0	0	0
45								
46								
47	SUM OF ALLOCATED LABOR EXP		80,979	0	3,870	6,044	22,599	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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DEVEL OF LABOR ALLOC CON'T-16

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
1	CUSTOMER ACCOUNT LABOR					
2	901-SUPERVISION	LABCA	22,724	0	6,127	4
3	902-METER READING EXPENSE	EXP902	7,557	0	2,037	1
4	903-CUST RECORDS & COLLECT	EXP903	115,373	0	31,106	23
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	0	0	0	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0
9	908-CUSTOMER ASSISTANCE	EXP908	0	0	0	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	4,491	0	1,211	1
12	TOTAL CUSTOMER ACCTS LABOR		150,145	0	40,480	30
13						
14	SALES LABOR					
15	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0
16	913-ADVERTISING EXPENSES	EXP913	0	0	0	0
17	TOTAL SALES LABOR		0	0	0	0
18						
19	ADMINISTRATIVE & GENERAL LABOR					
20	920-ADMIN & GENERAL SALARY	EXP920	48,918	0	12,466	9
21	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	66	0	17	0
26	928-REGULATORY COMM EXPENSE	EXP928	831	0	194	0
27	930-MISCELLANEOUS GEN EXP	EXP930	2,409	0	614	0
28	931-RENTS	EXP931	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	0	0	0	0
30	TOTAL ADMIN & GEN LABOR		52,224	0	13,291	10
31						
32	CAPITALIZED LABOR					
33	371	CAPLABX	0	0	0	0
34	376-MAINS	PLT376	0	0	0	0
35	378-MEAS. & REG. EQUIP-GEN	PLT378	0	0	0	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	0	0	0	0
37	380-SERVICES	PLT380	0	0	0	0
38	382-METER INSTALLATIONS	PLT382	0	0	0	0
39	384-REGULATOR INSTALLATIONS	PLT384	0	0	0	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0
41	387-OTHER EQUIPMENT	PLT387	0	0	0	0
42	390-STRUCTURES & IMPROVE.	PLT390	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0
44	TOTAL CAPITALIZED LABOR		0	0	0	0
45						
46						
47	SUM OF ALLOCATED LABOR EXP		377,046	0	96,066	72

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DEVEL OF LABOR ALLOC CON'T-16

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
1	CUSTOMER ACCOUNT LABOR						
2	901-SUPERVISION	LABCA	3,089	0	0	0	0
3	902-METER READING EXPENSE	EXP902	744	0	0	0	0
4	903-CUST RECORDS & COLLECT	EXP903	15,964	0	0	0	0
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0
9	908-CUSTOMER ASSISTANCE	EXP908	0	0	0	0	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	482	0	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		20,279	0	0	0	0
13							
14	SALES LABOR						
15	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0
16	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0
17	TOTAL SALES LABOR		0	0	0	0	0
18							
19	ADMINISTRATIVE & GENERAL LABOR						
20	920-ADMIN & GENERAL SALARY	EXP920	10,491	0	0	0	0
21	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	14	0	0	0	0
26	928-REGULATORY COMM EXPENSE	EXP928	293	0	0	0	0
27	930-MISCELLANEOUS GEN EXP	EXP930	517	0	0	0	0
28	931-RENTS	EXP931	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	0	0	0	0	0
30	TOTAL ADMIN & GEN LABOR		11,315	0	0	0	0
31							
32	CAPITALIZED LABOR						
33	371	CAPLABX	0	0	0	0	0
34	376-MAINS	PLT376	0	0	0	0	0
35	378-MEAS. & REG. EQUIP-GEN	PLT378	0	0	0	0	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	0	0	0	0	0
37	380-SERVICES	PLT380	0	0	0	0	0
38	382-METER INSTALLATIONS	PLT382	0	0	0	0	0
39	384-REGULATOR INSTALLATIONS	PLT384	0	0	0	0	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0
41	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0
42	390-STRUCTURES & IMPROVE.	PLT390	0	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0
44	TOTAL CAPITALIZED LABOR		0	0	0	0	0
45							
46							
47	SUM OF ALLOCATED LABOR EXP		80,979	0	0	0	0

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		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	DEVEL OF LABOR ALLOC CON'T-16						
1	CUSTOMER ACCOUNT LABOR						
2	901-SUPERVISION	LABCA	19	0	0	0	16
3	902-METER READING EXPENSE	EXP902	5	0	0	0	0
4	903-CUST RECORDS & COLLECT	EXP903	97	0	0	0	88
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0
9	908-CUSTOMER ASSISTANCE	EXP908	0	0	0	0	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	3	0	0	0	3
12	TOTAL CUSTOMER ACCTS LABOR		123	0	0	0	107
13							
14	SALES LABOR						
15	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0
16	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0
17	TOTAL SALES LABOR		0	0	0	0	0
18							
19	ADMINISTRATIVE & GENERAL LABOR						
20	920-ADMIN & GENERAL SALARY	EXP920	501	0	0	0	786
21	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	1	0	0	0	1
26	928-REGULATORY COMM EXPENSE	EXP928	18	0	0	0	0
27	930-MISCELLANEOUS GEN EXP	EXP930	25	0	0	0	39
28	931-RENTS	EXP931	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	0	0	0	0	0
30	TOTAL ADMIN & GEN LABOR		544	0	0	0	826
31							
32	CAPITALIZED LABOR						
33	371	CAPLABX	0	0	0	0	0
34	376-MAINS	PLT376	0	0	0	0	0
35	378-MEAS. & REG. EQUIP-GEN	PLT378	0	0	0	0	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	0	0	0	0	0
37	380-SERVICES	PLT380	0	0	0	0	0
38	382-METER INSTALLATIONS	PLT382	0	0	0	0	0
39	384-REGULATOR INSTALLATIONS	PLT384	0	0	0	0	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0
41	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0
42	390-STRUCTURES & IMPROVE.	PLT390	0	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0
44	TOTAL CAPITALIZED LABOR		0	0	0	0	0
45							
46							
47	SUM OF ALLOCATED LABOR EXP		3,870	0	0	0	6,044

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		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	DEVEL OF LABOR ALLOC CON'T-16									
1	CUSTOMER ACCOUNT LABOR									
2	901-SUPERVISION	LABCA	376	0	0	0	0	0	0	0
3	902-METER READING EXPENSE	EXP902	91	0	0	0	0	0	0	0
4	903-CUST RECORDS & COLLECT	EXP903	1,943	0	0	0	0	0	0	0
5	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0	0	0
6	905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0	0	0	0
7	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0	0	0	0
8	907-SUPERV. CUSTOMER SERV.	LABCS	0	0	0	0	0	0	0	0
9	908-CUSTOMER ASSISTANCE	EXP908	0	0	0	0	0	0	0	0
10	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	0	0	0	0	0	0	0	0
11	910-MISC. CUST. SERV. & INFO.	EXP910	59	0	0	0	0	0	0	0
12	TOTAL CUSTOMER ACCTS LABOR		2,468	0	0	0	0	0	0	0
13										
14	SALES LABOR									
15	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0	0	0	0
16	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0	0	0	0
17	TOTAL SALES LABOR		0	0	0	0	0	0	0	0
18										
19	ADMINISTRATIVE & GENERAL LABOR									
20	920-ADMIN & GENERAL SALARY	EXP920	2,928	0	0	0	0	0	0	0
21	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0	0	0	0
22	923-OUTSIDE SERV EMPLOYED	EXP923	0	0	0	0	0	0	0	0
23	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0	0	0
24	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0	0	0
25	926-EMPLOYED PENSION & BENF	EXP926	4	0	0	0	0	0	0	0
26	928-REGULATORY COMM EXPENSE	EXP928	78	0	0	0	0	0	0	0
27	930-MISCELLANEOUS GEN EXP	EXP930	144	0	0	0	0	0	0	0
28	931-RENTS	EXP931	0	0	0	0	0	0	0	0
29	932-MAINT OF GENERAL PLT	EXP932	0	0	0	0	0	0	0	0
30	TOTAL ADMIN & GEN LABOR		3,154	0	0	0	0	0	0	0
31										
32	CAPITALIZED LABOR									
33	371	CAPLABX	0	0	0	0	0	0	0	0
34	376-MAINS	PLT376	0	0	0	0	0	0	0	0
35	378-MEAS. & REG. EQUIP-GEN	PLT378	0	0	0	0	0	0	0	0
36	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	0	0	0	0	0	0	0	0
37	380-SERVICES	PLT380	0	0	0	0	0	0	0	0
38	382-METER INSTALLATIONS	PLT382	0	0	0	0	0	0	0	0
39	384-REGULATOR INSTALLATIONS	PLT384	0	0	0	0	0	0	0	0
40	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	0	0	0	0	0	0
41	387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	0	0
42	390-STRUCTURES & IMPROVE.	PLT390	0	0	0	0	0	0	0	0
43	3912-OFFICE FURN & EQUIP COMP.	PLT3912	0	0	0	0	0	0	0	0
44	TOTAL CAPITALIZED LABOR		0	0	0	0	0	0	0	0
45										
46										
47	SUM OF ALLOCATED LABOR EXP		22,599	0	0	0	0	0	0	0

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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RATIO TABLE-25
CAPACITY RELATED

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
	PRODUCTION ALLOCATORS							
1	DES DAY DEMANDS - SALES	DEMGAS	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
	TRANSMISSION ALLOCATORS							
1	PROPORTIONAL RESPONSIBILITY	TRANS	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
2	T2 DIRECT ASSIGNMENT	TTWO	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
	DISTRIBUTION ALLOCATORS							
1	PROPORTIONAL RESPONSIBILITY	DISTR	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
2	DISTRIBUTION MAINS	DISTMAIN	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
3	DISTRIBUTION REGULATORS	DISTREG	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000

CITIZENS COMMUNICATIONS COMPANY
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RATIO TABLE CONT-26
COMMODITY RELATED

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	COMMODITY ALLOCATOR	GASSALES	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
2	ANNUAL FIRM THERM THROUGHPUT	THERMS	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
3	CARES	CARES	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4								
5								
6								
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CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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RATIO TABLE CONT-27
CUSTOMER RELATED

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	YEAR END NUMBER OF CUSTOMERS	CUST10	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
2	ACCT 380-SERVICES	CUST380	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
3	ACCT 381-METERS	CUST381	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
4	ACCT 382-METER INSTALLATIONS	CUST382	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
5	ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
6	ACCT 384-HOUSE REG. INSTALLATION	CUST384	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
7	ACCT 385-INDUSTRIAL REG EQUIP	CUST385	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
8	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
9	CUSTOMER ADVANCES	CUSTADV	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	CONTR IN AID OF CONSTR-SERVICES	CONTSERV	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	CONTR IN AID OF CONSTR-MAINS	CONTMAIN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	487-FORFEITED DISCOUNTS	CUST487A	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
13	487-MISC. SERVICE REVENUE	CUST487B	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
14	ACCT 902-METER READ EXP	CUST902	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
15	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
16	ACCT 912-DEMO & SELLING	CDA912	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
17	ACCT 913-ADVERTISING EXPENSES	CDA913	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
18	T2 METER INVESTMENT	CUST381T2	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
19								
20								
21								
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CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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RATIO TABLE CONT-

INTERNALLY DEVELOPED

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	DEVELOPMENT OF UNCOLLECTABLE FACTOR							
2	RESIDENTIAL REVENUE	RESREV	1.00000	0.26661	0.36590	0.36749	0.41944	0.58056
3	COMMERCIAL REVENUE	COMREV	1.00000	0.33682	0.52920	0.13398	0.58996	0.41004
4	INDUSTRIAL REVENUE	INDREV	1.00000	0.42926	0.56016	0.01058	0.68288	0.31712
5	TRANSPORTATION REVENUE	TRAREV	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6								
7	ALLOCATED BAD DEBTS	BADDEBT	1.00000	0.27935	0.39540	0.32525	0.45028	0.54972
8								
9								
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CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
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INTERNALLY DEVELOPED RATIOS-28

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.60386	0.00005	0.39609	0.00041	0.99959
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
3	ACCT 302-FRANCHISE & CONSENTS	PLT302	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
4	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
5	ACCT 365-LAND & LAND RIGHTS	PLT365	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
6	ACCT 366-STRUCTURES & IMPROV.	PLT366	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
7	ACCT 367-MAINS	PLT367	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
8	ACCT 369-MEAS. & REG STATION EQ	PLT369	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
9	ACCT 374-OTHER TRANS EQUIP	PLT374	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
10	ACCT 374.1-DISTR LAND	PLT3741	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
11	ACCT 375-STRUCTURES & IMPROV	PLT375	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
12	ACCT 376-MAINS	PLT376	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
13	ACCT 378-MEAS & REG EQ - GEN	PLT378	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
14	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
15	ACCT 380-SERVICES	PLT380	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
16	ACCT 381-METERS	PLT381	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
17	ACCT 382-METER INSTALLATIONS	PLT382	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
18	ACCT 383-REGULATORS	PLT383	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
19	ACCT 384-REGULATOR INSTALLATIONS	PLT384	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
20	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
21	ACCT 387-OTHER EQUIPMENT	PLT387	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	ACCT 389-GEN PLT LAND	PLT389	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	ACCT 390-STRUCTURES & IMPROVE	PLT390	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
24	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
25	ACCT 391.1-OFF FURN & EQUIP MECH	PLT3911	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	ACCT 391.1-OFF FURN & EQUIP COMP	PLT3912	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
28	ACCT 393-STORES EQUIPMENT	PLT393	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
30	ACCT 395-LABORATORY EQUIPMENT	PLT395	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
31	ACCT 396-POWER OPER EQUIP	PLT396	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
32	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
33	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
34	ACCT 399-OTHER TANGIBLE PROP	PLT399	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	ACCT 367 & 376 TOTAL MAINS	PLT367376	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
36	ACCT 376 MAINS + 380 SERVICES	PLT376380	1.00000	0.67553	0.00000	0.32447	0.00000	1.00000
37	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.58561	0.00000	0.41439	0.00000	1.00000
38	CONTR IN AID MAINS & SERVICES	CIACMS	1.00000	0.89349	0.00000	0.10651	0.00000	1.00000
39	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
40	ACCT 382 & 384 INSTALLATIONS	PLT38284	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000

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INTERNALLY DEVELOPED RATIOS CONT-29

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	TOTAL GAS COSTS	GASCOSTS	1.00000	0.11622	0.88378	0.00000	1.00000	0.00000
2	ACCT 520-STEAM EXPENSE	EXP520	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 804-NATURAL GAS CITY GATE	EXP804	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 807-PUR GAS DEMAND	EXP807D	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
5	ACCT 807-PUR GAS COMMODITY	EXP807C	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	ACCT 820-MEAS AND REG STATION	EXP820	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 824-OTHER TRANS EXP	EXP824	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 856-MAIN EXPENSE	EXP856	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
9	ACCT 857-MEAS AND REG STATION	EXP857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 864-MAINT OF STATION EQUIP	EXP864	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 867-MAINT OF OTHER EQUIP	EXP867	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 871-LOAD DISPATCHING	EXP871	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	ACCT 874-MAINS & SERVICING EXP	EXP874	1.00000	0.67553	0.00000	0.32447	0.00000	1.00000
14	ACCT 875-MEAS AND REG STATION	EXP875	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
15	ACCT 876-MEAS AND REG STATION	EXP876	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
16	ACCT 877-MEAS AND REG STATION	EXP877	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
17	ACCT 878-METER EXPENSE	EXP878	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
18	ACCT 879-CUST INSTALL EXPENSE	EXP879	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
19	ACCT 880-OTHER DISTR EXP	EXP880	1.00000	0.54425	0.00000	0.45575	0.00000	1.00000
20	ACCT 881-RENTS	EXP881	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
21	ACCT 886-MAINT OF STRUCTURES	EXP886	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
22	ACCT 887-MAINT OF MAINS	EXP887	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
23	ACCT 889-MAINT OF MEAS/REG	EXP889	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
24	ACCT 890-MAINT OF MEAS/REG	EXP890	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	ACCT 891-MAINT OF MEAS/REG	EXP891	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	ACCT 892-MAINT OF SERVICES	EXP892	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
27	ACCT 893-MAINT OF METER	EXP893	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
28	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
29	ACCT 902-METER READING EXP	EXP902	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
30	ACCT 903-CUST RECORDS & COLLEC	EXP903	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
31	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.27935	0.39540	0.32525	0.45028	0.54972
32	ACCT 905-MISC CUST ACCT EXP	EXP905	1.00000	0.00538	0.00761	0.98701	0.00867	0.99133
33	ACCT 906-CUST SERVICE & INFO	EXP906	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	ACCT 908-CUSTOMER ASSISTANCE	EXP908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	ACCT 909-INFO & INSTRUCT ADV	EXP909	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
36	ACCT 910-MISC SERV & INFO	EXP910	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
37								
38								
39								
40								

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INTERNALLY DEVELOPED RATIOS CONT-30

			TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
1	ACCT 912-DEMO & SELLING	EXP912	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ACCT 913-ADVERTISING EXP	EXP913	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
3	ACCT 920-ADMIN & GENERAL SALARY	EXP920	1.00000	0.40027	0.00000	0.59973	0.00965	0.99035
4	ACCT 921-OFFICE SUPPIES & EXP	EXP921	1.00000	0.40027	0.00000	0.59973	0.00965	0.99035
5	ACCT 923-OUTSIDE SERVICES	EXP923	1.00000	0.40027	0.00000	0.59973	0.00965	0.99035
6	ACCT 924-PROPERTY INSURANCE	EXP924	1.00000	0.60386	0.00005	0.39609	0.00041	0.99959
7	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.40027	0.00000	0.59973	0.00965	0.99035
8	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	1.00000	0.40027	0.00000	0.59973	0.00965	0.99035
9	ACCT 928-REG COMMISSION EXP	EXP928	1.00000	0.19106	0.54282	0.26612	0.61500	0.38500
10	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.40027	0.00000	0.59973	0.00965	0.99035
11	ACCT 931-RENTS	EXP931	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 932-MAINT OF GENERAL PLT	EXP932	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
13								
14								
15	LABOR ACCT 820-867	LABTM	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
16	LABOR ACCT 871-880	LABDO	1.00000	0.61936	0.00000	0.38064	0.00000	1.00000
17	LABOR ACCT 886-894	LABDM	1.00000	0.82220	0.00000	0.17780	0.00000	1.00000
18	LAROR ACCT 902-906	LABCA	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
19	LABOR ACCT 908-910	LABCS	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
20								
21								
22								
23	ACCTS 902-904	EXP9024	1.00000	0.00538	0.00761	0.98701	0.00867	0.99133
24	ACCTS 874 - 879	EXP87479	1.00000	0.54425	0.00000	0.45575	0.00000	1.00000
25	ACCTS 908 & 909	EXP9089	1.00000	0.00000	0.00000	1.00000	0.00000	1.00000
26	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.47138	-0.05351	0.58213	(0.05154)	1.05154
27	TOTAL GENERAL PLANT	GENPLT	1.00000	0.39976	0.00131	0.59893	0.01110	0.98890
28	WORKING CASH 1/8 OF O&M	WCOM	1.00000	0.19259	0.55387	0.25354	0.62735	0.37265
29	PRESENT REVENUE	TOTREV	1.00000	0.19106	0.54282	0.26612	0.61500	0.38500
30	PAYROLL EXCLUDING A&G	PAYXAG	1.00000	0.40027	0.00000	0.59973	0.00965	0.99035
31	PAYROLL EXCLUDING A&G	PLTCOMN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	1.00000	0.71524	-0.14592	0.43068	(0.14597)	1.14597
33	CHANGE IN REVENUE @ PROPOSED	REVCHGP	1.00000	0.82379	-0.29898	0.47519	(0.29938)	1.29938
34	NET PLANT - RESIDENTIAL ONLY	RESNTPT	1.00000	0.53992	0.00006	0.46002	0.00054	0.99946
35	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WORKING CASH - GAS COSTS	WCGC	1.00000	0.11622	0.88378	0.00000	1.00000	0.00000
37	WORKING CASH - OTHER	WCOTH	1.00000	0.31774	0.01321	0.66905	0.01664	0.98336
38	PLANT EXCLUDING T2	PLTXT2	1.00000	0.58844	0.00005	0.41151	0.00043	0.99957
39	ACCT 367 EXCLUDING T2	PLT367XT2	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
40								

CITIZENS COMMUNICATIONS COMPANY
SANTA CRUZ GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

INTERNALLY DEVELOPED CONT-

		TOTAL COMPANY (1)-1	CAPACITY (2)	COMMODITY (3)	CUSTOMER (4)	SUPPLY (5)	DELIVERY (6)
487-FORFEITED DISCOUNTS							
REVENUE BY CLASS							
RESIDENTIAL SERVICE	REV487A	1.00000	0.17363	0.50599	0.32038	0.57509	0.42491
RESIDENTIAL CARES	REV487B	1.00000	0.15354	0.49222	0.35424	0.55892	0.44108
RESIDENTIAL MEDICAL LIFE SUPP.	REV487C	1.00000	0.18106	0.48476	0.33417	0.55147	0.44853
COMMERCIAL SM. VOL	REV487D	1.00000	0.23278	0.64520	0.12202	0.71406	0.28594
TOTAL FOREITED DISCOUNTS	FORFDISC	1.00000	0.23278	0.64520	0.12202	0.71406	0.28594

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	SUMMARY AT PRESENT RATES-1									
1	DEVELOPMENT OF RATE BASE									
2	GAS PLANT IN SERVICE		211,754,534	143,673,378	39,575,979	14,637,638	13,701,101	91,876	74,562	0
3	DEPREC & AMORT RESERVE		(46,851,090)	(33,097,270)	(8,385,420)	(2,706,681)	(2,628,324)	(18,831)	(14,563)	0
4	NET PLANT IN SERVICE		164,903,444	110,576,108	31,190,559	11,930,956	11,072,777	73,045	59,999	0
5										
6	ADDITIONS & DEDUCTIONS									
7	CONTRIBUTIONS IN AID OF CONSTRUCTION		(6,411,921)	(3,963,723)	(1,366,722)	(562,781)	(512,764)	(3,188)	(2,743)	0
8	CASH WORKING CAPITAL		(3,125,355)	(2,021,395)	(543,087)	(310,464)	(251,647)	642	595	0
9	ACCUM DEFERRED INCOME TAXES		(5,008,503)	(3,398,220)	(936,067)	(346,215)	(324,064)	(2,173)	(1,764)	0
10	CUST ADVANCES FOR CONSTRUCTION		(5,826,346)	(3,836,227)	(1,137,494)	(440,472)	(407,466)	(2,492)	(2,195)	0
11	CUSTOMER DEPOSITS		(1,751,844)	(1,360,739)	(362,621)	(25,820)	(271)	0	(2,393)	0
12	MATERIALS & SUPPIES		921,879	625,486	172,295	63,725	59,648	400	325	0
13	OTHER		(183,326)	(48,721)	(61,176)	(45,885)	(26,943)	(93)	(508)	0
14	TOTAL ADDITIONS & DEDUCTIONS		(21,385,416)	(14,003,540)	(4,234,871)	(1,667,911)	(1,463,507)	(6,904)	(8,683)	0
15										
16	TOTAL RATE BASE		143,518,028	96,572,568	26,955,687	10,263,045	9,609,270	66,142	51,316	0
17										
18	DEVELOPMENT OF RETURN									
19	SALES OF GAS TO ULTIMATE CUST		70,647,761	46,342,457	17,571,492	2,615,650	3,955,253	67,246	95,664	0
20	OTHER OPERATING REVENUES		823,209	658,152	103,982	32,673	28,143	(2)	262	0
21	TOTAL GAS OPERATING REVENUES		71,470,970	47,000,609	17,675,474	2,648,322	3,983,396	67,244	95,926	0
22										
23	OPERATING EXPENSES									
24	OPER & MAINT EXPENSE		63,030,753	42,246,893	15,118,810	2,172,208	3,333,103	70,660	89,079	0
25	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,198,759	997,545	327,866	317,028	2,758	1,781	0
26	TAXES OTHER THAN INCOME		4,469,595	3,095,779	807,910	289,187	273,105	2,108	1,506	0
27	TAX EXPENSE		(2,641,724)	(2,283,208)	(60,008)	(191,618)	(103,468)	(4,150)	728	0
28	TOTAL OPERATING EXPENSES		70,704,361	47,258,223	16,864,257	2,597,642	3,819,768	71,377	93,093	0
29										
30	OPERATING INCOME		766,609	(257,614)	811,217	50,680	163,627	(4,133)	2,832	0
31										
32	RATE OF RETURN		0.53%	-0.27%	3.01%	0.49%	1.70%	-6.25%	5.52%	0.00%
33	INDEX RATE OF RETURN		1.000	-0.499	5.634	0.924	3.188	-11.698	10.333	0.000

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	SUMMARY AT PRESENT RATES-1							
1	DEVELOPMENT OF RATE BASE							
2	GAS PLANT IN SERVICE		35,416,385	4,159,593	855,269	13,782,369	7,093,468	6,607,633
3	DEPREC & AMORT RESERVE		(7,589,230)	(796,190)	(158,783)	(2,547,898)	(1,401,523)	(1,226,801)
4	NET PLANT IN SERVICE		27,827,155	3,363,404	696,486	11,234,471	5,691,945	5,380,832
5								
6	ADDITIONS & DEDUCTIONS							
7	CONTRIBUTIONS IN AID OF CONSTRUCTION		(1,208,793)	(157,929)	(32,671)	(530,109)	(258,981)	(253,783)
8	CASH WORKING CAPITAL		(465,907)	(77,180)	(9,758)	(300,706)	(103,875)	(147,772)
9	ACCUM DEFERRED INCOME TAXES		(837,683)	(98,384)	(20,229)	(325,986)	(167,778)	(156,286)
10	CUST ADVANCES FOR CONSTRUCTION		(1,013,519)	(123,975)	(25,657)	(414,815)	(208,797)	(198,669)
11	CUSTOMER DEPOSITS		(338,764)	(23,857)	(6,140)	(19,679)	(224)	(47)
12	MATERIALS & SUPPIES		154,186	18,109	3,723	60,002	30,882	28,767
13	OTHER		(51,228)	(9,948)	(2,216)	(43,670)	(10,905)	(16,039)
14	TOTAL ADDITIONS & DEDUCTIONS		(3,761,707)	(473,165)	(92,948)	(1,574,964)	(719,678)	(743,829)
15								
16	TOTAL RATE BASE		24,065,448	2,890,239	603,538	9,659,507	4,972,267	4,637,003
17								
18	DEVELOPMENT OF RETURN							
19	SALES OF GAS TO ULTIMATE CUST		16,309,848	1,261,644	471,015	2,144,635	3,008,094	947,159
20	OTHER OPERATING REVENUES		89,063	14,919	1,518	31,154	10,065	18,078
21	TOTAL GAS OPERATING REVENUES		16,398,911	1,276,563	472,533	2,175,789	3,018,159	965,237
22								
23	OPERATING EXPENSES							
24	OPER & MAINT EXPENSE		14,119,450	999,360	433,404	1,738,804	2,630,868	702,235
25	AMORTIZATION & DEPRECIATION EXP		902,437	95,108	19,381	308,484	168,837	148,191
26	TAXES OTHER THAN INCOME		725,292	82,618	16,979	272,208	142,555	130,550
27	TAX EXPENSE		(61,057)	1,049	(6,897)	(184,720)	(35,842)	(67,626)
28	TOTAL OPERATING EXPENSES		15,686,122	1,178,135	462,866	2,134,776	2,906,418	913,351
29								
30	OPERATING INCOME		712,789	98,428	9,667	41,013	111,741	51,886
31								
32	RATE OF RETURN		2.96%	3.41%	1.60%	0.42%	2.25%	1.12%
33	INDEX RATE OF RETURN		5.545	6.376	2.999	0.795	4.207	2.095

Alternative Allocation
All of Production on Commodity (Annual Sales)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		RESIDENTIAL			
	ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	SUMMARY AT PRESENT RATES-1				
1	DEVELOPMENT OF RATE BASE				
2	GAS PLANT IN SERVICE	141,608,071	7,690	2,056,035	1,583
3	DEPREC & AMORT RESERVE	(32,616,058)	(1,740)	(479,117)	(356)
4	NET PLANT IN SERVICE	108,992,013	5,951	1,576,918	1,227
5					
6	ADDITIONS & DEDUCTIONS				
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(3,908,011)	(220)	(55,447)	(46)
8	CASH WORKING CAPITAL	(1,992,223)	(106)	(29,043)	(23)
9	ACCUM DEFERRED INCOME TAXES	(3,349,371)	(182)	(48,630)	(37)
10	CUST ADVANCES FOR CONSTRUCTION	(3,781,477)	(208)	(54,500)	(43)
11	CUSTOMER DEPOSITS	(1,342,374)	(82)	(18,267)	(16)
12	MATERIALS & SUPPIES	616,495	33	8,951	7
13	OTHER	(48,277)	(4)	(439)	(1)
14	TOTAL ADDITIONS & DEDUCTIONS	(13,805,238)	(768)	(197,375)	(158)
15					
16	TOTAL RATE BASE	95,186,775	5,182	1,379,543	1,068
17					
18	DEVELOPMENT OF RETURN				
19	SALES OF GAS TO ULTIMATE CUST	45,703,240	2,616	636,053	548
20	OTHER OPERATING REVENUES	645,270	16	12,865	(0)
21	TOTAL GAS OPERATING REVENUES	46,348,510	2,632	648,918	548
22					
23	OPERATING EXPENSES				
24	OPER & MAINT EXPENSE	41,657,481	2,404	586,535	472
25	AMORTIZATION & DEPRECIATION EXP	4,137,613	220	60,881	45
26	TAXES OTHER THAN INCOME	3,051,074	165	44,507	34
27	TAX EXPENSE	(2,247,794)	(130)	(35,268)	(15)
28	TOTAL OPERATING EXPENSES	46,598,373	2,658	656,655	536
29					
30	OPERATING INCOME	(249,864)	(26)	(7,737)	13
31					
32	RATE OF RETURN	-0.26%	-0.50%	-0.56%	1.17%
33	INDEX RATE OF RETURN	-0.491	-0.938	-1.050	2.198

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

	ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	35,391,973	24,412	2,054,889	0	2,104,705
3	DEPREC & AMORT RESERVE	(7,584,289)	(4,941)	(396,326)	0	(399,864)
4	NET PLANT IN SERVICE	27,807,684	19,471	1,658,563	0	1,704,841
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,207,918)	(874)	(77,765)	0	(80,164)
8	CASH WORKING CAPITAL	(465,666)	(241)	(26,306)	0	(50,874)
9	ACCUM DEFERRED INCOME TAXES	(837,105)	(577)	(48,603)	0	(49,781)
10	CUST ADVANCES FOR CONSTRUCTION	(1,012,807)	(712)	(61,086)	0	(62,889)
11	CUSTOMER DEPOSITS	(338,431)	(333)	(23,857)	0	0
12	MATERIALS & SUPPIES	154,080	106	8,946	0	9,163
13	OTHER	(51,166)	(61)	(4,478)	0	(5,470)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,759,013)	(2,693)	(233,149)	0	(240,015)
15						
16	TOTAL RATE BASE	24,048,670	16,778	1,425,413	0	1,464,826
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	16,294,743	15,105	1,039,842	0	221,802
20	OTHER OPERATING REVENUES	89,022	41	1,619	0	13,300
21	TOTAL GAS OPERATING REVENUES	16,383,765	15,146	1,041,461	0	235,102
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	14,106,360	13,090	926,472	0	72,888
25	AMORTIZATION & DEPRECIATION EXP	901,843	594	47,278	0	47,829
26	TAXES OTHER THAN INCOME	724,798	494	40,899	0	41,719
27	TAX EXPENSE	(61,218)	160	(8,277)	0	9,327
28	TOTAL OPERATING EXPENSES	15,671,784	14,338	1,006,372	0	171,763
29						
30	OPERATING INCOME	711,981	807	35,089	0	63,339
31						
32	RATE OF RETURN	2.96%	4.81%	2.46%	0.00%	4.32%
33	INDEX RATE OF RETURN	5.543	9.009	4.608	0.000	8.095

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

	ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	855,269	0	2,661,634	0	11,120,735
3	DEPREC & AMORT RESERVE	(158,783)	0	(498,173)	0	(2,049,725)
4	NET PLANT IN SERVICE	696,486	0	2,163,460	0	9,071,010
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(32,671)	0	(101,785)	0	(428,324)
8	CASH WORKING CAPITAL	(9,758)	0	(29,342)	0	(271,364)
9	ACCUM DEFERRED INCOME TAXES	(20,229)	0	(62,954)	0	(263,032)
10	CUST ADVANCES FOR CONSTRUCTION	(25,657)	0	(79,719)	0	(335,096)
11	CUSTOMER DEPOSITS	(6,140)	0	(19,679)	0	0
12	MATERIALS & SUPPIES	3,723	0	11,587	0	48,414
13	OTHER	(2,216)	0	(7,134)	0	(36,536)
14	TOTAL ADDITIONS & DEDUCTIONS	(92,948)	0	(289,026)	0	(1,285,938)
15						
16	TOTAL RATE BASE	603,538	0	1,874,435	0	7,785,072
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	471,015	0	1,474,498	0	670,137
20	OTHER OPERATING REVENUES	1,518	0	3,121	0	28,034
21	TOTAL GAS OPERATING REVENUES	472,533	0	1,477,618	0	698,171
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	433,404	0	1,386,416	0	352,388
25	AMORTIZATION & DEPRECIATION EXP	19,381	0	60,368	0	248,116
26	TAXES OTHER THAN INCOME	16,979	0	52,832	0	219,376
27	TAX EXPENSE	(6,897)	0	(33,517)	0	(151,203)
28	TOTAL OPERATING EXPENSES	462,866	0	1,466,099	0	668,677
29						
30	OPERATING INCOME	9,667	0	11,520	0	29,494
31						
32	RATE OF RETURN	1.60%	0.00%	0.61%	0.00%	0.38%
33	INDEX RATE OF RETURN	2.999	0.000	1.151	0.000	0.709

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	SUMMARY AT PRESENT RATES-1								
1	DEVELOPMENT OF RATE BASE								
2	GAS PLANT IN SERVICE	7,093,468	0	1,365,601	0	5,242,032	91,876	74,562	0
3	DEPREC & AMORT RESERVE	(1,401,523)	0	(258,452)	0	(968,349)	(18,831)	(14,563)	0
4	NET PLANT IN SERVICE	5,691,945	0	1,107,149	0	4,273,682	73,045	59,999	0
5									
6	ADDITIONS & DEDUCTIONS								
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(258,981)	0	(52,045)	0	(201,738)	(3,188)	(2,743)	0
8	CASH WORKING CAPITAL	(103,875)	0	(19,797)	0	(127,974)	642	595	0
9	ACCUM DEFERRED INCOME TAXES	(167,778)	0	(32,300)	0	(123,987)	(2,173)	(1,764)	0
10	CUST ADVANCES FOR CONSTRUCTION	(208,797)	0	(40,809)	0	(157,859)	(2,492)	(2,195)	0
11	CUSTOMER DEPOSITS	(224)	0	(47)	0	0	0	(2,393)	0
12	MATERIALS & SUPPIES	30,882	0	5,945	0	22,821	400	325	0
13	OTHER	(10,905)	0	(2,526)	0	(13,513)	(93)	(508)	0
14	TOTAL ADDITIONS & DEDUCTIONS	(719,678)	0	(141,579)	0	(602,249)	(6,904)	(8,683)	0
15									
16	TOTAL RATE BASE	4,972,267	0	965,570	0	3,671,433	66,142	51,316	0
17									
18	DEVELOPMENT OF RETURN								
19	SALES OF GAS TO ULTIMATE CUST	3,008,094	0	566,664	0	380,495	67,246	95,664	0
20	OTHER OPERATING REVENUES	10,065	0	2,139	0	15,939	(2)	262	0
21	TOTAL GAS OPERATING REVENUES	3,018,159	0	568,803	0	396,434	67,244	95,926	0
22									
23	OPERATING EXPENSES								
24	OPER & MAINT EXPENSE	2,630,868	0	536,895	0	165,340	70,660	89,079	0
25	AMORTIZATION & DEPRECIATION EXP	168,837	0	31,077	0	117,114	2,758	1,781	0
26	TAXES OTHER THAN INCOME	142,555	0	27,106	0	103,445	2,108	1,506	0
27	TAX EXPENSE	(35,842)	0	(23,173)	0	(44,454)	(4,150)	728	0
28	TOTAL OPERATING EXPENSES	2,906,418	0	571,905	0	341,445	71,377	93,093	0
29									
30	OPERATING INCOME	111,741	0	(3,102)	0	54,989	(4,133)	2,832	0
31									
32	RATE OF RETURN	2.25%	0.00%	-0.32%	0.00%	1.50%	-6.25%	5.52%	0.00%
33	INDEX RATE OF RETURN	4.207	0.000	-0.601	0.000	2.804	-11.698	10.333	0.000

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		143,518,028	96,572,568	26,955,687	10,263,045	9,609,270	66,142	51,316	0
2	CHANGE IN WC - PLANT	PLANT	260,390	176,672	48,666	18,000	16,848	113	92	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	5,183	4,201	669	145	159	7	1	0
5	ADJUSTED RATE BASE		143,783,601	96,753,441	27,005,022	10,281,190	9,626,276	66,262	51,409	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%
7	RETURN		12,727,176	8,564,246	2,390,382	910,052	852,081	5,865	4,551	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		63,030,753	42,246,893	15,118,810	2,172,208	3,333,103	70,660	89,079	0
11	CHANGE IN GAS COSTS	GASSALES	(131,154)	(81,216)	(36,739)	(4,825)	(7,998)	(134)	(242)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	22,567	16,639	2,958	1,640	1,308	19	3	0
13	TOTAL O&M AT PROPOSED		62,922,166	42,182,316	15,085,029	2,169,023	3,326,413	70,545	88,840	0
14	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,198,759	997,545	327,866	317,028	2,758	1,781	0
15	TAXES OTHER THAN INCOME		4,469,595	3,095,779	807,910	289,187	273,105	2,108	1,506	0
16	TAX EXPENSE		5,171,747	3,479,842	971,612	369,783	346,278	2,381	1,850	0
17	TOTAL OPERATING EXPENSES		78,409,244	52,956,696	17,862,096	3,155,858	4,262,824	77,794	93,976	0
18										
19	COST OF SERVICE		91,136,420	61,520,941	20,252,478	4,065,910	5,114,905	83,659	98,527	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		89,938,419	60,565,692	20,099,871	4,017,696	5,073,360	83,659	98,142	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		89,938,419	60,565,692	20,099,871	4,017,696	5,073,360	83,659	98,142	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	418,337	217,048	112,174	48,215	40,516	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	779,664	738,202	40,433	0	1,030	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		1,198,001	955,249	152,607	48,215	41,546	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		91,136,420	61,520,941	20,252,478	4,065,910	5,114,905	83,659	98,527	0

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	EQUALIZED RETURN AT PROPOSED ROR-2							
1	UNADJUSTED RATE BASE		24,065,448	2,890,239	603,538	9,659,507	4,972,267	4,637,003
2	CHANGE IN WC - PLANT	PLANT	43,551	5,115	1,052	16,948	8,723	8,125
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	624	45	9	137	93	65
5	ADJUSTED RATE BASE		24,109,623	2,895,400	604,599	9,676,591	4,981,083	4,645,193
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,134,092	256,290	53,517	856,535	440,906	411,175
8								
9	OPERATING EXPENSES							
10	PRESENT OPER & MAINT EXPENSE		14,119,450	999,360	433,404	1,738,804	2,630,868	702,235
11	CHANGE IN GAS COSTS	GASSALES	(34,322)	(2,417)	(1,147)	(3,677)	(6,605)	(1,393)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,663	295	83	1,557	624	684
13	TOTAL O&M AT PROPOSED		14,087,791	997,238	432,339	1,736,684	2,624,886	701,527
14	AMORTIZATION & DEPRECIATION EXP		902,437	95,108	19,381	308,484	168,837	148,191
15	TAXES OTHER THAN INCOME		725,292	82,618	16,979	272,208	142,555	130,550
16	TAX EXPENSE		867,436	104,175	21,748	348,035	179,192	167,086
17	TOTAL OPERATING EXPENSES		16,582,957	1,279,139	490,447	2,665,411	3,115,470	1,147,354
18								
19	COST OF SERVICE		18,717,049	1,535,429	543,964	3,521,946	3,556,377	1,558,529
20								
21	PROPOSED REVENUE @ EQUALIZED ROR							
22	FIRM SALES OF GAS		18,586,384	1,513,487	541,718	3,475,977	3,541,464	1,531,895
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
27	TOTAL SALES OF GAS		18,586,384	1,513,487	541,718	3,475,977	3,541,464	1,531,895
28								
29	OTHER OPERATING REVENUES							
30	FORFEITED DISCOUNTS	FORFDISC	90,232	21,941	2,246	45,969	13,883	26,633
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	1,030	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,665	21,941	2,246	45,969	14,912	26,633
36								
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,717,049	1,535,429	543,964	3,521,946	3,556,377	1,558,529

Alternative Allocation
All of Production on Commodity (Annual Sales)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
	EQUALIZED RETURN AT PROPOSED ROR-2					
1	UNADJUSTED RATE BASE		95,186,775	5,182	1,379,543	1,068
2	CHANGE IN WC - PLANT	PLANT	174,132	9	2,528	2
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	4,139	0	62	0
5	ADJUSTED RATE BASE		95,365,046	5,192	1,382,133	1,070
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%
7	RETURN		8,441,350	460	122,341	95
8						
9	OPERATING EXPENSES					
10	PRESENT OPER & MAINT EXPENSE		41,657,481	2,404	586,535	472
11	CHANGE IN GAS COSTS	GASSALES	(80,120)	(5)	(1,090)	(1)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	16,394	1	244	0
13	TOTAL O&M AT PROPOSED		41,593,755	2,400	585,689	471
14	AMORTIZATION & DEPRECIATION EXP		4,137,613	220	60,881	45
15	TAXES OTHER THAN INCOME		3,051,074	165	44,507	34
16	TAX EXPENSE		3,429,909	187	49,708	38
17	TOTAL OPERATING EXPENSES		52,212,350	2,972	740,785	589
18						
19	COST OF SERVICE		60,653,700	3,431	863,126	683
20						
21	PROPOSED REVENUE @ EQUALIZED ROR					
22	FIRM SALES OF GAS		59,717,128	3,408	844,473	683
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0
27	TOTAL SALES OF GAS		59,717,128	3,408	844,473	683
28						
29	OTHER OPERATING REVENUES					
30	FORFEITED DISCOUNTS	FORFDISC	212,674	7	4,366	0
31	MISCELLANEOUS SERVICE REV	CUST487B	723,898	16	14,287	0
32	OTHER REVENUE	PLANT	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0
35	TOTAL OTHER OPERATING REV		936,573	23	18,653	0
36						
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		60,653,700	3,431	863,126	683

Alternative Allocation
All of Production on Commodity (Annual Sales)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		24,048,670	16,778	1,425,413	0	1,464,826
2	CHANGE IN WC - PLANT	PLANT	43,521	30	2,527	0	2,588
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	623	0	23	0	22
5	ADJUSTED RATE BASE		24,092,814	16,808	1,427,963	0	1,467,437
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,132,604	1,488	126,398	0	129,892
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		14,106,360	13,090	926,472	0	72,888
11	CHANGE IN GAS COSTS	GASSALES	(34,288)	(34)	(2,417)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,662	1	173	0	122
13	TOTAL O&M AT PROPOSED		14,074,734	13,057	924,228	0	73,010
14	AMORTIZATION & DEPRECIATION EXP		901,843	594	47,278	0	47,829
15	TAXES OTHER THAN INCOME		724,798	494	40,899	0	41,719
16	TAX EXPENSE		866,832	605	51,372	0	52,803
17	TOTAL OPERATING EXPENSES		16,568,207	14,750	1,063,778	0	215,361
18							
19	COST OF SERVICE		18,700,811	16,238	1,190,176	0	345,253
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		18,570,206	16,178	1,187,747	0	325,740
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		18,570,206	16,178	1,187,747	0	325,740
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	90,172	60	2,428	0	19,513
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,605	60	2,428	0	19,513
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,700,811	16,238	1,190,176	0	345,253

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		603,538	0	1,874,435	0	7,785,072
2	CHANGE IN WC - PLANT	PLANT	1,052	0	3,273	0	13,675
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	9	0	28	0	109
5	ADJUSTED RATE BASE		604,599	0	1,877,736	0	7,798,856
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		53,517	0	166,210	0	690,325
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		433,404	0	1,386,416	0	352,388
11	CHANGE IN GAS COSTS	GASSALES	(1,147)	0	(3,677)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	83	0	293	0	1,264
13	TOTAL O&M AT PROPOSED		432,339	0	1,383,032	0	353,652
14	AMORTIZATION & DEPRECIATION EXP		19,381	0	60,368	0	248,116
15	TAXES OTHER THAN INCOME		16,979	0	52,832	0	219,376
16	TAX EXPENSE		21,748	0	67,537	0	280,498
17	TOTAL OPERATING EXPENSES		490,447	0	1,563,769	0	1,101,642
18							
19	COST OF SERVICE		543,964	0	1,729,979	0	1,791,967
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		541,718	0	1,725,337	0	1,750,641
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		541,718	0	1,725,337	0	1,750,641
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	2,246	0	4,642	0	41,326
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		2,246	0	4,642	0	41,326
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		543,964	0	1,729,979	0	1,791,967

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

Alternative Allocation
All of Production on Commodity (Annual Sales)

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		4,972,267	0	965,570	0	3,671,433	66,142	51,316	0
2	CHANGE IN WC - PLANT	PLANT	8,723	0	1,679	0	6,446	113	92	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	93	0	14	0	51	7	1	0
5	ADJUSTED RATE BASE		4,981,083	0	967,263	0	3,677,930	66,262	51,409	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		440,906	0	85,618	0	325,556	5,865	4,551	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		2,630,868	0	536,895	0	165,340	70,660	89,079	0
11	CHANGE IN GAS COSTS	GASSALES	(6,605)	0	(1,393)	0	0	(134)	(242)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	624	0	169	0	515	19	3	0
13	TOTAL O&M AT PROPOSED		2,624,886	0	535,671	0	165,855	70,545	88,840	0
14	AMORTIZATION & DEPRECIATION EXP		168,837	0	31,077	0	117,114	2,758	1,781	0
15	TAXES OTHER THAN INCOME		142,555	0	27,106	0	103,445	2,108	1,506	0
16	TAX EXPENSE		179,192	0	34,786	0	132,300	2,381	1,850	0
17	TOTAL OPERATING EXPENSES		3,115,470	0	628,640	0	518,714	77,794	93,976	0
18										
19	COST OF SERVICE		3,556,377	0	714,259	0	844,270	83,659	98,527	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		3,541,464	0	711,090	0	820,806	83,659	98,142	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		3,541,464	0	711,090	0	820,806	83,659	98,142	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	13,883	0	3,169	0	23,465	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	1,030	0	0	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		14,912	0	3,169	0	23,465	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		3,556,377	0	714,259	0	844,270	83,659	98,527	0

Alternative Allocation
Trans & Distr on Design Day

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	SUMMARY AT PRESENT RATES-1									
1	DEVELOPMENT OF RATE BASE									
2	GAS PLANT IN SERVICE		211,754,534	150,179,207	36,803,256	10,870,610	13,836,439	45,649	19,372	0
3	DEPREC & AMORT RESERVE		(46,851,090)	(34,290,183)	(7,875,311)	(2,017,222)	(2,653,682)	(10,332)	(4,359)	0
4	NET PLANT IN SERVICE		164,903,444	115,889,024	28,927,945	8,853,388	11,182,757	35,317	15,013	0
5										
6	ADDITIONS & DEDUCTIONS									
7	CONTRIBUTIONS IN AID OF CONSTRUCTION		(6,411,921)	(4,214,401)	(1,260,187)	(417,408)	(517,883)	(1,411)	(632)	0
8	CASH WORKING CAPITAL		(3,125,355)	(2,170,020)	(485,277)	(220,369)	(252,846)	1,625	1,532	0
9	ACCUM DEFERRED INCOME TAXES		(5,008,503)	(3,552,099)	(870,485)	(257,116)	(327,265)	(1,080)	(458)	0
10	CUST ADVANCES FOR CONSTRUCTION		(5,826,346)	(4,032,201)	(1,054,208)	(326,823)	(411,467)	(1,103)	(544)	0
11	CUSTOMER DEPOSITS		(1,751,844)	(1,360,739)	(362,621)	(25,820)	(271)	0	(2,393)	0
12	MATERIALS & SUPPIES		921,879	653,809	160,224	47,325	60,237	199	84	0
13	OTHER		(183,326)	(45,727)	(62,600)	(47,509)	(26,834)	(116)	(540)	0
14	TOTAL ADDITIONS & DEDUCTIONS		(21,385,416)	(14,721,377)	(3,935,155)	(1,247,719)	(1,476,328)	(1,885)	(2,951)	0
15										
16	TOTAL RATE BASE		143,518,028	101,167,647	24,992,790	7,605,669	9,706,428	33,431	12,062	0
17										
18	DEVELOPMENT OF RETURN									
19	SALES OF GAS TO ULTIMATE CUST		70,647,761	46,342,457	17,571,492	2,615,650	3,955,253	67,246	95,664	0
20	OTHER OPERATING REVENUES		823,209	658,021	104,038	32,749	28,140	(1)	263	0
21	TOTAL GAS OPERATING REVENUES		71,470,970	47,000,478	17,675,530	2,648,398	3,983,393	67,245	95,927	0
22										
23	OPERATING EXPENSES									
24	OPER & MAINT EXPENSE		63,030,753	42,863,580	14,659,617	1,959,943	3,411,646	63,677	72,289	0
25	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,344,469	934,845	243,943	320,251	1,715	515	0
26	TAXES OTHER THAN INCOME		4,469,595	3,224,483	752,808	214,850	275,862	1,191	402	0
27	TAX EXPENSE		(2,641,724)	(2,696,354)	194,089	(9,933)	(138,167)	(181)	8,822	0
28	TOTAL OPERATING EXPENSES		70,704,361	47,736,178	16,541,359	2,408,803	3,869,592	66,402	82,027	0
29										
30	OPERATING INCOME		766,609	(735,700)	1,134,170	239,595	113,801	843	13,900	0
31										
32	RATE OF RETURN		0.53%	-0.73%	4.54%	3.15%	1.17%	2.52%	115.24%	0.00%
33	INDEX RATE OF RETURN		1.000	-1.361	8.496	5.898	2.195	4.721	215.737	0.000

Alternative Allocation
Trans & Distr on Design Day

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
	ALLOC	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.
		(9)-2	(10)	(11)	(12)	(13)	(14)
	SUMMARY AT PRESENT RATES-1						
1	DEVELOPMENT OF RATE BASE						
2	GAS PLANT IN SERVICE	33,238,385	3,564,872	729,837	10,140,773	7,882,435	5,954,004
3	DEPREC & AMORT RESERVE	(7,188,036)	(687,275)	(135,657)	(1,881,565)	(1,546,291)	(1,107,391)
4	NET PLANT IN SERVICE	26,050,349	2,877,596	594,180	8,259,208	6,336,144	4,846,612
5							
6	ADDITIONS & DEDUCTIONS						
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,125,197)	(134,990)	(27,861)	(389,547)	(289,363)	(228,520)
8	CASH WORKING CAPITAL	(422,121)	(63,156)	(7,353)	(213,016)	(121,536)	(131,310)
9	ACCUM DEFERRED INCOME TAXES	(786,168)	(84,318)	(17,262)	(239,854)	(186,439)	(140,826)
10	CUST ADVANCES FOR CONSTRUCTION	(948,166)	(106,042)	(21,896)	(304,927)	(232,549)	(178,918)
11	CUSTOMER DEPOSITS	(338,764)	(23,857)	(6,140)	(19,679)	(224)	(47)
12	MATERIALS & SUPPIES	144,704	15,520	3,177	44,148	34,316	25,921
13	OTHER	(52,390)	(10,210)	(2,285)	(45,225)	(10,533)	(16,301)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,528,103)	(407,052)	(79,620)	(1,168,099)	(806,326)	(670,002)
15							
16	TOTAL RATE BASE	22,522,246	2,470,544	514,560	7,091,109	5,529,818	4,176,610
17							
18	DEVELOPMENT OF RETURN						
19	SALES OF GAS TO ULTIMATE CUST	16,309,848	1,261,644	471,015	2,144,635	3,008,094	947,159
20	OTHER OPERATING REVENUES	89,107	14,931	1,521	31,228	10,049	18,091
21	TOTAL GAS OPERATING REVENUES	16,398,955	1,276,575	472,536	2,175,862	3,018,143	965,250
22							
23	OPERATING EXPENSES						
24	OPER & MAINT EXPENSE	13,701,095	958,522	405,102	1,554,841	2,718,583	693,063
25	AMORTIZATION & DEPRECIATION EXP	853,009	81,835	16,527	227,416	186,544	133,707
26	TAXES OTHER THAN INCOME	681,936	70,872	14,479	200,371	158,178	117,684
27	TAX EXPENSE	161,445	32,644	7,586	(17,518)	(91,079)	(47,088)
28	TOTAL OPERATING EXPENSES	15,397,485	1,143,874	443,694	1,965,109	2,972,225	897,367
29							
30	OPERATING INCOME	1,001,470	132,701	28,842	210,753	45,918	67,883
31							
32	RATE OF RETURN	4.45%	5.37%	5.61%	2.97%	0.83%	1.63%
33	INDEX RATE OF RETURN	8.325	10.056	10.494	5.564	1.555	3.043

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12 MONTHS ENDED DECEMBER 31, 2001

		RESIDENTIAL			
	ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	SUMMARY AT PRESENT RATES-1				
1	DEVELOPMENT OF RATE BASE				
2	GAS PLANT IN SERVICE	148,016,109	7,915	2,153,406	1,777
3	DEPREC & AMORT RESERVE	(33,791,032)	(1,781)	(496,979)	(392)
4	NET PLANT IN SERVICE	114,225,077	6,134	1,656,427	1,385
5					
6	ADDITIONS & DEDUCTIONS				
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(4,154,922)	(228)	(59,197)	(53)
8	CASH WORKING CAPITAL	(2,138,642)	(112)	(31,239)	(27)
9	ACCUM DEFERRED INCOME TAXES	(3,500,936)	(187)	(50,933)	(42)
10	CUST ADVANCES FOR CONSTRUCTION	(3,974,506)	(214)	(57,432)	(49)
11	CUSTOMER DEPOSITS	(1,342,374)	(82)	(18,267)	(16)
12	MATERIALS & SUPPIES	644,392	34	9,375	8
13	OTHER	(45,326)	(4)	(395)	(1)
14	TOTAL ADDITIONS & DEDUCTIONS	(14,512,315)	(793)	(208,089)	(180)
15					
16	TOTAL RATE BASE	99,712,762	5,341	1,448,339	1,206
17					
18	DEVELOPMENT OF RETURN				
19	SALES OF GAS TO ULTIMATE CUST	45,703,240	2,616	636,053	548
20	OTHER OPERATING REVENUES	645,141	16	12,864	(0)
21	TOTAL GAS OPERATING REVENUES	46,348,381	2,632	648,916	548
22					
23	OPERATING EXPENSES				
24	OPER & MAINT EXPENSE	42,263,902	2,410	596,775	492
25	AMORTIZATION & DEPRECIATION EXP	4,281,130	225	63,064	49
26	TAXES OTHER THAN INCOME	3,177,842	169	46,434	38
27	TAX EXPENSE	(2,654,335)	(139)	(41,852)	(28)
28	TOTAL OPERATING EXPENSES	47,068,539	2,666	664,421	551
29					
30	OPERATING INCOME	(720,159)	(33)	(15,505)	(3)
31					
32	RATE OF RETURN	-0.72%	-0.62%	-1.07%	-0.23%
33	INDEX RATE OF RETURN	-1.352	-1.170	-2.004	-0.439

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		COMMERCIAL				
	ALLOC	SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	33,222,617	15,767	1,964,573	0	1,600,299
3	DEPREC & AMORT RESERVE	(7,184,685)	(3,351)	(379,616)	0	(307,659)
4	NET PLANT IN SERVICE	26,037,932	12,417	1,584,957	0	1,292,640
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,124,655)	(542)	(74,312)	0	(60,678)
8	CASH WORKING CAPITAL	(422,060)	(62)	(24,763)	0	(38,393)
9	ACCUM DEFERRED INCOME TAXES	(785,795)	(373)	(46,467)	0	(37,851)
10	CUST ADVANCES FOR CONSTRUCTION	(947,714)	(453)	(58,386)	0	(47,655)
11	CUSTOMER DEPOSITS	(338,431)	(333)	(23,857)	0	0
12	MATERIALS & SUPPIES	144,636	69	8,553	0	6,967
13	OTHER	(52,324)	(66)	(4,533)	0	(5,677)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,526,343)	(1,760)	(223,765)	0	(183,287)
15						
16	TOTAL RATE BASE	22,511,589	10,657	1,361,192	0	1,109,352
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	16,294,743	15,105	1,039,842	0	221,802
20	OTHER OPERATING REVENUES	89,066	41	1,621	0	13,310
21	TOTAL GAS OPERATING REVENUES	16,383,809	15,146	1,041,463	0	235,112
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	13,689,470	11,625	899,398	0	59,125
25	AMORTIZATION & DEPRECIATION EXP	852,610	399	45,203	0	36,633
26	TAXES OTHER THAN INCOME	681,614	322	39,091	0	31,782
27	TAX EXPENSE	160,479	966	4,811	0	27,833
28	TOTAL OPERATING EXPENSES	15,384,173	13,312	988,503	0	155,371
29						
30	OPERATING INCOME	999,635	1,834	52,960	0	79,741
31						
32	RATE OF RETURN	4.44%	17.21%	3.89%	0.00%	7.19%
33	INDEX RATE OF RETURN	8.313	32.220	7.284	0.000	13.457

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	ALLOC	INDUSTRIAL				
		SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(24)-5	(25)	(26)	(27)	(28)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	729,837	0	2,289,954	0	7,850,819
3	DEPREC & AMORT RESERVE	(135,657)	0	(429,578)	0	(1,451,987)
4	NET PLANT IN SERVICE	594,180	0	1,860,376	0	6,398,832
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(27,861)	0	(87,543)	0	(302,004)
8	CASH WORKING CAPITAL	(7,353)	0	(22,494)	0	(190,523)
9	ACCUM DEFERRED INCOME TAXES	(17,262)	0	(54,163)	0	(185,691)
10	CUST ADVANCES FOR CONSTRUCTION	(21,896)	0	(68,584)	0	(236,342)
11	CUSTOMER DEPOSITS	(6,140)	0	(19,679)	0	0
12	MATERIALS & SUPPIES	3,177	0	9,969	0	34,179
13	OTHER	(2,285)	0	(7,343)	0	(37,881)
14	TOTAL ADDITIONS & DEDUCTIONS	(79,620)	0	(249,837)	0	(918,262)
15						
16	TOTAL RATE BASE	514,560	0	1,610,539	0	5,480,569
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	471,015	0	1,474,498	0	670,137
20	OTHER OPERATING REVENUES	1,521	0	3,128	0	28,099
21	TOTAL GAS OPERATING REVENUES	472,536	0	1,477,626	0	698,237
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	405,102	0	1,292,621	0	262,220
25	AMORTIZATION & DEPRECIATION EXP	16,527	0	51,887	0	175,529
26	TAXES OTHER THAN INCOME	14,479	0	45,414	0	154,957
27	TAX EXPENSE	7,586	0	13,341	0	(30,860)
28	TOTAL OPERATING EXPENSES	443,694	0	1,403,263	0	561,846
29						
30	OPERATING INCOME	28,842	0	74,362	0	136,391
31						
32	RATE OF RETURN	5.61%	0.00%	4.62%	0.00%	2.49%
33	INDEX RATE OF RETURN	10.494	0.000	8.644	0.000	4.659

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	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	SUMMARY AT PRESENT RATES-1								
1	DEVELOPMENT OF RATE BASE								
2	GAS PLANT IN SERVICE	7,882,435	0	1,468,163	0	4,485,841	45,649	19,372	0
3	DEPREC & AMORT RESERVE	(1,546,291)	0	(277,268)	0	(830,124)	(10,332)	(4,359)	0
4	NET PLANT IN SERVICE	6,336,144	0	1,190,895	0	3,655,717	35,317	15,013	0
5									
6	ADDITIONS & DEDUCTIONS								
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(289,363)	0	(55,995)	0	(172,525)	(1,411)	(632)	0
8	CASH WORKING CAPITAL	(121,536)	0	(22,116)	0	(109,194)	1,625	1,532	0
9	ACCUM DEFERRED INCOME TAXES	(186,439)	0	(34,726)	0	(106,101)	(1,080)	(458)	0
10	CUST ADVANCES FOR CONSTRUCTION	(232,549)	0	(43,897)	0	(135,021)	(1,103)	(544)	0
11	CUSTOMER DEPOSITS	(224)	0	(47)	0	0	0	(2,393)	0
12	MATERIALS & SUPPIES	34,316	0	6,392	0	19,529	199	84	0
13	OTHER	(10,533)	0	(2,478)	0	(13,823)	(116)	(540)	0
14	TOTAL ADDITIONS & DEDUCTIONS	(806,326)	0	(152,867)	0	(517,135)	(1,885)	(2,951)	0
15									
16	TOTAL RATE BASE	5,529,818	0	1,038,029	0	3,138,582	33,431	12,062	0
17									
18	DEVELOPMENT OF RETURN								
19	SALES OF GAS TO ULTIMATE CUST	3,008,094	0	566,664	0	380,495	67,246	95,664	0
20	OTHER OPERATING REVENUES	10,049	0	2,137	0	15,954	(1)	263	0
21	TOTAL GAS OPERATING REVENUES	3,018,143	0	568,801	0	396,449	67,245	95,927	0
22									
23	OPERATING EXPENSES								
24	OPER & MAINT EXPENSE	2,718,583	0	547,490	0	145,573	63,677	72,289	0
25	AMORTIZATION & DEPRECIATION EXP	186,544	0	33,378	0	100,329	1,715	515	0
26	TAXES OTHER THAN INCOME	158,178	0	29,136	0	88,548	1,191	402	0
27	TAX EXPENSE	(91,079)	0	(30,033)	0	(17,055)	(181)	8,822	0
28	TOTAL OPERATING EXPENSES	2,972,225	0	579,971	0	317,396	66,402	82,027	0
29									
30	OPERATING INCOME	45,918	0	(11,170)	0	79,053	843	13,900	0
31									
32	RATE OF RETURN	0.83%	0.00%	-1.08%	0.00%	2.52%	2.52%	115.24%	0.00%
33	INDEX RATE OF RETURN	1.555	0.000	-2.015	0.000	4.715	4.721	215.737	0.000

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		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		143,518,028	101,167,647	24,992,790	7,605,669	9,706,428	33,431	12,062	0
2	CHANGE IN WC - PLANT	PLANT	260,390	184,672	45,256	13,367	17,014	56	24	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	5,183	4,259	643	113	160	7	1	0
5	ADJUSTED RATE BASE		143,783,601	101,356,578	25,038,690	7,619,149	9,723,603	33,494	12,086	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%
7	RETURN		12,727,176	8,971,698	2,216,329	674,418	860,696	2,965	1,070	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		63,030,753	42,863,580	14,659,617	1,959,943	3,411,646	63,677	72,289	0
11	CHANGE IN GAS COSTS	GASSALES	(131,154)	(81,528)	(36,486)	(4,731)	(8,051)	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	22,567	18,353	1,996	818	1,421	4	(25)	0
13	TOTAL O&M AT PROPOSED		62,922,166	42,800,405	14,625,127	1,956,031	3,405,016	63,551	72,036	0
14	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,344,469	934,845	243,943	320,251	1,715	515	0
15	TAXES OTHER THAN INCOME		4,469,595	3,224,483	752,808	214,850	275,862	1,191	402	0
16	TAX EXPENSE		5,171,747	3,645,191	901,030	274,124	349,757	1,205	441	0
17	TOTAL OPERATING EXPENSES		78,409,244	54,014,547	17,213,810	2,688,947	4,350,885	67,662	73,393	0
18										
19	COST OF SERVICE		91,136,420	62,986,245	19,430,140	3,363,365	5,211,582	70,627	74,463	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		89,938,420	62,030,996	19,277,533	3,315,150	5,170,036	70,627	74,077	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		89,938,420	62,030,996	19,277,533	3,315,150	5,170,036	70,627	74,077	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	418,336	217,047	112,173	48,214	40,516	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	779,664	738,202	40,433	0	1,030	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		1,198,001	955,249	152,606	48,214	41,546	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		91,136,420	62,986,245	19,430,140	3,363,365	5,211,582	70,627	74,463	0

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		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	EQUALIZED RETURN AT PROPOSED ROR-2							
1	UNADJUSTED RATE BASE		22,522,246	2,470,544	514,560	7,091,109	5,529,818	4,176,610
2	CHANGE IN WC - PLANT	PLANT	40,873	4,384	897	12,470	9,693	7,322
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	603	40	8	105	100	60
5	ADJUSTED RATE BASE		22,563,722	2,474,968	515,466	7,103,684	5,539,611	4,183,992
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		1,997,255	219,075	45,627	628,791	490,345	370,351
8								
9	OPERATING EXPENSES							
10	PRESENT OPER & MAINT EXPENSE		13,701,095	958,522	405,102	1,554,841	2,718,583	693,063
11	CHANGE IN GAS COSTS	GASSALES	(34,088)	(2,398)	(1,127)	(3,604)	(6,654)	(1,397)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	1,840	156	30	788	847	574
13	TOTAL O&M AT PROPOSED		13,668,847	956,281	404,006	1,552,025	2,712,776	692,240
14	AMORTIZATION & DEPRECIATION EXP		853,009	81,835	16,527	227,416	186,544	133,707
15	TAXES OTHER THAN INCOME		681,936	70,872	14,479	200,371	158,178	117,684
16	TAX EXPENSE		811,961	89,069	18,551	255,573	199,251	150,505
17	TOTAL OPERATING EXPENSES		16,015,753	1,198,057	453,562	2,235,384	3,256,749	1,094,137
18								
19	COST OF SERVICE		18,013,007	1,417,132	499,189	2,864,175	3,747,094	1,464,488
20								
21	PROPOSED REVENUE @ EQUALIZED ROR							
22	FIRM SALES OF GAS		17,882,343	1,395,191	496,944	2,818,207	3,732,181	1,437,855
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
27	TOTAL SALES OF GAS		17,882,343	1,395,191	496,944	2,818,207	3,732,181	1,437,855
28								
29	OTHER OPERATING REVENUES							
30	FORFEITED DISCOUNTS	FORFDISC	90,232	21,941	2,246	45,969	13,883	26,633
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	1,030	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,665	21,941	2,246	45,969	14,912	26,633
36								
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,013,007	1,417,132	499,189	2,864,175	3,747,094	1,464,488

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CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	EQUALIZED RETURN AT PROPOSED ROR-2					
1	UNADJUSTED RATE BASE		99,712,762	5,341	1,448,339	1,206
2	CHANGE IN WC - PLANT	PLANT	182,012	10	2,648	2
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	4,195	0	63	0
5	ADJUSTED RATE BASE		99,898,970	5,351	1,451,050	1,208
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%
7	RETURN		8,842,676	474	128,441	107
8						
9	OPERATING EXPENSES					
10	PRESENT OPER & MAINT EXPENSE		42,263,902	2,410	596,775	492
11	CHANGE IN GAS COSTS	GASSALES	(80,426)	(5)	(1,096)	(1)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	18,081	1	271	0
13	TOTAL O&M AT PROPOSED		42,201,557	2,406	595,949	492
14	AMORTIZATION & DEPRECIATION EXP		4,281,130	225	63,064	49
15	TAXES OTHER THAN INCOME		3,177,842	169	46,434	38
16	TAX EXPENSE		3,592,771	192	52,184	43
17	TOTAL OPERATING EXPENSES		53,253,300	2,993	757,632	622
18						
19	COST OF SERVICE		62,095,976	3,467	886,073	729
20						
21	PROPOSED REVENUE @ EQUALIZED ROR					
22	FIRM SALES OF GAS		61,159,404	3,443	867,420	729
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0
27	TOTAL SALES OF GAS		61,159,404	3,443	867,420	729
28						
29	OTHER OPERATING REVENUES					
30	FORFEITED DISCOUNTS	FORFDISC	212,674	7	4,366	0
31	MISCELLANEOUS SERVICE REV	CUST487B	723,898	16	14,287	0
32	OTHER REVENUE	PLANT	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0
35	TOTAL OTHER OPERATING REV		936,572	23	18,653	0
36						
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		62,095,976	3,467	886,073	729

Alternative Allocation
Trans & Distr on Design Day

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		22,511,589	10,657	1,361,192	0	1,109,352
2	CHANGE IN WC - PLANT	PLANT	40,853	19	2,416	0	1,968
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	603	0	22	0	18
5	ADJUSTED RATE BASE		22,553,045	10,677	1,363,630	0	1,111,338
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		1,996,310	945	120,703	0	98,371
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		13,689,470	11,625	899,398	0	59,125
11	CHANGE IN GAS COSTS	GASSALES	(34,055)	(33)	(2,398)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	1,841	(2)	127	0	29
13	TOTAL O&M AT PROPOSED		13,657,256	11,591	897,127	0	59,153
14	AMORTIZATION & DEPRECIATION EXP		852,610	399	45,203	0	36,633
15	TAXES OTHER THAN INCOME		681,614	322	39,091	0	31,782
16	TAX EXPENSE		811,576	385	49,066	0	40,003
17	TOTAL OPERATING EXPENSES		16,003,057	12,696	1,030,487	0	167,571
18							
19	COST OF SERVICE		17,999,366	13,641	1,151,190	0	265,942
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		17,868,761	13,581	1,148,762	0	246,429
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		17,868,761	13,581	1,148,762	0	246,429
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	90,172	60	2,428	0	19,513
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,605	60	2,428	0	19,513
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		17,999,366	13,641	1,151,190	0	265,942

Alternative Allocation
Trans & Distr on Design Day

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

			INDUSTRIAL				
		ALLOC	SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		514,560	0	1,610,539	0	5,480,569
2	CHANGE IN WC - PLANT	PLANT	897	0	2,816	0	9,654
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	8	0	24	0	81
5	ADJUSTED RATE BASE		515,466	0	1,613,379	0	5,490,304
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		45,627	0	142,810	0	485,981
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		405,102	0	1,292,621	0	262,220
11	CHANGE IN GAS COSTS	GASSALES	(1,127)	0	(3,604)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	30	0	127	0	661
13	TOTAL O&M AT PROPOSED		404,006	0	1,289,143	0	262,881
14	AMORTIZATION & DEPRECIATION EXP		16,527	0	51,887	0	175,529
15	TAXES OTHER THAN INCOME		14,479	0	45,414	0	154,957
16	TAX EXPENSE		18,551	0	58,056	0	197,517
17	TOTAL OPERATING EXPENSES		453,562	0	1,444,500	0	790,884
18							
19	COST OF SERVICE		499,189	0	1,587,311	0	1,276,864
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		496,944	0	1,582,668	0	1,235,538
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		496,944	0	1,582,668	0	1,235,538
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	2,246	0	4,642	0	41,326
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		2,246	0	4,642	0	41,326
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		499,189	0	1,587,311	0	1,276,864

Alternative Allocation
Trans & Distr on Design Day

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		5,529,818	0	1,038,029	0	3,138,582	33,431	12,062	0
2	CHANGE IN WC - PLANT	PLANT	9,693	0	1,805	0	5,516	56	24	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	100	0	15	0	45	7	1	0
5	ADJUSTED RATE BASE		5,539,611	0	1,039,849	0	3,144,143	33,494	12,086	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		490,345	0	92,043	0	278,308	2,965	1,070	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		2,718,583	0	547,490	0	145,573	63,677	72,289	0
11	CHANGE IN GAS COSTS	GASSALES	(6,654)	0	(1,397)	0	0	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	847	0	197	0	377	4	(25)	0
13	TOTAL O&M AT PROPOSED		2,712,776	0	546,289	0	145,950	63,551	72,036	0
14	AMORTIZATION & DEPRECIATION EXP		186,544	0	33,378	0	100,329	1,715	515	0
15	TAXES OTHER THAN INCOME		158,178	0	29,136	0	88,548	1,191	402	0
16	TAX EXPENSE		199,251	0	37,393	0	113,112	1,205	441	0
17	TOTAL OPERATING EXPENSES		3,256,749	0	646,197	0	447,940	67,662	73,393	0
18										
19	COST OF SERVICE		3,747,094	0	738,240	0	726,248	70,627	74,463	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		3,732,181	0	735,071	0	702,783	70,627	74,077	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		3,732,181	0	735,071	0	702,783	70,627	74,077	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	13,883	0	3,169	0	23,465	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	1,030	0	0	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		14,912	0	3,169	0	23,465	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		3,747,094	0	738,240	0	726,248	70,627	74,463	0

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	SUMMARY AT PRESENT RATES-1									
1	DEVELOPMENT OF RATE BASE									
2	GAS PLANT IN SERVICE		211,754,534	143,606,292	38,867,225	15,375,578	13,702,421	85,593	117,426	0
3	DEPREC & AMORT RESERVE		(46,851,090)	(33,088,668)	(8,252,599)	(2,840,727)	(2,629,179)	(17,634)	(22,283)	0
4	NET PLANT IN SERVICE		164,903,444	110,517,624	30,614,626	12,534,852	11,073,242	67,959	95,143	0
5										
6	ADDITIONS & DEDUCTIONS									
7	CONTRIBUTIONS IN AID OF CONSTRUCTION		(6,411,921)	(3,960,482)	(1,339,921)	(591,439)	(512,707)	(2,954)	(4,419)	0
8	CASH WORKING CAPITAL		(3,125,355)	(2,007,380)	(536,361)	(331,743)	(249,614)	637	(894)	0
9	ACCUM DEFERRED INCOME TAXES		(5,008,503)	(3,396,633)	(919,303)	(363,669)	(324,095)	(2,024)	(2,777)	0
10	CUST ADVANCES FOR CONSTRUCTION		(5,826,346)	(3,833,693)	(1,116,542)	(462,876)	(407,421)	(2,309)	(3,505)	0
11	CUSTOMER DEPOSITS		(1,751,844)	(1,360,739)	(362,621)	(25,820)	(271)	0	(2,393)	0
12	MATERIALS & SUPPIES		921,879	625,194	169,209	66,938	59,654	373	511	0
13	OTHER		(183,326)	(48,430)	(61,751)	(45,656)	(26,889)	(100)	(500)	0
14	TOTAL ADDITIONS & DEDUCTIONS		(21,385,416)	(13,982,163)	(4,167,290)	(1,754,265)	(1,461,343)	(6,378)	(13,978)	0
15										
16	TOTAL RATE BASE		143,518,028	96,535,461	26,447,336	10,780,587	9,611,900	61,581	81,164	0
17										
18	DEVELOPMENT OF RETURN									
19	SALES OF GAS TO ULTIMATE CUST		70,647,761	46,342,457	17,571,492	2,615,650	3,955,253	67,246	95,664	0
20	OTHER OPERATING REVENUES		823,209	658,153	103,996	32,658	28,143	(2)	261	0
21	TOTAL GAS OPERATING REVENUES		71,470,970	47,000,610	17,675,488	2,648,308	3,983,396	67,244	95,925	0
22										
23	OPERATING EXPENSES									
24	OPER & MAINT EXPENSE		63,030,753	42,684,117	14,715,804	2,084,184	3,406,907	64,768	74,973	0
25	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,198,562	980,661	343,947	317,274	2,602	2,691	0
26	TAXES OTHER THAN INCOME		4,469,595	3,094,994	793,469	303,600	273,221	1,978	2,333	0
27	TAX EXPENSE		(2,641,724)	(2,455,159)	118,417	(175,736)	(132,820)	(1,647)	5,221	0
28	TOTAL OPERATING EXPENSES		70,704,361	47,522,514	16,608,351	2,555,995	3,864,582	67,700	85,219	0
29										
30	OPERATING INCOME		766,609	(521,904)	1,067,137	92,313	118,814	(456)	10,706	0
31										
32	RATE OF RETURN		0.53%	-0.54%	4.03%	0.86%	1.24%	-0.74%	13.19%	0.00%
33	INDEX RATE OF RETURN		1.000	-1.012	7.554	1.603	2.314	-1.387	24.694	0.000

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
	ALLOC	SM. VOL. (9)-2	LG. VOL. (10)	SM. VOL. (11)	LG. VOL. (12)	SM. VOL. (13)	LG. VOL. (14)
	SUMMARY AT PRESENT RATES-1						
1	DEVELOPMENT OF RATE BASE						
2	GAS PLANT IN SERVICE	34,766,014	4,101,211	869,770	14,505,808	7,116,073	6,586,348
3	DEPREC & AMORT RESERVE	(7,467,283)	(785,316)	(161,237)	(2,679,490)	(1,406,201)	(1,222,977)
4	NET PLANT IN SERVICE	27,298,731	3,315,895	708,534	11,826,318	5,709,871	5,363,371
5							
6	ADDITIONS & DEDUCTIONS						
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,184,212)	(155,709)	(33,267)	(558,172)	(259,758)	(252,949)
8	CASH WORKING CAPITAL	(459,922)	(76,439)	(10,815)	(320,928)	(102,573)	(147,041)
9	ACCUM DEFERRED INCOME TAXES	(822,300)	(97,003)	(20,572)	(343,097)	(168,312)	(155,783)
10	CUST ADVANCES FOR CONSTRUCTION	(994,302)	(122,240)	(26,122)	(436,754)	(209,404)	(198,017)
11	CUSTOMER DEPOSITS	(338,764)	(23,857)	(6,140)	(19,679)	(224)	(47)
12	MATERIALS & SUPPIES	151,355	17,855	3,787	63,151	30,980	28,674
13	OTHER	(51,762)	(9,989)	(2,227)	(43,429)	(10,848)	(16,041)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,699,906)	(467,384)	(95,357)	(1,658,908)	(720,139)	(741,204)
15							
16	TOTAL RATE BASE	23,598,825	2,848,511	613,177	10,167,410	4,989,733	4,622,167
17							
18	DEVELOPMENT OF RETURN						
19	SALES OF GAS TO ULTIMATE CUST	16,309,848	1,261,644	471,015	2,144,635	3,008,094	947,159
20	OTHER OPERATING REVENUES	89,076	14,920	1,518	31,140	10,064	18,078
21	TOTAL GAS OPERATING REVENUES	16,398,924	1,276,564	472,533	2,175,774	3,018,158	965,237
22							
23	OPERATING EXPENSES						
24	OPER & MAINT EXPENSE	13,742,798	973,006	408,923	1,675,261	2,697,659	709,248
25	AMORTIZATION & DEPRECIATION EXP	886,920	93,741	19,633	324,314	169,532	147,742
26	TAXES OTHER THAN INCOME	712,031	81,438	17,235	286,364	143,080	130,141
27	TAX EXPENSE	105,391	13,026	2,451	(178,187)	(62,957)	(69,862)
28	TOTAL OPERATING EXPENSES	15,447,139	1,161,211	448,243	2,107,752	2,947,313	917,269
29							
30	OPERATING INCOME	951,785	115,353	24,291	68,022	70,845	47,969
31							
32	RATE OF RETURN	4.03%	4.05%	3.96%	0.67%	1.42%	1.04%
33	INDEX RATE OF RETURN	7.551	7.581	7.416	1.252	2.658	1.943

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL			
			RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE		141,544,183	7,697	2,052,788	1,625
3	DEPREC & AMORT RESERVE		(32,607,978)	(1,741)	(478,586)	(364)
4	NET PLANT IN SERVICE		108,936,205	5,956	1,574,202	1,261
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION		(3,904,905)	(220)	(55,310)	(47)
8	CASH WORKING CAPITAL		(1,978,501)	(107)	(28,749)	(23)
9	ACCUM DEFERRED INCOME TAXES		(3,347,860)	(182)	(48,553)	(38)
10	CUST ADVANCES FOR CONSTRUCTION		(3,779,048)	(208)	(54,393)	(44)
11	CUSTOMER DEPOSITS		(1,342,374)	(82)	(18,267)	(16)
12	MATERIALS & SUPPIES		616,216	34	8,937	7
13	OTHER		(47,990)	(4)	(435)	(1)
14	TOTAL ADDITIONS & DEDUCTIONS		(13,784,461)	(769)	(196,771)	(163)
15						
16	TOTAL RATE BASE		95,151,745	5,187	1,377,431	1,098
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST		45,703,240	2,616	636,053	548
20	OTHER OPERATING REVENUES		645,271	16	12,866	(0)
21	TOTAL GAS OPERATING REVENUES		46,348,511	2,632	648,918	548
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE		42,087,198	2,404	594,027	488
25	AMORTIZATION & DEPRECIATION EXP		4,137,465	220	60,831	46
26	TAXES OTHER THAN INCOME		3,050,343	165	44,452	35
27	TAX EXPENSE		(2,416,846)	(131)	(38,160)	(23)
28	TOTAL OPERATING EXPENSES		46,858,159	2,659	661,150	546
29						
30	OPERATING INCOME		(509,648)	(26)	(12,232)	2
31						
32	RATE OF RETURN		-0.54%	-0.51%	-0.89%	0.20%
33	INDEX RATE OF RETURN		-1.003	-0.948	-1.662	0.365

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	34,742,091	23,923	2,057,964	0	2,043,247
3	DEPREC & AMORT RESERVE	(7,462,441)	(4,841)	(396,688)	0	(388,628)
4	NET PLANT IN SERVICE	27,279,650	19,081	1,661,276	0	1,654,618
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,183,354)	(857)	(77,919)	0	(77,790)
8	CASH WORKING CAPITAL	(459,658)	(263)	(27,074)	0	(49,365)
9	ACCUM DEFERRED INCOME TAXES	(821,734)	(566)	(48,676)	0	(48,328)
10	CUST ADVANCES FOR CONSTRUCTION	(993,603)	(699)	(61,207)	0	(61,033)
11	CUSTOMER DEPOSITS	(338,431)	(333)	(23,857)	0	0
12	MATERIALS & SUPPIES	151,251	104	8,959	0	8,895
13	OTHER	(51,699)	(62)	(4,494)	0	(5,495)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,697,229)	(2,677)	(234,268)	0	(233,116)
15						
16	TOTAL RATE BASE	23,582,420	16,404	1,427,008	0	1,421,503
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	16,294,743	15,105	1,039,842	0	221,802
20	OTHER OPERATING REVENUES	89,035	41	1,619	0	13,301
21	TOTAL GAS OPERATING REVENUES	16,383,778	15,146	1,041,461	0	235,103
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	13,730,949	11,848	901,947	0	71,059
25	AMORTIZATION & DEPRECIATION EXP	886,340	580	47,276	0	46,465
26	TAXES OTHER THAN INCOME	711,548	483	40,930	0	40,508
27	TAX EXPENSE	104,725	666	1,385	0	11,642
28	TOTAL OPERATING EXPENSES	15,433,562	13,577	991,538	0	169,673
29						
30	OPERATING INCOME	950,216	1,569	49,923	0	65,430
31						
32	RATE OF RETURN	4.03%	9.56%	3.50%	0.00%	4.60%
33	INDEX RATE OF RETURN	7.543	17.901	6.549	0.000	8.617

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	869,770	0	2,757,237	0	11,748,571
3	DEPREC & AMORT RESERVE	(161,237)	0	(514,996)	0	(2,164,494)
4	NET PLANT IN SERVICE	708,534	0	2,242,240	0	9,584,078
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(33,267)	0	(105,594)	0	(452,578)
8	CASH WORKING CAPITAL	(10,815)	0	(34,056)	0	(286,872)
9	ACCUM DEFERRED INCOME TAXES	(20,572)	0	(65,215)	0	(277,882)
10	CUST ADVANCES FOR CONSTRUCTION	(26,122)	0	(82,697)	0	(354,057)
11	CUSTOMER DEPOSITS	(6,140)	0	(19,679)	0	0
12	MATERIALS & SUPPIES	3,787	0	12,004	0	51,148
13	OTHER	(2,227)	0	(7,151)	0	(36,278)
14	TOTAL ADDITIONS & DEDUCTIONS	(95,357)	0	(302,389)	0	(1,356,519)
15						
16	TOTAL RATE BASE	613,177	0	1,939,851	0	8,227,559
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	471,015	0	1,474,498	0	670,137
20	OTHER OPERATING REVENUES	1,518	0	3,119	0	28,021
21	TOTAL GAS OPERATING REVENUES	472,533	0	1,477,616	0	698,158
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	408,923	0	1,305,380	0	369,882
25	AMORTIZATION & DEPRECIATION EXP	19,633	0	62,260	0	262,054
26	TAXES OTHER THAN INCOME	17,235	0	54,620	0	231,745
27	TAX EXPENSE	2,451	0	(3,806)	0	(174,381)
28	TOTAL OPERATING EXPENSES	448,243	0	1,418,453	0	689,299
29						
30	OPERATING INCOME	24,291	0	59,163	0	8,859
31						
32	RATE OF RETURN	3.96%	0.00%	3.05%	0.00%	0.11%
33	INDEX RATE OF RETURN	7.416	0.000	5.710	0.000	0.202

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	SUMMARY AT PRESENT RATES-1								
1	DEVELOPMENT OF RATE BASE								
2	GAS PLANT IN SERVICE	7,116,073	0	1,350,601	0	5,235,747	85,593	117,426	0
3	DEPREC & AMORT RESERVE	(1,406,201)	0	(255,778)	0	(967,200)	(17,634)	(22,283)	0
4	NET PLANT IN SERVICE	5,709,871	0	1,094,824	0	4,268,547	67,959	95,143	0
5									
6	ADDITIONS & DEDUCTIONS								
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(259,758)	0	(51,454)	0	(201,495)	(2,954)	(4,419)	0
8	CASH WORKING CAPITAL	(102,573)	0	(19,207)	0	(127,834)	637	(894)	0
9	ACCUM DEFERRED INCOME TAXES	(168,312)	0	(31,945)	0	(123,838)	(2,024)	(2,777)	0
10	CUST ADVANCES FOR CONSTRUCTION	(209,404)	0	(40,347)	0	(157,670)	(2,309)	(3,505)	0
11	CUSTOMER DEPOSITS	(224)	0	(47)	0	0	0	(2,393)	0
12	MATERIALS & SUPPIES	30,980	0	5,880	0	22,794	373	511	0
13	OTHER	(10,848)	0	(2,526)	0	(13,516)	(100)	(500)	0
14	TOTAL ADDITIONS & DEDUCTIONS	(720,139)	0	(139,645)	0	(601,559)	(6,378)	(13,978)	0
15									
16	TOTAL RATE BASE	4,989,733	0	955,178	0	3,666,988	61,581	81,164	0
17									
18	DEVELOPMENT OF RETURN								
19	SALES OF GAS TO ULTIMATE CUST	3,008,094	0	566,664	0	380,495	67,246	95,664	0
20	OTHER OPERATING REVENUES	10,064	0	2,139	0	15,939	(2)	261	0
21	TOTAL GAS OPERATING REVENUES	3,018,158	0	568,803	0	396,434	67,244	95,925	0
22									
23	OPERATING EXPENSES								
24	OPER & MAINT EXPENSE	2,697,659	0	544,280	0	164,968	64,768	74,973	0
25	AMORTIZATION & DEPRECIATION EXP	169,532	0	30,768	0	116,974	2,602	2,691	0
26	TAXES OTHER THAN INCOME	143,080	0	26,820	0	103,321	1,978	2,333	0
27	TAX EXPENSE	(62,957)	0	(25,719)	0	(44,143)	(1,647)	5,221	0
28	TOTAL OPERATING EXPENSES	2,947,313	0	576,149	0	341,119	67,700	85,219	0
29									
30	OPERATING INCOME	70,845	0	(7,346)	0	55,315	(456)	10,706	0
31									
32	RATE OF RETURN	1.42%	0.00%	-0.77%	0.00%	1.51%	-0.74%	13.19%	0.00%
33	INDEX RATE OF RETURN	2.658	0.000	-1.440	0.000	2.824	-1.387	24.694	0.000

Alternative Allocation
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CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		143,518,028	96,535,461	26,447,336	10,780,587	9,611,900	61,581	81,164	0
2	CHANGE IN WC - PLANT	PLANT	260,390	176,590	47,794	18,907	16,850	105	144	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	5,183	4,204	661	151	159	7	1	0
5	ADJUSTED RATE BASE		143,783,601	96,716,254	26,495,791	10,799,645	9,628,908	61,693	81,310	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%
7	RETURN		12,727,176	8,560,954	2,345,306	955,943	852,314	5,461	7,197	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		63,030,753	42,684,117	14,715,804	2,084,184	3,406,907	64,768	74,973	0
11	CHANGE IN GAS COSTS	GASSALES	(131,154)	(81,528)	(36,486)	(4,731)	(8,051)	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	22,567	17,144	2,375	1,649	1,395	11	(7)	0
13	TOTAL O&M AT PROPOSED		62,922,166	42,619,733	14,681,693	2,081,102	3,400,250	64,649	74,738	0
14	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,198,562	980,661	343,947	317,274	2,602	2,691	0
15	TAXES OTHER THAN INCOME		4,469,595	3,094,994	793,469	303,600	273,221	1,978	2,333	0
16	TAX EXPENSE		5,171,747	3,478,393	953,406	388,447	346,353	2,219	2,929	0
17	TOTAL OPERATING EXPENSES		78,409,244	53,391,682	17,409,229	3,117,096	4,337,099	71,447	82,692	0
18										
19	COST OF SERVICE		91,136,420	61,952,636	19,754,535	4,073,039	5,189,413	76,908	89,889	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		89,938,420	60,997,387	19,601,929	4,024,825	5,147,867	76,908	89,504	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		89,938,420	60,997,387	19,601,929	4,024,825	5,147,867	76,908	89,504	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	418,336	217,047	112,173	48,214	40,516	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	779,664	738,202	40,433	0	1,030	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		1,198,001	955,249	152,606	48,214	41,546	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		91,136,420	61,952,636	19,754,535	4,073,039	5,189,413	76,908	89,889	0

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	EQUALIZED RETURN AT PROPOSED ROR-2							
1	UNADJUSTED RATE BASE		23,598,825	2,848,511	613,177	10,167,410	4,989,733	4,622,167
2	CHANGE IN WC - PLANT	PLANT	42,751	5,043	1,070	17,837	8,750	8,099
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	616	45	9	142	94	65
5	ADJUSTED RATE BASE		23,642,192	2,853,599	614,255	10,185,390	4,998,577	4,630,331
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,092,717	252,590	54,372	901,572	442,455	409,859
8								
9	OPERATING EXPENSES							
10	PRESENT OPER & MAINT EXPENSE		13,742,798	973,006	408,923	1,675,261	2,697,659	709,248
11	CHANGE IN GAS COSTS	GASSALES	(34,088)	(2,398)	(1,127)	(3,604)	(6,654)	(1,397)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,121	255	56	1,592	706	689
13	TOTAL O&M AT PROPOSED		13,710,831	970,862	407,852	1,673,249	2,691,711	708,540
14	AMORTIZATION & DEPRECIATION EXP		886,920	93,741	19,633	324,314	169,532	147,742
15	TAXES OTHER THAN INCOME		712,031	81,438	17,235	286,364	143,080	130,141
16	TAX EXPENSE		850,726	102,679	22,102	366,345	179,804	166,549
17	TOTAL OPERATING EXPENSES		16,160,508	1,248,721	466,823	2,650,273	3,184,126	1,152,972
18								
19	COST OF SERVICE		18,253,225	1,501,310	521,194	3,551,845	3,626,581	1,562,832
20								
21	PROPOSED REVENUE @ EQUALIZED ROR							
22	FIRM SALES OF GAS		18,122,560	1,479,369	518,948	3,505,876	3,611,669	1,536,198
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
27	TOTAL SALES OF GAS		18,122,560	1,479,369	518,948	3,505,876	3,611,669	1,536,198
28								
29	OTHER OPERATING REVENUES							
30	FORFEITED DISCOUNTS	FORFDISC	90,232	21,941	2,246	45,969	13,883	26,633
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	1,030	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,665	21,941	2,246	45,969	14,912	26,633
36								
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,253,225	1,501,310	521,194	3,551,845	3,626,581	1,562,832

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	EQUALIZED RETURN AT PROPOSED ROR-2					
1	UNADJUSTED RATE BASE		95,151,745	5,187	1,377,431	1,098
2	CHANGE IN WC - PLANT	PLANT	174,054	9	2,524	2
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	4,141	0	62	0
5	ADJUSTED RATE BASE		95,329,939	5,197	1,380,018	1,100
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%
7	RETURN		8,438,243	460	122,154	97
8						
9	OPERATING EXPENSES					
10	PRESENT OPER & MAINT EXPENSE		42,087,198	2,404	594,027	488
11	CHANGE IN GAS COSTS	GASSALES	(80,426)	(5)	(1,096)	(1)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	16,891	1	252	0
13	TOTAL O&M AT PROPOSED		42,023,662	2,400	593,183	488
14	AMORTIZATION & DEPRECIATION EXP		4,137,465	220	60,831	46
15	TAXES OTHER THAN INCOME		3,050,343	165	44,452	35
16	TAX EXPENSE		3,428,536	187	49,630	40
17	TOTAL OPERATING EXPENSES		52,640,006	2,972	748,096	608
18						
19	COST OF SERVICE		61,078,249	3,432	870,250	705
20						
21	PROPOSED REVENUE @ EQUALIZED ROR					
22	FIRM SALES OF GAS		60,141,677	3,409	851,597	705
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0
27	TOTAL SALES OF GAS		60,141,677	3,409	851,597	705
28						
29	OTHER OPERATING REVENUES					
30	FORFEITED DISCOUNTS	FORFDISC	212,674	7	4,366	0
31	MISCELLANEOUS SERVICE REV	CUST487B	723,898	16	14,287	0
32	OTHER REVENUE	PLANT	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0
35	TOTAL OTHER OPERATING REV		936,572	23	18,653	0
36						
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		61,078,249	3,432	870,250	705

Alternative Allocation
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CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		23,582,420	16,404	1,427,008	0	1,421,503
2	CHANGE IN WC - PLANT	PLANT	42,722	29	2,531	0	2,513
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	616	0	23	0	22
5	ADJUSTED RATE BASE		23,625,758	16,434	1,429,562	0	1,424,037
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,091,262	1,455	126,539	0	126,050
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		13,730,949	11,848	901,947	0	71,059
11	CHANGE IN GAS COSTS	GASSALES	(34,055)	(33)	(2,398)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,121	(0)	145	0	110
13	TOTAL O&M AT PROPOSED		13,699,016	11,815	899,694	0	71,169
14	AMORTIZATION & DEPRECIATION EXP		886,340	580	47,276	0	46,465
15	TAXES OTHER THAN INCOME		711,548	483	40,930	0	40,508
16	TAX EXPENSE		850,135	592	51,436	0	51,243
17	TOTAL OPERATING EXPENSES		16,147,038	13,470	1,039,336	0	209,385
18							
19	COST OF SERVICE		18,238,300	14,924	1,165,875	0	335,435
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		18,107,695	14,864	1,163,447	0	315,922
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		18,107,695	14,864	1,163,447	0	315,922
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	90,172	60	2,428	0	19,513
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,605	60	2,428	0	19,513
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,238,300	14,924	1,165,875	0	335,435

Alternative Allocation
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CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		613,177	0	1,939,851	0	8,227,559
2	CHANGE IN WC - PLANT	PLANT	1,070	0	3,391	0	14,447
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	9	0	28	0	114
5	ADJUSTED RATE BASE		614,255	0	1,943,270	0	8,242,120
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		54,372	0	172,011	0	729,561
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		408,923	0	1,305,380	0	369,882
11	CHANGE IN GAS COSTS	GASSALES	(1,127)	0	(3,604)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	56	0	213	0	1,380
13	TOTAL O&M AT PROPOSED		407,852	0	1,301,988	0	371,262
14	AMORTIZATION & DEPRECIATION EXP		19,633	0	62,260	0	262,054
15	TAXES OTHER THAN INCOME		17,235	0	54,620	0	231,745
16	TAX EXPENSE		22,102	0	69,914	0	296,431
17	TOTAL OPERATING EXPENSES		466,823	0	1,488,781	0	1,161,492
18							
19	COST OF SERVICE		521,194	0	1,660,792	0	1,891,053
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		518,948	0	1,656,150	0	1,849,726
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		518,948	0	1,656,150	0	1,849,726
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	2,246	0	4,642	0	41,326
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		2,246	0	4,642	0	41,326
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		521,194	0	1,660,792	0	1,891,053

Alternative Allocation
Trans & Distr on Seaboard (50/50)

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		4,989,733	0	955,178	0	3,666,988	61,581	81,164	0
2	CHANGE IN WC - PLANT	PLANT	8,750	0	1,661	0	6,438	105	144	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	94	0	14	0	51	7	1	0
5	ADJUSTED RATE BASE		4,998,577	0	956,853	0	3,673,478	61,693	81,310	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		442,455	0	84,697	0	325,162	5,461	7,197	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		2,697,659	0	544,280	0	164,968	64,768	74,973	0
11	CHANGE IN GAS COSTS	GASSALES	(6,654)	0	(1,397)	0	0	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	706	0	175	0	514	11	(7)	0
13	TOTAL O&M AT PROPOSED		2,691,711	0	543,058	0	165,482	64,649	74,738	0
14	AMORTIZATION & DEPRECIATION EXP		169,532	0	30,768	0	116,974	2,602	2,691	0
15	TAXES OTHER THAN INCOME		143,080	0	26,820	0	103,321	1,978	2,333	0
16	TAX EXPENSE		179,804	0	34,410	0	132,140	2,219	2,929	0
17	TOTAL OPERATING EXPENSES		3,184,126	0	635,056	0	517,916	71,447	82,692	0
18										
19	COST OF SERVICE		3,626,581	0	719,753	0	843,078	76,908	89,889	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		3,611,669	0	716,584	0	819,614	76,908	89,504	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		3,611,669	0	716,584	0	819,614	76,908	89,504	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	13,883	0	3,169	0	23,465	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	1,030	0	0	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		14,912	0	3,169	0	23,465	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		3,626,581	0	719,753	0	843,078	76,908	89,889	0

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	SUMMARY AT PRESENT RATES-1									
1	DEVELOPMENT OF RATE BASE									
2	GAS PLANT IN SERVICE		211,754,534	142,291,709	39,280,019	16,276,570	13,675,619	93,581	137,037	0
3	DEPREC & AMORT RESERVE		(46,851,090)	(32,848,365)	(8,328,057)	(3,005,427)	(2,624,278)	(19,094)	(25,868)	0
4	NET PLANT IN SERVICE		164,903,444	109,443,343	30,951,962	13,271,143	11,051,340	74,487	111,168	0
5										
6	ADDITIONS & DEDUCTIONS									
7	CONTRIBUTIONS IN AID OF CONSTRUCTION		(6,411,921)	(3,909,698)	(1,355,867)	(626,245)	(511,671)	(3,262)	(5,177)	0
8	CASH WORKING CAPITAL		(3,125,355)	(1,974,851)	(546,577)	(354,024)	(248,963)	439	(1,379)	0
9	ACCUM DEFERRED INCOME TAXES		(5,008,503)	(3,365,540)	(929,067)	(384,980)	(323,461)	(2,213)	(3,241)	0
10	CUST ADVANCES FOR CONSTRUCTION		(5,826,346)	(3,793,991)	(1,129,009)	(490,087)	(406,611)	(2,550)	(4,098)	0
11	CUSTOMER DEPOSITS		(1,751,844)	(1,360,739)	(362,621)	(25,820)	(271)	0	(2,393)	0
12	MATERIALS & SUPPIES		921,879	619,471	171,007	70,860	59,537	407	597	0
13	OTHER		(183,326)	(48,971)	(61,581)	(45,285)	(26,900)	(96)	(492)	0
14	TOTAL ADDITIONS & DEDUCTIONS		(21,385,416)	(13,834,320)	(4,213,716)	(1,855,580)	(1,458,340)	(7,276)	(16,183)	0
15										
16	TOTAL RATE BASE		143,518,028	95,609,023	26,738,246	11,415,563	9,593,000	67,211	94,985	0
17										
18	DEVELOPMENT OF RETURN									
19	SALES OF GAS TO ULTIMATE CUST		70,647,761	46,342,457	17,571,492	2,615,650	3,955,253	67,246	95,664	0
20	OTHER OPERATING REVENUES		823,209	658,179	103,988	32,640	28,143	(2)	261	0
21	TOTAL GAS OPERATING REVENUES		71,470,970	47,000,637	17,675,480	2,648,289	3,983,396	67,244	95,924	0
22										
23	OPERATING EXPENSES									
24	OPER & MAINT EXPENSE		63,030,753	42,648,224	14,727,051	2,108,956	3,406,025	64,986	75,510	0
25	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,169,381	989,824	363,948	316,679	2,779	3,127	0
26	TAXES OTHER THAN INCOME		4,469,595	3,069,096	801,601	321,350	272,693	2,135	2,720	0
27	TAX EXPENSE		(2,641,724)	(2,406,920)	103,279	(208,867)	(131,777)	(1,940)	4,501	0
28	TOTAL OPERATING EXPENSES		70,704,361	47,479,781	16,621,755	2,585,387	3,863,620	67,960	85,857	0
29										
30	OPERATING INCOME		766,609	(479,145)	1,053,725	62,902	119,776	(716)	10,067	0
31										
32	RATE OF RETURN		0.53%	-0.50%	3.94%	0.55%	1.25%	-1.07%	10.60%	0.00%
33	INDEX RATE OF RETURN		1.000	-0.938	7.378	1.032	2.337	-1.995	19.842	0.000

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
SUMMARY AT PRESENT RATES-1							
1 DEVELOPMENT OF RATE BASE							
2 GAS PLANT IN SERVICE		35,071,540	4,208,479	897,757	15,378,813	6,962,800	6,712,819
3 DEPREC & AMORT RESERVE		(7,523,132)	(804,925)	(166,353)	(2,839,074)	(1,378,183)	(1,246,095)
4 NET PLANT IN SERVICE		27,548,407	3,403,554	731,404	12,539,739	5,584,617	5,466,724
5							
6 ADDITIONS & DEDUCTIONS							
7 CONTRIBUTIONS IN AID OF CONSTRUCTION		(1,196,014)	(159,853)	(34,348)	(591,897)	(253,837)	(257,835)
8 CASH WORKING CAPITAL		(467,482)	(79,095)	(11,508)	(342,516)	(98,781)	(150,182)
9 ACCUM DEFERRED INCOME TAXES		(829,526)	(99,541)	(21,234)	(363,746)	(164,687)	(158,774)
10 CUST ADVANCES FOR CONSTRUCTION		(1,003,529)	(125,479)	(26,967)	(463,119)	(204,775)	(201,836)
11 CUSTOMER DEPOSITS		(338,764)	(23,857)	(6,140)	(19,679)	(224)	(47)
12 MATERIALS & SUPPIES		152,685	18,322	3,908	66,952	30,313	29,224
13 OTHER		(51,636)	(9,945)	(2,216)	(43,070)	(10,911)	(15,990)
14 TOTAL ADDITIONS & DEDUCTIONS		(3,734,267)	(479,449)	(98,505)	(1,757,075)	(702,901)	(755,439)
15							
16 TOTAL RATE BASE		23,814,141	2,924,105	632,900	10,782,664	4,881,716	4,711,284
17							
18 DEVELOPMENT OF RETURN							
19 SALES OF GAS TO ULTIMATE CUST		16,309,848	1,261,644	471,015	2,144,635	3,008,094	947,159
20 OTHER OPERATING REVENUES		89,070	14,918	1,518	31,122	10,067	18,076
21 TOTAL GAS OPERATING REVENUES		16,398,918	1,276,562	472,533	2,175,757	3,018,161	965,235
22							
23 OPERATING EXPENSES							
24 OPER & MAINT EXPENSE		13,751,139	975,912	409,687	1,699,269	2,693,474	712,551
25 AMORTIZATION & DEPRECIATION EXP		893,702	96,122	20,255	343,693	166,129	150,550
26 TAXES OTHER THAN INCOME		718,050	83,551	17,787	303,563	140,061	132,632
27 TAX EXPENSE		94,180	9,099	1,424	(210,290)	(57,333)	(74,444)
28 TOTAL OPERATING EXPENSES		15,457,070	1,164,685	449,152	2,136,235	2,942,331	921,289
29							
30 OPERATING INCOME		941,848	111,877	23,380	39,522	75,831	43,946
31							
32 RATE OF RETURN		3.95%	3.83%	3.69%	0.37%	1.55%	0.93%
33 INDEX RATE OF RETURN		7.404	7.163	6.916	0.686	2.908	1.746

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		RESIDENTIAL			
	ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	SUMMARY AT PRESENT RATES-1				
1	DEVELOPMENT OF RATE BASE				
2	GAS PLANT IN SERVICE	140,249,798	7,653	2,032,664	1,594
3	DEPREC & AMORT RESERVE	(32,371,367)	(1,733)	(474,907)	(358)
4	NET PLANT IN SERVICE	107,878,431	5,920	1,557,757	1,236
5					
6	ADDITIONS & DEDUCTIONS				
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(3,854,901)	(218)	(54,533)	(46)
8	CASH WORKING CAPITAL	(1,946,472)	(106)	(28,251)	(23)
9	ACCUM DEFERRED INCOME TAXES	(3,317,244)	(181)	(48,077)	(38)
10	CUST ADVANCES FOR CONSTRUCTION	(3,739,956)	(207)	(53,785)	(43)
11	CUSTOMER DEPOSITS	(1,342,374)	(82)	(18,267)	(16)
12	MATERIALS & SUPPIES	610,581	33	8,849	7
13	OTHER	(48,523)	(4)	(442)	(1)
14	TOTAL ADDITIONS & DEDUCTIONS	(13,638,890)	(764)	(194,507)	(159)
15					
16	TOTAL RATE BASE	94,239,541	5,156	1,363,250	1,077
17					
18	DEVELOPMENT OF RETURN				
19	SALES OF GAS TO ULTIMATE CUST	45,703,240	2,616	636,053	548
20	OTHER OPERATING REVENUES	645,298	16	12,866	(0)
21	TOTAL GAS OPERATING REVENUES	46,348,537	2,632	648,919	548
22					
23	OPERATING EXPENSES				
24	OPER & MAINT EXPENSE	42,051,857	2,403	593,477	487
25	AMORTIZATION & DEPRECIATION EXP	4,108,732	219	60,384	45
26	TAXES OTHER THAN INCOME	3,024,843	164	44,056	34
27	TAX EXPENSE	(2,369,348)	(129)	(37,421)	(22)
28	TOTAL OPERATING EXPENSES	46,816,083	2,657	660,496	545
29					
30	OPERATING INCOME	(467,546)	(25)	(11,577)	3
31					
32	RATE OF RETURN	-0.50%	-0.48%	-0.85%	0.29%
33	INDEX RATE OF RETURN	-0.929	-0.902	-1.590	0.545

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	35,045,986	25,554	2,076,642	0	2,131,837
3	DEPREC & AMORT RESERVE	(7,517,993)	(5,140)	(400,102)	0	(404,822)
4	NET PLANT IN SERVICE	27,527,993	20,414	1,676,540	0	1,727,014
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,195,094)	(920)	(78,641)	0	(81,212)
8	CASH WORKING CAPITAL	(467,178)	(304)	(27,536)	0	(51,559)
9	ACCUM DEFERRED INCOME TAXES	(828,922)	(604)	(49,118)	0	(50,423)
10	CUST ADVANCES FOR CONSTRUCTION	(1,002,781)	(748)	(61,771)	0	(63,708)
11	CUSTOMER DEPOSITS	(338,431)	(333)	(23,857)	0	0
12	MATERIALS & SUPPIES	152,574	111	9,041	0	9,281
13	OTHER	(51,574)	(62)	(4,487)	0	(5,459)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,731,407)	(2,860)	(236,369)	0	(243,081)
15						
16	TOTAL RATE BASE	23,796,587	17,554	1,440,172	0	1,483,934
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	16,294,743	15,105	1,039,842	0	221,802
20	OTHER OPERATING REVENUES	89,029	40	1,619	0	13,300
21	TOTAL GAS OPERATING REVENUES	16,383,772	15,146	1,041,460	0	235,101
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	13,739,245	11,893	902,457	0	73,455
25	AMORTIZATION & DEPRECIATION EXP	893,086	616	47,691	0	48,431
26	TAXES OTHER THAN INCOME	717,535	515	41,298	0	42,253
27	TAX EXPENSE	93,574	606	699	0	8,400
28	TOTAL OPERATING EXPENSES	15,443,440	13,630	992,145	0	172,540
29						
30	OPERATING INCOME	940,332	1,515	49,315	0	62,562
31						
32	RATE OF RETURN	3.95%	8.63%	3.42%	0.00%	4.22%
33	INDEX RATE OF RETURN	7.398	16.162	6.411	0.000	7.893

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	897,757	0	2,850,693	0	12,528,120
3	DEPREC & AMORT RESERVE	(166,353)	0	(532,080)	0	(2,306,994)
4	NET PLANT IN SERVICE	731,404	0	2,318,613	0	10,221,126
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(34,348)	0	(109,205)	0	(482,693)
8	CASH WORKING CAPITAL	(11,508)	0	(36,369)	0	(306,148)
9	ACCUM DEFERRED INCOME TAXES	(21,234)	0	(67,426)	0	(296,320)
10	CUST ADVANCES FOR CONSTRUCTION	(26,967)	0	(85,519)	0	(377,600)
11	CUSTOMER DEPOSITS	(6,140)	0	(19,679)	0	0
12	MATERIALS & SUPPIES	3,908	0	12,411	0	54,542
13	OTHER	(2,216)	0	(7,113)	0	(35,957)
14	TOTAL ADDITIONS & DEDUCTIONS	(98,505)	0	(312,900)	0	(1,444,176)
15						
16	TOTAL RATE BASE	632,900	0	2,005,714	0	8,776,950
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	471,015	0	1,474,498	0	670,137
20	OTHER OPERATING REVENUES	1,518	0	3,117	0	28,005
21	TOTAL GAS OPERATING REVENUES	472,533	0	1,477,615	0	698,142
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	409,687	0	1,307,931	0	391,338
25	AMORTIZATION & DEPRECIATION EXP	20,255	0	64,334	0	279,359
26	TAXES OTHER THAN INCOME	17,787	0	56,461	0	247,102
27	TAX EXPENSE	1,424	0	(7,235)	0	(203,055)
28	TOTAL OPERATING EXPENSES	449,152	0	1,421,491	0	714,744
29						
30	OPERATING INCOME	23,380	0	56,123	0	(16,601)
31						
32	RATE OF RETURN	3.69%	0.00%	2.80%	0.00%	-0.19%
33	INDEX RATE OF RETURN	6.916	0.000	5.238	0.000	-0.354

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	SUMMARY AT PRESENT RATES-1								
1	DEVELOPMENT OF RATE BASE								
2	GAS PLANT IN SERVICE	6,962,800	0	1,327,089	0	5,385,729	93,581	137,037	0
3	DEPREC & AMORT RESERVE	(1,378,183)	0	(251,480)	0	(994,615)	(19,094)	(25,868)	0
4	NET PLANT IN SERVICE	5,584,617	0	1,075,609	0	4,391,114	74,487	111,168	0
5									
6	ADDITIONS & DEDUCTIONS								
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(253,837)	0	(50,546)	0	(207,289)	(3,262)	(5,177)	0
8	CASH WORKING CAPITAL	(98,781)	0	(18,625)	0	(131,557)	439	(1,379)	0
9	ACCUM DEFERRED INCOME TAXES	(164,687)	0	(31,389)	0	(127,385)	(2,213)	(3,241)	0
10	CUST ADVANCES FOR CONSTRUCTION	(204,775)	0	(39,637)	0	(162,199)	(2,550)	(4,098)	0
11	CUSTOMER DEPOSITS	(224)	0	(47)	0	0	0	(2,393)	0
12	MATERIALS & SUPPIES	30,313	0	5,778	0	23,447	407	597	0
13	OTHER	(10,911)	0	(2,536)	0	(13,454)	(96)	(492)	0
14	TOTAL ADDITIONS & DEDUCTIONS	(702,901)	0	(137,001)	0	(618,438)	(7,276)	(16,183)	0
15									
16	TOTAL RATE BASE	4,881,716	0	938,608	0	3,772,676	67,211	94,985	0
17									
18	DEVELOPMENT OF RETURN								
19	SALES OF GAS TO ULTIMATE CUST	3,008,094	0	566,664	0	380,495	67,246	95,664	0
20	OTHER OPERATING REVENUES	10,067	0	2,140	0	15,936	(2)	261	0
21	TOTAL GAS OPERATING REVENUES	3,018,161	0	568,804	0	396,431	67,244	95,924	0
22									
23	OPERATING EXPENSES								
24	OPER & MAINT EXPENSE	2,693,474	0	543,638	0	168,913	64,986	75,510	0
25	AMORTIZATION & DEPRECIATION EXP	166,129	0	30,246	0	120,303	2,779	3,127	0
26	TAXES OTHER THAN INCOME	140,061	0	26,357	0	106,275	2,135	2,720	0
27	TAX EXPENSE	(57,333)	0	(24,856)	0	(49,588)	(1,940)	4,501	0
28	TOTAL OPERATING EXPENSES	2,942,331	0	575,385	0	345,904	67,960	85,857	0
29									
30	OPERATING INCOME	75,831	0	(6,581)	0	50,527	(716)	10,067	0
31									
32	RATE OF RETURN	1.55%	0.00%	-0.70%	0.00%	1.34%	-1.07%	10.60%	0.00%
33	INDEX RATE OF RETURN	2.908	0.000	-1.313	0.000	2.507	-1.995	19.842	0.000

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		143,518,028	95,609,023	26,738,246	11,415,563	9,593,000	67,211	94,985	0
2	CHANGE IN WC - PLANT	PLANT	260,390	174,973	48,302	20,015	16,817	115	169	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	5,183	4,192	664	159	159	7	2	0
5	ADJUSTED RATE BASE		143,783,601	95,788,189	26,787,212	11,435,737	9,609,975	67,333	95,155	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%
7	RETURN		12,727,176	8,478,805	2,371,102	1,012,248	850,638	5,960	8,423	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		63,030,753	42,648,224	14,727,051	2,108,956	3,406,025	64,986	75,510	0
11	CHANGE IN GAS COSTS	GASSALES	(131,154)	(81,528)	(36,486)	(4,731)	(8,051)	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	22,567	16,902	2,451	1,814	1,390	13	(4)	0
13	TOTAL O&M AT PROPOSED		62,922,166	42,583,599	14,693,016	2,106,040	3,399,364	64,869	75,279	0
14	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,169,381	989,824	363,948	316,679	2,779	3,127	0
15	TAXES OTHER THAN INCOME		4,469,595	3,069,096	801,601	321,350	272,693	2,135	2,720	0
16	TAX EXPENSE		5,171,747	3,445,034	963,881	411,312	345,673	2,421	3,427	0
17	TOTAL OPERATING EXPENSES		78,409,244	53,267,109	17,448,323	3,202,649	4,334,408	72,204	84,552	0
18										
19	COST OF SERVICE		91,136,420	61,745,914	19,819,424	4,214,896	5,185,047	78,164	92,974	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		89,938,420	60,790,666	19,666,818	4,166,682	5,143,501	78,164	92,589	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		89,938,420	60,790,666	19,666,818	4,166,682	5,143,501	78,164	92,589	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	418,336	217,047	112,173	48,214	40,516	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	779,664	738,202	40,433	0	1,030	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		1,198,001	955,249	152,606	48,214	41,546	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		91,136,420	61,745,914	19,819,424	4,214,896	5,185,047	78,164	92,974	0

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	EQUALIZED RETURN AT PROPOSED ROR-2							
1	UNADJUSTED RATE BASE		23,814,141	2,924,105	632,900	10,782,664	4,881,716	4,711,284
2	CHANGE IN WC - PLANT	PLANT	43,127	5,175	1,104	18,911	8,562	8,255
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	619	46	9	150	93	66
5	ADJUSTED RATE BASE		23,857,886	2,929,326	634,013	10,801,724	4,890,371	4,719,605
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,111,809	259,293	56,120	956,127	432,877	417,761
8								
9	OPERATING EXPENSES							
10	PRESENT OPER & MAINT EXPENSE		13,751,139	975,912	409,687	1,699,269	2,693,474	712,551
11	CHANGE IN GAS COSTS	GASSALES	(34,088)	(2,398)	(1,127)	(3,604)	(6,654)	(1,397)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,177	274	61	1,753	678	712
13	TOTAL O&M AT PROPOSED		13,719,228	973,789	408,622	1,697,418	2,687,498	711,866
14	AMORTIZATION & DEPRECIATION EXP		893,702	96,122	20,255	343,693	166,129	150,550
15	TAXES OTHER THAN INCOME		718,050	83,551	17,787	303,563	140,061	132,632
16	TAX EXPENSE		858,480	105,401	22,812	388,500	175,914	169,759
17	TOTAL OPERATING EXPENSES		16,189,459	1,258,863	469,475	2,733,174	3,169,602	1,164,806
18								
19	COST OF SERVICE		18,301,268	1,518,156	525,595	3,689,301	3,602,479	1,582,568
20								
21	PROPOSED REVENUE @ EQUALIZED ROR							
22	FIRM SALES OF GAS		18,170,603	1,496,215	523,349	3,643,333	3,587,566	1,555,935
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
27	TOTAL SALES OF GAS		18,170,603	1,496,215	523,349	3,643,333	3,587,566	1,555,935
28								
29	OTHER OPERATING REVENUES							
30	FORFEITED DISCOUNTS	FORFDISC	90,232	21,941	2,246	45,969	13,883	26,633
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	1,030	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,665	21,941	2,246	45,969	14,912	26,633
36								
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,301,268	1,518,156	525,595	3,689,301	3,602,479	1,582,568

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL			
			RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
	EQUALIZED RETURN AT PROPOSED ROR-2					
1	UNADJUSTED RATE BASE		94,239,541	5,156	1,363,250	1,077
2	CHANGE IN WC - PLANT	PLANT	172,462	9	2,500	2
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	4,130	0	62	0
5	ADJUSTED RATE BASE		94,416,133	5,166	1,365,811	1,079
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%
7	RETURN		8,357,356	457	120,896	95
8						
9	OPERATING EXPENSES					
10	PRESENT OPER & MAINT EXPENSE		42,051,857	2,403	593,477	487
11	CHANGE IN GAS COSTS	GASSALES	(80,426)	(5)	(1,096)	(1)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	16,653	1	248	0
13	TOTAL O&M AT PROPOSED		41,988,083	2,399	592,629	487
14	AMORTIZATION & DEPRECIATION EXP		4,108,732	219	60,384	45
15	TAXES OTHER THAN INCOME		3,024,843	164	44,056	34
16	TAX EXPENSE		3,395,689	186	49,120	39
17	TOTAL OPERATING EXPENSES		52,517,347	2,968	746,189	605
18						
19	COST OF SERVICE		60,874,703	3,425	867,085	700
20						
21	PROPOSED REVENUE @ EQUALIZED ROR					
22	FIRM SALES OF GAS		59,938,131	3,402	848,432	700
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0
27	TOTAL SALES OF GAS		59,938,131	3,402	848,432	700
28						
29	OTHER OPERATING REVENUES					
30	FORFEITED DISCOUNTS	FORFDISC	212,674	7	4,366	0
31	MISCELLANEOUS SERVICE REV	CUST487B	723,898	16	14,287	0
32	OTHER REVENUE	PLANT	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0
35	TOTAL OTHER OPERATING REV		936,572	23	18,653	0
36						
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		60,874,703	3,425	867,085	700

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		23,796,587	17,554	1,440,172	0	1,483,934
2	CHANGE IN WC - PLANT	PLANT	43,095	31	2,554	0	2,621
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	618	0	23	0	23
5	ADJUSTED RATE BASE		23,840,300	17,586	1,442,748	0	1,486,578
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,110,252	1,557	127,707	0	131,586
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		13,739,245	11,893	902,457	0	73,455
11	CHANGE IN GAS COSTS	GASSALES	(34,055)	(33)	(2,398)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,177	0	148	0	126
13	TOTAL O&M AT PROPOSED		13,707,367	11,860	900,207	0	73,582
14	AMORTIZATION & DEPRECIATION EXP		893,086	616	47,691	0	48,431
15	TAXES OTHER THAN INCOME		717,535	515	41,298	0	42,253
16	TAX EXPENSE		857,847	633	51,910	0	53,491
17	TOTAL OPERATING EXPENSES		16,175,835	13,624	1,041,106	0	217,758
18							
19	COST OF SERVICE		18,286,087	15,181	1,168,812	0	349,344
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		18,155,482	15,121	1,166,384	0	329,831
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		18,155,482	15,121	1,166,384	0	329,831
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	90,172	60	2,428	0	19,513
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,605	60	2,428	0	19,513
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,286,087	15,181	1,168,812	0	349,344

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		632,900	0	2,005,714	0	8,776,950
2	CHANGE IN WC - PLANT	PLANT	1,104	0	3,505	0	15,406
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	9	0	29	0	121
5	ADJUSTED RATE BASE		634,013	0	2,009,248	0	8,792,476
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		56,120	0	177,851	0	778,276
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		409,687	0	1,307,931	0	391,338
11	CHANGE IN GAS COSTS	GASSALES	(1,127)	0	(3,604)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	61	0	230	0	1,524
13	TOTAL O&M AT PROPOSED		408,622	0	1,304,557	0	392,861
14	AMORTIZATION & DEPRECIATION EXP		20,255	0	64,334	0	279,359
15	TAXES OTHER THAN INCOME		17,787	0	56,461	0	247,102
16	TAX EXPENSE		22,812	0	72,286	0	316,214
17	TOTAL OPERATING EXPENSES		469,475	0	1,497,637	0	1,235,536
18							
19	COST OF SERVICE		525,595	0	1,675,488	0	2,013,813
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		523,349	0	1,670,846	0	1,972,487
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		523,349	0	1,670,846	0	1,972,487
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	2,246	0	4,642	0	41,326
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		2,246	0	4,642	0	41,326
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		525,595	0	1,675,488	0	2,013,813

Alternative Allocation
Trans & Distr on 60% Commodity/40% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		4,881,716	0	938,608	0	3,772,676	67,211	94,985	0
2	CHANGE IN WC - PLANT	PLANT	8,562	0	1,632	0	6,623	115	169	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	93	0	14	0	52	7	2	0
5	ADJUSTED RATE BASE		4,890,371	0	940,254	0	3,779,351	67,333	95,155	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		432,877	0	83,228	0	334,534	5,960	8,423	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		2,693,474	0	543,638	0	168,913	64,986	75,510	0
11	CHANGE IN GAS COSTS	GASSALES	(6,654)	0	(1,397)	0	0	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	678	0	171	0	541	13	(4)	0
13	TOTAL O&M AT PROPOSED		2,687,498	0	542,412	0	169,455	64,869	75,279	0
14	AMORTIZATION & DEPRECIATION EXP		166,129	0	30,246	0	120,303	2,779	3,127	0
15	TAXES OTHER THAN INCOME		140,061	0	26,357	0	106,275	2,135	2,720	0
16	TAX EXPENSE		175,914	0	33,813	0	135,945	2,421	3,427	0
17	TOTAL OPERATING EXPENSES		3,169,602	0	632,828	0	531,978	72,204	84,552	0
18										
19	COST OF SERVICE		3,602,479	0	716,056	0	866,512	78,164	92,974	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		3,587,566	0	712,887	0	843,048	78,164	92,589	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		3,587,566	0	712,887	0	843,048	78,164	92,589	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	13,883	0	3,169	0	23,465	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	1,030	0	0	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		14,912	0	3,169	0	23,465	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		3,602,479	0	716,056	0	866,512	78,164	92,974	0

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
SUMMARY AT PRESENT RATES-1									
1 DEVELOPMENT OF RATE BASE									
2 GAS PLANT IN SERVICE		211,754,534	144,920,875	38,454,431	14,474,586	13,729,223	77,604	97,815	0
3 DEPREC & AMORT RESERVE		(46,851,090)	(33,328,971)	(8,177,142)	(2,676,026)	(2,634,079)	(16,174)	(18,698)	0
4 NET PLANT IN SERVICE		164,903,444	111,591,904	30,277,289	11,798,560	11,095,144	61,430	79,117	0
5									
6 ADDITIONS & DEDUCTIONS									
7 CONTRIBUTIONS IN AID OF CONSTRUCTION		(6,411,921)	(4,011,266)	(1,323,974)	(556,633)	(513,742)	(2,645)	(3,662)	0
8 CASH WORKING CAPITAL		(3,125,355)	(2,039,908)	(526,145)	(309,464)	(250,264)	834	(409)	0
9 ACCUM DEFERRED INCOME TAXES		(5,008,503)	(3,427,727)	(909,540)	(342,359)	(324,729)	(1,836)	(2,314)	0
10 CUST ADVANCES FOR CONSTRUCTION		(5,826,346)	(3,873,395)	(1,104,075)	(435,665)	(408,230)	(2,068)	(2,913)	0
11 CUSTOMER DEPOSITS		(1,751,844)	(1,360,739)	(362,621)	(25,820)	(271)	0	(2,393)	0
12 MATERIALS & SUPPIES		921,879	630,917	167,412	63,015	59,771	338	426	0
13 OTHER		(183,326)	(47,889)	(61,921)	(46,027)	(26,878)	(103)	(508)	0
14 TOTAL ADDITIONS & DEDUCTIONS		(21,385,416)	(14,130,006)	(4,120,863)	(1,652,951)	(1,464,344)	(5,479)	(11,773)	0
15									
16 TOTAL RATE BASE		143,518,028	97,461,898	26,156,426	10,145,608	9,630,801	55,951	67,344	0
17									
18 DEVELOPMENT OF RETURN									
19 SALES OF GAS TO ULTIMATE CUST		70,647,761	46,342,457	17,571,492	2,615,650	3,955,253	67,246	95,664	0
20 OTHER OPERATING REVENUES		823,209	658,127	104,004	32,676	28,142	(2)	261	0
21 TOTAL GAS OPERATING REVENUES		71,470,970	47,000,584	17,675,496	2,648,326	3,983,395	67,244	95,925	0
22									
23 OPERATING EXPENSES									
24 OPER & MAINT EXPENSE		63,030,753	42,720,009	14,704,559	2,059,393	3,407,805	64,550	74,436	0
25 AMORTIZATION & DEPRECIATION EXP		5,845,737	4,227,743	971,498	323,946	317,869	2,424	2,256	0
26 TAXES OTHER THAN INCOME		4,469,595	3,120,892	785,337	285,850	273,749	1,820	1,947	0
27 TAX EXPENSE		(2,641,724)	(2,503,398)	133,554	(142,598)	(133,870)	(1,354)	5,941	0
28 TOTAL OPERATING EXPENSES		70,704,361	47,565,247	16,594,948	2,526,591	3,865,554	67,441	84,581	0
29									
30 OPERATING INCOME		766,609	(564,663)	1,080,548	121,735	117,841	(196)	11,345	0
31									
32 RATE OF RETURN		0.53%	-0.58%	4.13%	1.20%	1.22%	-0.35%	16.85%	0.00%
33 INDEX RATE OF RETURN		1.000	-1.085	7.734	2.246	2.291	-0.657	31.537	0.000

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
	ALLOC	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.
		(9)-2	(10)	(11)	(12)	(13)	(14)
	SUMMARY AT PRESENT RATES-1						
1	DEVELOPMENT OF RATE BASE						
2	GAS PLANT IN SERVICE	34,460,488	3,993,943	841,784	13,632,802	7,269,345	6,459,878
3	DEPREC & AMORT RESERVE	(7,411,433)	(765,708)	(156,121)	(2,519,906)	(1,434,219)	(1,199,860)
4	NET PLANT IN SERVICE	27,049,055	3,228,235	685,663	11,112,897	5,835,126	5,260,019
5							
6	ADDITIONS & DEDUCTIONS						
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,172,409)	(151,565)	(32,185)	(524,447)	(265,679)	(248,063)
8	CASH WORKING CAPITAL	(452,361)	(73,783)	(10,123)	(299,341)	(106,366)	(143,898)
9	ACCUM DEFERRED INCOME TAXES	(815,073)	(94,466)	(19,910)	(322,448)	(171,937)	(152,792)
10	CUST ADVANCES FOR CONSTRUCTION	(985,075)	(119,000)	(25,277)	(410,389)	(214,033)	(194,197)
11	CUSTOMER DEPOSITS	(338,764)	(23,857)	(6,140)	(19,679)	(224)	(47)
12	MATERIALS & SUPPIES	150,025	17,388	3,665	59,351	31,647	28,123
13	OTHER	(51,887)	(10,033)	(2,239)	(43,788)	(10,785)	(16,093)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,665,546)	(455,318)	(92,210)	(1,560,742)	(737,376)	(726,967)
15							
16	TOTAL RATE BASE	23,383,509	2,772,917	593,453	9,552,155	5,097,750	4,533,051
17							
18	DEVELOPMENT OF RETURN						
19	SALES OF GAS TO ULTIMATE CUST	16,309,848	1,261,644	471,015	2,144,635	3,008,094	947,159
20	OTHER OPERATING REVENUES	89,082	14,922	1,519	31,157	10,061	18,081
21	TOTAL GAS OPERATING REVENUES	16,398,930	1,276,566	472,534	2,175,792	3,018,155	965,240
22							
23	OPERATING EXPENSES						
24	OPER & MAINT EXPENSE	13,734,457	970,102	408,159	1,651,234	2,701,844	705,961
25	AMORTIZATION & DEPRECIATION EXP	880,138	91,360	19,012	304,934	172,934	144,935
26	TAXES OTHER THAN INCOME	706,012	79,325	16,684	269,166	146,100	127,650
27	TAX EXPENSE	116,601	16,953	3,478	(146,076)	(68,582)	(65,288)
28	TOTAL OPERATING EXPENSES	15,437,209	1,157,739	447,333	2,079,258	2,952,295	913,258
29							
30	OPERATING INCOME	961,722	118,827	25,201	96,534	65,860	51,982
31							
32	RATE OF RETURN	4.11%	4.29%	4.25%	1.01%	1.29%	1.15%
33	INDEX RATE OF RETURN	7.700	8.022	7.950	1.892	2.419	2.147

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (15)-3	RESIDENTIAL RESIDENTIAL AIR COND. (16)	RESIDENTIAL CARES (17)	RESIDENTIAL CARES MED. LIFE SUPP. (18)
SUMMARY AT PRESENT RATES-1					
1 DEVELOPMENT OF RATE BASE					
2 GAS PLANT IN SERVICE		142,838,568	7,740	2,072,912	1,655
3 DEPREC & AMORT RESERVE		(32,844,588)	(1,749)	(482,265)	(369)
4 NET PLANT IN SERVICE		109,993,980	5,991	1,590,647	1,286
5					
6 ADDITIONS & DEDUCTIONS					
7 CONTRIBUTIONS IN AID OF CONSTRUCTION		(3,954,908)	(222)	(56,088)	(48)
8 CASH WORKING CAPITAL		(2,010,529)	(108)	(29,247)	(24)
9 ACCUM DEFERRED INCOME TAXES		(3,378,475)	(183)	(49,029)	(39)
10 CUST ADVANCES FOR CONSTRUCTION		(3,818,139)	(209)	(55,001)	(45)
11 CUSTOMER DEPOSITS		(1,342,374)	(82)	(18,267)	(16)
12 MATERIALS & SUPPIES		621,852	34	9,024	7
13 OTHER		(47,458)	(4)	(427)	(1)
14 TOTAL ADDITIONS & DEDUCTIONS		(13,930,032)	(774)	(199,034)	(166)
15					
16 TOTAL RATE BASE		96,063,948	5,218	1,391,613	1,120
17					
18 DEVELOPMENT OF RETURN					
19 SALES OF GAS TO ULTIMATE CUST		45,703,240	2,616	636,053	548
20 OTHER OPERATING REVENUES		645,245	16	12,865	(0)
21 TOTAL GAS OPERATING REVENUES		46,348,485	2,632	648,918	548
22					
23 OPERATING EXPENSES					
24 OPER & MAINT EXPENSE		42,122,539	2,406	594,576	489
25 AMORTIZATION & DEPRECIATION EXP		4,166,198	221	61,277	47
26 TAXES OTHER THAN INCOME		3,075,842	166	44,849	35
27 TAX EXPENSE		(2,464,344)	(132)	(38,898)	(24)
28 TOTAL OPERATING EXPENSES		46,900,235	2,660	661,804	547
29					
30 OPERATING INCOME		(551,750)	(28)	(12,886)	1
31					
32 RATE OF RETURN		-0.57%	-0.53%	-0.93%	0.10%
33 INDEX RATE OF RETURN		-1.075	-0.993	-1.734	0.192

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		COMMERCIAL				
	ALLOC	SM. VOL.	SM. VOL. AIR COND.	LG. VOL.	LG. VOL. AIR COND.	TRANS-PORTATION
		(19)-4	(20)	(21)	(22)	(23)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	34,438,196	22,292	2,039,286	0	1,954,657
3	DEPREC & AMORT RESERVE	(7,406,890)	(4,543)	(393,274)	0	(372,435)
4	NET PLANT IN SERVICE	27,031,306	17,748	1,646,012	0	1,582,222
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,171,615)	(794)	(77,198)	0	(74,368)
8	CASH WORKING CAPITAL	(452,139)	(223)	(26,612)	0	(47,171)
9	ACCUM DEFERRED INCOME TAXES	(814,546)	(527)	(48,234)	0	(46,232)
10	CUST ADVANCES FOR CONSTRUCTION	(984,425)	(650)	(60,643)	0	(58,357)
11	CUSTOMER DEPOSITS	(338,431)	(333)	(23,857)	0	0
12	MATERIALS & SUPPIES	149,928	97	8,878	0	8,510
13	OTHER	(51,824)	(63)	(4,502)	0	(5,532)
14	TOTAL ADDITIONS & DEDUCTIONS	(3,663,052)	(2,493)	(232,167)	0	(223,151)
15						
16	TOTAL RATE BASE	23,368,254	15,255	1,413,845	0	1,359,072
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	16,294,743	15,105	1,039,842	0	221,802
20	OTHER OPERATING REVENUES	89,041	41	1,619	0	13,303
21	TOTAL GAS OPERATING REVENUES	16,383,784	15,146	1,041,461	0	235,105
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	13,722,654	11,804	901,437	0	68,665
25	AMORTIZATION & DEPRECIATION EXP	879,594	544	46,861	0	44,498
26	TAXES OTHER THAN INCOME	705,561	451	40,563	0	38,762
27	TAX EXPENSE	115,875	726	2,070	0	14,883
28	TOTAL OPERATING EXPENSES	15,423,684	13,524	990,931	0	166,808
29						
30	OPERATING INCOME	960,100	1,622	50,530	0	68,297
31						
32	RATE OF RETURN	4.11%	10.63%	3.57%	0.00%	5.03%
33	INDEX RATE OF RETURN	7.692	19.901	6.691	0.000	9.408

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	SUMMARY AT PRESENT RATES-1					
1	DEVELOPMENT OF RATE BASE					
2	GAS PLANT IN SERVICE	841,784	0	2,663,780	0	10,969,022
3	DEPREC & AMORT RESERVE	(156,121)	0	(497,913)	0	(2,021,993)
4	NET PLANT IN SERVICE	685,663	0	2,165,868	0	8,947,029
5						
6	ADDITIONS & DEDUCTIONS					
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(32,185)	0	(101,984)	0	(422,463)
8	CASH WORKING CAPITAL	(10,123)	0	(31,744)	0	(267,598)
9	ACCUM DEFERRED INCOME TAXES	(19,910)	0	(63,005)	0	(259,444)
10	CUST ADVANCES FOR CONSTRUCTION	(25,277)	0	(79,874)	0	(330,514)
11	CUSTOMER DEPOSITS	(6,140)	0	(19,679)	0	0
12	MATERIALS & SUPPIES	3,665	0	11,597	0	47,754
13	OTHER	(2,239)	0	(7,190)	0	(36,598)
14	TOTAL ADDITIONS & DEDUCTIONS	(92,210)	0	(291,879)	0	(1,268,863)
15						
16	TOTAL RATE BASE	593,453	0	1,873,989	0	7,678,166
17						
18	DEVELOPMENT OF RETURN					
19	SALES OF GAS TO ULTIMATE CUST	471,015	0	1,474,498	0	670,137
20	OTHER OPERATING REVENUES	1,519	0	3,121	0	28,037
21	TOTAL GAS OPERATING REVENUES	472,534	0	1,477,618	0	698,174
22						
23	OPERATING EXPENSES					
24	OPER & MAINT EXPENSE	408,159	0	1,302,828	0	348,406
25	AMORTIZATION & DEPRECIATION EXP	19,012	0	60,185	0	244,749
26	TAXES OTHER THAN INCOME	16,684	0	52,779	0	216,387
27	TAX EXPENSE	3,478	0	(376)	0	(145,700)
28	TOTAL OPERATING EXPENSES	447,333	0	1,415,415	0	663,843
29						
30	OPERATING INCOME	25,201	0	62,203	0	34,331
31						
32	RATE OF RETURN	4.25%	0.00%	3.32%	0.00%	0.45%
33	INDEX RATE OF RETURN	7.950	0.000	6.214	0.000	0.837

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

	ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	SUMMARY AT PRESENT RATES-1								
1	DEVELOPMENT OF RATE BASE								
2	GAS PLANT IN SERVICE	7,269,345	0	1,374,114	0	5,085,764	77,604	97,815	0
3	DEPREC & AMORT RESERVE	(1,434,219)	0	(260,076)	0	(939,784)	(16,174)	(18,698)	0
4	NET PLANT IN SERVICE	5,835,126	0	1,114,038	0	4,145,980	61,430	79,117	0
5									
6	ADDITIONS & DEDUCTIONS								
7	CONTRIBUTIONS IN AID OF CONSTRUCTION	(265,679)	0	(52,362)	0	(195,701)	(2,645)	(3,662)	0
8	CASH WORKING CAPITAL	(106,366)	0	(19,788)	0	(124,110)	834	(409)	0
9	ACCUM DEFERRED INCOME TAXES	(171,937)	0	(32,501)	0	(120,291)	(1,836)	(2,314)	0
10	CUST ADVANCES FOR CONSTRUCTION	(214,033)	0	(41,057)	0	(153,140)	(2,068)	(2,913)	0
11	CUSTOMER DEPOSITS	(224)	0	(47)	0	0	0	(2,393)	0
12	MATERIALS & SUPPIES	31,647	0	5,982	0	22,141	338	426	0
13	OTHER	(10,785)	0	(2,516)	0	(13,577)	(103)	(508)	0
14	TOTAL ADDITIONS & DEDUCTIONS	(737,376)	0	(142,290)	0	(584,678)	(5,479)	(11,773)	0
15									
16	TOTAL RATE BASE	5,097,750	0	971,748	0	3,561,303	55,951	67,344	0
17									
18	DEVELOPMENT OF RETURN								
19	SALES OF GAS TO ULTIMATE CUST	3,008,094	0	566,664	0	380,495	67,246	95,664	0
20	OTHER OPERATING REVENUES	10,061	0	2,139	0	15,942	(2)	261	0
21	TOTAL GAS OPERATING REVENUES	3,018,155	0	568,803	0	396,437	67,244	95,925	0
22									
23	OPERATING EXPENSES								
24	OPER & MAINT EXPENSE	2,701,844	0	544,922	0	161,040	64,550	74,436	0
25	AMORTIZATION & DEPRECIATION EXP	172,934	0	31,290	0	113,645	2,424	2,256	0
26	TAXES OTHER THAN INCOME	146,100	0	27,284	0	100,366	1,820	1,947	0
27	TAX EXPENSE	(68,582)	0	(26,582)	0	(38,706)	(1,354)	5,941	0
28	TOTAL OPERATING EXPENSES	2,952,295	0	576,914	0	336,345	67,441	84,581	0
29									
30	OPERATING INCOME	65,860	0	(8,111)	0	60,092	(196)	11,345	0
31									
32	RATE OF RETURN	1.29%	0.00%	-0.83%	0.00%	1.69%	-0.35%	16.85%	0.00%
33	INDEX RATE OF RETURN	2.419	0.000	-1.563	0.000	3.159	-0.657	31.537	0.000

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)	COGENERATION (8)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		143,518,028	97,461,898	26,156,426	10,145,608	9,630,801	55,951	67,344	0
2	CHANGE IN WC - PLANT	PLANT	260,390	178,206	47,287	17,799	16,883	95	120	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	5,183	4,215	657	144	159	7	1	0
5	ADJUSTED RATE BASE		143,783,601	97,644,319	26,204,370	10,163,551	9,647,843	56,053	67,465	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	0.00%
7	RETURN		12,727,176	8,643,103	2,319,511	899,639	853,990	4,962	5,972	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		63,030,753	42,720,009	14,704,559	2,059,393	3,407,805	64,550	74,436	0
11	CHANGE IN GAS COSTS	GASSALES	(131,154)	(81,528)	(36,486)	(4,731)	(8,051)	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	22,567	17,386	2,299	1,483	1,400	10	(11)	0
13	TOTAL O&M AT PROPOSED		62,922,166	42,655,867	14,670,373	2,056,144	3,401,154	64,429	74,198	0
14	AMORTIZATION & DEPRECIATION EXP		5,845,737	4,227,743	971,498	323,946	317,869	2,424	2,256	0
15	TAXES OTHER THAN INCOME		4,469,595	3,120,892	785,337	285,850	273,749	1,820	1,947	0
16	TAX EXPENSE		5,171,747	3,511,753	942,930	365,583	347,034	2,016	2,431	0
17	TOTAL OPERATING EXPENSES		78,409,244	53,516,255	17,370,138	3,031,523	4,339,806	70,690	80,832	0
18										
19	COST OF SERVICE		91,136,420	62,159,358	19,689,649	3,931,162	5,193,796	75,652	86,804	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		89,938,420	61,204,109	19,537,042	3,882,947	5,152,251	75,652	86,419	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		89,938,420	61,204,109	19,537,042	3,882,947	5,152,251	75,652	86,419	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	418,336	217,047	112,173	48,214	40,516	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	779,664	738,202	40,433	0	1,030	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		1,198,001	955,249	152,606	48,214	41,546	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		91,136,420	62,159,358	19,689,649	3,931,162	5,193,796	75,652	86,804	0

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (9)-2	COMMERCIAL LG. VOL. (10)	INDUSTRIAL SM. VOL. (11)	INDUSTRIAL LG. VOL. (12)	PUBLIC AUTHORITY SM. VOL. (13)	PUBLIC AUTHORITY LG. VOL. (14)
	EQUALIZED RETURN AT PROPOSED ROR-2							
1	UNADJUSTED RATE BASE		23,383,509	2,772,917	593,453	9,552,155	5,097,750	4,533,051
2	CHANGE IN WC - PLANT	PLANT	42,375	4,911	1,035	16,764	8,939	7,944
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	613	44	9	135	95	64
5	ADJUSTED RATE BASE		23,426,498	2,777,872	594,497	9,569,054	5,106,784	4,541,059
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,073,624	245,887	52,623	847,016	452,033	401,957
8								
9	OPERATING EXPENSES							
10	PRESENT OPER & MAINT EXPENSE		13,734,457	970,102	408,159	1,651,234	2,701,844	705,961
11	CHANGE IN GAS COSTS	GASSALES	(34,088)	(2,398)	(1,127)	(3,604)	(6,654)	(1,397)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,064	235	51	1,432	734	666
13	TOTAL O&M AT PROPOSED		13,702,434	967,939	407,083	1,649,061	2,695,924	705,230
14	AMORTIZATION & DEPRECIATION EXP		880,138	91,360	19,012	304,934	172,934	144,935
15	TAXES OTHER THAN INCOME		706,012	79,325	16,684	269,166	146,100	127,650
16	TAX EXPENSE		842,973	99,957	21,392	344,191	183,693	163,341
17	TOTAL OPERATING EXPENSES		16,131,557	1,238,581	464,171	2,567,352	3,198,651	1,141,155
18								
19	COST OF SERVICE		18,205,181	1,484,467	516,793	3,414,368	3,650,684	1,543,113
20								
21	PROPOSED REVENUE @ EQUALIZED ROR							
22	FIRM SALES OF GAS		18,074,516	1,462,526	514,547	3,368,400	3,635,771	1,516,479
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
27	TOTAL SALES OF GAS		18,074,516	1,462,526	514,547	3,368,400	3,635,771	1,516,479
28								
29	OTHER OPERATING REVENUES							
30	FORFEITED DISCOUNTS	FORFDISC	90,232	21,941	2,246	45,969	13,883	26,633
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	1,030	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,665	21,941	2,246	45,969	14,912	26,633
36								
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,205,181	1,484,467	516,793	3,414,368	3,650,684	1,543,113

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	RESIDENTIAL SERVICE (15)-3	RESIDENTIAL AIR COND. (16)	CARES (17)	CARES MED. LIFE SUPP. (18)
			RESIDENTIAL			
	EQUALIZED RETURN AT PROPOSED ROR-2					
1	UNADJUSTED RATE BASE		96,063,948	5,218	1,391,613	1,120
2	CHANGE IN WC - PLANT	PLANT	175,646	10	2,549	2
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	4,152	0	63	0
5	ADJUSTED RATE BASE		96,243,745	5,227	1,394,224	1,122
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%
7	RETURN		8,519,129	463	123,411	99
8						
9	OPERATING EXPENSES					
10	PRESENT OPER & MAINT EXPENSE		42,122,539	2,406	594,576	489
11	CHANGE IN GAS COSTS	GASSALES	(80,426)	(5)	(1,096)	(1)
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	17,129	1	256	0
13	TOTAL O&M AT PROPOSED		42,059,241	2,402	593,736	488
14	AMORTIZATION & DEPRECIATION EXP		4,166,198	221	61,277	47
15	TAXES OTHER THAN INCOME		3,075,842	166	44,849	35
16	TAX EXPENSE		3,461,383	188	50,141	40
17	TOTAL OPERATING EXPENSES		52,762,665	2,976	750,003	611
18						
19	COST OF SERVICE		61,281,794	3,439	873,415	710
20						
21	PROPOSED REVENUE @ EQUALIZED ROR					
22	FIRM SALES OF GAS		60,345,222	3,416	854,761	710
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0
27	TOTAL SALES OF GAS		60,345,222	3,416	854,761	710
28						
29	OTHER OPERATING REVENUES					
30	FORFEITED DISCOUNTS	FORFDISC	212,674	7	4,366	0
31	MISCELLANEOUS SERVICE REV	CUST487B	723,898	16	14,287	0
32	OTHER REVENUE	PLANT	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0
35	TOTAL OTHER OPERATING REV		936,572	23	18,653	0
36						
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		61,281,794	3,439	873,415	710

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	COMMERCIAL SM. VOL. (19)-4	SM. VOL. AIR COND. (20)	LG. VOL. (21)	LG. VOL. AIR COND. (22)	TRANS-PORTATION (23)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		23,368,254	15,255	1,413,845	0	1,359,072
2	CHANGE IN WC - PLANT	PLANT	42,348	27	2,508	0	2,404
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	613	0	23	0	21
5	ADJUSTED RATE BASE		23,411,215	15,283	1,416,375	0	1,361,497
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		2,072,271	1,353	125,372	0	120,514
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		13,722,654	11,804	901,437	0	68,665
11	CHANGE IN GAS COSTS	GASSALES	(34,055)	(33)	(2,398)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	2,065	(1)	141	0	94
13	TOTAL O&M AT PROPOSED		13,690,664	11,770	899,180	0	68,758
14	AMORTIZATION & DEPRECIATION EXP		879,594	544	46,861	0	44,498
15	TAXES OTHER THAN INCOME		705,561	451	40,563	0	38,762
16	TAX EXPENSE		842,423	550	50,962	0	48,995
17	TOTAL OPERATING EXPENSES		16,118,242	13,315	1,037,566	0	201,015
18							
19	COST OF SERVICE		18,190,514	14,668	1,162,938	0	321,529
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		18,059,909	14,608	1,160,510	0	302,016
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		18,059,909	14,608	1,160,510	0	302,016
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	90,172	60	2,428	0	19,513
31	MISCELLANEOUS SERVICE REV	CUST487B	40,433	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		130,605	60	2,428	0	19,513
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		18,190,514	14,668	1,162,938	0	321,529

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	INDUSTRIAL SM. VOL. (24)-5	SM. VOL. AIR COND. (25)	LG. VOL. (26)	LG. VOL. AIR COND. (27)	TRANS-PORTATION (28)
	EQUALIZED RETURN AT PROPOSED ROR-2						
1	UNADJUSTED RATE BASE		593,453	0	1,873,989	0	7,678,166
2	CHANGE IN WC - PLANT	PLANT	1,035	0	3,276	0	13,488
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	9	0	27	0	107
5	ADJUSTED RATE BASE		594,497	0	1,877,292	0	7,691,762
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		52,623	0	166,171	0	680,845
8							
9	OPERATING EXPENSES						
10	PRESENT OPER & MAINT EXPENSE		408,159	0	1,302,828	0	348,406
11	CHANGE IN GAS COSTS	GASSALES	(1,127)	0	(3,604)	0	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	51	0	195	0	1,236
13	TOTAL O&M AT PROPOSED		407,083	0	1,299,419	0	349,643
14	AMORTIZATION & DEPRECIATION EXP		19,012	0	60,185	0	244,749
15	TAXES OTHER THAN INCOME		16,684	0	52,779	0	216,387
16	TAX EXPENSE		21,392	0	67,543	0	276,648
17	TOTAL OPERATING EXPENSES		464,171	0	1,479,925	0	1,087,427
18							
19	COST OF SERVICE		516,793	0	1,646,096	0	1,768,273
20							
21	PROPOSED REVENUE @ EQUALIZED ROR						
22	FIRM SALES OF GAS		514,547	0	1,641,453	0	1,726,946
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0
27	TOTAL SALES OF GAS		514,547	0	1,641,453	0	1,726,946
28							
29	OTHER OPERATING REVENUES						
30	FORFEITED DISCOUNTS	FORFDISC	2,246	0	4,642	0	41,326
31	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		2,246	0	4,642	0	41,326
36							
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		516,793	0	1,646,096	0	1,768,273

Alternative Allocation
Trans & Distr on 40% Commodity/60% Demand

CITIZENS COMMUNICATIONS COMPANY
NORTHERN ARIZONA GAS DIVISION
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

		ALLOC	PUBLIC AUTHORITY SM. VOL. (29)-6	SM. VOL. AIR COND. (30)	LG. VOL. (31)	LG. VOL. AIR COND. (32)	TRANS-PORTATION (33)	SPECIAL GAS LIGHT SERVICE (34)	IRRIGATION (35)	COGENERATION (36)
	EQUALIZED RETURN AT PROPOSED ROR-2									
1	UNADJUSTED RATE BASE		5,097,750	0	971,748	0	3,561,303	55,951	67,344	0
2	CHANGE IN WC - PLANT	PLANT	8,939	0	1,690	0	6,254	95	120	0
3	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0	0
4	CHANGE IN WC - O&M	WCOTH	95	0	14	0	50	7	1	0
5	ADJUSTED RATE BASE		5,106,784	0	973,452	0	3,567,606	56,053	67,465	0
6	RATE OF RETURN ON RATE BASE		8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
7	RETURN		452,033	0	86,166	0	315,791	4,962	5,972	0
8										
9	OPERATING EXPENSES									
10	PRESENT OPER & MAINT EXPENSE		2,701,844	0	544,922	0	161,040	64,550	74,436	0
11	CHANGE IN GAS COSTS	GASSALES	(6,654)	0	(1,397)	0	0	(130)	(228)	0
12	INCREASE IN UNCOLLECTIBLES	REVCHGC	734	0	180	0	486	10	(11)	0
13	TOTAL O&M AT PROPOSED		2,695,924	0	543,704	0	161,526	64,429	74,198	0
14	AMORTIZATION & DEPRECIATION EXP		172,934	0	31,290	0	113,645	2,424	2,256	0
15	TAXES OTHER THAN INCOME		146,100	0	27,284	0	100,366	1,820	1,947	0
16	TAX EXPENSE		183,693	0	35,006	0	128,334	2,016	2,431	0
17	TOTAL OPERATING EXPENSES		3,198,651	0	637,284	0	503,871	70,690	80,832	0
18										
19	COST OF SERVICE		3,650,684	0	723,451	0	819,662	75,652	86,804	0
20										
21	PROPOSED REVENUE @ EQUALIZED ROR									
22	FIRM SALES OF GAS		3,635,771	0	720,282	0	796,198	75,652	86,419	0
23	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0	0
24	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0	0
25	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0	0
26	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0	0
27	TOTAL SALES OF GAS		3,635,771	0	720,282	0	796,198	75,652	86,419	0
28										
29	OTHER OPERATING REVENUES									
30	FORFEITED DISCOUNTS	FORFDISC	13,883	0	3,169	0	23,465	0	385	0
31	MISCELLANEOUS SERVICE REV	CUST487B	1,030	0	0	0	0	0	0	0
32	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
33	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
34	OTHER REVENUE	PLANT	0	0	0	0	0	0	0	0
35	TOTAL OTHER OPERATING REV		14,912	0	3,169	0	23,465	0	385	0
36										
37	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		3,650,684	0	723,451	0	819,662	75,652	86,804	0

VOLUME 7

CITIZENS COMMUNICATIONS COMPANY
ARIZONA GAS DIVISION
DOCKET NO. G-01032A-02-_____
R. ROSENBERG - WORKPAPERS

G-01032A-02-0598

CITIZENS COMMUNICATIONS COMPANY

ARIZONA GAS DIVISION

WORKPAPERS

OF

ROBERT G. ROSENBERG

BOND RATINGS FOR
VALUE LINE NATURAL GAS DISTRIBUTION INDUSTRY

Bond Rating at February 2002

Company / Subsidiary	Bond Rating Moody's	Bond Rating S&P
AGL Resources, Inc.		
Atlanta Gas Light	A3	A-
Atmos Energy Corp.	A3	A-
Cascade Natural Gas	Baa1	BBB+
Energen Corp.		
Alabama Gas	A1	A-
KeySpan Corp.		
Keyspan Gas East	A2	A
Laclede Group		
Laclede Gas	Aa3	AA-
New Jersey Resources		
NJ Nat Gas	A2	A+
NICOR, Inc.		
Northern Ill Gas	Aa1	AA
Northwest Natural Gas	A2	A
NUI Corp.	A3	BBB
ONEOK Inc.	A2	A
Peoples Energy Corp.		
Peoples GL&C	Aa2	AA-
North Shore Gas	Aa2	AA-
Piedmont Natural Gas	A2	A
SEMCO Energy	Baa2	BBB
South Jersey Industries, Inc.		
S Jersey Gas	Baa1	A
Southern Union Co.	Baa2	BBB+
Southwest Gas	Baa2	BBB-

BOND RATINGS FOR
VALUE LINE NATURAL GAS DISTRIBUTION INDUSTRY

Bond Rating at February 2002

Company / Subsidiary	Bond Rating Moody's	Bond Rating S&P
UGI Corp.		
UGI Util	A3	A-
Amerigas Part	Ba3	BB+
WGL Holdings		
Washington Gas Light	Aa2	AA-

na – not available.

Source: Mergent (formerly Moody's) Bond Record, February 2002; and Standard & Poor's "Bond Guide," February 2002.

Sample Selection

Reason for Exclusion from Sample			REVENUES Utility	REVENUES Total	REVENUES % Utility	OPERATING INCOME Utility	OPERATING INCOME Total	OPERATING INCOME % Utility	ASSETS Utility	ASSETS Total	ASSETS % Utility
	*	AGL Resources	914.3	1,049.3	87	215.5	236.2	91	3,337.0	3,298.4	101
	*	Atmos Energy	1,378.2	1,442.3	96	128.0	130.3	98	1,732.7	2,100.0	83
	*	Cascade Natural Gas	335.8	335.8	100	37.0	37.0	100	364.3	364.3	100
Non-Utility		Energen Corp	553.9	785.0	71	50.3	124.0	41	516.8	1,223.9	42
Non-Utility		KeySpan Corp	3,613.6	6,633.1	54	492.4	807.9	61	6,994.1	11,789.6	59
	*	Laclede Group	929.5	1,002.1	93	29.5	30.5	97	972.5	975.9	100
Non-Utility		NUI Corp	524.2	1,134.3	46	55.3	69.3	80	826.4	1,082.6	76
Non-Utility		New Jersey Resources	1,009.5	2,048.4	49	89.2	99.8	89	1,065.7	1,192.2	89
	*	Nicor	2,120.8	2,544.1	83	223.7	243.5	92	1,620.7	1,768.6	92
Merger Activity		Northwest Natural Gas	271.5	276.0	98	106.4	110.2	97	1,391.2	1,435.0	97
Non-Utility		ONEOK	1,506.4	6,803.1	22	54.1	295.2	18	1,688.7	5,879.2	29
	*	Peoples Energy	1,835.4	2,270.2	81	178.4	162.0	110	1,529.3	1,766.0	87
	*	Piedmont Natural Gas	1,107.9	1,107.9	100	93.9	93.4	101	1,385.0	1,436.7	96
Dividend Cut		SEMCO Energy	324.4	445.8	73	50.3	44.4	113	734.1	863.5	85
Non-Utility		South Jersey Industries	475.9	837.3	57	60.4	69.1	87	858.0	987.8	87
No Dividend		Southern Union	1,932.8	1,932.8	100	132.9	132.9	100	2,896.9	2,896.9	100
	*	Southwest Gas	1,193.1	1,396.7	85	32.6	37.2	88	2,289.1	2,369.6	97
Non-Utility		UGI Corp	584.7	2,468.1	24	98.5	227.4	43	784.4	2,550.2	31
	*	WGL Holdings	1,446.5	1,939.5	75	141.3	140.0	101	1,954.8	2,081.1	94

Note: Segment operating income figures were not available for Laclede and Southwest; net income data were used instead.

* Selected for inclusion in sample.

Source: Derived from data in company financial reports.

% Utility Operations in 2001 for the Proxy Group

	REVENUES			OPERATING INCOME			ASSETS		
	Utility	Total	% Utility	Utility	Total	% Utility	Utility	Total	% Utility
AGL Resources	914.3	1,049.3	87	215.5	236.2	91	3,337.0	3,298.4	101
Atmos Energy	1,378.2	1,442.3	96	128.0	130.3	98	1,732.7	2,100.0	83
Cascade Natural Gas	335.8	335.8	100	37.0	37.0	100	364.3	364.3	100
Laclede Group	929.5	1,002.1	93	29.5	30.5	97	972.5	975.9	100
Nicor	2,120.8	2,544.1	83	223.7	243.5	92	1,620.7	1,768.6	92
Peoples Energy	1,835.4	2,270.2	81	178.4	162.0	110	1,529.3	1,766.0	87
Piedmont Natural Gas	1,107.9	1,107.9	100	93.9	93.4	101	1,385.0	1,436.7	96
Southwest Gas	1,193.1	1,396.7	85	32.6	37.2	88	2,289.1	2,369.6	97
WGL Holdings	1,446.5	1,939.5	75	141.3	140.0	101	1,954.8	2,081.1	94
Average		1454	89			97		1796	94
Median		1397	87			98		1769	96

Note: Segment operating income figures were not available for Laclede and Southwest; net income data were used instead.

Source: Derived from data in company financial reports.

WP RGR - 4

Proxy Group Characteristics

	% Utility Revenue	% Utility Operating Income	% Utility Assets	Bond Rating Moody's	Bond Rating S&P	Beta	Safety
AGL Resources	87	91	101	A3	A-	0.60	2.00
Atmos Energy	96	98	83	A3	A-	0.55	3.00
Cascade Natural Gas	100	100	100	Baa1	BBB+	0.55	3.00
Laclede Group	93	97	100	Aa3	AA-	0.55	2.00
Nicor	83	92	92	Aa1	AA	0.60	1.00
Peoples Energy	81	110	87	Aa2	AA-	0.70	1.00
Piedmont Natural Gas	100	101	96	A2	A	0.60	2.00
Southwest Gas	85	88	97	Baa2	BBB-	0.65	3.00
WGL Holdings	75	101	94	Aa2	AA-	0.60	1.00
Average	89	97	94			0.60	2.00
Median	87	98	96	A2	A	0.60	2.00

Source: Derived from data in company financial reports; Mergent Bond Record; S&P Bond Guide; and The Value Line Investment Survey.

2001 Proxy Group Revenues

AGL Resources	1,049
Atmos Energy	1,442
Cascade Natural Gas	336
Laclede Group	1,002
Nicor	2,544
Peoples Energy	2,270
Piedmont Natural Gas	1,108
Southwest Gas	1,397
WGL Holdings	1,940
Average	1,454
Median	1,397

Source: Derived from data in company financial reports.

AGL RESOURCES NYSE-ATG

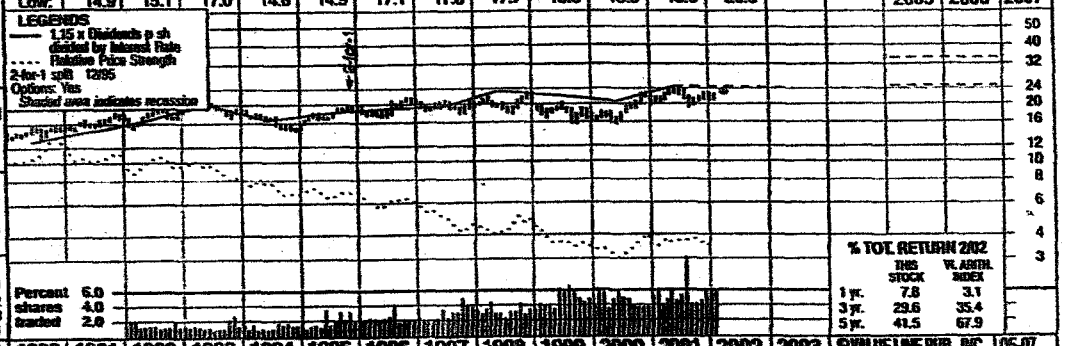
RECENT PRICE 23.37 | P/E RATIO 14.6 E (Trailing: 15.2 Median: 15.0) | RELATIVE P/E RATIO 0.73 | DIV'D YLD 4.6% | VALUE LINE 462

TIMELINESS 4 Lowered 10/5/01
SAFETY 2 New 7/29/99
TECHNICAL 3 Raised 2/22/02
BETA .50 (1.00 = Market)

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
High:	18.8	19.5	21.3	19.4	20.0	22.0	21.6	23.4	23.4	23.2	24.5	23.5
Low:	14.9	15.1	17.0	14.6	14.9	17.1	17.8	17.7	15.6	15.5	19.0	20.6

Target Price Range 2005 | 2006 | 2007

LEGENDS
— 1.15 x Dividends p sh divided by Interest Rate
.... Relative Price Strength
2-for-1 split 12/95
Options: Yes
Shaded area indicates recession



2005-07 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	35	(+50%)	14%
Low	25	(+5%)	7%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	0	1	1	0	0	0	0	1	0
Options	0	1	0	0	0	0	0	0	0
to Sell	0	0	0	0	0	0	0	0	0

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	79	55	62
to Sell	41	59	63
Hld's(000)	25387	26336	26413

Percent shares traded 6.0 4.0 2.0

% TOT. RETURN 2/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	7.8	3.1
3 yr.	29.6	35.4
5 yr.	41.5	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
27.58	26.24	22.97	21.63	22.58	20.26	20.43	22.73	23.59	19.32	21.91	22.75	23.36	18.71	11.25	19.04	21.00	22.60	Revenues per sh A	27.20
1.52	1.84	1.90	1.93	2.04	2.07	2.31	2.25	2.24	2.33	2.49	2.42	2.65	2.29	2.86	3.31	3.55	3.75	"Cash Flow" per sh	4.30
.83	1.02	1.13	.95	1.01	1.04	1.13	1.08	1.17	1.33	1.37	1.37	1.41	.91	1.29	1.50	1.65	1.80	Earnings per sh B	2.10
.70	.80	.88	.94	.98	1.02	1.03	1.04	1.04	1.04	1.06	1.08	1.08	1.08	1.08	1.08	1.08	1.08	Div'ds Decl'd per sh C■	1.16
3.30	3.59	2.86	2.65	2.73	2.95	2.74	2.49	2.37	2.17	2.37	2.59	2.05	2.51	2.92	2.83	2.25	2.25	Cap'l Spending per sh	2.35
7.59	7.89	8.72	8.83	8.97	9.42	9.70	9.90	10.19	10.12	10.56	10.99	11.42	11.59	11.50	12.19	12.65	13.70	Book Value per sh	16.60
36.55	37.48	42.47	43.40	44.32	47.57	48.69	49.72	50.86	55.02	55.70	56.60	57.30	57.10	54.00	55.10	55.50	56.00	Common Shs Outst'g D	57.00
11.8	11.5	11.1	13.7	14.2	15.3	15.5	17.9	15.1	12.6	13.8	14.7	13.9	21.4	13.6	14.6	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	15.0
.80	.77	.92	1.04	1.05	.98	.94	1.06	.99	.84	.86	.85	.72	1.22	.88	.77			Relative P/E Ratio	1.00
7.1%	6.8%	7.1%	7.2%	6.8%	6.4%	5.9%	5.4%	5.9%	6.2%	5.6%	5.4%	5.5%	5.5%	6.2%	4.9%			Avg Ann'l Div'd Yield	3.7%
						994.6	1130.3	1199.9	1063.0	1220.2	1287.6	1338.6	1068.6	607.4	1049.3	1155	1265	Revenues ($mill) A	1550
						55.4	57.5	63.2	74.3	75.6	76.6	80.6	52.1	71.1	82.3	90.5	100	Net Profit ($mill)	120
						31.6%	32.9%	35.2%	36.9%	38.6%	37.9%	32.5%	33.1%	34.3%	36.0%	34.0%	34.0%	Income Tax Rate	34.0%
						5.6%	5.1%	5.3%	7.0%	6.2%	5.9%	6.0%	4.9%	11.7%	7.8%	7.9%	8.0%	Net Profit Margin	7.8%
						40.2%	40.5%	49.0%	47.4%	46.2%	48.7%	47.5%	45.3%	45.9%	61.3%	60.0%	57.0%	Long-Term Debt Ratio	55.0%
						58.1%	53.1%	45.8%	47.6%	48.9%	45.9%	47.1%	49.2%	48.3%	38.7%	40.0%	43.0%	Common Equity Ratio	45.0%
						812.7	925.7	1131.5	1170.3	1201.3	1356.4	1388.4	1345.8	1286.2	1736.3	1765	1885	Total Capital ($mill)	2100
						1217.9	1281.3	1297.4	1350.3	1415.4	1498.6	1534.0	1598.9	1637.5	2058.9	2185	2310	Net Plant ($mill)	2700
						9.4%	8.8%	7.5%	8.2%	8.0%	7.3%	7.6%	5.7%	7.4%	6.5%	5.5%	6.0%	Return on Total Cap'l	6.0%
						11.4%	10.4%	11.0%	12.1%	11.7%	11.0%	11.1%	7.1%	10.2%	12.3%	13.0%	13.0%	Return on Shr. Equity	12.5%
						11.5%	10.8%	11.3%	12.5%	12.1%	11.3%	12.3%	7.9%	11.5%	12.3%	13.0%	13.0%	Return on Com Equity	12.5%
						1.0%	.4%	3.0%	4.6%	3.8%	3.2%	4.4%	NMF	3.2%	4.2%	4.5%	5.0%	Retained to Com Eq	5.5%
						91%	95%	75%	66%	71%	74%	64%	101%	72%	65%	65%	60%	All Div'ds to Net Prof	55%

CAPITAL STRUCTURE as of 12/31/01
Total Debt 1492.7 mill. Due in 5 Yrs 198.5 mill.
LT Debt $1015.0 mill. LT Interest $75.0 mill.
(Inc. $218.0 million in trust-preferred securities)
(Total interest coverage: 2.3x)
Leases, Uncapitalized Annual rentals $19.4 mill.
Pension Liability $8.4 mill. in '01 vs. $7.3 mill. in '00
Pfd Stock None

Common Stock 55,568,054 shs.
MARKET CAP: $1.3 billion (Mid Cap)

CURRENT POSITION ($MILL.)	2000	2001	12/31/01
Cash Assets	2.0	2.8	22.3
Other	97.7	214.6	290.3
Current Assets	99.7	217.4	312.6
Accts Payable	34.0	82.4	98.0
Debt Due	161.2	349.4	477.7
Other	89.6	155.8	133.5
Current Liab.	284.8	586.6	709.2
Fix. Chg. Cov.	299%	241%	245%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '99-'01 to '05-'07
Revenues	-2.5%	-5.5%	9.0%
"Cash Flow"	3.5%	3.5%	7.5%
Earnings	2.0%	-1.0%	9.5%
Dividends	1.0%	0.5%	1.0%
Book Value	2.5%	2.5%	6.0%

Fiscal Year Ends	QUARTERLY REVENUES ($ mill.) A Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	323.9	375.1	185.9	183.7	1068.6
2000	192.3	160.1	131.8	133.2	607.4
2001	294.8	350.6	175.7	228.2	1049.3
	Mar.31	Jun.30	Sep.30	Dec.31	
2002	375	215	250	315	1155
2003	390	235	285	355	1265

Fiscal Year Ends	EARNINGS PER SHARE A B Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	.28	.42	.12	.09	.91
2000	.36	.41	.26	.32	1.29
2001	.41	.83	.17	.09	1.50
	Mar.31	Jun.30	Sep.30	Dec.31	
2002	.65	.20	.10	.50	1.65
2003	.65	.25	.15	.55	1.80

Cal-endar	QUARTERLY DIVIDENDS PAID C■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.27	.27	.27	.27	1.08
1999	.27	.27	.27	.27	1.08
2000	.27	.27	.27	.27	1.08
2001	.27	.27	.27	.27	1.08
2002	.27				

BUSINESS: AGL Resources, Inc. is a holding company. Its principal subsidiary is Atlanta Gas Light Co., a regulated distributor of natural gas to more than 1.8 million customers in Georgia, primarily Atlanta, and in southern Tennessee. Also engaged in nonregulated natural gas marketing and other, allied services. Also wholesales and retails propane. Nonregulated subsidiaries: Georgia Natural Gas Services markets natural gas at retail. Acquired Virginia Natural Gas, 10/00. Sold Ulilipro, 3/01. Has about 1,936 employees. Officers/directors own less than 1.0% of outstanding common shares. (12/01 Proxy). President & CEO: Paula Rospot. Incorporated: Georgia. Address: 303 Peachtree St., N.E., Atlanta, GA 30308. Telephone: 404-584-9470. Internet: www.aglresources.com.

AGL Resources appears to be making the most of a difficult environment for natural gas. Temperatures this heating season were well above normal, economic conditions have been sluggish, and storage levels remain high, all of which have pressured spot prices and weakened gas demand. But, we believe that the company can still carve out year-on-year earnings growth throughout 2002, as it did in the December quarter with a share net of $0.45. (Note: December 2001 Quarterly Revenues and Earnings Per Share do not appear on the page because of the fiscal year change.) In the December stub period, earnings from AGL's core distribution companies were flat against 2000 despite a much weaker operating environment. Warm weather hurt its Virginia Natural Gas utility, but this was mitigated by aggressive cost-efficiency measures implemented throughout 2001. Meanwhile, the company's Georgia and Tennessee utilities were protected by temperature-adjustment clauses. Elsewhere, AGL got a $0.04-a-share boost from Sequent, its newly formed wholesale-services segment.

The company is counting on Sequent to be a growth contributor in 2002 and 2003. The nonregulated unit generated an operating income of $3.4 million in the December period, compared to none in the prior year. Also, it reported that natural-gas trading volumes grew more than 25%, to more than 2.5 billion cubic feet (Bcf), from 2 Bcf in December. The Houston-based energy trading arm believes that it can continue to increase volumes as a result of the void left by the former largest energy trader, Enron.

The Georgia rate dispute should be resolved during the second quarter. The Georgia Public Service Commission is reviewing AGL's Georgia utility for a potential $33 million reduction, but AGL is actually seeking a $50 million rate increase. A decision date is set for April 17th, and the implementation date is scheduled for May 1st.

These shares are currently a decent selection for income. AGL still has a good dividend yield, and earnings continue to come largely from regulated businesses. A pickup in interest rates, however, would reduce this issue's appeal.

Michael P. Maloney *March 22, 2002*

(A) Fiscal year ends September 30, 2001. Ends December 31st, thereafter.
(B) Diluted earnings per share. Next earnings report due late Apr. Excl. nonrecurring gains: '88, $0.15; '95, d$0.63; '99, $0.39; '00, $0.13; '01, $0.13. (C) Next dividend meeting in early May. Goes ex mid-May. Approx. div'd payment dates: March 1, June 1, Sept. 1, Dec. 1. ■ Div'd reinvest. plan available. (D) In millions, adjusted for stock split. (E) December stub period EPS of $0.45 included in P/E calculation.

Company's Financial Strength	B++
Stock's Price Stability	100
Price Growth Persistence	10
Earnings Predictability	60

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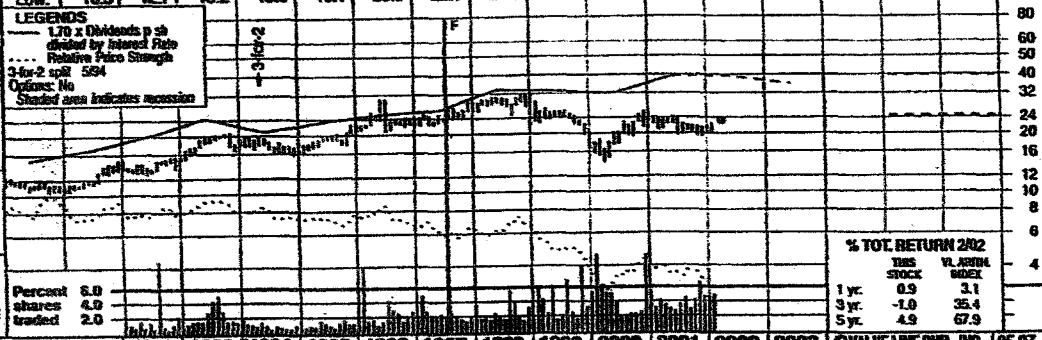
ATMOS ENERGY CORP. NYSE-ATO

RECENT PRICE 23.41 | P/E RATIO 15.6 (Trailing: 17.2; Median: 16.0) | RELATIVE P/E RATIO 0.78 | DIV'D YLD 5.0% | VALUE LINE 463

TIMELINESS 3 Lowered 4/13/01
SAFETY 3 Lowered 6/23/00
TECHNICAL 3 Lowered 3/15/02
BETA .55 (1.00 = Market)

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
High:	15.3	15.9	21.2	20.3	23.0	31.0	30.5	32.3	33.0	26.3	25.8	23.5
Low:	10.5	12.7	15.2	15.9	16.1	20.9	22.1	24.8	19.6	14.3	19.5	20.3

Target Price Range 2005 | 2006 | 2007



2005-07 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	40	(+70%)	18%
Low	25	(+5%)	7%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	0	0	0	0	1	0	0	0	3
Options	0	0	0	0	0	0	0	0	0
to Sell	0	0	0	0	0	0	0	0	0

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	62	58	58
to Sell	39	39	46
Hld's(000)	18770	19821	17882

% TOT. RETURN 2/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	0.9	3.1
3 yr.	-1.0	35.4
5 yr.	4.9	67.9

Atmos Energy's history dates back to 1906 in the Texas Panhandle. Over the years, through various mergers, it became part of Pioneer Corporation, and, in 1981, Pioneer named its gas distribution division Energas. In 1983, Pioneer organized Energas as a separate subsidiary and distributed the outstanding shares of Energas to Pioneer shareholders. Energas changed its name to Atmos in 1988. Atmos acquired Trans Louisiana Gas in 1986, Western Kentucky Gas Utility in 1987, Greeley Gas in 1993, United Cities Gas in 1997, and others.

1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
32.46	31.94	32.67	28.08	30.19	30.59	27.90	22.09	26.61	35.36	29.75	33.35	Revenues per sh A	43.00
2.63	2.39	2.19	2.55	2.80	2.85	3.38	2.62	3.01	3.03	3.20	3.50	"Cash Flow" per sh	4.20
.97	1.19	.97	1.22	1.51	1.34	1.84	.81	1.03	1.47	1.50	1.70	Earnings per sh A B	2.20
.83	.86	.88	.92	.96	1.01	1.06	1.10	1.14	1.16	1.18	1.21	Div'ds Decl'd per sh C■	1.35
3.18	2.67	3.29	4.05	4.84	4.13	4.44	3.53	2.36	2.77	2.95	3.10	Cap'l Spending per sh	4.10
9.17	9.64	9.78	10.20	10.75	11.04	12.21	12.09	12.28	14.31	15.00	15.20	Book Value per sh	16.00
10.48	14.38	15.30	15.52	16.02	29.64	30.40	31.25	31.95	40.79	42.00	43.50	Common Shs Outst'g D	50.00
14.2	14.7	19.2	15.8	15.1	17.9	15.4	33.0	18.9	15.6	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	15.0
.85	.87	1.26	1.00	.95	1.03	.80	1.88	1.23	.82			Relative P/E Ratio	1.00
6.0%	4.9%	4.7%	5.0%	4.2%	4.2%	3.7%	4.1%	5.9%	5.1%			Avg Ann'l Div'd Yield	4.1%
340.1	458.4	499.8	435.8	483.7	906.8	848.2	690.2	850.2	1442.3	1250	1450	Revenues ($mill) A	2150
10.0	17.0	14.7	18.8	23.9	39.2	55.3	25.0	32.2	56.1	63.0	75.0	Net Profit ($mill)	110
32.7%	37.7%	35.5%	33.8%	35.7%	37.5%	36.5%	35.0%	36.1%	37.3%	37.5%	37.5%	Income Tax Rate	37.5%
2.9%	3.7%	2.9%	4.3%	5.0%	4.3%	6.5%	3.6%	3.8%	3.9%	5.0%	5.2%	Net Profit Margin	5.0%
49.7%	43.3%	48.0%	45.3%	41.5%	48.1%	51.8%	50.0%	48.1%	54.3%	52.0%	51.0%	Long-Term Debt Ratio	50.0%
50.3%	56.7%	52.0%	54.7%	58.5%	51.9%	48.2%	50.0%	51.9%	45.7%	48.0%	49.0%	Common Equity Ratio	50.0%
190.8	244.6	287.9	289.6	294.6	630.2	769.7	755.1	755.7	1276.3	1310	1360	Total Capital ($mill)	1600
219.4	299.3	327.4	363.3	413.6	849.1	917.9	965.8	982.3	1335.4	1415	1500	Net Plant ($mill)	1800
7.9%	9.2%	7.2%	8.9%	10.6%	8.3%	9.0%	5.1%	6.5%	5.9%	6.0%	7.0%	Return on Total Cap'l	8.0%
10.4%	12.3%	9.8%	11.9%	13.9%	12.0%	14.9%	6.6%	8.2%	9.6%	10.0%	11.0%	Return on Shr. Equity	14.0%
10.4%	12.3%	9.8%	11.9%	13.9%	12.0%	14.9%	6.6%	8.2%	9.6%	10.0%	11.0%	Return on Com Equity	14.0%
1.8%	5.6%	1.3%	2.9%	5.1%	3.9%	6.3%	NMF	NMF	2.1%	2.0%	3.0%	Retained to Com Eq	5.5%
85%	54%	86%	76%	64%	67%	58%	NMF	112%	79%	79%	71%	All Div'ds to Net Prof	61%

CAPITAL STRUCTURE as of 12/31/01
Total Debt $906.6 mill. Due in 5 Yrs $300.0 mill.
LT Debt $679.1 mill. LT Interest $40.0 mill.
(LT interest earned: 3.4x; total interest coverage: 2.9x) (53% of Cap'l)
Leases, Uncapitalized Annual rentals $9.1 mill.
Pfd Stock None

Common Stock 41,077,144 shs. as of 1/31/02 (47% of Cap'l)

MARKET CAP: $950 million (Small Cap)

CURRENT POSITION ($MILL.)	2000	2001	12/31/01
Cash Assets	7.4	15.3	12.8
Other	193.2	409.0	478.4
Current Assets	200.6	424.3	491.2
Accts Payable	73.0	84.5	204.2
Debt Due	267.6	221.9	227.5
Other	41.9	204.6	154.6
Current Liab.	382.5	511.0	586.3
Fix. Chg. Cov.	260%	356%	300%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '99-'01 to '05-'07
Revenues	-2.5%	-1.5%	7.5%
"Cash Flow"	1.5%	3.0%	6.5%
Earnings	2.0%	-2.0%	9.0%
Dividends	4.0%	4.5%	3.0%
Book Value	4.0%	4.5%	3.5%

Fiscal Year Ends	QUARTERLY REVENUES ($ mill.) A Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	210.2	261.4	109.6	109.0	690.2
2000	224.5	314.2	152.4	159.1	850.2
2001	442.8	675.1	164.3	160.1	1442.3
2002	271.3	620	180	178.7	1250
2003	360	700	195	195	1450

Fiscal Year Ends	EARNINGS PER SHARE A B Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	.50	1.01	d.17	d.53	.81
2000	.46	.94	d.14	d.23	1.03
2001	.70	1.13	d.08	d.19	G1.47
2002	.58	1.10	Nil	d.10	1.58
2003	.60	1.20	d.01	d.09	1.70

Cal-endar	QUARTERLY DIVIDENDS PAID C■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.265	.265	.265	.275	1.07
1999	.275	.275	.275	.285	1.11
2000	.285	.285	.285	.29	1.15
2001	.29	.29	.29	.295	1.17
2002	.295				

BUSINESS: Atmos Energy Corporation is engaged primarily in the distribution and sale of natural gas through five regulated natural gas utility divisions: Energas Co. in West Texas (316,000 customers), Western Kentucky Gas Co. (180,000), Atmos Energy Louisiana (350,000), Greeley Gas (204,000), and United Cities Gas (309,000). Combined 2001 sales volumes: 157 MMcf. Breakdown: 50%, residential; 24%, commercial; 26%, industrial and other. '01 depreciation rate 3.2%. Has 2,361 employees. Officers and directors own approx. 3.8% of common stock; ESOP, 5.5% (12/01 Proxy). Chairman, CEO, & President: Robert Best. Incorporated: Texas. Address: P.O. Box 650205, Dallas, TX 75265. Telephone: 972-934-9227. Internet: www.atmosenergy.com.

Atmos Energy's share net plunged by nearly 30% for the first quarter of fiscal 2002 (ends September 30th) compared to the year-ago figure. This can be attributed, in part, to a higher share count and decreased natural gas sales volumes (reflecting temperatures that were 29% warmer than the first quarter of fiscal 2001, adjusted for weather-normalized rates in certain service areas). Results were dampened further by increased operating expenses, stemming from the Louisiana Gas Service acquisition last July, plus higher pension costs. On a positive note, results for the non-utility operations were much improved, made possible largely by Woodward Marketing, which provides natural gas services for local distribution companies (LDCs) and municipalities, primarily in the Southwest and Midwest. At this juncture, we believe that Atmos' bottom line will be by-and-large flat for fiscal 2002.

But Atmos stands to generate much better annual earnings advances out to mid-decade. The company's utility operations are well diversified geographically, which means that it is not dependent solely on the weather, the economy, or rate commissions in any one region of the country. Also, Atmos derives additional earnings from non-regulated businesses. They have historically generated between 15% and 25% of annual net income, but present expansionary initiatives (such as entering new non-utility segments like distributed electrical power generation) could cause this figure to rise even higher going forward. Another strength is the company's ability to successfully integrate acquired firms, though future purchases haven't been factored into our presentation due to timing issues and many other uncertainties. In the current configuration, we look for the bottom line to grow roughly 10% annually over the 3- to 5-year horizon.

The equity offers a healthy amount of current dividend income. And given our favorable earnings projections for Atmos Energy, future increases in the payout seem likely. But these shares don't stand out for relative price performance in the year ahead or during the 2005-2007 period.

Frederick L. Harris, III *March 22, 2002*

(A) Fiscal year ends Sept. 30th.
(B) Diluted shs. Excl. nonrec. items: '97, d53¢; '99, d23¢; '00, 12¢. Next egs. rpt. due late Apr.
(C) Next div. meeting early May. Goes ex late May. Div'd pmt. dates: early March, June, Sept., and Dec. ■ Div. reinvestment plan. (3% discount) † Direct stock purchase plan avail.
(D) In millions, adjusted for stock splits.
(E) Years prior to 1994 are not comparable due to acquisition using pooling of interest method.
(F) ATO completed United Cities merger 7/97.
(G) Qtrs don't add due to change in shs out.

Company's Financial Strength	B+
Stock's Price Stability	90
Price Growth Persistence	25
Earnings Predictability	45

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CASCADE NAT'L GAS NYSE-CGC

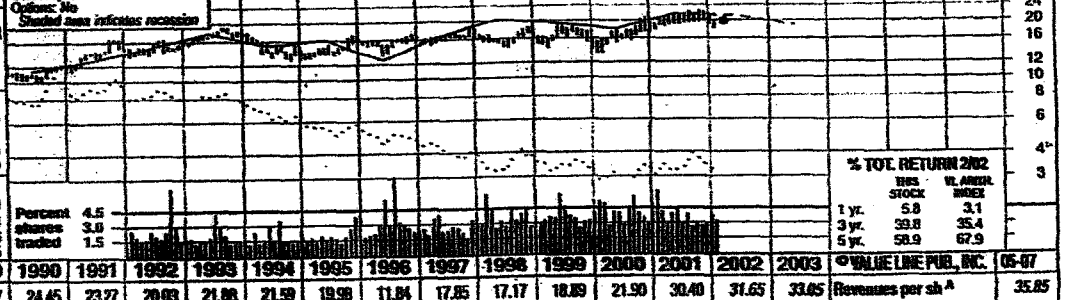
RECENT PRICE 19.94 | P/E RATIO 13.8 (Trailing: 15.7 Median: 18.0) | RELATIVE P/E RATIO 0.69 | DIV'D YLD 4.8% | VALUE LINE 464

TIMELINESS 4 Lowered 1/25/02
SAFETY 3 New 7/27/99
TECHNICAL 3 Lowered 3/15/02
BETA .55 (1.00 = Market)

High:	16.9	16.8	19.4	18.1	17.5	17.5	19.0	18.7	19.8	20.9	22.8	22.0	
Low:	11.1	13.6	15.5	12.8	13.0	13.4	15.3	14.6	14.4	13.4	17.4	18.2	

Target Price Range 2005 | 2006 | 2007

LEGENDS
— 1.13 x Dividends p sh divided by Interest Rate
.... Relative Price Strength
3-for-2 split 12/93
Options: No
Shaded area indicates recession



2005-07 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	30	(+50%)	14%
Low	20	(Nil)	5%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	0	1	2	1	4	1	0	0	1
Options	0	1	0	0	0	0	0	0	0
to Sell	0	1	0	0	0	0	0	0	0

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	35	36	34
to Sell	31	26	36
Hld's(000)	4307	4591	4745

Percent shares traded 4.5 3.0 1.5

% TOT. RETURN 2/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	5.8	3.1
3 yr.	39.8	35.4
5 yr.	58.9	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
25.06	24.07	24.51	26.87	24.45	23.27	20.03	21.88	21.59	19.98	11.84	17.85	17.17	18.89	21.90	30.40	31.65	33.05	Revenues per sh A	35.85
1.14	1.58	1.97	2.47	2.36	2.29	1.68	2.04	1.71	2.07	1.22	1.92	2.06	2.40	2.60	2.72	2.75	3.00	"Cash Flow" per sh	3.55
.16	.64	.84	1.29	1.26	1.14	.63	1.05	.60	.80	.39	.93	.84	1.24	1.39	1.47	1.45	1.60	Earnings per sh AB	2.00
.85	.85	.85	.85	.87	.90	.93	.94	.96	.96	.72	.96	.96	.96	.96	.96	.96	.96	Div'ds Decl'd per sh C■	.98
2.02	1.43	1.62	1.99	2.50	2.97	4.64	3.65	3.08	4.12	2.42	2.66	2.32	1.81	1.65	2.16	2.85	2.25	Cap'l Spending per sh	3.30
7.60	7.45	7.46	7.96	8.33	8.63	9.09	9.96	9.81	9.76	10.09	10.16	10.07	10.36	10.79	11.01	11.70	12.60	Book Value per sh D	13.70
5.84	6.36	6.43	6.49	6.56	6.63	7.61	8.57	8.91	9.14	10.79	10.97	11.05	11.05	11.05	11.05	11.05	11.05	Common Shs Outst'g E	12.00
69.5	16.0	11.7	8.6	8.9	12.2	23.7	16.6	25.7	18.2	49.0	17.6	19.4	13.7	11.7	13.4	Bold figures are		Avg Ann'l P/E Ratio	13.0
4.71	1.07	.97	.65	.66	.78	1.44	.98	1.69	1.22	2.51	1.01	1.01	.78	.76	.70	Value Line		Relative P/E Ratio	.85
7.7%	8.3%	8.7%	7.7%	7.8%	6.4%	6.2%	5.4%	6.2%	6.6%	4.6%	5.9%	5.9%	5.7%	5.9%	4.9%	estimates		Avg Ann'l Div'd Yield	3.8%

1999	2000	2001	2002	2003		05-07
152.5	167.5	192.4	192.7	127.7	195.8	189.7	208.6	241.9	335.8	350	365	Revenues ($mill) A	430
4.8	8.9	5.8	7.7	4.2	10.6	9.8	14.2	15.4	16.2	16.5	18.0	Net Profit ($mill)	25.0
36.8%	37.0%	37.8%	36.8%	34.8%	37.1%	37.4%	36.5%	37.1%	35.0%	35.0%	35.0%	Income Tax Rate	35.0%
3.2%	4.7%	3.0%	4.2%	3.3%	5.4%	5.2%	6.8%	6.4%	4.8%	4.7%	4.9%	Net Profit Margin	5.0%
49.2%	49.3%	51.3%	51.4%	46.8%	50.6%	48.4%	50.9%	51.2%	50.7%	56.0%	54.0%	Long-Term Debt Ratio	54.0%
45.6%	47.3%	44.8%	45.0%	50.0%	46.5%	48.7%	46.6%	48.8%	49.3%	44.0%	46.0%	Common Equity Ratio	46.0%
151.8	180.2	194.9	198.5	217.8	239.4	228.5	245.6	244.2	246.6	295	305	Total Capital ($mill)	350
174.7	197.4	213.9	239.1	255.7	265.2	276.6	282.3	284.8	294.2	300	310	Net Plant ($mill)	340
5.2%	6.6%	4.9%	5.9%	3.4%	6.2%	6.1%	7.5%	8.1%	8.5%	7.5%	7.5%	Return on Total Cap'l	8.5%
6.3%	9.5%	6.1%	8.0%	3.6%	9.0%	8.3%	11.7%	12.9%	13.3%	13.0%	13.0%	Return on Shr. Equity	15.0%
6.1%	9.7%	5.9%	8.1%	3.5%	9.1%	8.3%	12.0%	12.9%	13.3%	13.0%	13.0%	Return on Com Equity	15.0%
NMF	1.6%	NMF	NMF	NMF	.7%	NMF	2.7%	4.0%	4.6%	4.0%	5.0%	Retained to Com Eq	7.5%
NMF	84%	NMF	106%	NMF	93%	108%	78%	69%	65%	64%	58%	All Div'ds to Net Prof	48%

CAPITAL STRUCTURE as of 12/31/01

Total Debt $174.5 mil. Due in 5 Yrs $75.0 mil.
LT Debt $165.0 mil. LT Interest $11.0 mil.
(LT interest earned: 3.6x; total interest coverage: 3.4x)

Pension Liability None

Pfd Stock None

Common Stock 11,045,095 shs.
as of 1/31/02
MARKET CAP: $225 million (Small Cap)

CURRENT POSITION A ($MILL.)	2000	2001	12/31/01
Cash Assets	2.1	.4	4.0
Other	33.8	31.5	62.7
Current Assets	35.9	31.9	66.7
Accts Payable	14.7	13.5	29.7
Debt Due	1.5	40.0	9.5
Other	17.1	18.9	21.3
Current Liab.	33.3	72.4	60.5
Fix. Chg. Cov.	320%	352%	330%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '99-'01 to '05-'07
Revenues	-.5%	6.0%	7.0%
"Cash Flow"	1.0%	9.0%	5.5%
Earnings	1.0%	18.0%	8.0%
Dividends	1.0%	2.0%	.5%
Book Value	2.5%	1.5%	4.0%

Fiscal Year Ends	QUARTERLY REVENUES ($ mill.) A Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	62.9	71.1	42.9	31.7	208.6
2000	73.8	88.8	41.6	37.7	241.9
2001	105.0	124.7	64.1	42.0	335.8
2002	102.8	131	69.0	47.2	350
2003	107	140	70.0	48.0	365

Fiscal Year Ends	EARNINGS PER SHARE A B Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	.60	.74	.05	d.15	1.24
2000	.69	.89	--	d.19	1.39
2001	.76	.81	.05	d.15	1.47
2002	.56	.90	.09	d.10	1.45
2003	.70	.93	.10	d.13	1.60

Cal-endar	QUARTERLY DIVIDENDS PAID C■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.24	.24	.24	.24	.96
1999	.24	.24	.24	.24	.96
2000	.24	.24	.24	.24	.96
2001	.24	.24	.24	.24	.96
2002	.24				

BUSINESS: Cascade Natural Gas Corporation distributes natural gas to over 130,000 customers in Washington and Oregon. In 2001, total throughput was 160.7 billion cu. ft. Core customers: residential, commercial, firm industrial, interruptible (64% of oper. margin, 15% of gas deliveries); non-core: industrial, transportation service (36%, 85%). Serves pulp & paper, plywood, chem. fertilizers, oil refining, & food process. inds. Main connecting pipeline: Northwest Pipeline Corp. '01 deprec. rate: 2.8%. Est'd plant age: 12 yrs. Has around 440 employees. Officers and directors own 1.8% of com. (12/01 proxy). Chairman, President, and CEO: W. Brian Matsuyama. Inc.: WA. Address: 222 Fairview Ave. North, Seattle, WA 98109. Tel.: 206-624-3900. Internet: www.cngc.com.

Cascade Natural Gas Corporation got off to a poor start in fiscal 2002 (ends September 30th), as share net plummeted more than 25% for the first quarter compared to the year-ago figure. This partly reflects decreased per-customer gas usage from the residential and commercial segments, due to warmer temperatures, conservation initiatives following last year's energy crisis in the western United States, and a slowing domestic economy. To make matters worse, operating costs were 16% higher year over year, stemming, in part, from increased employee-related expenses. On a positive note, the industrial segment performed well, overall, driven by the new gas management services unit (which performs such functions as scheduling customer pipeline capacity needs and acting as agent in purchasing gas supplies). Although quarterly comparisons may improve during the balance of this year, as the sharp decline in natural gas prices has been spurring increased industrial consumption, the weak first-quarter results will likely cause full-year share net to be about in line with fiscal 2001. In spite of this . . .

Cascade could well generate annual bottom-line gains in the mid- to upper-single digits over the 2005-2007 horizon. We anticipate generally favorable economic conditions in Washington and Oregon going forward, as the lower cost of conducting business there should continue to attract companies. Furthermore, given the environmental advantages of natural gas and assuming that prices are at reasonable levels, a large portion of new customers could come from conversions (including win-backs) from alternative fuel sources. That said, annual account hookups ought to grow at a healthy 5% to 6% rate out to mid-decade.

The unfavorably ranked stock offers a decent current dividend yield. But those looking for growth in the payout are advised to search elsewhere, as the company utilizes cash flow to expand the gas distribution system to meet rising customer demand. Another factor to be considered is the absence of weather-normalization adjustment mechanisms in utility rate structures, which makes earnings vulnerable to swings in service-area temperatures.

Frederick L. Harris, III *March 22, 2002*

(A) Cal. yr. thru. 12/95. Changed to 9/30 fiscal yr. in '96. (B) Primary egs. thru. '97, then diluted. Excl. nonrec. gns. (losses): '91, 19¢; '93, 3¢; '96, (11¢); '98, (2¢); '99, (1¢); '01, 9¢. Nat. egs. qt. due late April. (C) Nat. div'd mtg. late March. Nat. ex date mid-Apr. Div'd. pmt. dates: the middle of Feb., May, Aug., Nov. ■=Div'd reinvest. plan avail. (D) Incl. deferred chgs. In '01: $37.1 mill., $3.34/sh. (E) In mill., adj. for stk. split.

Company's Financial Strength	B
Stock's Price Stability	95
Price Growth Persistence	20
Earnings Predictability	70

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LACLEDE GROUP NYSE-LG

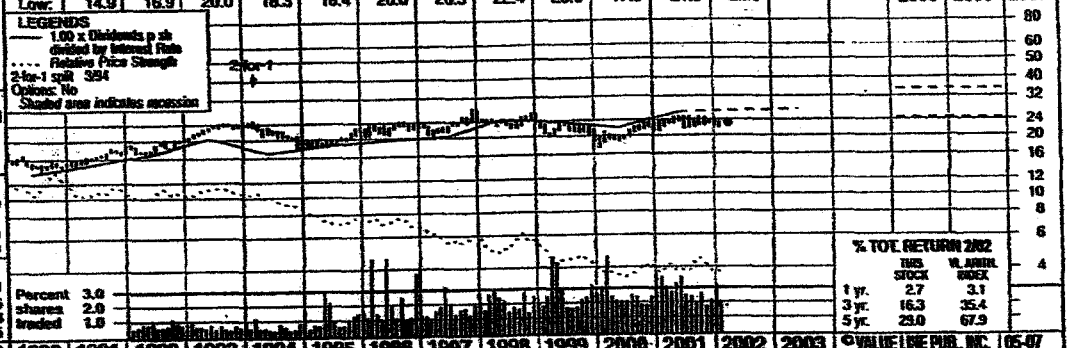
RECENT PRICE 23.50 | P/E RATIO 18.8 (Trailing: 22.6; Median: 15.0) | RELATIVE P/E RATIO 0.94 | DIV'D YLD 5.7% | VALUE LINE 467

TIMELINESS 5 Lowered 1/11/02
SAFETY 2 Lowered 9/22/00
TECHNICAL 3 Raised 2/8/02
BETA .55 (1.00 = Market)

High:	18.7	20.5	24.9	25.6	23.1	24.9	28.6	27.9	27.0	24.8	25.5	24.9
Low:	14.9	16.9	20.0	18.3	18.4	20.0	20.3	22.4	20.0	17.5	21.3	22.0

Target Price Range 2005 | 2006 | 2007

LEGENDS
— 1.00 x Dividends p sh divided by Interest Rate
.... Relative Price Strength
2-for-1 split 3/94
Options: No
Shaded area indicates recession



2005-07 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	35	(+50%)	14%
Low	25	(+5%)	6%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	0	0	0	0	0	0	0	0	0
Options	0	0	0	0	0	0	0	0	0
to Sell	0	0	0	0	0	0	0	0	0

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	36	33	36
to Sell	30	26	38
Hld's(000)	4741	4591	4565

% TOT. RETURN 2/8/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	2.7	3.1
3 yr.	16.3	35.4
5 yr.	23.0	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
34.89	28.38	30.82	31.57	30.21	28.10	26.83	32.33	33.43	24.79	31.03	34.33	31.04	26.04	29.99	53.08	47.60	56.85	Revenues per sh	65.00
2.95	2.44	2.51	2.47	2.13	2.37	2.32	2.81	2.85	2.55	3.29	3.32	3.02	2.56	2.68	3.00	2.70	3.45	"Cash Flow" per sh	4.15
1.37	1.44	1.57	1.45	1.08	1.28	1.17	1.61	1.42	1.27	1.87	1.84	1.58	1.47	1.37	1.61	1.25	1.80	Earnings per sh A B	2.25
.95	1.06	1.10	1.15	1.18	1.20	1.20	1.22	1.22	1.24	1.26	1.30	1.32	1.34	1.34	1.34	1.38	1.38	Div'ds Decl'd per sh C■	1.45
1.56	1.53	1.92	1.82	1.87	2.46	2.87	2.62	2.50	2.63	2.35	2.44	2.68	2.58	2.77	2.51	2.55	2.65	Cap'l Spending per sh	2.85
10.54	10.98	11.44	11.74	11.75	11.83	11.79	12.19	12.44	13.05	13.72	14.26	14.57	14.96	14.89	15.26	15.25	15.55	Book Value per sh D	18.05
15.74	15.74	15.68	15.59	15.59	15.59	15.59	15.59	15.67	17.42	17.56	17.56	17.63	18.88	18.88	18.88	18.90	19.00	Common Shs Outst'g E	20.00
8.8	11.0	9.2	10.3	14.6	12.5	15.8	13.5	16.4	15.5	11.9	12.5	15.5	15.8	14.9	14.5	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	13.0
.60	.74	.76	.78	1.08	.80	.96	.80	1.08	1.04	.75	.72	.81	.90	.97	.75			Relative P/E Ratio	.85
5.8%	6.7%	7.6%	7.7%	7.5%	7.5%	6.5%	5.6%	5.3%	6.3%	5.6%	5.6%	5.4%	5.8%	6.6%	5.7%			Avg Ann'l Div'd Yield	5.0%
						418.2	504.0	523.9	431.9	544.0	602.8	547.2	491.6	566.1	1092.1	900	1000	Revenues ($mill) A	1300
						18.3	25.2	22.2	20.9	32.8	32.5	27.9	26.9	26.0	30.5	24.0	35.0	Net Profit ($mill)	45.0
						31.2%	37.3%	36.0%	32.1%	35.9%	36.1%	35.6%	35.5%	35.2%	32.7%	35.0%	35.0%	Income Tax Rate	35.0%
						4.4%	5.0%	4.2%	4.8%	6.0%	5.4%	5.1%	5.5%	4.6%	3.0%	2.7%	3.1%	Net Profit Margin	3.5%
						44.1%	46.3%	43.9%	40.2%	42.5%	38.0%	40.9%	41.8%	45.2%	49.6%	49.5%	49.0%	Long-Term Debt Ratio	45.5%
						55.3%	53.1%	55.5%	59.3%	57.1%	61.6%	58.6%	57.8%	54.5%	50.2%	50.0%	50.5%	Common Equity Ratio	54.0%
						332.4	357.6	351.1	393.5	422.2	406.8	439.0	488.6	519.2	574.1	575	585	Total Capital ($mill)	665
						357.3	390.8	411.7	434.3	452.2	467.6	490.6	519.4	575.4	602.5	625	650	Net Plant ($mill)	725
						7.6%	9.1%	8.1%	7.1%	9.4%	9.7%	8.1%	7.1%	6.7%	6.9%	6.0%	7.5%	Return on Total Cap'l	8.5%
						9.8%	13.1%	11.3%	9.1%	13.5%	12.9%	10.8%	9.5%	9.1%	10.5%	8.5%	11.5%	Return on Shr. Equity	12.0%
						9.9%	13.2%	11.3%	9.2%	13.6%	12.9%	10.8%	9.5%	9.1%	10.5%	8.5%	11.5%	Return on Com Equity	12.0%
						NMF	3.3%	1.6%	.4%	4.5%	3.9%	1.8%	1.0%	.2%	1.8%	NMF	2.5%	Retained to Com Eq	4.5%
						103%	75%	88%	96%	67%	70%	83%	89%	98%	83%	107%	75%	All Div'ds to Net Prof	64%

CAPITAL STRUCTURE as of 12/31/01

Total Debt $418.3 mill. Due in 5 Yrs $418.3 mill.
LT Debt $284.5 mill. LT Interest $18.0 mill.
(Total interest coverage: 2.6x)
Leases, Uncapitalized none
Pension Liability None

Pfd Stock $1.3 mill. Pfd Div'd $.1 mill.

Common Stock 18,877,987 shs.
as of 1/25/02

MARKET CAP: $450 million (Small Cap)

CURRENT POSITION ($MILL.)	2000	2001	12/31/01
Cash Assets	4.2	3.2	6.4
Other	188.4	187.3	235.7
Current Assets	192.6	190.5	242.1
Accts Payable	45.7	32.1	41.6
Debt Due	127.0	117.1	133.8
Other	58.4	68.5	86.1
Current Liab.	231.1	217.7	261.5
Fix. Chg. Cov.	262%	253%	255%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '99-'01 to '05-'07
Revenues	-0.5%	-1.0%	10.0%
"Cash Flow"	1.5%	0.5%	7.0%
Earnings	1.0%	0.5%	7.0%
Dividends	1.5%	1.5%	1.5%
Book Value	2.5%	3.5%	3.0%

Fiscal Year Ends	QUARTERLY REVENUES ($ mill.) Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	153.5	211.9	70.4	55.8	491.6
2000	151.4	238.3	95.3	81.1	566.1
2001	345.1	442.7	122.9	91.4	1002.1
2002	194.6	440.4	145	120	900
2003	360	445	150	125	1000

Fiscal Year Ends	EARNINGS PER SHARE A B Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	.47	1.11	.01	d.12	1.47
2000	.51	1.03	.02	d.19	1.37
2001	.98	1.10	d.20	d.27	1.61
2002	.41	1.00	d.01	d.15	1.25
2003	.85	1.10	d.01	d.14	1.80

Cal-endar	QUARTERLY DIVIDENDS PAID C■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.33	.33	.33	.33	1.32
1999	.335	.335	.335	.335	1.34
2000	.335	.335	.335	.335	1.34
2001	.335	.335	.335	.335	1.34
2002	.335				

BUSINESS: Laclede Group, Inc., is a holding company for Laclede Gas, which distributes natural gas in eastern Missouri (population, 2 million), including the city of St. Louis, St. Louis County, and parts of 8 other counties. Had 633,000 customers at 9/01. Therms sold and transported in fisc. '01: 1.119 mill. Revenue mix: residential, 67%; commercial and industrial, 27%; transportation, 2%; other, 4%. Purchased gas obtained from various suppliers accounts for 59% of revenues. Operates underground gas storage fields. Has about 2,000 empls.; 9,715 common stockholders. Off. & dir. own less than 1% of common shs. (12/01 Proxy). Chmn., CEO, and Pres.: D.H. Yaeger. Inc.: MO. Address: 720 Olive Street, St. Louis, MO 63101. Tel.: 314-342-0500. Internet: www.ladledegas.com.

Laclede Group is off to a slow start in fiscal 2002 (year ends September 30th). More than 90% of the company's top and bottom lines are derived from the activities of its subsidiary, Laclede Gas Company, Missouri's largest natural gas distributor. The utility's earnings are heavily impacted by temperatures in the company's coverage regions. And while this attribute may boost profits in periods of colder-than-normal temperatures, as was the case during the first quarter of fiscal 2001 (the second-coldest period on record), it can work against the company in warmer times. That said, temperatures were 21% warmer than normal in Laclede Gas' service area during this year's first quarter, representing the third-warmest period in history. And, as a result, year-over-year share earnings decreased by approximately 58% in this year's first quarter.

We have reduced our fiscal 2002 share-earnings estimate to $1.25, assuming a return to normal temperatures for the remainder of this year. The company should benefit from a $15 million rate increase authorized by the Missouri Public Service Commission (MPSC) this year. In addition, Laclede's acquisition of SM&P, one of the nation's largest underground locating and marketing services, should augment share earnings by roughly $0.05 in fiscal 2002. These developments, however, will likely be more than offset by the company's weak first-quarter results and the MPSC's decision to eliminate the company's Gas Supply Incentive Program late last year. Under terms of the prior arrangement, the company had been able to sell excess pipeline capacity at the unregulated-market-going-rate and keep 22% of the profits. The remaining proceeds were then used to help lower the bills of customers in Missouri. We estimate this agreement contributed almost $0.29 to the company's bottom line in fiscal 2001.

This issue's Timeliness ranking has slipped one notch to 5 (Lowest). That said, the stock's well-above-industry-average dividend yield may appeal to income-oriented investors. We think the dividend will be maintained in view of the earnings recovery we expect as temperatures return to normal.

Daniel L. Marks *March 22, 2002*

(A) Fiscal year ends Sept. 30th.
(B) Based on average shares outstanding thru. '97, then diluted. Next earnings report due late April.
(C) Next div'd meeting in late May. Goes ex in early June. Dividend payment dates: about the 1st of January, April, July, October.■ Dividend reinvestment plan available.
(D) Incl. deferred charges. In '01: $182.8 mill., $9.68/sh.
(E) In millions, adjusted for stock split.

Company's Financial Strength	B++
Stock's Price Stability	100
Price Growth Persistence	10
Earnings Predictability	65

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NICOR, INC. NYSE-GAS

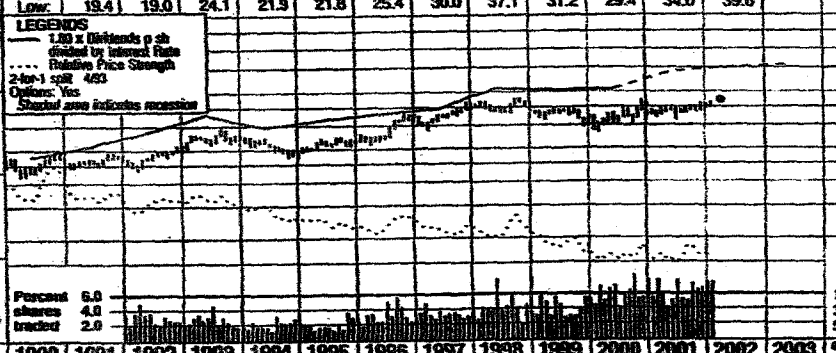
RECENT PRICE 43.72 | P/E RATIO 13.8 (Trailing: 14.3; Median: 13.0) | RELATIVE P/E RATIO 0.69 | DIV'D YLD 4.0% | VALUE LINE 470

TIMELINESS 3 Raised 10/26/01
SAFETY 1 New 7/27/90
TECHNICAL 2 Raised 3/8/02
BETA .60 (1.00 = Market)

High:	23.7	25.8	31.6	29.3	28.5	37.1	42.9	44.4	42.9	43.9	42.4	44.8				
Low:	19.4	19.0	24.1	21.9	21.8	25.4	30.0	37.1	31.2	29.4	34.0	39.6				

Target Price Range 2005 | 2006 | 2007

LEGENDS
— 1.03 x Dividends p sh divided by Interest Rate
.... Relative Price Strength
2-for-1 split 4/93
Options: Yes
Shaded area indicates recession



2005-07 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	75	(+70%)	17%
Low	60	(+35%)	11%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	1	0	0	1	0	0	0	0	0
Options	0	0	0	0	0	0	0	1	0
to Sell	0	0	0	0	0	0	0	1	0

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	82	71	104
to Sell	76	100	80
Hld's(000)	22366	23321	21909

Percent shares traded 6.0 4.0 2.0

% TOT. RETURN 2/02

	THIS STOCK	W. AMER. INDEX
1 yr.	16.4	3.1
3 yr.	22.0	35.4
5 yr.	49.6	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
30.48	24.25	25.46	27.37	26.52	26.46	28.90	31.02	31.23	29.42	37.39	41.33	30.84	34.45	50.52	56.40	47.40	53.40	Revenues per sh	78.30
3.15	3.03	3.72	3.79	3.86	3.92	4.14	3.80	4.11	4.19	4.97	5.29	5.21	5.59	6.16	6.30	6.65	6.95	"Cash Flow" per sh	8.35
1.48	1.34	1.74	1.99	1.93	1.86	1.92	1.97	2.07	1.96	2.42	2.55	2.31	2.57	2.94	3.01	3.20	3.45	Earnings per sh A	4.40
.90	.90	.94	1.00	1.06	1.12	1.18	1.22	1.25	1.28	1.32	1.40	1.48	1.54	1.66	1.74	1.84	1.94	Div'ds Decl'd per sh B■	2.24
2.33	2.44	2.98	2.53	3.00	3.65	3.12	2.62	3.34	3.12	2.42	2.34	2.87	3.28	3.48	3.45	3.70	4.00	Cap'l Spending per sh	4.65
8.86	9.30	10.09	11.05	11.67	12.28	12.78	13.05	13.26	13.67	14.74	15.43	15.97	16.80	15.56	16.15	17.15	18.05	Book Value per sh	20.80
59.29	59.19	59.28	59.24	57.93	57.30	55.77	53.96	51.54	50.30	49.49	48.22	47.51	46.89	45.49	45.10	44.50	44.00	Common Shs Outst'g C	43.00
9.2	10.2	8.4	9.2	10.7	11.5	11.6	14.1	12.5	13.1	12.5	14.2	17.6	14.6	11.9	12.6	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	15.0
.62	.68	.70	.70	.79	.73	.70	.83	.82	.88	.78	.82	.92	.83	.77	.66			Relative P/E Ratio	1.00
6.6%	6.6%	6.4%	5.5%	5.1%	5.2%	5.3%	4.4%	4.8%	5.0%	4.4%	3.9%	3.6%	4.1%	4.7%	4.5%			Avg Ann'l Div'd Yield	3.4%
						1611.6	1673.9	1608.4	1480.1	1850.7	1992.6	1465.1	1615.2	2298.1	2544.1	2110	2350	Revenues ($mill)	3280
						108.3	109.4	109.5	99.8	121.2	124.3	111.1	121.9	136.4	136.0	145	150	Net Profit ($mill)	190
						31.3%	33.1%	31.8%	35.3%	35.8%	35.0%	34.4%	34.7%	34.8%	33.5%	35.0%	35.0%	Income Tax Rate	35.0%
						6.7%	6.5%	6.8%	6.7%	6.5%	6.2%	7.6%	7.5%	5.9%	5.3%	6.8%	6.4%	Net Profit Margin	5.0%
						36.4%	38.9%	39.8%	40.2%	41.3%	42.3%	42.1%	35.5%	32.7%	37.8%	36.5%	34.5%	Long-Term Debt Ratio	28.0%
						62.1%	59.7%	59.3%	59.0%	58.1%	57.2%	57.4%	64.0%	66.7%	61.7%	63.0%	65.0%	Common Equity Ratio	71.5%
						1146.1	1179.5	1151.7	1165.2	1255.1	1300.6	1322.6	1230.1	1061.2	1180.1	1215	1225	Total Capital ($mill)	1250
						1762.7	1656.2	1717.0	1779.3	1771.9	1735.8	1731.8	1735.2	1729.6	1759	1765	1780	Net Plant ($mill)	1820
						11.4%	10.8%	11.9%	10.1%	11.1%	11.1%	9.9%	10.9%	13.7%	13.4%	14.0%	14.0%	Return on Total Cap'l	17.0%
						14.9%	15.2%	15.8%	14.3%	16.4%	16.6%	14.5%	15.4%	19.1%	18.5%	19.0%	19.0%	Return on Shr. Equity	21.0%
						15.1%	15.4%	15.9%	14.4%	16.6%	16.7%	14.8%	15.4%	19.2%	18.5%	19.0%	19.0%	Return on Com Equity	21.5%
						5.8%	5.9%	6.2%	5.0%	7.6%	7.5%	5.4%	6.2%	8.5%	7.8%	8.5%	8.0%	Retained to Com Eq	10.5%
						62%	62%	61%	65%	54%	55%	63%	60%	58%	58%	56%	57%	All Div'ds to Net Prof	51%

CAPITAL STRUCTURE as of 12/31/01
Total Debt $723.4 mill. Due in 5 Yrs $360.0 mill.
LT Debt $446.4 mill. LT Interest $28.0 mill.
(Total interest coverage: 4.8x)

Pension Liability None

Pfd Stock $6.1 mill. Pfd Div'd $.3 mill.

Common Stock 44,782,324 shares
(as of 9/30/01)
MARKET CAP: $2.0 billion (Mid Cap)

CURRENT POSITION ($MILL.)	1999	2000	12/31/01
Cash Assets	72.2	98.8	44.9
Other	435.8	815.8	473.0
Current Assets	508.0	914.6	517.9
Accts Payable	282.4	606.6	395.9
Debt Due	418.4	567.0	277.0
Other	44.9	137.9	153.5
Current Liab.	745.7	1311.5	826.4
Fix. Chg. Cov.	442%	510%	510%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '99-'01 to '05-'07
Revenues	4.0%	5.0%	10.0%
"Cash Flow"	4.0%	7.0%	5.5%
Earnings	3.5%	5.5%	8.0%
Dividends	4.5%	4.5%	5.5%
Book Value	4.0%	4.0%	3.5%

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1999	576.4	271.8	227.3	539.7	1615.2
2000	659.3	348.4	301.0	989.4	2298.1
2001	473.7	373.0	244.4	453.0	2544.1
2002	720	450	320	620	2110
2003	750	480	420	700	2350

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1999	.77	.56	.42	.82	2.57
2000	.83	.66	.56	.87	2.94
2001	.85	.59	.61	1.01	(E)3.01
2002	.85	.68	.62	1.05	3.20
2003	.90	.75	.65	1.15	3.45

Cal-endar	QUARTERLY DIVIDENDS PAID B■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.35	.37	.37	.37	1.46
1999	.37	.39	.39	.39	1.54
2000	.415	.415	.415	.415	1.66
2001	.415	.44	.44	.44	1.74
2002	.44				

BUSINESS: Nicor Inc. is a holding company for Nicor Gas. Serves about 2 million customers in northern and western Illinois. '00 gas delivered: 525.9 bcf, incl. 262.3 bcf from transportation. '00 gas sales (263.6 bcf): residential, 83.1%; commercial, 14.6%; industrial, 2.3%. Principal supplying pipelines: Natural Gas Pipeline, Midwestern Gas, and Northern Natural. Current operations incl. Tropical Shipping subsidiary. Divested inland barging, 7/96; contract drilling, 9/98; oil and gas E&P, 6/93. Has about 3,300 employees, 28,000 stockholders. Off. and dir. own about 1.6% of common (3/01 Proxy). Chmn., Pres. & CEO: Thomas L. Fisher. Inc.: IL. Address: 1844 Ferry Road, Naperville, IL 60563-9600. Telephone: 630-305-9500. Internet: www.nicor.com.

We expect Nicor's operating results to advance at a moderate pace in 2002. The company ended 2001 on a strong note due to better performance in the gas distribution business and lower interest expense. The stock buyback program also aided per-share results. We note that the improvements in gas distribution were primarily the result of increased operating efficiencies and weather protection benefits, as warm temperatures took their toll on gas deliveries. All told, Nicor finished the year more or less in line with our estimates, excluding a per-share gain of $0.16 on credits to lower the company's mercury-related reserve. Incidentally, Nicor has essentially resolved its mercury-related issues, which seems to be renewing investor confidence in the stock. We expect the company to earn about $3.20 a share this year, based largely on growth in its non-core energy ventures. Assuming normal weather patterns, we believe gas distribution will remain relatively static as compared to last year. Meanwhile, **Nicor's tropical shipping division remains the laggard of the group.** Volumes fell 10% in 2001 as a result of economic slowdown in the Caribbean region, inexorably worsened by the September 11th tragedies. However, Nicor recently upgraded two vessels and, through the acquisition of Kent Line International's container division, can now offer Canadian customers shipping to the Caribbean. These moves should eventually help revive the tropical business when the economy picks up.

The Horizon pipeline should be operational by September. Recall that this joint venture with Natural Gas Pipeline (NGPL) will connect Joliet, Illinois with Nicor's gas system and an existing NGPL pipeline. We expect the project to modestly contribute to earnings beginning next year.

This equity will be most appealing to yield-oriented investors. Nicor has raised its dividend considerably in each of the past three years and has one of the lowest payout ratios of the companies we follow. Furthermore, free cash flow remains ample enough to adequately cover future dividend increases. These shares are also ranked 1 (Highest) for safety.

Edward Plank *March 22, 2002*

(A) Based on primary earnings thru. '96, then diluted. Excl. nonrecurring gains (losses): '89, 7¢; '97, 6¢; '98, 11¢; '99, 5¢; '00, ($1.96); '01, 16¢. Excl. items from discontinued ops.: '93, 4¢; '96, 39¢. Next egs. report due mid-April.
(B) Next div'd meeting mid-June. Goes ex late March. Approx. div'd payment dates: February 1, May 1, August 1, November 1.
■ Dividend reinvestment plan available.
(C) In millions, adjusted for stock split.
(D) Quarters don't add due to change in shares outstanding.

Company's Financial Strength	A+
Stock's Price Stability	100
Price Growth Persistence	40
Earnings Predictability	90

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WGL HOLDINGS NYSE-WGL

RECENT PRICE 27.00 | P/E RATIO 18.6 (Trailing: 19.0; Median: 14.0) | RELATIVE P/E RATIO 0.93 | DIV'D YLD 4.7% | VALUE LINE 480

TIMELINESS 5 Lowered 1/18/02

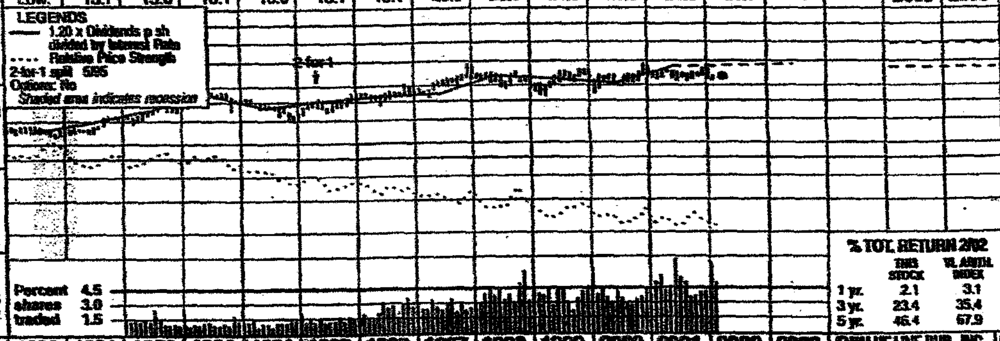
SAFETY 1 Raised 4/2/93

TECHNICAL 3 Raised 2/22/02

BETA .60 (1.00 = Market)

High:	17.3	19.6	22.9	21.3	22.4	25.0	31.4	30.8	29.4	31.5	30.5	29.5	
Low:	13.7	15.6	18.1	16.0	16.1	19.1	20.9	23.1	21.0	21.8	25.3	25.7	

Target Price Range 2005 | 2006 | 2007



2005-07 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	40	(+50%)	14%
Low	30	(+10%)	7%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	0	0	0	0	0	0	0	0	0
Options	0	0	0	0	0	0	0	0	0
to Sell	1	1	0	0	0	0	0	0	0

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	77	65	66
to Sell	40	57	62
Hld's(000)	22287	25342	24711

% TOT. RETURN 2/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	2.1	3.1
3 yr.	23.4	35.4
5 yr.	46.4	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
21.62	20.17	18.17	19.52	18.75	17.50	18.37	21.55	21.69	19.30	22.19	24.16	23.74	20.92	22.19	29.80	25.25	31.40	Revenues per sh A	37.25
1.97	2.03	1.90	2.03	2.17	2.04	2.17	2.25	2.43	2.51	2.93	3.02	2.79	2.74	3.20	3.24	2.95	3.45	"Cash Flow" per sh	4.40
1.15	1.14	1.26	1.22	1.26	1.14	1.27	1.31	1.42	1.45	1.85	1.85	1.54	1.47	1.79	1.88	1.45	1.90	Earnings per sh B	2.65
.88	.90	.94	.97	1.01	1.05	1.07	1.09	1.11	1.12	1.14	1.17	1.20	1.22	1.24	1.26	1.28	1.30	Div'ds Decl'd per sh C■	1.35
1.77	2.32	2.79	3.00	2.38	2.05	2.17	2.43	2.84	2.63	2.85	3.28	3.62	3.42	2.67	2.68	2.70	2.80	Cap'l Spending per sh	3.05
9.12	9.40	9.96	9.86	10.17	9.63	10.66	11.04	11.51	11.95	12.79	13.48	13.86	14.72	15.31	16.24	16.60	17.15	Book Value per sh D	20.60
33.39	33.91	38.42	38.70	39.23	39.89	40.62	41.50	42.19	42.93	43.70	43.70	43.84	46.47	46.47	48.54	48.55	48.55	Common Shs Outst'g E	49.00
11.5	11.0	9.6	10.6	11.7	12.8	13.6	15.6	14.8	12.7	11.5	12.7	17.2	17.3	14.6	14.7	Bold figures are		Avg Ann'l P/E Ratio	13.0
.78	.74	.80	.80	.87	.82	.82	.92	.92	.85	.72	.73	.89	.99	.95	.78	Value Line		Relative P/E Ratio	.85
6.7%	7.2%	7.8%	7.5%	6.9%	7.2%	6.2%	5.3%	5.6%	6.1%	5.4%	5.0%	4.5%	4.6%	4.8%	4.6%	estimates		Avg Ann'l Div'd Yield	3.9%

CAPITAL STRUCTURE as of 12/31/01
Total Debt $826.8 mill. Due in 5 Yrs $450.0 mill.
LT Debt $613.0 mill. LT Interest $46.0 mill.
(total interest coverage: 4.0x)

Pension Liability None

Pfd Stock $28.2 mill. Pfd Div'd $1.3 mill.

Common Stock 48,565,939 shs. as of 1/31/02

MARKET CAP: $1.3 billion (Mid Cap)

1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
746.2	894.3	914.9	828.7	969.8	1055.8	1040.6	972.1	1031.1	1446.5	1225	1525	Revenues ($mill) A	1825
52.2	55.1	60.5	62.9	81.6	82.0	68.6	68.8	84.6	89.9	70.0	90.0	Net Profit ($mill)	130
37.6%	38.6%	38.1%	37.4%	37.7%	36.9%	35.6%	36.0%	36.1%	39.6%	37.0%	37.0%	Income Tax Rate	37.0%
7.0%	6.2%	6.6%	7.6%	8.4%	7.8%	6.6%	7.1%	8.2%	6.2%	5.7%	5.9%	Net Profit Margin	7.1%
38.9%	41.7%	40.0%	37.8%	37.6%	41.1%	40.3%	41.5%	43.1%	41.7%	45.0%	45.0%	Long-Term Debt Ratio	45.0%
57.3%	54.9%	58.7%	58.9%	59.4%	56.2%	57.1%	56.1%	54.8%	56.3%	55.0%	55.0%	Common Equity Ratio	55.0%
756.1	894.3	856.3	870.6	941.1	1049.0	1064.8	1218.5	1299.2	1400.8	1510	1585	Total Capital ($mill)	1925
864.5	921.1	995.0	1056.1	1130.6	1217.1	1319.5	1402.7	1460.3	1519.8	1600	1700	Net Plant ($mill)	1900
8.6%	8.1%	8.7%	8.7%	10.1%	9.3%	8.0%	7.1%	7.9%	7.9%	6.0%	7.0%	Return on Total Cap'l	8.5%
11.3%	11.3%	11.8%	11.6%	13.9%	13.3%	10.8%	9.7%	11.4%	11.0%	8.5%	10.5%	Return on Shr. Equity	12.5%
11.7%	11.7%	12.2%	12.0%	14.4%	13.7%	11.1%	9.9%	11.7%	11.2%	8.5%	10.5%	Return on Com Equity	12.5%
1.9%	2.2%	2.6%	2.8%	5.6%	5.1%	2.5%	1.8%	3.7%	3.8%	1.0%	3.0%	Retained to Com Eq	6.0%
84%	81%	79%	77%	62%	63%	78%	82%	69%	67%	86%	71%	All Div'ds to Net Prof	51%

CURRENT POSITION ($MILL.)	2000	2001	12/31/01
Cash Assets	24.3	12.1	13.4
Other	321.6	380.4	462.5
Current Assets	345.9	392.5	475.9
Accts Payable	138.2	116.8	117.9
Debt Due	163.1	182.2	213.8
Other	58.7	61.9	90.4
Current Liab.	360.0	360.9	422.1
Fix. Chg. Cov.	372%	381%	375%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '98-'01 to '05-'07
Revenues	1.5%	1.5%	7.5%
"Cash Flow"	3.5%	4.0%	6.0%
Earnings	2.5%	3.0%	7.5%
Dividends	2.5%	2.0%	1.5%
Book Value	4.0%	5.0%	5.0%

Fiscal Year Ends	QUARTERLY REVENUES ($ mill.) A Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	297.3	393.0	150.7	131.1	972.1
2000	310.5	392.3	171.6	156.7	1031.1
2001	540.3	605.2	182.4	118.6	1446.5
2002	266.7	615	180	163.3	1225
2003	560	620	180	165	1525

Fiscal Year Ends	EARNINGS PER SHARE A B Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	.55	1.39	d.15	d.32	1.47
2000	.85	1.39	d.12	d.33	1.79
2001	1.08	1.33	d.15	d.38	1.88
2002	.66	1.20	d.05	d.36	1.45
2003	1.00	1.45	d.05	d.50	1.90

Cal-endar	QUARTERLY DIVIDENDS PAID C■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.295	.30	.30	.30	1.20
1999	.30	.305	.305	.305	1.22
2000	.305	.31	.31	.31	1.24
2001	.31	.315	.315	.315	1.26
2002	.315	.318			

BUSINESS: WGL Holdings, Inc. is the parent of Washington Gas Light, a natural gas distributor in Washington, D.C. and adjacent areas of Va. and Md. to resident'l and comm'l users (875,800 meters). Columbia Gas is WGL's chief gas transporter. Hampshire Gas, a federally regulated sub., operates an underground gas-storage facility in W. Va. Non-regulated subs.: Wash. Gas Energy Svcs. markets gas in the D.C. metro area; Wash. Gas Energy Sys. designs/installs comm'l heating, ventilating, and air cond. systems. Est'd. labor costs, 17% of revs. Employs 2,050, has 20,050 shhldrs. Off./dir. own less than 1% of the com. Chmn.: J.H. DeGraffenreidt. Inc.: D.C. and VA. Addr.: 1100 H St., N.W., Washington, D.C. 20080. Tel.: 202-624-6410. Web: www.washgas.com.

WGL Holdings is sharing the problems of other gas utilities. The company generates nearly all of its profits through distributing natural gas, which is primarily used for space heating, to residential customers in the Washington D.C. market and surrounding areas. As such, earnings are heavily impacted by temperatures in the utility's coverage region. Winter temperatures in the first quarter of fiscal 2002 (year ends September 30th) were 18% warmer than normal in the company's service areas and, thus, the number of heating days in the December period decreased by roughly 36%, year over year. Since management obtained a weather insurance policy last year, WGL was able to recover $8.7 million, equivalent to about $0.08 a share, of the profits it lost as a result of the unseasonably warm weather. Still, we estimate this development reduced the company's bottom line by roughly $0.21 so far this year.

We have reduced our fiscal 2002 share-earnings estimate for WGL by $0.40. The company will likely benefit from increased contributions from non utility operations, owing to ongoing efforts to turn around its commercial heating, ventilating, and air-conditioning investment. Profits, in addition, should get a boost from WGL's customer base expanding at a well-above-industry average rate, due, largely, to the under-penetration of its coverage area, as well as from a return to normal temperatures. These occurrences, however, will likely be unable to make up for the company's weak first-quarter results. In addition, we expect operating and maintenance expenses to rise, as a result of increased bad debt expense and higher pension costs going forward. What's more, profits this year will likely be allocated over a larger share base.

This top-quality stock, though ranked 5 (Lowest) for Timeliness, offers a good dividend yield. Also, we expect the dividend will continue to grow by about 1.5%-2.0% annually for the foreseeable future. At the current quotation, however, these shares have limited price-appreciation potential out to 2005–2007. All told, the stock is suitable for conservative investors seeking a steady stream of income, with some modest upside potential.

Daniel L. Marks *March 22, 2002*

(A) Beginning 1989, fiscal years end Sept. 30th. Revenues are for regulated utility system only. (B) Based on diluted shares. Excludes nonrecurring gain (losses): '02 Q1, ($0.04); '01, ($0.13). Next earnings report due late April. (C) Next dividend meeting in early June. Goes ex in early July. Approximate dividend payment dates: February 1, May 1, August 1, November 1. ■ Dividend reinvestment plan available. (D) Includes deferred charges and intangibles. On 9/30/01: $137.2 million, $2.83/sh. (E) In millions, adjusted for stock split.

Company's Financial Strength	A
Stock's Price Stability	100
Price Growth Persistence	25
Earnings Predictability	70

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SOUTHWEST GAS NYSE-SWX

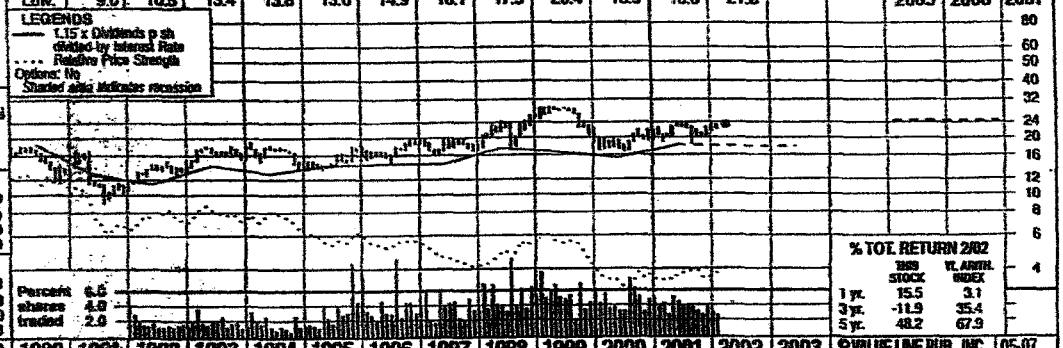
RECENT PRICE 23.70 | P/E RATIO 17.6 (Trailing: 20.8; Median: 22.0) | RELATIVE P/E RATIO 0.88 | DIV'D YLD 3.5% | VALUE LINE 478

TIMELINESS 3 Raised 12/1/00
SAFETY 3 Lowered 1/4/91
TECHNICAL 3 Lowered 11/30/01
BETA .65 (1.00 = Market)

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
High:	17.5	15.4	18.5	19.4	18.4	19.9	20.3	26.9	29.5	23.0	24.7
Low:	9.0	10.5	13.4	13.8	13.6	14.9	16.1	17.3	20.4	16.9	18.6

Target Price Range 2005 | 2006 | 2007

LEGENDS
— 1.15 x Dividends p sh divided by Interest Rate
.... Relative Price Strength
Options: No
Shaded area indicates recession



2005-07 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	40	(+70%)	16%
Low	25	(+5%)	5%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	0	0	0	0	0	0	0	0	0
Options	0	1	0	1	2	0	0	0	0
to Sell	0	1	0	1	3	0	0	0	0

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	51	48	48
to Sell	38	45	40
Hld's(000)	14801	14992	15173

Percent shares traded 6.0 4.0 2.0

% TOT. RETURN 2/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	15.5	3.1
3 yr.	-11.9	35.4
5 yr.	48.2	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
25.40	25.72	27.41	25.71	25.90	24.99	25.93	25.68	28.16	23.03	24.09	26.73	30.17	30.24	32.61	42.98	40.00	41.35	Revenues per sh A	46.35
2.66	3.73	3.91	4.10	3.96	1.53	3.34	3.24	5.09	2.65	3.00	3.85	4.48	4.45	4.57	4.36	4.90	5.30	"Cash Flow" per sh	6.35
1.86	2.13	2.13	2.15	1.81	d.76	.81	.63	1.22	.10	.25	.77	1.65	1.27	1.21	1.15	1.45	1.55	Earnings per sh A B	1.95
1.28	1.30	1.34	1.39	1.40	.68	.70	.74	.80	.82	.82	.82	.82	.82	.82	.82	.82	.82	Div'ds Decl'd per sh C■	.88
5.15	5.66	6.33	5.67	5.06	3.76	5.02	5.43	6.64	6.79	8.19	6.19	6.40	7.41	7.04	7.64	6.90	7.10	Cap'l Spending per sh	7.90
14.73	15.72	16.51	17.30	17.63	18.88	15.99	15.96	18.38	14.55	14.20	14.09	15.67	16.31	16.82	17.27	18.50	19.55	Book Value per sh	24.25
17.74	18.22	18.76	19.32	20.04	20.60	20.60	21.00	21.28	24.47	26.73	27.39	30.41	30.99	31.71	32.49	32.50	33.00	Common Shs Outst'g D	33.00
11.4	10.7	9.7	8.5	8.7	--	16.6	26.5	14.0	NMF	69.3	24.1	13.2	21.1	16.0	19.0	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	17.0
.77	.72	.81	.84	.85	--	1.01	1.57	.92	NMF	4.34	1.39	.69	1.20	1.04	.99			Relative P/E Ratio	1.15
6.8%	5.7%	6.5%	7.6%	8.9%	7.0%	5.2%	4.4%	4.7%	5.4%	4.7%	4.4%	3.8%	3.1%	4.2%	3.8%			Avg Ann'l Div'd Yield	2.7%
						534.1	539.1	599.3	563.5	644.1	732.0	917.3	936.9	1034.1	1396.7	1300	1365	Revenues ($mill) A	1530
						17.7	13.8	28.3	2.7	6.6	20.8	47.5	39.3	38.3	37.2	45.0	50.0	Net Profit ($mill)	65.0
						38.0%	35.0%	38.7%	24.0%	37.1%	29.2%	43.4%	35.5%	26.2%	31.7%	30.0%	30.0%	Income Tax Rate	30.0%
						3.3%	2.6%	4.4%	.5%	1.0%	2.8%	5.2%	4.2%	3.7%	2.7%	3.5%	3.7%	Net Profit Margin	4.2%
						63.1%	64.1%	66.0%	65.2%	60.2%	63.6%	60.2%	60.3%	60.2%	55.7%	53.0%	50.0%	Long-Term Debt Ratio	43.5%
						35.2%	35.0%	33.7%	34.8%	34.4%	31.5%	35.3%	35.5%	35.8%	40.0%	42.5%	46.0%	Common Equity Ratio	53.5%
						934.6	956.6	1035.8	1024.0	1104.8	1224.7	1349.3	1424.7	1489.9	1402.8	1410	1405	Total Capital ($mill) A	1510
						905.2	953.3	1034.8	1137.8	1278.5	1360.3	1459.4	1581.1	1686.1	1800	1900	2000	Net Plant ($mill)	2250
						3.6%	3.6%	4.9%	2.7%	2.8%	3.9%	5.8%	4.8%	4.6%	5.5%	6.0%	6.5%	Return on Total Cap'l	6.5%
						5.1%	4.0%	7.5%	.7%	1.5%	4.7%	8.9%	7.0%	6.5%	6.0%	7.0%	7.0%	Return on Shr. Equity	7.5%
						5.0%	3.9%	7.4%	.7%	1.7%	5.4%	10.0%	7.8%	7.2%	6.8%	7.5%	7.5%	Return on Com Equity	8.0%
						.7%	NMF	2.6%	NMF	NMF	NMF	5.0%	2.8%	2.4%	1.9%	3.0%	3.5%	Retained to Com Eq	4.5%
						88%	117%	66%	NMF	NMF	107%	50%	64%	67%	71%	59%	54%	All Div'ds to Net Prof	45%

CAPITAL STRUCTURE as of 12/31/01

Total Debt $874.6 mill. Due in 5 Yrs $505.0 mill.
LT Debt $781.6 mill. LT Interest $66.0 mill.
(Total interest coverage: 1.9x)

Pension Liability None

Pfd Stock $60.0 mill. Pfd Div'd $1.4 mill

Common Stock 32,493,000 shs.

MARKET CAP: $775 million (Small Cap)

CURRENT POSITION ($MILL.)	1999	2000	12/31/01
Cash Assets	12.3	14.6	26.8
Other	171.6	360.4	317.8
Current Assets	183.9	375.0	344.6
Accts Payable	60.7	189.1	103.3
Debt Due	61.0	131.0	93.0
Other	122.8	139.7	107.8
Current Liab.	244.5	459.8	304.1
Fix. Chg. Cov.	162%	243%	201%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '99-'01 to '05-'07
Revenues	1.5%	4.0%	6.0%
"Cash Flow"	1.0%	4.0%	5.0%
Earnings	-4.0%	16.0%	5.0%
Dividends	-5.0%	1.0%	1.0%
Book Value	-0.5%	1.0%	6.0%

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1999	308.0	200.3	168.3	282.3	958.9
2000	296.8	197.6	199.0	340.7	1034.1
2001	487.5	279.0	246.1	384.1	1396.7
2002	400	285	250	365	1300
2003	415	300	270	380	1365

Cal-endar	EARNINGS PER SHARE B E Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1999	.92	d.12	d.46	.93	1.27
2000	.81	d.31	d.31	1.02	1.21
2001	1.05	d.35	d.51	.95	1.15
2002	1.05	d.30	d.35	1.05	1.45
2003	1.10	d.35	d.35	1.15	1.55

Cal-endar	QUARTERLY DIVIDENDS PAID C■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.205	.205	.205	.205	.82
1999	.205	.205	.205	.205	.82
2000	.205	.205	.205	.205	.82
2001	.205	.205	.205	.205	.82
2002	.205				

BUSINESS: Southwest Gas Corporation is a regulated gas distributor serving approx. 1.3 million customers in sections of Arizona, Nevada, and California. '00 margin mix: resid. and small commercial, 83%; large commercial and industrial, 4%; transportation, 13%. Annual volume: 2.2 billion therms. Principal suppliers: El Paso Natural Gas Co. and Northwest Pipeline Corp. Acquired gas utility assets from Arizona Public Service in 1984. Sold PriMerit Bank (acq. in '96) in 7/96. Has about 2,430 employees, 22,900 shareholders. Officers & Directors own 1.0% of common (6/01 Proxy). Chmn.: Thomas Y. Hartley. Pres. & CEO: Michael O. Maffie. Inc.: CA. Address: 5241 Spring Mountain Rd., P.O. Box 98510, Las Vegas, NV 89193-8510. Tel.: 702-876-7237. Internet: www.swgas.com.

This year should prove better than last for Southwest Gas. After posting three consecutive quarters of lower year-over-year earnings, the utility seems positioned for a rebound. The decisive factor in our assumption is the $41 million in annualized rate relief Southwest will begin receiving this year. In November of 2001, SWX was granted $21.6 million in Arizona, and in December the company was granted $19.4 million in Nevada. Neither of these increases were as high as the company requested, but, assuming normal weather, as we do, this should translate into stronger earnings for 2002. In all, we are calling for Southwest to earn $1.45 a share this year, and $1.55 in 2003.

Strong customer growth continues to be a double-edged sword. While growing the customer base by about 5% annually is a remarkable feat, the operating and maintenance costs associated with such expansion has tended to drag on Southwest's earnings. Indeed, cash flow only covered about 55% of capital spending in 2001, which partly explains why the company remains so highly leveraged as compared to its peers.

Potential liability to Southwest's failed merger is essentially negligible. In a recent ruling, the courts deemed that Southwest Gas is merely liable for Southern Union's out-of-pocket expenses, which are estimated to be $1 million (as opposed to the $500 million to $750 million SUG was seeking), and any punitive damages that can be proved.

Southwest shares are not particularly appealing. Earnings and return on equity have been on the decline since 1998, and have not adequately reflected the company's impressive growth rate. Though many factors affect profits, it concerns us that Southwest has not been able to establish any upwards earnings momentum to match its customer growth. Moreover, as an income vehicle, the stock is unexciting, since dividend payments have not changed in over six years. But, with litigation risk subsiding and rate relief in place, Southwest is poised for a much better year in 2002. As such, the stock merits watching, though for the time being, there are better choices in the LDC group. The shares are neutrally-ranked for Timeliness.

Edward Plank *March 22, 2002*

(A) Incl. income for PriMerit Bank on the equity basis through 1994. (B) Based on avg. shares outstand. thru. '96, then diluted. Excl. nonrec. gains: '86, 8¢; '93, 8¢; '97, 16¢. Incl. asset writedown: '88, 9¢; '89, 44¢. Excl. loss from disc. ops.: '95, 75¢. Next egs. report due mid-April. (C) Next div'd early June. Goes ex. mid-May. Div'd pmt. dates: March 1, June 1, Sept. 1, Dec. 1. ■ Div'd reinvest. plan avail. (D) In millions. (E) Quarters may not sum due to change in shares outstanding.

Company's Financial Strength	B
Stock's Price Stability	95
Price Growth Persistence	30
Earnings Predictability	25

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PIEDMONT NAT'L. NYSE-PNY

RECENT PRICE 34.60 | P/E RATIO 17.7 (Trailing: 20.1; Median: 15.0) | RELATIVE P/E RATIO 0.88 | DIV'D YLD 4.6% | VALUE LINE 474

TIMELINESS 5 Lowered 2/22/02
SAFETY 2 New 7/27/90
TECHNICAL 3 Raised 2/15/02
BETA .60 (1.00 = Market)

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
High:	16.9	20.4	28.4	23.4	24.9	25.8	36.4	36.1	36.6	39.4	38.0
Low:	12.9	15.4	18.8	18.0	18.3	20.5	22.0	27.9	28.6	23.7	29.2

(2002 High/Low column as printed: 35.9 / 31.8)

Target Price Range 2005 | 2006 | 2007

2005-07 PROJECTIONS

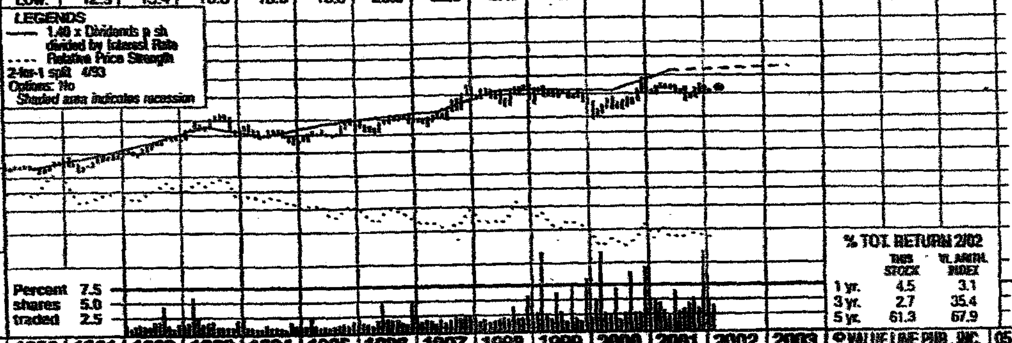
	Price	Gain	Ann'l Total Return
High	50	(+45%)	13%
Low	40	(+15%)	8%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	0	0	0	0	7	1	0	1	0
Options	0	0	0	0	0	0	0	0	0
to Sell	0	0	0	0	0	0	0	0	2

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	66	61	62
to Sell	42	50	45
Hld's(000)	9165	10298	9644



% TOT. RETURN 2/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	4.5	3.1
3 yr.	2.7	35.4
5 yr.	61.3	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
24.01	23.04	19.62	20.25	18.84	16.64	17.83	21.14	21.65	17.52	23.18	25.69	24.90	21.94	26.02	34.13	25.70	27.95	Revenues per sh A	36.70
1.31	1.74	1.75	1.92	1.94	1.56	2.15	2.28	2.26	2.51	2.98	3.25	3.44	3.39	3.54	3.62	3.70	4.10	"Cash Flow" per sh	4.95
.77	1.10	1.19	1.21	1.22	.89	1.40	1.45	1.35	1.45	1.67	1.85	1.96	1.86	2.01	2.02	1.95	2.25	Earnings per sh B	2.90
.60	.65	.72	.79	.83	.87	.91	.95	1.01	1.09	1.15	1.21	1.28	1.36	1.44	1.52	1.60	1.68	Div'ds Decl'd per sh C■	1.82
2.39	2.85	3.74	3.11	3.24	2.75	2.81	3.16	3.90	3.44	3.27	3.05	2.96	3.15	3.30	2.57	3.10	3.35	Cap'l Spending per sh	3.75
6.99	7.49	8.25	8.73	9.15	9.65	10.27	10.90	11.36	12.31	13.07	13.90	14.91	15.71	16.52	17.26	18.15	19.10	Book Value per sh D	22.70
17.40	17.87	20.33	20.78	21.43	24.73	25.80	26.15	26.58	28.84	29.55	30.19	30.74	31.30	31.91	32.48	32.50	32.75	Common Shs Outst'g E	33.50
12.1	10.2	9.1	10.3	11.3	16.3	12.3	15.4	15.7	13.8	13.9	13.6	16.3	17.7	14.3	16.7	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	15.5
.82	.68	.76	.78	.84	1.04	.75	.91	1.03	.92	.87	.78	.85	1.01	.93	.86			Relative P/E Ratio	1.05
6.4%	5.8%	6.7%	6.3%	6.0%	6.0%	5.3%	4.3%	4.8%	5.4%	4.9%	4.8%	4.0%	4.1%	5.0%	4.5%			Avg Ann'l Div'd Yield	4.0%
						459.9	552.8	575.4	505.2	685.1	775.5	765.3	686.5	830.4	1107.9	835	915	Revenues ($mill) A	1230
						35.3	37.5	35.5	40.3	48.6	55.2	60.3	58.2	64.0	65.5	65.0	75.0	Net Profit ($mill)	95.0
						35.0%	38.4%	37.6%	38.7%	38.9%	39.1%	39.2%	39.7%	34.7%	34.6%	35.0%	35.0%	Income Tax Rate	35.0%
						7.7%	6.8%	6.2%	8.0%	7.1%	7.1%	7.9%	8.5%	7.7%	5.9%	7.6%	8.0%	Net Profit Margin	7.8%
						46.6%	49.4%	50.9%	50.4%	50.3%	47.6%	44.7%	46.2%	46.1%	47.6%	44.5%	42.0%	Long-Term Debt Ratio	37.0%
						53.4%	50.6%	49.1%	49.6%	49.7%	52.4%	55.3%	53.8%	53.9%	52.4%	55.5%	58.0%	Common Equity Ratio	63.0%
						496.2	563.0	615.0	716.0	777.1	800.8	829.3	914.7	978.4	1069.4	1065	1075	Total Capital ($mill)	1210
						582.8	654.5	734.9	801.3	862.9	941.7	990.6	1047.0	1072.0	1114.7	1150	1190	Net Plant ($mill)	1380
						9.1%	8.6%	7.7%	7.5%	8.2%	8.9%	9.2%	8.1%	8.3%	7.9%	8.0%	8.5%	Return on Total Cap'l	9.5%
						13.3%	13.2%	11.8%	11.4%	12.6%	13.1%	13.2%	11.8%	12.1%	11.7%	11.0%	12.0%	Return on Shr. Equity	12.5%
						13.3%	13.2%	11.8%	11.4%	12.6%	13.1%	13.2%	11.8%	12.1%	11.7%	11.0%	12.0%	Return on Com Equity	12.5%
						4.6%	4.4%	2.8%	2.7%	3.9%	4.6%	4.7%	3.3%	3.5%	3.0%	2.0%	3.0%	Retained to Com Eq	4.5%
						66%	67%	76%	76%	69%	65%	65%	72%	71%	75%	80%	73%	All Div'ds to Net Prof	64%

CAPITAL STRUCTURE as of 10/31/01
Total Debt $543.0 mill. Due in 5 Yrs $175.0 mill.
LT Debt $509.0 mill. LT Interest $34.0 mill.
(LT interest earned: 3.9x; total interest coverage: 3.8x)

Pension Liability None

Pfd Stock None

Common Stock 32,553,461 shs.
(as of 1/10/02)
MARKET CAP: $1.1 billion (Mid Cap)

CURRENT POSITION ($MILL.)	1999	2000	10/31/01
Cash Assets	6.2	8.7	5.6
Other	192.2	275.5	169.7
Current Assets	198.4	284.2	175.3
Accts Payable	63.1	87.6	41.1
Debt Due	81.5	131.5	34.0
Other	82.1	77.9	74.1
Current Liab.	226.7	297.0	149.2
Fix. Chg. Cov.	378%	307%	290%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '99-'01 to '05-'07
Revenues	4.0%	5.5%	5.0%
"Cash Flow"	7.0%	6.5%	6.0%
Earnings	6.0%	5.5%	6.5%
Dividends	5.5%	6.0%	4.0%
Book Value	6.0%	6.0%	5.5%

Fiscal Year Ends	QUARTERLY REVENUES ($ mill.) A Jan.31	Apr.30	Jul.31	Oct.31	Full Fiscal Year
1999	255.7	239.2	96.7	94.9	686.5
2000	268.6	283.0	131.2	147.6	830.4
2001	467.6	408.0	121.8	110.5	1107.9
2002	288.8	320	115	111.2	835
2003	330	350	120	115	915

Fiscal Year Ends	EARNINGS PER SHARE A B F Jan.31	Apr.30	Jul.31	Oct.31	Full Fiscal Year
1999	1.31	1.11	d.26	d.28	1.86
2000	1.40	1.18	d.32	d.25	2.01
2001	1.56	1.23	d.37	d.40	2.02
2002	1.26	1.27	d.33	d.25	1.95
2003	1.57	1.29	d.34	d.27	2.25

Cal-endar	QUARTERLY DIVIDENDS PAID C■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.305	.325	.325	.325	1.28
1999	.325	.345	.345	.345	1.36
2000	.345	.365	.365	.365	1.44
2001	.365	.385	.385	.385	1.52
2002	.40				

BUSINESS: Piedmont Natural Gas Company is primarily a regulated natural gas distributor, serving over 675,000 customers in North Carolina, South Carolina, and Tennessee. 2001 revenue mix: residential (30%), commercial (22%), industrial (45%), other (3%). Principal suppliers: Transco and Tennessee Pipeline. Gas costs: 53.3% of revenues. '01 depreciation rate: 3.2%. Estimated plant age: 8.7 years. Non-regulated operations: sale of gas-powered heating equipment; natural gas brokering; propane sales. Has about 1,657 employees, 18,665 shldrs of record. Chrmn: John H. Maxheim. CEO & Pres.: Ware F. Schiefer. Inc: North Carolina. Address: 1915 Rexford Road, P.O. Box 33068 Charlotte, NC 28233. Telephone: 704-364-3120. Internet: www.piedmontng.com.

Warm weather and a weak economy are tempering Piedmont Natural Gas' results. Temperatures that ran 23% warmer than normal, and 39% warmer than last year substantially crimped fiscal first-quarter 2002 (ends October 31st) earnings. And though the utility continues to experience good customer growth, economic conditions served to lower consumer demand for natural gas. Combined, these factors reduced system throughput by 11.7 million dekatherms, or 22%, as compared to the prior-year quarter, and have created a challenging scenario for Piedmont in fiscal 2002. What's more, SouthStar Energy's (Piedmont's retail gas and electricity marketing joint-venture in Georgia) earnings contribution was less than half of what it was a year ago, due largely to regulatory issues. All things considered, we have lowered our 2002 earnings estimate by $0.25. Assuming a return to more normal weather patterns, share-earnings should experience a healthy resurgence in fiscal 2003.

Long-term customer growth should return to historical averages. Though economic pressure is expected to reduce annual customer growth to 3.5% to 4.0% this year (which is still above industry average), management believes it can boost that rate back up to 5% as the economy improves. The markets in North Carolina, South Carolina, and Tennessee remain attractive for growth.

Piedmont is filing for rate relief in North Carolina. And the company is pondering doing the same in South Carolina and Tennessee. In addition to increasing rates, the company plans to alter the pricing structure in order to stabilize revenue streams and make rates less dependent on volumes. Management is also seeking methods of compensating for customer conservation.

This good-quality issue is ranked to lag the market in the year ahead. The stock's current valuation leaves little room for upside, in our view. Moreover, diminishing returns and no consistent earnings trend will likely keep PNY shares at bay, as has been the case over the last few years. But income-oriented investors may find appeal in the stock's continually increasing dividend payments.

Edward Plank *March 22, 2002*

(A) Fiscal year ends October 31st.
(B) Diluted earnings. Excl. extraordinary item: '00, 16¢. Excl. nonrecurring charge: '97, 4¢. Next egs. report due early June.
(C) Next div'd mtg late May. Goes ex mid-June. Approx. dividend payment dates: 15th of Jan., April, July, Oct.
■ Div'd reinvest. plan available; 5% discount.
(D) Incl. def'd chgs. In '01: $4.1 mill., 13¢/sh.
(E) In millions, adj. for stock split.
(F) Qtrs. may not add to total due to change in shares outstanding.

Company's Financial Strength	B++
Stock's Price Stability	100
Price Growth Persistence	40
Earnings Predictability	90

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PEOPLES ENERGY NYSE-PGL

RECENT PRICE	P/E RATIO	RELATIVE P/E RATIO	DIV'D YLD	VALUE LINE
39.07	14.0 (Trailing: 13.9, Median: 13.0)	0.70	5.3%	473

TIMELINESS 4 Lowered 12/21/01

SAFETY 1 Raised 9/29/95

TECHNICAL 3 Lowered 3/22/02

BETA .70 (1.00 = Market)

High:	28.3	31.6	35.0	32.1	32.0	37.4	39.9	40.1	40.3	46.9	44.6	39.5
Low:	21.8	24.5	27.5	23.4	24.3	29.6	31.3	32.1	31.8	26.2	34.3	35.3

Target Price Range 2005 | 2006 | 2007

2005-07 PROJECTIONS

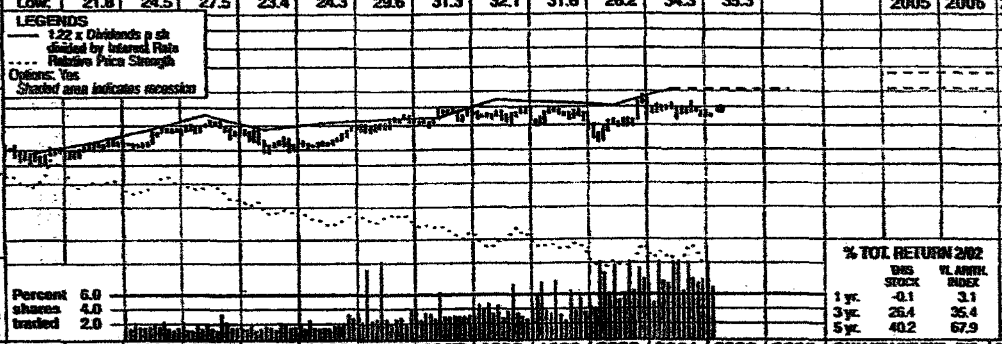
	Price	Gain	Ann'l Total Return
High	60	(+55%)	15%
Low	50	(+30%)	11%

Insider Decisions

	A	M	J	J	A	S	O	N	D
to Buy	0	0	0	0	0	0	0	0	0
Options	0	0	0	0	0	0	0	1	0
to Sell	0	0	0	0	0	0	0	0	0

Institutional Decisions

	2Q2001	3Q2001	4Q2001
to Buy	78	78	86
to Sell	68	83	90
Hld's(000)	15554	17848	17028



% TOT. RETURN 2/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	-0.1	3.1
3 yr.	26.4	35.4
5 yr.	40.2	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
46.20	36.13	34.29	36.42	35.63	33.69	31.54	36.09	36.70	29.60	34.29	36.34	32.28	33.66	40.16	64.13	46.00	50.75	Revenues per sh A	66.25
3.65	3.04	3.75	3.92	3.74	3.73	3.67	3.85	3.99	3.60	4.98	4.92	4.44	4.74	5.58	5.84	5.75	6.45	"Cash Flow" per sh	8.15
2.27	1.66	2.31	2.39	2.07	2.05	2.06	2.11	2.13	1.78	2.96	2.81	2.25	2.39	2.71	3.16	2.80	3.30	Earnings per sh B	4.20
1.29	1.41	1.50	1.58	1.65	1.71	1.76	1.78	1.80	1.80	1.82	1.87	1.91	1.95	2.00	2.04	2.08	2.12	Div'ds Decl'd per sh C■	2.24
2.78	2.83	2.66	4.15	3.15	3.10	3.40	3.77	2.50	2.75	2.45	2.55	4.05	6.45	7.02	7.52	5.70	6.45	Cap'l Spending per sh	6.25
14.02	14.27	15.09	16.20	16.61	16.95	17.72	18.02	18.39	18.38	19.49	20.43	21.03	21.66	22.02	22.75	23.70	25.15	Book Value per sh D	30.45
32.43	32.51	32.57	32.62	32.70	32.76	34.77	34.88	34.87	34.91	34.98	35.07	35.26	35.49	35.30	35.40	35.00	34.00	Common Shs Outst'g E	32.00
9.0	13.0	7.8	7.9	11.2	11.8	13.1	15.0	13.3	14.7	10.7	12.7	16.2	15.5	12.1	13.9	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	13.0
.61	.87	.65	.60	.83	.75	.79	.89	.87	.98	.67	.73	.84	.88	.79	.73			Relative P/E Ratio	.85
6.3%	6.5%	8.3%	8.4%	7.1%	7.0%	6.5%	5.6%	6.3%	6.9%	5.7%	5.2%	5.2%	5.3%	6.1%	5.2%			Avg Ann'l Div'd Yield	4.0%

CAPITAL STRUCTURE as of 12/31/01

Total Debt $1020.6 mill. Due in 5 Yrs $810.0 mill.

LT Debt $644.0 mill. LT Interest $40.0 mill.
(Total interest coverage: 4.7x)

Pension Liability None

Pfd Stock None

Common Stock 35,462,362 shs.
(outstanding at 1/31/02)

MARKET CAP: $1.4 billion (Mid Cap)

1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003		05-07
1098.8	1258.9	1279.5	1033.4	1198.7	1274.4	1138.1	1194.4	1417.5	2270.2	1610	1725	Revenues ($mill) A	2120
71.6	74.1	74.4	62.2	103.4	98.4	79.4	84.8	96.1	111.7	100	110	Net Profit ($mill)	135
31.9%	33.6%	30.1%	34.4%	37.8%	36.4%	36.2%	35.9%	34.1%	35.4%	36.0%	36.0%	Income Tax Rate	36.0%
6.5%	5.9%	5.8%	6.0%	8.6%	7.7%	7.0%	7.1%	6.8%	4.9%	6.2%	6.4%	Net Profit Margin	6.4%
43.8%	45.7%	49.4%	49.2%	43.6%	42.4%	41.1%	40.4%	35.1%	44.4%	44.0%	39.0%	Long-Term Debt Ratio	30.5%
55.1%	54.3%	50.6%	50.8%	56.4%	57.6%	58.9%	59.6%	64.9%	55.5%	56.0%	41.0%	Common Equity Ratio	69.5%
1118.7	1156.5	1267.5	1263.6	1208.3	1243.5	1258.0	1290.5	1196.7	1449.8	1475	1405	Total Capital ($mill)	1390
1243.6	1318.0	1341.9	1373.1	1381.1	1402.2	1446.7	1519.8	1645.3	1753.9	1860	1975	Net Plant ($mill)	2305
8.4%	8.1%	7.8%	7.0%	10.3%	9.5%	7.8%	8.0%	9.5%	10.2%	9.0%	10.0%	Return on Total Cap'l	12.0%
11.4%	11.8%	11.6%	9.7%	15.2%	13.7%	10.7%	11.0%	12.4%	13.9%	12.0%	13.0%	Return on Shr. Equity	14.0%
11.4%	11.7%	11.6%	9.7%	15.2%	13.7%	10.7%	11.0%	12.4%	13.9%	12.0%	13.0%	Return on Com Equity	14.0%
1.9%	1.9%	1.9%	NMF	5.9%	4.7%	1.7%	2.1%	3.4%	5.0%	3.5%	4.5%	Retained to Com Eq	6.5%
84%	84%	84%	101%	61%	66%	84%	81%	73%	64%	73%	66%	All Div'ds to Net Prof	53%

CURRENT POSITION ($MILL.)	2000	2001	12/31/01
Cash Assets	6.0	77.1	7.6
Other	457.9	662.5	554.3
Current Assets	463.9	739.6	561.9
Accts Payable	191.7	296.1	240.0
Debt Due	568.2	607.5	376.6
Other	88.6	149.6	180.7
Current Liab.	848.5	1053.2	797.3
Fix. Chg. Cov.	331%	259%	395%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '99-'01 to '05-'07
Revenues	--	0.5%	6.5%
"Cash Flow"	2.5%	5.0%	7.0%
Earnings	1.0%	4.0%	7.5%
Dividends	2.0%	1.5%	2.0%
Book Value	3.0%	3.5%	5.5%

Fiscal Year Ends	QUARTERLY REVENUES ($ mill.) A Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	310.3	494.1	218.9	171.1	1194.4
2000	411.7	525.5	261.2	219.1	1417.5
2001	717.0	1073.8	318.5	160.9	2270.2
2002	377.5	665	360	207.5	1610
2003	415	695	385	230	1725

Fiscal Year Ends	EARNINGS PER SHARE A B Dec.31	Mar.31	Jun.30	Sep.30	Full Fiscal Year
1999	.66	1.64	.20	d.11	2.39
2000	.83	1.62	.31	d.05	2.71
2001	1.03	1.76	.33	.04	3.16
2002	.87	1.52	.35	.06	2.80
2003	1.00	1.80	.41	.09	3.30

Cal-endar	QUARTERLY DIVIDENDS PAID C■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	.47	.48	.48	.48	1.91
1999	.48	.49	.49	.49	1.95
2000	.49	.50	.50	.50	1.99
2001	.51	.51	.51	.51	2.04
2002	.52				

BUSINESS: Peoples Energy Corporation distributes natural gas via its utility subsidiaries, Peoples Gas Light & Coke Co. (approx. 847,000 customers at 9/30/01) and North Shore Gas Co. (153,000), in Chicago and northeastern Illinois. Fiscal 2001 volume: 240 bill. cu. ft.: residential, 49%; commercial, 8%; industrial, 2%; transport, 41%. Main supplier is Natural Gas Pipeline Co. of America. Purchased gas costs and revenue taxes accounted for 63% of gas revs. in fiscal '01. 2001 deprec. rate: 3.5%. Est'd plant age: 10 yrs. Has 2,994 employees, 25,040 stkhldrs. Directors own 1% of common (1/02 Proxy). Chairman and CEO: Richard E. Terry. Pres.: Thomas M. Patrick. Inc.: Illinois. Address: 130 East Randolph Drive, Chicago, IL 60601. Tel.: 312-240-4000. Internet: www.pecorp.com.

Fiscal 2002 looks to be a challenging year for Peoples Energy. Mild temperatures, weak commodity pricing and Enron's bankruptcy have gotten the company off to a rough start. As a result, management reduced earnings guidance to $2.75 to $2.90 a share, significantly below previous assessments of $3.30 a share. Weather that was 18% warmer than normal and 29% warmer than last year apparently disrupted Peoples' stride the most. And the company's weather insurance policy only offset about $0.07 a share of the first quarter decline, so it will be difficult to make up the entire loss. Exacerbating this was a reduction in income from the "enovate" partnership with Enron, following that company's financial debacle. Peoples plans to restructure the enovate partnership, which should smooth out results for the Midstream segment over the year. Overall, we are reducing our fiscal 2002 earnings estimate to $2.80 per share, predicated on the fact that warm weather continued into most of February, which makes us less confident about the *remainder of the heating season.*

Peoples' financial exposure to Enron is limited. About $4 million of PGL's expected midstream trading income will be impacted by Enron's bankruptcy. Peoples' has recorded a receivable of $2.5 million related to the value of hedges for future oil and gas production that were deemed ineffective as of last October. The company also determined other Enron receivables to be about $4 million. Though payment is by no means guaranteed, Peoples believes it will be able to collect these receivables, plus any increase on the value of the aforementioned hedges. Even assuming a worst case scenario, however, we do not believe Enron exposure will have a negative long-term effect on Peoples' business.

Though untimely, this issue is currently a good income stock. The quarterly dividend was recently raised one cent, to $0.52 a share, and the yield remains above the average of the group. Peoples' strong cash flow should support future dividend increases, as well. Too, the stock's Price Stability and Safety ratings should continue to hold strong, given that the company's profits still come largely from its regulated businesses.

Edward Plank *March 22, 2002*

(A) Fiscal year ends Sept. 30th.
(B) Basic earnings per share. Excludes acct'g gains/(losses): '89, $0.30; '99, $0.22; '00, ($0.27). Next earnings report due late April.
(C) Next dividend meeting mid-May. Goes ex mid-June. Dividend payment dates: about 15th of Jan., Apr., July, Oct. ■ Dividend reinvestment plan available.
(D) Includes deferred charges. In '01: $45.9, $1.29/sh.
(E) In millions.

Company's Financial Strength	A
Stock's Price Stability	100
Price Growth Persistence	20
Earnings Predictability	70

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AGL Resources Inc (ATG)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	23.56	23.69	22.16	23.50	22.93
Feb-02	22.64	22.78	20.95	22.25	21.87
Jan-02	21.55	23.02	20.60	21.28	21.81
Dec-01	23.10	23.24	21.08	23.02	22.16
Nov-01	22.00	22.19	20.55	21.43	21.37
Oct-01	20.33	21.49	19.50	20.65	20.50

Source: MSN Money Central

Atmos Energy Corp (ATO)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	24.30	24.50	22.13	23.60	23.32
Feb-02	22.52	22.65	20.26	22.30	21.46
Jan-02	21.11	21.99	20.54	21.10	21.27
Dec-01	21.05	21.70	19.45	21.25	20.58
Nov-01	19.75	21.94	19.46	19.60	20.70
Oct-01	21.20	22.21	20.30	21.55	21.26

Source: MSN Money Central

Cascade Natural Gas (CGC)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	21.05	21.50	19.15	21.22	20.33
Feb-02	19.30	20.00	18.20	19.33	19.10
Jan-02	19.30	22.00	19.09	19.40	20.55
Dec-01	21.60	22.15	19.75	22.05	20.95
Nov-01	20.80	22.80	19.66	20.20	21.23
Oct-01	19.76	21.60	19.62	20.20	20.61

Source: MSN Money Central

Laclede Gas Inc (LG)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	24.00	24.09	23.10	23.30	23.60
Feb-02	23.75	23.75	22.00	23.15	22.88
Jan-02	22.95	24.90	22.50	23.14	23.70
Dec-01	23.90	24.10	23.17	23.90	23.64
Nov-01	24.80	25.10	22.70	23.70	23.90
Oct-01	22.75	25.30	22.60	22.80	23.95

Source: MSN Money Central

Nicor (GAS)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	45.70	46.20	41.69	45.55	43.95
Feb-02	42.30	42.69	39.67	41.85	41.18
Jan-02	40.66	41.90	39.55	40.64	40.73
Dec-01	41.45	42.00	38.20	41.64	40.10
Nov-01	39.25	39.84	37.52	38.97	38.68
Oct-01	38.65	40.90	38.14	38.89	39.52

Source: MSN Money Central

Peoples Energy Corp (PGL)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	39.79	39.98	37.06	39.38	38.52
Feb-02	37.32	37.40	35.25	37.15	36.33
Jan-02	36.80	38.99	35.50	36.69	37.25
Dec-01	38.35	38.68	35.40	37.93	37.04
Nov-01	39.56	40.35	37.58	38.42	38.97
Oct-01	38.57	42.94	37.70	38.29	40.32

Source: MSN Money Central

Piedmont Natural Gas (PNY)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	36.05	36.25	32.01	35.60	34.13
Feb-02	32.89	34.05	31.79	32.01	32.92
Jan-02	33.95	35.89	32.90	33.71	34.40
Dec-01	36.33	36.60	32.60	35.80	34.60
Nov-01	34.10	34.80	30.55	33.60	32.68
Oct-01	30.80	32.15	30.01	31.80	31.08

Source: MSN Money Central

Southwest Gas Corp (SWX)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	24.85	25.35	23.01	25.00	24.18
Feb-02	23.55	23.83	22.37	23.27	23.10
Jan-02	23.95	24.35	21.80	23.90	23.08
Dec-01	22.51	23.15	20.50	22.35	21.83
Nov-01	21.35	21.60	20.48	20.60	21.04
Oct-01	20.76	22.56	20.31	20.60	21.44

Source: MSN Money Central

WGL Holdings Inc (WGL)
Monthly prices

DATE	OPEN	HIGH	LOW	CLOSE	Average High and Low
Mar-02	26.90	27.54	26.31	26.86	26.93
Feb-02	26.75	27.13	25.71	26.70	26.42
Jan-02	26.75	29.48	25.85	26.27	27.67
Dec-01	28.95	29.75	27.00	29.07	28.38
Nov-01	27.95	28.17	26.80	27.72	27.49
Oct-01	27.00	28.52	26.00	27.06	27.26

Source: MSN Money Central

Calculation of Indicated Dividend

Company	4th Quarter 2001 Dividend Amount	1st Quarter 2002 Dividend Amount	Indicated Dividend Cols. [(1)+(2)]x2
	(1)	(2)	(3)
AGL Resources	$0.270	$0.270	$1.08
Atmos Energy	0.295	0.295	1.18
Cascade Natural Gas	0.240	0.240	0.96
Laclede Group	0.335	0.335	1.34
Nicor	0.440	0.440	1.76
Peoples Energy	0.510	0.520	2.06
Piedmont Natural Gas	0.385	0.400	1.57
Southwest Gas	0.205	0.205	0.82
WGL Holdings	0.315	0.315	1.26

Source: The Value Line Investment Survey, March 22, 2002.

CITIZENS AZ/DCF Data

Company	Projected EPS Growth IBES	VL	Avg. of VL & IBES	2006 Percent Retained to Com Eq	Projected Growth in Price	Recent Price	2006 Average Projected Price	VL Projected Growth in: DPS	BPS
AGL Resources	8	9.5	8.8	5.5	5.4	23.37	30.00	1.0	6.0
Atmos Energy	6	9.0	7.5	5.5	7.2	23.41	32.50	3.0	3.5
Cascade Natural G	5	8.0	6.5	7.5	4.9	19.94	25.00	0.5	4.0
Laclede Group	3	7.0	5.0	4.5	5.3	23.50	30.00	1.5	3.0
Nicor	6	8.0	7.0	10.5	9.6	43.72	67.50	5.5	3.5
Peoples Energy	6	7.5	6.8	6.5	7.5	39.07	55.00	2.0	5.5
Piedmont Natural (	5	6.5	5.8	4.5	5.7	34.60	45.00	4.0	5.5
Southwest Gas	5	5.0	5.0	4.5	6.9	23.70	32.50	1.0	6.0
WGL Holdings	4	7.5	5.8	6.0	5.6	27.00	35.00	1.5	5.0
Average	5.3	7.6	6.4	6.1	6.4	28.70	39.2	2.2	4.7
Median	5.0	7.5	6.5	5.5	5.7	23.70	32.5	1.5	5.0

WP RGR - 26

WP RGR - 27

Table A20. Macroeconomic Indicators
(Billion 1996 Chain-Weighted Dollars, Unless Otherwise Noted)

Indicators	Reference Case 1999	2000	2005	2010	2015	2020	Annual Growth 2000-2020 (percent)	Growth 2007-2020
			2007					
GDP Chain-Type Price Index (1996=1.000)	1.047	1.070	1.209 1.27	1.369	1.561	1.826	2.7%	2.83%
Real Gross Domestic Product	8857	9224	10418 11133	12312	14399	16525	3.0%	3.08%
Real Consumption	5968	6258	7148	8256	9545	10991	2.9%	
Real Investment	1660	1773	1923	2518	3252	3953	4.1%	
Real Government Spending	1532	1573	1754	1892	2016	2149	1.6%	
Real Exports	1035	1133	1346	1968	2840	4032	6.6%	
Real Imports	1352	1532	1778	2263	3090	4369	5.4%	
Real Disposable Personal Income	6320	6539	7593	8742	10202	11698	3.0%	
AA Utility Bond Rate (percent)	7.05	7.91	7.01	7.37	7.66	8.07	0.1%	
Real Yield on Government 10 Year Bonds (percent)	4.75	4.84	3.88	4.54	4.99	5.34	N/A	
Real Utility Bond Rate (percent)	5.52	6.27	4.28	4.94	4.95	4.64	N/A	
Energy Intensity (thousand Btu per 1996 dollar of GDP)								
Delivered Energy	8.20	8.04	7.72	7.09	6.51	6.02	N/A	
Total Energy	10.97	10.77	10.34	9.40	8.59	7.92	-1.5%	
Consumer Price Index (1982-84=1.00)	1.67	1.72	1.98 2.09	2.27	2.64	3.15	3.1%	3.21%
Unemployment Rate (percent)	4.23	4.01	5.21	4.49	4.56	4.04	0.0%	
Housing Starts (millions)	2.00	1.82	1.84	1.93	1.90	2.01	0.5%	
Single-Family	1.31	1.23	1.29	1.33	1.32	1.36	N/A	
Multifamily	0.34	0.34	0.27	0.29	0.30	0.36	0.3%	
Mobile Home Shipments	0.35	0.25	0.27	0.30	0.27	0.28	0.6%	
Commercial Floorspace, Total (billion square feet)	63.1	64.5	71.7	77.5	83.8	89.6	1.7%	
Gross Output (billion 1992 dollars)								
Total Industrial	4794	5062	5677	6584	7535	8447	2.6%	
Nonmanufacturing	990	1039	1127	1211	1325	1444	1.7%	
Manufacturing	3804	4022	4550	5373	6210	7003	2.8%	
Energy-Intensive Manufacturing	1057	1100	1178	1251	1340	1410	1.2%	
Non-Energy-Intensive Manufacturing	2747	2922	3372	4122	4870	5593	3.3%	
Unit Sales of Light-Duty Vehicles (millions)	16.89	17.36	16.62	17.34	17.81	18.24	0.2%	
Population (millions)								
Population with Armed Forces Overseas	273.2	275.7	288.1	300.2	312.7	325.3	0.8%	
Population (aged 16 and over)	211.0	213.1	224.8	236.6	246.7	256.5	0.9%	
Employment, Non-Agriculture	127.5	130.1	136.9	145.2	150.2	154.5	0.9%	
Employment, Manufacturing	17.6	17.5	16.5	16.3	15.5	15.3	-0.7%	
Labor Force	139.4	140.9	149.2	156.9	161.4	165.3	0.8%	

GDP = Gross domestic product.
Btu = British thermal unit.
N/A = Not applicable.
Sources: 1999 and 2000: DRI-WEFA, Simulation CTL0901. Projections: Energy Information Administration, AEO2002 National Energy Modeling System run AEO2002.D102001B.

Real GDP Growth 3.08%

Inflation:

GDP Defl. 2.83
CPI 3.21
Avg. 3.02

3.02

Nominal GDP Growth (2007-2020) 6.19%

DCFGDP iteration

Company	AGL Res	Atmos En	Cascade	Laclede	Nicor	Peoples	Piedmont	Southwest	WGL Hold
Average Price	21.77	21.43	20.46	23.61	40.69	38.07	33.30	22.45	27.36
Indicated Dividend	1.08	1.18	0.96	1.34	1.76	2.06	1.57	0.82	1.26
5-Yr Pr. Growth	8.8	7.5	6.5	5.0	7.0	6.8	5.8	5.0	5.8
L-T Pr. Growth in GDP	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19
IRR	12.07	12.37	11.24	11.92	10.95	12.09	11.11	9.87	11.00

		AGL Res Cash Flow	Atmos En Cash Flow	Cascade Cash Flow	Laclede Cash Flow	Nicor Cash Flow	Peoples Cash Flow	Piedmont Cash Flow	Southwest Cash Flow	WGL Hold Cash Flow
	Price	-21.77	-21.43	-20.46	-23.61	-40.69	-38.07	-33.30	-22.45	-27.36
	D1	1.18	1.27	1.02	1.41	1.88	2.20	1.66	0.86	1.33
	D2	1.28	1.36	1.09	1.48	2.02	2.35	1.76	0.90	1.41
	D3	1.39	1.47	1.16	1.55	2.16	2.51	1.86	0.95	1.49
	D4	1.51	1.58	1.24	1.63	2.31	2.68	1.97	1.00	1.58
	D5	1.65	1.69	1.32	1.71	2.47	2.86	2.08	1.05	1.67
	D6	1.75	1.80	1.40	1.82	2.62	3.04	2.21	1.11	1.77
	D7	1.86	1.91	1.48	1.93	2.78	3.23	2.35	1.18	1.88
	D8	1.97	2.03	1.57	2.05	2.96	3.43	2.49	1.25	2.00
	D9	2.09	2.15	1.67	2.17	3.14	3.64	2.65	1.33	2.12
	D10	2.22	2.29	1.78	2.31	3.33	3.86	2.81	1.41	2.26
	D11	2.36	2.43	1.89	2.45	3.54	4.10	2.98	1.50	2.39
	D12	2.51	2.58	2.00	2.60	3.76	4.36	3.17	1.59	2.54
	D13	2.66	2.74	2.13	2.77	3.99	4.63	3.37	1.69	2.70
	D14	2.83	2.91	2.26	2.94	4.24	4.91	3.57	1.80	2.87
Calculation	D15	3.00	3.09	2.40	3.12	4.50	5.22	3.79	1.91	3.05
Continues	D16	3.19	3.28	2.55	3.31	4.78	5.54	4.03	2.03	3.23
on through	D17	3.39	3.48	2.70	3.52	5.07	5.88	4.28	2.15	3.43
Year 200	D18	3.59	3.70	2.87	3.73	5.39	6.25	4.54	2.28	3.65
↓	D19	3.82	3.93	3.05	3.96	5.72	6.64	4.83	2.43	3.87
	D20	4.05	4.17	3.24	4.21	6.08	7.05	5.12	2.58	4.11

DCFIndustry iteration

Company	AGL Res	Atmos En	Cascade	Laclede	Nicor	Peoples	Piedmont	Southwest	WGL Hold
Average Price	21.77	21.43	20.46	23.61	40.69	38.07	33.30	22.45	27.36
Indicated Dividend	1.08	1.18	0.96	1.34	1.76	2.06	1.57	0.82	1.26
5-Yr Pr. Growth	8.8	7.5	6.5	5.0	7.0	6.8	5.8	5.0	5.8
L-T Pr. Industry Growth	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
IRR	12.32	12.62	11.50	12.17	11.21	12.34	11.37	10.14	11.26

		AGL Res Cash Flow	Atmos En Cash Flow	Cascade Cash Flow	Laclede Cash Flow	Nicor Cash Flow	Peoples Cash Flow	Piedmont Cash Flow	Southwest Cash Flow	WGL Hold Cash Flow
	Price	-21.77	-21.43	-20.46	-23.61	-40.69	-38.07	-33.30	-22.45	-27.36
	D1	1.18	1.27	1.02	1.41	1.88	2.20	1.66	0.86	1.33
	D2	1.28	1.36	1.09	1.48	2.02	2.35	1.76	0.90	1.41
	D3	1.39	1.47	1.16	1.55	2.16	2.51	1.86	0.95	1.49
	D4	1.51	1.58	1.24	1.63	2.31	2.68	1.97	1.00	1.58
	D5	1.65	1.69	1.32	1.71	2.47	2.86	2.08	1.05	1.67
	D6	1.75	1.80	1.40	1.82	2.63	3.05	2.22	1.11	1.78
	D7	1.87	1.92	1.49	1.94	2.80	3.25	2.36	1.19	1.89
	D8	1.99	2.05	1.59	2.07	2.98	3.46	2.51	1.26	2.02
	D9	2.12	2.18	1.69	2.20	3.18	3.68	2.68	1.35	2.15
	D10	2.26	2.32	1.80	2.34	3.38	3.92	2.85	1.43	2.29
	D11	2.40	2.47	1.92	2.50	3.60	4.18	3.04	1.53	2.44
	D12	2.56	2.63	2.04	2.66	3.84	4.45	3.23	1.63	2.60
	D13	2.72	2.80	2.18	2.83	4.09	4.74	3.44	1.73	2.76
	D14	2.90	2.99	2.32	3.01	4.35	5.05	3.67	1.84	2.94
Calculation	D15	3.09	3.18	2.47	3.21	4.63	5.37	3.91	1.96	3.14
Continues	D16	3.29	3.39	2.63	3.42	4.93	5.72	4.16	2.09	3.34
on through	D17	3.51	3.61	2.80	3.64	5.26	6.09	4.43	2.23	3.56
Year 200	D18	3.73	3.84	2.98	3.88	5.60	6.49	4.72	2.37	3.79
↓	D19	3.98	4.09	3.18	4.13	5.96	6.91	5.03	2.53	4.03
	D20	4.23	4.36	3.38	4.40	6.35	7.36	5.35	2.69	4.30

DCFRetention iteration

Company	AGL Res	Atmos En	Cascade	Laclede	Nicor	Peoples	Piedmont	Southwest	WGL Hold
Average Price	21.77	21.43	20.46	23.61	40.69	38.07	33.30	22.45	27.36
Indicated Dividend	1.08	1.18	0.96	1.34	1.76	2.06	1.57	0.82	1.26
5-Yr Pr. Growth	8.8	7.5	6.5	5.0	7.0	6.8	5.8	5.0	5.8
L-T Pr. Retention Growth	5.5	5.5	7.5	4.5	10.5	6.5	4.5	4.5	6.0
IRR	11.51	11.82	12.33	10.56	14.61	12.34	9.71	8.40	10.84

		AGL Res Cash Flow	Atmos En Cash Flow	Cascade Cash Flow	Laclede Cash Flow	Nicor Cash Flow	Peoples Cash Flow	Piedmont Cash Flow	Southwest Cash Flow	WGL Hold Cash Flow
	Price	-21.77	-21.43	-20.46	-23.61	-40.69	-38.07	-33.30	-22.45	-27.36
	D1	1.18	1.27	1.02	1.41	1.88	2.20	1.66	0.86	1.33
	D2	1.28	1.36	1.09	1.48	2.02	2.35	1.76	0.90	1.41
	D3	1.39	1.47	1.16	1.55	2.16	2.51	1.86	0.95	1.49
	D4	1.51	1.58	1.24	1.63	2.31	2.68	1.97	1.00	1.58
	D5	1.65	1.69	1.32	1.71	2.47	2.86	2.08	1.05	1.67
	D6	1.74	1.79	1.41	1.79	2.73	3.05	2.17	1.09	1.77
	D7	1.83	1.89	1.52	1.87	3.01	3.25	2.27	1.14	1.88
	D8	1.93	1.99	1.63	1.95	3.33	3.46	2.38	1.19	1.99
	D9	2.04	2.10	1.76	2.04	3.68	3.68	2.48	1.25	2.11
	D10	2.15	2.21	1.89	2.13	4.07	3.92	2.59	1.30	2.24
	D11	2.27	2.34	2.03	2.23	4.49	4.18	2.71	1.36	2.37
	D12	2.40	2.46	2.18	2.33	4.97	4.45	2.83	1.42	2.51
	D13	2.53	2.60	2.35	2.43	5.49	4.74	2.96	1.49	2.66
	D14	2.67	2.74	2.52	2.54	6.06	5.05	3.09	1.56	2.82
Calculation	D15	2.81	2.89	2.71	2.66	6.70	5.37	3.23	1.63	2.99
Continues	D16	2.97	3.05	2.91	2.78	7.40	5.72	3.38	1.70	3.17
on through	D17	3.13	3.22	3.13	2.90	8.18	6.09	3.53	1.77	3.36
Year 200	D18	3.30	3.40	3.37	3.03	9.04	6.49	3.69	1.85	3.56
↓	D19	3.48	3.58	3.62	3.17	9.99	6.91	3.85	1.94	3.78
	D20	3.68	3.78	3.89	3.31	11.04	7.36	4.03	2.03	4.00

	Beta
AGL Resources	0.60
Atmos Energy	0.55
Cascade Natural Gas	0.55
Laclede Group	0.55
Nicor	0.60
Peoples Energy	0.70
Piedmont Natural Gas	0.60
Southwest Gas	0.65
WGL Holdings	0.60
Average	0.60

Source: The Value Line Investment Survey, March 22, 2002.

Interest Rates March 2002

INTEREST RATES

		Treasury Bond Yields			Moody's Bond Yields	
		10-Year (1)	20-Year (2)	Long-Term * (3)	A (4)	Pub. Util. Composite (5)
2001	October	4.57 %	5.34 %	5.32 %	7.63 %	7.64 %
	November	4.65	5.33	5.12	7.57	7.61
	December	5.09	5.76	5.48	7.83	7.86
2002	January	5.04	5.69	5.45	7.66	7.69
	February	4.91	5.61	5.56	7.54	7.62
	March	5.28	5.93	5.88	7.76	7.83
Average: 6 mos. Ending March 2002		4.92 %	5.61 %	5.47 %	7.67 %	7.71 %

* The Federal Reserve Statistical Release reported the yield on 30 year Treasury bonds through January 2002, after which point the series was discontinued and a new series of long-term Treasury bond yields (with at least 25 years or more remaining until maturity) was commenced starting in February 2002.

Source: Federal Reserve Statistical Release; and Moody's Bond Record.

Futures Yields

Date	Treasury Bond Futures Yield
03/14/02	6.28 %
03/18/02	6.17
03/26/02	6.18
04/02/02	6.16
04/09/02	6.05
04/15/02	5.98
04/18/02	6.07

Source: Derived from data in the New York Times.

Ibbotson Associates

Risk Premia over Time Report: 2002

Estimates for 1926-2001

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Table 2 **Key Variables in Estimating the Cost of Capital**

(As of Year-end 2001)

	Value
Yields (Riskless Rates)[3]	
Long-Term (20-year) U.S. Treasury Coupon Bond Yield	5.8%
Intermediate-term (5-year) U.S. Treasury Coupon Note Yield	4.4
Short-term (30-day) U.S. Treasury Bill Yield	1.6
Fixed Income Risk Premia[4]	
Expected default premium: long-term corporate bond total returns minus long-term government bond total returns	0.1
Expected long-term horizon premium: long-term government bond income returns minus U.S. Treasury bill total returns*	1.4
Expected intermediate-term horizon premium: intermediate-term government bond income returns minus U.S. Treasury bill total returns*	1.0
Equity Risk Premia[5]	
Long-horizon expected equity risk premium: large company stock total returns minus long-term government bond income returns	7.4
Intermediate-horizon expected equity risk premium: large company stock total returns minus intermediate-term government bond income returns	7.8
Short-horizon expected equity risk premium: large company stock total returns minus U.S. Treasury bill total returns*	8.8
Size Premia[6]	
Expected mid-capitalization equity size premium: Capitalization between $1,115 and $5,252 million	0.7
Expected low-capitalization equity size premium: Capitalization between $269 and $1,115 million	1.4
Expected micro-capitalization equity size premium: Capitalization below $269 million	3.3

[3] As of December 31, 2001. Maturities are approximate.
[4] Expected risk premia for fixed income are based on the differences of historical arithmetic mean returns from 1970-2001.
[5] Expected risk premia for equities are based on the differences of historical arithmetic mean returns from 1926-2001.
[6] Expected return in excess of those predicted by the Capital Asset Pricing Model, or the beta-adjusted size premium.
*For U.S. Treasury bills, the income return and total return are the same.

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	Market Capitalization ($million)	Ibbotson Size Premium
AGL Resources	1,300	0.7
Atmos Energy	950	1.4
Cascade Natural Gas	225	3.3
Laclede Group	450	1.4
Nicor	2,000	0.7
Peoples Energy	1,400	0.7
Piedmont Natural Gas	1,100	1.4
Southwest Gas	775	1.4
WGL Holdings	1,300	0.7

Source of Market Cap data – The Value Line Investment Survey, March 22, 2002.

HistSpreadGas

CALCULATION OF SPREAD BETWEEN
MOODY'S GAS DISTRIBUTION STOCKS AND
MOODY'S UTILITY BONDS

Year	Moody's Gas Distribution Common Stock Index: Year-End Price	Year-End Dividend	Market Return 1/	Moody's Utility Composite Bond Yield
	(1)	(2)	(3)	(4)
1954	26.47			
1955	28.10	1.38	11.37	3.22
1956	28.23	1.48	5.73	3.54
1957	25.78	1.49	-3.40	4.18
1958	38.71	1.57	56.25	4.10
1959	39.59	1.66	6.56	4.70
1960	48.21	1.84	26.42	4.69
1961	64.96	1.94	38.77	4.57
1962	59.73	2.02	-4.94	4.51
1963	64.62	2.18	11.84	4.41
1964	68.24	2.30	9.16	4.53
1965	64.31	2.48	-2.12	4.60
1966	53.50	2.61	-12.75	5.36
1967	50.49	2.74	-0.50	5.81
1968	53.80	2.81	12.12	6.49
1969	43.88	2.93	-12.99	7.49
1970	52.33	3.01	26.12	8.68
1971	47.86	3.07	-2.68	8.13
1972	53.54	3.12	18.39	7.74
1973	43.43	3.28	-12.76	7.83
1974	29.71	3.34	-23.90	9.27
1975	38.29	3.48	40.59	9.88
1976	51.80	3.70	44.95	9.17
1977	50.88	3.93	5.81	8.58
1978	45.97	4.18	-1.43	9.22
1979	53.50	4.44	26.04	10.39
1980	56.61	4.68	14.56	13.15
1981	53.50	5.12	3.55	15.62
1982	50.62	5.39	4.69	15.33
1983	55.79	5.55	21.18	13.31
1984	69.70	5.88	35.47	14.03
1985	76.58	6.22	18.79	12.29
1986	90.89	5.71	26.14	9.46
1987	77.25	6.02	-8.38	9.98
1988	86.76	6.30	20.47	10.45
1989	117.05	6.58	42.50	9.66
1990	108.86	6.84	-1.15	9.76
1991	124.32	6.99	20.62	9.21
1992	138.79	7.14	17.38	8.57
1993	154.06	7.30	16.26	7.56
1994	126.96	7.44	-12.76	8.30
1995	155.94	7.56	28.78	7.91
1996	166.64	7.91	11.93	7.74
1997	191.04	8.02	19.46	7.63
1998	177.24	8.13	-2.97	7.00
1999	166.84	8.22	-1.23	7.55
2000	200.68	8.22	25.21	8.14
2001	203.07	8.22	5.29	7.72
Average			12.09 %	8.12 %

Average spread: Stocks - Bonds 3.98 %

1/ ([P(t)+D(t)]/P(t-1))-1)x100

Source: Cols. (1), (2)&(4)–Moody's Public Utility Manual and News Reports.

FILE:C:\DATA\MOODYRP - MonthlyYield

Monthly Bond Yields

	Moody's Public Utility Bond Composite	Yield on Long-Term T Bonds
	(1)	(2)
Jan 79	9.85	8.94
Feb 79	9.84	9.00
Mar 79	10.02	9.03
Apr 79	10.05	9.09
May 79	10.23	9.19
Jun 79	10.04	8.92
Jul 79	9.90	8.93
Aug 79	9.97	8.98
Sep 79	10.19	9.17
Oct 79	11.13	9.85
Nov 79	11.73	10.30
Dec 79	11.68	10.12
Jan 80	12.12	10.60
Feb 80	13.48	12.13
Mar 80	14.33	12.34
Apr 80	13.50	11.40
May 80	12.17	10.36
Jun 80	11.87	9.81
Jul 80	12.12	10.24
Aug 80	12.82	11.00
Sep 80	13.29	11.34
Oct 80	13.53	11.59
Nov 80	14.07	12.37
Dec 80	14.48	12.40
Jan 81	14.22	12.14
Feb 81	14.84	12.80
Mar 81	14.86	12.69
Apr 81	15.32	13.21
May 81	15.84	13.60
Jun 81	15.27	12.96
Jul 81	15.87	13.59
Aug 81	16.33	14.17
Sep 81	16.89	14.67
Oct 81	16.76	14.68
Nov 81	15.50	13.35
Dec 81	15.77	13.46
Jan 82	16.73	14.22
Feb 82	16.72	14.22
Mar 82	16.07	13.53
Apr 82	15.82	13.37
May 82	15.60	13.24
Jun 82	16.18	13.92
Jul 82	16.04	13.55
Aug 82	15.22	12.77
Sep 82	14.56	12.07
Oct 82	13.88	11.17
Nov 82	13.58	10.54
Dec 82	13.55	10.54
Jan 83	13.46	10.63
Feb 83	13.60	10.88
Mar 83	13.28	10.63
Apr 83	13.03	10.48
May 83	13.00	10.53
Jun 83	13.17	10.93
Jul 83	13.28	11.40
Aug 83	13.50	11.82
Sep 83	13.35	11.63

FILE:C:\DATA\MOODYRP - MonthlyYield

Monthly Bond Yields

	Moody's Public Utility Bond Composite	Yield on Long-Term T Bonds
	(1)	(2)
Oct 83	13.19	11.58
Nov 83	13.33	11.75
Dec 83	13.48	11.88
Jan 84	13.40	11.75
Feb 84	13.50	11.95
Mar 84	14.03	12.38
Apr 84	14.30	12.65
May 84	14.95	13.43
Jun 84	15.16	13.44
Jul 84	14.92	13.21
Aug 84	14.29	12.54
Sep 84	14.04	12.29
Oct 84	13.68	11.98
Nov 84	13.15	11.56
Dec 84	12.96	11.52
Jan 85	12.88	11.45
Feb 85	13.00	11.48
Mar 85	13.66	11.81
Apr 85	13.42	11.47
May 85	12.89	11.05
Jun 85	11.91	10.45
Jul 85	11.88	10.50
Aug 85	11.93	10.56
Sep 85	11.95	10.61
Oct 85	11.84	10.50
Nov 85	11.35	10.06
Dec 85	10.82	9.54
Jan 86	10.66	9.40
Feb 86	10.16	8.93
Mar 86	9.33	7.96
Apr 86	9.02	7.39
May 86	9.52	7.52
Jun 86	9.51	7.57
Jul 86	9.19	7.27
Aug 86	9.15	7.33
Sep 86	9.42	7.62
Oct 86	9.39	7.70
Nov 86	9.15	7.52
Dec 86	8.96	7.37
Jan 87	8.77	7.38
Feb 87	8.81	7.54
Mar 87	8.75	7.55
Apr 87	9.30	8.25
May 87	9.82	8.78
Jun 87	9.87	8.57
Jul 87	10.01	8.64
Aug 87	10.33	8.97
Sep 87	11.00	9.59
Oct 87	11.32	9.61
Nov 87	10.82	8.95
Dec 87	10.99	9.12
Jan 88	10.75	8.83
Feb 88	10.11	8.43
Mar 88	10.11	8.63
Apr 88	10.53	8.95
May 88	10.75	9.23
Jun 88	10.71	9.00

FILE:C:\DATA\MOODYRP - MonthlyYield

Monthly Bond Yields

	Moody's Public Utility Bond Composite	Yield on Long-Term T Bonds
	(1)	(2)
Jul 88	10.96	9.14
Aug 88	11.09	9.32
Sep 88	10.56	9.06
Oct 88	9.92	8.89
Nov 88	9.89	9.02
Dec 88	10.02	9.01
Jan 89	10.02	8.93
Feb 89	10.02	9.01
Mar 89	10.16	9.17
Apr 89	10.14	9.03
May 89	9.92	8.83
Jun 89	9.49	8.27
Jul 89	9.34	8.08
Aug 89	9.37	8.12
Sep 89	9.43	8.15
Oct 89	9.37	8.00
Nov 89	9.33	7.90
Dec 89	9.31	7.90
Jan 90	9.44	8.26
Feb 90	9.66	8.50
Mar 90	9.75	8.56
Apr 90	9.87	8.76
May 90	9.89	8.73
Jun 90	9.69	8.46
Jul 90	9.66	8.50
Aug 90	9.84	8.86
Sep 90	10.01	9.03
Oct 90	9.94	8.86
Nov 90	9.76	8.54
Dec 90	9.57	8.24
Jan 91	9.56	8.27
Feb 91	9.31	8.03
Mar 91	9.39	8.29
Apr 91	9.30	8.21
May 91	9.29	8.27
Jun 91	9.44	8.47
Jul 91	9.40	8.45
Aug 91	9.16	8.14
Sep 91	9.03	7.95
Oct 91	8.99	7.93
Nov 91	8.93	7.92
Dec 91	8.76	7.70
Jan 92	8.67	7.58
Feb 92	8.77	7.85
Mar 92	8.84	7.97
Apr 92	8.79	7.96
May 92	8.72	7.89
Jun 92	8.64	7.84
Jul 92	8.46	7.60
Aug 92	8.34	7.39
Sep 92	8.32	7.34
Oct 92	8.44	7.53
Nov 92	8.53	7.61
Dec 92	8.36	7.44
Jan 93	8.23	7.34
Feb 93	8.00	7.09
Mar 93	7.85	6.82

FILE:C:\DATA\MOODYRP - MonthlyYield

Monthly Bond Yields

	Moody's Public Utility Bond Composite	Yield on Long-Term T Bonds
	(1)	(2)
Apr 93	7.76	6.85
May 93	7.78	6.92
Jun 93	7.68	6.81
Jul 93	7.53	6.63
Aug 93	7.21	6.32
Sep 93	7.01	6.00
Oct 93	6.99	5.94
Nov 93	7.30	6.21
Dec 93	7.33	6.25
Jan 94	7.31	6.29
Feb 94	7.44	6.49
Mar 94	7.83	6.91
Apr 94	8.20	7.27
May 94	8.32	7.41
Jun 94	8.31	7.40
Jul 94	8.47	7.58
Aug 94	8.41	7.49
Sep 94	8.65	7.71
Oct 94	8.88	7.94
Nov 94	9.00	8.08
Dec 94	8.79	7.87
Jan 95	8.77	7.85
Feb 95	8.56	7.61
Mar 95	8.41	7.45
Apr 95	8.30	7.36
May 95	7.93	6.95
Jun 95	7.62	6.57
Jul 95	7.73	6.72
Aug 95	7.86	6.86
Sep 95	7.62	6.55
Oct 95	7.46	6.37
Nov 95	7.40	6.26
Dec 95	7.21	6.06
Jan 96	7.20	6.05
Feb 96	7.37	6.24
Mar 96	7.72	6.60
Apr 96	7.88	6.79
May 96	7.99	6.93
Jun 96	8.07	7.06
Jul 96	8.02	7.03
Aug 96	7.84	6.84
Sep 96	8.01	7.03
Oct 96	7.76	6.81
Nov 96	7.48	6.48
Dec 96	7.58	6.55
Jan 97	7.79	6.83
Feb 97	7.68	6.69
Mar 97	7.92	6.93
Apr 97	8.08	7.09
May 97	7.94	6.94
Jun 97	7.77	6.77
Jul 97	7.52	6.51
Aug 97	7.57	6.58
Sep 97	7.50	6.50
Oct 97	7.37	6.33
Nov 97	7.24	6.11
Dec 97	7.16	5.99

FILE:C:\DATA\MOODYRP - MonthlyYield

Monthly Bond Yields

	Moody's Public Utility Bond Composite	Yield on Long-Term T Bonds
	(1)	(2)
Jan 98	7.03	5.81
Feb 98	7.09	5.89
Mar 98	7.13	5.95
Apr 98	7.12	5.92
May 98	7.11	5.93
Jun 98	6.99	5.70
Jul 98	6.99	5.68
Aug 98	6.96	5.54
Sep 98	6.88	5.20
Oct 98	6.88	5.01
Nov 98	6.96	5.25
Dec 98	6.84	5.06
Jan 99	6.87	5.16
Feb 99	7.00	5.37
Mar 99	7.18	5.58
Apr 99	7.16	5.55
May 99	7.42	5.81
Jun 99	7.70	6.04
Jul 99	7.66	5.98
Aug 99	7.86	6.07
Sep 99	7.87	6.07
Oct 99	8.02	6.26
Nov 99	7.86	6.15
Dec 99	8.04	6.35
Jan 00	8.22	6.63
Feb 00	8.10	6.23
Mar 00	8.14	6.05
Apr 00	8.14	5.85
May 00	8.55	6.15
Jun 00	8.22	5.93
Jul 00	8.17	5.85
Aug 00	8.05	5.72
Sep 00	8.16	5.83
Oct 00	8.08	5.80
Nov 00	8.03	5.78
Dec 00	7.79	5.49
Jan 01	7.76	5.54
Feb 01	7.69	5.45
Mar 01	7.59	5.34
Apr 01	7.81	5.65
May 01	7.88	5.78
Jun 01	7.75	5.67
Jul 01	7.71	5.61
Aug 01	7.57	5.48
Sep 01	7.73	5.48
Oct 01	7.64	5.32
Nov 01	7.61	5.12
Dec 01	7.86	5.48
Jan 02	7.69	5.45
Feb 02	7.62	5.56
Mar 02	7.83	5.88

FILE:C:\DATA\MOODYRP - Contemporaneous

Contemporaneous Quarterly Average

Quarter of Allowed ROE	Moody's Public Utilities Bond Composite	Yield on Long-Term T Bonds	Allowed ROE
	(1)	(2)	(3)
Q1 80	13.31	11.69	13.45
Q2 80	12.51	10.52	14.38
Q3 80	12.74	10.86	13.87
Q4 80	14.03	12.12	14.35
Q1 81	14.64	12.54	14.69
Q2 81	15.48	13.26	14.61
Q3 81	16.36	14.14	14.86
Q4 81	16.01	13.83	15.70
Q1 82	16.51	13.99	15.55
Q2 82	15.87	13.51	15.62
Q3 82	15.27	12.80	15.72
Q4 82	13.67	10.75	15.62
Q1 83	13.45	10.71	15.41
Q2 83	13.07	10.65	14.84
Q3 83	13.38	11.61	15.24
Q4 83	13.33	11.73	15.41
Q1 84	13.64	12.03	15.39
Q2 84	14.80	13.17	15.07
Q3 84	14.42	12.68	15.37
Q4 84	13.26	11.69	15.33
Q1 85	13.18	11.58	15.03
Q2 85	12.74	10.99	15.44
Q3 85	11.92	10.56	14.64
Q4 85	11.34	10.03	14.44
Q1 86	10.05	8.76	14.05
Q2 86	9.35	7.49	13.28
Q3 86	9.25	7.41	13.09
Q4 86	9.17	7.53	13.62
Q1 87	8.77	7.49	12.61
Q2 87	9.66	8.53	13.13
Q3 87	10.45	9.07	12.56
Q4 87	11.04	9.23	12.73
Q1 88	10.32	8.63	12.94
Q2 88	10.67	9.06	12.48
Q3 88	10.87	9.17	12.79
Q4 88	9.94	8.97	12.98
Q1 89	10.07	9.03	12.99
Q2 89	9.85	8.71	13.25
Q3 89	9.38	8.12	12.56
Q4 89	9.33	7.93	12.94
Q1 90	9.62	8.44	12.60
Q2 90	9.81	8.65	12.81
Q3 90	9.84	8.80	12.34
Q4 90	9.76	8.55	12.77
Q1 91	9.42	8.20	12.69
Q2 91	9.34	8.32	12.53
Q3 91	9.19	8.18	12.43
Q4 91	8.89	7.85	12.38
Q1 92	8.76	7.80	12.42
Q2 92	8.72	7.90	11.98
Q3 92	8.37	7.44	11.87
Q4 92	8.44	7.53	11.94
Q1 93	8.03	7.08	11.75
Q2 93	7.74	6.86	11.71
Q3 93	7.25	6.32	11.99
Q4 93	7.21	6.13	11.15
Q1 94	7.53	6.56	11.12
Q2 94	8.28	7.36	10.81

FILE:C:\DATA\MOODYRP - Contemporaneous

Contemporaneous Quarterly Average

Quarter of Allowed ROE	Moody's Public Utilities Bond Composite	Yield on Long-Term T Bonds	Allowed ROE	
	(1)	(2)	(3)	
Q3 94	8.51	7.59	10.95	
Q4 94	8.89	7.96	11.64	
Q1 95	8.58	7.64	11.32	*
Q2 95	7.95	6.96	11.00	
Q3 95	7.74	6.71	11.07	
Q4 95	7.36	6.23	11.56	
Q1 96	7.43	6.30	11.45	
Q2 96	7.98	6.93	10.88	
Q3 96	7.96	6.97	11.25	
Q4 96	7.61	6.61	11.32	
Q1 97	7.80	6.82	11.31	
Q2 97	7.93	6.93	11.70	
Q3 97	7.53	6.53	12.00	
Q4 97	7.26	6.14	10.99	
Q1 98	7.08	5.88	11.18	*
Q2 98	7.07	5.85	11.37	
Q3 98	6.94	5.47	11.41	
Q4 98	6.89	5.11	11.69	
Q1 99	7.02	5.37	10.82	
Q2 99	7.43	5.80	10.82	
Q3 99	7.80	6.04	10.58	*
Q4 99	7.97	6.25	10.33	
1Q 00	8.15	6.30	10.71	
2Q 00	8.30	5.98	11.08	
3Q 00	8.13	5.80	11.33	
4Q 00	7.97	5.69	12.50	
1Q 01	7.68	5.44	11.16	
2Q 01	7.81	5.70	10.75	
3Q 01	7.67	5.52	10.70	
4Q 01	7.70	5.31	10.65	
1Q 02	7.71	5.63	10.67	

* Average of allowed returns in prior and subsequent quarters.

FILE:C:\DATA\MOODYRP - 2QLag

2 Quarter Lag of Bond Yields & Contemporaneous ROE

Quarter of Allowed ROE	Moody's Public Utilities Bond Composite	Yield on Long Term T Bonds	Allowed ROE	RP
				(3)-(1)
	(1)	(2)	(3)	(4)
	UtBondC	LT.T	AllowRoe	RiskPrem
Q1 80	10.77	9.56	13.45	2.68
Q2 80	12.41	10.89	14.38	1.97
Q3 80	12.91	11.11	13.87	0.96
Q4 80	12.63	10.69	14.35	1.72
Q1 81	13.38	11.49	14.69	1.31
Q2 81	14.33	12.33	14.61	0.28
Q3 81	15.06	12.90	14.86	-0.20
Q4 81	15.92	13.70	15.70	-0.22
Q1 82	16.19	13.99	15.55	-0.64
Q2 82	16.26	13.91	15.62	-0.64
Q3 82	16.19	13.75	15.72	-0.47
Q4 82	15.57	13.15	15.62	0.05
Q1 83	14.47	11.77	15.41	0.94
Q2 83	13.56	10.73	14.84	1.28
Q3 83	13.26	10.68	15.24	1.98
Q4 83	13.22	11.13	15.41	2.19
Q1 84	13.35	11.67	15.39	2.04
Q2 84	13.49	11.88	15.07	1.58
Q3 84	14.22	12.60	15.37	1.15
Q4 84	14.61	12.93	15.33	0.72
Q1 85	13.84	12.18	15.03	1.19
Q2 85	13.22	11.63	15.44	2.22
Q3 85	12.96	11.28	14.64	1.68
Q4 85	12.33	10.77	14.44	2.11
Q1 86	11.63	10.29	14.05	2.42
Q2 86	10.69	9.40	13.28	2.59
Q3 86	9.70	8.13	13.09	3.39
Q4 86	9.30	7.45	13.62	4.32
Q1 87	9.21	7.47	12.61	3.40
Q2 87	8.97	7.51	13.13	4.16
Q3 87	9.22	8.01	12.56	3.34
Q4 87	10.05	8.80	12.73	2.68
Q1 88	10.74	9.15	12.94	2.20
Q2 88	10.68	8.93	12.48	1.80
Q3 88	10.49	8.85	12.79	2.30
Q4 88	10.77	9.12	12.98	2.21
Q1 89	10.41	9.07	12.99	2.58
Q2 89	10.01	9.00	13.25	3.24
Q3 89	9.96	8.87	12.56	2.60
Q4 89	9.61	8.41	12.94	3.33
Q1 90	9.36	8.03	12.60	3.24
Q2 90	9.48	8.19	12.81	3.33
Q3 90	9.72	8.55	12.34	2.62
Q4 90	9.83	8.72	12.77	2.94
Q1 91	9.80	8.67	12.69	2.89
Q2 91	9.59	8.37	12.53	2.94
Q3 91	9.38	8.26	12.43	3.05
Q4 91	9.27	8.25	12.38	3.11
Q1 92	9.04	8.02	12.42	3.38
Q2 92	8.83	7.83	11.98	3.15
Q3 92	8.74	7.85	11.87	3.13
Q4 92	8.55	7.67	11.94	3.40
Q1 93	8.41	7.49	11.75	3.34
Q2 93	8.24	7.31	11.71	3.48
Q3 93	7.88	6.97	11.99	4.11
Q4 93	7.50	6.59	11.15	3.65
Q1 94	7.23	6.22	11.12	3.89
Q2 94	7.37	6.34	10.81	3.44

FILE:C:\DATA\MOODYRP - 2QLag

2 Quarter Lag of Bond Yields & Contemporaneous ROE

Quarter of Allowed ROE	Moody's Public Utilities Bond Composite	Yield on Long Term T Bonds	Allowed ROE	RP
				(3)-(1)
	(1)	(2)	(3)	(4)
	UtBondC	LT.T	AllowRoe	RiskPrem
Q3 94	7.90	6.96	10.95	3.05
Q4 94	8.40	7.48	11.64	3.24
Q1 95	8.70	7.78	11.32 *	2.62
Q2 95	8.74	7.80	11.00	2.27
Q3 95	8.27	7.30	11.07	2.81
Q4 95	7.84	6.84	11.56	3.72
Q1 96	7.55	6.47	11.45	3.90
Q2 96	7.40	6.27	10.88	3.49
Q3 96	7.70	6.62	11.25	3.55
Q4 96	7.97	6.95	11.32	3.35
Q1 97	7.78	6.79	11.31	3.53
Q2 97	7.71	6.72	11.70	4.00
Q3 97	7.87	6.88	12.00	4.14
Q4 97	7.73	6.73	10.99	3.26
Q1 98	7.39	6.34	11.18 *	3.79
Q2 98	7.17	6.01	11.37	4.20
Q3 98	7.08	5.87	11.41	4.33
Q4 98	7.01	5.66	11.69	4.68
Q1 99	6.92	5.29	10.82	3.90
Q2 99	6.96	5.24	10.82	3.87
Q3 99	7.22	5.59	10.58 *	3.36
Q4 99	7.61	5.92	10.33	2.72
1Q 00	7.89	6.15	10.71	2.83
2Q 00	8.06	6.28	11.08	3.02
3Q 00	8.23	6.14	11.33	3.10
4Q 00	8.22	5.89	12.50	4.29
1Q 01	8.05	5.75	11.16	3.11
2Q 01	7.82	5.57	10.75	2.93
3Q 01	7.75	5.57	10.70	2.95
4Q 01	7.74	5.61	10.65	2.91
1Q 02	7.69	5.42	10.67	2.98

* Average of allowed returns in prior and subsequent quarters.

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.892158
R Square	0.795946
Adjusted R S	0.7936
Standard Er	0.550247
Observation	89

ANOVA

	df	SS	MS	F	ignificance F
Regression	1	102.7477	102.7477	339.357	8.98E-32
Residual	87	26.34115	0.302772		
Total	88	129.0889			

	Coefficients	andard Er	t Stat	P-value	Lower 95%	Upper 95%	ower 95.0%	Upper 95.0%
Intercept	6.496142	0.215857	30.09463	9.08E-48	6.067102	6.925181	6.067102	6.925181449
LT.T	-0.44815	0.024327	-18.4216	8.98E-32	-0.4965	-0.39979	-0.4965	-0.39979355

COMPANIES WITH A SAFETY RANK OF 2
FIRST QUARTER 2002 VALUE LINE

Company Name	Return on Shareholder Equity 1999 (1)	2000 (2)	2001 (3)	2002 (4)	2004-2006 (5)
AGL Resources	7.1 %	10.2 %	12.5 %	13.0 %	13.5 %
Alberto-Culver	15.2	15.3	15.0	15.5	14.0
Albertson's	16.7	15.3	13.5	13.5	15.5
ALLETE	12.1	13.1	12.0	13.5	14.0
Alliant Energy	7.9	9.4	8.0	9.5	9.5
ALLTEL	18.0	16.8	15.0	16.0	17.0
Ambac Fin'l Group	15.3	14.1	14.5	14.5	14.5
Amer Express	24.5	24.1	14.5	19.0	22.0
Amer Financial Grp	11.0	NMF	5.5	9.0	13.5
Amer Home Prod	37.3	89.2	88.0	89.0	89.0
Amer Int'l Grp	14.7	13.8	10.3	12.5	15.0
Amerada Hess	10.1	25.4	20.5	11.5	8.0
American Elec Pwr	10.3	4.0	13.0	14.0	14.5
Archstone Comm	6.5	7.5	6.5	8.0	9.0
Ashland	9.8	14.9	18.2	13.5	12.0
Assoc Banc-Corp	18.1	17.3	16.0	16.0	17.5
AvalonBay Comm	5.9	7.0	8.0	9.0	12.0
Avery Dennison	31.8	34.2	28.0	24.0	20.5
Baldor Electric	16.4	17.7	9.0	10.5	15.0
Bank of Montreal	13.4	14.0	12.9	12.0	13.0
Bank of New York	24.9	23.2	21.5	24.0	29.0
Bard (CR)	20.5	20.4	20.0	20.0	23.5
BB&T	19.2	18.3	17.9	20.0	20.5
Becton D'son	21.8	20.1	19.0	18.0	18.5
Berkshire Hath	2.7	5.4	1.0	8.5	7.5
BJ's Wholesale Cl	19.2	19.8	19.0	18.5	16.0
Bk of Nova Scotia	13.6	14.8	15.0	15.5	18.0
Black Hills Corp	16.8	18.7	17.5	12.0	12.5
Block (H&R)	20.7	23.6	30.5	27.0	21.0
BRE Properties	8.9	9.6	10.0	10.5	11.5
Buckeye Partners	20.6	18.5	18.5	19.5	24.0
Butler Mfg	14.1	15.1	8.0	9.5	11.0
Cadbury Schw	10.2	11.2	12.0	15.0	15.0
California Water	11.2	10.0	7.0	9.0	13.5
Charter One Fin'l	17.7	17.7	17.0	17.5	18.0
Chubb	9.9	10.2	1.3	12.0	13.0
CIGNA Corp	16.2	19.3	19.0	19.0	21.5
Cincinnati Fincl	4.7	2.0	4.0	5.0	7.0
Cinergy	12.4	14.2	14.5	14.5	13.0
City National	18.9	17.7	16.4	16.0	16.5
CLARCOR	16.8	16.6	14.5	14.5	15.0
Cleco	12.5	14.4	14.0	15.0	14.0
Clorox Co	24.9	23.4	20.2	24.0	22.0
CNA Financial	0.5	12.5	NMF	6.5	10.0
Comerica	19.4	18.7	18.0	17.0	17.0
Commerce Bancorp	18.5	16.3	16.2	17.5	16.0
ConAgra	23.9	27.0	17.1	18.0	19.5
Constell'n Egy Gp	10.7	10.7	10.5	9.5	9.0
Cooper Inds	19.0	18.8	13.0	13.0	17.5
Curtiss-Wright	12.3	13.1	10.5	9.5	10.0
Dentsply Internt'l	19.2	19.4	17.5	18.5	20.0
Disney (Walt)	6.6	7.8	9.1	5.5	9.5
Dominion Res	11.3	8.3	11.0	13.5	13.5
Donaldson	23.8	25.1	23.7	23.0	26.5
Donnelley (RR)	25.0	21.0	19.0	17.5	27.0
Dover	19.4	21.7	6.6	10.5	19.0
DPL	13.8	21.7	21.0	21.0	17.0
Duke Realty	6.8	9.7	9.5	9.5	10.5

FIRST QUARTER 2002 VALUE LINE

Company Name	Return on Shareholder Equity 1999 (1)	2000 (2)	2001 (3)	2002 (4)	2004-2006 (5)
Eaton Corp	16.7	15.9	9.0	11.5	12.5
Ecolab	22.9	25.9	21.5	21.5	27.0
Empire District	9.5	9.8	4.5	10.0	11.0
Energen	11.0	13.8	14.0	12.0	18.0
Energy East	15.9	13.5	13.0	12.0	12.5
Entergy	7.5	9.3	8.5	9.0	8.5
Equitable Res	10.8	16.5	19.0	17.5	17.0
Equity Office Prop	5.4	5.4	7.0	7.5	9.5
Equity Residential	5.5	7.1	7.0	7.5	8.5
Exelon	NA	7.5	17.0	16.0	15.5
Fannie Mae	21.2	21.3	29.3	27.0	24.5
Federal Realty	11.1	12.1	12.5	14.0	14.0
Federal Signal	16.3	16.1	14.0	15.5	18.0
Ferro	24.6	23.7	13.5	15.0	18.5
Fifth Third Bancorp	18.4	18.1	19.0	19.0	14.5
First Data	19.7	23.7	25.0	24.5	21.5
Fortune Brands	12.4	17.1	18.0	19.5	18.5
FPL Group	12.7	12.4	13.5	13.5	15.0
Freddie Mac	19.5	17.2	19.0	17.0	15.0
Fuji Photo	5.7	7.3	5.0	5.5	7.0
Gillette	41.2	65.0	46.0	49.0	47.0
Golden West Fin	14.8	14.8	19.0	19.5	23.0
Grainger (WW)	12.2	11.4	12.5	12.0	16.5
Great Plains En'gy	9.0	13.4	10.5	12.0	13.0
Hawaiian Electric	10.3	9.7	11.5	11.5	11.5
Health Care Prop	6.5	9.5	10.0	10.5	12.5
Hibernia	13.2	11.5	13.5	14.5	21.0
Hillenbrand Ind	17.7	18.7	18.0	17.5	17.0
Home Depot	18.8	17.2	16.5	16.5	17.0
Honeywell	25.2	23.6	19.0	18.5	23.0
IDACORP	11.3	14.9	12.5	11.5	10.5
Ill Tool Works	18.9	17.7	13.0	13.0	16.5
Imperial Oil	13.1	30.8	25.5	20.0	23.0
Interpublic	22.9	23.1	18.5	18.0	19.0
Int'l Aluminum	8.0	1.0	3.7	5.0	9.0
Int'l Bus Mach	33.9	39.2	38.0	36.5	27.0
Int'l Flavors & Frag	22.0	23.7	22.0	25.5	23.5
ITT Industries	20.9	21.8	20.5	20.0	16.0
Jacobs Engr Group	14.6	15.1	15.0	14.5	13.0
Johnson Controls	17.1	18.3	15.9	15.0	15.5
Kelly Services	14.6	12.8	2.5	2.5	12.0
KeySpan	9.2	10.4	9.0	12.5	13.5
Kimco Realty	13.9	12.0	12.5	12.5	15.0
Knight Ridder	19.1	20.4	12.0	13.5	18.5
Kraft Foods	13.0	14.2	9.0	10.5	14.0
Laclede Group	9.5	9.1	10.5	10.0	13.0
Lauder (Estee)	21.2	20.7	20.3	18.5	15.5
La-Z-Boy	13.2	10.4	9.0	10.5	12.5
Leggett & Platt	17.6	14.7	10.5	13.0	18.5
Liberty	7.2	4.4	2.5	6.0	7.5
Lincoln Electric	20.7	19.3	16.0	14.5	19.5
Lincoln National	14.7	14.2	11.5	13.0	12.0
Liz Claiborne	21.3	23.1	19.5	18.0	15.0
M&T Bank	14.8	11.2	13.0	14.5	14.0
Magna Int'l	12.9	14.2	12.5	11.5	12.5
Markel	7.6	NMF	-7.5	7.0	7.5
Marsh & McLennan	23.0	22.6	21.0	23.0	21.0
Martin Mar Mtls	16.3	13.0	10.5	11.0	12.0
Matsushita	2.9	1.1	NMF	1.0	3.5
MBIA	13.9	12.0	12.2	12.0	13.5

FIRST QUARTER 2002 VALUE LINE

Company Name	Return on Shareholder Equity 1999 (1)	2000 (2)	2001 (3)	2002 (4)	2004-2006 (5)
McCormick	31.8	38.3	41.5	37.0	33.0
Medtronic	24.7	23.4	22.0	21.0	19.5
Mercantile Bank	16.2	14.9	14.7	15.5	16.0
Microsoft	26.8	22.8	21.2	17.5	16.0
Minerals Tech	12.8	12.6	10.5	11.0	11.0
Murphy Oil	9.4	24.3	17.0	8.5	11.5
National City Corp	24.5	19.2	19.0	19.0	17.0
National Fuel Gas	12.2	12.9	16.9	8.5	15.0
National Presto	8.2	6.2	4.5	5.5	7.0
NCH	17.5	10.9	8.0	10.5	10.0
New Jersey Res	14.8	14.6	14.8	14.5	14.5
North Fork Bancorp	35.6	23.6	23.0	23.0	28.0
Northern Trust	18.6	19.7	18.0	18.0	18.5
Novo-Nordisk	14.0	19.6	19.5	20.0	19.5
NW Nat'l Gas	9.7	9.8	9.5	10.0	11.0
NY Comm Bancorp	22.0	11.7	10.0	16.5	18.5
OGE Energy	14.8	13.8	10.5	12.5	14.0
Otter Tail Power	13.2	13.7	15.0	15.0	13.5
Pall Corp	7.0	19.3	15.3	17.0	19.0
Penn REIT	15.5	25.8	11.0	13.5	16.0
Phila Suburban	12.2	11.7	12.5	12.5	12.5
Piedmont Nat'l	11.8	12.1	10.5	11.0	12.0
Plum Creek Timber	17.4	16.8	21.0	51.0	NMF
PNC Financial	20.2	18.2	17.0	20.5	23.0
Potash	6.9	9.9	5.8	5.0	9.5
Potomac Elec Pwr	11.3	9.8	10.5	11.0	11.0
PPG Industries	20.8	21.2	14.5	13.5	24.5
PS Enterprise Gp	15.0	16.5	16.5	16.5	15.0
Questar	10.3	14.2	14.0	12.0	13.0
Regions Financial	17.1	14.7	13.1	13.5	13.0
Reliant Energy	9.2	15.3	10.5	10.0	10.0
RGS Energy Group	11.1	11.4	9.5	10.0	10.5
Riviana Foods	18.6	18.6	14.4	15.0	19.0
Rockwell Auto	22.1	23.8	10.8	8.5	12.5
Royal Bank	14.7	16.6	13.4	13.0	18.0
SBC Com'cations	26.8	24.6	23.5	21.5	19.5
Scana Corp	7.1	10.6	10.0	10.5	10.5
Schering-Plough	40.9	39.6	31.0	30.0	30.5
Schlumberger	6.0	8.9	10.0	11.0	16.5
Sempra Energy	12.7	16.3	18.5	17.0	14.5
Sensient Tech	18.6	16.0	15.0	18.0	16.5
Shell Canada Ltd	8.4	21.8	21.0	12.0	14.0
Sherwin-Williams	17.9	21.0	17.0	17.0	17.0
Sigma-Aldrich	11.8	16.2	17.0	16.5	14.0
Simon Property	7.3	8.4	6.5	7.5	9.0
Smucker (JM)	11.4	13.5	12.5	13.5	13.0
Snap-On	18.5	17.5	13.5	15.5	15.5
Sonoco Prods	20.5	22.4	18.0	18.0	19.5
South Jersey Inds	9.9	10.3	11.5	11.5	12.0
Southern Co	11.5	11.3	12.0	13.0	13.5
SouthTrust	15.1	14.4	14.0	14.0	14.5
St Joe Corp	6.3	16.7	11.5	11.5	12.5
Standex Int'l	18.9	18.5	14.5	13.0	18.5
SunTrust Banks	14.7	15.7	16.5	16.0	19.5
Superior Inds	20.1	20.0	13.0	14.0	17.5
Synovus Financial	18.4	18.5	18.5	20.0	23.5
Tecumseh Prod	13.1	8.9	4.4	6.0	8.5
Tel New Zeal'nd	NA	32.4	30.3	20.5	17.5
Teleflex	15.8	15.8	15.0	14.5	13.5
Tennant	17.7	18.2	12.0	13.5	15.0

FIRST QUARTER 2002 VALUE LINE

Company Name	Return on Shareholder Equity 1999 (1)	2000 (2)	2001 (3)	2002 (4)	2004-2006 (5)
Total Fina Elf	12.1	23.1	19.5	17.0	17.0
Toyota Motor	7.0	9.5	7.5	7.5	8.0
Transatlantic Hldg	11.4	11.4	10.0	10.5	11.0
Tribune	12.0	6.9	4.5	8.5	14.0
UIL Holdings	10.3	12.5	12.0	11.5	11.0
Unitrin	8.5	6.5	2.5	5.5	7.0
Universal	23.6	23.7	21.4	17.5	16.5
USA Education	47.9	34.8	37.3	45.0	NMF
Utd Dominion Rlty	2.5	1.4	1.5	2.0	5.5
Vectren	12.5	9.6	10.0	13.5	13.5
Walgreen	17.9	17.9	16.8	17.0	16.5
Washington REIT	13.8	16.1	15.0	16.0	17.5
WD-40 Company	39.3	38.9	30.6	27.0	23.0
Weingarten Realty	11.7	12.5	11.5	13.0	16.0
Wells Fargo	16.9	15.2	12.6	18.0	17.0
Wendy's Int'l	15.6	16.1	16.0	15.5	15.0
West Pharm	15.7	8.3	9.0	10.0	13.5
Westcoast Energy	8.2	9.4	10.0	10.0	11.0
Westvaco	6.7	11.2	4.7	5.0	13.5
Wisconsin Energy	10.3	6.4	10.0	11.5	10.5
Xcel Energy	8.4	9.6	12.0	11.5	12.5
Median	14.7 %	15.3 %	13.5 %	13.5 %	15.0 %

PROXY GROUP CAPITAL STRUCTURE

Company	2001 Long-Term Debt Ratio (1)	2001 Preferred Equity Ratio (2)	2001 Common Equity Ratio (3)	2002 Long-Term Debt Ratio (4)	2002 Preferred Equity Ratio (5)	2002 Common Equity Ratio (6)
AGL Resources	61.3 %	0.0 %	38.7 %	60.0 %	0.0 %	40.0 %
Atmos Energy	54.3	0.0	45.7	52.0	0.0	48.0
Cascade Natural Gas	50.7	0.0	49.3	56.0	0.0	44.0
Laclede Group	49.6	0.2	50.2	49.5	0.5	50.0
Nicor	37.8	0.5	61.7	36.5	0.5	63.0
Peoples Energy	44.4	0.1	55.5	44.0	0.0	56.0
Piedmont Natural Gas	47.6	0.0	52.4	44.5	0.0	55.5
Southwest Gas	55.7	4.3	40.0	53.0	4.5	42.5
WGL Holdings	41.7	2.0	56.3	45.0	0.0	55.0
Average	49.2 %	0.8 %	50.0 %	48.9 %	0.6 %	50.4 %
Median	49.6 %	0.1 %	50.2 %	49.5 %	0.0 %	50.0 %

	2003 Long-Term Debt Ratio (7)	2003 Preferred Equity Ratio (8)	2003 Common Equity Ratio (9)	2005-2007 Long-Term Debt Ratio (10)	2005-2007 Preferred Equity Ratio (11)	2005-2007 Common Equity Ratio (12)
AGL Resources	57.0 %	0.0 %	43.0 %	55.0 %	0.0 %	45.0 %
Atmos Energy	51.0	0.0	49.0	50.0	0.0	50.0
Cascade Natural Gas	54.0	0.0	46.0	54.0	0.0	46.0
Laclede Group	49.0	0.5	50.5	45.5	0.5	54.0
Nicor	34.5	0.5	65.0	28.0	0.5	71.5
Peoples Energy	39.0	0.0	61.0	30.5	0.0	69.5
Piedmont Natural Gas	42.0	0.0	58.0	37.0	0.0	63.0
Southwest Gas	50.0	4.0	46.0	43.5	3.0	53.5
WGL Holdings	45.0	0.0	55.0	45.0	0.0	55.0
Average	46.8 %	0.6 %	52.6 %	43.2 %	0.4 %	56.4 %
Median	49.0 %	0.0 %	50.5 %	45.0 %	0.0 %	54.0 %

Note: Value Line does not report preferred equity ratios. The preferred equity ratios shown above were derived by subtracting the debt and common equity ratios from 100 percent.

Source: *The Value Line Investment Survey*, March 22, 2002.

PROXY GROUP COST OF LONG-TERM DEBT

	Cost of Debt		
	L-T Interest	L-T Debt	Cost Rate
AGL Resources	75.0	1,015.0	7.4
Atmos Energy	40.0	679.1	5.9
Cascade Natural Gas	11.0	165.0	6.7
Laclede Group	18.0	284.5	6.3
Nicor	28.0	446.4	6.3
Peoples Energy	40.0	644.0	6.2
Piedmont Natural Gas	34.0	509.0	6.7
Southwest Gas	66.0	781.6	8.4
WGL Holdings	46.0	613.0	7.5
Average			6.82
Median			6.67

Source: Value Line, March 22, 2002.

CITIZENS COMMUN. NYSE-CZN

RECENT PRICE 10.87 | P/E RATIO NMF (Trailing: NMF; Median: 22.0) | RELATIVE P/E RATIO NMF | DIV'D YLD Nil | VALUE LINE 730

TIMELINESS 4 Raised 2/15/02
SAFETY 3 Lowered 4/6/01
TECHNICAL 4 Lowered 3/22/02
BETA .80 (1.00 = Market)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
High:	8.8	11.4	15.4	14.1	11.9	11.3	11.8	11.2	14.3	19.0	15.9	11.3
Low:	5.0	8.1	10.3	10.3	9.1	9.5	7.6	6.9	7.3	12.5	8.2	8.9

Target Price Range 2005 | 2006 | 2007

2005-07 PROJECTIONS

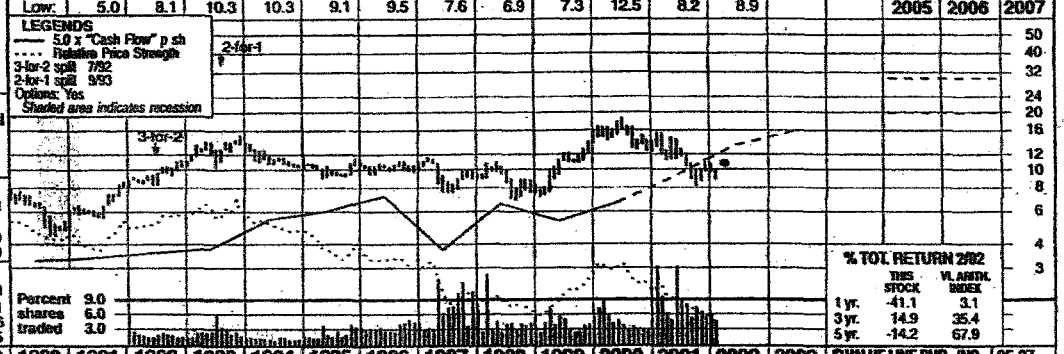
	Price	Gain	Ann'l Total Return
High	30	(+175%)	29%
Low	20	(+85%)	16%

Insider Decisions

	M	J	J	A	S	O	N	D	J
to Buy	0	0	0	1	0	0	0	0	1
Options	0	0	0	0	0	0	2	0	0
to Sell	3	1	1	0	0	0	1	1	0

Institutional Decisions

	3Q2001	4Q2001	1Q2002
to Buy	121	94	91
to Sell	67	94	106
Hld's(000)	191562	188075	190845



% TOT. RETURN 2/02

	THIS STOCK	VL ARITH. INDEX
1 yr.	-41.1	3.1
3 yr.	14.9	35.4
5 yr.	-14.2	67.9

1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	© VALUE LINE PUB., INC.	05-07
1.29	1.33	1.42	1.57	2.32	2.37	2.54	2.65	3.88	4.09	5.06	5.42	5.95	4.15	6.78	8.73	10.55	11.55	Revenues per sh	15.65
.43	.46	.51	.57	.66	.69	.73	.77	1.10	1.22	1.47	.76	1.33	1.07	1.35	1.88	2.70	3.20	"Cash Flow" per sh	5.25
.28	.32	.37	.41	.46	.49	.52	.55	.63	.64	.70	d.17	.33	.07	d.11	d.38	.05	.25	Earnings per sh A	1.40
.22	.25	.28	.32	--	--	--	--	--	--	--	--	--	--	--	--	Nil	Nil	Div'ds Decl'd per sh E	Nil
.28	.32	.37	.47	.65	.49	.64	.75	1.22	.94	1.35	2.07	1.86	1.85	2.02	1.90	1.95	2.05	Cap'l Spending per sh	2.50
1.93	2.05	2.13	2.32	2.67	3.12	3.61	4.17	4.90	5.97	6.50	6.54	6.92	7.33	6.47	6.92	7.00	7.35	Book Value per sh C	10.55
207.99	212.12	212.32	215.65	227.38	230.81	232.13	233.64	236.08	261.14	258.17	256.96	259.15	262.08	265.77	281.29	285.00	290.00	Common Shs Outst'g D	300.00
17.3	17.4	16.6	18.1	13.6	13.4	18.2	23.4	18.7	16.0	14.9	--	27.5	NMF	NMF	NMF	Bold figures are		Avg Ann'l P/E Ratio	18.0
1.17	1.16	1.38	1.37	1.01	.86	1.10	1.38	1.23	1.07	.93	--	1.43	NMF	NMF	NMF	Value Line		Relative P/E Ratio	1.20
4.6%	4.5%	4.5%	4.2%	--	--	--	--	--	--	--	--	--	--	--	--	estimates		Avg Ann'l Div'd Yield	Nil

CAPITAL STRUCTURE as of 12/31/01

Total Debt $6018.8 mill. Due in 5 Yrs $2617 mill.
LT Debt $5534.9 mill. LT Interest $400.0 mill.

Pension Liability None

Pfd Stock $201.3 mill. Pfd Div'd $6.2 mill.

Common Stock 281,500,477 shs.
as of 2/28/02

MARKET CAP: $3.1 billion (Mid Cap)

1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003		05-07
589.3	619.4	916.0	1069.0	1306.5	1393.6	1542.4	1087.4	1802.4	2457.0	3000	3350	Revenues ($mill)	4700
119.7	125.6	144.0	159.5	190.4	d34.9	94.2	25.3	d22.2	d97.1	20.0	80.0	Net Profit ($mill)	425
26.8%	29.4%	30.9%	29.5%	30.9%	--	27.8%	34.9%	NMF	NMF	NMF	NMF	Income Tax Rate	31.0%
20.3%	20.3%	15.7%	14.9%	14.6%	NMF	6.1%	2.3%	NMF	NMF	.7%	2.4%	Net Profit Margin	9.0%
38.4%	36.0%	46.2%	43.2%	44.5%	47.6%	48.8%	49.7%	61.4%	72.0%	71.5%	72.0%	Long-Term Debt Ratio	69.0%
61.6%	64.0%	53.8%	56.8%	49.5%	46.8%	46.0%	45.3%	34.5%	25.3%	26.0%	25.5%	Common Equity Ratio	29.0%
1360.0	1522.2	2151.1	2746.9	3389.1	3587.0	3894.3	4239.8	4983.5	7682.3	7760	8330	Total Capital ($mill)	10860
1096.6	1692.0	2569.7	2908.0	3138.1	3667.8	4048.6	2888.7	3509.8	3410	3210	2960	Net Plant ($mill)	1910
10.2%	9.6%	8.2%	7.3%	7.0%	.6%	3.7%	1.6%	1.4%	1.2%	3.0%	3.5%	Return on Total Cap'l	6.5%
14.3%	12.9%	12.4%	10.2%	10.1%	NMF	4.7%	1.2%	NMF	NMF	1.0%	3.5%	Return on Shr. Equity	12.5%
14.3%	12.9%	12.4%	10.2%	11.0%	NMF	4.9%	1.0%	NMF	NMF	.5%	3.5%	Return on Com Equity	13.5%
14.3%	12.9%	12.4%	10.2%	11.0%	NMF	4.9%	1.0%	NMF	NMF	.5%	3.5%	Retained to Com Eq	13.5%
--	--	--	--	3%	NMF	7%	25%	NMF	NMF	31%	6%	All Div'ds to Net Prof E	1%

CURRENT POSITION ($MILL.)	1999	2000	12/31/01
Cash Assets	37.1	70.1	215.9
Other	271.5	2192.6	2317.1
Current Assets	308.6	2262.7	2533.0
Accts Payable	188.0	171.0	239.7
Debt Due	31.2	181.0	483.9
Other	247.8	640.5	843.4
Current Liab.	467.0	992.5	1567.0
Fix. Chg. Cov.	8%	61%	59%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '00 to '05-'07
Revenues	12.0%	9.5%	15.0%
"Cash Flow"	8.0%	4.0%	25.5%
Earnings	-13.5%	-31.0%	NMF
Dividends	--	--	Nil
Book Value	11.5%	6.5%	8.5%

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1999	264.8	273.9	271.5	277.2	1067.4
2000	448.7	418.6	452.7	482.4	1802.4
2001	624.3	505.7	661.1	665.9	2457.0
2002	720	740	760	780	3000
2003	800	830	850	870	3350

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1999	.01	--	.04	.02	.07
2000	.03	.01	.01	d.15	Bd.11
2001	.07	d.05	d.01	d.39	d.38
2002	d.01	.01	.02	.03	.05
2003	.04	.06	.07	.08	.25

Cal-endar	QUARTERLY DIVIDENDS PAID Mar.31	Jun.30	Sep.30	Dec.31	Full Year
1998	NO CASH DIVIDENDS BEING PAID				
1999					
2000					
2001					
2002					

BUSINESS: Citizens Communications (formerly Citizens Utilities) provides telecommunications services to more than 2.5 million rural and suburban customers in 24 states. It also provides competitive local exchange carrier (CLEC) services to retail business customers and to other communications carriers through its 85%-owned subsidiary, Electric Lightwave, Inc. (NDQ: ELIX). It's currently divesting its public services businesses, including its water, gas, and electric operations. Has about 10,121 empl. and 34,264 common shareholders. All Officers/Directors as a group own 4.5% of common stock (3/01 proxy). Chmn. & CEO: Dr. Leonard Tow (owns 3.5%). Pres.: Rudy Graf. Inc.: DE. Addr.: 3 High Ridge Park, Stamford, CT 06905-1390. Tel.: 203-614-5600. Internet: www.czn.net.

Citizens Communications' ILEC (incumbent local exchange carrier) business continues to make good progress. This business has grown dramatically over the past few years (1 million access lines were in service in 1999, versus 2.5 million today), as the company has looked to divest its public utility assets and acquire unwanted rural telecom properties. And it's only now beginning to realize its potential as a cash-flow generator, in our view.

In 2002 and in the years beyond, we think Citizens' ILEC business will be able to drive solid revenue growth, as the company steps up its efforts to sell data, long-distance, and vertical services to customers in its long-neglected markets. A modest but steady rise in the total number of access lines in service should also support the top line. True, many of the Baby Bells are seeing their access-line bases shrink, as customers increasingly forego second lines in favor of wireless and broadband alternatives. But Citizens' focus on rural areas, where there is little competition and where penetration levels of second lines and value-added services remain quite low, is what separates it from the larger, urban-based carriers.

Margins should also improve in the years to come, as the company sells more value-added services and continues to integrate its recently acquired telecom properties, particularly the 1.1 million access lines it purchased from Global Crossing in mid-2001. The integration of these lines, most of which are located in markets where Citizens already has a strong presence, ought to allow the company to achieve significant economies of scale.

We think untimely Citizens shares have attractive 3- to 5-year appreciation potential. Yet, these shares are not for the faint of heart. Indeed, the company's highly leveraged balance sheet, and the disappointing results coming from its 85%-owned CLEC subsidiary, Electric Lightwave, make this issue a somewhat risky investment vehicle. Moreover, there is still some execution risk associated with Citizens' divestiture of its public utility assets. While the company recently agreed to sell its Kauai Electric business for $215 million, it must still find adequate buyers for a few remaining properties.

Justin Hellman *April 5, 2002*

(A) Diluted earnings. Excludes nonrecurring gains (loss): '92, 3¢; '97, 21¢; '98, (11¢); '99, 38¢. Excludes gain from discontinued operations: '99, 10¢. Next earnings report due in early May.
(B) Quarterly share net doesn't sum in '00 due to rounding.
(C) Includes intangibles: '01, $2979.9 mill. ($10.59/sh.)
(D) In millions, adjusted for stock splits.
(E) Excludes stock dividends.

Company's Financial Strength	B
Stock's Price Stability	75
Price Growth Persistence	20
Earnings Predictability	20

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The Telecommunications Services Industry has made a partial recovery during the past three months, rising from a position in the bottom tenth of the *Value Line* ranking system to a higher place inside the middle third. No doubt, the relative stability offered by local phone operations (i.e., the Regional Bell Operating Companies, or RBOCs) was a lure to investors in these uncertain times. Too, we believe that an apparent bottoming of the beleaguered long-distance sector lent some support. Further, growth prospects from new broadband, Internet, data, and wireless services, albeit now more tempered, still look comparatively good. Redoubled efforts, on managements' part, to reduce operating costs and rein-in capital outlays probably gained investors' favor, as well. Talk of a looming consolidation in the sector may have also played a role in supporting the stock valuations.

Below, we provide an update on each market segment in the telecom sector and investment advice on some of the companies that lie therein. Generally, the stocks, though not now timely, offer tempting 3- to 5-year appreciation potential, even after factoring in market risks.

Long-Distance Assets Up for Grabs?

Last October, speculation surfaced that the reduced share prices of the long-distance majors would prompt well-heeled companies, particularly the RBOCs, to submit buyout offers. It was rumored that *BellSouth* held takeover talks with *Sprint FON*, and had targeted *AT&T Corp.'s* consumer and business operations. Other RBOCs (*SBC Comm.* and *Verizon Comm.*) were said to have considered purchasing those same companies, as well as *WorldCom* and *Qwest Comm.* Such activity, though, has yet to happen, and we don't expect the scenario to unfold anytime soon. Indeed, *Verizon* has stated that it won't now consider any of the long-distance operators.

A weak domestic economy and falling consumer and business demand have hurt pricing in the long-distance voice sector, and revenues continue to fall on a year-to-year and sequential-quarter basis. True, the long-distance majors would bring in sizable customer bases, but a big drawback is razor-thin margins, exacerbated by the amount of debt these companies have amassed over the years, not to mention the considerable task of integrating assets.

INDUSTRY TIMELINESS: 59 (of 97)

Despite a few miscues, the RBOCs are making progress in winning regulatory approvals to offer long-distance service within their home territories. The Federal Communications Commission (FCC) is more closely examining competitive issues in the wake of the demise of several start-up competitive local exchange carriers (e.g., PSINet, Teligent, Winstar Comm.). And in recent news headlines, *BellSouth* withdrew federal applications in Georgia and Louisiana. Still, the Atlanta-based telco plans to resubmit more detailed plans to regulators shortly. At press time, the RBOC was also fairly close to securing market entry in North Carolina, South Carolina, and Mississippi. Elsewhere, *SBC* is already able to serve long-distance customers in Arkansas, Kansas, Oklahoma, and Texas, and *Verizon* is offering service in Connecticut, New York, Massachusetts, and Pennsylvania. Further, the RBOCs hope to soon win permission to offer long-distance data services. So far, *AT&T Corp.* has been largely unsuccessful in its campaign to lobby state regulators to restrain RBOC entry into the long-distance markets and even functionally break up each of the Bells into separate retail and wholesale businesses.

We don't expect the long-distance companies to become serious takeover candidates until the RBOCs begin to run out of growth options, a situation which is likely a few years away.

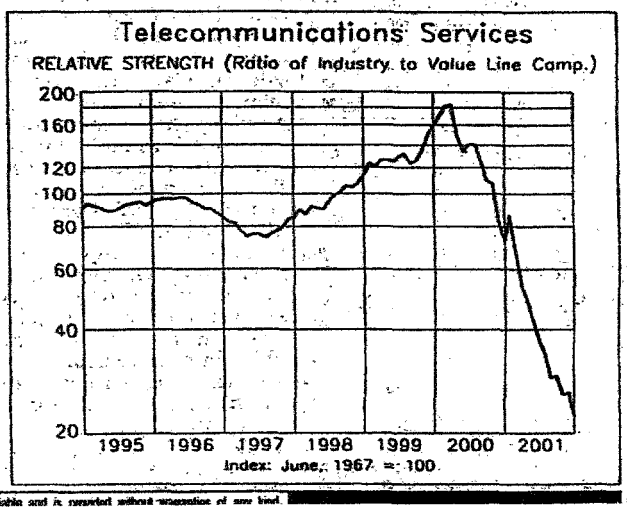
In sum, though trading at modest valuations, the long-distance majors are not particularly attractive investments at this time. *Worldcom-MCI Group* (a new addition to the Value Line Investment Survey), however, does stand out as a tempting income vehicle. Its yield is exceptionally high, reflecting the market segment's competitive risks. *MCI Group's* strong cash flow helps to offset some of the uncertainty here.

Cracks in the Local Foundation

The Local business has held up much better than the long-distance segment during the past few years. Rural carriers, most notably *ALLTEL Corp.*, have been able to realize strong results in the local sector. One of the biggest threats to local voice revenues and operating earnings (as with long-distance), however, is technology substitution, particularly with respect to second phone lines. An increasing number of consumers and business customers are taking advantage of inexpensive broadband instant messaging and e-mail offerings and wireless services. We note that in Europe, where the telecom market is further developed than that of the U.S.,

Composite Statistics: Telecommunications Services Industry

1997	1998	1999	2000	2001	2002		04-06
148955	192417	258197	338242	389000	447500	Revenues ($mill)	735800
13405	16245	20747	22680	25675	30450	Net Profit ($mill)	73500
42.4%	42.1%	41.9%	51.1%	40.0%	40.0%	Income Tax Rate	42.0%
9.0%	8.4%	8.0%	6.9%	6.6%	6.8%	Net Profit Margin	10.0%
38.2%	38.6%	34.4%	34.4%	34.0%	34.0%	Long-Term Debt Ratio	35.0%
58.6%	56.9%	60.2%	57.2%	57.5%	58.0%	Common Equity Ratio	58.0%
162108	266351	419147	632226	750000	850000	Total Capital ($mill)	1100000
132073	189976	250325	354863	478000	645000	Net Plant ($mill)	1587000
9.6%	7.4%	6.1%	4.9%	4.5%	5.0%	Return on Total Cap'l	8.0%
13.6%	10.2%	7.7%	5.9%	5.0%	5.5%	Return on Shr. Equity	10.5%
14.0%	10.5%	7.9%	5.9%	6.0%	6.0%	Return on Com Equity	11.5%
5.7%	4.9%	3.6%	2.1%	2.5%	2.5%	Retained to Com Eq	6.0%
59%	54%	54%	64%	62%	60%	All Div'ds to Net Prof	50%
21.3	32.5	45.7	47.0	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	30.0
1.23	1.69	2.61	3.06			Relative P/E Ratio	2.00
2.8%	1.6%	1.2%	1.4%			Avg Ann'l Div'd Yield	1.7%



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