

**Wexpro Plant Adjustment**

	(A)	(B)	(C)	(D)	(E)
	Acct # and Description		Production Amount \1	Allocation Factor \2	Adjustment Amount \3
1	<b>ADDITIONS TO RATE BASE</b>				
10	101	Total Gas Plant In Service	79,968,136	6.30%	(5,037,993)
11	105	Gas Plant Held For Future Use	0	6.30%	0
12	106	Completed Construction Not Classified	0	6.30%	0
13	154	Materials & Supplies	0	6.30%	0
14	164.1	Gas Stored Underground	0	6.30%	0
15	165	Prepayments	0	6.30%	0
16		Working Capital - Cash	0	6.30%	0
17	<b>Total Additions To Rate Base</b>		<u>79,968,136</u>		<u>(5,037,993)</u>
18	<b>DEDUCTIONS FROM RATE BASE</b>				
19	108	Accumulated Depreciation	(72,969,475)	6.30%	4,597,077
20	111	Accumulated Amort & Depletion	(6,150,277)	6.30%	387,467
21	235.1	Customer Deposits	0	6.30%	0
22	252	Misc Customer Credits	0	6.30%	0
23	253.1	Unclaimed Customer Deposits	0	6.30%	0
24	255	Deferred Investment Tax Credits	0	6.30%	0
25	282.0	Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1	Accum Deferred Income Taxes - State	0	6.30%	0
27	<b>Total Deductions From Rate Base</b>		<u>(79,119,752)</u>		<u>4,984,544</u>
28	<b>TOTAL WEXPRO PLANT ADJUSTMENT</b>				<u>(53,448)</u>

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- \1 Test Period Production Rate Base  
 \2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).  
 \3 Column C x Column D.