ENSTAR
Natural Gas Company

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July 31, 2026

Regulatory Commission of Alaska
701 West Eighth Avenue, Suite 300
Anchorage, Alaska 99501

Subject: Tariff Advice Letter 360-4

Dear Commissioners:

The tariff filing described below is transmitted to you for filing in compliance with the Alaska Public Utilities Commission Act and Sections 3 AAC 48.200 – 3 AAC 48.430 of the Alaska Administrative Code:

Tariff Sheet		Cancels Sheet		
Number	**Revision**	**Number**	**Revision**	**Schedule or Rate Number**
77	First	77	Original	Section 601c(5) – Meter Set Installation Fees
82	First	82	Original	Section 60 – Extension of Mains
85	Third	85	Second	Section 602(c) – Free Main Allowance
297	Third	297	Second	Section 2501 – Schedule of Fees and Charges
303	Third	303	Second	Section 2601 – Standard Construction Costs and Standard Load Allowances
305	Third	305	Second	Section 2701 – Standard Meter Allowances To Be Used in Computing Meter Set Installation Fees

This filing contains ENSTAR Natural Gas Company, LLC's ("ENSTAR") annual revisions to its fees and allowances for installing new service connections, meters, and main extensions ("construction fees"). The new fees and allowances will be effective for the calendar year 2027.[1]

[1] ENSTAR's Tariff Sections 601(c)(5)(a), 602(b)(1), and 602(c)(1) require that ENSTAR updates certain construction fees and allowances annually on or before May 1. The Commission issued LO# L2600034 on February 3, 2026, granting ENSTAR's request for an extension to August 1, 2026.

ENSTAR currently projects that it will add approximately 1,600 customers to its system in 2027. These new customers will be affected by the revisions to the schedules included in TA360-4.

The general methodology for establishing the proposed fees and allowances is set forth in ENSTAR's Tariff and is based, in part, on the cost-of-service methodology accepted by the Commission in Order U-22-081(11), dated October 11, 2023.

The calculations under the proposed method result in the following changes: the Standard Construction Costs for Main Extensions increase; the Main Extension Standard Load Allowances for G1, G2, G3 increase while the G4 customers decrease; and the cost for a Standard Service Line increases. The Meter Installation Charge for all G3 High and G4 High meter sizes decreases, while the charge for G1, G2, G3 Low, G3 Mid, and G4 Low meter sizes increases.

Standard Construction Costs

Section 602b(1) of ENSTAR's Tariff states that ENSTAR will file the Standard Construction Costs to be used in computing main extensions for the upcoming calendar year, and that the Standard Construction Costs will be "calculated by using the actual average cost per foot of the construction of two-inch Main Extensions for the previous five years subject to a 10% increase limitation over the previous approved cost per foot."

Section 602b(2) allows ENSTAR to charge separately for the costs of highway crossings, therefore, these costs have not been included in the Standard Construction Costs. Based on a five-year average, ENSTAR calculates $30.72 per foot for two-inch main construction in 2027, which is 5.0% more than the $29.25 used for the 2026 construction season. ENSTAR calculated the 10% ceiling cap to be $32.18. Given that the five-year average is lower than the 10% ceiling cap, ENSTAR will use $30.72 per foot for the 2027 construction season. Enclosed is supporting documentation titled "Standard Construction Costs Calculation."

The Standard Construction Costs Calculation is summarized as follows:

	Cost	Footage
Actual Costs (2021 - 2025)[2]	$19,044,631	619,914
Cost per foot	$30.72	

The Standard Construction Costs are shown on proposed Tariff Sheet 303.

[2] Actual costs less highway crossings and other separately charged costs.

Standard Load Allowances

Pursuant to Section 602c(1) of ENSTAR's Tariff, the Standard Load Allowances are "the actual average embedded plant cost per Customer for each Customer class as of the end of the prior calendar year less that prior calendar year's cost per Customer (by class) for meter assemblies and Service Lines." Section 602c(1) of ENSTAR's Tariff states that these per-customer costs will "be calculated using the methodology accepted by the Commission in the Utility's most recent cost of service study." Thus, the methodology uses the cost of service study approved in Docket U-22-081. Enclosed is supporting documentation titled "Rate Base by Customer Class" and "Calculation of Embedded Cost per Customer Class."

ENSTAR has updated the average loads per year for 2027 using a ten-year average. The ten-year average complies with the methodology that was used to calculate average loads in filings prior to the U-09-069 restructuring of rate classes.

As noted above, Standard Load Allowances for all G1, G2, G3 customers increase while the G4 customers decrease. The proposed amounts will be used for the upcoming calendar year 2027.

The Standard Load Allowances are shown on proposed Tariff Sheet 303. The Average Loads are shown on proposed Tariff Sheet 85.

Service Line Installation Fee

ENSTAR proposes to increase the Service Line Installation Fee from $1,091 to $1,137 or by 4.2%. ENSTAR calculates the five-year average Service Line Installation Fee as $1,137. ENSTAR calculated a 10% cap of $1,200 based on the previous year. Given that the five-year average cost is lower than the 10% cap, ENSTAR will use $1,137 as the Service Line Installation Fee for 2027. Enclosed is supporting documentation titled "Calculation of Service Line Costs." The excess footage charge and service piping sized 2" or greater remains unchanged.

The Service Line Installation Fees are shown on proposed Tariff Sheet 297.

Meter Installation Charge

ENSTAR calculated a five-year average cost of meters (2021-2025). As a result, ENSTAR is proposing to adjust the Meter Installation Charge for meter sizes as follows:

Meter Size	Change (2026 to 2027 and Beyond)	Amount of Increase/Decrease
G1	From $250 to $253	$3 Increase
G2	From $465 to $504	$38 Increase
G3 Low	From $1,021 to $1,061	$40 Increase
G3 Mid	From $1,329 to $1,348	$19 Increase
G3 High	From $3,452 to $3,226	$227 Decrease
G4 Low	From $3,677 to $3,767	$90 Increase
G4 High	From $5,411 to $4,439	$972 Decrease

Enclosed is supporting documentation for the updated Meter Installation Charges, titled "Calculation of Meter Set Installation Costs and Credits.".

The proposed Meter Installation Charges are shown on proposed Tariff Sheet 297. The Standard Meter Allowances are shown on proposed Tariff Sheet 305.

Annual Filing Date

ENSTAR's tariff currently requires that revisions to its Standard Construction Costs, Standard Load Allowances, and related construction fees and charges be filed on or before May 1. ENSTAR proposes to revise the filing date to August 1. Under the proposed revision, ENSTAR would file the construction costs, fees, and allowances applicable for the subsequent calendar year no later than August 1 of the preceding year. Tariff Sheets 77, 82, and 85 have been revised to reflect the proposed filing date.

The proposed revision will provide ENSTAR additional time to compile, validate, and analyze construction cost information from the prior year and to complete the calculations required under its tariff methodologies. Because these calculations rely on actual cost and plant data, additional time improves the quality and accuracy of the information used to develop the annual construction fees and allowances. The revised schedule will also allow ENSTAR to more effectively coordinate this filing with other annual regulatory obligations that occur during the first half of the year, resulting in a more efficient use of company and regulatory resources.

The proposed August 1 filing date will not change the effective date of the annual construction fees and allowances, which will continue to become effective on January 1 of the applicable year following Commission approval. Accordingly, customers, builders, developers, and other interested parties will continue to have adequate notice of the fees and allowances applicable to the upcoming construction season.

The proposed filing schedule is consistent with the extensions previously granted by the Commission for ENSTAR's 2026 and 2027 Annual Construction Costs filings.[3] In both instances, the Commission authorized ENSTAR to file on August 1st rather than the tariff-prescribed May 1st date. ENSTAR is not aware of any customer complaints, adverse impacts, or implementation issues resulting from those extensions. These prior extensions demonstrate that an August 1 filing date provides sufficient time for Commission review while allowing ENSTAR to prepare a more accurate and complete filing.

Effective Date

ENSTAR respectfully requests that the Commission approve these revisions at the conclusion of the 45-day standard notice and review period. As noted above and in the proposed tariff sheets, the revised construction fees and allowances would be effective January 1, 2027.

Sincerely,

ENSTAR Natural Gas Company, LLC

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Enclosures:

Standard Construction Costs Calculation
Rate Base by Customer Class
Allocation Factors
Calculation of Average Load by Customer Class
Calculation of Embedded Cost per Customer Class
Calculation of Service Line Costs
Calculation of Meter Set Installation Costs and Credits
Revised Proposed Tariff Sheets as listed

[3] LO# L2000058, issued February 26, 2025 and LO# L2600034, issued February 3, 2026

ENSTAR Natural Gas Company, LLC

§601c(3) Relocation

If relocation of the meter and related facilities is made necessary by acts of the Customer or as a result of the inaccessibility of the facilities or is performed for the convenience of the Customer, such relocation will be performed by the Company at the expense of the Customer as provided in Section 604 below. Meters are not to be located in living quarters, garages, carports, covered patios, boiler rooms, or in unventilated or inaccessible locations.

§601c(4) Access

§601c(4)(a) The Company has the right of access to the meter and meter facilities at all reasonable times, including the right of ingress to and egress from the Customer's premises. The Customer will permit and make provision for unimpeded access for the purposes of meter reading, as well as inspecting, maintaining, testing, relocating, connecting, or removing of the facilities.

§601c(4)(b) Inaccessibility of or impediment of access to the meter for meter reading may result in the Company's estimating usage as provided in Section 703 below. Repeated inaccessibility of or impediment of access to the meter for meter reading may result in the Company's requiring relocation of the facilities or installation of an Electronic Meter Reading Device (ERD) or other AMR equipment. Such a relocation or installation will be at the expense of the Customer as provided for in Sections 601c(2) and 601c(3) above. Examples of situations which block access and can be considered an impediment to access to a meter for meter reading are locked or blocked gates, security fencing or animals that impede access.

§601c(5) Meter Set Installation Fees

§601c(5)(a) The Company will assess a Meter Installation Charge for each meter installed as provided for in the Schedule of Fees and Charges. On or before August 1 of each year, the Utility will, by tariff advice letter, file the Meter Installation Charges applicable for the next calendar year. **C**

ENSTAR Natural Gas Company, LLC

§602 Extension of Mains

§602a General

The Utility will construct the facilities necessary to extend a Gas Distribution Main (a "Main Extension") to any location within its certificated area if the Main Extension is economically feasible and does not cause an unreasonable added cost burden to be borne by existing Customers. With the exception of Feeder Mains described in Section 602f(4) below, each Main Extension must be considered individually for economic feasibility. A Main Extension may involve one or more Participants.

§602b Costs to Construct

The Utility will calculate the costs to construct each Main Extension. These costs are based on the facilities necessary to provide service and include Mains, underground service pipes, meters, regulators, etc., as well as the engineering and supervision necessary to design and construct the facilities to meet all legal and safety requirements (including applicable overhead costs).

§*602b(1)* Standard Construction Costs

In calculating the costs to construct a Main Extension, the Utility will use the Standard Construction Costs (Section 2601) applicable for the year of construction.

On or before August 1 of each year, the Utility will, by tariff advice letter, file the Standard Construction Costs applicable for the next calendar year. The Standard Construction Costs filed will be calculated by using the actual average cost per foot of the construction of two-inch Main Extensions for the previous five years subject to a 10% increase limitation over the previous approved cost per foot. For example, if the approved Standard Construction Cost for a given year (Year 1) is $20.00 per foot, and the calculated five year average for the next year (Year 2) is $23.00, the 10% increase limitation would apply and the new revised Standard Construction Cost for the next year (Year 2) would be $22.00. Further, when computing the Standard Construction Cost for Year 3, the increase limitation will be based upon the revised Standard Construction Cost for Year 2 of $22.00. **C**

ENSTAR Natural Gas Company, LLC

§602b(5) Calculation

For Main Extensions utilizing Standard Construction Costs, the costs to construct a Main Extension will be the total of the footage for a two-inch Main necessary to provide service multiplied by the applicable Standard Construction Cost plus any Charges in Excess of Standard Costs. For Main Extensions requiring pipe in excess of two inches, the costs to construct the Main Extension will be calculated in accordance with Section 602b(3) above.

§602c **Free Main Allowance**

In determining if a Main Extension is economically feasible, the Utility will calculate a Free Main Allowance. This allowance is an estimate of the amount of Main expenditure that can be incurred for an "average" Customer of each class without significant adverse effect to the existing Customer base.

§602c(1) Standard Load Allowances

In calculating the Free Main Allowance for a Main Extension, the Utility will use the Standard Load Allowances (Section 2601) applicable for the year of construction. On or before August 1 of each year, the Utility will, by tariff advice letter, file Standard Load Allowances and supporting documentation applicable for the next calendar year. The Standard Load Allowances will be the actual average embedded plant cost per Customer for each Customer class as of the end of the prior calendar year less that prior calendar year's cost per Customer (by class) for meter assemblies and Service Lines. These per Customer costs will be calculated using the methodology accepted by the Commission in the Utility's most recent cost of service study. For computing average loads the Utility will use the following: **C**

		2026	**2027**		**C**
§602c(1)(a)	Average G1 load	140	140	Mcf per year	
§602c(1)(b)	Average G2 load	362	359	Mcf per year	**R**
§602c(1)(c)	Average G3 load	1,149	1,145	Mcf per year	**R**
§602c(1)(d)	Average G4 load	7,367	7,380	Mcf per year	**I**

ENSTAR Natural Gas Company, LLC

§2501 **SCHEDULE OF FEES AND CHARGES**

	Rule	Service or Charge	Amount 2026	Amount 2027	C
§2501a	601b(1)	Service Line Installation Fees			
§2501a(1)	601b(1)(a)	Service piping sized less than 2”			
		Basic Service Line Installation Fee	$ 1,091	$ 1,137	**I**
		Excess Footage Charge (Per Foot)	$ 2.00	$ 2.00	
§2501a(2)	601b(1)(b)	Service piping sized 2” or greater	½ Cost*	½ Cost*	
§2501b	601c	Meter Installation Charge			
		Meter Size:			
		G1	$ 250	$ 253	**I**
		G2	$ 465	$ 504	**I**
		G3 Low	$1,021	$1,061	**I**
		G3 Mid	$1,329	$1,348	**I**
		G3 High	$3,452	$3,226	**R**
		G4 Low	$3,677	$3,767	**I**
		G4 High	$5,411	$4,439	**R**
		Meter sized greater than 5000	Cost*	Cost*	
§2501c	601c(2)	Electronic Meter Reading Device (ERD) ERD’s are included in all installations as a portion of the meter cost.	None	None	
§2501d	601c(2)	Remote metering equipment, data telemetry	Cost*	Cost*	
§2501e		*Cost includes the cost of materials, installation and overheads.			

ENSTAR Natural Gas Company, LLC

§2601 **Standard Construction Costs and Standard Load Allowances To Be Used in Computing Main Extensions**

§2601a	**Standard Construction Costs**	**2026**	**2027**	**C**
	Installed price of 2-inch plastic Main Pursuant to Section 602b(1)	$29.25 Per Foot	$30.72 Per Foot	**I**

§2601b **Standard Load Allowances**

2026 **C**

Customer Class	Embedded Cost Per Customer	Average Load Per Customer (Mcf)	Standard Load Allowance Per Mcf of Estimated Load
G1	$ 811	140	$5.78
G2	$ 1,932	362	$5.34
G3	$ 5,983	1,149	$5.21
G4	$37,841	7,367	$5.14

2027 **C**

Customer Class	Embedded Cost Per Customer	Average Load Per Customer (Mcf)	Standard Load Allowance Per Mcf of Estimated Load	
G1	$ 927	140	$6.63	**I**
G2	$ 2,052	359	$5.71	**I**
G3	$ 6,380	1,145	$5.57	**I**
G4	$37,288	7,380	$5.04	**R**

ENSTAR Natural Gas Company, LLC

§2701 **Standard Meter Allowances To Be Used in Computing Meter Set Installation Fees**

2026 **C**

Customer Class	Embedded Cost Per Customer	Average Load Per Customer (Mcf)	Standard Meter Allowance Per Mcf of Estimated Load
G1	$ 187	140	$1.33
G2	$ 297	362	$0.82
G3	$ 1,235	1,149	$1.07
G4	$ 3,218	7,367	$0.44

2027 **C**

Customer Class	Embedded Cost Per Customer	Average Load Per Customer (Mcf)	Standard Meter Allowance Per Mcf of Estimated Load	
G1	$ 187	140	$1.34	**I**
G2	$ 297	359	$0.83	**I**
G3	$ 1,235	1,145	$1.08	**I**
G4	$ 3,218	7,380	$0.44	

ENSTAR Natural Gas Company
Standard Construction Cost Calculation
5-Year Average

	2021 Total Mains	Percentage	2021 2" Mains	2021 Per Ft	2022 Total Mains	Percentage	2022 2" Mains	2022 Per Ft	2023 Total Mains	Percentage	2023 2" Mains	2023 Per Ft	2024 Total Mains	Percentage	2024 2" Mains	2024 Per Ft	2025 Total Mains	Percentage	2025 2" Mains	2025 Per Ft	2021-2025 Total Mains	2021-2025 2" Mains	2021-2025 Per Ft
Direct Costs:				**131,825**				**167,460**				**91,572**				**132,065**				**96,992**			**619,914**
Materials																							
Direct	$ 215,656		198,878	$ 1.51	$ 391,607		323,819	$ 1.93	$ 214,706		206,006	$ 2.25	$ 374,469		322,694	$ 2.44	$ 244,051		228,110	$ 2.35	$ 1,440,489	$ 1,279,507	$ 2.06
Stores Loading	$ 33,896		31,629	$ 0.24	$ 88,871		74,973	$ 0.45	$ 44,643		42,719	$ 0.47	$ 74,344		64,345	$ 0.49	$ 31,107		26,484	$ 0.27	$ 272,862	$ 240,148	$ 0.39
Materials	$ 249,553	92%	230,507	$ 1.75	$ 480,479	83%	398,791	$ 2.38	$ 259,349	96%	248,725	$ 2.72	$ 448,814	86%	387,039	$ 2.93	$ 275,157	93%	254,593	$ 2.62	$ 1,713,352	$ 1,519,655	$ 2.45
Construction & Engineering Labor																							
Direct	$ 186,703		165,426	$ 1.25	$ 157,084		136,064	$ 0.81	$ 104,533		104,533	$ 1.14	$ 193,067		166,841	$ 1.26	$ 160,137		130,429	$ 1.34	$ 801,523	$ 703,293	$ 1.13
P/R & Trans Loading	$ 76,739		67,463	$ 0.51	$ 67,323		57,737	$ 0.34	$ 46,527		46,527	$ 0.51	$ 73,173		62,960	$ 0.48	$ 64,378		52,126	$ 0.54	$ 328,140	$ 286,812	$ 0.46
Construction & Engineering Labor	$ 263,442	88%	232,888	$ 1.77	$ 224,407	86%	193,801	$ 1.16	$ 151,059	100%	151,059	$ 1.65	$ 266,240	86%	229,801	$ 1.74	$ 224,515	81%	182,556	$ 1.88	$ 1,129,664	$ 990,105	$ 1.60
Permits, Subcontracting & Other																							
Direct Charges	$ 1,174,093		1,144,399	$ 8.68	$ 1,642,176		1,497,472	$ 8.94	$ 998,470		976,518	$ 10.66	$ 1,510,978		1,413,004	$ 10.70	$ 1,031,936		940,009	$ 9.69	$ 6,357,652	$ 5,971,402	$ 9.63
Permits, Subcontracting & Other	$ 1,174,093	97%	1,144,399	$ 8.68	$ 1,642,176	91%	1,497,472	$ 8.94	$ 998,470	98%	976,518	$ 10.66	$ 1,510,978	94%	1,413,004	$ 10.70	$ 1,031,936	91%	940,009	$ 9.69	$ 6,357,652	$ 5,971,402	$ 9.63
Supervision, Inspection & Unallocated Direct																							
Direct Labor	$ 641,416		619,062	$ 4.70	$ 493,562		430,261	$ 2.57	$ 457,951		445,897	$ 4.87	$ 538,371		477,582	$ 3.62	$ 485,986		421,744	$ 4.35	$ 2,617,286	$ 2,394,546	$ 3.86
Direct Labor	$ 641,416	97%	619,062	$ 4.70	$ 493,562	87%	430,261	$ 2.57	$ 457,951	97%	445,897	$ 4.87	$ 538,371	89%	477,582	$ 3.62	$ 485,986	87%	421,744	$ 4.35	$ 2,617,286	$ 2,394,546	$ 3.86
Total Direct Costs:	$ 2,328,503	96%	2,226,856	$ 16.89	$ 2,840,624	89%	2,520,325	$ 15.05	$ 1,866,829	98%	1,822,199	$ 19.90	$ 2,764,402	91%	2,507,426	$ 18.99	$ 2,017,595	89%	1,798,902	$ 18.55	$ 11,817,953	$ 10,875,708	$ 17.54
W/out O/H (for allocation)																							
O/H (for allocation)																							
A&G Overheads:																							
A&G Salaries	$ 61,786		58,236	$ 0.44	$ 54,553		47,514	$ 0.28	$ 37,282		36,430	$ 0.40	$ 88,193		79,953	$ 0.61	$ 71,706		62,480	$ 0.64	$ 313,521	$ 284,613	$ 0.46
Office Supplies & Expense	$ 54,141		51,030	$ 0.39	$ 42,322		36,862	$ 0.22	$ 32,123		31,388	$ 0.34	$ 69,034		62,584	$ 0.47	$ 55,216		48,111	$ 0.50	$ 252,836	$ 229,975	$ 0.37
Insurance	$ 28,799		27,144	$ 0.21	$ 23,305		20,298	$ 0.12	$ 23,387		22,852	$ 0.25	$ 38,569		34,965	$ 0.26	$ 28,383		24,731	$ 0.25	$ 142,442	$ 129,990	$ 0.21
Employee Benefits	$ 78,848		74,317	$ 0.56	$ 64,195		55,912	$ 0.33	$ 38,587		37,704	$ 0.41	$ 83,822		75,990	$ 0.58	$ 76,854		66,965	$ 0.69	$ 342,305	$ 310,888	$ 0.50
DP Expense	$ 16,064		15,141	$ 0.11	$ 15,956		13,897	$ 0.08	$ 9,634		9,414	$ 0.10	$ 29,681		26,907	$ 0.20	$ 27,928		24,334	$ 0.25	$ 99,262	$ 89,693	$ 0.14
Indirect Charges:	$ 239,638		225,868	$ 1.74	$ 200,331		174,483	$ 1.32	$ 141,013		137,788	$ 1.05	$ 309,299		280,399	$ 2.12	$ 260,087		226,621	$ 1.35	$ 1,150,367	$ 1,045,159	$ 1.69
Other Overheads:																							
Engineering Dept OH	$ 345,171		325,338	$ 2.47	$ 333,267		290,267	$ 1.73	$ 313,262		306,096	$ 3.34	$ 417,792		378,757	$ 2.87	$ 275,703		240,229	$ 2.48	$ 1,685,196	$ 1,540,687	$ 2.49
Maintenance of Cons Eqpt	$ 394,364		371,704	$ 2.82	$ 494,366		430,580	$ 2.57	$ 396,733		387,658	$ 4.23	$ 566,243		513,338	$ 3.89	$ 383,423		334,088	$ 3.44	$ 2,235,129	$ 2,037,368	$ 3.29
Supplies & Expendables	$ 165,444		155,937	$ 1.18	$ 372,473		324,414	$ 1.94	$ 182,564		178,388	$ 1.95	$ 289,048		262,041	$ 1.98	$ 115,224		100,398	$ 1.04	$ 1,124,753	$ 1,021,178	$ 1.65
Distrib Dept Supv & Clerical	$ 475,300		447,989	$ 3.40	$ 613,727		534,541	$ 3.19	$ 447,514		437,278	$ 4.78	$ 663,598		601,597	$ 4.56	$ 459,648		400,506	$ 4.13	$ 2,659,788	$ 2,421,911	$ 3.91
Damage Claims	$ -		0	$ -	$ -		0	$ -	$ -		0	$ -	$ -		0	$ -	$ -		0	$ -	$ -	$ -	$ -
Interest during Construction	$ 26,727		24,506	$ 0.19	$ 21,174		18,600	$ 0.11	$ 12,174		11,877	$ 0.13	$ 26,281		23,948	$ 0.18	$ 27,391		23,689	$ 0.24	$ 113,747	$ 102,619	$ 0.17
Other Overheads:	$ 1,407,007		1,325,474	$ 10.05	$ 1,835,006		1,598,402	$ 9.54	$ 1,352,247		1,321,297	$ 14.43	$ 1,962,963		1,779,681	$ 13.48	$ 1,261,389		1,098,910	$ 11.33	$ 7,818,612	$ 7,123,763	$ 11.49
Total Indirect Charges:	$ 1,646,645	94%	1,551,342	$ 11.77	$ 2,035,337	87%	1,772,885	$ 10.59	$ 1,493,260	98%	1,459,085	$ 15.93	$ 2,272,262	91%	2,060,080	$ 15.60	$ 1,521,476	87%	1,325,531	$ 13.67	$ 8,968,979	$ 8,168,922	$ 13.18
Total Costs:	**$ 3,975,148**		**3,778,198**	**$ 28.66**	**$ 4,875,961**		**4,293,210**	**$ 25.64**	**$ 3,360,089**		**3,281,283**	**$ 35.83**	**$ 5,036,664**		**4,567,506**	**$ 34.59**	**$ 3,539,070**		**3,124,433**	**$ 32.21**	**$ 20,786,933**	**$ 19,044,631**	**$ 30.72**

Previous Year Fee	$ 29.25
% Increase (Decrease)	5.0%
Ceiling Fee (limit to 10% increase)	$ 32.18
Requested Fee (smaller of calulcated or celing fee)	**$ 30.72**

ENSTAR NATURAL GAS COMPANY
Rate Base By Customer Class - Gross Plant
For the Year Ended Dec. 31, 2025

Acct. No.	Description	Cost Classification		Total	Alloc. Factor	G1 Customer	G1 Capacity	G1 Commodity	G1 Total	G2 Customer	G2 Capacity	G2 Commodity	G2 Total	G3 Customer	G3 Capacity	G3 Commodity	G3 Total	G4 Customer	G4 Capacity	G4 Commodi	G4 Total
	PLANT																				
	Production and Gathering Plant																				
301	Organization	Capacity	$	-	D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchises and Consents	Capacity		533,230	D	-	252,995	-	252,995	-	23,905	-	23,905	-	46,298	-	46,298	-	68,544	-	68,544
332	Field Lines	Capacity		203,832	D	-	96,709	-	96,709	-	9,138	-	9,138	-	17,698	-	17,698	-	26,202	-	26,202
334	Field M&R Station Equipment	Capacity		-	D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			$	737,062		-	349,704	-	349,704	-	33,043	-	33,043	-	63,995	-	63,995	-	94,746	-	94,746
	Transmission Plant																				
365.1	Land and Land Rights	Capacity	$	290,755	S	-	119,218	-	119,218	-	11,826	-	11,826	-	23,431	-	23,431	-	37,748	-	37,748
365.2	Rights-of-Way	Capacity		250,119	S	-	102,556	-	102,556	-	10,173	-	10,173	-	20,156	-	20,156	-	32,472	-	32,472
366	Structures and Improvements	Capacity		13,034,788	S	-	5,344,628	-	5,344,628	-	530,170	-	530,170	-	1,050,441	-	1,050,441	-	1,692,274	-	1,692,274
367	Mains	Capacity		187,092,962	S	-	76,713,360	-	76,713,360	-	7,609,715	-	7,609,715	-	15,077,353	-	15,077,353	-	24,289,820	-	24,289,820
368	Compressor Station Equipment	Capacity		19,512,050	S	-	8,000,488	-	8,000,488	-	793,622	-	793,622	-	1,572,427	-	1,572,427	-	2,533,202	-	2,533,202
369	M&R Station Equipment	Capacity		36,943,355	S	-	15,147,811	-	15,147,811	-	1,502,614	-	1,502,614	-	2,977,172	-	2,977,172	-	4,796,265	-	4,796,265
370	Communication Equipment	Capacity		7,879,712	S	-	3,230,903	-	3,230,903	-	320,495	-	320,495	-	635,006	-	635,006	-	1,023,004	-	1,023,004
			$	265,003,741		-	108,658,964	-	108,658,964	-	10,778,615	-	10,778,615	-	21,355,987	-	21,355,987	-	34,404,785	-	34,404,785
	Distribution Plant																				
374	Land and Land Rights	Allocation	$	361,179	G	126,886	99,578	-	226,464	12,965	10,009	-	22,974	17,688	19,949	-	37,636	15,656	32,803	-	48,459
375	Structures and Improvements	Allocation		72,739	G	25,554	20,054	-	45,608	2,611	2,016	-	4,627	3,562	4,018	-	7,580	3,153	6,606	-	9,759
376	Mains	Allocation		211,892,898	S.1	-	112,584,791	-	112,584,791	-	11,334,167	-	11,334,167	-	22,605,374	-	22,605,374	-	37,260,114	-	37,260,114
377	Cathodic Protection Main/Svc	Capacity		2,516,187	S.1	-	1,336,922	-	1,336,922	-	134,591	-	134,591	-	268,434	-	268,434	-	442,457	-	442,457
378	M&R Station Equip. - General	Capacity		1,688,460	D.2	-	801,139	-	801,139	-	75,698	-	75,698	-	146,607	-	146,607	-	217,054	-	217,054
379	M&R Station Equip. - City Gate	Capacity		2,153,012	D.2	-	1,021,559	-	1,021,559	-	96,525	-	96,525	-	186,944	-	186,944	-	276,773	-	276,773
380	Services	Customer		139,601,468	B.1	102,274,943	-	-	102,274,943	10,450,326	-	-	10,450,326	14,256,955	-	-	14,256,955	12,619,245	-	-	12,619,245
381	Meters	Customer		31,484,441	B.1	23,066,157	-	-	23,066,157	2,356,871	-	-	2,356,871	3,215,383	-	-	3,215,383	2,846,029	-	-	2,846,029
382	Meter Installations	Customer		31,986,051	B.1	23,433,647	-	-	23,433,647	2,394,421	-	-	2,394,421	3,266,611	-	-	3,266,611	2,891,372	-	-	2,891,372
383	House Regulators	Customer		245,018	B.1	179,505	-	-	179,505	18,342	-	-	18,342	25,023	-	-	25,023	22,148	-	-	22,148
385	Industrial M&R Station Equip.	Capacity		2,428,830	D.2	-	1,152,429	-	1,152,429	-	108,891	-	108,891	-	210,893	-	210,893	-	312,229	-	312,229
387	Other Equipment	Allocation		7,338,854	G	2,578,214	2,023,340	-	4,601,554	263,439	203,376	-	466,814	359,399	405,341	-	764,740	318,114	666,537	-	984,651
			$	431,769,137		151,684,906	119,039,812	-	270,724,719	15,498,974	11,965,273	-	27,464,247	21,144,620	23,847,560	-	44,992,180	18,715,718	39,214,573	-	57,930,291
	General Plant	Allocation	$	69,631,816	F	40,309,932	11,193,504	-	51,503,436	2,100,212	1,238,374	-	3,338,586	3,497,330	2,355,897	-	5,853,227	2,146,246	3,976,524	-	6,122,771
106	**Completions not Classified**	Allocation	$	-	H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	**Construction Work In Progress**	Allocation	$	-	H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PLANT IN SERVICE		$	767,141,756		191,994,839	239,241,984	-	431,236,823	17,599,186	24,015,305	-	41,614,490	24,641,950	47,623,439	-	72,265,389	20,861,964	77,690,628	-	98,552,592

ENSTAR NATURAL GAS COMPANY
Rate Base By Customer Class - Gross Plant
For the Year Ended Dec. 31, 2025

Acct. No.	Description	Cost Classification	Total	Alloc. Factor	VLTF Customer	VLTF Capacity	VLTF Commodity	VLTF Total	MSFT Customer	MSFT Capacity	MSFT Commodity	MSFT Total	IIT/ITS Customer	IIT/ITS Capacity	IIT/ITS ommod	IIT/ITS Total
	PLANT															
	Production and Gathering Plant															
301	Organization	Capacity	$ -	D	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchises and Consents	Capacity	533,230	D	-	141,464	-	141,464	-	25	-	25	-	-	-	-
332	Field Lines	Capacity	203,832	D	-	54,076	-	54,076	-	10	-	10	-	-	-	-
334	Field M&R Station Equipment	Capacity	-	D	-	-	-	-	-	-	-	-	-	-	-	-
			$ 737,062		-	195,539	-	195,539	-	35	-	35	-	-	-	-
	Transmission Plant															
365.1	Land and Land Rights	Capacity	$ 290,755	S	-	95,432	-	95,432	-	3,060	-	3,060	-	40	-	40
365.2	Rights-of-Way	Capacity	250,119	S	-	82,095	-	82,095	-	2,632	-	2,632	-	34	-	34
366	Structures and Improvements	Capacity	13,034,788	S	-	4,278,297	-	4,278,297	-	137,183	-	137,183	-	1,795	-	1,795
367	Mains	Capacity	187,092,962	S	-	61,407,918	-	61,407,918	-	1,969,031	-	1,969,031	-	25,764	-	25,764
368	Compressor Station Equipment	Capacity	19,512,050	S	-	6,404,273	-	6,404,273	-	205,352	-	205,352	-	2,687	-	2,687
369	M&R Station Equipment	Capacity	36,943,355	S	-	12,125,600	-	12,125,600	-	388,805	-	388,805	-	5,087	-	5,087
370	Communication Equipment	Capacity	7,879,712	S	-	2,586,290	-	2,586,290	-	82,929	-	82,929	-	1,085	-	1,085
			$ 265,003,741		-	86,979,905	-	86,979,905	-	2,788,992	-	2,788,992	-	36,493	-	36,493
	Distribution Plant															
374	Land and Land Rights	Allocation	$ 361,179	G	-	25,645	-	25,645	-	-	-	-	-	-	-	-
375	Structures and Improvements	Allocation	72,739	G	-	5,165	-	5,165	-	-	-	-	-	-	-	-
376	Mains	Allocation	211,892,898	S.1	-	28,108,452	-	28,108,452	-	-	-	-	-	-	-	-
377	Cathodic Protection Main/Svc	Capacity	2,516,187	S.1	-	333,782	-	333,782	-	-	-	-	-	-	-	-
378	M&R Station Equip. - General	Capacity	1,688,460	D.2	-	447,962	-	447,962	-	-	-	-	-	-	-	-
379	M&R Station Equip. - City Gate	Capacity	2,153,012	D.2	-	571,212	-	571,212	-	-	-	-	-	-	-	-
380	Services	Customer	139,601,468	B.1	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	Customer	31,484,441	B.1	-	-	-	-	-	-	-	-	-	-	-	-
382	Meter Installations	Customer	31,986,051	B.1	-	-	-	-	-	-	-	-	-	-	-	-
383	House Regulators	Customer	245,018	B.1	-	-	-	-	-	-	-	-	-	-	-	-
385	Industrial M&R Station Equip.	Capacity	2,428,830	D.2	-	644,388	-	644,388	-	-	-	-	-	-	-	-
387	Other Equipment	Allocation	7,338,854	G	-	521,094	-	521,094	-	-	-	-	-	-	-	-
			$ 431,769,137		-	30,657,701	-	30,657,701	-	-	-	-	-	-	-	-
	General Plant	Allocation	$ 69,631,816	F	543	2,676,304	-	2,676,847	362	136,221	-	136,583	362	-	-	362
106	**Completions not Classified**	Allocation	$ -	H	-	-	-	-	-	-	-	-	-	-	-	-
107	**Construction Work In Progress**	Allocation	$ -	H	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PLANT IN SERVICE		$ 767,141,756		543	120,509,449	-	120,509,992	362	2,925,248	-	2,925,610	362	36,493	-	36,855

ENSTAR NATURAL GAS COMPANY
Rate Base By Customer Class - Accumulated Depreciation
For the Year Ended Dec. 31, 2025

Acct. No.	Description	Cost Classification	Total	Alloc. Factor	G1 Customer	G1 Capacity	G1 Commodity	G1 Total	G2 Customer	G2 Capacity	G2 Commodity	G2 Total	G3 Customer	G3 Capacity	G3 Commodity	G3 Total	G4 Customer	G4 Capacity	G4 Commodi	G4 Total
	DEPRECIATION RESERVE																			
	Production and Gathering Plant																			
301	Organization	Capacity	$ 4,700	D	-	2,230	-	2,230	-	211	-	211	-	408	-	408	-	604	-	604
302	Franchises and Consents	Capacity	(254,246)	D	-	(120,629)	-	(120,629)	-	(11,398)	-	(11,398)	-	(22,075)	-	(22,075)	-	(32,682)	-	(32,682)
332	Field Lines	Capacity	(251,036)	D	-	(119,106)	-	(119,106)	-	(11,254)	-	(11,254)	-	(21,796)	-	(21,796)	-	(32,269)	-	(32,269)
334	Field M&R Station Equipment	Capacity	(144,511)	D	-	(68,564)	-	(68,564)	-	(6,479)	-	(6,479)	-	(12,547)	-	(12,547)	-	(18,576)	-	(18,576)
			$ (645,094)		-	(306,069)	-	(306,069)	-	(28,920)	-	(28,920)	-	(56,010)	-	(56,010)	-	(82,924)	-	(82,924)
	Transmission Plant																			
365.1	Land and Land Rights	Capacity	$ -	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
365.2	Rights-of-Way	Capacity	(182,017)	S	-	(74,632)	-	(74,632)	-	(7,403)	-	(7,403)	-	(14,668)	-	(14,668)	-	(23,631)	-	(23,631)
366	Structures and Improvements	Capacity	(3,774,592)	S	-	(1,547,688)	-	(1,547,688)	-	(153,526)	-	(153,526)	-	(304,185)	-	(304,185)	-	(490,046)	-	(490,046)
367	Mains	Capacity	(117,463,293)	S	-	(48,163,244)	-	(48,163,244)	-	(4,777,637)	-	(4,777,637)	-	(9,466,072)	-	(9,466,072)	-	(15,249,971)	-	(15,249,971)
368	Compressor Station Equipment	Capacity	(6,531,939)	S	-	(2,678,278)	-	(2,678,278)	-	(265,676)	-	(265,676)	-	(526,393)	-	(526,393)	-	(848,026)	-	(848,026)
369	M&R Station Equipment	Capacity	(10,223,520)	S	-	(4,191,930)	-	(4,191,930)	-	(415,826)	-	(415,826)	-	(823,888)	-	(823,888)	-	(1,327,295)	-	(1,327,295)
370	Communication Equipment	Capacity	(4,202,081)	S	-	(1,722,971)	-	(1,722,971)	-	(170,913)	-	(170,913)	-	(338,635)	-	(338,635)	-	(545,546)	-	(545,546)
			$ (142,377,442)		-	(58,378,743)	-	(58,378,743)	-	(5,790,981)	-	(5,790,981)	-	(11,473,841)	-	(11,473,841)	-	(18,484,514)	-	(18,484,514)
	Distribution Plant																			
374	Land and Land Rights	Allocation	$ 30,125	G	10,583	8,306	-	18,889	1,081	835	-	1,916	1,475	1,664	-	3,139	1,306	2,736	-	4,042
375	Structures and Improvements	Allocation	(72,116)	G	(25,335)	(19,882)	-	(45,218)	(2,589)	(1,998)	-	(4,587)	(3,532)	(3,983)	-	(7,515)	(3,126)	(6,550)	-	(9,676)
376	Mains	Allocation	(110,873,797)	S.1	-	(58,910,437)	-	(58,910,437)	-	(5,930,648)	-	(5,930,648)	-	(11,828,351)	-	(11,828,351)	-	(19,496,502)	-	(19,496,502)
377	Cathodic Protection Main/Svc	Allocation	(924,968)	S.1	-	(491,462)	-	(491,462)	-	(49,477)	-	(49,477)	-	(98,678)	-	(98,678)	-	(162,650)	-	(162,650)
378	M&R Station Equip. - General	Capacity	(1,413,519)	D.2	-	(670,685)	-	(670,685)	-	(63,372)	-	(63,372)	-	(122,734)	-	(122,734)	-	(181,710)	-	(181,710)
379	M&R Station Equip. - City Gate	Capacity	(559,811)	D.2	-	(265,619)	-	(265,619)	-	(25,098)	-	(25,098)	-	(48,608)	-	(48,608)	-	(71,964)	-	(71,964)
380	Services	Customer	(89,652,786)	B.1	(65,681,499)	-	-	(65,681,499)	(6,711,253)	-	-	(6,711,253)	(9,155,890)	-	-	(9,155,890)	(8,104,144)	-	-	(8,104,144)
381	Meters	Customer	(7,633,163)	B.1	(5,592,215)	-	-	(5,592,215)	(571,405)	-	-	(571,405)	(779,545)	-	-	(779,545)	(689,998)	-	-	(689,998)
382	Meter Installations	Customer	(15,827,958)	B.1	(11,595,892)	-	-	(11,595,892)	(1,184,854)	-	-	(1,184,854)	(1,616,448)	-	-	(1,616,448)	(1,430,765)	-	-	(1,430,765)
383	House Regulators	Customer	(417,258)	B.1	(305,692)	-	-	(305,692)	(31,235)	-	-	(31,235)	(42,613)	-	-	(42,613)	(37,718)	-	-	(37,718)
385	Industrial M&R Station Equip.	Capacity	(809,439)	D.2	-	(384,062)	-	(384,062)	-	(36,289)	-	(36,289)	-	(70,283)	-	(70,283)	-	(104,054)	-	(104,054)
387	Other Equipment	Allocation	(3,627,849)	G	(1,274,500)	(1,000,207)	-	(2,274,707)	(130,227)	(100,536)	-	(230,763)	(177,663)	(200,374)	-	(378,037)	(157,255)	(329,492)	-	(486,747)
			$ (231,782,540)		(84,464,549)	(61,734,048)	-	(146,198,598)	(8,630,482)	(6,206,583)	-	(14,837,064)	(11,774,216)	(12,371,348)	-	(24,145,564)	(10,421,700)	(20,350,187)	-	(30,771,887)
	General Plant	Allocation	$ (35,849,858)	F	(20,753,521)	(5,762,962)	-	(26,516,483)	(1,081,292)	(637,575)	-	(1,718,867)	(1,800,596)	(1,212,931)	-	(3,013,527)	(1,104,992)	(2,047,309)	-	(3,152,301)
	TOTAL DEPRECIATION RESERVE		$ (410,654,933)		(105,218,070)	(126,181,823)	-	(231,399,893)	(9,711,773)	(12,664,059)	-	(22,375,832)	(13,574,812)	(25,114,130)	-	(38,688,942)	(11,526,693)	(40,964,933)	-	(52,491,626)
	NET PLANT IN SERVICE		$ 356,486,823		86,776,769	113,060,161	-	199,836,931	7,887,412	11,351,246	-	19,238,658	11,067,138	22,509,309	-	33,576,447	9,335,271	36,725,695	-	46,060,966

ENSTAR NATURAL GAS COMPANY
Rate Base By Customer Class - Accumulated Depreciation
For the Year Ended Dec. 31, 2025

Acct. No.	Description	Cost Classification	Total	Alloc. Factor	VLTF Customer	VLTF Capacity	VLTF Commodity	VLTF Total	MSFT Customer	MSFT Capacity	MSFT Commodity	MSFT Total	IIT/ITS Customer	IIT/ITS Capacity	IIT/ITS ommod	IIT/ITS Total
	DEPRECIATION RESERVE															
	Production and Gathering Plant															
301	Organization	Capacity	$ 4,700	D	-	1,247	-	1,247	-	0	-	0	-	-	-	-
302	Franchises and Consents	Capacity	(254,246)	D	-	(67,450)	-	(67,450)	-	(12)	-	(12)	-	-	-	-
332	Field Lines	Capacity	(251,036)	D	-	(66,599)	-	(66,599)	-	(12)	-	(12)	-	-	-	-
334	Field M&R Station Equipment	Capacity	(144,511)	D	-	(38,338)	-	(38,338)	-	(7)	-	(7)	-	-	-	-
			$ (645,094)		-	(171,140)	-	(171,140)	-	(31)	-	(31)	-	-	-	-
	Transmission Plant															
365.1	Land and Land Rights	Capacity	$ -	S	-	-	-	-	-	-	-	-	-	-	-	-
365.2	Rights-of-Way	Capacity	(182,017)	S	-	(59,742)	-	(59,742)	-	(1,916)	-	(1,916)	-	(25)	-	(25)
366	Structures and Improvements	Capacity	(3,774,592)	S	-	(1,238,902)	-	(1,238,902)	-	(39,725)	-	(39,725)	-	(520)	-	(520)
367	Mains	Capacity	(117,463,293)	S	-	(38,553,969)	-	(38,553,969)	-	(1,236,225)	-	(1,236,225)	-	(16,176)	-	(16,176)
368	Compressor Station Equipment	Capacity	(6,531,939)	S	-	(2,143,922)	-	(2,143,922)	-	(68,744)	-	(68,744)	-	(899)	-	(899)
369	M&R Station Equipment	Capacity	(10,223,520)	S	-	(3,355,578)	-	(3,355,578)	-	(107,596)	-	(107,596)	-	(1,408)	-	(1,408)
370	Communication Equipment	Capacity	(4,202,081)	S	-	(1,379,213)	-	(1,379,213)	-	(44,224)	-	(44,224)	-	(579)	-	(579)
			$ (142,377,442)		-	(46,731,327)	-	(46,731,327)	-	(1,498,430)	-	(1,498,430)	-	(19,606)	-	(19,606)
	Distribution Plant															
374	Land and Land Rights	Allocation	$ 30,125	G	-	2,139	-	2,139	-	-	-	-	-	-	-	-
375	Structures and Improvements	Allocation	(72,116)	G	-	(5,121)	-	(5,121)	-	-	-	-	-	-	-	-
376	Mains	Allocation	(110,873,797)	S.1	-	(14,707,859)	-	(14,707,859)	-	-	-	-	-	-	-	-
377	Cathodic Protection Main/Svc	Allocation	(924,968)	S.1	-	(122,701)	-	(122,701)	-	-	-	-	-	-	-	-
378	M&R Station Equip. - General	Capacity	(1,413,519)	D.2	-	(375,018)	-	(375,018)	-	-	-	-	-	-	-	-
379	M&R Station Equip. - City Gate	Capacity	(559,811)	D.2	-	(148,522)	-	(148,522)	-	-	-	-	-	-	-	-
380	Services	Customer	(89,652,786)	B.1	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	Customer	(7,633,163)	B.1	-	-	-	-	-	-	-	-	-	-	-	-
382	Meter Installations	Customer	(15,827,958)	B.1	-	-	-	-	-	-	-	-	-	-	-	-
383	House Regulators	Customer	(417,258)	B.1	-	-	-	-	-	-	-	-	-	-	-	-
385	Industrial M&R Station Equip.	Capacity	(809,439)	D.2	-	(214,751)	-	(214,751)	-	-	-	-	-	-	-	-
387	Other Equipment	Allocation	(3,627,849)	G	-	(257,595)	-	(257,595)	-	-	-	-	-	-	-	-
			$ (231,782,540)		-	(15,829,427)	-	(15,829,427)	-	-	-	-	-	-	-	-
	General Plant	Allocation	$ (35,849,858)	F	(280)	(1,377,892)	-	(1,378,171)	(186)	(70,133)	-	(70,320)	(186)	-	-	(186)
	TOTAL DEPRECIATION RESERVE		$ (410,654,933)		(280)	(64,109,786)	-	(64,110,065)	(186)	(1,568,594)	-	(1,568,780)	(186)	(19,606)	-	(19,793)
	NET PLANT IN SERVICE		$ 356,486,823		263	56,399,663	-	56,399,926	176	1,356,654	-	1,356,830	176	16,887	-	17,062

ENSTAR NATURAL GAS COMPANY
Allocation Factors
For the Year Ended Dec. 31, 2025

Alloc. Factor	Description	G1 Customer	G1 Capacity	G1 Commodity	G2 Customer	G2 Capacity	G2 Commodity	G3 Customer	G3 Capacity	G3 Commodity	G4 Customer	G4 Capacity	G4 Commodity
	Customers												
	Number of Customers	144,548	-	-	6,099	-	-	3,825	-	-	1,019	-	-
A	Allocation Factor	0.92958	-	-	0.03922	-	-	0.02460	-	-	0.00655	-	-
	Direct - CEA	-	-	-	-	-	-	-	-	-	1	-	-
A.1	Allocation Factor	-	-	-	-	-	-	-	-	-	1.00000	-	-
	Weighted Delivery Points:												
	Delivery Points	144,548			6,099			3,825			1,019		
	Customer Weighting Factor	1.000			2.422			5.267			17.498		
	Weighted Delivery Points	144,548	-	-	14,770	-	-	20,150	-	-	17,835	-	-
B	Allocation Factor	0.68998	-	-	0.07050	-	-	0.09618	-	-	0.08513	-	-
	Weighted Delivery Points (Ex. Power & VLT)	144,548	-	-	14,770	-	-	20,150	-	-	17,835	-	-
B.1	Allocation Factor	0.73262	-	-	0.07486	-	-	0.10213	-	-	0.09039	-	-
	Combined Customer Factor:												
	One-half Allocation Factor A	0.46479			0.01961			0.01230			0.00328		
	One-half Allocation Factor B	0.34499			0.03525			0.04809			0.04257		
C	Allocation Factor	0.80978	-	-	0.05486	-	-	0.06039	-	-	0.04584	-	-
	Combined Factor (Ex. Power & VLT)	0.80978			0.05486			0.06039			0.04584		
C.1	Allocation Factor	0.83407	-	-	0.05651	-	-	0.06220	-	-	0.04722	-	-
	Peak Demand:												
	3-Day Average Peak Demand	-	137,002	-	-	12,945	-	-	25,071	-	-	37,118	-
D	Allocation Factor	-	0.47446	-	-	0.04483	-	-	0.08682	-	-	0.12855	-
	3-Day Average Peak Demand (Ex. Transportation)	-	137,002	-	-	12,945	-	-	25,071	-	-	37,118	-
D.1	Allocation Factor	-	0.64582	-	-	0.06102	-	-	0.11818	-	-	0.17497	-
	3-Day Average Peak Demand (Ex. MSFT)	-	137,002	-	-	12,945	-	-	25,071	-	-	37,118	-
D.2	Allocation Factor	-	0.47448	-	-	0.04483	-	-	0.08683	-	-	0.12855	-
	Commodity:												
	Annual Volume	-	-	19,336,928	-	-	2,043,159	-	-	4,160,027	-	-	7,335,836
E	Allocation Factor	-	-	0.34560	-	-	0.03652	-	-	0.07435	-	-	0.13111

ENSTAR NATURAL GAS COMPANY
Allocation Factors
For the Year Ended Dec. 31, 2025

Alloc. Factor	Description	G1 Customer	G1 Capacity	G1 Commodity	G2 Customer	G2 Capacity	G2 Commodity	G3 Customer	G3 Capacity	G3 Commodity	G4 Customer	G4 Capacity	G4 Commodity
	Annual Volume												
	(Ex. Transportation)	-	-	19,336,928	-	-	2,043,159	-	-	4,160,027	-	-	7,335,836
E.1	Allocation Factor	-	-	0.58818	-	-	0.06215	-	-	0.12654	-	-	0.22314
	Payroll												
	Source: J.W. Daniel COS Study (Exhibit JWD-5)												
F	Allocation Factor	0.57890	0.16075	-	0.03016	0.01778	-	0.05023	0.03383	-	0.03082	0.05711	-
	Not Used												
F.1		-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Plant: Nos. 376-386:												
	Amount	$ 148,954,253	$ 116,896,840	$ -	$ 15,219,959	$ 11,749,872	$ -	$ 20,763,972	$ 23,418,252	$ -	$ 18,378,795	$ 38,508,627	$ -
G	Allocation Factor	0.35131	0.27570	-	0.03590	0.02771	-	0.04897	0.05523	-	0.04335	0.09082	-
	Gross Plant Excluding General:												
	Amount	$ 151,684,906	$ 228,048,480	$ -	$ 15,498,974	$ 22,776,931	$ -	$ 21,144,620	$ 45,267,542	$ -	$ 18,715,718	$ 73,714,104	$ -
H	Allocation Factor	0.21747	0.32695	-	0.02222	0.03265	-	0.03031	0.06490	-	0.02683	0.10568	-
	Production and Gathering Expense Excluding Purchased Gas:												
	Amount												
I	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Expense Accts. 871-879:												
	Amount												
J	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Plant Accts. 376 & 380:												
	Amount	$ 102,274,943	$ 112,584,791	$ -	$ 10,450,326	$ 11,334,167	$ -	$ 14,256,955	$ 22,605,374	$ -	$ 12,619,245	$ 37,260,114	$ -
K	Allocation Factor	0.29097	0.32030	-	0.02973	0.03225	-	0.04056	0.06431	-	0.03590	0.10600	-
	Distribution Expense Accts. 887-893:												
	Amount												
L	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	O&M Expense and Ad Valorem Taxes Excluding Purchased Gas and A&G:												
	Amount												
M	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-

ENSTAR NATURAL GAS COMPANY
Allocation Factors
For the Year Ended Dec. 31, 2025

Alloc. Factor	Description	G1 Customer	G1 Capacity	G1 Commodity	G2 Customer	G2 Capacity	G2 Commodity	G3 Customer	G3 Capacity	G3 Commodity	G4 Customer	G4 Capacity	G4 Commodity
	Total Net Plant:												
	Amount	$ 86,776,769	$ 113,060,161	$ -	$ 7,887,412	$ 11,351,246	$ -	$ 11,067,138	$ 22,509,309	$ -	$ 9,335,271	$ 36,725,695	$ -
N	Allocation Factor	0.24342	0.31715	-	0.02213	0.03184	-	0.03105	0.06314	-	0.02619	0.10302	-
	Revenue Requirements Ex. Gas Costs & Other Revenues:												
	Amount												
O	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	Total Rate Base:												
	Amount												
P	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	O&M Expense Ex. Purchased Gas:												
	Amount												
Q	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	O&M Expense and Ad Valorem Excluding Purchased Gas:												
	Amount												
R	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	Joint Peak and Average Day Demand:												
	One-Half Allocation Factor D Plus												
S	One-Half Allocation Factor V	-	0.41003	-	-	0.04067	-	-	0.08059	-	-	0.12983	-
	Allocation Factor (Ex. Power & VLT)												
S.1		-	0.53133	-	-	0.05349	-	-	0.10668	-	-	0.17584	-
	Transmission Exp Accts. 851-866:												
	Amount												
T	Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Plant Acct. 376:												
	Amount	$ -	$ 112,584,791	$ -	$ -	$ 11,334,167	$ -	$ -	$ 22,605,374	$ -	$ -	$ 37,260,114	$ -
U	Allocation Factor	-	0.53133	-	-	0.05349	-	-	0.10668	-	-	0.17584	-
	Average Day Demand:												
	Annual Volume / 365	-	52,978	-	-	5,598	-	-	11,397	-	-	20,098	-
V	Allocation Factor	-	0.34560	-	-	0.03652	-	-	0.07435	-	-	0.13111	-

ENSTAR NATURAL GAS COMPANY
Allocation Factors
For the Year Ended Dec. 31, 2025

Alloc. Factor	Description	G1 Customer	G1 Capacity	G1 Commodity	G2 Customer	G2 Capacity	G2 Commodity	G3 Customer	G3 Capacity	G3 Commodity	G4 Customer	G4 Capacity	G4 Commodity
	Annual Volume/365 (Ex. Power & VLT)	-	52,978	-	-	5,598	-	-	11,397	-	-	20,098	-
V.1	Allocation Factor	-	0.58818	-	-	0.06215	-	-	0.12654	-	-	0.22314	-
	APUC Acct 376 Plant Allocator:												
	Plant investment from (a), alloc. to G1,G2,G3,G4 on D.1 & Other on D	$ -	$ 98,358,297	$ -	$ -	$ 9,293,689	$ -	$ -	$ 17,999,423	$ -	$ -	$ 26,648,365	$ -
W	Allocation Factor	-	0.62690	-	-	0.05924	-	-	0.11472	-	-	0.16985	-
	APUC Acct 376 Depr. Res. Allocator:												
	Acc. Depr. from (b), alloc. to G1,G2,G3,G4 on D.1 & Other on D	$ -	$ (50,426,856)	$ -	$ -	$ (4,764,738)	$ -	$ -	$ (9,228,040)	$ -	$ -	$ (13,662,226)	$ -
X	Allocation Factor	-	0.60992	-	-	0.05763	-	-	0.11162	-	-	0.16525	-
	APUC Acct 376 Depr Exp. Allocator:												
	Account 376 (Ex. Power & VLT)	$ -	$ 98,358,297	$ -	$ -	$ 9,293,689	$ -	$ -	$ 17,999,423	$ -	$ -	$ 26,648,365	$ -
Y	Allocation Factor	-	0.64582	-	-	0.06102	-	-	0.11818	-	-	0.17497	-

(a)	Account 376	$ 211,892,898
	Account 376 to Power in U-83-38	$ (4,595,424)
	Account 376 to A, B, and C Customers	$ 207,297,474
(b)	Acct. 376 Depr. Res. to Power in U-83-38	$ (1,013,290)
	Add. Depreciation Since U-83-38	$ (3,582,134)
	Adj. Acct. 376 Depr. Res. to Power	$ (4,595,424)
	Account 376 Depr. Res.	$ (110,873,797)
	Adj. Acct. 376 Depr. Res. to Power	$ 4,595,424
	Adj. Acct. 376 Depr. Res. to A,B, and C	$ (106,278,373)

Note: Acct. 376 Assigned to Power fully depreciated

ENSTAR NATURAL GAS COMPANY
Allocation Factors
For the Year Ended Dec. 31, 2025

Alloc. Factor	Description	VLTF Customer	VLTF Capacity	VLTF Commodity	MSFT Customer	MSFT Capacity	MSFT Commodity	IIT/ITS Customer	IIT/ITS Capacity	IIT/ITS Commodity
	Customers									
	Number of Customers	3	-	-	1	-	-	2	-	-
A	Allocation Factor	0.00002	-	-	0.00001	-	-	0.00001	-	-
	Direct - CEA	-	-	-	-	-	-	-	-	-
A.1	Allocation Factor	-	-	-	-	-	-	-	-	-
	Weighted Delivery Points:									
	Delivery Points	8			2			2		
	Customer Weighting Factor	1152.732			333.160			1152.732		
	Weighted Delivery Points	9,222	-	-	666	-	-	2,305	-	-
B	Allocation Factor	0.04402	-	-	0.00318	-	-	0.01100	-	-
	Weighted Delivery Points (Ex. Power & VLT)	-	-	-	-	-	-	-	-	-
B.1	Allocation Factor	-	-	-	-	-	-	-	-	-
	Combined Customer Factor:									
	One-half Allocation Factor A	0.00001			0.00000			0.00001		
	One-half Allocation Factor B	0.02201			0.00159			0.00550		
C	Allocation Factor	0.02202	-	-	0.00159	-	-	0.00551	-	-
	Combined Factor (Ex. Power & VLT)									
C.1	Allocation Factor	-	-	-	-	-	-	-	-	-
	Peak Demand:									
	3-Day Average Peak Demand	-	76,606	-	-	14	-	-	-	-
D	Allocation Factor	-	0.26530	-	-	0.00005	-	-	-	-
	3-Day Average Peak Demand (Ex. Transportation)	-	-	-	-	-	-	-	-	-
D.1	Allocation Factor	-	-	-	-	-	-	-	-	-
	3-Day Average Peak Demand (Ex. MSFT)	-	76,606	-	-	-	-	-	-	-
D.2	Allocation Factor	-	0.26531	-	-	-	-	-	-	-
	Commodity:									
	Annual Volume	-	-	21,885,409	-	-	1,175,065	-	-	15,410
E	Allocation Factor	-	-	0.39115	-	-	0.02100	-	-	0.00028

ENSTAR NATURAL GAS COMPANY
Allocation Factors
For the Year Ended Dec. 31, 2025

Alloc. Factor	Description	VLTF Customer	VLTF Capacity	VLTF Commodity	MSFT Customer	MSFT Capacity	MSFT Commodity	IIT/ITS Customer	IIT/ITS Capacity	IIT/ITS Commodity
	Annual Volume									
	(Ex. Transportation)	-	-	-	-	-	-	-	-	-
E.1	Allocation Factor	-	-	-	-	-	-	-	-	-
	Payroll									
	Source: J.W. Daniel COS Study (Exhibit JWD-5)									
F	Allocation Factor	0.00001	0.03844	-	0.00001	0.00196	-	0.00001	-	-
	Not Used									
F.1		-	-	-	-	-	-	-	-	-
	Distribution Plant: Nos. 376-386:									
	Amount	$ -	$ 30,105,796	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G	Allocation Factor	-	0.07100	-	-	-	-	-	-	-
	Gross Plant Excluding General:									
	Amount	$ -	$ 117,833,145	$ -	$ -	$ 2,789,026	$ -	$ -	$ 36,493	$ -
H	Allocation Factor	-	0.16893	-	-	0.00400	-	-	0.00005	-
	Production and Gathering Expense Excluding Purchased Gas:									
	Amount									
I	Allocation Factor	-	-	-	-	-	-	-	-	-
	Distribution Expense Accts. 871-879:									
	Amount									
J	Allocation Factor	-	-	-	-	-	-	-	-	-
	Distribution Plant Accts. 376 & 380:									
	Amount	$ -	$ 28,108,452	$ -	$ -	$ -	$ -	$ -	$ -	$ -
K	Allocation Factor	-	0.07997	-	-	-	-	-	-	-
	Distribution Expense Accts. 887-893:									
	Amount									
L	Allocation Factor	-	-	-	-	-	-	-	-	-
	O&M Expense and Ad Valorem Taxes Excluding Purchased Gas and A&G:									
	Amount									
M	Allocation Factor	-	-	-	-	-	-	-	-	-

ENSTAR NATURAL GAS COMPANY
Allocation Factors
For the Year Ended Dec. 31, 2025

Alloc. Factor	Description	VLTF Customer	VLTF Capacity	VLTF Commodity	MSFT Customer	MSFT Capacity	MSFT Commodity	IIT/ITS Customer	IIT/ITS Capacity	IIT/ITS Commodity
	Total Net Plant:									
	Amount	$ 263	$ 56,399,663	$ -	$ 176	$ 1,356,654	$ -	$ 176	$ 16,887	$ -
N	Allocation Factor	0.00000	0.15821	-	0.00000	0.00381	-	0.00000	0.00005	-
	Revenue Requirements Ex. Gas Costs & Other Revenues:									
	Amount									
O	Allocation Factor	-	-	-	-	-	-	-	-	-
	Total Rate Base:									
	Amount									
P	Allocation Factor	-	-	-	-	-	-	-	-	-
	O&M Expense Ex. Purchased Gas:									
	Amount									
Q	Allocation Factor	-	-	-	-	-	-	-	-	-
	O&M Expense and Ad Valorem Excluding Purchased Gas:									
	Amount									
R	Allocation Factor	-	-	-	-	-	-	-	-	-
	Joint Peak and Average Day Demand:									
	One-Half Allocation Factor D Plus									
S	One-Half Allocation Factor V	-	0.32822	-	-	0.01052	-	-	0.00014	-
	Allocation Factor (Ex. Power & VLT)									
S.1		-	0.13265	-	-	-	-	-	-	-
	Transmission Exp Accts. 851-866:									
	Amount									
T	Allocation Factor	-	-	-	-	-	-	-	-	-
	Distribution Plant Acct. 376:									
	Amount	$ -	$ 28,108,452	$ -	$ -	$ -	$ -	$ -	$ -	$ -
U	Allocation Factor	-	0.13265	-	-	-	-	-	-	-
	Average Day Demand:									
	Annual Volume / 365	-	59,960	-	-	3,219	-	-	42	-
V	Allocation Factor	-	0.39115	-	-	0.02100	-	-	0.00028	-

ENSTAR NATURAL GAS COMPANY
Allocation Factors
For the Year Ended Dec. 31, 2025

Alloc. Factor	Description	VLTF Customer	VLTF Capacity	VLTF Commodity	MSFT Customer	MSFT Capacity	MSFT Commodity	IIT/ITS Customer	IIT/ITS Capacity	IIT/ITS Commodity
	Annual Volume/365 (Ex. Power & VLT)	-	-	-	-	-	-	-	-	-
V.1	Allocation Factor	-	-	-	-	-	-	-	-	-
	APUC Acct 376 Plant Allocator:									
	Plant investment from (a), alloc.									
	to G1,G2,G3,G4 on D.1 & Other on D	$ -	$ 4,594,604	$ -	$ -	$ 820	$ -	$ -	$ -	$ -
W	Allocation Factor	-	0.02928	-	-	0.00001	-	-	-	-
	APUC Acct 376 Depr. Res. Allocator:									
	Acc. Depr. from (b), alloc.									
	to G1,G2,G3,G4 on D.1 & Other on D	$ -	$ (4,594,604)	$ -	$ -	$ (820)	$ -	$ -	$ -	$ -
X	Allocation Factor	-	0.05557	-	-	0.00001	-	-	-	-
	APUC Acct 376 Depr Exp. Allocator:									
	Account 376 (Ex. Power & VLT)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Y	Allocation Factor	-	-	-	-	-	-	-	-	-

ENSTAR Natural Gas Company
Calculation of Average Load by Customer Class
For the Years 2016-2025

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	10 Yr Ave
G1 Service Consumption	17,099,224	19,596,747	17,936,355	17,314,919	20,374,215	20,829,042	19,426,410	19,869,602	20,388,390	19,336,928	19,217,183
G2 Service Consumption	1,879,058	2,137,571	1,941,548	1,855,461	2,143,192	2,173,969	2,049,333	2,101,041	2,160,467	2,043,159	2,048,480
G3 Service Consumption	3,754,830	4,282,365	3,937,227	3,802,328	4,364,644	4,433,588	4,231,881	4,311,603	4,382,828	4,160,027	4,166,132
G4 Service Consumption	6,629,438	7,430,985	6,921,312	6,701,746	7,742,547	7,997,034	7,601,398	7,597,953	7,724,721	7,335,836	7,368,297
G1 Service Ave Cust	131,531	133,303	133,861	133,982	136,906	138,360	139,471	140,628	141,889	143,176	137,311
G2 Service Ave Cust	5,547	5,563	5,550	5,551	5,592	5,645	5,716	5,835	5,947	6,057	5,700
G3 Service Ave Cust	3,520	3,545	3,554	3,557	3,605	3,636	3,678	3,724	3,758	3,801	3,638
G4 Service Ave Cust	979	980	977	978	1,001	1,007	1,016	1,016	1,015	1,015	998
G1 Service Ave Cons per Cust	130	147	134	129	149	151	139	141	144	135	140
G2 Service Ave Cons per Cust	339	384	350	334	383	385	359	360	363	337	359
G3 Service Ave Cons per Cust	1,067	1,208	1,108	1,069	1,211	1,219	1,151	1,158	1,166	1,095	1,145
G4 Service Ave Cons per Cust	6,770	7,585	7,084	6,851	7,733	7,941	7,481	7,480	7,609	7,230	7,380

ENSTAR Natural Gas Company
Calculation of Embedded Cost per Customer Class
For the Year Ended December 31, 2025

Description	Total	G1	G2	G3	G4	VLTF	MSFT	IIT/ITS
Net Plant in Service	$ 356,486,823	$ 199,836,931	$ 19,238,658	$ 33,576,447	$ 46,060,966	$ 56,399,926	$ 1,356,830	$ 17,062
Less: Net Meters, Assemblies, and Services (380-384)	$ 89,785,812	$ 65,778,956	$ 6,721,211	$ 9,169,475	$ 8,116,169	$ -	$ -	$ -
Embedded Cost Per Class 2025	$ 266,701,011	$ 134,057,975	$ 12,517,447	$ 24,406,972	$ 37,944,797	$ 56,399,926	$ 1,356,830	$ 17,062
Number of Delivery Points	155,504	144,548	6,099	3,825	1,019	8	2	2
Embedded Cost Per Customer 2025	$1,715	$927	$2,052	$6,380	$37,228	$7,049,991	$678,415	$8,531

ENSTAR NATURAL GAS COMPANY
Calculation of Service Lines Costs
5-Year Average 2021-2025

	2021	2022	2023	2024	2025	5-Year Average Total
Total Costs						
Service Line Construction Costs	4,812,591	5,111,759	6,027,279	6,875,376	7,984,820	
Less Elmendorf						
Less Renew/Copper Exchange Costs	1,256,997	1,248,302	1,704,063	3,104,546	3,936,085	
Less Stub	483,649	695,486	382,746	384,420	470,555	
Less 2 inch and greater	223,201	161,252	118,175	89,897	264,117	
Cost of Service Lines < 2 Inch	2,848,744	3,006,720	3,822,294	3,296,513	3,314,063	
Number of Service Lines						
Total Number of Service Lines Constructed	1,435	1,311	1,332	1,332	1,442	
Less Elmendorf	-	-	-	-	-	
Less 2 inch and greater	10	7	6	3	5	
Number of Standard Service Lines < 2 Inch	1,425	1,304	1,326	1,329	1,437	
Cost of Service Lines < 2 Inch	2,848,744	3,006,720	3,822,294	3,296,513	3,314,063	3,257,667
Less Excess Footage Charges	152,358	163,856	160,228	162,270	142,006	156,144
Cost of Standard Service Lines < 2 Inch	2,696,386	2,842,864	3,662,066	3,134,243	3,172,057	3,101,523
Number of Standard Service Lines < 2 Inch	1,425	1,304	1,326	1,329	1,437	1,364
Basic Cost Per Service Line (Line 8 / Line 9)	1,892	2,180	2,762	2,358	2,207	2,274
Basic Service Line Installation Fee						$ 1,137
(50% of Basic Service Line Cost)						

Previous Year Service Line Installation Fee	$	1,091
Increase (Decrease)		4.2%
Ceiling Limit (limit to 10% increase)		1,200
Requested Fee (smaller of calculated or ceiling fee)	$	1,137

ENSTAR NATURAL GAS COMPANY
Calculation of Meter Set Installation Costs and Credits
For the Year Ended December 31, 2025

	Average Meter Costs	**2021**	**2022**	**2023**	**2024**	**2025**	**Total**
1	Cost of Installed Meters By Size:						
2	G1	464,590	341,046	351,205	355,460	384,311	**1,896,611**
3	G2	0	61,923	76,818	84,498	81,910	**305,150**
4	G3 Low	12,243	48,862	63,341	41,852	42,774	**209,072**
5	G3 Mid	3,375	30,226	16,450	16,747	20,838	**87,637**
6	G3 High	14,210	9,199	17,494	11,717	8,670	**61,290**
7	G4 Low	40,652	20,402	34,717	15,201	9,586	**120,559**
9	G4 High	7,010	0	5,176	5,912	12,977	**31,075**
	Number of Meters Installed:						
10	G1	1,441	1,515	1,406	1,579	1,551	**7,492**
11	G2	0	167	137	155	147	**606**
12	G3 Low	7	54	54	43	39	**197**
13	G3 Mid	1	23	9	16	16	**65**
14	G3 High	3	2	5	5	4	**19**
15	G4 Low	8	6	8	7	3	**32**
16	G4 High	1	0	1	1	4	**7**
	Five Year Average Cost Per Meter Installed:						**5 year Average**
17	G1 (Line 2 / Line 10)	322	225	250	225	248	**253**
18	G2 (Line 3 / Line 11)	-	371	561	545	557	**504**
19	G3 Low (Line 4 / Line 12)	1,749	905	1,173	973	1,097	**1,061**
20	G3 Mid (Line 5 / Line 13)	3,375	1,314	1,828	1,047	1,302	**1,348**
21	G3 High (Line 6 / Line 14)	4,737	4,600	3,499	2,343	2,167	**3,226**
22	G4 Low (Line 7 / Line 15)	5,082	3,400	4,340	2,172	3,195	**3,767**
23	G4 High (Line 9 / Line 16)	7,010	-	5,176	5,912	3,244	**4,439**

	Determination of Meter Credit Rates	**G1**	**G2**	**G3**	**G4**
22	Embedded Cost in Rates From Latest Cost of Service Study (U-22-081)	25,906,394	1,678,743	4,489,113	3,247,653
23	Number of Customers Test Year 2021	138,360	5,645	3,636	1,009
24	Embedded Cost Per Customer (Line 22 / Line 23)	187	297	1,235	3,218
25	Average Use Per Customer Lrg. Comm. (§602c(1)(a))	140	359	1,145	7,380
26	Lrg. Comm. Meter Load Credit Per Mcf of Estimated Annual Load (Line 24 / Line 25)	1.34	0.83	1.08	0.44