

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 5601 COMPANY NAME: T & L GAS CO.

TARIFF CODE: DS RRC TARIFF NO: 18188

DESCRIPTION: Distribution Sales STATUS: A
 EFFECTIVE DATE: 03/29/2007 ORIGINAL CONTRACT DATE: 06/01/1982 RECEIVED DATE: 04/16/2008
 GAS CONSUMED: Y AMENDMENT DATE: OPERATOR NO:
 BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
Res/Com	<p>Monthly Rate: Subject to applicable Rate Adjustment Provision list below, the following rates are the maximum applicable to Residential and Commercial customers per meter billing month or any part of a billing month for which gas service is available at the same location.</p> <p>Net Monthly Charge: Service Charge \$16.00 per Meter Commodity Charge \$6.00 per Mcf Minimum Monthly Bill \$16.00</p>
Gas Cost Adjustment	<p>Gas Cost Adjustment Applicability: This adjustment is applicable to all customers served by the utility, except for customers purchasing gas under a negotiated contract.</p> <p>Purchased Gas Adjustment: The monthly Purchased Gas Adjustment (PGA) shall be the cost of gas billed to the utility by the supplier(s) of gas to the system. The cost of gas shall be expressed in a per Mcf format by dividing the total amount purchased, plus all gas related costs from the supplier and third parties, in dollars by the amount of volume in Mcf purchased. The product, or Weighted Average Cost of Gas (WACOG), shall be called the PGA and billed to the customer per Mcf, or fraction thereof, consumed each month. The PGA shall be calculated using actual amounts invoiced and billed by the supplier for the same approximate period that meters are read, i.e., amounts invoiced and billed by the supplier in January will be applied to meters read in January and billed to the customer in the following month. The Base Cost of Gas is \$0.00 per Mcf.</p> <p>Any adjustment, refund and/or billing correction received by the utility for a prior period shall be included in the current month's PGA calculation.</p> <p>The utility shall limit recovery of Lost and Unaccounted Gas (LUG) to actual, not to exceed a maximum of 5%, calculated each year for the twelve months ended June 30. In no case shall the utility collect more than it's actual expense. Any over or under collection shall be refunded or collected within a reasonable amount of time after being discovered by the utility or regulating authority.</p>

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RATE SCHEDULE

<u>SCHEDULE ID</u>	<u>DESCRIPTION</u>
RevenueRelatedTaxAd	<p>Revenue Related Tax Adjustment:</p> <p>Each monthly bill, as adjusted above shall also be adjusted by an amount equal to the various revenue related taxes or other fees and charges imposed by regulatory or governmental authorities. This includes, but is not limited to, Gross Receipts taxes, fees, or any other governmental imposition, fees or charges levied that is based on any portion of revenues billed by the utility or based on service lines, meters or other equipment.</p>
System Replenishment	<p>System Replenishment Fee</p> <p>This shall be an individual line item charge, which is designated for construction costs and replacement of regulating and measurement equipment. This will be utilized for a period of up to Ten (10) years. The necessity of the System Replenishment Fee (SRF) shall be determined annually by the utility at the end of each calendar year. A report of the utility's need for continuation of the fee, the replacements made in the previous calendar year and the proposed replacements for the current period shall be made and filed with the Director of the Gas Services Division within 45-days after the end of each calendar year.</p> <p>A charge of up to \$0.50 per Mcf will be applied to all consumption by all classes of customers.</p> <p>Under no circumstances will the SRF exceed \$0.50 per Mcf or for a period more than Ten (10) years.</p> <p>The SRF shall be used to replace the distribution system infrastructure, i.e., mains, service lines, rises, meters, etc. The SRF shall not be used to compensate the utility's employees, replace office equipment, vehicles, office supplies, normal operation and maintenance expenses or other non-infrastructure equipment. The utility shall maintain a separate auditable account of the monies collected and expended on system replacement.</p> <p>System Replenishment Fee Annual Report:</p> <p>The SRF Annual Report shall include the following:</p> <p>1) The utility's reassessment of the necessity of the continuation of the fee by determining:</p> <ul style="list-style-type: none"> a) A detailed description of the replacements that have been made in the previous 12-month period and the dollars expended on those replacements; b) The beginning balance at January 1st and the ending balance at December 31st; c) A detailed description of the overall replacement or repairs that still need to be made;

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RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

d) An estimate of the volumes for the current year and the amount of estimated fess that will be collected;

e) A reassessment of the remaining replacements plans for each of the remaining years by year to include revised estimated costs.

2) A detailed list of the materials and estimated cost in the current years proposed replacement plan;

3) A list of the contractors and suppliers of materials for the previous years replacement project.

4) A reconciliation of the previous years project expenditure by identifying each contractor and supplier to the dollars expended for each contractor and supplier.

Rate Case Surcharge

Rate Case Expense Surcharge:
 Rate case expenses will be recovered through a surcharge of per Mcf. The surcharge per Mcf will be collected monthly from the customer as a separate line item on the customer's bill.

A monthly volumetric recovery rate of \$0.0478 per Mcf from all customers until the \$1,100 in rate case expense is recovered is reasonable.

Other Surcharges

Other Surcharges:
 T & L GAS will recover other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

RATE ADJUSTMENT PROVISIONS

None

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CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
6910	N	MCF	\$8.5000	04/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6908	N	MCF	\$5.9700	04/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$5.9700	04/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6908	N	MCF	\$8.3133	05/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$8.3133	05/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6910	N	MCF	\$8.3133	05/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6908	N	MCF	\$8.4234	06/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$7.1580	07/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$8.4234	06/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$7.1580	07/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6910	N	MCF	\$8.4234	06/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6910	N	MCF	\$7.1580	07/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6908	N	MCF	\$5.9929	08/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$5.6217	09/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$6.4796	10/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			

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CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
6908	N	MCF	\$7.1999	11/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$5.9929	08/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$5.6217	09/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$6.4796	10/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$7.1999	11/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6910	N	MCF	\$5.9929	08/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6910	N	MCF	\$5.6217	09/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6910	N	MCF	\$6.4796	10/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6910	N	MCF	\$7.1999	11/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6908	N	MCF	\$7.2263	12/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$7.0312	01/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$7.2263	12/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$7.0312	01/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6910	N	MCF	\$7.2263	12/01/2007
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6910	N	MCF	\$7.0312	01/01/2008
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6908	N	MCF	\$8.0200	02/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			

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CUSTOMERS				
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6908	N	MCF	\$8.8800	03/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$8.0200	02/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$8.8800	03/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6910	N	MCF	\$8.0200	02/01/2008
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6910	N	MCF	\$8.8800	03/01/2008
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6908	N	MCF	\$10.8400	05/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$10.5600	06/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$10.5500	07/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$9.5100	04/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$10.8400	05/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$10.5500	07/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$10.5600	06/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$9.5100	04/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6910	N	MCF	\$9.5100	04/01/2008
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6910	N	MCF	\$10.5600	06/01/2008
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			

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6910	N	MCF	\$10.5500	07/01/2008
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			
6910	N	MCF	\$10.8400	05/01/2008
<u>CUSTOMER NAME</u>	Magnolia Bend, Unincorporated Area			

REASONS FOR FILING

NEW?: N RRC DOCKET NO: GUD 9703 CITY ORDINANCE NO:

AMENDMENT(EXPLAIN):

OTHER(EXPLAIN): To correct PGA's for April and May 2007

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	

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TARIFF CODE: DS RRC TARIFF NO: 18189

DESCRIPTION: Distribution Sales STATUS: A
 EFFECTIVE DATE: 03/29/2007 ORIGINAL CONTRACT DATE: 06/01/1982 RECEIVED DATE: 04/16/2008
 GAS CONSUMED: Y AMENDMENT DATE: OPERATOR NO:
 BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
Gas Cost Adjustment	<p>Gas Cost Adjustment</p> <p>Applicability: This adjustment is applicable to all customers served by the utility, except for customers purchasing gas under a negotiated contract.</p> <p>Purchased Gas Adjustment: The monthly Purchased Gas Adjustment (PGA) shall be the cost of gas billed to the utility by the supplier(s) of gas to the system. The cost of gas shall be expressed in a per Mcf format by dividing the total amount purchased, plus all gas related costs from the supplier and third parties, in dollars by the amount of volume in Mcf purchased. The product, or Weighted Average Cost of Gas (WACOG), shall be called the PGA and billed to the customer per Mcf, or fraction thereof, consumed each month. The PGA shall be calculated using actual amounts invoiced and billed by the supplier for the same approximate period that meters are read, i.e., amounts invoiced and billed by the supplier in January will be applied to meters read in January and billed to the customer in the following month. The Base Cost of Gas is \$0.00 per Mcf.</p> <p>Any adjustment, refund and/or billing correction received by the utility for a prior period shall be included in the current month's PGA calculation.</p> <p>The utility shall limit recovery of Lost and Unaccounted Gas (LUG) to actual, not to exceed a maximum of 5%, calculated each year for the twelve months ended June 30. In no case shall the utility collect more than it's actual expense. Any over or under collection shall be refunded or collected within a reasonable amount of time after being discovered by the utility or regulating authority.</p>
RevenueRelatedTaxAd	<p>Revenue Related Tax Adjustment: Each monthly bill, as adjusted above shall also be adjusted by an amount equal to the various revenue related taxes or other fees and charges imposed by regulatory or governmental authorities. This includes, but is not limited to, Gross Receipts taxes, fees, or any other governmental imposition, fees or charges levied that is based on any portion of revenues billed by the utility or based on service lines, meters or other equipment.</p>

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RATE SCHEDULESCHEDULE IDDESCRIPTION

System Replenishment

System Replenishment Fee

This shall be an individual line item charge, which is designated for construction costs and replacement of regulating and measurement equipment. This will be utilized for a period of up to Ten (10) years. The necessity of the System Replenishment Fee (SRF) shall be determined annually by the utility at the end of each calendar year. A report of the utility's need for continuation of the fee, the replacements made in the previous calendar year and the proposed replacements for the current period shall be made and filed with the Director of the Gas Services Division within 45-days after the end of each calendar year.

A charge of up to \$0.50 per Mcf will be applied to all consumption by all classes of customers.

Under no circumstances will the SRF exceed \$0.50 per Mcf or for a period more than Ten (10) years.

The SRF shall be used to replace the distribution system infrastructure, i.e., mains, service lines, rises, meters, etc. The SRF shall not be used to compensate the utility's employees, replace office equipment, vehicles, office supplies, normal operation and maintenance expenses or other non-infrastructure equipment. The utility shall maintain a separate auditable account of the monies collected and expended on system replacement.

System Replenishment Fee Annual Report:

The SRF Annual Report shall include the following:

- 1) The utility's reassessment of the necessity of the continuation of the fee by determining:
 - a) A detailed description of the replacements that have been made in the previous 12-month period and the dollars expended on those replacements;
 - b) The beginning balance at January 1st and the ending balance at December 31st;
 - c) A detailed description of the overall replacement or repairs that still need to be made;
 - d) An estimate of the volumes for the current year and the amount of estimated fees that will be collected;
 - e) A reassessment of the remaining replacements plans for each of the remaining years by year to include revised estimated costs.
- 2) A detailed list of the materials and estimated cost in the current years proposed replacement plan;
- 3) A list of the contractors and suppliers of materials for the previous years replacement project.

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RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

4) A reconciliation of the previous years project expenditure by identifying each contractor and supplier to the dollars expended for each contractor and supplier.

Rate Case Surcharge

Rate Case Expense Surcharge:
 Rate case expenses will be recovered through a surcharge of per Mcf. The surcharge per Mcf will be collected monthly from the customer as a separate line item on the customer's bill.

A monthly volumetric recovery rate of \$0.0478 per Mcf from all customers until the \$1,100 in rate case expense is recovered is reasonable.

Other Surcharges

Other Surcharges:
 T & L GAS will recover other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

Public Authority

Monthly Rate:
 Subject to applicable Rate Adjustment Provision list below, the following rates are the maximum applicable to Public Authority customers per meter billing month or any part of a billing month for which gas service is available at the same location.

Net Monthly Charge:
 Service Charge \$16.00 per Meter
 Commodity Charge \$6.00 per Mcf
 Minimum Monthly Bill \$16.00

RATE ADJUSTMENT PROVISIONS

None

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TARIFF CODE: DS RRC TARIFF NO: 18189

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
6908	N	MCF	\$5.9700	04/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$8.3133	05/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$5.9700	04/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6908	N	MCF	\$8.3133	05/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$8.4234	06/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$7.1580	07/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
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<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$7.1580	07/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6908	N	MCF	\$5.9929	08/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$5.6217	09/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$6.4796	10/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$7.1999	11/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$5.9929	08/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$5.6217	09/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$6.4796	10/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			

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<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6908	N	MCF	\$7.2263	12/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$7.0312	01/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$7.2263	12/01/2007
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$7.0312	01/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6908	N	MCF	\$8.0200	02/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$8.8800	03/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$8.0200	02/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$8.8800	03/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6908	N	MCF	\$9.5100	04/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$10.8400	05/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$10.5500	07/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6908	N	MCF	\$10.5600	06/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Grangerland, Montgomery County			
6909	N	MCF	\$9.5100	04/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$10.8400	05/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			

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6909	N	MCF	\$10.5500	07/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			
6909	N	MCF	\$10.5600	06/01/2008
<u>CUSTOMER NAME</u>	Unincorporated Community of Wigginsville, Montgomery County			

REASONS FOR FILING

NEW?: N RRC DOCKET NO: GUD 9703 CITY ORDINANCE NO:

AMENDMENT(EXPLAIN):

OTHER(EXPLAIN): To correct PGA's for April and May 2007

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	