

Rover Pipeline LLC

Docket No. CP15-93-000

Pro Forma Statement of Income and Expenses,
Schedule of Anticipated Revenues,
And Depreciation Calculation

Rover Pipeline LLC

Revenues, Expenses, and Income

Exhibit N presents the total projected revenues, expenses, and income for the first three years that the proposed facilities are fully in service based on a system with a capacity of 3,250,000 Dth/day.

Supply Zone	
Early In-Service Cost of Service	Pages 1 through 10
Total Supply Zone Cost of Service	Pages 11 through 20
Mainline Zone	Pages 21 through 30
Market Zone North	Pages 31 through 41
Market Zone South	Pages 42 through 52

ROVER PIPELINE LLC

Cost of Service - Supply Area to Mainline Compressor Station No. 1
Early In-Service Summary

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
1	Operating Expenses	\$ 2,043,465	\$ 2,105,000	\$ 2,168,100	\$ 2,233,300	\$ 2,300,400	\$ 2,369,200	\$ 2,440,100	\$ 2,513,400	\$ 2,589,100	\$ 2,666,800
2	Depreciation Expense	15,685,097	15,685,097	15,685,097	15,685,097	15,685,097	15,685,097	15,685,097	15,685,097	15,685,097	15,685,097
3	Taxes - Other Than Income	35,799,094	34,728,892	33,690,907	32,684,168	31,707,768	30,760,766	29,842,295	28,951,528	28,087,620	27,249,733
4	Return	59,167,336	55,972,329	53,003,382	50,236,700	47,653,247	45,236,364	42,898,008	40,559,652	38,218,916	35,880,560
5	Federal Income Taxes	21,228,545	19,889,423	18,864,223	17,907,358	17,012,851	16,175,151	15,349,834	14,510,425	13,669,734	12,830,751
6	State Income Taxes	3,871,467	3,627,250	3,440,284	3,265,780	3,102,648	2,949,875	2,799,362	2,646,278	2,492,961	2,339,955
7	Revenue Credits	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>
8	Total	<u>\$ 137,252,804</u>	<u>\$ 131,465,791</u>	<u>\$ 126,309,793</u>	<u>\$ 121,470,203</u>	<u>\$ 116,919,811</u>	<u>\$ 112,634,253</u>	<u>\$ 108,472,496</u>	<u>\$ 104,324,180</u>	<u>\$ 100,201,228</u>	<u>\$ 96,110,696</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Total

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 364,110	\$ 375,100	\$ 386,600	\$ 398,200	\$ 410,200	\$ 422,400	\$ 435,100	\$ 448,100	\$ 461,600	\$ 475,400
2	851.00	System Control and Load Dispatching	83,611	86,100	88,700	91,400	94,100	97,000	99,900	102,900	106,000	109,100
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	269,711	277,800	286,100	294,700	303,500	312,600	321,900	331,600	341,600	351,900
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	202,283	208,400	214,600	221,100	227,700	234,500	241,500	248,800	256,300	264,000
8	857.00	Measuring and Regulating Station Expenses	144,295	148,600	153,100	157,700	162,500	167,300	172,300	177,500	182,800	188,300
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	4,180	4,300	4,400	4,500	4,600	4,700	4,800	4,900	5,000	5,200
12		Total Operation	<u>1,068,190</u>	<u>1,100,300</u>	<u>1,133,500</u>	<u>1,167,600</u>	<u>1,202,600</u>	<u>1,238,500</u>	<u>1,275,500</u>	<u>1,313,800</u>	<u>1,353,300</u>	<u>1,393,900</u>
13	861.00	Maintenance Supervision and Engineering	134,855	138,900	142,900	147,200	151,700	156,200	160,900	165,700	170,800	175,900
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	229,255	236,200	243,300	250,600	258,100	265,900	273,900	282,200	290,700	299,400
16	864.00	Maintenance of Compressor Station Equipment	114,627	118,100	121,600	125,300	129,100	133,000	137,000	141,100	145,300	149,600
17	865.00	Maintenance of Measuring and Regulating Station Equipment	87,657	90,300	93,000	95,800	98,600	101,600	104,700	107,900	111,100	114,400
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	4,315	4,400	4,500	4,600	4,700	4,800	4,900	5,000	5,200	5,400
20		Total Maintenance	<u>570,709</u>	<u>587,900</u>	<u>605,300</u>	<u>623,500</u>	<u>642,200</u>	<u>661,500</u>	<u>681,400</u>	<u>701,900</u>	<u>723,100</u>	<u>744,700</u>
21		Total Transmission Expense	<u>\$ 1,638,899</u>	<u>\$ 1,688,200</u>	<u>\$ 1,738,800</u>	<u>\$ 1,791,100</u>	<u>\$ 1,844,800</u>	<u>\$ 1,900,000</u>	<u>\$ 1,956,900</u>	<u>\$ 2,015,700</u>	<u>\$ 2,076,400</u>	<u>\$ 2,138,600</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	67,428	69,500	71,600	73,700	75,900	78,200	80,500	82,900	85,400	88,000
23	921.00	Office Supplies and Expenses	26,971	27,800	28,600	29,500	30,400	31,300	32,200	33,200	34,200	35,200
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	80,913	83,300	85,800	88,400	91,200	93,900	96,700	99,600	102,600	105,700
27	925.00	Injuries and Damages	53,942	55,600	57,300	59,000	60,800	62,600	64,500	66,400	68,400	70,500
28	926.00	Employee Pensions and Benefits	175,312	180,600	186,000	191,600	197,300	203,200	209,300	215,600	222,100	228,800
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>404,566</u>	<u>416,800</u>	<u>429,300</u>	<u>442,200</u>	<u>455,600</u>	<u>469,200</u>	<u>483,200</u>	<u>497,700</u>	<u>512,700</u>	<u>528,200</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ 404,566</u>	<u>\$ 416,800</u>	<u>\$ 429,300</u>	<u>\$ 442,200</u>	<u>\$ 455,600</u>	<u>\$ 469,200</u>	<u>\$ 483,200</u>	<u>\$ 497,700</u>	<u>\$ 512,700</u>	<u>\$ 528,200</u>
37		Grand Total	<u>\$ 2,043,465</u>	<u>\$ 2,105,000</u>	<u>\$ 2,168,100</u>	<u>\$ 2,233,300</u>	<u>\$ 2,300,400</u>	<u>\$ 2,369,200</u>	<u>\$ 2,440,100</u>	<u>\$ 2,513,400</u>	<u>\$ 2,589,100</u>	<u>\$ 2,666,800</u>

ROVER PIPELINE LLC

Cost of Service
Operation and Maintenance Expenses - Labor

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 283,197	\$ 291,700	\$ 300,600	\$ 309,600	\$ 319,000	\$ 328,500	\$ 338,400	\$ 348,600	\$ 359,100	\$ 369,800
2	851.00	System Control and Load Dispatching	40,457	41,700	43,000	44,300	45,600	47,000	48,400	49,900	51,400	52,900
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	107,884	111,100	114,400	117,800	121,300	124,900	128,600	132,500	136,500	140,600
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	26,971	27,800	28,600	29,500	30,400	31,300	32,200	33,200	34,200	35,200
8	857.00	Measuring and Regulating Station Expenses	80,913	83,300	85,800	88,400	91,100	93,800	96,600	99,500	102,500	105,600
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	-	-	-	-	-	-	-	-	-	-
12		Total Operation	<u>539,422</u>	<u>555,600</u>	<u>572,400</u>	<u>589,600</u>	<u>607,400</u>	<u>625,500</u>	<u>644,200</u>	<u>663,700</u>	<u>683,700</u>	<u>704,100</u>
13	861.00	Maintenance Supervision and Engineering	53,942	55,600	57,200	58,900	60,800	62,600	64,500	66,300	68,300	70,200
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	40,457	41,700	43,000	44,300	45,600	47,000	48,400	49,900	51,400	52,900
16	864.00	Maintenance of Compressor Station Equipment	26,971	27,800	28,600	29,500	30,400	31,300	32,200	33,200	34,200	35,200
17	865.00	Maintenance of Measuring and Regulating Station Equipment	13,486	13,900	14,300	14,700	15,100	15,600	16,100	16,600	17,100	17,600
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-
20		Total Maintenance	<u>134,856</u>	<u>139,000</u>	<u>143,100</u>	<u>147,400</u>	<u>151,900</u>	<u>156,500</u>	<u>161,200</u>	<u>166,000</u>	<u>171,000</u>	<u>175,900</u>
21		Total Transmission Expense	<u>\$ 674,278</u>	<u>\$ 694,600</u>	<u>\$ 715,500</u>	<u>\$ 737,000</u>	<u>\$ 759,300</u>	<u>\$ 782,000</u>	<u>\$ 805,400</u>	<u>\$ 829,700</u>	<u>\$ 854,700</u>	<u>\$ 880,000</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	67,428	69,500	71,600	73,700	75,900	78,200	80,500	82,900	85,400	88,000
23	921.00	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	-	-	-	-	-	-	-	-	-	-
27	925.00	Injuries and Damages	-	-	-	-	-	-	-	-	-	-
28	926.00	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>67,428</u>	<u>69,500</u>	<u>71,600</u>	<u>73,700</u>	<u>75,900</u>	<u>78,200</u>	<u>80,500</u>	<u>82,900</u>	<u>85,400</u>	<u>88,000</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	-	-	-	-	-	-	-	-	-	-
36		Total Administrative and General	<u>\$ 67,428</u>	<u>\$ 69,500</u>	<u>\$ 71,600</u>	<u>\$ 73,700</u>	<u>\$ 75,900</u>	<u>\$ 78,200</u>	<u>\$ 80,500</u>	<u>\$ 82,900</u>	<u>\$ 85,400</u>	<u>\$ 88,000</u>
37		Grand Total	<u>\$ 741,706</u>	<u>\$ 764,100</u>	<u>\$ 787,100</u>	<u>\$ 810,700</u>	<u>\$ 835,200</u>	<u>\$ 860,200</u>	<u>\$ 885,900</u>	<u>\$ 912,600</u>	<u>\$ 940,100</u>	<u>\$ 968,000</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Supplies and Expenses

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		<u>Transmission Expense</u>										
1	850.00	Operation Supervision and Engineering	\$ 80,913	\$ 83,400	\$ 86,000	\$ 88,600	\$ 91,200	\$ 93,900	\$ 96,700	\$ 99,500	\$ 102,500	\$ 105,600
2	851.00	System Control and Load Dispatching	43,154	44,400	45,700	47,100	48,500	50,000	51,500	53,000	54,600	56,200
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	161,827	166,700	171,700	176,900	182,200	187,700	193,300	199,100	205,100	211,300
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	175,312	180,600	186,000	191,600	197,300	203,200	209,300	215,600	222,100	228,800
8	857.00	Measuring and Regulating Station Expenses	63,382	65,300	67,300	69,300	71,400	73,500	75,700	78,000	80,300	82,700
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	4,180	4,300	4,400	4,500	4,600	4,700	4,800	4,900	5,000	5,200
12		Total Operation	<u>528,768</u>	<u>544,700</u>	<u>561,100</u>	<u>578,000</u>	<u>595,200</u>	<u>613,000</u>	<u>631,300</u>	<u>650,100</u>	<u>669,600</u>	<u>689,800</u>
13	861.00	Maintenance Supervision and Engineering	80,913	83,300	85,700	88,300	90,900	93,600	96,400	99,400	102,500	105,700
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	188,798	194,500	200,300	206,300	212,500	218,900	225,500	232,300	239,300	246,500
16	864.00	Maintenance of Compressor Station Equipment	87,656	90,300	93,000	95,800	98,700	101,700	104,800	107,900	111,100	114,400
17	865.00	Maintenance of Measuring and Regulating Station Equipment	74,171	76,400	78,700	81,100	83,500	86,000	88,600	91,300	94,000	96,800
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	4,315	4,400	4,500	4,600	4,700	4,800	4,900	5,000	5,200	5,400
20		Total Maintenance	<u>435,853</u>	<u>448,900</u>	<u>462,200</u>	<u>476,100</u>	<u>490,300</u>	<u>505,000</u>	<u>520,200</u>	<u>535,900</u>	<u>552,100</u>	<u>568,800</u>
21		Total Transmission Expense	<u>\$ 964,621</u>	<u>\$ 993,600</u>	<u>\$ 1,023,300</u>	<u>\$ 1,054,100</u>	<u>\$ 1,085,500</u>	<u>\$ 1,118,000</u>	<u>\$ 1,151,500</u>	<u>\$ 1,186,000</u>	<u>\$ 1,221,700</u>	<u>\$ 1,258,600</u>
		<u>Administrative and General Expense</u>										
22	920.00	Administrative and General Salaries	-	-	-	-	-	-	-	-	-	-
23	921.00	Office Supplies and Expenses	26,971	27,800	28,600	29,500	30,400	31,300	32,200	33,200	34,200	35,200
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	80,913	83,300	85,800	88,400	91,200	93,900	96,700	99,600	102,600	105,700
27	925.00	Injuries and Damages	53,942	55,600	57,300	59,000	60,800	62,600	64,500	66,400	68,400	70,500
28	926.00	Employee Pensions and Benefits	175,312	180,600	186,000	191,600	197,300	203,200	209,300	215,600	222,100	228,800
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>337,138</u>	<u>347,300</u>	<u>357,700</u>	<u>368,500</u>	<u>379,700</u>	<u>391,000</u>	<u>402,700</u>	<u>414,800</u>	<u>427,300</u>	<u>440,200</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ 337,138</u>	<u>\$ 347,300</u>	<u>\$ 357,700</u>	<u>\$ 368,500</u>	<u>\$ 379,700</u>	<u>\$ 391,000</u>	<u>\$ 402,700</u>	<u>\$ 414,800</u>	<u>\$ 427,300</u>	<u>\$ 440,200</u>
37		Grand Total	<u>\$ 1,301,759</u>	<u>\$ 1,340,900</u>	<u>\$ 1,381,000</u>	<u>\$ 1,422,600</u>	<u>\$ 1,465,200</u>	<u>\$ 1,509,000</u>	<u>\$ 1,554,200</u>	<u>\$ 1,600,800</u>	<u>\$ 1,649,000</u>	<u>\$ 1,698,800</u>

ROVER PIPELINE LLC

Cost of Service
Depreciation Expense

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
1	Gross Plant	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072
2	Less: Non-Depreciable Assets	<u>1,227,189</u>	<u>1,227,189</u>	<u>1,227,189</u>	<u>1,227,189</u>	<u>1,227,189</u>	<u>1,227,189</u>	<u>1,227,189</u>	<u>1,227,189</u>	<u>1,227,189</u>	<u>1,227,189</u>
3	Depreciable Plant	\$627,403,883	\$627,403,883	\$627,403,883	\$627,403,883	\$627,403,883	\$627,403,883	\$627,403,883	\$627,403,883	\$627,403,883	\$627,403,883
4	Composite Depreciation Rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>
5	Annual Depreciation Expense	<u>\$15,685,097</u>	<u>\$15,685,097</u>	<u>\$15,685,097</u>	<u>\$15,685,097</u>	<u>\$15,685,097</u>	<u>\$15,685,097</u>	<u>\$15,685,097</u>	<u>\$15,685,097</u>	<u>\$15,685,097</u>	<u>\$15,685,097</u>

ROVER PIPELINE LLC

Cost of Service
Other Taxes

Line No.	Description	Detail (a)	YEAR 1 (b)	YEAR 2 (c)	YEAR 3 (d)	YEAR 4 (e)	YEAR 5 (f)	YEAR 6 (g)	YEAR 7 (h)	YEAR 8 (i)	YEAR 9 (j)	YEAR 10 (k)
Ad Valorem Taxes-Michigan												
1	Gross Plant	\$ 0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Taxable Costs	0										
3	Assessment Ratio	50.00%										
4	Taxable Value	0										
5	Average Rate	4.71%	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes-Ohio												
6	Gross Plant	\$ 628,631,072										
7	Taxable Costs	628,631,072										
8	Assessment Ratio	88.00%										
9	Taxable Value	553,195,343										
10	Average Rate	6.46%	35,736,419	34,664,326	33,624,396	32,615,664	31,637,194	30,688,078	29,767,436	28,874,413	28,008,181	27,167,936
Ad Valorem Taxes-Pennsylvania												
11	Gross Plant	\$ 0										
12	Taxable Costs	0										
13	Assessment Ratio	100.00%										
14	Taxable Value	0										
15	Average Rate	1.00%	-	0	0	0	0	0	0	0	0	0
Ad Valorem Taxes-West Virginia												
16	Gross Plant	\$ 0										
17	Taxable Costs	0										
18	Assessment Ratio	75.00%										
19	Taxable Value	0										
20	Average Rate	2.00%	0	0	0	0	0	0	0	0	0	0
21	Total Ad Valorem Taxes	\$ 628,631,072	\$ 35,736,419	\$ 34,664,326	\$ 33,624,396	\$ 32,615,664	\$ 31,637,194	\$ 30,688,078	\$ 29,767,436	\$ 28,874,413	\$ 28,008,181	\$ 27,167,936
Payroll Taxes												
22	Labor		\$ 741,706	\$ 764,100	\$ 787,100	\$ 810,700	\$ 835,200	\$ 860,200	\$ 885,900	\$ 912,600	\$ 940,100	\$ 968,000
23	FICA @ 6.200%		45,986	47,374	48,800	50,263	51,782	53,332	54,926	56,581	58,286	60,016
24	FUTA @ 0.80%		5,934	6,113	6,297	6,486	6,682	6,882	7,087	7,301	7,521	7,744
25	Medicare @ 1.450%		10,755	11,079	11,413	11,755	12,110	12,473	12,846	13,233	13,631	14,036
26	Total Payroll Taxes		62,675	64,566	66,511	68,504	70,574	72,688	74,859	77,115	79,439	81,797
27	Total Other Taxes		\$ 35,799,094	\$ 34,728,892	\$ 33,690,907	\$ 32,684,168	\$ 31,707,768	\$ 30,760,766	\$ 29,842,295	\$ 28,951,528	\$ 28,087,620	\$ 27,249,733

ROVER PIPELINE LLC

Cost of Service
Working Capital

<u>Line No.</u>	<u>Description</u>	<u>YEAR 1</u> (a)	<u>YEAR 2</u> (b)	<u>YEAR 3</u> (c)	<u>YEAR 4</u> (d)	<u>YEAR 5</u> (e)	<u>YEAR 6</u> (f)	<u>YEAR 7</u> (g)	<u>YEAR 8</u> (h)	<u>YEAR 9</u> (i)	<u>YEAR 10</u> (j)
1	Cash Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Materials and Supplies	-	-	-	-	-	-	-	-	-	-
3	Prepayments	-	-	-	-	-	-	-	-	-	-
4	Total Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROVER PIPELINE LLC

Cost of Service
 Rate Base and Return

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Rate Base</u>										
1	Plant	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072	\$ 628,631,072
2	Accumulated Provision for Depreciation	<u>(15,685,097)</u>	<u>(31,370,194)</u>	<u>(47,055,291)</u>	<u>(62,740,388)</u>	<u>(78,425,485)</u>	<u>(94,110,582)</u>	<u>(109,795,679)</u>	<u>(125,480,776)</u>	<u>(141,165,873)</u>	<u>(156,850,970)</u>
3	Net Plant	612,945,975	597,260,878	581,575,781	565,890,684	550,205,587	534,520,490	518,835,393	503,150,296	487,465,199	471,780,102
4	Accumulated Deferred Income Taxes 1/	(6,101,503)	(23,185,711)	(37,951,348)	(50,642,474)	(61,454,337)	(70,557,779)	(78,855,823)	(87,153,867)	(95,476,316)	(103,774,360)
5	Working Capital	-	-	-	-	-	-	-	-	-	-
6	Rate Base	<u>\$ 606,844,472</u>	<u>\$ 574,075,167</u>	<u>\$ 543,624,433</u>	<u>\$ 515,248,210</u>	<u>\$ 488,751,250</u>	<u>\$ 463,962,711</u>	<u>\$ 439,979,570</u>	<u>\$ 415,996,429</u>	<u>\$ 391,988,883</u>	<u>\$ 368,005,742</u>
	<u>Return</u>										
7	Return on Rate Base	<u>\$ 59,167,336</u>	<u>\$ 55,972,329</u>	<u>\$ 53,003,382</u>	<u>\$ 50,236,700</u>	<u>\$ 47,653,247</u>	<u>\$ 45,236,364</u>	<u>\$ 42,898,008</u>	<u>\$ 40,559,652</u>	<u>\$ 38,218,916</u>	<u>\$ 35,880,560</u>
8	Rate of Return	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%
9	Interest Expense	<u>\$ 20,430,510</u>	<u>\$ 19,722,445</u>	<u>\$ 18,657,443</u>	<u>\$ 17,667,794</u>	<u>\$ 16,745,567</u>	<u>\$ 15,884,416</u>	<u>\$ 15,078,788</u>	<u>\$ 14,299,336</u>	<u>\$ 13,519,884</u>	<u>\$ 12,739,639</u>

1/ Rover anticipates utilizing, to the extent possible, bonus depreciation allowed pursuant to IRS Code Section 168(k), however, no bonus depreciation is projected in the deferred taxes shown.

ROVER PIPELINE LLC

Cost of Service
 Income Taxes

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Federal Income Tax</u>										
1	Return on Rate Base	\$ 59,167,336	\$ 55,972,329	\$ 53,003,382	\$ 50,236,700	\$ 47,653,247	\$ 45,236,364	\$ 42,898,008	\$ 40,559,652	\$ 38,218,916	\$ 35,880,560
	<u>Federal Income Tax Adjustments</u>										
2	Interest Expense	(20,430,510)	(19,722,445)	(18,657,443)	(17,667,794)	(16,745,567)	(15,884,416)	(15,078,788)	(14,299,336)	(13,519,884)	(12,739,639)
3	Amortization of Equity AFUDC	687,615	687,615	687,615	687,615	687,615	687,615	687,615	687,615	687,615	687,615
4	Net FIT Adjustments	(19,742,895)	(19,034,830)	(17,969,828)	(16,980,179)	(16,057,952)	(15,196,801)	(14,391,173)	(13,611,721)	(12,832,269)	(12,052,024)
5	Return after FIT Adjustments	39,424,441	36,937,499	35,033,554	33,256,521	31,595,295	30,039,563	28,506,835	26,947,931	25,386,647	23,828,536
6	Federal Income Taxes @ 35% (Line 5 x 53.846154%)	<u>\$ 21,228,545</u>	<u>\$ 19,889,423</u>	<u>\$ 18,864,223</u>	<u>\$ 17,907,358</u>	<u>\$ 17,012,851</u>	<u>\$ 16,175,151</u>	<u>\$ 15,349,834</u>	<u>\$ 14,510,425</u>	<u>\$ 13,669,734</u>	<u>\$ 12,830,751</u>
	<u>State Income Tax</u>										
7	Return Before Federal Income Tax	<u>\$ 60,652,986</u>	<u>\$ 56,826,922</u>	<u>\$ 53,897,777</u>	<u>\$ 51,163,879</u>	<u>\$ 48,608,146</u>	<u>\$ 46,214,714</u>	<u>\$ 43,856,669</u>	<u>\$ 41,458,356</u>	<u>\$ 39,056,381</u>	<u>\$ 36,659,287</u>
8	Composite State Tax @ 6.00% (Line 7 x 6.383%)	<u>\$ 3,871,467</u>	<u>\$ 3,627,250</u>	<u>\$ 3,440,284</u>	<u>\$ 3,265,780</u>	<u>\$ 3,102,648</u>	<u>\$ 2,949,875</u>	<u>\$ 2,799,362</u>	<u>\$ 2,646,278</u>	<u>\$ 2,492,961</u>	<u>\$ 2,339,955</u>

ROVER PIPELINE LLC

Cost of Service *Estimate of Deferred Income Tax Liability Balance*

Line No.	Description	Depreciation		Difference	DSIT - 282 at 6.00%	DFIT - 282 at 35%	Total	
	Depreciation	Book (a)	Tax (b)	(c)	(d)	(e)	Annual (f)	Cumulative (g)
1	Property basis	\$627,403,883						
2	Book depreciation rate	2.50%						
3	FDPS	2016						
4	Tax depreciation MACRS 15 year, half year convention							
5	Year 1	15,685,097	31,370,194	(15,685,097)	941,106	5,160,397	6,101,503	6,101,503
6	Year 2	15,685,097	59,603,369	(43,918,272)	2,635,096	14,449,112	17,084,208	23,185,711
7	Year 3	15,685,097	53,643,032	(37,957,935)	2,277,476	12,488,161	14,765,637	37,951,348
8	Year 4	15,685,097	48,310,099	(32,625,002)	1,957,500	10,733,626	12,691,126	50,642,474
9	Year 5	15,685,097	43,479,089	(27,793,992)	1,667,640	9,144,223	10,811,863	61,454,337
10	Year 6	15,685,097	39,087,262	(23,402,165)	1,404,130	7,699,312	9,103,442	70,557,779
11	Year 7	15,685,097	37,016,829	(21,331,732)	1,279,904	7,018,140	8,298,044	78,855,823
12	Year 8	15,685,097	37,016,829	(21,331,732)	1,279,904	7,018,140	8,298,044	87,153,867
13	Year 9	15,685,097	37,079,569	(21,394,472)	1,283,668	7,038,781	8,322,449	95,476,316
14	Year 10	15,685,097	37,016,829	(21,331,732)	1,279,904	7,018,140	8,298,044	103,774,360
15	Total				<u>\$ 16,006,328</u>	<u>\$ 87,768,032</u>	<u>\$ 103,774,360</u>	

ROVER PIPELINE LLC

Cost of Service - Supply Area to Mainline Compressor Station No. 1

Summary

<u>Line No.</u>	<u>Description</u>	<u>YEAR 1</u> (a)	<u>YEAR 2</u> (b)	<u>YEAR 3</u> (c)	<u>YEAR 4</u> (d)	<u>YEAR 5</u> (e)	<u>YEAR 6</u> (f)	<u>YEAR 7</u> (g)	<u>YEAR 8</u> (h)	<u>YEAR 9</u> (i)	<u>YEAR 10</u> (j)
1	Operating Expenses	\$ 4,188,289	\$ 4,313,900	\$ 4,443,300	\$ 4,576,600	\$ 4,713,900	\$ 4,855,300	\$ 5,001,000	\$ 5,151,100	\$ 5,305,700	\$ 5,465,000
2	Depreciation Expense	32,686,705	32,686,705	32,686,705	32,686,705	32,686,705	32,686,705	32,686,705	32,686,705	32,686,705	32,686,705
3	Taxes - Other Than Income	59,700,390	57,932,093	56,217,081	54,553,754	52,940,570	51,376,033	49,858,697	48,387,152	46,960,026	45,576,000
4	Return	123,296,709	116,638,525	110,451,437	104,685,855	99,302,108	94,265,485	89,392,505	84,519,525	79,641,587	74,768,607
5	Federal Income Taxes	44,418,155	41,627,511	39,491,062	37,497,019	35,632,927	33,887,214	32,167,310	30,418,035	28,666,091	26,917,706
6	State Income Taxes	8,100,575	7,591,643	7,202,017	6,838,362	6,498,406	6,180,039	5,866,379	5,547,362	5,227,858	4,909,004
7	Revenue Credits	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>
8	Total	<u>\$ 271,848,623</u>	<u>\$ 260,248,177</u>	<u>\$ 249,949,402</u>	<u>\$ 240,296,095</u>	<u>\$ 231,232,416</u>	<u>\$ 222,708,576</u>	<u>\$ 214,430,396</u>	<u>\$ 206,167,679</u>	<u>\$ 197,945,767</u>	<u>\$ 189,780,822</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Total

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 746,280	\$ 768,800	\$ 792,000	\$ 815,800	\$ 840,200	\$ 865,300	\$ 891,300	\$ 917,900	\$ 945,400	\$ 973,700
2	851.00	System Control and Load Dispatching	171,368	176,500	181,800	187,200	192,800	198,600	204,600	210,800	217,200	223,800
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	552,800	569,400	586,400	604,000	622,100	640,800	660,000	679,800	700,200	721,200
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	414,600	427,000	439,800	453,000	466,600	480,600	495,000	509,900	525,200	541,000
8	857.00	Measuring and Regulating Station Expenses	295,748	304,600	313,700	323,100	332,800	342,800	353,100	363,700	374,600	385,800
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	8,568	8,800	9,100	9,400	9,700	10,000	10,300	10,600	10,900	11,200
12		Total Operation	<u>2,189,364</u>	<u>2,255,100</u>	<u>2,322,800</u>	<u>2,392,500</u>	<u>2,464,200</u>	<u>2,538,100</u>	<u>2,614,300</u>	<u>2,692,700</u>	<u>2,773,500</u>	<u>2,856,700</u>
13	861.00	Maintenance Supervision and Engineering	276,400	284,700	293,000	301,800	310,900	320,200	329,800	339,700	350,000	360,500
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	469,880	484,000	498,600	513,500	528,900	544,800	561,200	578,100	595,500	613,400
16	864.00	Maintenance of Compressor Station Equipment	234,940	241,900	249,200	256,700	264,400	272,400	280,500	288,900	297,500	306,400
17	865.00	Maintenance of Measuring and Regulating Station Equipment	179,660	185,100	190,700	196,400	202,300	208,300	214,600	221,000	227,600	234,500
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	8,845	9,100	9,400	9,700	10,000	10,300	10,600	10,900	11,200	11,500
20		Total Maintenance	<u>1,169,725</u>	<u>1,204,800</u>	<u>1,240,900</u>	<u>1,278,100</u>	<u>1,316,500</u>	<u>1,356,000</u>	<u>1,396,700</u>	<u>1,438,600</u>	<u>1,481,800</u>	<u>1,526,300</u>
21		Total Transmission Expense	<u>\$ 3,359,089</u>	<u>\$ 3,459,900</u>	<u>\$ 3,563,700</u>	<u>\$ 3,670,600</u>	<u>\$ 3,780,700</u>	<u>\$ 3,894,100</u>	<u>\$ 4,011,000</u>	<u>\$ 4,131,300</u>	<u>\$ 4,255,300</u>	<u>\$ 4,383,000</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	138,200	142,300	146,600	151,000	155,500	160,200	165,000	170,000	175,100	180,400
23	921.00	Office Supplies and Expenses	55,280	56,900	58,600	60,400	62,200	64,100	66,000	68,000	70,000	72,100
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	165,840	170,800	175,900	181,200	186,700	192,300	198,100	204,000	210,100	216,400
27	925.00	Injuries and Damages	110,560	113,900	117,300	120,800	124,400	128,100	131,900	135,900	140,000	144,200
28	926.00	Employee Pensions and Benefits	359,320	370,100	381,200	392,600	404,400	416,500	429,000	441,900	455,200	468,900
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>829,200</u>	<u>854,000</u>	<u>879,600</u>	<u>906,000</u>	<u>933,200</u>	<u>961,200</u>	<u>990,000</u>	<u>1,019,800</u>	<u>1,050,400</u>	<u>1,082,000</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ 829,200</u>	<u>\$ 854,000</u>	<u>\$ 879,600</u>	<u>\$ 906,000</u>	<u>\$ 933,200</u>	<u>\$ 961,200</u>	<u>\$ 990,000</u>	<u>\$ 1,019,800</u>	<u>\$ 1,050,400</u>	<u>\$ 1,082,000</u>
37		Grand Total	<u>\$ 4,188,289</u>	<u>\$ 4,313,900</u>	<u>\$ 4,443,300</u>	<u>\$ 4,576,600</u>	<u>\$ 4,713,900</u>	<u>\$ 4,855,300</u>	<u>\$ 5,001,000</u>	<u>\$ 5,151,100</u>	<u>\$ 5,305,700</u>	<u>\$ 5,465,000</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Labor

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 580,440	\$ 597,900	\$ 615,900	\$ 634,400	\$ 653,500	\$ 673,000	\$ 693,200	\$ 714,000	\$ 735,400	\$ 757,400
2	851.00	System Control and Load Dispatching	82,920	85,400	88,000	90,600	93,300	96,100	99,000	102,000	105,100	108,300
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	221,120	227,800	234,600	241,600	248,800	256,300	264,000	271,900	280,100	288,500
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	55,280	56,900	58,600	60,400	62,200	64,100	66,000	68,000	70,000	72,100
8	857.00	Measuring and Regulating Station Expenses	165,840	170,800	175,900	181,200	186,600	192,200	198,000	203,900	210,000	216,300
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	-	-	-	-	-	-	-	-	-	-
12		Total Operation	<u>1,105,600</u>	<u>1,138,800</u>	<u>1,173,000</u>	<u>1,208,200</u>	<u>1,244,400</u>	<u>1,281,700</u>	<u>1,320,200</u>	<u>1,359,800</u>	<u>1,400,600</u>	<u>1,442,600</u>
13	861.00	Maintenance Supervision and Engineering	110,560	113,900	117,200	120,700	124,400	128,100	131,900	135,800	139,900	144,000
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	82,920	85,400	88,000	90,600	93,300	96,100	99,000	102,000	105,100	108,300
16	864.00	Maintenance of Compressor Station Equipment	55,280	56,900	58,600	60,400	62,200	64,100	66,000	68,000	70,000	72,100
17	865.00	Maintenance of Measuring and Regulating Station Equipment	27,640	28,500	29,400	30,300	31,200	32,100	33,100	34,100	35,100	36,200
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-
20		Total Maintenance	<u>276,400</u>	<u>284,700</u>	<u>293,200</u>	<u>302,000</u>	<u>311,100</u>	<u>320,400</u>	<u>330,000</u>	<u>339,900</u>	<u>350,100</u>	<u>360,600</u>
21		Total Transmission Expense	<u>\$ 1,382,000</u>	<u>\$ 1,423,500</u>	<u>\$ 1,466,200</u>	<u>\$ 1,510,200</u>	<u>\$ 1,555,500</u>	<u>\$ 1,602,100</u>	<u>\$ 1,650,200</u>	<u>\$ 1,699,700</u>	<u>\$ 1,750,700</u>	<u>\$ 1,803,200</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	138,200	142,300	146,600	151,000	155,500	160,200	165,000	170,000	175,100	180,400
23	921.00	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	-	-	-	-	-	-	-	-	-	-
27	925.00	Injuries and Damages	-	-	-	-	-	-	-	-	-	-
28	926.00	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>138,200</u>	<u>142,300</u>	<u>146,600</u>	<u>151,000</u>	<u>155,500</u>	<u>160,200</u>	<u>165,000</u>	<u>170,000</u>	<u>175,100</u>	<u>180,400</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ 138,200</u>	<u>\$ 142,300</u>	<u>\$ 146,600</u>	<u>\$ 151,000</u>	<u>\$ 155,500</u>	<u>\$ 160,200</u>	<u>\$ 165,000</u>	<u>\$ 170,000</u>	<u>\$ 175,100</u>	<u>\$ 180,400</u>
37		Grand Total	<u>\$ 1,520,200</u>	<u>\$ 1,565,800</u>	<u>\$ 1,612,800</u>	<u>\$ 1,661,200</u>	<u>\$ 1,711,000</u>	<u>\$ 1,762,300</u>	<u>\$ 1,815,200</u>	<u>\$ 1,869,700</u>	<u>\$ 1,925,800</u>	<u>\$ 1,983,600</u>

ROVER PIPELINE LLC

Cost of Service
Operation and Maintenance Expenses - Supplies and Expenses

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 165,840	\$ 170,900	\$ 176,100	\$ 181,400	\$ 186,700	\$ 192,300	\$ 198,100	\$ 203,900	\$ 210,000	\$ 216,300
2	851.00	System Control and Load Dispatching	88,448	91,100	93,800	96,600	99,500	102,500	105,600	108,800	112,100	115,500
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	331,680	341,600	351,800	362,400	373,300	384,500	396,000	407,900	420,100	432,700
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	359,320	370,100	381,200	392,600	404,400	416,500	429,000	441,900	455,200	468,900
8	857.00	Measuring and Regulating Station Expenses	129,908	133,800	137,800	141,900	146,200	150,600	155,100	159,800	164,600	169,500
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	8,568	8,800	9,100	9,400	9,700	10,000	10,300	10,600	10,900	11,200
12		Total Operation	<u>1,083,764</u>	<u>1,116,300</u>	<u>1,149,800</u>	<u>1,184,300</u>	<u>1,219,800</u>	<u>1,256,400</u>	<u>1,294,100</u>	<u>1,332,900</u>	<u>1,372,900</u>	<u>1,414,100</u>
13	861.00	Maintenance Supervision and Engineering	165,840	170,800	175,800	181,100	186,500	192,100	197,900	203,900	210,100	216,500
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	386,960	398,600	410,600	422,900	435,600	448,700	462,200	476,100	490,400	505,100
16	864.00	Maintenance of Compressor Station Equipment	179,660	185,000	190,600	196,300	202,200	208,300	214,500	220,900	227,500	234,300
17	865.00	Maintenance of Measuring and Regulating Station Equipment	152,020	156,600	161,300	166,100	171,100	176,200	181,500	186,900	192,500	198,300
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	8,845	9,100	9,400	9,700	10,000	10,300	10,600	10,900	11,200	11,500
20		Total Maintenance	<u>893,325</u>	<u>920,100</u>	<u>947,700</u>	<u>976,100</u>	<u>1,005,400</u>	<u>1,035,600</u>	<u>1,066,700</u>	<u>1,098,700</u>	<u>1,131,700</u>	<u>1,165,700</u>
21		Total Transmission Expense	<u>\$ 1,977,089</u>	<u>\$ 2,036,400</u>	<u>\$ 2,097,500</u>	<u>\$ 2,160,400</u>	<u>\$ 2,225,200</u>	<u>\$ 2,292,000</u>	<u>\$ 2,360,800</u>	<u>\$ 2,431,600</u>	<u>\$ 2,504,600</u>	<u>\$ 2,579,800</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	-	-	-	-	-	-	-	-	-	-
23	921.00	Office Supplies and Expenses	55,280	56,900	58,600	60,400	62,200	64,100	66,000	68,000	70,000	72,100
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	165,840	170,800	175,900	181,200	186,700	192,300	198,100	204,000	210,100	216,400
27	925.00	Injuries and Damages	110,560	113,900	117,300	120,800	124,400	128,100	131,900	135,900	140,000	144,200
28	926.00	Employee Pensions and Benefits	359,320	370,100	381,200	392,600	404,400	416,500	429,000	441,900	455,200	468,900
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>691,000</u>	<u>711,700</u>	<u>733,000</u>	<u>755,000</u>	<u>777,700</u>	<u>801,000</u>	<u>825,000</u>	<u>849,800</u>	<u>875,300</u>	<u>901,600</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ 691,000</u>	<u>\$ 711,700</u>	<u>\$ 733,000</u>	<u>\$ 755,000</u>	<u>\$ 777,700</u>	<u>\$ 801,000</u>	<u>\$ 825,000</u>	<u>\$ 849,800</u>	<u>\$ 875,300</u>	<u>\$ 901,600</u>
37		Grand Total	<u>\$ 2,668,089</u>	<u>\$ 2,748,100</u>	<u>\$ 2,830,500</u>	<u>\$ 2,915,400</u>	<u>\$ 3,002,900</u>	<u>\$ 3,093,000</u>	<u>\$ 3,185,800</u>	<u>\$ 3,281,400</u>	<u>\$ 3,379,900</u>	<u>\$ 3,481,400</u>

ROVER PIPELINE LLC

Cost of Service
Depreciation Expense

Line No.	Description	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gross Plant	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462
2	Less: Non-Depreciable Assets	<u>2,515,246</u>	<u>2,515,246</u>	<u>2,515,246</u>	<u>2,515,246</u>	<u>2,515,246</u>	<u>2,515,246</u>	<u>2,515,246</u>	<u>2,515,246</u>	<u>2,515,246</u>	<u>2,515,246</u>
3	Depreciable Plant	\$1,307,468,216	\$1,307,468,216	\$1,307,468,216	\$1,307,468,216	\$1,307,468,216	\$1,307,468,216	\$1,307,468,216	\$1,307,468,216	\$1,307,468,216	\$1,307,468,216
4	Composite Depreciation Rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>
5	Annual Depreciation Expense	<u>\$32,686,705</u>	<u>\$32,686,705</u>	<u>\$32,686,705</u>	<u>\$32,686,705</u>	<u>\$32,686,705</u>	<u>\$32,686,705</u>	<u>\$32,686,705</u>	<u>\$32,686,705</u>	<u>\$32,686,705</u>	<u>\$32,686,705</u>

ROVER PIPELINE LLC

Cost of Service
Other Taxes

Line No.	Description	Detail	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
<u>Ad Valorem Taxes-Michigan</u>												
1	Gross Plant	\$ 0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Taxable Costs	0										
3	Assessment Ratio	50.00%										
4	Taxable Value	0										
5	Average Rate	4.71%	-	-	-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes-Ohio</u>												
6	Gross Plant	\$ 959,957,978										
7	Taxable Costs	959,957,978										
8	Assessment Ratio	88.00%										
9	Taxable Value	844,763,021										
10	Average Rate	6.46%	54,571,691	52,934,540	51,346,504	49,806,109	48,311,926	46,862,568	45,456,691	44,092,990	42,770,200	41,487,094
<u>Ad Valorem Taxes-Pennsylvania</u>												
11	Gross Plant	\$ 50,027,932										
12	Taxable Costs	50,027,932										
13	Assessment Ratio	100.00%										
14	Taxable Value	50,027,932										
15	Average Rate	1.00%	500,279	500,279	500,279	500,279	500,279	500,279	500,279	500,279	500,279	500,279
<u>Ad Valorem Taxes-West Virginia</u>												
16	Gross Plant	\$ 299,997,552										
17	Taxable Costs	299,997,552										
18	Assessment Ratio	75.00%										
19	Taxable Value	224,998,164										
20	Average Rate	2.00%	4,499,963	4,364,964	4,234,015	4,106,995	3,983,785	3,864,271	3,748,343	3,635,893	3,526,816	3,421,012
21	Total Ad Valorem Taxes	\$ 1,309,983,462	\$ 59,571,933	\$ 57,799,783	\$ 56,080,798	\$ 54,413,383	\$ 52,795,990	\$ 51,227,118	\$ 49,705,313	\$ 48,229,162	\$ 46,797,295	\$ 45,408,385
<u>Payroll Taxes</u>												
22	Labor		\$ 1,520,200	\$ 1,565,800	\$ 1,612,800	\$ 1,661,200	\$ 1,711,000	\$ 1,762,300	\$ 1,815,200	\$ 1,869,700	\$ 1,925,800	\$ 1,983,600
23	FICA @ 6.200%		94,252	97,080	99,994	102,994	106,082	109,263	112,542	115,921	119,400	122,983
24	FUTA @ 0.80%		12,162	12,526	12,902	13,290	13,688	14,098	14,522	14,958	15,406	15,869
25	Medicare @ 1.450%		22,043	22,704	23,386	24,087	24,810	25,553	26,320	27,111	27,924	28,762
26	Total Payroll Taxes		128,457	132,310	136,283	140,371	144,580	148,915	153,384	157,990	162,731	167,615
27	Total Other Taxes		\$ 59,700,390	\$ 57,932,093	\$ 56,217,081	\$ 54,553,754	\$ 52,940,570	\$ 51,376,033	\$ 49,858,697	\$ 48,387,152	\$ 46,960,026	\$ 45,576,000

ROVER PIPELINE LLC

Cost of Service
Working Capital

<u>Line No.</u>	<u>Description</u>	<u>YEAR 1</u> (a)	<u>YEAR 2</u> (b)	<u>YEAR 3</u> (c)	<u>YEAR 4</u> (d)	<u>YEAR 5</u> (e)	<u>YEAR 6</u> (f)	<u>YEAR 7</u> (g)	<u>YEAR 8</u> (h)	<u>YEAR 9</u> (i)	<u>YEAR 10</u> (j)
1	Cash Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Materials and Supplies	-	-	-	-	-	-	-	-	-	-
3	Prepayments	-	-	-	-	-	-	-	-	-	-
4	Total Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROVER PIPELINE LLC

Cost of Service
 Rate Base and Return

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Rate Base</u>										
1	Plant	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462	\$ 1,309,983,462
2	Accumulated Provision for Depreciation	<u>(32,686,705)</u>	<u>(65,373,410)</u>	<u>(98,060,115)</u>	<u>(130,746,820)</u>	<u>(163,433,525)</u>	<u>(196,120,230)</u>	<u>(228,806,935)</u>	<u>(261,493,640)</u>	<u>(294,180,345)</u>	<u>(326,867,050)</u>
3	Net Plant	1,277,296,757	1,244,610,052	1,211,923,347	1,179,236,642	1,146,549,937	1,113,863,232	1,081,176,527	1,048,489,822	1,015,803,117	983,116,412
4	Accumulated Deferred Income Taxes 1/	(12,715,128)	(48,317,488)	(79,088,099)	(105,535,566)	(128,066,774)	(147,037,746)	(164,330,321)	(181,622,896)	(198,966,331)	(216,258,906)
5	Working Capital	-	-	-	-	-	-	-	-	-	-
6	Rate Base	<u>\$ 1,264,581,629</u>	<u>\$ 1,196,292,564</u>	<u>\$ 1,132,835,248</u>	<u>\$ 1,073,701,076</u>	<u>\$ 1,018,483,163</u>	<u>\$ 966,825,486</u>	<u>\$ 916,846,206</u>	<u>\$ 866,866,926</u>	<u>\$ 816,836,786</u>	<u>\$ 766,857,506</u>
	<u>Return</u>										
7	Return on Rate Base	<u>\$ 123,296,709</u>	<u>\$ 116,638,525</u>	<u>\$ 110,451,437</u>	<u>\$ 104,685,855</u>	<u>\$ 99,302,108</u>	<u>\$ 94,265,485</u>	<u>\$ 89,392,505</u>	<u>\$ 84,519,525</u>	<u>\$ 79,641,587</u>	<u>\$ 74,768,607</u>
8	Rate of Return	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%
9	Interest Expense	<u>\$ 42,574,463</u>	<u>\$ 41,098,903</u>	<u>\$ 38,879,508</u>	<u>\$ 36,817,146</u>	<u>\$ 34,895,285</u>	<u>\$ 33,100,703</u>	<u>\$ 31,421,828</u>	<u>\$ 29,797,502</u>	<u>\$ 28,173,175</u>	<u>\$ 26,547,196</u>

1/ Rover anticipates utilizing, to the extent possible, bonus depreciation allowed pursuant to IRS Code Section 168(k), however, no bonus depreciation is projected in the deferred taxes shown.

ROVER PIPELINE LLC

Cost of Service
 Income Taxes

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Federal Income Tax</u>										
1	Return on Rate Base	\$ 123,296,709	\$ 116,638,525	\$ 110,451,437	\$ 104,685,855	\$ 99,302,108	\$ 94,265,485	\$ 89,392,505	\$ 84,519,525	\$ 79,641,587	\$ 74,768,607
	<u>Federal Income Tax Adjustments</u>										
2	Interest Expense	(42,574,463)	(41,098,903)	(38,879,508)	(36,817,146)	(34,895,285)	(33,100,703)	(31,421,828)	(29,797,502)	(28,173,175)	(26,547,196)
3	Amortization of Equity AFUDC	1,768,613	1,768,613	1,768,613	1,768,613	1,768,613	1,768,613	1,768,613	1,768,613	1,768,613	1,768,613
4	Net FIT Adjustments	(40,805,850)	(39,330,290)	(37,110,895)	(35,048,533)	(33,126,672)	(31,332,090)	(29,653,215)	(28,028,889)	(26,404,562)	(24,778,583)
5	Return after FIT Adjustments	82,490,859	77,308,235	73,340,542	69,637,322	66,175,436	62,933,395	59,739,290	56,490,636	53,237,025	49,990,024
6	Federal Income Taxes @ 35% (Line 5 x 53.846154%)	<u>\$ 44,418,155</u>	<u>\$ 41,627,511</u>	<u>\$ 39,491,062</u>	<u>\$ 37,497,019</u>	<u>\$ 35,632,927</u>	<u>\$ 33,887,214</u>	<u>\$ 32,167,310</u>	<u>\$ 30,418,035</u>	<u>\$ 28,666,091</u>	<u>\$ 26,917,706</u>
	<u>State Income Tax</u>										
7	Return Before Federal Income Tax	<u>\$ 126,909,014</u>	<u>\$ 118,935,746</u>	<u>\$ 112,831,604</u>	<u>\$ 107,134,341</u>	<u>\$ 101,808,363</u>	<u>\$ 96,820,609</u>	<u>\$ 91,906,600</u>	<u>\$ 86,908,671</u>	<u>\$ 81,903,116</u>	<u>\$ 76,907,730</u>
8	Composite State Tax @ 6.00% (Line 7 x 6.383%)	<u>\$ 8,100,575</u>	<u>\$ 7,591,643</u>	<u>\$ 7,202,017</u>	<u>\$ 6,838,362</u>	<u>\$ 6,498,406</u>	<u>\$ 6,180,039</u>	<u>\$ 5,866,379</u>	<u>\$ 5,547,362</u>	<u>\$ 5,227,858</u>	<u>\$ 4,909,004</u>

ROVER PIPELINE LLC

Cost of Service Estimate of Deferred Income Tax Liability Balance

Line No.	Description	Depreciation		Difference	DSIT - 282 at 6.00%	DFIT - 282 at 35%	Total	
	Depreciation	Book (a)	Tax (b)	(c)	(d)	(e)	Annual (f)	Cumulative (g)
1	Property basis	\$1,307,468,216						
2	Book depreciation rate	2.50%						
3	FDPS	2017						
4	Tax depreciation MACRS 15 year, half year convention							
5	Year 1	32,686,705	65,373,411	(32,686,706)	1,961,202	10,753,926	12,715,128	12,715,128
6	Year 2	32,686,705	124,209,481	(91,522,776)	5,491,367	30,110,993	35,602,360	48,317,488
7	Year 3	32,686,705	111,788,532	(79,101,827)	4,746,110	26,024,501	30,770,611	79,088,099
8	Year 4	32,686,705	100,675,053	(67,988,348)	4,079,301	22,368,166	26,447,467	105,535,566
9	Year 5	32,686,705	90,607,547	(57,920,842)	3,475,251	19,055,957	22,531,208	128,066,774
10	Year 6	32,686,705	81,455,270	(48,768,565)	2,926,114	16,044,858	18,970,972	147,037,746
11	Year 7	32,686,705	77,140,625	(44,453,920)	2,667,235	14,625,340	17,292,575	164,330,321
12	Year 8	32,686,705	77,140,625	(44,453,920)	2,667,235	14,625,340	17,292,575	181,622,896
13	Year 9	32,686,705	77,271,372	(44,584,667)	2,675,080	14,668,355	17,343,435	198,966,331
14	Year 10	32,686,705	77,140,625	(44,453,920)	2,667,235	14,625,340	17,292,575	216,258,906
15	Total				<u>\$ 33,356,130</u>	<u>\$ 182,902,776</u>	<u>\$ 216,258,906</u>	

ROVER PIPELINE LLC

Cost of Service - Mainline Segment

Summary

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
1	Operating Expenses	\$ 7,150,701	\$ 7,365,200	\$ 7,586,200	\$ 7,813,700	\$ 8,048,200	\$ 8,289,600	\$ 8,538,200	\$ 8,794,400	\$ 9,058,200	\$ 9,329,900
2	Depreciation Expense	53,633,696	53,633,696	53,633,696	53,633,696	53,633,696	53,633,696	53,633,696	53,633,696	53,633,696	53,633,696
3	Taxes - Other Than Income	122,294,752	118,639,066	115,093,449	111,654,604	108,319,346	105,084,575	101,947,286	98,904,581	95,953,623	93,091,680
4	Return	202,108,090	191,183,067	181,031,037	171,570,633	162,736,759	154,472,459	146,476,673	138,480,886	130,476,963	122,481,176
5	Federal Income Taxes	72,755,699	68,176,696	64,671,121	61,399,215	58,340,535	55,476,096	52,654,007	49,783,724	46,909,062	44,040,240
6	State Income Taxes	13,268,517	12,433,440	11,794,125	11,197,425	10,639,611	10,117,221	9,602,554	9,079,099	8,554,844	8,031,655
7	Revenue Credits	<u>(937,958)</u>	<u>(937,958)</u>	<u>(937,958)</u>	<u>(937,958)</u>	<u>(937,958)</u>	<u>(937,958)</u>	<u>(937,958)</u>	<u>(937,958)</u>	<u>(937,958)</u>	<u>(937,958)</u>
8	Total	<u>\$ 470,273,497</u>	<u>\$ 450,493,207</u>	<u>\$ 432,871,670</u>	<u>\$ 416,331,315</u>	<u>\$ 400,780,189</u>	<u>\$ 386,135,689</u>	<u>\$ 371,914,458</u>	<u>\$ 357,738,428</u>	<u>\$ 343,648,430</u>	<u>\$ 329,670,389</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Total

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 1,274,130	\$ 1,312,400	\$ 1,351,600	\$ 1,392,200	\$ 1,433,900	\$ 1,476,900	\$ 1,521,300	\$ 1,567,000	\$ 1,614,100	\$ 1,662,500
2	851.00	System Control and Load Dispatching	292,578	301,300	310,400	319,700	329,300	339,200	349,400	359,900	370,700	381,800
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	943,800	972,100	1,001,300	1,031,300	1,062,300	1,094,100	1,126,900	1,160,700	1,195,500	1,231,300
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	707,850	729,100	751,000	773,500	796,700	820,600	845,200	870,600	896,700	923,600
8	857.00	Measuring and Regulating Station Expenses	504,933	520,000	535,600	551,700	568,300	585,400	602,900	620,900	639,500	658,700
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	14,629	15,100	15,600	16,100	16,600	17,100	17,600	18,100	18,600	19,200
12		Total Operation	<u>3,737,920</u>	<u>3,850,000</u>	<u>3,965,500</u>	<u>4,084,500</u>	<u>4,207,100</u>	<u>4,333,300</u>	<u>4,463,300</u>	<u>4,597,200</u>	<u>4,735,100</u>	<u>4,877,100</u>
13	861.00	Maintenance Supervision and Engineering	471,900	486,100	500,600	515,500	531,000	546,800	563,200	580,000	597,400	615,200
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	802,230	826,300	851,100	876,600	902,900	930,000	957,900	986,700	1,016,300	1,046,800
16	864.00	Maintenance of Compressor Station Equipment	401,115	413,100	425,500	438,300	451,500	465,100	479,100	493,500	508,300	523,600
17	865.00	Maintenance of Measuring and Regulating Station Equipment	306,735	315,900	325,400	335,200	345,200	355,600	366,200	377,200	388,500	400,200
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	15,101	15,600	16,100	16,600	17,100	17,600	18,100	18,600	19,200	19,800
20		Total Maintenance	<u>1,997,081</u>	<u>2,057,000</u>	<u>2,118,700</u>	<u>2,182,200</u>	<u>2,247,700</u>	<u>2,315,100</u>	<u>2,384,500</u>	<u>2,456,000</u>	<u>2,529,700</u>	<u>2,605,600</u>
21		Total Transmission Expense	<u>\$ 5,735,001</u>	<u>\$ 5,907,000</u>	<u>\$ 6,084,200</u>	<u>\$ 6,266,700</u>	<u>\$ 6,454,800</u>	<u>\$ 6,648,400</u>	<u>\$ 6,847,800</u>	<u>\$ 7,053,200</u>	<u>\$ 7,264,800</u>	<u>\$ 7,482,700</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	235,950	243,000	250,300	257,800	265,500	273,500	281,700	290,200	298,900	307,900
23	921.00	Office Supplies and Expenses	94,380	97,200	100,100	103,100	106,200	109,400	112,700	116,100	119,600	123,200
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	283,140	291,700	300,500	309,500	318,800	328,300	338,100	348,200	358,600	369,300
27	925.00	Injuries and Damages	188,760	194,400	200,200	206,200	212,400	218,800	225,400	232,200	239,200	246,400
28	926.00	Employee Pensions and Benefits	613,470	631,900	650,900	670,400	690,500	711,200	732,500	754,500	777,100	800,400
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>1,415,700</u>	<u>1,458,200</u>	<u>1,502,000</u>	<u>1,547,000</u>	<u>1,593,400</u>	<u>1,641,200</u>	<u>1,690,400</u>	<u>1,741,200</u>	<u>1,793,400</u>	<u>1,847,200</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	-	-	-	-	-	-	-	-	-	-
36		Total Administrative and General	<u>\$ 1,415,700</u>	<u>\$ 1,458,200</u>	<u>\$ 1,502,000</u>	<u>\$ 1,547,000</u>	<u>\$ 1,593,400</u>	<u>\$ 1,641,200</u>	<u>\$ 1,690,400</u>	<u>\$ 1,741,200</u>	<u>\$ 1,793,400</u>	<u>\$ 1,847,200</u>
37		Grand Total	<u>\$ 7,150,701</u>	<u>\$ 7,365,200</u>	<u>\$ 7,586,200</u>	<u>\$ 7,813,700</u>	<u>\$ 8,048,200</u>	<u>\$ 8,289,600</u>	<u>\$ 8,538,200</u>	<u>\$ 8,794,400</u>	<u>\$ 9,058,200</u>	<u>\$ 9,329,900</u>

ROVER PIPELINE LLC

Cost of Service
Operation and Maintenance Expenses - Labor

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 990,990	\$ 1,020,800	\$ 1,051,400	\$ 1,083,000	\$ 1,115,500	\$ 1,148,900	\$ 1,183,400	\$ 1,218,900	\$ 1,255,500	\$ 1,293,100
2	851.00	System Control and Load Dispatching	141,570	145,800	150,200	154,700	159,300	164,100	169,000	174,100	179,300	184,700
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	377,520	388,800	400,500	412,500	424,900	437,600	450,700	464,200	478,100	492,400
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	94,380	97,200	100,100	103,100	106,200	109,400	112,700	116,100	119,600	123,200
8	857.00	Measuring and Regulating Station Expenses	283,140	291,600	300,300	309,300	318,600	328,200	338,000	348,100	358,500	369,300
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	-	-	-	-	-	-	-	-	-	-
12		Total Operation	<u>1,887,600</u>	<u>1,944,200</u>	<u>2,002,500</u>	<u>2,062,600</u>	<u>2,124,500</u>	<u>2,188,200</u>	<u>2,253,800</u>	<u>2,321,400</u>	<u>2,391,000</u>	<u>2,462,700</u>
13	861.00	Maintenance Supervision and Engineering	188,760	194,500	200,300	206,300	212,600	218,900	225,500	232,200	239,200	246,300
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	141,570	145,800	150,200	154,700	159,300	164,100	169,000	174,100	179,300	184,700
16	864.00	Maintenance of Compressor Station Equipment	94,380	97,200	100,100	103,100	106,200	109,400	112,700	116,100	119,600	123,200
17	865.00	Maintenance of Measuring and Regulating Station Equipment	47,190	48,600	50,100	51,600	53,100	54,700	56,300	58,000	59,700	61,500
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-
20		Total Maintenance	<u>471,900</u>	<u>486,100</u>	<u>500,700</u>	<u>515,700</u>	<u>531,200</u>	<u>547,100</u>	<u>563,500</u>	<u>580,400</u>	<u>597,800</u>	<u>615,700</u>
21		Total Transmission Expense	<u>\$ 2,359,500</u>	<u>\$ 2,430,300</u>	<u>\$ 2,503,200</u>	<u>\$ 2,578,300</u>	<u>\$ 2,655,700</u>	<u>\$ 2,735,300</u>	<u>\$ 2,817,300</u>	<u>\$ 2,901,800</u>	<u>\$ 2,988,800</u>	<u>\$ 3,078,400</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	235,950	243,000	250,300	257,800	265,500	273,500	281,700	290,200	298,900	307,900
23	921.00	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	-	-	-	-	-	-	-	-	-	-
27	925.00	Injuries and Damages	-	-	-	-	-	-	-	-	-	-
28	926.00	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>235,950</u>	<u>243,000</u>	<u>250,300</u>	<u>257,800</u>	<u>265,500</u>	<u>273,500</u>	<u>281,700</u>	<u>290,200</u>	<u>298,900</u>	<u>307,900</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	-	-	-	-	-	-	-	-	-	-
36		Total Administrative and General	<u>\$ 235,950</u>	<u>\$ 243,000</u>	<u>\$ 250,300</u>	<u>\$ 257,800</u>	<u>\$ 265,500</u>	<u>\$ 273,500</u>	<u>\$ 281,700</u>	<u>\$ 290,200</u>	<u>\$ 298,900</u>	<u>\$ 307,900</u>
37		Grand Total	<u>\$ 2,595,450</u>	<u>\$ 2,673,300</u>	<u>\$ 2,753,500</u>	<u>\$ 2,836,100</u>	<u>\$ 2,921,200</u>	<u>\$ 3,008,800</u>	<u>\$ 3,099,000</u>	<u>\$ 3,192,000</u>	<u>\$ 3,287,700</u>	<u>\$ 3,386,300</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Supplies and Expenses

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 283,140	\$ 291,600	\$ 300,200	\$ 309,200	\$ 318,400	\$ 328,000	\$ 337,900	\$ 348,100	\$ 358,600	\$ 369,400
2	851.00	System Control and Load Dispatching	151,008	155,500	160,200	165,000	170,000	175,100	180,400	185,800	191,400	197,100
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	566,280	583,300	600,800	618,800	637,400	656,500	676,200	696,500	717,400	738,900
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	613,470	631,900	650,900	670,400	690,500	711,200	732,500	754,500	777,100	800,400
8	857.00	Measuring and Regulating Station Expenses	221,793	228,400	235,300	242,400	249,700	257,200	264,900	272,800	281,000	289,400
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	14,629	15,100	15,600	16,100	16,600	17,100	17,600	18,100	18,600	19,200
12		Total Operation	<u>1,850,320</u>	<u>1,905,800</u>	<u>1,963,000</u>	<u>2,021,900</u>	<u>2,082,600</u>	<u>2,145,100</u>	<u>2,209,500</u>	<u>2,275,800</u>	<u>2,344,100</u>	<u>2,414,400</u>
13	861.00	Maintenance Supervision and Engineering	283,140	291,600	300,300	309,200	318,400	327,900	337,700	347,800	358,200	368,900
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	660,660	680,500	700,900	721,900	743,600	765,900	788,900	812,600	837,000	862,100
16	864.00	Maintenance of Compressor Station Equipment	306,735	315,900	325,400	335,200	345,300	355,700	366,400	377,400	388,700	400,400
17	865.00	Maintenance of Measuring and Regulating Station Equipment	259,545	267,300	275,300	283,600	292,100	300,900	309,900	319,200	328,800	338,700
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	15,101	15,600	16,100	16,600	17,100	17,600	18,100	18,600	19,200	19,800
20		Total Maintenance	<u>1,525,181</u>	<u>1,570,900</u>	<u>1,618,000</u>	<u>1,666,500</u>	<u>1,716,500</u>	<u>1,768,000</u>	<u>1,821,000</u>	<u>1,875,600</u>	<u>1,931,900</u>	<u>1,989,900</u>
21		Total Transmission Expense	<u>\$ 3,375,501</u>	<u>\$ 3,476,700</u>	<u>\$ 3,581,000</u>	<u>\$ 3,688,400</u>	<u>\$ 3,799,100</u>	<u>\$ 3,913,100</u>	<u>\$ 4,030,500</u>	<u>\$ 4,151,400</u>	<u>\$ 4,276,000</u>	<u>\$ 4,404,300</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	-	-	-	-	-	-	-	-	-	-
23	921.00	Office Supplies and Expenses	94,380	97,200	100,100	103,100	106,200	109,400	112,700	116,100	119,600	123,200
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	283,140	291,700	300,500	309,500	318,800	328,300	338,100	348,200	358,600	369,300
27	925.00	Injuries and Damages	188,760	194,400	200,200	206,200	212,400	218,800	225,400	232,200	239,200	246,400
28	926.00	Employee Pensions and Benefits	613,470	631,900	650,900	670,400	690,500	711,200	732,500	754,500	777,100	800,400
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>1,179,750</u>	<u>1,215,200</u>	<u>1,251,700</u>	<u>1,289,200</u>	<u>1,327,900</u>	<u>1,367,700</u>	<u>1,408,700</u>	<u>1,451,000</u>	<u>1,494,500</u>	<u>1,539,300</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ 1,179,750</u>	<u>\$ 1,215,200</u>	<u>\$ 1,251,700</u>	<u>\$ 1,289,200</u>	<u>\$ 1,327,900</u>	<u>\$ 1,367,700</u>	<u>\$ 1,408,700</u>	<u>\$ 1,451,000</u>	<u>\$ 1,494,500</u>	<u>\$ 1,539,300</u>
37		Grand Total	<u>\$ 4,555,251</u>	<u>\$ 4,691,900</u>	<u>\$ 4,832,700</u>	<u>\$ 4,977,600</u>	<u>\$ 5,127,000</u>	<u>\$ 5,280,800</u>	<u>\$ 5,439,200</u>	<u>\$ 5,602,400</u>	<u>\$ 5,770,500</u>	<u>\$ 5,943,600</u>

ROVER PIPELINE LLC

Cost of Service
Depreciation Expense

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
1	Gross Plant	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695
2	Less: Non-Depreciable Assets	<u>2,052,844</u>	<u>2,052,844</u>	<u>2,052,844</u>	<u>2,052,844</u>	<u>2,052,844</u>	<u>2,052,844</u>	<u>2,052,844</u>	<u>2,052,844</u>	<u>2,052,844</u>	<u>2,052,844</u>
3	Depreciable Plant	\$2,145,347,851	\$2,145,347,851	\$2,145,347,851	\$2,145,347,851	\$2,145,347,851	\$2,145,347,851	\$2,145,347,851	\$2,145,347,851	\$2,145,347,851	\$2,145,347,851
4	Composite Depreciation Rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>
5	Annual Depreciation Expense	<u>\$53,633,696</u>	<u>\$53,633,696</u>	<u>\$53,633,696</u>	<u>\$53,633,696</u>	<u>\$53,633,696</u>	<u>\$53,633,696</u>	<u>\$53,633,696</u>	<u>\$53,633,696</u>	<u>\$53,633,696</u>	<u>\$53,633,696</u>

ROVER PIPELINE LLC

Cost of Service
Other Taxes

Line No.	Description	Detail	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
<u>Ad Valorem Taxes-Michigan</u>												
1	Gross Plant	\$ 0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Taxable Costs	0										
3	Assessment Ratio	50.00%										
4	Taxable Value	0										
5	Average Rate	4.71%	-	-	-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes-Ohio</u>												
6	Gross Plant	\$ 2,147,400,695										
7	Taxable Costs	2,147,400,695										
8	Assessment Ratio	88.00%										
9	Taxable Value	1,889,712,612										
10	Average Rate	6.46%	122,075,435	118,413,172	114,860,777	111,414,954	108,072,505	104,830,330	101,685,420	98,634,857	95,675,811	92,805,537
<u>Ad Valorem Taxes-Pennsylvania</u>												
11	Gross Plant	\$ 0										
12	Taxable Costs	0										
13	Assessment Ratio	100.00%										
14	Taxable Value	0										
15	Average Rate	1.00%	-	-	-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes-West Virginia</u>												
16	Gross Plant	\$ 0										
17	Taxable Costs	0										
18	Assessment Ratio	75.00%										
19	Taxable Value	0										
20	Average Rate	2.00%	-	-	-	-	-	-	-	-	-	-
21	Total Ad Valorem Taxes	\$ 2,147,400,695	\$ 122,075,435	\$ 118,413,172	\$ 114,860,777	\$ 111,414,954	\$ 108,072,505	\$ 104,830,330	\$ 101,685,420	\$ 98,634,857	\$ 95,675,811	\$ 92,805,537
<u>Payroll Taxes</u>												
22	Labor		\$ 2,595,450	\$ 2,673,300	\$ 2,753,500	\$ 2,836,100	\$ 2,921,200	\$ 3,008,800	\$ 3,099,000	\$ 3,192,000	\$ 3,287,700	\$ 3,386,300
23	FICA @ 6.200%		160,918	165,745	170,717	175,838	181,114	186,546	192,138	197,904	203,837	209,951
24	FUTA @ 0.80%		20,765	21,386	22,028	22,689	23,370	24,070	24,792	25,536	26,302	27,090
25	Medicare @ 1.450%		37,634	38,763	39,926	41,123	42,357	43,628	44,936	46,284	47,672	49,101
26	Total Payroll Taxes		219,317	225,894	232,672	239,650	246,841	254,245	261,866	269,724	277,812	286,143
27	Total Other Taxes		\$ 122,294,752	\$ 118,639,066	\$ 115,093,449	\$ 111,654,604	\$ 108,319,346	\$ 105,084,575	\$ 101,947,286	\$ 98,904,581	\$ 95,953,623	\$ 93,091,680

ROVER PIPELINE LLC

Cost of Service
Working Capital

<u>Line No.</u>	<u>Description</u>	<u>YEAR 1</u> (a)	<u>YEAR 2</u> (b)	<u>YEAR 3</u> (c)	<u>YEAR 4</u> (d)	<u>YEAR 5</u> (e)	<u>YEAR 6</u> (f)	<u>YEAR 7</u> (g)	<u>YEAR 8</u> (h)	<u>YEAR 9</u> (i)	<u>YEAR 10</u> (j)
1	Cash Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Materials and Supplies	-	-	-	-	-	-	-	-	-	-
3	Prepayments	-	-	-	-	-	-	-	-	-	-
4	Total Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROVER PIPELINE LLC

Cost of Service
 Rate Base and Return

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Rate Base</u>										
1	Plant	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695	\$ 2,147,400,695
2	Accumulated Provision for Depreciation	<u>(53,633,696)</u>	<u>(107,267,392)</u>	<u>(160,901,088)</u>	<u>(214,534,784)</u>	<u>(268,168,480)</u>	<u>(321,802,176)</u>	<u>(375,435,872)</u>	<u>(429,069,568)</u>	<u>(482,703,264)</u>	<u>(536,336,960)</u>
3	Net Plant	2,093,766,999	2,040,133,303	1,986,499,607	1,932,865,911	1,879,232,215	1,825,598,519	1,771,964,823	1,718,331,127	1,664,697,431	1,611,063,735
4	Accumulated Deferred Income Taxes 1/	(20,863,508)	(79,281,330)	(129,771,019)	(173,167,115)	(210,137,251)	(241,265,605)	(269,639,976)	(298,014,347)	(326,472,172)	(354,846,543)
5	Working Capital	-	-	-	-	-	-	-	-	-	-
6	Rate Base	<u>\$ 2,072,903,491</u>	<u>\$ 1,960,851,973</u>	<u>\$ 1,856,728,588</u>	<u>\$ 1,759,698,796</u>	<u>\$ 1,669,094,964</u>	<u>\$ 1,584,332,914</u>	<u>\$ 1,502,324,847</u>	<u>\$ 1,420,316,780</u>	<u>\$ 1,338,225,259</u>	<u>\$ 1,256,217,192</u>
	<u>Return</u>										
7	Return on Rate Base	<u>\$ 202,108,090</u>	<u>\$ 191,183,067</u>	<u>\$ 181,031,037</u>	<u>\$ 171,570,633</u>	<u>\$ 162,736,759</u>	<u>\$ 154,472,459</u>	<u>\$ 146,476,673</u>	<u>\$ 138,480,886</u>	<u>\$ 130,476,963</u>	<u>\$ 122,481,176</u>
8	Rate of Return	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%
9	Interest Expense	<u>\$ 69,790,523</u>	<u>\$ 67,369,363</u>	<u>\$ 63,727,689</u>	<u>\$ 60,343,679</u>	<u>\$ 57,190,211</u>	<u>\$ 54,245,586</u>	<u>\$ 51,490,820</u>	<u>\$ 48,825,558</u>	<u>\$ 46,160,295</u>	<u>\$ 43,492,321</u>

1/ Rover anticipates utilizing, to the extent possible, bonus depreciation allowed pursuant to IRS Code Section 168(k), however, no bonus depreciation is projected in the deferred taxes shown.

ROVER PIPELINE LLC

Cost of Service
Income Taxes

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Federal Income Tax</u>										
1	Return on Rate Base	\$ 202,108,090	\$ 191,183,067	\$ 181,031,037	\$ 171,570,633	\$ 162,736,759	\$ 154,472,459	\$ 146,476,673	\$ 138,480,886	\$ 130,476,963	\$ 122,481,176
	<u>Federal Income Tax Adjustments</u>										
2	Interest Expense	(69,790,523)	(67,369,363)	(63,727,689)	(60,343,679)	(57,190,211)	(54,245,586)	(51,490,820)	(48,825,558)	(46,160,295)	(43,492,321)
3	Amortization of Equity AFUDC	2,800,160	2,800,160	2,800,160	2,800,160	2,800,160	2,800,160	2,800,160	2,800,160	2,800,160	2,800,160
4	Net FIT Adjustments	(66,990,363)	(64,569,203)	(60,927,529)	(57,543,519)	(54,390,051)	(51,445,426)	(48,690,660)	(46,025,398)	(43,360,135)	(40,692,161)
5	Return after FIT Adjustments	135,117,727	126,613,864	120,103,508	114,027,114	108,346,708	103,027,033	97,786,013	92,455,488	87,116,828	81,789,015
6	Federal Income Taxes @ 35% (Line 5 x 53.846154%)	<u>\$ 72,755,699</u>	<u>\$ 68,176,696</u>	<u>\$ 64,671,121</u>	<u>\$ 61,399,215</u>	<u>\$ 58,340,535</u>	<u>\$ 55,476,096</u>	<u>\$ 52,654,007</u>	<u>\$ 49,783,724</u>	<u>\$ 46,909,062</u>	<u>\$ 44,040,240</u>
	<u>State Income Tax</u>										
7	Return Before Federal Income Tax	<u>\$ 207,873,426</u>	<u>\$ 194,790,560</u>	<u>\$ 184,774,629</u>	<u>\$ 175,426,329</u>	<u>\$ 166,687,243</u>	<u>\$ 158,503,129</u>	<u>\$ 150,440,020</u>	<u>\$ 142,239,212</u>	<u>\$ 134,025,890</u>	<u>\$ 125,829,255</u>
8	Composite State Tax @ 6.00% (Line 7 x 6.383%)	<u>\$ 13,268,517</u>	<u>\$ 12,433,440</u>	<u>\$ 11,794,125</u>	<u>\$ 11,197,425</u>	<u>\$ 10,639,611</u>	<u>\$ 10,117,221</u>	<u>\$ 9,602,554</u>	<u>\$ 9,079,099</u>	<u>\$ 8,554,844</u>	<u>\$ 8,031,655</u>

ROVER PIPELINE LLC

Cost of Service
Estimate of Deferred Income Tax Liability Balance

Line No.	Description	Depreciation		Difference	DSIT - 282 at 6.00%	DFIT - 282 at 35%	Total	
		Book (a)	Tax (b)				Annual (f)	Cumulative (g)
1	Property basis	\$2,145,347,851						
2	Book depreciation rate	2.50%						
3	FDPS	2016						
4	Tax depreciation MACRS 15 year, half year convention							
5	Year 1	53,633,696	107,267,393	(53,633,697)	3,218,022	17,645,486	20,863,508	20,863,508
6	Year 2	53,633,696	203,808,046	(150,174,350)	9,010,461	49,407,361	58,417,822	79,281,330
7	Year 3	53,633,696	183,427,241	(129,793,545)	7,787,613	42,702,076	50,489,689	129,771,019
8	Year 4	53,633,696	165,191,785	(111,558,089)	6,693,485	36,702,611	43,396,096	173,167,115
9	Year 5	53,633,696	148,672,606	(95,038,910)	5,702,335	31,267,801	36,970,136	210,137,251
10	Year 6	53,633,696	133,655,171	(80,021,475)	4,801,289	26,327,065	31,128,354	241,265,605
11	Year 7	53,633,696	126,575,523	(72,941,827)	4,376,510	23,997,861	28,374,371	269,639,976
12	Year 8	53,633,696	126,575,523	(72,941,827)	4,376,510	23,997,861	28,374,371	298,014,347
13	Year 9	53,633,696	126,790,058	(73,156,362)	4,389,382	24,068,443	28,457,825	326,472,172
14	Year 10	53,633,696	126,575,523	(72,941,827)	4,376,510	23,997,861	28,374,371	354,846,543
15	Total				<u>\$ 54,732,117</u>	<u>\$ 300,114,426</u>	<u>\$ 354,846,543</u>	

ROVER PIPELINE LLC

Cost of Service - Market North Zone

Summary

<u>Line No.</u>	<u>Description</u>	<u>YEAR 1</u>	<u>YEAR 2</u>	<u>YEAR 3</u>	<u>YEAR 4</u>	<u>YEAR 5</u>	<u>YEAR 6</u>	<u>YEAR 7</u>	<u>YEAR 8</u>	<u>YEAR 9</u>	<u>YEAR 10</u>
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Operating Expenses	\$ 57,837,660	\$ 57,952,150	\$ 58,070,050	\$ 58,191,350	\$ 58,316,550	\$ 58,445,250	\$ 58,578,050	\$ 58,714,650	\$ 58,855,350	\$ 59,000,350
2	Depreciation Expense	15,602,066	15,602,066	15,602,066	15,602,066	15,602,066	15,602,066	15,602,066	15,602,066	15,602,066	15,602,066
3	Taxes - Other Than Income	20,419,023	19,705,838	19,018,565	18,356,252	17,718,007	17,102,946	16,510,236	15,939,059	15,388,632	14,858,225
4	Return	58,808,691	55,630,597	52,677,367	49,925,331	47,355,554	44,951,465	42,625,487	40,299,510	37,971,165	35,645,187
5	Federal Income Taxes	21,256,458	19,924,423	18,904,651	17,952,851	17,063,080	16,229,813	15,408,866	14,573,900	13,737,660	12,903,118
6	State Income Taxes	3,876,558	3,633,633	3,447,657	3,274,076	3,111,808	2,959,844	2,810,128	2,657,854	2,505,348	2,353,152
7	Revenue Credits	<u>(341,616)</u>	<u>(341,616)</u>	<u>(341,616)</u>	<u>(341,616)</u>	<u>(341,616)</u>	<u>(341,616)</u>	<u>(341,616)</u>	<u>(341,616)</u>	<u>(341,616)</u>	<u>(341,616)</u>
8	Total	<u>\$ 177,458,840</u>	<u>\$ 172,107,091</u>	<u>\$ 167,378,740</u>	<u>\$ 162,960,310</u>	<u>\$ 158,825,449</u>	<u>\$ 154,949,768</u>	<u>\$ 151,193,217</u>	<u>\$ 147,445,423</u>	<u>\$ 143,718,605</u>	<u>\$ 140,020,482</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Total

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		Transmission Expense										
1	850.00	Operation Supervision and Engineering	\$ 679,590	\$ 699,900	\$ 720,900	\$ 742,500	\$ 764,700	\$ 787,600	\$ 811,100	\$ 835,600	\$ 860,500	\$ 886,300
2	851.00	System Control and Load Dispatching	156,054	160,800	165,600	170,600	175,700	181,000	186,400	192,000	197,800	203,800
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	503,400	518,500	534,000	550,000	566,500	583,500	601,000	619,000	637,500	656,700
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	377,550	388,900	400,600	412,600	425,000	437,700	450,900	464,400	478,400	492,700
8	857.00	Measuring and Regulating Station Expenses	269,319	277,400	285,800	294,400	303,300	312,400	321,800	331,400	341,400	351,600
9	858.00	Transmission and Compression of Gas by Others	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	7,803	8,000	8,200	8,400	8,700	9,000	9,300	9,600	9,900	10,200
12		Total Operation	<u>56,017,366</u>	<u>56,077,150</u>	<u>56,138,750</u>	<u>56,202,150</u>	<u>56,267,550</u>	<u>56,334,850</u>	<u>56,404,150</u>	<u>56,475,650</u>	<u>56,549,150</u>	<u>56,624,950</u>
13	861.00	Maintenance Supervision and Engineering	251,700	259,200	266,900	274,900	283,100	291,600	300,300	309,200	318,500	328,000
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	427,890	440,800	454,000	467,600	481,700	496,200	511,100	526,400	542,200	558,500
16	864.00	Maintenance of Compressor Station Equipment	213,945	220,400	227,100	233,900	241,000	248,200	255,700	263,400	271,300	279,400
17	865.00	Maintenance of Measuring and Regulating Station Equipment	163,605	168,500	173,600	178,800	184,100	189,600	195,300	201,200	207,200	213,500
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	8,054	8,300	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
20		Total Maintenance	<u>1,065,194</u>	<u>1,097,200</u>	<u>1,130,100</u>	<u>1,164,000</u>	<u>1,199,000</u>	<u>1,235,000</u>	<u>1,272,100</u>	<u>1,310,200</u>	<u>1,349,500</u>	<u>1,390,000</u>
21		Total Transmission Expense	<u>\$ 57,082,560</u>	<u>\$ 57,174,350</u>	<u>\$ 57,268,850</u>	<u>\$ 57,366,150</u>	<u>\$ 57,466,550</u>	<u>\$ 57,569,850</u>	<u>\$ 57,676,250</u>	<u>\$ 57,785,850</u>	<u>\$ 57,898,650</u>	<u>\$ 58,014,950</u>
		Administrative and General Expense										
22	920.00	Administrative and General Salaries	125,850	129,600	133,500	137,500	141,800	145,800	150,200	154,700	159,300	164,100
23	921.00	Office Supplies and Expenses	50,340	51,900	53,500	55,100	56,800	58,500	60,300	62,100	64,000	65,900
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	151,020	155,600	160,300	165,100	170,100	175,200	180,500	185,900	191,500	197,300
27	925.00	Injuries and Damages	100,680	103,700	106,800	110,000	113,300	116,700	120,200	123,800	127,500	131,300
28	926.00	Employee Pensions and Benefits	327,210	337,000	347,100	357,500	368,200	379,200	390,600	402,300	414,400	426,800
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>755,100</u>	<u>777,800</u>	<u>801,200</u>	<u>825,200</u>	<u>850,000</u>	<u>875,400</u>	<u>901,800</u>	<u>928,800</u>	<u>956,700</u>	<u>985,400</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ 755,100</u>	<u>\$ 777,800</u>	<u>\$ 801,200</u>	<u>\$ 825,200</u>	<u>\$ 850,000</u>	<u>\$ 875,400</u>	<u>\$ 901,800</u>	<u>\$ 928,800</u>	<u>\$ 956,700</u>	<u>\$ 985,400</u>
37		Grand Total	<u>\$ 57,837,660</u>	<u>\$ 57,952,150</u>	<u>\$ 58,070,050</u>	<u>\$ 58,191,350</u>	<u>\$ 58,316,550</u>	<u>\$ 58,445,250</u>	<u>\$ 58,578,050</u>	<u>\$ 58,714,650</u>	<u>\$ 58,855,350</u>	<u>\$ 59,000,350</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Labor

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		<u>Transmission Expense</u>										
1	850.00	Operation Supervision and Engineering	\$ 528,570	\$ 544,300	\$ 560,600	\$ 577,400	\$ 594,600	\$ 612,400	\$ 630,700	\$ 649,700	\$ 669,100	\$ 689,200
2	851.00	System Control and Load Dispatching	75,510	77,800	80,100	82,500	85,000	87,600	90,200	92,900	95,700	98,600
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	201,360	207,400	213,600	220,000	226,600	233,400	240,400	247,600	255,000	262,700
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	50,340	51,900	53,500	55,100	56,800	58,500	60,300	62,100	64,000	65,900
8	857.00	Measuring and Regulating Station Expenses	151,020	155,600	160,300	165,100	170,100	175,200	180,500	185,900	191,500	197,200
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	-	-	-	-	-	-	-	-	-	-
12		Total Operation	<u>1,006,800</u>	<u>1,037,000</u>	<u>1,068,100</u>	<u>1,100,100</u>	<u>1,133,100</u>	<u>1,167,100</u>	<u>1,202,100</u>	<u>1,238,200</u>	<u>1,275,300</u>	<u>1,313,600</u>
13	861.00	Maintenance Supervision and Engineering	100,680	103,700	106,800	110,000	113,300	116,700	120,200	123,800	127,500	131,300
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	75,510	77,800	80,100	82,500	85,000	87,600	90,200	92,900	95,700	98,600
16	864.00	Maintenance of Compressor Station Equipment	50,340	51,900	53,500	55,100	56,800	58,500	60,300	62,100	64,000	65,900
17	865.00	Maintenance of Measuring and Regulating Station Equipment	25,170	25,900	26,700	27,500	28,300	29,100	30,000	30,900	31,800	32,800
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-
20		Total Maintenance	<u>251,700</u>	<u>259,300</u>	<u>267,100</u>	<u>275,100</u>	<u>283,400</u>	<u>291,900</u>	<u>300,700</u>	<u>309,700</u>	<u>319,000</u>	<u>328,600</u>
21		Total Transmission Expense	<u>\$ 1,258,500</u>	<u>\$ 1,296,300</u>	<u>\$ 1,335,200</u>	<u>\$ 1,375,200</u>	<u>\$ 1,416,500</u>	<u>\$ 1,459,000</u>	<u>\$ 1,502,800</u>	<u>\$ 1,547,900</u>	<u>\$ 1,594,300</u>	<u>\$ 1,642,200</u>
		<u>Administrative and General Expense</u>										
22	920.00	Administrative and General Salaries	125,850	129,600	133,500	137,500	141,600	145,800	150,200	154,700	159,300	164,100
23	921.00	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	-	-	-	-	-	-	-	-	-	-
27	925.00	Injuries and Damages	-	-	-	-	-	-	-	-	-	-
28	926.00	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>125,850</u>	<u>129,600</u>	<u>133,500</u>	<u>137,500</u>	<u>141,600</u>	<u>145,800</u>	<u>150,200</u>	<u>154,700</u>	<u>159,300</u>	<u>164,100</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	-	-	-	-	-	-	-	-	-	-
36		Total Administrative and General	<u>\$ 125,850</u>	<u>\$ 129,600</u>	<u>\$ 133,500</u>	<u>\$ 137,500</u>	<u>\$ 141,600</u>	<u>\$ 145,800</u>	<u>\$ 150,200</u>	<u>\$ 154,700</u>	<u>\$ 159,300</u>	<u>\$ 164,100</u>
37		Grand Total	<u>\$ 1,384,350</u>	<u>\$ 1,425,900</u>	<u>\$ 1,468,700</u>	<u>\$ 1,512,700</u>	<u>\$ 1,558,100</u>	<u>\$ 1,604,800</u>	<u>\$ 1,653,000</u>	<u>\$ 1,702,600</u>	<u>\$ 1,753,600</u>	<u>\$ 1,806,300</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Supplies and Expenses

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		<u>Transmission Expense</u>										
1	850.00	Operation Supervision and Engineering	\$ 151,020	\$ 155,600	\$ 160,300	\$ 165,100	\$ 170,100	\$ 175,200	\$ 180,400	\$ 185,900	\$ 191,400	\$ 197,100
2	851.00	System Control and Load Dispatching	80,544	83,000	85,500	88,100	90,700	93,400	96,200	99,100	102,100	105,200
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	302,040	311,100	320,400	330,000	339,900	350,100	360,600	371,400	382,500	394,000
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	327,210	337,000	347,100	357,500	368,200	379,200	390,600	402,300	414,400	426,800
8	857.00	Measuring and Regulating Station Expenses	118,299	121,800	125,500	129,300	133,200	137,200	141,300	145,500	149,900	154,400
9	858.00	Transmission and Compression of Gas by Others	\$54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650	54,023,650
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	7,803	8,000	8,200	8,400	8,700	9,000	9,300	9,600	9,900	10,200
12		Total Operation	<u>55,010,566</u>	<u>55,040,150</u>	<u>55,070,650</u>	<u>55,102,050</u>	<u>55,134,450</u>	<u>55,167,750</u>	<u>55,202,050</u>	<u>55,237,450</u>	<u>55,273,850</u>	<u>55,311,350</u>
13	861.00	Maintenance Supervision and Engineering	151,020	155,500	160,100	164,900	169,800	174,900	180,100	185,400	191,000	196,700
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	352,380	363,000	373,900	385,100	396,700	408,600	420,900	433,500	446,500	459,900
16	864.00	Maintenance of Compressor Station Equipment	163,605	168,500	173,600	178,800	184,200	189,700	195,400	201,300	207,300	213,500
17	865.00	Maintenance of Measuring and Regulating Station Equipment	138,435	142,600	146,900	151,300	155,800	160,500	165,300	170,300	175,400	180,700
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	8,054	8,300	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
20		Total Maintenance	<u>813,494</u>	<u>837,900</u>	<u>863,000</u>	<u>888,900</u>	<u>915,600</u>	<u>943,100</u>	<u>971,400</u>	<u>1,000,500</u>	<u>1,030,500</u>	<u>1,061,400</u>
21		Total Transmission Expense	<u>\$ 55,824,060</u>	<u>\$ 55,878,050</u>	<u>\$ 55,933,650</u>	<u>\$ 55,990,950</u>	<u>\$ 56,050,050</u>	<u>\$ 56,110,850</u>	<u>\$ 56,173,450</u>	<u>\$ 56,237,950</u>	<u>\$ 56,304,350</u>	<u>\$ 56,372,750</u>
		<u>Administrative and General Expense</u>										
22	920.00	Administrative and General Salaries	-	-	-	-	-	-	-	-	-	-
23	921.00	Office Supplies and Expenses	50,340	51,900	53,500	55,100	56,800	58,500	60,300	62,100	64,000	65,900
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	151,020	155,600	160,300	165,100	170,100	175,200	180,500	185,900	191,500	197,300
27	925.00	Injuries and Damages	100,680	103,700	106,800	110,000	113,300	116,700	120,200	123,800	127,500	131,300
28	926.00	Employee Pensions and Benefits	327,210	337,000	347,100	357,500	368,200	379,200	390,600	402,300	414,400	426,800
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>629,250</u>	<u>648,200</u>	<u>667,700</u>	<u>687,700</u>	<u>708,400</u>	<u>729,600</u>	<u>751,600</u>	<u>774,100</u>	<u>797,400</u>	<u>821,300</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ 629,250</u>	<u>\$ 648,200</u>	<u>\$ 667,700</u>	<u>\$ 687,700</u>	<u>\$ 708,400</u>	<u>\$ 729,600</u>	<u>\$ 751,600</u>	<u>\$ 774,100</u>	<u>\$ 797,400</u>	<u>\$ 821,300</u>
37		Grand Total	<u>\$ 56,453,310</u>	<u>\$ 56,526,250</u>	<u>\$ 56,601,350</u>	<u>\$ 56,678,650</u>	<u>\$ 56,758,450</u>	<u>\$ 56,840,450</u>	<u>\$ 56,925,050</u>	<u>\$ 57,012,050</u>	<u>\$ 57,101,750</u>	<u>\$ 57,194,050</u>

ROVER PIPELINE COMPANY LLC

Cost of Service
 Operation and Maintenance Expenses
 Account No. 858 - Transportation and Compression By Others
 Market - North

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
Market North											
<u>Panhandle Eastern Pipe Line Company, LP</u>											
1	Capacity - MDCQ	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
<u>Reservation</u>											
2	PEPL Rate	\$ 0.1315	\$ 0.1315	\$ 0.1315	\$ 0.1315	\$ 0.1315	\$ 0.1315	\$ 0.1315	\$ 0.1315	\$ 0.1315	\$ 0.1315
3	Annualization Factor	365	365	365	365	365	365	365	365	365	365
4	Sub-Total	<u>\$3,599,813</u>	<u>\$3,599,813</u>	<u>\$3,599,813</u>	<u>\$3,599,813</u>	<u>\$3,599,813</u>	<u>\$3,599,813</u>	<u>\$3,599,813</u>	<u>\$3,599,813</u>	<u>\$3,599,813</u>	<u>\$3,599,813</u>
<u>Usage</u>											
5	PEPL Rate	\$ 0.0053	\$ 0.0053	\$ 0.0053	\$ 0.0053	\$ 0.0053	\$ 0.0053	\$ 0.0053	\$ 0.0053	\$ 0.0053	\$ 0.0053
6	Annualization Factor	365	365	365	365	365	365	365	365	365	365
7	Sub-Total	<u>\$145,088</u>	<u>\$145,088</u>	<u>\$145,088</u>	<u>\$145,088</u>	<u>\$145,088</u>	<u>\$145,088</u>	<u>\$145,088</u>	<u>\$145,088</u>	<u>\$145,088</u>	<u>\$145,088</u>
8	Total Panhandle Eastern Pipe Line T&C Expense	<u>\$3,744,900</u>	<u>\$3,744,900</u>	<u>\$3,744,900</u>	<u>\$3,744,900</u>	<u>\$3,744,900</u>	<u>\$3,744,900</u>	<u>\$3,744,900</u>	<u>\$3,744,900</u>	<u>\$3,744,900</u>	<u>\$3,744,900</u>
<u>Vector Pipeline</u>											
9	Capacity - MDCQ	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000
<u>Reservation</u>											
10	Vector Rate (100% LF)	\$ 0.1272	\$ 0.1272	\$ 0.1272	\$ 0.1272	\$ 0.1272	\$ 0.1272	\$ 0.1272	\$ 0.1272	\$ 0.1272	\$ 0.1272
11	Annualization Factor	365	365	365	365	365	365	365	365	365	365
12	Sub-Total	<u>\$44,099,665</u>	<u>\$44,099,665</u>	<u>\$44,099,665</u>	<u>\$44,099,665</u>	<u>\$44,099,665</u>	<u>\$44,099,665</u>	<u>\$44,099,665</u>	<u>\$44,099,665</u>	<u>\$44,099,665</u>	<u>\$44,099,665</u>
<u>Usage</u>											
13	Vector Rate	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178
14	Annualization Factor	365	365	365	365	365	365	365	365	365	365
15	Sub-Total	<u>\$6,179,085</u>	<u>\$6,179,085</u>	<u>\$6,179,085</u>	<u>\$6,179,085</u>	<u>\$6,179,085</u>	<u>\$6,179,085</u>	<u>\$6,179,085</u>	<u>\$6,179,085</u>	<u>\$6,179,085</u>	<u>\$6,179,085</u>
16	Total Vector T&C Expense	<u>\$50,278,750</u>	<u>\$50,278,750</u>	<u>\$50,278,750</u>	<u>\$50,278,750</u>	<u>\$50,278,750</u>	<u>\$50,278,750</u>	<u>\$50,278,750</u>	<u>\$50,278,750</u>	<u>\$50,278,750</u>	<u>\$50,278,750</u>
17	Total Market North T&C Expense	<u>\$54,023,650</u>	<u>\$54,023,650</u>	<u>\$54,023,650</u>	<u>\$54,023,650</u>	<u>\$54,023,650</u>	<u>\$54,023,650</u>	<u>\$54,023,650</u>	<u>\$54,023,650</u>	<u>\$54,023,650</u>	<u>\$54,023,650</u>

ROVER PIPELINE LLC

Cost of Service
Depreciation Expense

Line No.	Description	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gross Plant	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334
2	Less: Non-Depreciable Assets	<u>754,714</u>	<u>754,714</u>	<u>754,714</u>	<u>754,714</u>	<u>754,714</u>	<u>754,714</u>	<u>754,714</u>	<u>754,714</u>	<u>754,714</u>	<u>754,714</u>
3	Depreciable Plant	\$624,082,620	\$624,082,620	\$624,082,620	\$624,082,620	\$624,082,620	\$624,082,620	\$624,082,620	\$624,082,620	\$624,082,620	\$624,082,620
4	Composite Depreciation Rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>
5	Annual Depreciation Expense	<u>\$15,602,066</u>	<u>\$15,602,066</u>	<u>\$15,602,066</u>	<u>\$15,602,066</u>	<u>\$15,602,066</u>	<u>\$15,602,066</u>	<u>\$15,602,066</u>	<u>\$15,602,066</u>	<u>\$15,602,066</u>	<u>\$15,602,066</u>

ROVER PIPELINE LLC

Cost of Service
Other Taxes

Line No.	Description	Detail	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
<u>Ad Valorem Taxes-Michigan</u>												
1	Gross Plant	\$ 457,045,703	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Taxable Costs	457,045,703										
3	Assessment Ratio	50.00%										
4	Taxable Value	228,522,852										
5	Average Rate	4.71%	10,763,426	10,332,889	9,919,573	9,522,790	9,141,878	8,776,203	8,425,155	8,088,149	7,764,623	7,454,038
<u>Ad Valorem Taxes-Ohio</u>												
6	Gross Plant	\$ 167,791,631										
7	Taxable Costs	167,791,631										
8	Assessment Ratio	88.00%										
9	Taxable Value	147,656,635										
10	Average Rate	6.46%	9,538,619	9,252,460	8,974,886	8,705,639	8,444,470	8,191,136	7,945,402	7,707,040	7,475,829	7,251,554
<u>Ad Valorem Taxes-Pennsylvania</u>												
11	Gross Plant	\$ 0										
12	Taxable Costs	0										
13	Assessment Ratio	100.00%										
14	Taxable Value	0										
15	Average Rate	1.00%	-	-	-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes-West Virginia</u>												
16	Gross Plant	\$ 0										
17	Taxable Costs	0										
18	Assessment Ratio	75.00%										
19	Taxable Value	0										
20	Average Rate	2.00%	-	-	-	-	-	-	-	-	-	-
21	Total Ad Valorem Taxes	\$ 624,837,334	\$ 20,302,045	\$ 19,585,349	\$ 18,894,459	\$ 18,228,429	\$ 17,586,348	\$ 16,967,339	\$ 16,370,557	\$ 15,795,189	\$ 15,240,452	\$ 14,705,592
<u>Payroll Taxes</u>												
22	Labor		\$ 1,384,350	\$ 1,425,900	\$ 1,468,700	\$ 1,512,700	\$ 1,558,100	\$ 1,604,800	\$ 1,653,000	\$ 1,702,600	\$ 1,753,600	\$ 1,806,300
23	FICA @ 6.200%		85,830	88,406	91,059	93,787	96,602	99,498	102,486	105,561	108,723	111,991
24	FUTA @ 0.80%		11,075	11,407	11,750	12,102	12,465	12,838	13,224	13,621	14,029	14,450
25	Medicare @ 1.450%		20,073	20,676	21,296	21,934	22,592	23,270	23,969	24,688	25,427	26,191
26	Total Payroll Taxes		116,978	120,489	124,106	127,823	131,659	135,607	139,679	143,870	148,180	152,633
27	Total Other Taxes		\$ 20,419,023	\$ 19,705,838	\$ 19,018,565	\$ 18,356,252	\$ 17,718,007	\$ 17,102,946	\$ 16,510,236	\$ 15,939,059	\$ 15,388,632	\$ 14,858,225

ROVER PIPELINE LLC

Cost of Service
Working Capital

<u>Line No.</u>	<u>Description</u>	<u>YEAR 1</u> (a)	<u>YEAR 2</u> (b)	<u>YEAR 3</u> (c)	<u>YEAR 4</u> (d)	<u>YEAR 5</u> (e)	<u>YEAR 6</u> (f)	<u>YEAR 7</u> (g)	<u>YEAR 8</u> (h)	<u>YEAR 9</u> (i)	<u>YEAR 10</u> (j)
1	Cash Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Materials and Supplies	-	-	-	-	-	-	-	-	-	-
3	Prepayments	-	-	-	-	-	-	-	-	-	-
4	Total Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROVER PIPELINE LLC

Cost of Service
 Rate Base and Return

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Rate Base</u>										
1	Plant	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334	\$ 624,837,334
2	Accumulated Provision for Depreciation	<u>(15,602,066)</u>	<u>(31,204,132)</u>	<u>(46,806,198)</u>	<u>(62,408,264)</u>	<u>(78,010,330)</u>	<u>(93,612,396)</u>	<u>(109,214,462)</u>	<u>(124,816,528)</u>	<u>(140,418,594)</u>	<u>(156,020,660)</u>
3	Net Plant	609,235,268	593,633,202	578,031,136	562,429,070	546,827,004	531,224,938	515,622,872	500,020,806	484,418,740	468,816,674
4	Accumulated Deferred Income Taxes 1/	(6,069,203)	(23,062,973)	(37,750,445)	(50,374,388)	(61,129,017)	(70,184,268)	(78,438,385)	(86,692,502)	(94,970,895)	(103,225,012)
5	Working Capital	-	-	-	-	-	-	-	-	-	-
6	Rate Base	<u>\$ 603,166,065</u>	<u>\$ 570,570,229</u>	<u>\$ 540,280,691</u>	<u>\$ 512,054,682</u>	<u>\$ 485,697,987</u>	<u>\$ 461,040,670</u>	<u>\$ 437,184,487</u>	<u>\$ 413,328,304</u>	<u>\$ 389,447,845</u>	<u>\$ 365,591,662</u>
	<u>Return</u>										
7	Return on Rate Base	<u>\$ 58,808,691</u>	<u>\$ 55,630,597</u>	<u>\$ 52,677,367</u>	<u>\$ 49,925,331</u>	<u>\$ 47,355,554</u>	<u>\$ 44,951,465</u>	<u>\$ 42,625,487</u>	<u>\$ 40,299,510</u>	<u>\$ 37,971,165</u>	<u>\$ 35,645,187</u>
8	Rate of Return	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%
9	Interest Expense	<u>\$ 20,307,213</u>	<u>\$ 19,602,897</u>	<u>\$ 18,543,532</u>	<u>\$ 17,559,122</u>	<u>\$ 16,641,777</u>	<u>\$ 15,785,185</u>	<u>\$ 14,983,822</u>	<u>\$ 14,208,496</u>	<u>\$ 13,433,170</u>	<u>\$ 12,657,055</u>

1/ Rover anticipates utilizing, to the extent possible, bonus depreciation allowed pursuant to IRS Code Section 168(k), however, no bonus depreciation is projected in the deferred taxes shown.

ROVER PIPELINE LLC

Cost of Service
Income Taxes

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Federal Income Tax</u>										
1	Return on Rate Base	\$ 58,808,691	\$ 55,630,597	\$ 52,677,367	\$ 49,925,331	\$ 47,355,554	\$ 44,951,465	\$ 42,625,487	\$ 40,299,510	\$ 37,971,165	\$ 35,645,187
	<u>Federal Income Tax Adjustments</u>										
2	Interest Expense	(20,307,213)	(19,602,897)	(18,543,532)	(17,559,122)	(16,641,777)	(15,785,185)	(14,983,822)	(14,208,496)	(13,433,170)	(12,657,055)
3	Amortization of Equity AFUDC	974,800	974,800	974,800	974,800	974,800	974,800	974,800	974,800	974,800	974,800
4	Net FIT Adjustments	(19,332,413)	(18,628,097)	(17,568,732)	(16,584,322)	(15,666,977)	(14,810,385)	(14,009,022)	(13,233,696)	(12,458,370)	(11,682,255)
5	Return after FIT Adjustments	39,476,278	37,002,500	35,108,635	33,341,009	31,688,577	30,141,080	28,616,465	27,065,814	25,512,795	23,962,932
6	Federal Income Taxes @ 35% (Line 5 x 53.846154%)	<u>\$ 21,256,458</u>	<u>\$ 19,924,423</u>	<u>\$ 18,904,651</u>	<u>\$ 17,952,851</u>	<u>\$ 17,063,080</u>	<u>\$ 16,229,813</u>	<u>\$ 15,408,866</u>	<u>\$ 14,573,900</u>	<u>\$ 13,737,660</u>	<u>\$ 12,903,118</u>
	<u>State Income Tax</u>										
7	Return Before Federal Income Tax	<u>\$ 60,732,736</u>	<u>\$ 56,926,923</u>	<u>\$ 54,013,286</u>	<u>\$ 51,293,860</u>	<u>\$ 48,751,657</u>	<u>\$ 46,370,893</u>	<u>\$ 44,025,331</u>	<u>\$ 41,639,714</u>	<u>\$ 39,250,455</u>	<u>\$ 36,866,050</u>
8	Composite State Tax @ 6.00% (Line 7 x 6.383%)	<u>\$ 3,876,558</u>	<u>\$ 3,633,633</u>	<u>\$ 3,447,657</u>	<u>\$ 3,274,076</u>	<u>\$ 3,111,808</u>	<u>\$ 2,959,844</u>	<u>\$ 2,810,128</u>	<u>\$ 2,657,854</u>	<u>\$ 2,505,348</u>	<u>\$ 2,353,152</u>

ROVER PIPELINE LLC

Cost of Service *Estimate of Deferred Income Tax Liability Balance*

Line No.	Description	Depreciation		Difference	DSIT - 282 at 6.00%	DFIT - 282 at 35%	Total	
	Depreciation	Book (a)	Tax (b)	(c)	(d)	(e)	Annual (f)	Cumulative (g)
1	Property basis	\$624,082,620						
2	Book depreciation rate	2.50%						
3	FDPS	2017						
4	Tax depreciation MACRS 15 year, half year convention							
5	Year 1	15,602,066	31,204,131	(15,602,065)	936,124	5,133,079	6,069,203	6,069,203
6	Year 2	15,602,066	59,287,849	(43,685,783)	2,621,147	14,372,623	16,993,770	23,062,973
7	Year 3	15,602,066	53,359,064	(37,756,998)	2,265,420	12,422,052	14,687,472	37,750,445
8	Year 4	15,602,066	48,054,362	(32,452,296)	1,947,138	10,676,805	12,623,943	50,374,388
9	Year 5	15,602,066	43,248,926	(27,646,860)	1,658,812	9,095,817	10,754,629	61,129,017
10	Year 6	15,602,066	38,880,347	(23,278,281)	1,396,697	7,658,554	9,055,251	70,184,268
11	Year 7	15,602,066	36,820,875	(21,218,809)	1,273,129	6,980,988	8,254,117	78,438,385
12	Year 8	15,602,066	36,820,875	(21,218,809)	1,273,129	6,980,988	8,254,117	86,692,502
13	Year 9	15,602,066	36,883,283	(21,281,217)	1,276,873	7,001,520	8,278,393	94,970,895
14	Year 10	15,602,066	36,820,875	(21,218,809)	1,273,129	6,980,988	8,254,117	103,225,012
15	Total				<u>\$ 15,921,598</u>	<u>\$ 87,303,414</u>	<u>\$ 103,225,012</u>	

ROVER PIPELINE LLC

Cost of Service - Market Zone South
Summary

<u>Line No.</u>	<u>Description</u>	<u>YEAR 1</u> (a)	<u>YEAR 2</u> (b)	<u>YEAR 3</u> (c)	<u>YEAR 4</u> (d)	<u>YEAR 5</u> (e)	<u>YEAR 6</u> (f)	<u>YEAR 7</u> (g)	<u>YEAR 8</u> (h)	<u>YEAR 9</u> (i)	<u>YEAR 10</u> (j)
1	Operating Expenses	\$ 89,537,100	\$ 89,537,100	\$ 89,537,100	\$ 89,537,100	\$ 89,537,100	\$ 89,537,100	\$ 89,537,100	\$ 89,537,100	\$ 89,537,100	\$ 89,537,100
2	Depreciation Expense	-	-	-	-	-	-	-	-	-	-
3	Taxes - Other Than Income	-	-	-	-	-	-	-	-	-	-
4	Return	-	-	-	-	-	-	-	-	-	-
5	Federal Income Taxes	-	-	-	-	-	-	-	-	-	-
6	State Income Taxes	-	-	-	-	-	-	-	-	-	-
7	Revenue Credits	<u>(178,226)</u>	<u>(178,226)</u>	<u>(178,226)</u>	<u>(178,226)</u>	<u>(178,226)</u>	<u>(178,226)</u>	<u>(178,226)</u>	<u>(178,226)</u>	<u>(178,226)</u>	<u>(178,226)</u>
8	Total	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>	<u>\$ 89,358,874</u>

ROVER PIPELINE LLC

Cost of Service
Operation and Maintenance Expenses - Total

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		<u>Transmission Expense</u>										
1	850.00	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	851.00	System Control and Load Dispatching	-	-	-	-	-	-	-	-	-	-
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	-	-	-	-	-	-	-	-	-	-
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	-	-	-	-	-	-	-	-	-	-
8	857.00	Measuring and Regulating Station Expenses	-	-	-	-	-	-	-	-	-	-
9	858.00	Transmission and Compression of Gas by Others	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	-	-	-	-	-	-	-	-	-	-
12		Total Operation	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>
13	861.00	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-	-	-
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	-	-	-	-	-	-	-	-	-	-
16	864.00	Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
17	865.00	Maintenance of Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-
20		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
21		Total Transmission Expense	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>
		<u>Administrative and General Expense</u>										
22	920.00	Administrative and General Salaries	-	-	-	-	-	-	-	-	-	-
23	921.00	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	-	-	-	-	-	-	-	-	-	-
27	925.00	Injuries and Damages	-	-	-	-	-	-	-	-	-	-
28	926.00	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
37		Grand Total	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>

ROVER PIPELINE LLC

Cost of Service
 Operation and Maintenance Expenses - Labor

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		<u>Transmission Expense</u>										
1	850.00	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	851.00	System Control and Load Dispatching	-	-	-	-	-	-	-	-	-	-
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	-	-	-	-	-	-	-	-	-	-
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	-	-	-	-	-	-	-	-	-	-
8	857.00	Measuring and Regulating Station Expenses	-	-	-	-	-	-	-	-	-	-
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	-	-	-	-	-	-	-	-	-	-
12		Total Operation	-	-	-	-	-	-	-	-	-	-
13	861.00	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-	-	-
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	-	-	-	-	-	-	-	-	-	-
16	864.00	Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
17	865.00	Maintenance of Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-
20		Total Maintenance	-	-	-	-	-	-	-	-	-	-
21		Total Transmission Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>Administrative and General Expense</u>										
22	920.00	Administrative and General Salaries	-	-	-	-	-	-	-	-	-	-
23	921.00	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	-	-	-	-	-	-	-	-	-	-
27	925.00	Injuries and Damages	-	-	-	-	-	-	-	-	-	-
28	926.00	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	-	-	-	-	-	-	-	-	-	-
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	-	-	-	-	-	-	-	-	-	-
36		Total Administrative and Genera	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37		Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROVER PIPELINE LLC

Cost of Service

Operation and Maintenance Expenses - Supplies and Expenses

Line No.	Account	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
		<u>Transmission Expense</u>										
1	850.00	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	851.00	System Control and Load Dispatching	-	-	-	-	-	-	-	-	-	-
3	852.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-
4	853.00	Compressor Station Labor and Expenses	-	-	-	-	-	-	-	-	-	-
5	854.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
6	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	-	-	-	-	-	-	-	-	-	-
8	857.00	Measuring and Regulating Station Expenses	-	-	-	-	-	-	-	-	-	-
9	858.00	Transmission and Compression of Gas by Others	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100	89,537,100
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	-	-	-	-	-	-	-	-	-	-
12		Total Operation	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>	<u>89,537,100</u>
13	861.00	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-	-	-
14	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	863.00	Maintenance of Mains	-	-	-	-	-	-	-	-	-	-
16	864.00	Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
17	865.00	Maintenance of Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-
20		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
21		Total Transmission Expense	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>
		<u>Administrative and General Expense</u>										
22	920.00	Administrative and General Salaries	-	-	-	-	-	-	-	-	-	-
23	921.00	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-
24	922.00	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
25	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-
26	924.00	Property Insurance	-	-	-	-	-	-	-	-	-	-
27	925.00	Injuries and Damages	-	-	-	-	-	-	-	-	-	-
28	926.00	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-
29	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
30	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
31	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-
32	931.00	Rents	-	-	-	-	-	-	-	-	-	-
33		Total Operation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
34	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-
35		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36		Total Administrative and General	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
37		Grand Total	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>	<u>\$ 89,537,100</u>

ROVER PIPELINE LLC

Cost of Service

Operation and Maintenance Expenses

Account No. 858 - Transportation and Compression By Others

Market Zone - South

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	Market South										
1	Capacity - MDCQ	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
	<u>Reservation</u>										
2	PEPL Rate	\$ 4.6000	\$ 4.6000	\$ 4.6000	\$ 4.6000	\$ 4.6000	\$ 4.6000	\$ 4.6000	\$ 4.6000	\$ 4.6000	\$ 4.6000
3	TGC Rate	4.7889	4.7889	4.7889	4.7889	4.7889	4.7889	4.7889	4.7889	4.7889	4.7889
4	Total Transportation Rate	\$ 9.3889	\$ 9.3889	\$ 9.3889	\$ 9.3889	\$ 9.3889	\$ 9.3889	\$ 9.3889	\$ 9.3889	\$ 9.3889	\$ 9.3889
5	Annualization Factor	12	12	12	12	12	12	12	12	12	12
6	Sub-Total	<u>\$84,500,100</u>	<u>\$84,500,100</u>	<u>\$84,500,100</u>	<u>\$84,500,100</u>	<u>\$84,500,100</u>	<u>\$84,500,100</u>	<u>\$84,500,100</u>	<u>\$84,500,100</u>	<u>\$84,500,100</u>	<u>\$84,500,100</u>
	<u>Usage</u>										
7	PEPL Rate	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078
8	TGC Rate	0.0106	0.0106	0.0106	0.0106	0.0106	0.0106	0.0106	0.0106	0.0106	0.0106
9	Total Transportation Rate	\$ 0.0184	\$ 0.0184	\$ 0.0184	\$ 0.0184	\$ 0.0184	\$ 0.0184	\$ 0.0184	\$ 0.0184	\$ 0.0184	\$ 0.0184
10	Annualization Factor	365	365	365	365	365	365	365	365	365	365
11	Sub-Total	<u>\$5,037,000</u>	<u>\$5,037,000</u>	<u>\$5,037,000</u>	<u>\$5,037,000</u>	<u>\$5,037,000</u>	<u>\$5,037,000</u>	<u>\$5,037,000</u>	<u>\$5,037,000</u>	<u>\$5,037,000</u>	<u>\$5,037,000</u>
18	Total Market South T&C Expense	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>	<u><u>\$89,537,100</u></u>

ROVER PIPELINE LLC

Cost of Service
Depreciation Expense

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
1	Gross Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: Non-Depreciable Assets	-	-	-	-	-	-	-	-	-	-
3	Depreciable Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Composite Depreciation Rate	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
5	Annual Depreciation Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROVER PIPELINE LLC

Cost of Service
Other Taxes

Line No.	Description	Detail	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	<u>Ad Valorem Taxes-Michigan</u>											
1	Gross Plant	\$ 0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Taxable Costs	0										
3	Assessment Ratio	50.00%										
4	Taxable Value	0										
5	Average Rate	4.71%	-	-	-	-	-	-	-	-	-	-
	<u>Ad Valorem Taxes-Ohio</u>											
6	Gross Plant	\$ 0										
7	Taxable Costs	0										
8	Assessment Ratio	88.00%										
9	Taxable Value	0										
10	Average Rate	6.46%	-	-	-	-	-	-	-	-	-	-
	<u>Ad Valorem Taxes-Pennsylvania</u>											
11	Gross Plant	\$ 0										
12	Taxable Costs	0										
13	Assessment Ratio	100.00%										
14	Taxable Value	0										
15	Average Rate	1.00%	-	-	-	-	-	-	-	-	-	-
	<u>Ad Valorem Taxes-West Virginia</u>											
16	Gross Plant	\$ 0										
17	Taxable Costs	0										
18	Assessment Ratio	75.00%										
19	Taxable Value	0										
20	Average Rate	2.00%	-	-	-	-	-	-	-	-	-	-
21	Total Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Payroll Taxes</u>											
22	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	FICA @ 6.200%	-	-	-	-	-	-	-	-	-	-	-
24	FUTA @ 0.80%	-	-	-	-	-	-	-	-	-	-	-
25	Medicare @ 1.450%	-	-	-	-	-	-	-	-	-	-	-
26	Total Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-
27	Total Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROVER PIPELINE LLC

Cost of Service
Working Capital

<u>Line No.</u>	<u>Description</u>	<u>YEAR 1</u> (a)	<u>YEAR 2</u> (b)	<u>YEAR 3</u> (c)	<u>YEAR 4</u> (d)	<u>YEAR 5</u> (e)	<u>YEAR 6</u> (f)	<u>YEAR 7</u> (g)	<u>YEAR 8</u> (h)	<u>YEAR 9</u> (i)	<u>YEAR 10</u> (j)
1	Cash Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Materials and Supplies	-	-	-	-	-	-	-	-	-	-
3	Prepayments	-	-	-	-	-	-	-	-	-	-
4	Total Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROVER PIPELINE LLC

Cost of Service
Rate Base and Return

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
1	<u>Rate Base</u> Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Accumulated Provision for Depreciation	-	-	-	-	-	-	-	-	-	-
3	Net Plant	-	-	-	-	-	-	-	-	-	-
4	Accumulated Deferred Income Taxes 1/	-	-	-	-	-	-	-	-	-	-
5	Working Capital	-	-	-	-	-	-	-	-	-	-
6	Rate Base	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Return</u>										
7	Return on Rate Base	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
8	Rate of Return	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%
9	Interest Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

1/ Rover anticipates utilizing, to the extent possible, bonus depreciation allowed pursuant to IRS Code Section 168(k), however, no bonus depreciation is projected in the deferred taxes shown.

ROVER PIPELINE LLC

Cost of Service
Income Taxes

Line No.	Description	YEAR 1 (a)	YEAR 2 (b)	YEAR 3 (c)	YEAR 4 (d)	YEAR 5 (e)	YEAR 6 (f)	YEAR 7 (g)	YEAR 8 (h)	YEAR 9 (i)	YEAR 10 (j)
	<u>Federal Income Tax</u>										
1	Return on Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Federal Income Tax Adjustments</u>										
2	Interest Expense	-	-	-	-	-	-	-	-	-	-
3	Amortization of Equity AFUDC	-	-	-	-	-	-	-	-	-	-
4	Net FIT Adjustments	-	-	-	-	-	-	-	-	-	-
5	Return after FIT Adjustments	-	-	-	-	-	-	-	-	-	-
6	Federal Income Taxes @ 35% (Line 5 x 53.846154%)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>State Income Tax</u>										
7	Return Before Federal Income Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
8	Composite State Tax @ 6.00% (Line 7 x 6.383%)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROVER PIPELINE LLC

Cost of Service
Estimate of Deferred Income Tax Liability Balance

Line No.	Description	Depreciation		Difference	DSIT - 282 at 6.00%	DFIT - 282 at 35%	Total	
		Book (a)	Tax (b)				Annual (f)	Cumulative (g)
1	Property basis		\$0					
2	Book depreciation rate		2.50%					
3	FDPS		2016					
4	Tax depreciation MACRS 15 year, half year convention							
5	Year 1	-	-	-	-	-	-	-
6	Year 2	-	-	-	-	-	-	-
7	Year 3	-	-	-	-	-	-	-
8	Year 4	-	-	-	-	-	-	-
9	Year 5	-	-	-	-	-	-	-
10	Year 6	-	-	-	-	-	-	-
11	Year 7	-	-	-	-	-	-	-
12	Year 8	-	-	-	-	-	-	-
13	Year 9	-	-	-	-	-	-	-
14	Year 10	-	-	-	-	-	-	-
15	Total				\$ -	\$ -	\$ -	