KgPCo Exhibit No. \_\_\_\_ Witness: DRB

## DIRECT TESTIMONY OF DOUGLAS R. BUCK ON BEHALF OF KINGSPORT POWER COMPANY D/B/A AEP APPALACHIAN POWER BEFORE THE TENNESSEE REGULATORY AUTHORITY DOCKET NO. 16-\_\_\_\_

1		INTRODUCTION AND BACKGROUND
2		
3	Q.	PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.
4	A.	My name is Douglas R. Buck. My business address is 1 Riverside Plaza,
5		Columbus, Ohio 43215. I currently hold the position of Regulatory Consultant
6		Staff, Regulated Pricing and Analysis, in the Regulatory Services Department of
7		American Electric Power Service Corporation (AEPSC), a subsidiary of
8		American Electric Power Company, Inc. (AEP), the parent Company of
9		Kingsport Power Company (KgPCo or the Company).
10	Q.	WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY AS A
11		REGULATORY CONSULTANT STAFF?
12	A.	I am responsible for assisting KgPCo and other AEP electric utility operating
13		companies in the preparation of regulatory filings before this and other
14		Commissions under whose jurisdiction these companies provide electric service.
15	Q.	PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND
16		EMPLOYMENT HISTORY.
17	A.	I received my Bachelor of Science Degree in Mechanical Engineering in 1985
18		from Valparaiso University. I am a Registered Professional Engineer (PE) in
19		Ohio. I received my Master of Business Administration Degree in 1993 from
20		Northern Illinois University. I began my career with AEP in 1997 as a Financial

1		Analyst, Financial Forecasting group, in the Corporate Planning and Budgeting
2		Department. In 2000 I became a Financial Analyst Coordinator, Resource
3		Planning and Operational Analysis group, also in the Corporate Planning and
4		Budgeting Department. In 2006 I became the Director of Enterprise Risk
5		Management in the Risk and Strategic Initiatives Department. I accepted my
6		current position in September 2010. Prior to joining AEP I worked for
7		approximately 9 years in various engineering departments and the Strategic
8		Analysis Department of Commonwealth Edison (now Exelon) in Chicago,
9		Illinois.
10	Q.	HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY
11		PROCEEDINGS?
12	A.	Yes. I have sponsored testimony before the Virginia State Corporation
13		Commission for Appalachian Power Company, before the Public Service
14		Commission of West Virginia for Appalachian Power Company and Wheeling
15		Power Company, and before the Kentucky Public Service Commission for
16		Kentucky Power Company.
17		
18		PURPOSE OF DIRECT TESTIMONY
19		
20	Q.	WHAT IS THE PURPOSE OF YOUR TESTIMONY?
21	A.	The purpose of my testimony in this proceeding is as follows:
22		• To explain how the Company's jurisdictional cost-of-service (JCOS) study
23		was developed.

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1		• To explain how the Company's class cost-of-service (CCOS) study was
2		developed.
3		To explain how certain revenue and expense adjustments relating to load
4		growth, weather-normalized sales levels, year-end customer sales levels,
5		rate annualization, book to billed sales levels, and the transfer of non-base
6		rider revenues into base rates were developed. These adjustments are
7		designated as OR-1 through OR-5 and OM-14 through OM-16.
8		To describe how the Company's proposed revenue increase of
9		approximately \$12.1 million was allocated among the various tariff
10		classes.
11		• To sponsor the rate calculations for KgPCo's proposed Rate Realignment
12		Rider.
13	Q.	ARE YOU SPONSORING ANY EXHIBITS?
14	A.	I am sponsoring the following exhibits:
15		Summary Exhibits
16		• Exhibit No. 1-a (DRB) – Kingsport Power's Summary Revenue
17		Deficiency Calculation;
18		• Exhibit No. 1-b (DRB) – Kingsport Power's Summary of the
19		Jurisdictional Income Statement, Rate Base and Proposed Increase;
20		• Exhibit No. 1-c (DRB) – Kingsport Power's Summary, by class, of the
21		Income Statement, Rate Base, and Proposed Increase.
22		JCOS Exhibits
23		• Exhibit No. 2-a (DRB) – Kingsport Power's JCOS Calculations;

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1		•	Exhibit No. 2-b (DRB) – Kingsport Power's Allocators for JCOS
2			Calculations;
3		•	Exhibit No. 2-c (DRB) – Kingsport Power's Adjustments to the JCOS
4			Study.
5		ccos	Exhibits
6		•	Exhibit No. 3-a (DRB) – Kingsport Power's CCOS Calculations;
7		•	Exhibit No. 3-b (DRB) – Kingsport Power's Allocators for CCOS
8			Calculations;
9		•	Exhibit No. 3-c (DRB) – Kingsport Power's Input for CCOS Allocators.
10		Reven	ue Allocations Exhibits
11		•	Exhibit No. 4-a (DRB) – Kingsport Power's Revenue at Current and
12			Equalized Rate-of-Return and Class Subsidies;
13		•	Exhibit No. 4-b (DRB) – Kingsport Power's Revenue with Allocation of
14			Proposed Increase and Subsidy;
15		•	Exhibit No. 4-c (DRB) – Kingsport Power's Target Revenue by Class for
16			Rate Design.
17		Rate R	Realignment Rider
18		•	Exhibit No. 5 (DRB) – Kingsport Power's Rate Realignment Rider
19			Calculations.
20	Q.	WERI	E THE EXHIBITS YOU ARE SPONSORING, PREPARED OR
21		ASSE	MBLED BY YOU OR UNDER YOUR DIRECTION?
22	А	Yes	

## **COST-OF-SERVICE SUMMARY**

2

4

**DEMONSTRATE?** 

1

## 3 Q. WHAT DOES THE JURISDICTIONAL COST-OF-SERVICE STUDY

5 A. The Company's jurisdictional cost-of-service study indicates that KgPCo's Retail
6 Jurisdiction, at current rates and excluding street lighting which is a separate

7 contract, has a revenue deficiency of \$12,118,173 (Exhibit No. 1-a (DRB)).

## 8 Q. WHAT ARE THE RESULTING RATES OF RETURN (ROR) BY CLASS?

A. The resulting going level RORs for each customer class, excluding street lighting, as shown in the Company's CCOS Study are presented in following table:

11

12

13

10

9

TABLE 1
Class Going Level Rates of Return

Class	Going Level ROR
Residential	-9.96%
Small General Service	15.91%
Medium General Service	10.07%
Large General Service	16.93%
Industrial Power	21.20%
Electric Heating General	7.34%
Church Service	6.95%
Public Schools	-15.08%
Outdoor Lighting	8.01%
KgPCo Retail	-3.54%

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## 1 Q. HOW DOES THE COMPANY PROPOSE TO ALLOCATE THE BASE

## 2 RATE REVENUE INCREASE TO THE CUSTOMER CLASSES?

3 A. The following table summarizes the proposed base rate increases:

4

## 5 <u>TABLE 2</u> 6 <u>Base Rate Increase</u>

Class	Total Increase (\$)	Total Increase (%)	
Residential	7,972,450	13.41%	
Small General Service	97,856	4.14%	
Medium General Service	434,468	4.14%	
Large General Service	813,074	4.14%	
Industrial Power	2,390,846	4.14%	
Electric Heating General	101,076	4.14%	
Church Service	39,410	4.14%	
Public Schools	239,090	10.55%	
Outdoor Lighting	29,903	4.14%	
KgPCo Retail	12,118,173	7.76%	

7

8

14

## Q. WHAT ADDITIONAL STEPS IS THE COMPANY PROPOSING TO

## 9 ADJUST RATES SUCH THAT THEY BETTER ALIGN WITH THE

## 10 ACTUAL COSTS OF SERVING EACH CUSTOMER CLASS?

11 A. Following the proposed initial rate increases, the customer classes will still not be
12 at parity. Because of these on-going inter-class subsidies, the Company is
13 proposing annual rate adjustments through a Rate Realignment Rider, as

explained by witness Castle, to bring the classes to parity over time. This rider is

1		an annual, rever	nue neutral adjustment to rates for 5 years that continues the
2		gradual transitio	on toward cost alignment among tariffs.
3			
4			<u>ADJUSTMENTS</u>
5			
6	Q.	LIST THE AD	JUSTMENTS YOU ARE SPONSORING.
7	A.	I am sponsoring	the following operating revenue (OR) adjustments:
8		OR-1	Weather Normalization Adjustment: Reduce non-fuel revenues
9			to reflect normal weather.
10		OR-2	Customer Growth Adjustment: Reduce non-fuel revenues to
11			reflect the year-end number of customers and usage levels.
12		OR-3	Book to Billed Adjustment: Increase revenues to reflect a billed
13			rather than booked basis.
14		OR-4	Relocate revenue associated with the Purchased Power
15			Adjustment Rider (PPAR) and Fuel Clause into Base Revenue:
16			Revenue impact nets to zero.
17		OR-5	Rate Annualization Adjustment: Increase base rate revenues to
18			reflect rates in effect at the end of the test year.
19		I am also spon	soring the following operations and maintenance expense (OM)
20		adjustments:	
21		OM-14	Fuel Expense Adjustment: Reduce fuel expense to reflect
22			weather and growth adjusted sales.

1		OM-15 Non-Fuel Purchased Power Expense: Reduce non-fuel
2		purchased power expense to reflect weather and growth
3		adjusted sales.
4		OM-16 PPAR Rate Annualization: Increase PPAR Expense to reflect
5		annualized rates.
6		
7	Q.	PLEASE DESCRIBE ADJUSTMENT OR-1: WEATHER
8		NORMALIZATION.
9	A.	Adjustment OR-1 removes the impact of abnormal weather on the test year level
10		of non-fuel revenues for the RS, SGS, MGS Secondary voltage, LGS, IP Primary
11		voltage, EHG, CS, and PS classes. The test year impact of abnormal weather for
12		these classes was provided by AEPSC's Economic Forecasting department.
13		These impacts were then used to adjust the class billing determinants. The
14		difference between the revenue generated by applying rates in effect at the end of
15		the test year to the differences between weather-normalized billing determinants
16		and the actual test year billing determinants resulted in a decrease in non-fuel
17		revenue of \$2,426,081.
18	Q.	PLEASE DESCRIBE ADJUSTMENT OR-2: CUSTOMER GROWTH.
19	A.	Adjustment OR-2 decreases non-fuel revenues by \$692,989 to develop test year
20		revenues that KgPCo would have received based upon the actual number of
21		customers, by tariff, at the end of the test year. The test year for this proceeding is
22		calendar year 2014. These are the number of customers expected during the rate
23		year, which will begin when the approved rates become effective.

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### 1 Q. DID THE OPERATIONS OF A LARGE INDUSTRIAL CUSTOMER 2 **IMPACT ADJUSTMENT OR-2?** 3 A. Yes. This customer began operations during the last several months of 2014 and 4 continued into 2015. Since this customer is no longer in operation, adjustments 5 were made to the billing determinants and related revenue to remove any actual 6 2014 test year usage as if this customer was not in operation. 7 Q. PLEASE DESCRIBE ADJUSTMENT OR-3: BOOK TO BILLED. 8 A. Adjustment OR-3 is necessary to reconcile the revenue difference between billed 9 and accrued revenue as recorded on the Company's books and the revenue 10 generated by applying the test year billing determinants to test year rates. This 11 resulted in an increase in revenues of \$227,055. 12 Q. PLEASE DESCRIBE ADJUSTMENT OR-4: TRANSFER NON-BASE 13 PPAR AND NON-BASE FUEL INTO BASE REVENUE. 14 A. Adjustment OR-4 has no impact on total Company revenues. This adjustment re-15 assigns non-base PPAR and non-base fuel revenues, currently collected outside of 16 base rates, into base revenues in order to be collected in base rates. 17 PLEASE DESCRIBE ADJUSTMENT OR-5: RATE ANNUALIZATION. Q. 18 A. Adjustment OR-5 increases test year base rate revenues by \$1,955,389. The 19 purpose of this adjustment is to appropriately reflect the revenues that KgPCo 20 would have received if each customer had been billed for the entire 12 months of 21 the test year at the rates in effect at the end of the test year. PLEASE DESCRIBE ADJUSTMENT OM-14: FUEL EXPENSE. 22 Q.

1	A.	Adjustment OM-14 decreases fuel expense by \$1,163,763 to recognize and offset
2		the adjustment to fuel revenue included in the weather and growth adjustments,
3		OR-1 and OR-2. The same billing determinant adjustments described previously
4		under adjustment OR-1 and OR-2 were also utilized for this adjustment.
5	Q.	PLEASE DESCRIBE ADJUSTMENT OM-15: NON-FUEL PURCHASED
6		POWER EXPENSE.
7	A.	Adjustment OM-15 decreases non-fuel expense revenues by \$1,428,638 to
8		recognize and offset the adjustment to purchased power revenues included in the
9		weather and growth adjustments, OR-1 and OR-2. The same billing determinant
10		adjustments described previously under adjustment OR-1 and OR-2 were also
11		utilized for this adjustment.
12	Q.	PLEASE DESCRIBE ADJUSTMENT OM-16: PPAR RATE
13		ANNUALIZATION.
14	A.	Adjustment OM-16 increases test year PPAR expenses by \$1,979,229. Similar to
15		OR-5, the purpose of this adjustment is to appropriately reflect the expenses that
16		KgPCo would have paid using the rates in effect at the end of the test year.
17		
18		JURISDICTIONAL COST-OF-SERVICE
19		
20	Q.	PLEASE EXPLAIN THE PURPOSE OF A JURISDICTIONAL COST-OF-
21		SERVICE STUDY.
22	A.	The purpose of a jurisdictional cost-of-service study is to determine the
23		Company's cost of providing service to a particular regulatory jurisdiction. This

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1 is accomplished by comparing the Company's revenue requirement associated 2 with the cost of serving the customers in a regulatory jurisdiction to the revenues 3 received from that jurisdiction. In order to accomplish this comparison, the costs 4 associated with providing service to customers in each of the regulatory 5 jurisdictions that the Company serves must be functionalized, classified, and 6 allocated. First, costs are functionalized into production, transmission, and 7 distribution functions. Second, costs are classified either as demand, energy, or 8 customer related. The third step is to directly assign or allocate the costs on the 9 basis of an appropriate allocation methodology to the various classes. The second 10 and third steps are completed through the CCOS. Exhibit No. 2-a (DRB) contains 11 the jurisdictional cost-of-service study used in this proceeding. 12 Q. WHAT IS THE SOURCE OF THE DATA USED IN THE COMPANY'S 13 JURISDICTIONAL COST-OF-SERVICE STUDY? 14 A. The Company's books and records provided the data for the JCOS Study. 15 Q. HOW IS THE INFORMATION USED TO DETERMINE THE COST 16 ALLOCATION TO KINGSPORT RETAIL CUSTOMERS? 17 A. The costs recorded by FERC account are per book amounts pertaining to electric 18 utility operations of the Company for service KgPCo supplied to all customers. 19 PLEASE DESCRIBE HOW THE RETAIL JURISDICTIONS WERE Q. 20 DETERMINED FOR KINGSPORT. 21 A. For KgPCo, all customers and amounts are retail, and the allocation of the 22 distribution-related amounts for all accounts was 100%. The Transmission 23 function cost-of-service accounts were removed from this study since KgPCo is

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1 charged for transmission service through its purchased power agreement with 2 Appalachian Power Company. The purchased power related costs are included in 3 this study. Accounts that are not directly assigned to either Distribution or 4 Transmission were allocated based on the nature of the account, using either the 5 payroll allocator, the appropriate plant accounts, or assignments provided by other 6 witnesses. 7 Q. PLEASE EXPLAIN HOW REVENUES WERE DEVELOPED. 8 A. Revenues from retail sales were derived from the Company's books and records 9 and directly assigned. 10 Q. PLEASE DESCRIBE THE TREATMENT OF THE FUEL ADJUSTMENT 11 CLAUSE (FAC) AND THE PURCHASED POWER ADJUSTMENT RIDER 12 (PPAR) IN THE COST-OF-SERVICE STUDY. 13 As described by Company witness Castle, the Company is proposing to reflect the A. 14 going level of fuel and purchased power costs in base rates. Currently, these costs 15 are collected partially in base rates, with significant portions recovered through 16 the FAC and PPAR. The proposed base revenues include both the base level of 17 fuel and purchased power revenue along with the test year level of FAC fuel and 18 PPAR revenue. 19 PLEASE OUTLINE THE MEANS BY WHICH TAXES OTHER THAN Q. 20 FEDERAL INCOME TAXES WERE ASSIGNED. 21 A. Taxes Other than Income Taxes were classified as relating to payroll, property, 22 revenue, demand, or energy and allocated accordingly, or directly assigned. 23 Payroll taxes are related to labor and allocated on the payroll allocation factor.

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1		Property taxes were allocated using the Net Plant allocation factor. State Income
2		Taxes were direct assigned.
3	Q.	PLEASE EXPLAIN HOW ADJUSTMENTS FOR KINGSPORT WERE
4		INCORPORATED INTO THE STUDY.
5	A.	Adjustments were provided by various Company witnesses. These adjustments
6		were added to the KgPCo retail per books cost-of-service amounts to arrive at the
7		going-level KgPCo JCOS study.
8	Q.	HOW WERE THE RESULTS OF THIS STUDY USED?
9	A.	The functionalized costs from the JCOS study, as shown in Exhibit No. 2-a
10		(DRB) and summarized in Exhibit No. 1-a (DRB) and Exhibit No. 1-b (DRB),
11		were then allocated to the customer classes in the CCOS Study, which is
12		contained in Exhibit No. 3-a (DRB).
13		
14		CLASS COST-OF-SERVICE
15		
16	Q.	WHAT IS A CLASS COST-OF-SERVICE STUDY?
17	A.	A class cost-of-service study is a tool used to determine the total functional costs
18		incurred in serving each retail rate class as well as the rate of return on rate base
19		earned from each class. This is accomplished by classifying and allocating the
20		jurisdictional and functionalized costs of serving KgPCo's retail customers to the
21		various rate classes.
22		The CCOS Study is presented in Exhibit No. 3-a (DRB).

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1	Q.	IN GENERAL TERMS, PLEASE DESCRIBE THE METHODS USED TO
2		ASSIGN COSTS TO EACH RETAIL RATE CLASS.
3	A.	Data used in the class cost-of-service study is provided by the Company's
4		jurisdictional and functionalized cost-of-service study, Exhibit No. 2-a (DRB).
5		Using relevant allocation factors, I classified and allocated the functional data
6		provided by the JCOS study to the rate classes in order to determine the cost of
7		serving each class.
8	Q.	WHAT ARE THE STEPS IN THE COST ASSIGNMENT PROCESS?
9	A.	The functionalized costs are classified as being either demand, energy, or
10		customer-related. Demand and customer related costs are fixed costs that are
11		incurred regardless of the level of energy sales. An example of a demand-related
12		cost is the investment in substation facilities. Meter plant is an example of a cost
13		which is dependent on the number of customers. An energy related cost is a cost
14		such as fuel expense, which varies with the level of kWh sales. The final step in
15		the cost assignment process is allocation. Allocation is the process by which the
16		functionalized and classified costs are assigned to each customer class by the use
17		of allocation factors. When each classified cost is multiplied by an allocation
18		factor, the product is the cost assigned to each class.
19	Q.	WERE THE CLASS ALLOCATION FACTORS MODIFIED TO
20		REFLECT ADJUSTMENTS IN THE CASE?
21	A.	Yes, the effects of the growth and weather adjustments on the number of
22		customers and customer usage, to the extent applicable, were also reflected in the
23		demand, energy and customer allocation factors.

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## Q. PLEASE EXPLAIN THE ALLOCATION OF THE DISTRIBUTION

2	PLANT ACCOUN	ITS.
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A. For class allocation purposes, distribution plant was classified as demand and/or customer related and allocated to the KgPCo retail customer classes using factors based on demand levels or number of customers.

Line items classified as demand-related were allocated to the retail classes based on their average contribution to the Company's twelve monthly coincident peaks (CP).

Distribution plant accounts 360 through 368 were classified solely as demand-related for class allocation purposes.

Account 360 – Distribution Land and Land Rights, Account 361 –

Structures and Improvements, Account 362 – Station Equipment and Account 363

– Storage Battery Equipment were allocated to the distribution customer classes based on the class contribution to the average of the Company's twelve monthly CP demands on the distribution system.

Account 364 – Poles, Towers and Fixtures, Account 365 – Overhead

Conductors and Devices, Account 366 – Underground Conduit and Account 367

– Underground Conductors and Devices were split into primary and secondary voltage functions based upon information available from the Company's records. The investments classified as serving the primary voltage function were allocated to the customer classes using the class average of the 12 monthly CP demands on the distribution system. The investments classified as serving the secondary function were allocated based on a combination of each class' 12-month

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1		maximum demand and the summation of individual customers' annual maximum
2		demands in each class served from those facilities. This process reflects the fact
3		that some secondary facilities serve only one customer, while others serve two or
4		more customers.
5		Account 368 – Line Transformers was allocated to the customer classes
6		served from those facilities using the appropriate voltage demand allocation
7		factors described above.
8		Account 369 – Services was classified as customer-related and was
9		allocated using the number of secondary customers served.
10		Account 370 – Meters was allocated using the number of customers
11		weighted by a factor which considers the weighted average cost of various
12		metering installations.
13		Account 371 – Installations on Customer Premises was directly assigned
14		to the outdoor lighting class.
15		Account 373 - Street Lighting and Signal Systems was directly assigned to
16		the street lighting class.
17	Q.	HOW WERE GENERAL AND INTANGIBLE PLANT ASSIGNED TO
18		THE CUSTOMER CLASSES?
19	A.	General and intangible plant were classified and allocated based on the functional
20		operation and maintenance (O&M) labor expense.
21	Q.	HOW WERE PLANT HELD FOR FUTURE USE AND CONSTRUCTION
22		WORK IN PROGRESS ASSIGNED TO CUSTOMER CLASSES?

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1 A. Plant held for future use and construction work in progress were allocated by 2 corresponding functional plant allocators. 3 Q. PLEASE EXPLAIN THE ALLOCATION OF DEPRECIATION RESERVE. 4 A. The functionalized components of depreciation reserve were obtained directly 5 from the jurisdictional study. These components were then classified and 6 allocated on the corresponding functional plant items. 7 Q. HOW WERE THE COMPONENTS OF WORKING CAPITAL 8 **ASSIGNED?** 9 A. The functionalized components of materials and supplies were classified and 10 allocated using the corresponding functional plant items. Prepayments related to 11 payroll were allocated on labor; gross plant-related prepayments were classified 12 and allocated on gross utility plant; functionalized prepayments were classified 13 and allocated on the corresponding functional plant items. 14 Q. HOW WERE OTHER RATE BASE ITEMS CLASSIFIED AND 15 **ALLOCATED?** 16 A. Accumulated Deferred Federal Income Tax (FIT) and Accumulated Deferred 17 Investment Tax Credit (ITC) were allocated based on gross utility plant. 18 Customer deposits were assigned based on analysis of accounting records. 19 Contributions in Aid of Construction and Customer Advances were classified and 20 allocated on the respective functionalized gross utility plant. 21 Q. HOW WERE REVENUES DEVELOPED FOR EACH CLASS? 22 A. Sales revenue was directly assigned to each class.

1		Account 450 – Forfeited Discounts were directly assigned based on
2		analysis of account records.
3		Account 451 – Miscellaneous Service Revenue was classified as
4		customer-related and allocated on the number of customers. Miscellaneous
5		Service Revenue related to the Reconnect and Bad Check Fee Adjustment was
6		directly assigned based on the testimony of Company witness Simmons.
7		Rent from Electric Property and Other Electric Revenue were
8		functionalized in the jurisdictional study and allocated to classes based on the
9		corresponding functional plant allocator.
10	Q.	PLEASE EXPLAIN THE ALLOCATION OF PRODUCTION
11		OPERATION AND MAINTENANCE EXPENSES.
12	A.	While KgPCo does not own production facilities, purchased power in account 555
13		and demand response items in account 908 are classified as production related
14		accounts. Demand-related production O&M expenses were allocated using the
15		production plant demand allocator. The energy-related production expenses were
16		allocated using loss adjusted energy. Note that the production O&M expense in
17		account 555 includes the costs of transmission service billed to the Company
18		under its FERC-approved contract with APCo.
19	Q.	PLEASE EXPLAIN THE ALLOCATION OF DISTRIBUTION
20		OPERATION AND MAINTENANCE EXPENSES.
21	A.	Distribution O&M expenses were classified according to the associated
22		distribution plant accounts and allocated accordingly.

1	Account 582 – Station Equipment Expenses was allocated based upon
2	Account 362 – Station Equipment.
3	Account 583 - Overhead Line Expenses was allocated based upon
4	Account 364 - Poles Towers and Fixtures and Account 365 - Overhead
5	Conductors and Devices.
6	Account 584 - Underground Line Expenses was allocated based upon
7	Account 366 - Underground Conduits and Account 367 - Underground
8	Conductors and Devices.
9	Account 585 - Street Lighting was classified as customer-related and
10	directly assigned to the street lighting class.
11	Account 586 - Meter Expense was classified as customer-related and
12	allocated in the same manner as Account 370 – Meters.
13	Account 587 - Customer Installation Expense was classified as customer-
14	related and allocated on the number of distribution level customers.
15	Account 581 - Load Dispatching, Account 588 - Miscellaneous Expense,
16	and Account 589 - Rents were allocated on total distribution plant and classified
17	accordingly.
18	Account 580 - Operation Supervision and Engineering was classified as
19	demand and customer-related and allocated using the allocated subtotal of
20	accounts 581 through 589.
21	Account 591 - Maintenance of Structures and Account 598 - Maintenance
22	of Miscellaneous Distribution Plant were classified as demand-related and
23	allocated on the basis of distribution plant.

I		Account 592 – Maintenance of Station Equipment was classified as
2		demand-related and allocated on the basis of Account 362 – Station Equipment.
3		Accounts 593 - Maintenance of Overhead Lines, 594 - Maintenance of
4		Underground Lines, and 595 – Maintenance of Line Transformers were classified
5		according to the associated distribution plant accounts and allocated accordingly.
6		Distribution maintenance account 596 – Maintenance of Street Lighting
7		was directly assigned to the street lighting class.
8		Account 597 – Maintenance of Meters was classified as customer-related
9		and allocated in the same manner as Account 370 – Meters.
10		Account 590 - Maintenance Supervision and Engineering was classified
11		and allocated based on the sum of the allocated O&M expense accounts 591
12		through 598.
13	Q.	HOW WERE CUSTOMER ACCOUNTS (ACCOUNTS 901-905),
14		CUSTOMER INFORMATION (ACCOUNTS 907-910), AND CUSTOMER
15		SERVICE (ACCOUNTS 911-916) EXPENSES ALLOCATED?
16	A.	Account 901 - Supervision and 905 - Miscellaneous Customer Accounts
17		expenses were allocated based on the sum of the allocated Accounts 902, 903 and
18		904. All customer accounting expenses were classified as customer-related.
19		Account 902 - Meter Reading Expense was allocated to those classes with meter
20		installations based upon the average number of customers weighted to reflect
21		differences in meter reading requirements. Account 903 – Customer Records and
22		Collection Expense was divided into four categories of cost: (1) Billing, (2)
23		Billing Other, (3) Call Center, and (4) Other. Each of these categories was then

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1		affocated based on the average number of customers weighted for estimated
2		differences in customer record-keeping requirements. Account 904 –
3		Uncollectibles Expense was allocated based on the balance of charge-off revenue
4		for each class.
5		Accounts 907 through 910 - Customer Information Expense and Accounts
6		911 through 916 – Customer Service Expenses were allocated on the basis of
7		number of customers. Sub-accounts of Account 908-Customer Assistance which
8		relate to Demand Response programs were allocated on production demand. All
9		customer information and service expenses were classified as customer-related.
10	Q.	PLEASE DESCRIBE THE ALLOCATION OF ADMINISTRATIVE AND
11		GENERAL (A&G) EXPENSE, AND OTHER EXPENSES.
12	A.	Regulatory Commission expenses were allocated on the basis of customers.
13		Property Insurance was allocated by the corresponding functional plant allocators.
14		A&G labor related expense was classified and allocated using total functional
15		O&M labor expense. Factoring Expense was allocated to the customer classes on
16		functional revenues.
17	Q.	PLEASE DESCRIBE THE ALLOCATION OF DEPRECIATION AND
18		AMORTIZATION EXPENSE.
19	A.	The functionalized components of depreciation and amortization expense were
20		allocated using the corresponding plant items excluding land.
21	Q.	PLEASE DESCRIBE THE ALLOCATION OF THE VARIOUS TAX
22		EXPENSES.

KgPCo Exhibit No. \_\_\_\_ Witness: DRB Page 22 of 28

1	A.	individual other tax items were allocated and classified using the appropriate
2		plant, revenue or expense item. State Income Tax was taken directly from the
3		jurisdictional study and allocated to classes on the same basis as current FIT.
4		Current FIT was allocated to each customer class based on pre-tax operating
5		income. Deferred FIT was allocated to each customer class based upon net plant
6		in service.
7	Q.	HOW WERE THE OTHER REMAINING INCOME ITEMS
8		ALLOCATED?
9	A.	Interest on Customer Deposits was allocated to classes on the same basis as
10		Customer Deposits. Allowance for Funds Used During Construction Expense
11		was allocated to the retail classes based on the Company's total construction work
12		in progress. Charitable Contributions was allocated using total functional O&M
13		labor expense.
14		
15		<u>FINDINGS</u>
16		
17	Q.	WHAT WERE THE RESULTS OF THE JURISDICTIONAL AND CLASS
18		COST-OF-SERVICE STUDIES?
19	A.	The results of the jurisdictional cost-of-service reflect the Total Retail Jurisdiction
20		including the Street Lighting class. Because Street Lighting is a separate contract,
21		not a tariff offering, and not part of this case, it must be excluded from the results
22		using the CCOS. Excluding the Street Lighting costs as determined in the CCOS,

KgPCo Exhibit No. \_\_\_\_ Witness: DRB Page 23 of 28

1		the Company's revenue deficiency is \$12,118,173. This is the increase that the
2		Company is requesting in this proceeding.
3	Q.	IS EVERY CUSTOMER CLASS CONTRIBUTING EQUALLY TO THE
4		TOTAL KINGSPORT RETAIL RATE OF RETURN?
5	A.	No. The results of the CCOS, as illustrated in the prior Table 1, Exhibit No. 1-c
6		(DRB), and Exhibit No. 3-a (DRB), indicate that rates of return vary considerably
7		among the various class and further adjustments in the cost alignment of the
8		various retail rates should be considered in this case. The overall KgPCo retail
9		return, excluding Street Lighting, is -3.54%. Because the Residential and Public
10		School classes have a return lower than the overall average, they are subsidized
11		by the other classes whose returns are higher than the average return.
12	Q.	PLEASE EXPLAIN THE PRINCIPLES FOLLOWED IN ALLOCATING
13		THE PROPOSED INCREASE OF \$12,118,173 AMONG THE TARIFF
14		CLASSES.
15	A.	A major objective of ratemaking is to design rates such that they reflect as nearly
16		as possible the actual costs of serving the customer (National Association of
17		Regulatory Utility Commissioners; Electric Utility Cost Allocation Manual; 1992
18		pgs. 12-13). Meeting this objective requires that the rates of return for all classes
19		be equalized. It must be recognized, however, that class rates of return should be
20		brought to equalization gradually to avoid adverse economic impacts on
21		individual customers. The Company is proposing an initial adjustment to rates
22		along with a five-year plan to gradually improve the alignment of each tariff with
23		the underlying cost-of-service.

KgPCo Exhibit No. \_\_\_\_ Witness: DRB

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## Q. WHAT CLASS BY CLASS BASE RATE REVENUE INCREASE IS THE

## 2 **COMPANY PROPOSING?**

A. The following table summarizes the Company's proposed initial revenue increase by customer class prior to rate realignment. It shows that the base rate increases proposed in this case will produce an overall revenue increase of 7.76%.

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TABLE 3
Base Rate Increase

Class	Total Increase (\$)	Total Increase (%)
Residential	7,972,450	13.41%
Small General Service	97,856	4.14%
Medium General Service	434,468	4.14%
Large General Service	813,074	4.14%
Industrial Power	2,390,846	4.14%
Electric Heating General	101,076	4.14%
Church Service	39,410	4.14%
Public Schools	239,090	10.55%
Outdoor Lighting	29,903	4.14%
KgPCo Retail	12,118,173	7.76%

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Company witness Castle explains the Company's rationale for the proposed allocation among classes. Revenue increase calculations and the resulting total revenues and percentage increase by class are presented in Exhibit No. 4-a (DRB) and Exhibit No. 4-b (DRB).

KgPCo Exhibit No. \_\_\_\_ Witness: DRB

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1 Q. WILL THE REVENUE INCREASES ALLOCATED TO THE VARIOUS 2 RATE CLASSES RESULT IN REVENUES BEING MORE CLOSELY 3 **ALIGNED WITH COSTS?** 4 A. Not initially. Under the proposed revenue allocation, if approved, the Residential 5 and Public School classes continue to be subsidized at their combined current 6 levels of approximately \$6.1 million. This was done in order to maintain the rate 7 increase proposed for these classes at an acceptable level. The remainder of the 8 proposed increase is allocated among the other classes so that each of these 9 classes has a smaller but equal percentage increase. While the goal remains to 10 move the rates for each class into alignment with the cost-of-service, the initial 11 proposed increases are needed in order to allow the Company to recover the costs 12 of serving each customer class while maintaining reasonable customer bill 13 impacts for all classes. 14 Q. WHAT IS THE RESULTING RATE OF RETURN FOR EACH CLASS 15 BASED ON THE COMPANY'S PROPOSED REVENUE ALLOCATION? 16 A. The following table summarizes the initial RORs under the proposed revenue 17 allocation along with the current ROR for each class.

1 TABLE 4
2 Class Current and Proposed ROR

Class	Going Level ROR	Proposed ROR
Residential	-9.96%	-0.33%
Small General Service	15.91%	19.51%
Medium General Service	10.07%	14.59%
Large General Service	16.93%	23.62%
Industrial Power *	21.20%	124.69%
Electric Heating General	7.34%	11.87%
Church Service	6.95%	10.80%
Public Schools	-15.08%	-5.46%
Outdoor Lighting	8.01%	8.98%
KgPCo Retail	-3.54%	6.69%

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\* NOTE: The Industrial Power (IP) class rate base of approximately \$1.394 million is relatively small compared to its current revenue of approximately \$57.8 million because rate base is primarily distribution and IP customers are generally served at transmission voltages. Therefore, relatively small increases in revenue can have relatively large impacts on the IP class rate of return.

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## Q. WHAT ADDITIONAL STEPS IS THE COMPANY PROPOSING TO ADJUST BASE RATES SUCH THAT THEY BETTER ALIGN WITH THE ACTUAL COSTS OF SERVING THE CUSTOMER CLASSES?

As discussed earlier, following the initial rate increase, the Company proposes
annual rate adjustments through a Rate Realignment Rider, as explained by
witness Castle. This revenue neutral realignment adjusts rates annually for the 5
years following the initial rate increase in order to continue the gradual transition
toward cost alignment among tariffs. After 6 years, class returns are equalized
based on the current study data. Each class is limited to no more than a 2.31%

1 increase per-year, until rates for all classes reach the cost-of-service amounts.

Calculations for this rider are presented in Exhibit No. 5 (DRB). The annual rate

adjustments are based on rate year billing units and are presented, by class, in the

4 following table:

5

6

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2

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TABLE 5
Base Rate and Rate Realignment Rider Percentage Adjustments

	Base Rate	Rate Realignment Rider				
Year	1	2	3	4	5	6
Class	%	%	%	%	%	%
RS	13.41	2.31	2.31	2.31	1.44	-
SGS	4.14	-1.64	-1.71	-3.86	-7.15	- 0.51
MGS	4.14	-1.64	-1.71	-2.21	-1.57	-
LGS	4.14	-1.64	-1.71	-2.92	-3.89	-0.28
IP	4.14	-1.64	-1.71	-1.25	-	-
EHG	4.14	-1.64	-1.71	-1.27	-	-
CS	4.14	-1.64	-1.71	-0.95	-	-
PS	10.55	2.31	2.31	2.31	2.31	2.26
OL	4.14	-1.64	-1.71	-2.78	-3.65	-
Sum \$	\$12.1	-	-	-	-	-

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## Q. WHAT ARE THE CUMULATIVE ANNUAL RATE CHANGES

## PROPOSED UNDER THE RATE REALIGNMENT RIDER?

11 A. Cumulative annual rate adjustments are presented, by class, in the following table:

KgPCo Exhibit No. \_\_\_\_ Witness: DRB

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## 1 TABLE 6 2 Rate Realignment Rider Cumulative Annual Base Rate Adjustments

Year	2	3	4	5	6
Class	¢/kWh	¢/kWh	¢/kWh	¢/kWh	¢/kWh
RS	0.2290	0.4630	0.7020	0.8540	0.8540
SGS	-0.1870	-0.3790	-0.804	-1.5620	-1.6120
MGS	-0.1650	-0.3340	-0.5490	-0.6980	-0.6980
LGS	-0.1420	-0.2870	-0.5310	-0.8470	-0.8690
IP	-0.1030	-0.2090	-0.2850	-0.2850	-0.2850
EHG	-0.1620	-0.3280	-0.4490	-0.4490	-0.4490
CS	-0.1690	-0.3420	-0.4370	-0.4370	-0.4370
PS	0.2070	0.4180	0.6340	0.8550	1.0770
OL	-0.2830	-0.5720	-1.0350	-1.6240	-1.6240

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## 4 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

5 A. Yes it does.

## Kingsport Power Company Summary Revenue Deficiency 12-Month Period Ending 12/31/2014

KgPCo Exhibit No. 1-a (DRB)
Page 1 of 1

	(1)	(2)	(3)
Line			
No.	Description	Source	\$s
1			
2	Rate Base	JCOS	71,500,894
3			
4	Adjusted Net Operating Income	JCOS	(2,529,312)
5			
6	Overall Rate of Return	Line 4 / Line 2	-3.54%
7			
8	Rate of Return	JCOS	6.69%
9			
10	Income Requirement	Line 2 x Line 8	4,783,410
11			
12	Income Deficiency	Line 10 - Line 4	7,312,722
13			
14	Revenue Conversion Factor	JCOS	1.657136
15			
16	Total Revenue Requirement	Line 12 x Line 14	12,118,173

		TOTAL COMPANY			COMPANY -	EXCL	UDING STREET LI	GHTING
		GOING LEVEL REVENUE AFTER		GOING LEVEL REVENUE AFTER	Gross Revenue Conversion	1	_	AFTER ADJUSTMENTS & ASSIGNMENT
Line		ADJUSTMENTS	STREET	ADJUSTMENTS	Factor		PROFORMA	PROFORMA
No.	Description	& ASSIGNMENT	LIGHTING	& ASSIGNMENT	Rate		ADJUSTMENTS	ADJUSTED
	(1)	(2)	(3)	(4) = (2) - (3)	(5)		(6)	(7) = (4) + (6)
1 2	Operating Revenues - Sale of Electricity Increase in Operating Revenues	157,609,689	1,448,049	156,161,640			40 440 470	156,161,640
3	Other Electric Operating Revenues	1,805,660	80,275	1,725,385	0.001768	(1)	12,118,173 21,425	<b>12,118,173</b> 1,746,810
4 5	Non-Firm Sales Revenues  Total Operating Revenues	159,415,349	1,528,324	157,887,025		-	12,139,598	170,026,624
6	Percent Increase in Operating Revenue							7.76%
7	Operation and Maintenance Expenses							
8	Power Production	141,108,293	298,570	140,809,723				140,809,723
9	Transmission	-	· .	; -				
10	Distribution	6,830,320	268,711	6,561,609				6,561,609
11	Customer Accounts	1,478,532	74	1,478,458	0.004599	(2)	55,830	1,534,288
12	Customer Service & Information	686,750	31	686,719				686,719
13	Sales Expense	14,584	1	14,583				14,583
14	Administrative and General	1,660,512	45,580	1,614,932				1,614,932
15	Other O & M	730,469	6,711	723,757				723,757
16	Total Operation and Maintenance Expense	152,509,460	619,679	151,889,781			55,830	151,945,611
17	Depreciation and Amortization Expense	5,649,179	302,509	5,346,671				5,346,671
18	Taxes Other than Income	5,885,423	111,961	5,773,462	0.004250	(3)	51,356	5,824,818
19	Charitable Contributions	9,821	259	9,562				9,562
20	Other Income / Expense (incl. AFUDC)	234,315	(206)	234,521		-		234,521
21	Total Other Expenses	11,778,737	414,522	11,364,216			51,356	11,415,572
22	Net Operating Income Before Income Tax	(4,872,848)	494,123	(5,366,971)			12,032,412	6,665,441
23	Total State Income Tax	(445,755)	45,201	(490,957)	0.064997	(4)	782,071	291,114
24								
25	Current Federal Income Tax	(1,670,847)	169,430	(1,840,276)	0.350000	(5)	3,937,620	2,097,343
26	Deferred Federal Income Tax	(535,455)	(29,029)	(506,427)				(506,427)
27	Deferred Investment Tax Credit			-		-		
28	Total Federal Income Taxes	(2,206,302)	140,401	(2,346,703)			3,937,620	1,590,917
29	Net Operating Income	(2,220,791)	308,521	(2,529,312)	1.657136	(6)	7,312,722	4,783,410
30	Electric Plant in Service	147,091,090	7,981,300	139,109,790				139,109,790
31	Accumulated Provision for Depreciation & Amortization	(56,580,124)	(3,074,423)	(53,505,702)				(53,505,702)
32	<b>5</b>	7,078,967	257,513	6,821,453				6,821,453
33	Other Rate Base Offsets	(21,890,932)	(966,284)	(20,924,648)		-	<del></del>	(20,924,648)
34	Rate Base	75,699,001	4,198,107	71,500,894		=	•	71,500,894
35	Rate of Return on Rate Base	-2.93%	7.35%	-3.54%				6.69%

- NOTES: (1) Forfeited Discounts
  - (2) Uncollectibles
  - (3) TRA Inspection Fee
  - (4) State Tax
  - (5) Federal Tax
  - (6) Gross Revenue Conversion Factor

## KgPCo Class Cost of Service Study Summary Twelve Months Ending December 31, 2014

Line No. Description	Total Retail*	RS	SGS	MGS	SOT	<u>a</u>	ු හි	S G	EHG	Or
(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)
	156,161,640	59,442,780	2,365,884	10,504,269	19,657,945	57,804,203	952,823	2,267,017	2,443,736	722,983
Other Electric Operating Revenues     Non-Firm Sales Revenues	1,725,385	1,238,944	40,272	137,807	169,923	28,717	12,855	27,871	32,097	36,901
	157,887,025	60,681,724	2,406,156	10,642,076	19,827,868	57,832,920	965,678	2,294,888	2,475,833	759,884
6 Power Production	140,809,723	55,933,597	1,456,976	8,025,650	15,359,596	54,902,572	731,050	2,322,238	1,916,134	161,912
7 Transmission 8 Distribution	6.561.609	4.631.855	112.747	515.503	776.026	132.764	58.158	146.375	133.751	54.430
	1,478,458	1,204,979	87,436	69,464	20,198	10,649	4,482	776	14,464	600'99
10 Customer Service & Information	686,719	336,926	10,153	39,619	65,642	204,501	3,778	12,282	9,832	3,986
	14,583	11,799	1,030	391	69	2	53	o	169	1,061
12 Administrative and General 13 Other O & M	1,614,932	1,189,063	52,066 10,965	108,124 48,684	131,789	33,571	11,110 4.416	23,981	27,147	38,082
•	151,889,781	63,583,716	1,731,373	8,807,435	16,444,428	55,551,962	813,046	2,516,167	2,112,823	328,831
15 Depreciation and Amortization Expense	5,346,671	3,736,008	126,885	442,613	554,499	97,213	45,041	105,909	103,554	134,950
	5,773,462	2,616,154	200'66	407,444	697,013	1,677,470	38,140	90,443	92,036	52,755
	9,562	7,031	291	651	810	216	99	146	162	189
18 Other Income / Expense (incl. AFUDC)	234,521	161,631	8,335	25,652	31,454	(68)	968	(55)	6,696	(92)
Total Other Expenses	11,364,210	0,320,624	716,357	000,000	0//'507'1	1,774,031	64,415	190,445	203,446	100,781
20 Net Operating Income Before Income Tax	(5,366,971)	(9,422,816)	440,265	958,281	2,099,664	506,126	68,417	(417,723)	157,561	243,252
21 Total State Income Tax	(490,957)	(861,975)	40,274	87,661	192,072	46,299	6,259	(38,212)	14,413	22,252
22 Federal Income Tax										
	(1,840,276)	(3,230,981)	150,962	328,584	719,952	173,545	23,459	(143,233)	54,026	83,408
24 Deferred Federal Income Tax 25 Deferred Investment Tax Credit	(506,427)	(352,645)	(11,734)	(42,333)	(53,394)	(9,208)	(4,306)	(10,190)	(6886)	(12,728)
1	(2,346,703)	(3,583,626)	139,229	286,252	666,558	164,337	19,153	(153,422)	44,137	70,681
27 Net Operating Income	(2,529,312)	(4,977,215)	260,762	584,368	1,241,035	295,490	43,005	(226,088)	99,011	150,319
28 Electric Plant in Service	139,109,790	96,858,029	3,221,315	11,632,106	14,671,975	2,528,301	1,183,231	2,800,209	2,717,151	3,497,473
	(53,505,702)	(37,248,531)	(1,237,918)	(4,476,397)	(5,646,415)	(971,787)	(455,342)	(1,077,769)	(1,045,495)	(1,346,047)
30 Working Capital Requirement	6,821,453	4,922,127	189,920	501,787	627,600	143,613	51,114	116,070	121,579	147,643
	(21.21.22.22.2)			(======================================	(10.11-01-1		(= 12.2)	(200,000)	(200)	(222/22)
32 Rate Base	71,500,894	49,990,924	1,638,982	5,804,174	7,330,969	1,394,093	618,631	1,499,207	1,348,242	1,875,671
33 Rate of Return on Rate Base	-3.54%	-9.96%	15.91%	10.07%	16.93%	21.20%	6.95%	-15.08%	7.34%	8.01%
34 Income Increase	7,312,721	4,810,982	59,051	262,180	490,650	1,442,758	23,782	144,279	60,994	18,045
35 Proposed Income	4,783,409 <b>6.69</b> %	(166,234) -0.33%	319,813 19,51%	846,549 <b>14.59</b> %	1,731,685 <b>23.62%</b>	1,738,248 <b>124.69</b> %	66,787	(81,809) <b>-5.46</b> %	160,006 11.87%	168,364 8.98%
			0					4) 80	7	
37 Revenue Increase	12,118,172	7,972,450	97,856 4 14%	434,468	813,074	2,390,846	39,410 4 14%	239,090 <b>10 55%</b>	101,076	29,903
	168,279,812	67,415,230	2,463,740	10,938,737	20,471,019	60,195,049	992,233	2,506,107	2,544,812	752,886

\* Excludes Street Lighting

# KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

COMPANY		V	PJM	MAKING	FIXED, KNOWN	AFTER	na.		
ption ASS ) e of Electricity vvenues			NOISSIMSNAAT			: :			
ption ASS ) e of Electricity vvenues				BFFORE	& MEASURABLE	ADJUSTMENTS			
o of Electricity		E E	OWNER	ADJUSTMENTS	ADJUSTMENTS	& ASSIGNMENT	ALLOCATOR	SOURCE	WORKPAPER
e of Electricity venues ss		(3)	(4)	(5)=(2)-(3)-(4)	(9)	(7)=(5)+(6)	(8)	(6)	(10)
e of Electricity svenues	- 6			200	(909 900)	000 000 237			
svenues	546,315		, 010	136,340,313	(930,020)	13,609,669			
Si	- 886,108,6		4,036,046	146,600,1	611,7	-			
	164,407,904		4,058,048	160,349,856	(934,507)	159,415,349	o		
Operation and Maintenance Expenses									
	141,721,465	•	•	141,721,465	(613,172)	141,108,293			
59	596,987	•	296,987	•		•			
3,69	3,692,799	,		3,692,799	3,137,521				
1,49	1,491,768	•	•	1,491,768	(13,236)	_			
Customer Service & Information 5	57,432	•	•	57,432	629,318	686,750			
	14.584			14,584	•	14,584	2		
Administrative and General 1,90	1,907,672	1	253,036	1,654,636	5,876	-	8		
	730,469	•	•	730,469					
Total Operation and Maintenance Expense 150,21	150,213,176	•	850,023	149,363,153	3,146,307	152,509,460			
Depreciation and Amortization Expense 5,75	5,751,869	•	783,655	4,968,214	980'089	5,649,179	34		
	6,117,775		374,199	5,743,576	141,847	5,885,423			
	9,821	•	•	9,821	•	9,821			
(ind. AFUDC)	232,524		(1,791)	234,315					
	12,111,988		1,156,063	10,955,925	822,812	11,778,737			
Net Operating Income Before Income Tax 2,08	2,082,740	1	2,051,962	30,777	(4,903,626)	(4,872,848)			
Total State Income Tax (12	(123,597)	1,453	52,258	(177,308)	(268,447)	(445,755)		A	
	(000 200	1017 7017	440	/4 250 502)	(420 345)	(1 670 847)		•	
	(206,726,1)	(107,749)	110,209	(200,002,1)	(420,539)	(535,455)	v		
Deferred Federal Income Tax 1,70	906,807,1	320,026	214,666	510,108	(026,244,1)	(00-,000)			
18	441,344	139,072	645,701	(343,429)	(1,862,873)	(2,206,302)			
Net Operating Income 1.76	1.764.993	(140,525)	1,354,003	551,515	(2,772,306)	(2,220,791)			
91	168 210 638		30 877 957	137 341 681	9 749 409	147 091 090			
	200,000		144 440 453	(50, 10, 10)	(4 202 467)	(FE 580 124)			
preciation & Amortizatio (c	(03,735,410)	•	(11,449,433)	798 870 7	(101,003,1)	7 078 967			
Working Capital Requirement Other Rate Base Offsets (26,57)	(26,574,342)		(4,683,411)	(21,890,932)		(21,890,932)			
					1		1200 (a		
85,66	85,666,944	•	15,424,185	70,242,759	5,456,242	75,699,001	== ===		
33 Rate of Return on Rate Base			8.78%	0.79%		-2.93%			

# KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

WORKPAPER		Elect. Pint. in Serv.			Elect. Pint. in Serv. Elect. Pint. in Serv.	Flect Pint in Serv	Elect. Pint. In Serv.	Elect. Pint. in Serv.	Elect. Pint. in Serv.	Elect. Pint. In Serv.	Elect. Pint. in Serv.	Elect. Pint. in Serv.	Elect. Plnt. In Serv.	Elect. Pint. in Serv.	Elect. Plnt. In Serv.	Elect. Pint. in Serv.	Elect. Pint. In Serv.	Elect. Pint. in Serv.	Elect. Pint. in Serv.						CWIP	CWIP	CWIP	
SOURCE	(6)				BalSht BalSht											BalSht							BalSht				BalSht	
ALLOCATOR	(8)	General Plant	Demand		Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct		Payroll Payroll		,		Production Plant	Transmission Plant	Distribution Plant	General Plant Production Plant	Transmission Plant	Direct		
TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT	(7)=(5)+(6)	2,107,180		_	9 4 1	2 371 829	643,788	19,272,653	23,185,112	29,205,000	4,704,854	24,523,960		5,646,155	- 40	139,672,611	3,067,830	3,067,830	144,847,621		•	•	34,829	1. 1		2,025,488	2,208,640	1
TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS	(9)	374,889			1 1	(684)	,	3,519,165	1,035,613	3,614,990	(5,004)	(35,110)	1,608,510	(648,578)	(210,520)	8,705,110	669,410	669,410	9,749,409	· · · · · ·	,	1		1 1	1	1 1		
TOTAL FOR RATE MAKING BEFORE AD.IUSTMENTS	(5)=(2)-(3)-(4)	1,732,291				2 372 513	643,788	15,753,488	22,149,499	25,590,010	4,709,858	24,559,070	11,019,556	6,294,733	7,643,586	130,967,501	2,398,420	2,398,420	135,098,212				34,829		- 400	2,025,488	2,208,640	1
P.J.M TRANSMISSION OWNER	(4)	225,215		1 0 0	29,327,301		1	i .		í.	1		ī		î	•	311,818	311,818	29,864,333			2 11			967,845	45,779	1,013,624	
NON- APPLICABLE	(3)					e e	ï	1	- 1	í	1 0		1		,						· ·	•			· ·			
TOTAL COMPANY PER BOOKS BEFORE	1	1,957,505		•	29,327,301	2 372 513	643,788	15,753,488	22,149,499	25,590,010	4,709,858	24,559,070	11,019,556	6,294,733	7,643,586	130,967,501	2,710,237	2,710,237	164,962,545	Electric Plant in Service)		1	34,829		967,845	228,932	3,222,265	
Line No Description	Development of Electric Plant in Serv		3 Production Plant 4 Production Plant	5 Total Production Plant	6 Transmission Plant 7 Transmission Plant 8 Total Transmission Plant	9 Distribution Plant			13 A363 Storage battery Equipment 14 A364 Poles, Towers & Fixtures		16 A366 Underground Conduits			20 A370 Meters 21 A371 Install on Customer Prem		23 Total Distribution Plant	24 General Plant 25 General Plant 26 A 30010 ADD General Plant		28 Total Electric Plant in Service	29 Completed Construction Not Classified (Included in Electric Plant in Service)	30 Plant Held for Future Use		<ul><li>33 Distribution</li><li>34 Total Plant Held for Future Use</li></ul>	36 Intangible Plant 37 Production Plant		39 Ulstribution Plant 40 General Plant	41 Total Construction Work in Progress	42 Other

# KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

				١		
				SOURCE WORKPAPER	(10)	
				SOURCE	6)	
				ALLOCATOR	(8)	
TOTAL	COMPANY	AFTER	ADJUSTMENTS	& ASSIGNMENT	(2)=(2)+(9)	147,091,090
	TOTAL	FIXED, KNOWN	& MEASURABLE	ADJUSTMENTS	(9)	9,749,409
TOTAL	FOR RATE	MAKING	BEFORE	ADJUSTMENTS	(5)=(2)-(3)-(4)	137,341,681
		PJM	TRANSMISSION	OWNER	(4)	30,877,957
			NON	APPLICABLE	(3)	
TOTAL	COMPANY	PER BOOKS	BEFORE	ASSIGNMENT	(2)	168,219,638
				Description	(1)	ectric Utility Plant
			Line	No.		43 Total Electric Utili

# KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

WORKPAPER (10)				Working Capital Working Capital Working Capital Working Capital		Calc. Power Bills & Smry Power Bills & Smry
SOURCE (9)				BalSht BalSht BalSht	BalSht BalSht BalSht	
ALLOCATOR (8)	Production Plant Production Plant Transmission Plant	(54,668,632) Distribution Plant (54,668,632) (1,074,359) Payroll Payroll (1,074,359)	(837,133) General Plant (837,133) (837,133) (837,133) (837,133) (837,134) (837,134) (837,136)	Direct Gross Plant Payroll Gross Plant Direct	Direct Direct Direct	Direct Direct Direct
TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT (7)=(5)+(6)		(54,668,632) Distribu (54,668,632) (1,074,359) Payroll - Payroll	(837,133) (837,133) (56,580,124)	226,320 4,624,527 119,983 2,108,137 7,078,967	(123,621) (4,085,238) (17,678,950) (3,123) (21,890,932) 75,699,001	Direct 155,654,300 Direct - Direct - Direct
TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS (6)		(4,344,600) (4,344,600) 27,060	24,373 24,373 (4,293,167) 5,456,242		5,456,242	60,387,962 (27,745,545)
TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS (5)=(2)-(3)-(4)		(50,324,032) (50,324,032) (1,101,419)	(861,506) (861,506) (52,286,957) (52,286,957)	226,320 4,624,527 119,983 2,108,137 7,078,967	(123,621) (4,085,238) (17,678,950) (3,123) (21,890,932) 70,242,759	95,266,338 27,745,545
PJM TRANSMISSION OWNER (4)	(11,194,283) (11,194,283)	(143,195)	(112,004) (112,004) (11,449,453) (11,449,453)	50,883 601,233 26,975 - 679,091	(4,682,651) (760) (4,683,411) 15,424,185	
NON- APPLICABLE (3)						
TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT (2)	rtization	(50.324.032) (50.324.032) (1,244.614) (1,244.614)	(973,510) (973,510) (63,736,410) 104,483,228	277,202 5,225,760 146,958 2,108,137 7,758,058	(123,621) (4,085,238) (22,361,600) (3,883) (26,574,342) 85,666,944	95,266,338 27,745,545
Line No. Description (1)	1 Accumulated Provision for Depreciation and Amortization 2 Production 3 Steam 4 A317 ARO Steam 5 Total Production Plant 6 Transmission Plant 7 Transmission Plant 7 Transmission Plant (1)	9 Distribution 10 Distribution Plant 11 Total Distribution Plant 12 General 13 General ARO 14 Total General Plant	15 Intangible 16 Total Intangible 17 Total Acc Prov Depreciation and Amortization 18 Net Electric Plant in Service	1 Working Capital Requirements 2 O&M: Lead / Lag Study 3 Materials & Supplies - Gross Plant Related (154) 4 Prepayments-Payroll Related (165) 5 Prepayments-Cross Plant Related (165) 6 Prepayments-Distribution (165) 7 Total Working Capital Requirements	8 Other Rate Base Offsets 9 Contr In Aid of Constr Advance (Acct. 2530124) 10 Customer Deposits (Acct. 235) 11 Accumulated Deferred FIT (Acct. 190.1/282.1/283.1) 12 Accumulated Deferred ITC (Acct. 255) 13 Total Other Rate Base Offsets 14 Total Rate Base	Development of Cost of Service 1 Firm Sales Revenue 2 Base (incl. partial fuel & PPAR) 3 Fuel (non Base)

# KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

	w l	Tariff Smry. Data				ŧ	ŧ				mt Rent Revenues	Rent Revenues	Rent Revenues			Kelli Keverines				Other Electric Revenue	Other Electric Revenue	Other Electric Revenue					Power Bills & Smry	Power Bills & Smry Power Bills & Smry	Power Bills & Smry	Power Bills & Smry		ŧ		
	SOURCE (9)					IncmStmt	IncmStmt				IncmStmt				IncmStmt																	IncmStmt		
		חופנו	ă.	Demand	Energy	Direct	Direct	¢.	Production Plant	Transmission Plant	Distribution Plant	Froduction Plant			Distribution Plant		order of the state	Production Plant Demand	Energy		Distribution Plant Distribution Plant				Production Plant			Direct	Direct	Direct	Production Plant Production Plant			
TOTAL COMPANY AFTER ADJUSTMENTS	& ASSIGNMENT (7)=(5)+(6)	157,609,689			1	280,372	29,486	44,641	. !		85,531		1,200	, 1	1,282,668	880,800,1			1	' '	81,763	81,763	1,805,660	159,415,349			54,243,570	11,409,258	1,636,437	60,886,498		141,108,293	141,108,293	
TOTAL FIXED, KNOWN & MEASURABLE	ADJUSTMENTS (6)	(936,626)		•	1 1	•	1	44,641	1	•	1	, ,			(42,522)	(44,544)			,		, ,	•	2,119	(934,507)	-		566,986	(16,395)		(1,163,763)		(613,172)	(613,172)	
TOTAL FOR RATE MAKING BEFORE	(5)=(2)-(3)-(4)	158,546,315				280,372	29,486	•	1	•	85,531	•	1.200	•	1,325,190	1,411,921			•	. !	81,763	81,763	1,803,541	160,349,856			53,676,584	11,425,653	1,636,437	62,050,261		141,721,465	141,721,465	
PJM TRANSMISSION	OWNER (4)		el D			 2	•		•	(56,829)	•	6 100	00.	37,286		(13,443)				4,071,491		4,071,491	4,058,048	4,058,048			•			•		1		
NON	APPLICABLE (3)			•		•	1	,	1		,	•		•					3. <b>.</b>			•		P			1		1	•				
TOTAL COMPANY PER BOOKS BEFORE	ASSIGNMENT (2)	35,534,432 158,546,315		-		280.372			-	(56,829)	85,531	6 100	6,100			1,398,477		1 1		4,071,491	81,763	4,153,254	5,861,589	164,407,904	•		53,676,584	11,425,653	1.636.437	62,050,261		141,721,465	141,721,465	
Line		4 PPAR (non-Base) 5 Total Firm Sales	6 Sales for Resale		8 Energy Related 9 Total Sales for Resale	10 Otner Operating Revenues 11 450-Forfeited Discounts			14 Rent from Electric Property 15 4541-Rent-Assoc Cos- Production				19 434Z-Kent-Non-Assoc Cos- Transmission 20 4542-Rent-Non-Assoc Cos- Distribution		22 4545-Rent From Elect Prop-Pole Attch Distribution	23 Total Rent from Electric Property	ŏ	25 456-Other Electric Production 26 456-Other Electric Rev. Prod - New - Demand			29 456-Other Electric Distribution		32 Total Other Operating Revenues	33 Total Operating Revenues	1 Power Production Expenses 2 Total Other Production Expense	3 Other Power Supply Expense	4 555-Purch Pwr - Generation - Demand	5 555-Purch Pwr - Generation - Energy	o 555-Purch Power - Iransmission - Demand 7 555-Purch Power - Transmission - Energy		9 556-Sys Control & Load Dispatching		12 Total Production O&M Expense	

	WORKPAPER	(10)		Trans. Load Dispatch																																		
	SOURCE	(6)	IncmStmt	IncmStmt	IncmStmt	Incmodiff	IncmStmt	IncmStmt	IncmStmt	IncmStmt	č	Incmoduli	IncmStmt	IncmStmt	IncmStmt	IncmStmt				IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	Incmotint	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	
	ALLOCATOR	(8)	Transmission Plant	Transmission Plant	Transmission Plant	Transmission Plant	Transmission Plant	Transmission Plant	Transmission Plant		ā	Transmission Plant	Transmission Plant	Transmission Plant	Transmission Plant	Transmission Plant				Distribution Plant			Distribution Plant		Distribution Plant	Distribution Plant	Distribution Plant	M D	Distribution Plant		Distribution Plant	Distribution Plant	Distribution Plant			Distribution Plant	z.	·
TOTAL COMPANY AFTER	& ASSIGNMENTS	(7)=(5)+(6)	•	•		•		•					•				,			272,384		61,379	71 470	37,009	25,196	83,781	455,082	1,755,334	10,838	15,503	135,649	4,233,999	171,116		581	214,971	5,074,985	6,830,320
TOTAL FIXED, KNOWN	& MEASURABLE ADJUSTMENTS	(9)	1	•		•		•	1			•		٠		•	-	•		(1,571)		(1,078)	91 299	(9)	(5,044)	(1,904)	(55,790)	718,186	(467)	(61)	(1,353)	2,3/0,809	9/0,19	(306)	(10)	(6,555)	2,419,335	3,137,521
TOTAL FOR RATE MAKING	BEFORE ADJUSTMENTS	(5)=(2)-(3)-(4)		•		•			•			•		•	1	7 1 - 7 - 1 - 1	•			273,955	6,792	62,457	50 171	37,015	30,240	85,685	510,872	1,037,148	11,305	15,564	137,002	1,863,190	110,038	120.005	591	221,526	2,655,650	3,692,799
ML A	TRANSMISSION	(4)	84.095	49,990	117,018	4,424	0	(34,185)	•	221,343		3,840	23,001	81.621	8	51,095	375,644	596,987		•		2			1	L			, i	•			Š					
	NON- APPLICABLE	(3)		•		•		•				•			1			•		٠	•	r" ;	• 1	,	•	•		-		i			•		•		1	
TOTAL COMPANY PER BOOKS	BEFORE	(2)	84 095	49,990	117,018	4,424	0 0	(34,185)		221,343		3,840	100,62	81 621	33	51,095	375,644	596,987		273,955	6,792	62,457	(25,158)	37,015	30,240	85,685	510.872	1,037,148	11,305	15,564	137,002	1,863,190	110,038	120,005	591	221,526	2,655,650	3,692,799
	Description		Transmission Expense 560-Supervision & Fnaineering	561-Load Dispatching - Company	562-Station Equipment	563-Overnead Lines	565-Transmission of Electricity by Others	566-Misc Transmission	567-Rents	5/5-PJM Keglonal Market Expenses Total Transmission Operation Expense		568-Supervision & Engineering	570 Station Ferinment	571-Overhead Lines	572-Underground Lines	573-Misc Transmission Expenses	Total Transmission Maintenance Expense	Total Transmission O&M Expense	Distribution Expense	580-Supervision & Engineering	581-Load Dispatching	582-Station Equipment	583-Overnead Lines	585-Street & Area Lighting	586-Meters	587-Customer Installations	589-Rents	Total Distribution Operation	590-Supervision & Engineering	591-Structures	592-Station Equipment	593-Overhead Lines	594-Underground Lines	595-Line Transformers 596-Street & Area Lighting	597-Meters	598-Misc Distribution Plant	Total Distribution Maintenance	Total Distribution Expense
	Line		0	l w	4 1	ດ	٥ ٢	- αο	6 ;	5 =		2 5	5 4	ī	5 6	17	18	19	-	7	က	4 1		^	<b>∞</b>	o (	2 =	12	13	4	15	9 1	1,	5 6	20 2	21	22	23

	WORKPAPER																																											
	SOURCE	(6)		Incmstmt	Incmodiff	InomStmt	Incmoding	IncmStmt		IncmStmt	IncmStmt	IncmStmt		IncmStmt	IncmStmt	IncmStmt			IncmStmt		IncmStmt		IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	IncmStmt	Incmount	IncmStmt	IncmStmt	IncmStmt		IncmStmt				i i	Incmount				
	ALLOCATOR	(8)		No. of Customers						No of Customers			Direct	No. of Customers	Direct				Direct				Pavroll	Payroll		Payroll			Payroll	Direct					Pavroll					Direct	Direct			
TOTAL COMPANY AFTER	ADJUSTMENTS & ASSIGNMENT	(7)=(5)+(6)		65,775	1 267 504	1,201,102,1	3 038	1,478,532	. "	14 885	39,006	300,992	331,227	•	640	686,750		•	14,584		14,584		649.227	39,336	(419,669)	175,693	154,918	152,332	120,906	101,480	3 018	74.407	305,470	1,358,017	302.495	1,660,512	100 055	198,877,161	720 460	/ 30,469		730,469	152 500 460	152,509,460
TOTAL FIXED, KNOWN	& MEASURABLE ADJUSTMENTS	(9)		, , ,	(3,700)	(0)		(13,236)			(1,909)	300,000	331,227	•		629,318		•	1		•		(1.894)		•	•	•	. !	(93,019)	122,101		(432)		5,876		5,876	0000	3,146,307		•			7 446 907	3,146,307
TOTAL FOR RATE MAKING	BEFORE ADJUSTMENTS	(5)=(2)-(3)-(4)		65,775	140,269	1,27 + 302	1,734	1,491,768		14 885	40.915	992	•	•	640	57,432		•	14,584		14,584		651.121	39.336	(419,669)	175,693	154,918	152,332	213,925	627	3 018	74.839	305,470	1,352,142	302.495	1,654,636		148,632,685	000	/30,469		730,469	440 000 450	149,363,153
MU	TRANSMISSION	(4)					•						•	,		•			•			3 2	84 652	5.114	(54,561)	22,842	34,830	19,805	27,812	• ;	•	33 501	39,714	213,708	39.327	253,036	000	850,023		•			000 030	850,023
	NON- APPLICABLE	(3)		1	<u>.</u>	•	<b>1</b> <sup>2</sup>   2						1	•		1		•	•	• · · · ·					1	o 1	•		i		10		,		•	- 2		1		1				
TOTAL COMPANY PER BOOKS	BEFORE	(2)		65,775	146,269	766,477,1	1,734	1,491,768		14 005	40.915	992			640	57,432		-	14,584		14,584		735 773	44 450	(474,230)	198,535	189,747	172,137	241,738	259	. 000	3,916	345.184	1,565,850	341 822	1,907,672	3	149,482,708		730,469	11-11-11-11-11-11-11-11-11-11-11-11-11-	730,469	000000	150,213,176
	Line No Descrintion		ច				28 904-Uncollectible Accounts	29 903-MISC CUSTOTHER ACCOUNTS 30 Total Customer Accounts		1 Customer Service & Information Expense	2 90/-Supervision 3 908-Customer Assistance				910	8 Total Customer Service & Information	9 Sales Expense	10 911-Supervision	1 912-Demo & Selling	11 913-Advertising			14 Administrative & General Expense									24 930.1-General Advertising Expense			28 935-∆dmin & General Maintenance			30 Subtotal Operation & Maint Exp			33 Other Oaw 34 Other O&M	35 Total Other O&M Exp	;	36 Total Operation & Maint Exp

WORKPAPER (10)	Depreciation Expense Depreciation Expense	Depreciation Expense	Depreciation Expense	Depreciation Expense	Taxes Other Than Incol Taxes Other Than Incol Taxes Other Than Incol	Adjustment OT-32 Taxes Other Than Incol	laxes ourer man mou
SOURCE (9)		IncmStmt		InemStrnt	IncmStmt IncmStmt IncmStmt	IncmStmt IncmStmt IncmStmt	HGHOUN
ALLOCATOR (8) Production Plant	Production Plant Transmission Plant Distribution Plant	General Plant General Plant	General Plant Production Plant	Transmission Plant Distribution Plant General Plant	Payroll Payroll Payroll		Direct
TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT (7)=(5)+(6)	5,139,252	75,046 75,046 5,214,298	420,924	13,958	5,649,179 152,184 1453)	151,643	701'1
TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS (6)	703,594	11,969	(34,598)		680,965	141,247	
TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS (5)=(2)-(3)-(4)	4,435,658	63,077 - 63,077 4,498,735	455,522	13,958	4,968,214 4,968,214 151,584 151,584 11,584	958,917 534,478 500,000	70 <i>/</i> 'L
PJM TRANSMISSION OWNER (4)	714,417	8,201 8,201 722,618	59,222	1,815	783,655 19,707 119,707 (189)	19,637 206,363 120,164	•
NON- APPLICABLE (3)							·
TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT (2)	714,417 714,417 4,435,658 4,435,688	71,277 71,277 5,221,353	514,744	15,772	5,751,869 171,291 1,031 1,641)	170,681 1,165,280 654,642	1,702
ه ا	3 A317 ARO Steam 4 Total Production 5 Transmission 6 Total Transmission 7 Distribution 8 Total Distribution	9 General 10 General ARO 11 Total General 12 Total Depreciation Expense	13 Amortization Expense 14 Intangible Plant 15 Total Intangible 16 Production 17 Total Production	18 Transmission Plant 19 Total Transmission 20 Distribution Plant 21 Total Distribution 22 General Plant 23 Total General 24 Total Amortization Expense	25 Amortization of Plant Acquisition Adjustment 26 Total Depreciation & Amortization Expense  Other Taxes 1 Current Payroll Taxes 2 FICA 3 Fed Uhemployment 4 State Internationment	F % 98.9	9 Sales & Use

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

					WORKPAPER	(10)	Taxes Other Than Incor	Taxes Other Than Incol	Taxes Other Than Incol	Taxes Other Than Incol	Taxes Other Than Inco	Taxes Other Than Inco												
					SOURCE	(6)			IncmStmt					IncmStmt	à	Incmstmt		IncmStmt	IncmStmt					
					ALLOCATOR	(8)	121,883 Gross Plant	2,810 Gross Plant	Direct	Production Plant	Net Plant			Direct	Direct	(3,902) CWIP		Direct	Direct	Direct	Direct		Direct	
	TOTAL	COMPANY	AFTER	<b>ADJUSTMENTS</b>	& ASSIGNMENT	(2)=(2)+(9)	121,883	2,810	3,972,742 Direct	•	•	5,885,423		238,216 Direct		(3,902	234,315	(445,755) Direct	(1,670,847) Direct	(535,455) Direct	(2.206.302)		9,821	9,821
		TOTAL	FIXED, KNOWN	& MEASURABLE	ADJUSTMENTS	(9)	•	•		•		141,847		•		-	•	(268,447)	(420,345)	(1,442,528)	(1.862.873)		-	
;	TOTAL	FOR RATE	MAKING	BEFORE	ADJUSTMENTS	(5)=(2)-(3)-(4)	121,883	2,810	3,972,742		-	5,743,576		238,216		(3,902)	234,315	(177,308)	(1,250,502)	907,073	(343.429)		9,821	9,821
			PJM	TRANSMISSION	OWNER	(4)	27,403	632	•			374,199		1		(1,791)	(1,791)	52,258	110,289	535,412	645 701	0		
				NON-	APPLICABLE	(3)		1	•	•	1		-	•	•		1	1,453	(187,749)	326,821	139 072			1
	TOTAL	COMPANY	PER BOOKS	BEFORE	ASSIGNMENT	(2)	149,286	3,442	3.972.742		1	6,117,775	ac	238,216		(5,692)	232,524	(123,597)	(1,327,962)	1,769,306	441 344		9,821	9,821
				Line	No Description		10 Bus Franchise	11 Regis Fee	12 State Gross Receipts Tax	13 Federal Excise	14 Taxes on Capital Leases	15 Total Taxes Other Than Income	16. Other Income / Exnense	17 Interest on Customer Deposits	18 Cost of Short-Term Debt	19 ABFUDC (432)	20 Total Other Income / Expense	1 State Income Tax	Current Federal Income Taxes	3 Deferred Federal Income Tax	4 Deferred Investment Tax Credit		Charitable Contributions	2 Total Charitable Contributions

			CE WOR	(10)	2014 FF1, PG, 354												
			ALLOCATOR	(8)			Demand	Energy		Direct	Direct	852,455 No. of Customers	64,693 No. of Customers		Subtotal		10 10
TOTAL	AFTER	ADJUSTMENTS	& ASSIGNMENT	(2)=(2)+(9)			•	•		• ************************************	1,857,415 Direct	852,455	64,693	2,774,563	544,916 Subtotal	3,319,479	
TOTAL	FIXED, KNOWN	& MEASURABLE	ADJUSTMENTS	(9)		_ *	•	-		•	1		-	•	•		
TOTAL FOR RATE	MAKING	BEFORE	ADJUSTMENTS	(5)=(2)-(3)-(4)			•		1	<b>1</b>	1,857,415	852,455	64,693	2,774,563	544,916	3,319,479	0.88495
	PJM	TRANSMISSION	OWNER	<del>4</del>			1	•	21	360,720		•	•	360,720	70,844	431,564	0.11505
		NON-	APPLICABLE	(3)			ı	•	•	1 a	•	•	•				
TOTAL COMPANY	PER BOOKS	BEFORE	ASSIGNMENT	(2)			•	-		360,720	1,857,415	852,455	64,693	3,135,283	615,760	3,751,043	
			Description	(1)	Payroll (Note: includes KgPCo + Allocated Service Corp.)	ction	Demand Related	Energy Related	Total	Transmission	ution	Customer Accounts	Svcs/Info	Subtotal		12 Total Operation and Maintenance Payroll	13 Payroll Labor Allocation Factor
		Line	No.		1 Payroll (Note: ir	2 Production	3 De		S	6 Tr	7 Distribution	8 Custo	9 Cust. Svcs/Info	10	11 A&G	12 Total	13 Payro

#### Kingsport Power Co. KgPCo Jurisdictional Allocation Factors Twelve Months Ended December 31, 2014

Line No.	DESCRIPTION	KgPCo	PJM Transmission Owner
1	Demand	1.0000000	0.0000000
2	Energy	1.000000	0.0000000
3	Number of Customers	1.0000000	0.0000000
4	Production Plant	0.000000	0.0000000
5	Total Transmission Plant	0.0000000	1.0000000
6	Distribution Plant	1.0000000	0.0000000
7	General Plant	0.8849482	0.1150518
8	CWIP	0.6854310	0.3145690
9	Total Gross Plant	0.8164426	0.1835574
10	Total Net Plant	0.8140515	0.1859485
11	Payroll Labor Factor	0.8849482	0.1150518

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		-	2	8	4	ĸ	9	7	80	6	10	£	12
Line		0R-1	OR-2	OR-3	OR4	OR-5	0R-6	0R-7	OM-8	6-MO	OM-10	OM-11	OM-12
<b>Description</b> No.	Adjusted Totals	Operating Revenue: Weather Normalization	Operating Revenue: Customer Growth	Operating Revenue. Adjust Revenues From a Book to Billed Basis	Operating Revenue: Transfer Non-Base PPAR and Non- Base Fuel Into Base Revenue	Operating Revenue: Rate Annualization	Operating Revenue Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue: Increase reconned and bad check fees	O&M: Distribution Reliability to an on- going level level of expenses Related to a reliability rider.	lncrease test year distribution expense to remove prior period portion (2009-2013) of reclassification recorded in 2014 to capitalize AEPSC	O&M: Increase test year rate case expenses to a going-levei.	O&M: Decrease test year pole attachment rental expenses to remove prior period adjustment.	O&M: Normalization of Major Storm Expenses (average of 2010, 2011, 2012 and 2014).
	(936,626) 2,119	(2,426,081)	(692,989)	227,055		1,955,389	(42,522)	44,641					
3 Non-rim Sales Revenues 4 Total Operating Revenues	(934,507)	(2,426,081)	(692,989)	227,055		1,955,389	(42,522)	44,641					•
5 Operation and Maintenance Expenses 6 Power Production	(613,172)	•			. •			.co. 1			•		٠
	3,137,521			• • • • • • • • • • • • • • • • • • •					2,087,140	762,096		(55,790)	406,528
	(13,230) 629,318								•		•	9	
	5,876						-				101,221		
13 Other O & M  Total Operation and Maintenance Expense	3,146,307								2,087,140	762,096	101,221	(55,790)	406,528
	680,965	•	•	•	•	•		•		•		•	
	141,847								• • • •				
18 Other Income / Expense (incl. AFUDC) 19 Total Other Expenses	822,812											•	
20 Net Operating Income Before Income Tax	(4,903,626)	(2,426,081)	(692,989)	227,055	•	1,955,389	(42,522)	44,641	(2,087,140)	(762,096)	(101,221)	55,790	(406,528)
21 Total State Income Tax	(268,447)	(157,688)	(45,042)	14,758	•	127,094	(2,764)	2,902	(135,658)	•	(6,579)	3,626	(26,423)
22 Federal Income Tax 23 Current Federal Income Tax 24 Deferrent Federal Income Tax	(420,345)	(793,938)	(226,781)	74,304		639,903	(13,915)	14,609	(683,019)	(266,734)	(33,125)	18,257	(133,037)
25 Deferred Investment Tax Credit 26 Total Federal Income Taxes	(1,862,873)	(793,938)	(226,781)	74,304		639,903	(13,915)	14,609	(683,019)	(266,734)	(33,125)	18,257	(133,037)
27 Net Operating Income	(2,772,306)	(1,474,455)	(421,166)	137,993		1,188,392	(25,843)	27,130	(1,268,463)	(495,362)	(61,517)	33,907	(247,068)
28 Electric Plant in Service 29 Accumulated Provision for Depreciation & Amortization	9,749,409 (4,293,167)		, ,								** *** *** *** *** *** *** *** *** ***	• •	
30 Working Capital Requirement 31 Other Rate Base Offsets													
32 Rate Base	5,456,242	•	•	•		50			•		3	•	
Rate of Return													

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		13	14	15	16	17	18	19	20	21	22	23	24
Line		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Description	Adjusted Totals	O&M: Energy Efficiency and Residential Load Control Programs.	O&M: Adjust Fuel Expense for rate year sales	O&M: Adjust Non Fuel Purchased Power Expense for rate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M: Annualize wage and salary using the pay period ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending 12/31/16	O&M: Increase savings plan expense related to adjustments to wages and overtime	O&M: Increase SFAS 106 Other Post- Retirement Benefits expense to pro forma level	O&M: Decrease SFAS 87 pension expense to pro forma level	O&M: Decrease group Life insurance expense to pro forma level	O&M: Decrease group Medical insurance expense to pro forma level	O&M. Decrease group Long Term Disability insurance expense to pro forma level
No.													
1 Operating Revenues - Sale of Electricity	(936,626)		٠	•					ř	•	•	•	•
2 Other Electric Operating Revenues 3 Non-Firm Sales Revenues	2,119												
	(934,507)			-								•	
	(545 475)		7697 697	1000000	4 070 200								
5 Power Production 7 Transmission	(513,172)		(1,163,763)	(1,420,030)	677,878,1								
	3,137,521	•	•	•	•	(60,833)	66,657	•	• 2	•	•	•	•
9 Customer Accounts 10 Customer Service & Information	(13,236) 629,318	300,000				(11,390)	12,481						
		•		•				. 6				. 00	·
12 Administrative and General 13 Other O & M	9/8/6		• •			(2,141)	2,345	291	36,258	(84,659)	(1,6/2)	(46,264)	(/9)
	3,146,307	300,000	(1,163,763)	(1,428,638)	1,979,229	(76,079)	83,363	291	36,258	(84,659)	(1,672)	(46,264)	(67)
15 Depreciation and Amortization Expense	680,965	•				•	•	•			•	•	,
	141,847	•	,	•		•	i	•	i		•	•	•
17 Charitable Contributions													
	822,812												
20 Net Operating Income Before Income Tax	(4,903,626)	(300,000)	1,163,763	1,428,638	(1,979,229)	76,079	(83,363)	(291)	(36,258)	84,659	1,672	46,264	29
21 Total State Income Tax	(268,447)	(19,499)	75,641	92,857	(128,644)	4,945	(5,418)	(19)	• 2		109	3,007	4
22 Federal Income Tax					850		ļ				;	:	-
	(420,345) (1,442,528)	(98,1/5)	380,843	467,523	(647,705)	24,897	(7,781)	(GB)	(12,690)	29,631	547	15,140	3 ,
25 Deferred investment lax Credit 26 Total Federal Income Taxes	(1,862,873)	(98,175)	380,843	467,523	(647,705)	24,897	(27,281)	(96)	(12,690)	29,631	547	15,140	. 52
27 Net Operating Income	(2,772,306)	(182,326)	707,279	868,258	(1,202,880)	46,237	(50,664)	(177)	(23,568)	55,028	1,016	28,117	41
28 Electric Plant in Service	9,749,409							122		•			٠
29 Accumulated Provision for Depreciation & Amortization	(4,293,167)	•	•				•	•	•			•	
31 Other Rate Base Offsets											-		
32 Rate Base	5,456,242	•			•	•		•					* · · · ·
Rate of Return													

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		52	56	27	28	59	30	31	32	33	34	35	36
Line	/	OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	OT-31	OT-32	OT-33	OT-34	FIT-35	FIT-36
Description	Adjusted Totals	O&M: Increase group Dental insurance expense to pro forma level	O&M: Decrease KPCo Incertive Compensation Plan expense to pro forma level	OM: Co Amortization of RTO Demand I Plan Response Expense	OM: Annualize RTO Demand Response Expense	DE Increase depreciation expense based on test year end depreciable plant balances and currently approved KGPCo	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Security tax expense related to the annualization of wages and salaries	OT: Increase Medicare tax related to wages and salaries	OT: Increase Social Security tax Security tax expense related to the FICA base increase	OT: Increase Property Taxes for Property Additions	FIT: Reflect Current FIT impact of adjustments.	FIT: Reflect Current FII impact of adjustments to interest.
One and in Day of Chaddelike	(969 620)					,						,	
	2,119				•	•	. •			•	•	•	•
3 Non-Firm Sales Revenues 4 Total Operating Revenues	(934,507)						-						8
5 Operation and Maintenance Expenses	(613 172)		- 1		•								•
7 Transmission		•	. !	•		•	•	•	•	•		•	•
Distribution Customer Accounts	3,137,521		(68,277)										
0 Customer Service & Information	629,318	73	(2,074)	069'99	264,537	•		•	•			•	•
	5,876	3,094	(2,530)										
13 Other O & M Total Operation and Maintenance Expense	3,146,307	3,094	(87,208)	069'99	264,537								
15 Depreciation and Amortization Expense	680,965			-	•	20,516	660,449				•	i	•
	141,847	•			•	•	•	451	106	43	141,247	•	•
	•	•											
19 Total Other Expenses	822,812			18		20,516	660,449	451	106	43	141,247		
20 Net Operating Income Before Income Tax	(4,903,626)	(3,094)	87,208	(66,690)	(264,537)	(20,516)	(660,449)	(451)	(106)	(43)	(141,247)	•	•
21 Total State Income Tax	(268,447)	(201)		• •	•	•	(11,562)	(29)	6	(3)	(9,181)	•	(44,673)
22 Federal Income Tax 23 Current Federal Income Tax 24 Deferred Federal Income Tax	(420,345)	(1,013)	30.523	. (23.341)	(92.588)	. (7,181)	873,038	(148)	(35)	(14)	(46,223)		(224,924)
25 Deferred Investment Tax Credit 26 Total Federal Income Taxes	(1,862,873)	(1,013)	u =	(23,341)	(92,588)			(148)	(35)	(14)	(46,223)		(224,924)
27 Net Operating Income	(2,772,306)	(1,880)	56,685	(43,349)	(171,949)	(13,335)	(421,777)	(274)	(64)	(56)	(85,843)		269,597
28 Electric Plant in Service	9,749,409			• •	1		: '						
	-		•	•	•								
Ourer Rate Base Olisets 32 Rate Base	5.456.242						5 0				•		
Kale Dase	4130010								2				

Rate of Return

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		Contract of the Contract of th					
		SIT-37	EP-38	AD-39	AD-40	AD-41	xxx-
Description	Adjusted Totals	SIT: Reflect Current SIT impact of adjustments.	EP: Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	AD: Increase A/D provision for the contrast to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase AD provision from 1/1/15 through and 1/1/15 through average ending 12/31/16 for forecasted net plant in-service additions using	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13- month average	XXXX
Operating Revenues - Sale of Electricity Other Electric Operating Revenues	(936,626) 2,119		, ,				
Non-Firm Sales Revenues	703 4 507	•					• CV
al Operating Revenues	(334,307)					,	
Operation and Maintenance Expenses							
Power Production	(613,172)	•	•		•		•
Transmission	•	•		•	•		1
Distribution	3,137,521	•		•			• :
Customer Accounts	(13,236)	•	•		•		
Customer Service & Information	1000,000			· •		5 • 5	
Administrative and General	5.876	•	•		•		
Other O & M				•		•	•
Total Operation and Maintenance Expense	3,146,307			•	1		
Depreciation and Amortization Expense	680,965	•	,			•	
Taxes Other than Income	141.847	•		•	•	•	
Charitable Contributions	2				•		•
Other Income / Expense (incl. AFUDC)			8	-		•	
Total Other Expenses	822,812	•	•			•	
Net Operating Income Before Income Tax	(4,903,626)				•		
Total State Income Tax	(268,447)	•			•		
Federal Income Tax	(420 345)	,					
Outlette Federal Income Tax	(1 442 528)			•		•	
Deferred Investment Tax Credit	(	•	•				•
Total Federal Income Taxes	(1,862,873)					•	
Net Operating Income	(2,772,306)			,		-	
Electric Plant in Service	9,749,409		9,749,409		100	3	
Accumulated Provision for Depreciation & Amortization	(4,293,167)	•	•	(20,516)	(7,988,600)	3,715,949	
Working Capital Requirement Other Rate Base Offsets			. ,				
Russe Busse	5.456.242		9,749,409	(20,516)	(7,988,600)	3,715,949	

		-	2	က	4	ю	9	7	60	6	10	=	12
Line		0R-1	OR-2	OR-3	OR4	OR-5	OR-6	0R-7	9-WO	6-MO	OM-10	OM-11	OM-12
Description	Adjusted Totals	Operating Revenue Weather Normalization	Operating Revenue: Customer Growth	Operating Revenue Adjust Revenues From a Book to Billed Basis	Operating Revenue: Transfer Non-Base IPPAR and Non- Base Fuel Into Base Revenue	Operating Revenue: Rate Annualization	Operating Revenue: Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue Increase reconnect land bad check fees	O&M: Distribution Reliability to an ongoing level level of expenses. Related to a reliability rider.	O&M: Increase test year distribution expense to remove prior period portion (2009-2013) of reclassification recorded in 2014 to capitalize AEPSC	O&M: Increase test year rate case expenses to a going-level.	Decrease test year pole attachment rental experses to remove prior period adjustment	O&M: Normalization of Major Storm Major Storm Expenses (average of 2010, 2011, 2012 and 2014).
	374 889				3							· · · · · ·	2
Intangible Plant	374,889												
4 Steam Production Plant 5 Total Production Plant											•		
6 Transmission Plant 7 Transmission Plant					•	•		•	ı			•	
								•					
9 Distribution Plant													
10 A360 Land and Land Rights 11 A361 Shrictures and Improvements	(684)												. 81
	3,519,165	•		i	•	•	•	•			•		•
13 A363 Storage Battery Equipment 14 A364 Poles Towers & Fixtures	1.035.613												
	3,614,990	•	•										
16 A366 Underground Conduits 17 A367 U.G. Conductors & Devices	(3,004)						•	i		•		•	
	(35,110)	•		٠									
19 A309 Services 20 A370 Meters	(648,578)		•	•	•	. •	1	•	•			1	•
	(125,193)												
23 Total Distribution Plant	8,705,110		•			-		1					
25 General Plant 26 A39919 ARO General Plant	669,410								- "				
27 Total General Plant	669,410											•	
28 Total Electric Plant in Service	9,749,409												
29 Completed Construction Not Classified (Included in Electric Plant in Service)	ric Plant in Servic	(i)											
2							2 1					٠	
									•	•			
33 Distribution 34 Total Plant Held for Future Use													
35 Construction Work in Progress													
		•	•	•	•		•	•	•	•	•	,	
									. ,				
41 Total Construction Work in Progress					1	•						•	
42 Other		•	i	• •	•	•	•		•	•	•		:
43 Total Electric Utility Plant	9,749,409		1		•								

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

Description   Adjusted   Control of Contro	2	1/	E.	20	17	77	23	47
Description   Adjusted   Description   Description   Description   Adjusted   Description   De			OM-19	OM-20 OI	OM-21	OM-22	OM-23	OM-24
Development of Rate Base    Image   Part	O&M: Increase PPAR Expense for Rate Annualization		O&M: Increase savings plan expense n related to adjustments to wages and overtime	O 84%: Increase SFAS 106 Decreas Other Post- Pension Retirement pro for Benefits expense to pro forma level	Decrease SFAS 87 Depression expense to Lift proformalevel ex	O&M Decrease group Life insurance I expense to pro forma level	O&M. Decrease group Medical insurance expense to pro forma level	Decrease group Long Term Disability insurance expense to pro forma level
Development of Rate Base   Interpolate Penal   Service   S74,889								
Production Part  Train intensible Plant  Train Production Part  Train Intensible Character  A ASS Used Part  A ASS Used Part  A ASS Used Part  A ASS Strate Patiens  A AS		1 . 2		•			- <b>-</b>	
Production Plant    Transmission Plant   Transmissi			•	•				
Total Production Plant			•					
Transmission Plant Transmission Plant Total Conductors at University of Section Science			•	•	•			
Internation Plant								
A 285 Strate and improvements 3,519,165 A 285 Strate Expense Explanes 3,519,165 A 285 Strate Explanes 3,519,165 A 285 Order Conductor & Devices 3,514,195 A 285 U. C. Conductors & Devices 3,514,195 A 285 U. C. Conductors & Devices 3,514,195 A 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 287 I useful conductor & Devices 3,514,195 A 288 Strate B 288 S				•				
A365 Station Explained  3.519,165  A365 Station Explained  3.519,165  A365 Station Explained  1,035,613  A365 Station Explained  1,035,613  A365 Other as Abrutes  3,514,990  A366 Other as Abrutes  3,514,990  A369 Station Conductor & Devices  3,514,990  A370 Indeat on Customer Prem.  (3,5110)  Carbut Contraction Plant  Total Station Plant  Total Station Plant  Total Station Plant  Total Contraction Not Classified (Included in Electric Plant in Service  Construction Work in Progress  Transmission  Destruction Plant								
Assis Structures and Improvements 3,519,165 Assis Structures and Improvements 1,035,613 Assis Structures and Improvements 1,035,613 Assis Structures and Improvements 1,035,613 Assis Other and Explanes 1,036,613 Assis Other and Explanes 1,036,610 Assis Other and Conductors & Devices 1,036,100 Assis Universal Conductors & Devices 1,036,100 Assis Universa			•					•
A365 Storage Bately Equipment 1,035,613 A365 OH Conductors & Parkers 3,14,590 A365 OH Conductors & Levels 3,14,590 A367 OH Conductors & Levels (45,079) A367 OH Conductors & Levels (45,079) A367 OH Conductors & Levels (45,079) A370 Meters A370 Meters (15,110) A370 Meters (15,110) A370 Stevel Lights (15,110) A371 Meters (15,110) A371 Mete								
AGB Policy Towars & Pictures 3 (1,05,613			•					
A 286 Underground Condulas (2079) A 289 Underground Condulas (28,079) A 289 Underground Condulas (28,079) A 280 Underground Condulas (28,079) A 280 Enclara Plant (28,182) A 287 Install on Customer Prem. (28,183) A 287 Stretel Lights (28,183) A 28			•	•			•	•
ASST U.G. Conductors & Devices         (48.079)           ASSE Liver Transformers         1,608.578           ASSE Abortose         1,608.578           ASST O Meters         (126.10)           AST O Meters         (126.10.20)           AST Street Lights         (210.220)           AST Street Lights         (210.220)           AST Street Lights         669.410           ASSE Library Bank         669.410           ASSE Library Bank         669.410           ASSE Library Bank         669.410           ASSE Library Bank         669.410           Total General Plant         669.410           Total Electric Plant In Service         9,749,409           Completed Construction Not Classified (included in Electric Plant in Service)         Production Plant           Transmission         Distribution Plant           Transmission Plant         Construction Work in Progress           Including the Plant         Transmission Plant           Distribution Plant         Transmission Plant           Centeral Plant         Transmission Plant           Centeral Plant         Transmission           Other         Other					. ".			
ASS Services 1 (500 5/10)						.=	•	•
A370 Melens A570 Melens A570 Melens A570 Melens A570 Melens A571 Street Lights A573 Street Lights A570 Stree								
1,000   1,00			2		ď			•
A373 Street Lights  Total Distribution Plant  General Plant  General Plant  General Plant  General Plant  A38919 APC General Plant  Total Electric Plant in Service  Plant Held for Future Use  Production  Transmission  Distribution  Total Plant Held for Future Use  Construction Work in Progress  Intangible Plant  Transmission Plant  Distribution Plant  General Plant  General Plant  Transmission Plant  Distribution Plant  General Plant  General Plant  Transmission Plant  Distribution Plant  General Plant  General Plant  General Plant  General Plant  Total Construction Work in Progress  Other		•	•				•	
General Plant   General Plan								
Completed Plant   Completed Plant   Completed Plant   Completed Plant   Completed Plant   Completed Construction Not Classified (Included in Electric Plant in Service   9,749,409   Completed Construction Not Classified (Included in Electric Plant in Service   Production   Transmission   Distribution   Transmission   Distribution   Transmission   Distribution   Transmission   Plant Held for Future Use   Construction Work in Progress   Constr								
Total General Plant								
Total General Plant   668410	,			•				
vice 9,749,409  Vot Classified (included in Electric Plant in Service  P. Use  Ogress  Progress  Ogress	-			•				
Vot Classified (Included in Electric Plant in Servic.  B Use  Ogress  Progress				1			,	
ogress								
Ogress								
Ogress			•	•	•			
Ogress			•					
n Progress			•				•	
n Progress								
n Progress			•	•		ı	•	
n Progress			•	i				•
n Progress				•	•			•
n Fragress a 720-077 a			•					
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			•		•	•	•	•

		25	56	72	28	59	30	31	32	33	34	35	36
Line		OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	01-31	OT-32	OT-33	OT-34	FIT-35	FIT-36
Description	Adjusted Totals	O&M: Increase group Dental insurance expense to pro forma level	O&M: Decrease KPCo Incertive Compensation Plan expense to pro forma level	OM: Amortization of RTO Demand Response Expense	OM. Annualize RTO Demand Response Expense	DE:	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Security tax Specury tax Specury tax Specury tax Specury tax Specury tax Specury tax Mages and salaries	OT: Increase Medicare tax related to wages and salaries	OT. Increase Social Security tax expense related to the FICA base increase	OT: increase Property Taxes for Property Additions	FIT: Reflect Current FIT impact of adjustments.	FIT. Reflect Current FIT impact of adjustments to interest
Development of Rate Base	377 880			; ; ·		,				,		•	, •
Intangible Plant	374,889				3			•		1			
	i e											,	•
4 Steam Production Plant 5 Total Production Plant													
						b 0.	,			,	,	,	
7 Transmission Plant 8 Total Transmission Plant											•		
9 Distribution Plant													
	(684)												
	3,519,165		•	•		٠	٠	•	•	•	•		•
13 A363 Storage Battery Equipment	1 035 613							· ·					
	3,614,990	•	•	•	•	•	•	•	•	•	•	•	
	(5,004)												
17 A357 U.G. Conductors & Devices 18 A368 Line Transformers	(35,110)					•	•	٠	•	•	•	•	
	1,608,510	•	•	•									
20 A3/0 Meters 21 A371 Install. on Customer Prem.	(125,193)			•	1	•	•	,	ı	•	•	•	•
22 A373 Street Lights 23 Total Distribution Plant	(210,520)												
24 General Plant 25 General Plant	669,410		· · ·										
	669,410				•		4						•
28 Total Electric Plant in Service	9,749,409												
29 Completed Construction Not Classified (Included in Electric Plant in Service	Plant in Service												
ä	79								•		,		
31 Production 32 Transmission								٠	•			•	•
33 Distribution				. .				. .	. .				
35 Construction Work in Progress				* .				ņ.			٠		
	•	ı	•	•	٠	•	•	•	•			•	•
38 Transmission Plant											. ,		
		•				•				•			
41 Total Construction Work in Progress											•		•
42 Other				•	•	•	•			•	•		•
43 Total Electric Utility Plant	9,749,409		•										

	3	37	38	39	40	14	
	SIT	SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-
Description	SIT Reflect cur impact Adjusted adjustim Totals	SIT: flect Current SIT impact of adjustments.	SIT Reflect Current SIT Forecasted Plant in impact of Service Capital adjustments. Addrons from Jan 2015 through Dec estimated retirements	AD: Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase AD provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13- month average	XXXX XXXX
Development of Rate Base Electric Plant in Service (Includes Completed Construct	374,889		374,889				
ngible Mant	3/4,009		600,470	•			
Production Plant Steam Production Plant	•		•			*	
Total Production Plant		1	•	•			
Transmission Plant Transmission Plant			i	•	,		
Total Transmission Plant	-		•		•	•	
Distribution Plant A360 Land and Land Rights	(684)		(684)	, •	,	•	,
A361 Structures and Improvements		•		•	,		•
A362 Station Equipment	3,519,165		3,519,165				
A364 Poles, Towers & Fixtures	1,035,613		1,035,613	•	•		
A365 O.H. Conductors & Devices	3,614,990		3,614,990		•	•	•
A366 Underground Conduits A367 H.G. Conductors & Devices	(5,004)		(5,004)				
A368 Line Transformers	(35,110)		(35,110)	•	i	1	•
A369 Services	1,608,510		1,608,510				
A371 Install. on Customer Prem.	(125,193)	٠	(125,193)		1	•	•
A373 Street Lights Total Distribution Plant	(210,520) 8,705,110		(210,520) 8,705,110				
General Plant	669.410		669.410				
1919 ARO General Plant	-	-	- 1000	•		٠	1
Total General Plant	669,410		669,410	-		•	
Total Electric Plant in Service	9,749,409		9,749,409				
Completed Construction Not Classified (Included in Electric Plant in Servic	E Plant in Service						
Plant Held for Future Use							
Production Transmission							
Distribution							
Total Plant Held for Future Use	•	1	•				
Construction Work in Progress Intangible Plant	-		•	•	1		
Production Plant				2	•	•	1
Iransmission Plant Distribution Plant						90	
General Plant							
ar construction when the residence					13	45	
42 Other				•	•	•	•
Total Chapter   Hills Dies	007.07.0						

Control   Cont			1	2	3	4	ĸ	9	7	80	o	10	#	12
Particular   Par	Line		OR-1	OR-2	OR-3	OR4	OR-5	0R-6	0R-7	8-MO	6-MO	OM-10	OM-11	OM-12
Accommission of Provision for Depocations and Ameritation Feature Feat		Adjusted Totals	Operating Revenue: Weather Normalization	Operating Revenue Customer Growth	Operating Revenue: Adjust Revenues From a Book to Billed Basis		Operating Revenue: Rate Annualization	Operating Revenue: Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue: Increase reconnect and bad check fees			O&M Increase test year rate case experses to a going-level	O&M Decrease test year pole attachment rental expenses to remove prior period adjustment	O&M: Normalization of Major Storm Expenses (average of 2010, 2011, 2012 and 2014).
Stream   S		ation												
Transference must   Tran							. ,							
Transmission Transmission Plant Transmission Plant Transmission Plant Transmission Plant Transmission Plant Transmission Plant Total Pransmission Plant Total Pransmission Plant (4,544,650) Distribution Plant (4,544,650) Distribution Plant Total Plant P	•					•						1	•	•
Transmission Plant														
Distribution   Dist														
Continuidor Plant   Continuidor		W 344 600)			٠		y 1			9	٠			•
General Accordance   27,060		(4,344,600)		•	1				5			•	•	
General ARO		27,060			•		•		•	•				1
Intargible   24,373	13 General ARO										. .			
Total fue Plant in Service   24,373	14 Total General Plant	000,12												
Total Acc Prov Depreciation and Amortization (4.293,167)  Note Electric Plant in Service 5.456,242  Odal', Lead Book Capital Requirements  Odal', Lead Supplies Study  Markins & Supplies Study  Markins	15 Intangible 16 Total Intangible	24,373												
Total Acc Prov Depreciation and Amortization (4,283.167)           Net Electric Plant in Service         5,486.242           Working Capital Requirements         6,486.242           OoM: Lead Jul 83 (spiels - Gross Plant Related (156)         Prepayments-Dayroll Related (156)           Prepayments-Payroll Related (156)         Prepayments-Distribution (156)           Prepayments-Distribution (156)         Other Rate Base Offsets           Court in Add of Constr Advance (Acct, 2330124)         Court in Add of Constr Advance (Acct, 235)           Accumisted Defensed FIT (Acct, 150, 1222, 1283.1)         Accumisted Defensed FIT (Acct, 255)           Accumisted Defensed FIT (Acct, 255)         Accumisted Defensed FIT (Acct, 255)           Total Rate Rase Softsets         5,456,242														
Not Flectric Plant in Service 5,456 242  Working Capital Requirements OMM. Lead 1.98 Sludy Materials 4.99 Sludy Materials 4.99 Sludy Prepayments 2.99 Flant Related (154) Prepayments Carcas Plant Related (155) Prepayments Distribution (155) Prepayments Distribution (155) Prepayments Distribution (155) Prepayments Carcas Plant Requirements Other Rate Base Offsets Customer Deposits (Acct. 235) Accumulated Deferred FIT (Acct. 130, 1/222.1/283.1) Accumulated Deferred FIT (Acct. 130, 1/222.1/283.1) Total Other Rate Base Offsets Supplied Total Requirements Final Rate Base Offsets Supplied Total Requirements Final Rate Base Offsets Supplied Final Requirements Final Rate Base Offsets Final Rate Base Base Offsets Final Rate Base Base Base Base Base Base Base Bas	17 Total Acc Prov Depreciation and Amortization	(4,293,167)	•				•	4.		•	•	•	•	
Working Capital Requirements OaM, Lad Lag Suldo OaM, Lad Lag Suldo OaM, Lad Lag Suldo OaM, Lad Lag Suldo Prepayments-Distribution (165) Prepayments-Distribution (165) Total Working Capital Requirements  Other Rate Base Offsets Confr in Aid of Const Advance (Acct, 2530124) Customer Deposits (Acct, 235) Accumulated Deferred FIT (Acct, 190, 1222, 1283.1) Accumulated Deferred FIT (Acct, 255) Total Other Rate Base Offsets  Total Other Rate Base Offsets  Suldo Offsets  Total Other Rate Base Offsets		5,456,242						•	•					
Working Capital Requirements           O&M: Lead / Leg Stuties.         Code.           Materials & Cupplies. clors Plant Related (154)            Materials & Supplies. clors Plant Related (165)            Prepayments-Payroll Related (165)            Prepayments-Payroll Related (165)            Prepayments-Payroll Related (165)            Total Working Capital Requirements            Other Rate Base Offsets            Confirm In Aid of Constr Advance (Acct. 235)            Customer Deposits (Acct. 235)            Accumulated Defended ITT (Acct. 190. 1/282. 1/283.1)            Accumulated Defended ITT (Acct. 255)            Total Other Rate Base Offsets            Total Other Rate Base Offsets														
Materials & Supplies - Gross Plant Related (154)   Prepayments-Payroll Related (155)   Prepayments-Payroll Related (155)   Prepayments-Payroll Related (155)   Prepayment-Gross Plant Related (155)   Prepayment-Gross Plant Related (155)   Prepayments-Distribution (155)   Prepayment-Gross Prepayments-Distribution (155)   Prepayment-Gross		•			•		•							•
Prepayments-Payor Related (165) Prepayments-Classic Related (165) Prepayments-Clistribution (165)  Total Working Capital Requirements  Other Rate Base Offsets Conft in Aid of Constr Advance (Acct. 2530124)  Customer Deposits (Acct. 255) Customer Deposits (Acct. 255)  Customer Deposits (Acct. 255)  Customer Deposits (Acct. 255)  Total Other Rate Base Offsets  Total Other Rate Base Offsets  S456,242		i		•	1		•	•	•	• · · · · · · · · · · · · · · · · · · ·				
Prepayments-Distribution (165)   Total Working Capital Requirements   Total Working Capital Requirements   Control Morking Capital Report   Control Morking Capital Capita		1									•	•	•	•
Total Working Capital Requirements	-	. 1				-			•	1			•	
Other Rate Base Offsets Confr in Ald of Constr Advance (Acct, 2530124) Customer Deposits (Acct, 255) Accumulated Defered IT (Acct, 190, 1/282.1/283.1) Accumulated Defered IT (Acct, 255) Total Other Rate Base Offsets 5,456,242						· ·					9.0	•	•	
Other Rate Base Offsets         Count in Aid of Constr Advance (Acct, 2530124)         Count in Aid of Constr Advance (Acct, 235)           Count in Aid of Constr Advance (Acct, 235)         -         -           Accumulated Deferred ITC (Acct, 1255)         -         -           Total Other Rate Base Offsets         -         -           Total Rate Base Offsets         -         -														
Customer Deposits (Acct. 235) Accumulated Deferred IT (Acct. 255) Total Other Rate Base Offsets 5,456,242			•						•				•	
Accumulated Deferred FIT (Act. 199.1/283.1)  Accumulated Deferred ITC (Act. 255)  Total Other Rate Base Offsels  5.456.242	10 Customer Deposits (Acct. 235)	•					•							
Total Other Rate Base Offsets  Total Rate Base	<ol> <li>Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)</li> <li>Accumulated Deferred ITC (Acct. 255)</li> </ol>													
Total Rate Base			1								-		•	
	14 Total Rate Base	5.456.242						•	•		•	•		

		13	41	15	16	17	18	19	20	21	23	. 23	24
Line		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Description	Adjusted Totals	O&M: Energy Efficiency and Residential Load Control Programs.	O&M. Adjust Fuel Expense for rate year sales	O&M: Adjust Non Fuel Purchased Power Expense for rate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M Annualize wage and salary using the pay period ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending 12/31/16	O&M: Increase savings plan expense related to adjustments to wages and overtime	O&M: Increase SFAS 106 Other Post- Retirement Benefits expense to pro forma level	O&M. Increase SFAS 106 Decrease SFAS 87 Other Post- persion expense to Retirement pro forma level Benefits expense to pro forma level	O&M. Decrease group Life insurance expense to pro forma level	O&M. Decrease group Medical insurance expense to pro I forma level	O&M. Decrease group Long Term Disability insurance expense to pro forma level
No.													
1 Accumulated Provision for Depreciation and Amortization	ation												
					•								
5 Total Production Plant	,					•				1			
6 Transmission													
7 Iransmission Plant 8 Total Transmission Plant													
9 Distribution					e i e					, i	20		
10 Distribution Plant 11 Total Distribution Plant	(4,344,600)									1			
12 General	27 060	4 g			•				•	•	•	•	
	-	•			•	•	7			1	7		
14 Total General Plant	27,060	•	•						•				
15 Intangible	24,373	٠			•				•	•			-
16 Total Intangible	24,373												
17 Total Acc Prov Depreciation and Amortization	(4,293,167)		•	•			•			1			•
18 Net Electric Plant in Service	5,456,242		-	•	•		۰		•	•		•	
					8	7							
š													
2 O&M Lead / Lag Study 3 Materials & Sunniles - Gross Plant Related (154)													
	•		•		,		•		•	•	•		
5 Prepayments-Gross Plant Related (165) 6 Prepayments-Distribution (165)	, ,											, ,	
							•						
Total Working Capital Requiented													
A Other Rate Base Offsets													
	•	•	•		•	•		•	•			•	
									•				
12 Accumulated Deferred ITC (Acct. 255)								٠					
13 Total Other Rate Base Offsets	•	,				1	•						
14 Total Rate Base	5,456,242	-	•				- ,	•	'			3	• .

		25	56	27	28	59	30	31	32	33	34	35	36
qui		OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	0T-31	01-32	OT-33	OT-34	FIT-35	FIT-36
Description	Adjusted Totals	d Dro	O&M: Decrease KPCo Incentive Compensation Plan i expense to pro forma level	OM: Amortization of RTO Demand Response Expense	OM: Annualize RTO Demand Response Expense	DE: increase depreciation expense based on test year end depreciable plant balances and currently approved KGPCo	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Increase Medicare Security tax tax related to expense related to wages and salaries wages and salaries		OT: Increase Social Security tax expense related to the FICA base increase	OT: Increase Property Taxes for Property Additions	FIT: Reflect Current FIT impact of adjustments.	FIT: Reflect Current FIT impact of adjustments to interest.
ĕ	zation												
2 Production 3 Steam	•	•	•	• 9	•								
4 A317 AKO Steam 5 Total Production Plant							,					•	4
7 Transmission Plant 8 Total Transmission Plant	-												
9 Distribution	00344600						,			•		٠	
10 Ustribution Plant 11 Total Distribution Plant	(4,344,600)												
12 General	27,060				•	•		•		•	•	•	•
13 General ARO 14 Total General Plant	27,060			. .									
	272 40								•		-	,	. <b>.</b>
15 intarigible 16 Total Intangible	24,373				,								•
17 Total Acc Prov Depreciation and Amortization	(4,293,167)				,	•	•		•	•			•
40 Nick Floodin Dlank in Consiso	F 458 242			•					•				
18 Net Electric Plant in Service	3,430,242		•					1 1					
š		*											
2 O&M Lead / Lag Study 3 Materials & Sunnies - Gross Plant Related (154)		•											
	•	ı	•	•	•	•	•	•		•	į		
5 Prepayments-Gross Plant Related (165) 6 Prepayments-Distribution (165)							. ,					1	
7 Total Working Capital Requirements	•							•	•	,	•	•	
									2.		n		
8 Other Rate Base Offsets 9 Contr In Aid of Constr Advance (Acct. 2530124)	•					•		٠		•		•	,
10 Customer Deposits (Acct. 235)		•	•	•	•	•		•	i			•	
11 Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)							•				i .		
13 Total Other Rate Base Offsets	ı					1			•		•	•	
14 Total Rate Base	5 456 242				•							•	

		37	38	39	40	14		
		SIT-37	EP-38	AD-39	AD-40	AD-41	-xxx	
Description	Adjusted Totals	SIT: Reflect Current SIT impact of adjustments.	EP. Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements.	Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	AD: Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13- month average	XXX Xxxx	
Accumulated Provision for Depreciation and Amortization Production	ation	·						
Steam A317 ARO Steam				.6.				
Total Production Plant		•						
Transmission Transmission Plant		,					· ·	
Total Transmission Plant	•	1	•	1	•			
Distribution Distribution Plant	(4.344.600)		•	(129,462)	(7.258.442)	3.043.304	• ***	
Total Distribution Plant	(4,344,600)	,		(129,462)	(7,258,442)	3,043,304		
General	27,060			(226)	(125,502)	152,788	•	
Total General Plant	27,060			(226)	(125,502)	152,788	1	
Intangible Total Intangible	24,373			109,172	(604,656)	519,857 <b>519,857</b>		
17 Total Acc Prov Depreciation and Amortization	(4,293,167)	•		(20,516)	(7,988,600)	3,715,949	,	
Net Electric Plant in Service	5,456,242		9,749,409	(20,516)	(7,988,600)	3,715,949	5.	
Working Capital Requirements			5	9	17			
Осми, Lead / Lag Study Materials & Supplies - Gross Plant Related (154)								
Prepayments-Payroll Related (165)	•	•	•	•	•			
Prepayments-Gross Plant Related (105) Prepayments-Distribution (165)								
Total Working Capital Requirements		•	<b>'</b>		•			
Other Kate base Onsets Contr In Aid of Constr Advance (Acct. 2530124)						•		
Customer Deposits (Acct. 235)	9	a	•	,			,	
Accumulated Deferred FIT (Acct. 190.1/282.1/283.1) Accumulated Deferred ITC (Acct. 255)		, ···						
Total Other Rate Base Offsets			•					
Total Rate Base	5,456,242		9,749,409	(20,516)	(7,988,600)	3,715,949		

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

Description			•	2	3	4	w	ဖ	7	80	6	10	-	12
Participation   Adjusted   Participation   Adjusted   Participation   Partic	Line		0R-1	OR-2	OR-3	OR4	OR-5	0R-6	0R-7	OM-8	6-WO	OM-10	OM-11	OM-12
Passing Revenue   Passing Re		Adjusted Totals	Operating Revenue. Weather Normalization	Operating Revenue Customer Growth	Operating Revenue: Adjust Revenues From a Book to Billed Basis				Operating Revenue: Increase reconnect and bad check fees					O&M Normalization of Major Storm Xpenses (averag of 2010, 2011, 2012 and 2014)
Fire properties   Control of Service   Control of							U,	*						
State for Elevation   Control Elevation   Co	Development of Cost of Service  Tim Sales Revenue			- 000	- 207 066	63 270 077	•							
Proxition Base)   (35,59,043)   (35,59,043)   (35,59,043)   (35,59,4427)   (35,539)   (35,539)   (35,59,043)   (		(27,745,545)	(2,420,081)	(692,369)	- 177	(27,745,545)				•	•	•	•	•
Sales   Total Films Sales   Ca.426.091   C	ļ	(33,579,043)				(35,534,432)	1,955,389							
Demand Related Energy Resulte Energy Resulted Energy Related Energy Related Energy Resulted Energy Revenues 44.641  45. Miscalited Revenues 45. Miscalited Revenues 45. Miscalited Revenues 45. Miscalited Revenues 45. Miscalited Property 45. Heart Revenues 45. Miscalited		(936,626)	(2,426,081)	(692,989)	227,055		1,955,389							
Total Sales for Resale	S						,					•		
Total States for Reside   Chief States for Reversion   Chief States					•		•	, (c)	٠.	•	•	•	,	•
Other Operating Revenues         44,641           450-Forfield Discounts         44,641           451-Miscellaneous Service Revenues         44,641           451-Miscellaneous Service Revenues         44,641           451-Rent Form Electric Property         454-Rent-Rome Cose Production           454-Rent-Nort-Assoc Cose Production         454-Rent-Nort-Assoc Cose Production           454-Rent-Nort-Assoc Cose Transmission         454-Rent-Rome Electric Property           454-Rent-Rome Electric Property         42,22           454-Rent-Rome Electric Property         42,22           454-Rent-Rome Electric Property         42,22           454-Rent-Rome Electric Revenue         456-Rent Electric Revenue           456-Other Electric Revenue         456-Other Electric Construction           456-Other Electric Revenues         456-Other Electric Transmission           456-Other Electric Transmission         456-Other Electric Transmission					•				."					
456-Forfeled Discounts 451-Miscallaneous Service Revenues 454-Rent-Assoc Cos- Production 4541-Rent-Assoc Cos- Production 4541-Rent-Assoc Cos- Production 4542-Rent-Non-Assoc Cos- Production 4542-Rent-Rent-Non-Assoc Cos- Production 4542-Rent-Rent-Rent-Non-Assoc Cos- Production 4542-Rent-Rent-Non-Assoc Cos- Production 45														
451-Miscellaneous Service Revenues 451-Miscellaneous Service Revenues 451-Miscellaneous Service Revenues 451-Miscellaneous Service Revenues 4541-Rent-Assoc Cose-Production 4541-Rent-Assoc Cose-Distribution 4542-Rent-Non-Assoc Cose-Distribution 4545-Other Electric Property 455-Other Electric Production 455-Other Electric Revenues 455-Other Electric Revenu		•		•			•	•	•	•				'
Ref I files Serv. Rev. Paconnect & Bad Check Fee			i	•					44 641					
Variable			•	• 1					- to't	•		•		•
4541-Rent-Assoc Cos- Transmission       4541-Rent-Assoc Cos- Distribution         4542-Rent-Massoc Cos- Distribution       4542-Rent-Mon-Assoc Cos- Distribution         4542-Rent-Mon-Assoc Cos- Distribution       4542-Rent-Mon-Assoc Cos- Distribution         4542-Rent-Mon-Assoc Cos- Distribution       42,522)         4542-Rent-Mon-Assoc Cos- Distribution       (42,522)         4545-Rent From Elect Prop-Pole Attch Distribution       (42,522)         4545-Rent Flexible Electric Revenue       456-Other Electric Revenue         456-Other Electric Revenue       456-Other Electric Revenue         456-Other Electric Revenue       456-Other Electric Revenue         456-Other Electric Cost Prophetion       456-Other Electric Revenue         456-Other Electric Revenues       456-Other Electric Revenues		í	•				•	•	•	•	ï		•	•
4541-Rent-Assoc Cos- Distribution       4541-Rent-Assoc Cos- Distribution         4542-Rent-Non-Assoc Cos- Production       4542-Rent-Non-Assoc Cos- Distribution         4542-Rent-Non-Assoc Cos- Distribution       (42,522)         4544-Rent From Elect Prop-ABD-Monaf Trans       (42,522)         4545-Rent From Electric Property       (42,522)         Other Electric Revenue       (42,522)         Other Electric Revenue       (42,522)         Other Electric Revenues       (42,522)         A56-Other Electric Revenues       (42,522)         A56-Other Electric Revenues       (42,522)         A56-Other Electric Revenues       (42,522)         Total Other Electric Revenues       (42,522)	•	·	•	•	•				•	•	•	•	•	•
4542-Rent-Non-Assoc Cos- Production 4542-Rent-Non-Assoc Cos- Production 4542-Rent-Non-Assoc Cos- Transmission 4542-Rent-Non-Assoc Cos- Transmission 4542-Rent From Elect Prop-ABD-Nonaf Trans 4542-Rent From Elect Prop-ABD-Nonaf Trans 4545-Rent From Elect Prop-ABD-Nonaf Trans 4545-Cher Electric Revenue 455-Cher Electric Rev Prod - New - Energy 455-Cher Electric Rev Prod - New - Energy 455-Cher Electric Rev Prod - New - Energy 455-Cher Electric Revenues		•		•	i	•	•	•	•		•	•	ī	•
4542-Rent-Non-Assoc Cos- Transmission       4542-Rent-Non-Assoc Cos- Transmission       4542-Rent-Non-Assoc Cos- Distribution       4542-Rent-Non-Assoc Cos- Distribution       4542-Rent-Non-Arsoc Cos- Distribution       4542-Rent-Non-Arsoc Cos- Distribution       42522)       -         4544-Rent From Electric Property       (42,522)       -       -       -         Other Electric Revenue       456-Other Electric Rev. Prod - New - Demand       -       -       -       -         456-Other Electric Rev. Prod - New - Demand       -	-	•			•			•	•	•			•	•
4542-Rent-Non-Assoc Cos- Distribution       4542-Rent-Non-Assoc Cos- Distribution       (42,522)         4544-Rent From Elect Prop-Pole Attch Distribution       (42,522)         Total Rent from Electric Property       (42,522)         Other Electric Revenue       (42,522)         456-Other Electric Rev. Prod - New - Demand       456-Other Electric Rev. Prod - New - Energy         456-Other Electric Rev. Prod - New - Energy       -         456-Other Electric Rev. Prod - New - Energy       -         456-Other Electric Cost Electric Revenues       -         456-Other Electric Cost Electric Revenues       -         456-Other Electric Cost Facility Charge       -         10tal Other Electric Revenues       -	•	•		•	•	•	•		•			•	ů	•
4544 Rent From Elect Prop ABD-Monaf Trans     4544 Rent From Elect Prop ABD-Monaf Trans       7445 Rent From Elect Prop ABD-Monaf Trans     (42,522)       7445 Rent From Electric Property     (42,522)       7445 - Other Electric Production     (42,522)       456 - Other Electric Rev. Prod - New - Demand     -       456 - Other Electric Rev. Prod - New - Energy     -       456 - Other Electric Transmission     -       456 - Other Electric Transmission     -       456 - Other Electric Local Facility Charge     -       756 - Other Electric Local Facility Charge     -       756 - Other Electric Revenues     -       756 - Other Electric Charactering Revenues     -       757 - Ada Other Electric Revenues     - <td>•</td> <td>•</td> <td>•</td> <td></td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td>	•	•	•			•	•	•		•				
Ash-chefit Property  Total Other Electric Revenues  Total Other Electric Revenues  Total Other Electric Revenues  Total Other Electric Revenues  2,119  Total Other Departing Revenues  (42,522)  (42,522)  (42,522)  (42,522)  (42,522)  (42,522)  (42,522)  (42,522)  (42,522)  (44,641					•			(42 522)						•
Other Electric Revenue         Add-Other Electric Revenue         Add-Other Electric Rev. Prod - New - Demand         Add-Other Electric Rev. Prod - New - Energy         Add-Other Electric Rev. Prod - New - Energy         Add-Other Electric Rev. Prod - New - Energy         Add-Other Electric Revenue         Add-Other Electric Reve		(42,522)			.			(42,522)						
456-Other Electric Rev. Prod - New - Demand 456-Other Electric Rev. Prod - New - Demand 456-Other Electric Rev. Prod - New - Demand 456-Other Electric Cananisision - 456-Other Electric Local Facility Charge	8													
# Specifier Electric Rev Paral Annual Demand # Specifier Electric Rev Paral Annual Associates Electric Rev Paral Annual Associates Electric Rev Paral Annual Associates Electric Carasinasion # Specifier Electric Local Facility Charge # Specifier Electric Revenues # Specifier E	5			•	٠		,					•	•	•
456-Other Electric Rev. Prod. New Energy 456-Other Electric Transmission 456-Other Electric Tr			•	•				•	•	•	•	•		•
456-Other Electric Transmission       456-Other Electric Distribution         456-Other Electric Distribution       456-Other Electric Local Facility Charge         Total Other Electric Revenues       2,119         Total Other Operating Revenues       2,119				•		•					•		•	•
456-Other Electric Distribution         456-Other Electric Distribution           456-Other Electric Local Facility Charge         -           Total Other Electric Revenues         2,119           Total Other Operating Revenues         2,119			•				•		•			•	•	•
456-Other Electric Local Paclity Charge  Total Other Derating Revenues  2,119  2,119  2,119  2,119  2,119  2,119  2,119  2,119  2,119  2,119  2,119  2,119		•		•	•			•						
Total Other Operating Revenues 2,119 - (42,522)  Total Other Operating Revenues 2,119 - (42,522)					. .	. .	. .			•	-			
Total Other Operating Revenues 2,119 - (42,522)							0							
		2,119						(42,522)	44,641			•		
					1000		4 055 200	(40,500)	44.644					
		•												

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		13	14	15	91	17	48	19	20	21	22	23	24
Line		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Description	Adjusted Totals	O&M: Energy Efficiency and Residential Load Control Programs.	O&M: Adjust Fuel Expense for rate year sales	O&M: Adjust Non Fuel Purchased Power Expense for rate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M: Annualize wage and salary using the pay period ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending	O&M: Increase savings plan expense related to adjustments to wages and overtime	O&M: Increase SFAS 106 Other Post- Retirement Benefits expense to pro forma level	O&M.  O&M.  Increase SFAS 106 Decrease SFAS 87  Other Post. penison expense to Retirement pro forma level  Banefilis expense to pro forma level	O&M. Decrease group Life insurance expense to pro forma level	O&M Decrease group Medical insurance expense to pro forma level	O&M: Decrease group Long Term Disability insurance expense to pro forma level
No.													
Development of Cost of Service													
1 Firm Sales Revenue 2 Base (incl. partial fuel & PPAR)	60,387,962												
	(27,745,545)	1		•		. **	•	•			•		
5 Total Firm Sales	(936,626)	. .	.   .	.],			. .	. .	. .				
•							:			76			
6 Sales for Resale	a l				,	1			۰				,
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9 Total Sales for Resale	,				8								
		9	2										
õ													
11 450-Forested Discounts 12 451-Miscellaneous Service Revenues						. ,							
	44,641					,		•	•				
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17 4541-Rent-Assoc Cos- Distribution	•				•	•					•		
19 4542-Rent-Non-Assoc Cos- Transmission									•			-	
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	•				•			•	•		•		1
22 4545-Rent From Elect Prop-Pole Attch Distribution	(42,522)	,							•	•			
	(35,055)										0.		
24 Other Electric Revenue													
25 455-Other Electric Production		•	•	•									
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45	,		•								,	-	-
31 Total Other Electric Revenues		•				•							
32 Total Other Operating Revenues	2.119									•		•	
											3		
33 Total Operating Revenues	(934,507)			•				•	•		•		•

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

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Description   Adjusted   Adjust			3	20 10	1000	. NO	6 10	200	OT 34	OT.33	OT.33	OT-34	FIT.35	FIT.36
Development of Cot of Service   Page   Pag	Line		OM-25	OM-Zb	OMI-Z/	0M-28	DE-23	DE-30	16-10	25-10	66-10	5	22-11-	2011
Firm State Revenue   00,387 962		Adjusted Totals	O&M: Increase group Dental insurance expense to pro forma level	O&M: Decrease KPCo Incentive Compensation Plan expense to pro forma level	OM: Amortization of RTO Demand Response Expense	OM: Annualize RTO Demand Response Expense	DE: Increase depreciation expense based on test year end depreciable plant balances and currently approved KGPCo	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Security tax expense related to the annualization of wages and salaries	OT Increase Medicare tax related to wages and salaries	OT. Increase Social Security tax. expense related to the FICA base increase		FIT: Reflect Current FIT impact of adjustments.	FIT: Reflect Current FIT impact of adjustments to interest.
Find State Revenues For Each Forential Fore														
Base (not, junish and a PoAs)   60.587.952		•	•	•	•	•	• .	•	ı	•	•	ì	•	•
Pro All (non-Base)   (35.79.43)   (35.79.4		60,387,962			٠.,	F	•	•						
State for Resale   Sales for Resale   Demand Resaled   Carrier Resaled Carrier Research Research Resaled   Carrier Research Res		(33,579,043)		•	•	•	i	•		•	•		•	•
States for Resalte Demand Related Tital States for Reseale Office Operating Reventes Office Operating Reventes Office Operating Reventes AG-Forbertung Revented AG-Forbertung Revented AG-Forbertung Revented AG-Forbertung Revented AG-Forbertung Reventes AG-Forbertung AG-For	₽	(936,626)	•		•								•	•
Demand Related														
Energy Related  Other Operating Revenues 450-Forfetted Discounts 450-Forfetted Discounts 451-Mis. Sen. Rev Reconnect & Bad Check Fee , 451-Mis. Sen. Rev Reconnect & Bad Check Fee , 451-Mis. Sen. Rev Reconnect & Bad Check Fee , 451-Rent-Assoc Cos-Production 454-Rent-Non-Assoc Cos-Production 454-Rent-Non-Assoc Cos-Production 454-Rent-Non-Assoc Cos-Production 454-Rent-Non-Assoc Cos-Production 454-Rent-Non-Assoc Cos-Production 454-Rent-Non-Assoc Cos-Production 454-Rent-Rom Elect Production 454-Rent From Elect Property  Other Electric Revenue 456-Other Electric Production 456-Other Electric Transmission 456-Other Electric Revenues Total Other Operating Revenues	5				ı	•	17	•	•	•			•	•
Other Operating Revenues 450-Forfeited Discounts 450-Forfeited Discounts 451-Miscellamous Service Revenues 451-Miscellamous Service Revenues 451-Miscellamous Service Revenues 451-Miscellamous Service Revenues 451-Rent-Assoc Cos-Production 4541-Rent-Assoc Cos-Distribution 4542-Rent-Non-Assoc Cos-Distribution 4542-Rent-Non-Assoc Cos-Distribution 4542-Rent-Non-Assoc Cos-Distribution 4542-Rent-Non-Assoc Cos-Distribution 4542-Rent-Non-Assoc Cos-Distribution 4542-Rent-Form Elect Prop-Pole Attach Distribution 4542-Rent From Elect Prop-Pole Attach Distribution Total Rent from Electric Production 4545-Cher Electric Revenue 455-Other Electric Rev. Prod - New - Energy 456-Other Electric Transmission 456-Other Electric Crail Fordion 456-Other Electric Crail Fordion 456-Other Electric Crail Fordion 456-Other Electric Revenues Total Other Operating Revenues  Total Other Operating Revenues			•	•	•	•	- 6				-	•	'	
Other Operating Revenues 450-Forfeted Discounts 451-Miscellaneous Service Revenues 4541-Rent-Assoc Cos- Production 4542-Rent-Non-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Postribution 4542-Rent-Non-Assoc Cos- Postribution 4542-Rent-Non-Assoc Cos- Postribution 4542-Rent-Non-Assoc Cos- Distribution 4544-Rent From Elect Prop-ABD-Nonal Trans 4545-Rent From Elect Prop-Pole Attch Distribution Total Rent from Elect Prop-Pole Attch Distribution Total Rent from Electric Proderity 456-Other Electric Production 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Distribution 456-Other Electric Distribution 456-Other Electric Cevenues Total Other Electric Revenues			•	•	•		. 388	2		•				•
Orner Operating Reventes 451-Mis. Sen', Reventes 451-Mis. Sen', Revented 451-Mis. Sen', Revented 451-Mis. Sen', Reconnect & Bad Check Fee , 451-Mis. Sen', Reconnect & Bad Check Fee , 4541-Mis. Sen', Reconnect & Bad Check Fee , 4541-Rent-Assoc Cos- Postribution 4542-Rent-Non-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Postribution 4542-Rent-Non-Assoc Cos- Postribution 4542-Rent From Elect Prop-ABD-Nonal Trans 4544-Rent From Elect Prop-Pole Attch Distribution Total Rent from Elect Prop-Pole Attch Distribution Total Rent from Electic Prop-Pole Attch Distribution 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Distribution 456-Other Electric Distribution 456-Other Electric Distribution 456-Other Electric Distribution 456-Other Electric Revenues Total Other Electric Revenues														
451-Miscellaneous Service Revenues 451-Miscallaneous Service Revenues 451-Mis. Serv. Rev Reconnect & Bad Check Fee , 4541-Rent-Assoc Cos- Production 4541-Rent-Assoc Cos- Transmission 4542-Rent-Non-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Distribution 4544-Rent From Elect Prop-ABD-Nonal Trans 4546-Rent From Elect Prop-Pole Attch Distribution Total Rent from Elect Prop-Pole Attch Distribution 456-Other Electric Production 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Distribution 456-Other Electric Cansmission 456-Other Electric Distribution 456-Other Electric Distribution 456-Other Electric Cansmission 456-Other Electric Revenues Total Other Operating Revenues			•		•	٠	•	,		•	•	•	•	•
451-Mis Sarv, Rev Reconnect & Bad Check Fee , Rent from Electric Property Assoc Cos- Pransmission 4541-Rent-Assoc Cos- Transmission 4541-Rent-Assoc Cos- Transmission 4542-Rent-Non-Assoc Cos- Prathbution 4542-Rent-Non-Assoc Cos- Prathbution 4542-Rent-Non-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Distribution Total Rent from Elect Prop-ABD-Nonaf Trans 4542-Rent-Non-Elect Prop-Pole Attch Distribution Total Rent from Electric Property Other Electric Revenue 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Distribution 456-Other Electric Revenues Total Other Clearling Revenues			•	•	•	•	•	•	•	•		•	•	
Rent from Electric Property 4541-Rent-Assoc Cos - Production 4541-Rent-Assoc Cos - Production 4541-Rent-Assoc Cos - Distribution 4542-Rent-Non-Assoc Cos - Production 4542-Rent-Non-Assoc Cos - Production 4542-Rent-Non-Assoc Cos - Distribution 4542-Rent-Non-Assoc Cos - Distribution 4542-Rent-Non-Assoc Cos - Distribution 4542-Rent-Rom Elect Property  Other Electric Revenue 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Transmission 456-Other Electric Transmission A56-Other Electric Transmissi			•	•	•	•		•			•	i	•	•
4541-Rent-Assoc Cos- Production 4541-Rent-Assoc Cos- Production 4541-Rent-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Production 4542-Rent-Non-Assoc Cos- Production 4542-Rent-Non-Assoc Cos- Transmission 4542-Rent-Non-Assoc Cos- Distribution 4544-Rent From Elect Prop-ABD-Nonaf Trans 4544-Rent From Elect Prop-Pole Altch Distribution Total Rent from Electric Property Other Electric Revenue 456-Other Electric Rev. Prod - New - Demand 456-Other Electric Transmission 456-Other Electric Transmission 456-Other Electric Cransmission 456-Other Electric Cransmission 456-Other Electric Cransmission 456-Other Electric Revenues Total Other Operating Revenues			•	•			•	•	•				•	
454-Yenn-Assoc Cos- Institution 4542-Rent-Non-Assoc Cos- Positrbution 4542-Rent-Non-Assoc Cos- Production 4542-Rent-Non-Assoc Cos- Distribution 4542-Rent-Non-Assoc Cos- Distribution 4544-Rent From Elect Prop-ABD-Nonal Trans 4545-Rent From Elect Prop-ABD-Nonal Trans 4545-Rent From Elect Prop-Pole Attch Distribution Total Rent from Electric Property 456-Other Electric Production 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Cavenues Total Other Diestribut Revenues		•	•	• =	•	•	•	•	, ,					
4542-Rent-Non-Assoc Cos-Production 4542-Rent-Non-Assoc Cos-Production 4542-Rent-Non-Assoc Cos-Production 4542-Rent-Non-Assoc Cos-Distribution 4544-Rent From Elect Prop-ABD-Nonal Trans 4544-Rent From Elect Prop-Pote Attch Distribution Total Rent from Elect Prop-Pote Attch Distribution Total Rent from Electric Property Other Electric Rev. Prod - New - Demand 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Distribution 456-Other Electric Cavenues Total Other Operating Revenues									•	•	•		•	•
4542-Rent-Non-Assoc Coe- Transmission 4542-Rent-Non-Assoc Coe- Distribution 4544-Rent From Eled Prop-ABD-Nonal Trans 4546-Rent From Eled Prop-ABD-Nonal Trans 4546-Rent From Eled Prop-Pole Attch Distribution Total Rent from Electric Property Other Electric Revenue 456-Other Electric Rev. Prod - New - Demand 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Distribution 456-Other Electric Cavenues Total Other Electric Revenues		•			•	•	•	•	•					
454.2-Rent-Non-Assoc Cos Distribution 454.4-Rent-From Elect Prop-ABD-Nonal Trans 4544-Rent From Elect Prop-ABD-Nonal Trans 4545-Rent From Elect Prop-Pole Attch Distribution Total Rent from Electric Production 456-Other Electric Rev. Prod - New - Demand 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Distribution 456-Other Electric Revenues Total Other Electric Revenues  Total Other Electric Revenues		٠	• · ·	•	•		•	•		•		•	•	
4544-Kent From Eleat Prop-ABD-Nonal Trans 4545-Rent From Eleat Prop-Pole Altch Distribution Total Rent from Electric Property Other Electric Revenue 456-Other Electric Rev. Prod - New - Demand 456-Other Electric Rev. Prod - New - Demand 456-Other Electric Transmission 456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Distribution 456-Other Electric Distribution 456-Other Electric Revenues Total Other Operating Revenues		•						•					•	
other Electric Revenue 456-Other Electric Revenue 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Transmission 456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Cavenues Total Other Electric Revenues  Total Other Derating Revenues						. ,		. ,				· · ·		
Other Electric Revenue 456-Other Electric Production 456-Other Electric Rev. Prod. New - Demand 456-Other Electric Rev. Prod. New - Energy 456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Local Facility Charge Total Other Electric Revenues Total Other Operating Revenues				•	•	•				•		•	•	•
Other Teactin Revenues  456-Other Electric Rev. Prod - New - Demand 456-Other Electric Rev. Prod - New - Energy 456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Local Facility Charge Total Other Electric Revenues  Total Other Operating Revenues  Total Other Operating Revenues  Total Other Operating Revenues		4												
456-Other Electric Rev. Prod - New - Demand 456-Other Electric Rav. Prod - New - Energy 456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Local Facility Charge Total Other Electric Revenues  Total Other Operating Revenues  Total Other Operating Revenues	5	•	•						•	•	•	•	•	
456-Other Electric Rev. Prod - New - Energy 456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Local Facility Charge Total Other Electric Revenues  Total Other Operating Revenues  Total Other Operating Revenues  Total Other Operating Revenues		•		•	•	•					•	•	•	•
456-Other Electric Transmission 456-Other Electric Distribution 456-Other Electric Distribution Total Other Electric Revenues Total Other Operating Revenues  Total Operating Revenues  Total Operating Revenues  Total Operating Revenues				•	•	•	•	•	•	•	•	•	•	
456-Other Electric Losal Facility, Charge 456-Other Electric Local Facility, Charge Total Other Electric Revenues  Total Other Operating Revenues  Total Operating Revenues  (9)		•	•	•				ř	•	*		•	•	
Ase-Uner Teachric Local Facility Charge Total Other Electric Revenues  Total Other Operating Revenues  Total Operating Revenues  (9)		Sec.	•	•			•	•					. 1	
Total Other Operating Revenues  Total Operating Revenues  Total Operating Revenues  (9)				. .			. .							
(9:								17						
		2,119					-			•		•		-
		T02 4 507)			8 1 1 1 1									
	33 Total Operating Revenues	(106,406)											8	

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		37	38	39	40	41		
Line		SIT-37	EP-38	AD-39	AD-40	AD-41	-xxx	
Description No.	Adjusted Totals	SIT: Reflect Current SIT impact of adjustments.	EP: Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements.	AD: Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase AD provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	AD. Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13- month average	XXX Xxxx	
Development of Cost of Service		,						
1 Firm Sales Revenue 2 Race (incl. nartial first & PDAR)	60.387.962							
3 Fuel (non Base)	(27,745,545)	•	•	•	•,			
4 PPAR (non-Base) 5 Total Firm Sales	(33,579,043)	.   ,			. .		. .	
•								
				•	•			
8 Energy Related	•				•	•	•	
9 Total Sales for Resale	1	•	•				•	
10 Other Operating Revenues								
11 450-Forfeited Discounts	•	•	•	•	•	•		
12 451-Miscellaneous Service Revenues 13 451-Mis Serv Rev - Reconnect & Bad Check Fee	44.641							
14 Rent from Electric Property		•	•	•	•	•	•	
15 4541-Rent-Assoc Cos- Production	•	•	•	•		•	•	
16 4541-Rent-Assoc Cos- Transmission	1	•	•	•	•		•	
1/ 4541-Kent-Assoc Cos- Distribution								
19 4542-Rent-Non-Assoc Cos- Transmission	•				٠	•	٠	
20 4542-Rent-Non-Assoc Cos- Distribution	•	•	•	•	1.	•		
•		•		•	•		•	
22 4545-Rent From Elect Prop-Pole Attch Distribution 23 Total Bent from Electric Property	(42,522)		. .	.   .				
ö								
25 456-Other Electric Production		•	•		•			
			•	•		•	•	
•				•	•			
29 456-Other Electric Distribution	•	•	•	•	•		•	
45		•	•					
31 Total Other Electric Revenues	•			•				
			3					
32 Total Other Operating Revenues	2,119						2	
33 Total Operating Revenues	(934,507)		-					

		1	2	3	4	S	9	7	80	о О	10	11	12
Line		0R-1	OR-2	OR-3	OR4	OR-5	OR-6	OR-7	8-WO	6-WO	OM-10	OM-11	OM-12
Description	Adjusted Totals	Operating Revenue: Weather Normalization	Operating Revenue Customer Growth	Operating Revenue: Adjust Revenues From a Book to Billed Basis	Operating Revenue: Transfer Non-Base PPAR and Non-Base Fuel Into Base Revenue	Operating Revenue: Rate Annualization	Operating Revenue: Decrease test year Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue: Increase reconnect and bad check fees	Operating D&M Revenue Distribution in Researce In Resease recommed Reliability to an on- and bad check fees going level level of expenses Related to a reliability rider.	O&M: Increase test year distribution i expense to remove a prior period portion (2009-2013) of reclassification recorded in 2014 to capitalize AEPSC	O&M: Increase test year rate case expenses to a going-level.	O&M. Decrease test year pole attachment rental expenses to remove prior period adjustment.	O&M: Normalization of Major Storm Expenses (average of 2010, 2011, 2012 and 2014).
1 Power Production Expenses 2 Total Other Production Expense									٠				
3 Other Power Supply Expense 4 555-Purch Pwr - Generation - Demand	566,986		٠		e .		•			4	i		,
	(16,395)				• •	i i	•					· . ·	
	. 469 769	•	1		, ,						1 1		
	- 165/651				•		•	•	•				•
10 557- Other Expenses 11 Total Other Power Supply Expense	(613,172)		. .										
Þ	(613,172)		,	·			•			2		•	
1							92						
1 Transmission Expense					•	•	.•	٠	•	•	٠		•
		•			1	•	•		•		•		
4 562-Station Equipment			1 1										
	•		•			•							
/ 555-1 ransmission of Electricity by Others 8 566-Misc Transmission				•		•	•	,	,		•	•	•
9 567-Rents	•						, , ,						
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15 571-Overhead Lines		' '		r ,						•	. 2	•	
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18 Total Transmission Maintenance Expense	•	•											
19 Total Transmission O&M Expense	•										•		
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KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

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		13	14	15	16	17	18	19	70	21	23	23	24
Line		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Description	Adjusted Totals	O&M: Energy Efficiency and Residential Load Control Programs.	O&M: Adjust Fuel Expense for rate year sales	O&M: Adjust Non Fuel Purchased Power Expense for rate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M. Annualize wage and salary using the pay period ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending 12/31/16	O&M: Increase savings plan expense related to adjustments to wages and overtime	locrease SFAS 106 Other Post- Retirement Benefits expense to pro forma level	O&M: Decrease SFAS 87 pension expense to pro forma level	O&M Decrease group Life insurance expense to pro forma level	O&M Decrease group Medical insurance expense to pro forma level	O&M Decrease group Long Term Disability insurance expense to pro forma level
No. 1 Power Production Expenses 2 Total Other Production Expense	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-								-	٠	·
3 Other Power Supply Expense	2												
	566,986	•		(1,189,929)	1,756,915		•		e 1			•	
5 555-Purch Pwr - Generation - Energy 6 555-Purch Power - Transmission - Demand	(16,395)			(238, 709)	222,314							2 .	
	•		•	•	•	1	•	5	ř	•	•		1
	(1,163,763)		(1,163,763)	•	• .		•					•	
9 556-Sys Control & Load Dispatching													
	(613,172)		(1,163,763)	(1,428,638)	1,979,229					1			•
12 Total Production O&M Expense	(613,172)		(1,163,763)	(1,428,638)	1,979,229		•	2-1	-	•			•
		3,											
12													,
2 560-Supervision & Engineering													
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	•	× = 5	•	•	•	•		•					
8 566-Misc Transmission	•								•	•	•	•	•
			•		•	•		•	•	•	•	•	•
11 Total Transmission Operation Expense								•	-		•	•	•
		2						×					
12 568-Supervision & Engineering	•			•	•	*	•	•			•	•	•
	- E		1 2	•				•	•	•		•	•
	•		•	•	•	•		•					
			•		•							•	•
16 572-Underground Lines		. 10									•	,	•
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		J 19		3								٠	•
19 Total Transmission O&M Expense							•						

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		52	56	27	28	59	30	31	32	33	34	35	36
Line		OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	OT-31	OT-32	OT-33	OT-34	FIT-35	FIT-36
<b>Description</b> No.	Adjusted Totals	O&M: Increase group Dental insurance expense to pro forma level	O&M Decrease KPCo Incertive Compersation Plan expense to pro forma level	OM: Amortization of RTO Demand Response Expense	OM. Annualize RTO Demand Response Expense	DE: Increase depreciation expense based on test year end depreciable plant depreciable plant depreciable plant depreciable pant MSPCO	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Security tax expense related to the annualization of wages and salaries	OT Deficient of the process of the p	OT: Increase Social Security tax expense related to the FICA base increase	OT: Increase Property Taxes for Property Additions	FIT. Reflect Current FIT impact of adjustments.	FIT: Reflect Current FIT impact of adjustments to interest.
1 Power Production Expenses 2 Total Other Production Expense										٠	•		
3 Other Power Supply Expense													
4 555-Purch Pwr - Generation - Demand	566,986				3 8								
5 555-Purch Power - Transmission - Demand 6 555-Purch Power - Transmission - Demand	(060,01)				1		•	•	•		•	•	i
		•	•	•	•	t :	•	•	•				
	(1,163,763)		ř.				•						
9 556-Sys Control & Load Dispatching				. ".					•	•	•	•	
	(613,172)										•		
1	(613 179)								•				•
11													
Ë									٠	•	•	•	•
2 bou-supervision & Engineering 3 561, and Dispatching - Company				, ,	•	•		•		i	•	•	
		•	•	٠	•	•	-	,	•	Ì	•	•	
	•	•	•	•			ŕ	•		•		,	•
	•	•	•	•	•	•	•	•	•	•	•		
7 565-Transmission of Electricity by Others		•	•	•		•	•	•		•		•	
8 566-Misc Transmission		•	•	•	•			•	•	•	•	•	
	•	•	•	•	•		•						
-	•	•	•										.
11 Total Transmission Operation Expense		•	•		•								
12 568 Sunantision & Engineering	•	•	•	•	•		•		•	•	1	•	•
	•	•	•	•		•	•					•	
	•	•	•	•		•	•	•	•	•			
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	•	•	•		•	•	•	•		•	ı	•	•
- 1		•					1				•		
18 Total Transmission Maintenance Expense	•	•			•	•							
19 Total Transmission O&M Expense				•	4.				•	•			,
II													

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

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		SIT-37	EP-38	AD-39	AD-40	AD-41	XXX.
Description	Adjusted Totals	SIT: Reflect Current SIT impact of adjustments.	EP: Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	AD: Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	AD Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 from 1/1/15 month average	XXXX.
		= =					
Power Production Expenses Total Other Production Expense			•		'	•	•
Other Power Supply Expense 555-Purch Pwr - Generation - Demand	566.986	,	•	!	•		•
555-Purch Pwr - Generation - Energy	(16,395)	•	٠	•		•	•
555-Purch Power - Transmission - Demand	•	•	•	• ,			
555-Purch Power - Hallsillission - Eriergy 555-Purch Power - Fliel	(1.163.763)	•		•	•		
556-Sys Control & Load Dispatching	•	•	•	•	•		•
557- Other Expenses Total Other Douer Sunniv Expense	(613 172)						
Total Production O&M Expense	(613 172)						
Transmission Expense							
560-Supervision & Engineering		1	• 25		•		
561-Load Dispatching - Company	•	•	•	•	•		
562-Station Equipment					•		
564-Underground Lines	•	•	•	•			٠
565-Transmission of Electricity by Others		٠	,	•		•	•
566-Misc Transmission	•	Ť		•	•	•	•
567-Rents	•	i	•	•	•		
575-PJM Regional Market Expenses	•	•	•	•	•		
Total Transmission Operation Expense				•	-	•	
568-Supervision & Engineering		•	•	٠			į
569-Structures	•	•		•	•		-
570-Station Equipment	•	•	•	•			•
571-Overhead Lines		•	•	•	•		•
572-Underground Lines 573-Misc Transmission Expanses						• •	
Total Transmission Maintenance Expense				•			
			2				
ansmission Com Expense		•					

Control   Cont				1	2	8	4	ro.	9	7	œ	6	10	1	12
Description   Adjusted   Chemical Process   Chemi	Line			0R-1	OR-2	OR-3	OR4	OR-5	OR-6	OR-7	8-MO	6-WO	OM-10	OM-11	OM-12
Set Supervision & Engineering	No.	Description	Adjusted	Operating Revenue: Weather Normalization	Operating Revenue Customer Growth	Operating Revenue: Adjust Revenues From a Book to Billed Basis			Operating Revenue: Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue: Increase reconned and bad check fees	O&M. Distribution on on-going level level of expenses. Related to a reliability to a reliability rider.	OSM: Increase test year distribution expense to remove 1 prior period portion (2009-2013) of reclassification recorded in 2014 to capitalize AEPSC	OBM: Increase test year rate case expenses to a going-level.	O&M Decrease test year pole attachment rental expenses to remove prior period adjustment	O&M: Normalization of Major Storm Expenses (average of 2010, 2011,
99 Cooperated Lines 90 Coo	ä	n Expense	į												,
Seg-Statein Euglinement (1,078)		oervision & Engineering d Dispatching	(1/6/1)			in P			•	•	•	•		i	•
594 Undergrand fines         21,296           595 Undergrand fines         21,296           595 Hotels and the series of the series o		tion Equipment	(1,078)					1 1			13,734				
589-Meters   1,004		derground Lines	21,299	•			•		•		21,364		•	1	•
1992   Control related in the Description   1994   1995		set & Area Lighting	(5.044)												
See Nationary		stomer Installations	(1,904)	•	•		•	•	•	•		0000			•
10		c Distribution	753,956				• •					960,267	•	(55,790)	
Sep Supervision & Engineering (467)	8	Distribution Operation	718,186								35,098	762,096		(55,790)	•
959-Suptivision & Engineering (197) 591-Suptivision & Engineering (197) 592-Station Equipment (1,353) 592-Station Equipment (1,354) 593-Universal Content (1,354) 593-Misc Distribution Plant (1,355) 593-Misc Distribution Paperse 901-Support Second & Collection Expense 901-Support Records & Collection Expense 901-Support Records & Collection Expense 902-Support Second (1,48) 903-Customer Accounts 904-Customer Assistance - DSM 300,000 908-Customer Assistance - DSM Response 903-Customer Assistance - DSM Respo			(101)								•	•	-		
592-Station Equipment		pervision & Engineering	(61)	. ,		•	•		•	•	•	•	•	•	,
593-Overhead Lines		tion Equipment	(1,353)	•				•	•	•		•	ţ	•	
598-Underground Lines		srhead Lines	2,370,809	•	•			•	•	•	1,985,736				406,528
10   20   20   20   20   20   20   20		derground Lines	61,078								-		•		•
5997-Meters         (10)           598-Mac Distribution Plant         (6,556)           598-Mac Distribution Maintenance         2,419,335           Total Distribution Expense         3,137,521           Customer Accounts Expense         3,137,521           903-Multiple Microbian Expense         (3,78)           903-Lupervision & Engineering         (3,78)           903-Lucollectible Accounts         (7,44s)           904-Lucollectible Accounts         (13,236)           905-Lustomer Accounts         (13,236)           908-Customer Assistance         (1,909)           908-Customer Assistance DSM         300,000           908-Lustomer Assistance DSM         301,207           908-Lucontener Assistance Demand Response         331,227           908-Lucontener Assistance DSM         300,000           908-Lucontener Assistance Demand Response         331,227		et & Area Lighting	(2,205)			•				•	•		•	•	•
598-Misc Distribution Plant         (6,556)           Total Distribution Maintenance         2,418,335           Customer Accounts Expense         3,137,521           901-Supervision & Engineering         (5,788)           902-Ustomer Records & Collection Expense         (7,448)           903-Customer Records & Collection Expense         (7,448)           904-Uncollectible Accounts         (1,3,246)           Total Customer Accounts         (1,909)           905-Customer Accounts         (1,909)           908-Customer Assistance - DSM         300,000           908-Customer Assistance - DEM         331,227           909-Under Assistance - Demand Response         331,227	-	lers	(10)	•				•	i	•	•			•	
Customer Accounts Expense         9,137,521           Customer Accounts Expense         901-Supervision & Engineering           902-Mater Reading         903-Customer Records & Collection Expense           903-Uncollectible Accounts         (7,448)           903-Lustomer Accounts         -           Total Customer Accounts         -           Total Customer Accounts         -           Total Customer Accounts         -           O7-Supervision         (13,236)           903-Customer Assistance - DSM         300,000           908-Lustomer Assistance - DSM         300,000           909-Lustomer Assistance - Demand Response         331,227           909-Hillomation is function         -	29	c Distribution Plant Distribution Maintenance	(6,555)								2,052,042			1	406,528
Customer Accounts Expense 901-Supervision & Engineering 902-Uservision & Engineering 902-Uservision & Engineering 903-Customer Records & Collection Expense 904-Uncollectible Accounts 905-Miss Customer Accounts Total Customer Accounts 905-Customer Service & Information Expense 907-Supervision 908-Customer Assistance - DSM 908-Customer Assistance - DSM 908-Lustomer Assistance - DSM 908-Lustomer Assistance - DSM 908-Uniomation & Instruction	1	stribution Evance	3 137 521								2,087,140	762,096	•	(55,790)	406,528
Customer Accounts Expense 901-Supervision & Engineering 902-Usupervision & Engineering 902-Usupervision & Engineering 903-Usupervision & Collection Expense 904-Uncollectible Accounts 905-Miss Customer Accounts Total Customer Accounts 905-Ustomer Service & Information Expense 907-Supervision 908-Customer Assistance - DSM 908-Customer Assistance - DSM 908-Lustomer Assistance - DSM 908-Ustomer Assistance - DSM															
902-Variet Reading 902-Mater Reading 903-Customer Records & Collection Expense 904-Uncollectible Accounts 905-Miss Customer Accounts Total Customer Accounts 905-Supervision 908-Customer Assistance 908-Customer Assistance - DSM 908-Customer Assistance - DSM 908-Lustomer Assistance - DSM	2	Accounts Expense			•	•				•	•	•	•	es•	•
903-Customer Records & Collection Expense 904-Uncollectible Accounts 905-Miss Customer Accounts Total Customer Accounts Total Customer Accounts 905-Customer Service & Information Expense 907-Supervision 908-Customer Assistance - DSM 908-Lustomer Assistance - DSM 908-Lustomer Assistance - DSM 908-Lustomer Assistance - DSM 908-Lustomer Assistance - DSM 908-Information & Instruction		ter Readina	(5,788)	•		•	•			•	•	•	•	•	
904-Uncollectible Accounts 905-Misc Customer Accounts Total Customer Accounts  Customer Service & Information Expense 907-Supervision 908-Customer Assistance 908-Customer Assistance - DSM 908-1-Customer Assistance - Demand Response 909-Information is instruction		stomer Records & Collection Expense	(7,448)	•			•	•	•	•	•	•			•
905-Misc Customer Accounts  Total Customer Accounts  Customer Service & Information Expense 907-Supervision 908-Customer Assistance 908-Customer Assistance - DSM 908.1-Customer Assistance - DSM 908.1-Customer Assistance - Demand Response 909-Information & Instruction		collectible Accounts		•					•						
Customer Service & Information Expense 907-Supervision 908-Customer Assistance 908-Customer Assistance - DSM 908.1-Customer Assistance - Demand Response 909-Information & Instruction	N-906	c Customer Accounts	(13 236)		. .	. .	. -			-					
Customer Service & Information Expense 907-Supervision 908-Customer Assistance 908-Customer Assistance - DSM 908-1-Customer Assistance - Demand Response 908-1-Customer Assistance - Demand Response 908-1-Customer Assistance		Undi Customer Accounts	(20-10-1)												
907-Supervision 908-Customer Assistance 908-Customer Assistance - DSM 908-1-Customer Assistance - Demand Response 908-information for Instruction		Service & Information Expense											•		,
908-Customer Assistance - DSM 908-Customer Assistance - Demand Response 908-11-Customer Assistance - Demand Response 908-information finishing		Dervision former Accietance	(1 909)			•					•	•		•	•
908.1-Customer Assistance - Demand Response 909-Information & Instruction		stomer Assistance - DSM	300,000	•	•	•		•		•	•	•	ı	•	
		ustomer Assistance - Demand Response	331,227	•			•				•	•		•	
		ormation & Instruction					•								
910-MISC Austories Carlos Air Programme   799 318   17-MISC Austories Zinformation   629 318	5	Customer Service	629.318										•	•	

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

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		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Description	Adjusted Totals	O&M. Energy Efficiency and Residential Load Control Programs.	O&M: Adjust Fuel Expense for rate year sales	O&M: Adjust Non Fuel Purchased Power Expense for ate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M: Annualize wage and salary using the pay penoid ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending 12/31/16	O&M: Increase savings plan expense related to adjustments to wages and overtime	O&M. Increase SFAS 106 Other Post- Retirement Benefits expense to pro forma level	O&M Decrease SFAS 87 pension expense to pro forma level	O&M Decrease group Life insurance expense to pro forma level	O&M Decrease group Medical insurance expense to pro forma level	O&M Decrease group Long Term Disability insurance expense to pro forma level
Distribution Expense	, 8) ,				20 7	а				. "			
580-Supervision & Engineering	(1,571)	•	•		•	(1,147)	1,257						
561-Load Dispatching 582-Station Equipment	(1,078)					(751)	823						. ,
583-Overhead Lines	8,324	•	•	ď		(4,475)	4,904	•		•	•	•	
584-Underground Lines	21,299	•	•	•		(09)	99	•	•		•		•
585-Street & Area Lighting 586-Meters	(5) (44)					(4)	5 743						
587-Customer Installations	(1,904)	•		•		(2,165)	2,373	•				•	•
588-Misc Distribution	753,956		•	•		(10,835)	11,872	•		•	•	•	٠
589-Rents	(55,790)												
Total Distribution Operation	718,186	•				(24,678)	27,042				•		
590-Supervision & Engineering	(467)	•	•			(482)	528		•	•			
591-Structures	(61)					(61)	29	•	•		•		•
592-Station Equipment	(1,353)		•			(1,626)	1,781	•		•		,	•
593-Overhead Lines	2,370,809				•	(20,797)	22,788	•	•	•	•	•	
594-Underground Lines	0/0,10			•	•	(2,579)	2,023		•		•		
590-Enter ransionners 596-Street & Area Lighting	(206)					(186)	204		•	· .			
597-Meters	(10)		•		•	(27)	30	•	•	•		•	•
598-Misc Distribution Plant	(6,555)					(6,386)	6,997	-	•				
Total Distribution Maintenance	2,419,335					(36,155)	39,615	-					
Total Distribution Expense	3,137,521		•	4	•	(60,833)	66,657	•	•	٠		•	
Customer Accounts Expense													
901-Supervision & Engineering	. !			•	. :	. 1			•		•	9	•
902-Meter Reading	(5,788)	•	•	•	•	(4,714)	2,165		•	٠,			•
903-customer Records & Collection Expelled	(o++',')					(0,0,0)	016'/						
905-Misc Customer Accounts	•								•			٠	•
Total Customer Accounts	(13,236)	-	-	-		(11,390)	12,481						
Customer Service & Information Expense	1												
907-Supervision			•	•	•	• 1	. !						
908-Customer Assistance	(1,909)				•	(1,715)	1,880	•			•		
908-Customer Assistance - USM 008 1-Customer Assistance - Demand Response	300,000	300,000											
909-Information & Instruction	-	-					-			•	i	•	•
910-Misc Customer Service		•	•			•					•	•	
Total Customer Service & Information	629,318	300,000				(1,715)	1,880					•	•

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

Adjusted   Coalin    Adjusted   Coalin    (1,571)   (1,571)    (1,078)   8,324   -1,299   -1,	OM-26 OM-27  O&M.  O&M.  Decrease KPCo.  Incentive Compensation Plan Response Expense expense to pro forma level (1,681) (1,681) (1,50) (5,839) (6,582) (2,112) (9,177) (5,545) (6,177) (6,177) (6,177) (6,177) (6,177) (6,177) (6,177) (6,177)	OM-28 OM OM Annualize RTO Demand Response Expense	DE-29 DE-30  DE: DE: DE: DE: depreciation proposed rises at the service levels depreciable plant and service levels depreciable plant and unreful page and currently approved KGPCo		OT-31 OT: Increase Sodal Increase Medicare Security tax tax related to expense related to wages and salaries the annualization of wages and salaries	OT-33	OT:34 OT: Increase Property Taxes for Property Additions	FIT: FIT: Reflect Current FIT impact of adjustments.	FIT-36 FIT: Reflect Current FIT impact of
Distribution Expense   Seb-Supervision & Engineering   Seb-Supervision & Engineering   Seb-Supervision & Engineering   Seb-Supervision & Engineering   Company	0MM OM control of the	Annualize RTO Demand Response Expense			OT: Increase Medicare tax related to wages and salaries	OT: Increase Social Security tax is expense related to the FICA base increase	OT: Increase Property Taxes for Property Additions		
1.571   1.571   1.571   1.571   1.571   1.58	(1,681) (1,150) (5,839) (71) (6) (5,546) (2,112) (9,177) (55,582) (51) (67)								adjustments to interest.
S80-Supervision & Engineering   (1,571)   S80-Supervision & Engineering   (1,078)   S82-Station Equipment   (1,078)   S82-Station Equipment   (1,078)   S82-Station Equipment   (1,078)   S82-Station Equipment   (1,044)   S86-Meters   (1,044)   S86-Met	(1,681) (1,150) (5,839) (7) (6) (5,548) (2,112) (9,177) (9,177) (55,582) (67)					1 1 1 1 1			
582-Load Dispatching         (1,070)           582-Load Dispatching         (1,070)           582-Load Dispatching         (1,070)           582-Overhead Lines         2,1299           584-Underground Lines         (5,044)           586-Meters         (5,044)           588-Meters         (5,044)           588-Rents         (1,394)           589-Rents         (467)           590-Supervision & Engineering         (467)           591-Structures         (5,780)           592-Verhead Lines         (1,353)           592-Verhead Lines         (1,353)           592-Verhead Lines         (1,078)           592-Meters         (1,078)           592-Meters         (1,078)           592-Meters         (1,078)           592-Meters         (1,078)           592-Meters         (1,078)           592-Meters         (1,078)           594-Meters         (1,078)           595-Meters         (1,078)           597-Meters         (1,078)           597-Meters         (1,078)           591-Meters         (2,066)           592-Meters         (1,078)           592-Little Reading         (1,078) <t< td=""><td>(1,150) (5,839) (71) (6) (5,548) (2,112) (9,177) (55,582) (67)</td><td></td><td></td><td></td><td></td><td></td><td>•</td><td>g J</td><td>•</td></t<>	(1,150) (5,839) (71) (6) (5,548) (2,112) (9,177) (55,582) (67)						•	g J	•
883-Oranion Lippanion (1994) 884-Orderfaed Lines 884-Orderfaed Lines 885-Customer Installations 886-Maters 886-Maters 886-Maters 886-Maters 886-Maters 886-Maters 886-Maters 1(1904) 1	(5.839) (71) (6) (5.548) (2.112) (9.177) (5.582) (67)				-				
584-Underground Lines     21,298       586-Maters     (5,044)       586-Maters     (5,044)       587-Customer Installations     (1,304)       588-Maters     (1,304)       588-Misc Distribution     (73,396)       590-Supervision & Engineering     (467)       591-Structures     (55,780)       592-Station Equipment     (733)       592-Overhead Lines     (61)       594-Underground Lines     (1,333)       594-Underground Lines     (1,330)       595-Maters     (1,330)       596-Misc Distribution Plant     (1,330)       597-Meters     (10)       598-Misc Distribution Maintenance     (1,078)       7148-135     (10)       7148-135     (10)       7448-135     (10)       7448-136     (10)       7448-137-137-137     (10)       7448-138-138     (10)       7448-138-138     (10)       7448-138-138-138     (10)       7448-138-138-138-138-138-138-138-138-138-13	(71) (8) (5,548) (2,112) (9,177) (25,582) (57)					•	•	•	•
586-Street & Area Lighting   (5,044)   586-Meters   (5,044)   586-Meters   (1,904)   586-Meters   (1,904)   778,346   778,34	(5,546) (2,142) (9,177) (525,682) (57)	į					•	•	•
1,044	(5,546) (2,112) (9,177) (25,582) (513)					1	•		
Set   Accounts   Set	(21,17) (9,177) (25,582) (513) (67)								
18,186   1	(513)				•	•			٠
10   10   10   10   10   10   10   10	(25,582) (513) - (573) - (673) - (		-		•	•	•		•
190-Supervision & Engineering (467)   61   591-Supervision & Engineering (467)   61   592-Station Engineering (1,353)   592-Overhead Lines   2,370,809   593-Overhead Lines (1,078   594-Underground Lines (1,078   594-Underground Lines (1,078   595-Underground Lines (3,900)   596-Street & Area Lighting (3,900)   596-Meters (1,00   596-Meter (1	(513)								•
590-Supervision & Engineering (467)   590-Supervision & Engineering (61)   592-Station Eugliment (51)   592-Station Eugliment (1.353)   593-Overhead Lines (1.353)   593-Overhead Lines (1.078   594-Underground Lines (6.1078   595-Line Transformers (3.900)   595-Line Transformers (1.00   595-Line Transformers (1.00   597-Meters (1.00   597-Meters (1.00   598-Misc Distribution Plant (6.100   1.00	(513)								
1982-Station Equipment	(67)	•			• 2	•	•		•
592-Station Equipment         (1,353)         -           593-Challon Equipment         (1,353)         -           594-Underground Lines         (1,078)         -           595-Line Transformers         (2,900)         -           595-Line Tansformers         (206)         -           596-Mise Distribution Plant         (6,555)         -           Total Distribution Expense         3,137,521         -           901-Supervision & Expense         3,137,521         -           902-Customer Accounts Expense         (5,789)         -           902-Customer Reading         (5,789)         -           902-Customer Records & Collection Expense         (7,448)         -           904-Uncollectible Accounts         -         -           905-Listomer Recounts         -         -           904-Lincollectible Accounts         -         -           905-Listomer Recounts         -         -           905-Listomer Recounts         -         -           905-Listomer Recounts         -         -           905-Listomer Recounts         -         -           905-Listomer Accounts         -         -	(:-)					•			•
993-Uverhead Lines 6.1,078 - 993-Uverhead Lines 6.1,078 - 61,078 -	(1,508)	•							' '
S96-Line Transformers	(5 474)					•	•	•	•
596-Street & Area Lighting         (206)         -           597-Meters         (10)         -           598-Misc Distribution Plant         (6,555)         -           Total Distribution Repense         2,419,335         -           Total Distribution Expense         3,137,521         -           901-Supervision & Engineering         (5,789)         -           902-Meter Reading         (5,789)         -           904-Uncollectible Accounts         (7,448)         -           905-Misc Customer Accounts         -         -           Total Customer Accounts         -         -           Total Customer Accounts         -         -	(4.284)				•	•	•		•
597-Meters         (10)           598-Misc Distribution Plant         (6,559)           Total Distribution Maintenance         2,419,335           Total Distribution Expense         3,137,521           Customer Accounts Expense         901-Supervision & Engineering           902-Weter Reading         (5,789)           902-Linctomer Reading         (7,448)           904-Uncollectible Accounts         905-Misc Customer Accounts           905-Misc Customer Accounts         (13,236)           Total Customer Accounts         (13,236)	(224)			•	•		•	•	•
598-Misc Distribution Plant	. (13)				•		•	•	•
Total Distribution Maintenance   2,419,335   Customer Accounts Expense   3,137,521   Customer Accounts Expense   3,137,521   Customer Accounts Expense   6,748)   902-Wester Reading   903-Customer Records & Collection Expense   (7,448)   904-Uncollectible Accounts   904-Uncollectible Accounts   7,748	- (7,166)								
Total Distribution Expense 3,137,521   Customer Accounts Expense 902-Mere reading 902-Lougher Reading 903-Customer Records & Collection Expense (7,448)   904-Uncollectible Accounts   904-Uncollectible Accounts   7,448   7,448   905-Misc Customer Accounts   7,448   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,488   7,4	(42,695)	•	•						
Customer Accounts Expense         901-Supervision & Engineering           901-Supervision & Engineering         (5,788)           902-Weter Reading         (7,448)           903-Customer Records & Collection Expense         (7,448)           904-Uncollectible Accounts         -           905-Misc Customer Accounts         -           Total Customer Accounts         -	. (68,277)	•					•	•	
903-Meter Reading (5,788)									
902-Meter Reading (5,789) 903-Customer Records & Collection Expense (7,448) 904-Uncollectible Accounts 905-Misc Customer Accounts Total Customer Accounts (13,236)					•	•	•	•	•
903-Customer Records & Collection Expense (7,448) - 904-Uncollectible Accounts - 905-Misc Customer Accounts - Total Customer Accounts (13,236) -	(6,239)	•;	•			•	•		•
904-Uncollectible Accounts - 905-Misc Customer Accounts - 17tal Customer Accounts (13,236) - 17tal Customer Accounts	- (8,088)	•	•			•			•
905-Misc Customer Accounts Total Customer Accounts (13,236)									
ו חופן בתפונונוני לאכטמווופ	(14.327)								
								20	72
ខ				140	•	•		•	•
2 90/-Supervision	(2 074)					•	•	•	٠
					•	•	•	,	•
908.1-Customer Assistance - Demand Response	069'99	264,537			•	•		•	•
		•	•		•	•	•		•
7 910-Misc Customer Service							•		'

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

			;		:	:		
		3/	38	38	04	41	Č.	
Line		SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-	
<b>Description</b> No.	Adjusted Totals	SIT. Reflect Current SIT impact of adjustments.	EP. Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements.	AD: Increase AD provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase AD provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	AD: Decrease Accumulated Deprecation for estimated plant in service retirements from 1/1/15 month average	XXX: XXXX	
1 Distribution Exnense		ř			0	-	- 1	
2 580-Supervision & Engineering	(1,571)	•	•	•			•	
3 581-Load Dispatching	•	•	•	•	•	•		
4 582-Station Equipment	(1,078)	•	•	- 1/0	•		•	
5 564-Underground Lines	21.299						- , B	
7 585-Street & Area Lighting	(9)	•	•		٠		•	
8 586-Meters	(5,044)		•	•	•			
9 587-Customer Installations	(1,904)		•					
10 588-Misc Distribution	753,956	7	1	•	•			
11 589-Rents	(55,790)							
12 Total Distribution Operation	718,186	•	-	•				
	1101)							
13 590-Supervision & Engineering	(467)							
14 391-Structures 15 592-Station Equipment	(1353)			•		•	•	
16 593-Overhead Lines	2.370.809	•			•		•	
	61,078	•	•	٠	•			
18 595-Line Transformers	(3,900)	•	•					
	(206)		•	•			•	
	(10)	•	•	•	•			
21 598-Misc Distribution Plant Total Distribution Maintenance	(6,555)							
	200,014,2							
23 Total Distribution Expense	3,137,521			•	•		•	
24 Customer Accounts Exnense							ā	
	•	•	•		•			
	(5,788)	•	•	•		•		
27 903-Customer Records & Collection Expense	(7,448)	•		•	·	•	•	
	•	•	•	•		•		
29 905-Misc Customer Accounts	(13.236)		.   .			. .	. .	
	(10,2,01)		•			'		
1 Customer Service & Information Expense								
2 907-Supervision				•				
3 908-Customer Assistance	(1,909)	•		•	•			
4 908-Customer Assistance - DSM	300,000			•				
6 000-Information & Instruction								
7 910-Misc Customer Service	-							
8 Total Customer Service & Information	629,318		•	,				

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		-	2	က	4	- 70	9	7	80	თ	10	=	12
Line		0R-1	OR-2	OR-3	OR-4	OR-5	OR-6	OR-7	0M-8	6-MO	OM-10	OM-11	OM-12
Description	Adjusted Totals	Operating Revenue: Weather Normalization	Operating Revenue: Customer Growth	Operating Revenue: Adjust Revenues From a Book to Billed Basis	Operating Operating Revenue Revenue Transfer Non-Base Rate Annualization PPAR and Non- Base Fuel Into Base Revenue	Operating Revenue: Rate Annualization	Operating Revenue: Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue: Increase reconnect and bad check fees	Distribution Reliability to an on- going level level of expenses. Related to a reliability rider.	lncrease test year distribution expense to remove prior period portion (2008-2013) of reclassification recorded in 2014 to capitalize AEPSC	O&M: Increase test year rate case expenses to a going-level	O&M: Decrease test year pole attachment rental expenses to remove prior period adjustment.	O&M: Normalization of Major Storm Expenses (average of 2010, 2011, 2012 and 2014).
								1					
Sa		,									•		
10 911-Supervision 11 912-Demo & Selling					•	•	•	•	'	•	•	39	•
		•	,	•		•	•	1		1			
12 916-Misc Sales Expense	•								. .				. .
13 I otal Sales Expense		•			•								
14 Administrative & General Expense													
	(1,894)	•	•	•		i	•	•			•	•	
	•		•		•	•	•	•	•				
17 9222-Administrative Expense Transferred		, ,				•	•	•	•	•		•	•
	•	•	•	•	•	•	•	•					Ĭ
		•	i	•	•	•		•	•		•		
	(93,019)	·	•	•		•	•	•			101 221		
22 9280002 Reg. Commission Exp-Case	122,101								•	•	77,101		,
		•	•	•	•	ų·	•	•	•	•	•	•	•
	(432)	•	,		•	•		•		•	•		•
26 931-Rent 77 Total Admin & General Operation	5.876			. .		-					101,221		
3								=					
28 935-Admin & General Maintenance	5.876	· ·									101,221		
1						e.							
30 Subtotal Operation & Maint Exp	3,146,307		-		•	•		•	2,087,140	762,096	101,221	(55,790)	406,528
31 G/L Disp. Of Util Plant	•			•	-		•				•		
		•	•	•		•	•	•			•	•	•
33 Other O&M	•							• •					
35 Total Other O&M Exp													
36 Total Operation & Maint Exp	3,146,307			•		•		•	2,087,140	762,096	101,221	(99,790)	406,528

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		ę	7	Ļ	á	ţ	á	ą	ç	5	3		
<u>ari</u>		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Description	Adjusted Totals	CosM: Energy Efficiency and Residential Load Control Programs	O&M: O&M: Adjust Fuel Expense for rate year sales	Adjust Non Fuel Purchased Power Expense for rate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M: O&M: Annualize wage and salary using the pay period ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending 12/31/16	O&M: Increase savings plan expense related to adjustments to wages and overtime	O&M. Increase SFAS 106 Other Post- Retirement Benefits expense to	Decre	Dec Life exp	O&M Decrease group Medical insurance expense to pro forma level	O&M Decrease group Long Term Disability insurance expense to pro forma level
No.													
9 Sales Expense 10 911-Supervision								•					
11 912-Demo & Selling	•	•	•	•		•		•	•			•	•
	, ,		, ,	, ,			, ,			. ,	NI NI		
	1									•			
14 Administrative & General Expense	(1.894)			•	1	(1.724)	1,889	•	•				
		•	1 2 8	1	•		1		•		11	•	
<ul> <li>922-Administrative Expense Transferred</li> <li>923-Outside Services</li> </ul>													
	•	•	,	•	•	•	1	•		•	i	•	
20 925-Injuries & Damages 21 926-Emulovee Pension & Benefits	(93 019)				: :			291	36.258	(84 659)	(1 672)	(46.264)	(67)
	101,221										(1)	(1)	-
23 929-Duplicate Charges 24 930.1-General Advertising Expense						•							
25 930.2-Misc General Expense	(432)	•		•		(417)	456	•		•			•
	5,876			. .		(2,141)	2,345	291	36,258	(84,659)	(1,672)	(46,264)	(67)
28 935-Admin & General Maintenance		,		٠	٠		•			,			
29 Total Admin & General Expense	5,876	-		•		(2,141)	2,345	291	36,258	(84,659)	(1,672)	(46,264)	(67)
30 Subtotal Operation & Maint Exp	3,146,307	300,000	(1,163,763)	(1,428,638)	1,979,229	(76,079)	83,363	291	36,258	(84,659)	(1,672)	(46,264)	(67)
		•	٠		•		•	•	•	•	•	•	•
		•		· · · · · · · · · · · · · · · · · · ·	E	•		•	•	•	•	•	
33 Other O&M					5						. ,		
35 Total Other O&M Exp		1	•		•			•				•	
36 Total Operation & Maint Evn	3 146 307	300 000	(1.163.763)	(1.428.638)	1,979,229	(76.079)	83.363	291	36.258	(84.659)	(1.672)	(46.264)	(67)
	2			(222)		(							

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		55	56	27	28	59	30	31	32	33	34	35	36
Line		OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	0T-31	OT-32	OT-33	OT-34	FIT-35	FIT-36
Description No.	Adjusted Totals	O&M. Increase group Dental insurance expense to pro forma level	O&M Decrease KPCo Incentive Compensation Plan expense to pro forma level	OM: Amortization of RTO Demand Response Expense	OM: Annualize RTO Demand Response Expense	DE: Increase depreciation expense based on test year end depreciable plant balances and currently approved KGPCo	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Security tax expense related to the annualization of wages and salaries	OT: Increase Social Increase Medicare Security tax tax related to expense related to wages and salaries the annualization of wages and salaries	OT: Increase Social Security tax Security tax the FICA base increase	OT. Increase Property Taxes for Property Additions	FIT: Reflect Current FIT impact of adjustments.	FIT: Reflect Current FIT impact of adjustments to interest.
					la	1	, i	9				7	
9 Sales Expense 10 911-Supervision			•			٠	·	•	٠	•	•	•	•
		•	•			•	•	•		•	•	•	
11 913-Advertising		, ,				. !			. ,				-
		1							•		•	•	
								13					
14 Administrative & General Expense 15 920-Salaries	(1,894)	* 1	(2,059)	1	,	9.	٠	•	•		•	•	•
	•	٠	•	•		•	•		•	•	•	•	
	•	•		•									
18 923-Outside Services 19 924-Property Insurance			-					•	•	•	•		
			· ·	•	•		1 1 1 1		3	•	•		
21 926-Employee Pension & Benefits 22 9280002 Rea Commission Exo-Case	(93,019)	3,094									•		
	•	•	•	•	•			1	•		•	•	•
24 930.1-General Advertising Expense	(432)		(471)										
				i		•							
27 Total Admin & General Operation	5,876	3,094	(2,530)					1					
28 935-Admin & General Maintenance			٠		- 4		٠		•	•		•	
29 Total Admin & General Expense	5,876	3,094	(2,530)	•	•			•					•
30 Subtotal Operation & Maint Exp	3,146,307	3,094	(87,208)	069'99	264,537	•			•	•	•		•
	•	•	•	•			•		•		•		•
32 Factoring Expense	•	•	•	•	•			•	•	•	•	•	•
	•	•											
34 Other O&M Exp									•				
36 Total Operation & Maint Exp	3,146,307	3,094	(87,208)	069'99	264,537		•			•		•	

SIT-37   EP-38   AD-39   AD-40   AD-41	XX				•		•		•						•		•		15					.	0			•			
SIT-37	41 AD-41	AD: Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13- month average				•	•	•	٠		•		•	•	•	•		•		•		•					•	•			
Site of the content	40 AD-40	AD: Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using					•	•	•					•		•	•	•			٠					,					
SIT.37   S	39 AD-39	AD: Increase A/D provision for the contra to the increase in depreciation acpense based on 12/2014 depreciable plant			•	•	4	•	•				•	•	•	•		•	•		•	-					٠	•			
Adjusted Totals  Totals  (1,894)  Iferred (1994)  See (432)  on 5,876  - (432)	38 EP-38	EP: Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements.			•	•		•				•	•		)	•	•	•			•		,					•			
Adjus Tota ( )	37 SIT-37	Self-ord Surrent SIT Impact of adjustments.	,		•	•	•		•		•	•	•		•	•	•	•			•	•	ē			. •		5		<u> </u>	
Description  ales Expense 91-Supenvision 912-Demo & Selling 913-Advertising 913-Advertising 913-Advertising 913-Advertising 913-Advertising 915-Demo & Selling 920-Salaries 920-Salaries 920-Salaries 920-Salaries 920-Mainistrative & General Expense 920-Mainistrative Expense 923-Outside Services 923-Horperty Insurance 923-Horperty Insurance 923-Duplicate Charges 924-Property Insurance 925-Injuries & Damages 924-Property Insurance 925-Upplicate Charges 920-Leneral Advertising Expense 930.1-General Advertising Expense 930.2-Miss General Expense 931-Rent Total Admin & General Expense 10tal Admin & General Expense		Adjusted Totals					•	-	•		(1 894)	(100,1)			•		(93,019)	101,221		(432)	(201)	5,876		5 87E	O O O	3,146,307		•	•		
		Description		Expense	11-Supervision	12-Demo & Selling	13-Advertising	16-Misc Sales Expense	Total Sales Expense	isindending O Connect Eventual	Illibitative & General Expense	21-Office Supplies	22-Administrative Expense Transferred	23-Outside Services	24-Property Insurance	25-Injuries & Damages	26-Employee Pension & Benefits	280002 Reg. Commission Exp-Case	29-Duplicate Charges	30 2-Miss General Expense	131-Rent	Total Admin & General Operation	25 Admin & Conoral Maintenance	October Manner & Constal Expense	otal Adilli & Gereral Experse	total Operation & Maint Exp	Disp. Of Util Plant	oring Expense	er O&M	Total Other O&M Exp	Total Calls Calls Lay

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		-	2	6	4	10	9	7	80	6	10	£	12
Line		0R-1	OR-2	OR-3	OR4	OR-5	0R-6	OR-7	9-WO	6-WO	OM-10	OM-11	OM-12
Description	Adjusted Totals	Operating Revenue. Weather Normalization	Operating Revenue. Customer Growth	Operating Revenue Adjust Revenues From a Book to Billed Basis	Operating Revenue: Transfer Non-Base PPAR and Non- PPAR and Non- Base Fuel Into Base Revenue	Operating Revenue: Rate Annualization	Operating Revenue Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue Increase reconnect and bad check fees	O&M: Distribution Reliability to an on- going level level of expenses Related to a reliability rider.	O&M: Increase test year distribution expense to remove prior period portion (2009-2013) of reclassification recorded in 2014 to capitalize AEPSC	O&M: Increase test year rate case expenses to a going-level.	O&M. Decrease test year pole attachment rental expenses to remove prior period adjustment	O&M: Normalization of Bappar Storm Expenses (average of 2010, 2011, 2012 and 2014)
						11	1						
۵												•	
2 Steam 3 A317 ARO Steam													
ļμ										•		•	
					•				•		1		
6 Total Transmission	-		•		•	1	•	•	•	•			
	703 594	,	٠			,		•		•		•	
8 Total Distribution	703,594					•	1	•				•	-
9 General	11,969			•			•	•	•	•	•		•
10 General ARO													
11 Total General	11,969					•			•				
12 Total Depreciation Expense	715,563		•				•			•			
14 Intangible Plant	(34,598)				•								
뛰	(34,598)	•								•			
16 Production		•	•			ě		•	-	•		,	
17 Total Production		•	1								Ī		
18 Transmission Plant	•		•						•	•	1	٠	•
19 Total Transmission		-				•	•		•				-
20 Distribution Disast			•						•	•	•		
21 Total Distribution		•					•		•	•			
on Constant Direct		•		•		; F			٠			•	
23 Total General								•		•		•	
24 Total Amortization Expense	(34,598)	•				1		•					
25 Amortization of Plant Acquisition Adjustment		•		•			•					-	
26 Total Depreciation & Amortization Expense	680,965					•					•		•

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		13	14	15	0	17	9	19	20	17	77	23	24
Line		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Description	Adjusted Totals	O&M: Energy Efficiency and Residential Load Control Programs.	O&M: Adjust Fuel Expense for rate year sales	O&M: Adjust Non Fuel Purchased Power Expense for rate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M: Annualize wage and salary using the pay period ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending	O&M: Increase savings plan expense related to adjustments to wages and overtime	O&M: Increase SFAS 106 Other Post- Retirement Benefits expense to pro forma level	O&M: Increase SFAS 87 Other Post: Post: Retirement pro forma level pro forma level	O&M: Decrease group Life insurance expense to pro forma level	Decrease group Medical insurance expense to pro forma level	O&M: Decrease group Long Term Disability insurance expense to pro forma level
No.													
1 Depreciation Expense	•	•		•						٠	2		•
	٠				•								
4 Total Production				9									
	•	•		•	•					•			
6 Total Transmission		-	1	٠					•	•			
	703,594		•		•				•	•		•	
8 Total Distribution	703,594		•				•		•			•	
	11,969		•			. •	•			•			
10 General ARO	11,969									•	•		
12 Total Depreciation Expense	715,563							•					
13 Amortization Expense	(34 598)	, No. 100	•					•			,		
15 Total Intangible	(34,598)					•			•				
16 Production	3 g		•		•				*		•	•	
17 Total Production			•	•		•	•	•			•	•	•
18 Transmission Plant		•		3	•	•	•		•	•		•	
19 Total Transmission				-	-	•	•	•			•		
20 Distribution Plant			•	•		•					•	•	•
21 Total Distribution	•	•		1	•	•		•		•	•		•
22 General Dlant		•							~	•	•	•	•
23 Total General							•		•			•	
24 Total Amodication Evance	(34 598)									-			
	(2010)										3		
25 Amortization of Plant Acquisition Adjustment					•				1				
26 Total Depreciation & Amortization Expense	680,965		•						•	•		•	

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		25	56	27	28	59	30	34	32	33	34	35	36
Line		OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	0T-31	OT-32	OT-33	0T-34	FIT-35	FIT-36
Description	Adjusted Totals	O&M: Increase group Dental insurance expense to pro forma level	O&M: Decrease KPCo Incentive Compensation Plan expense to pro forma level	OM. Co Amorization of RTO Demand I Plan Response Expense In I I	OM Annualize RTO Demand Response Expense	DE: Increase depreciation expense based on test year end depreciable plant balances and currently approved KGPCO	DE: Annualize proposed rates at proposed plant in service levels		OT: Increase Medicare tax related to wages and salaries	OT. Increase Social Security tax Security tax Specurity tax the FICA base increase	OT: Increase Property Taxes for Property Additions	FIT: Reflect Current FIT FI impact of adjustments	FIT: Reflect Current FIT impact of adjustments to interest.
	,		e e e e e e e e e e e e e e e e e e e				e 8						
å						•	•						
3 A317 ARO Steam				•				-	•	•			
₽													
5 Transmission		•	•				٠					•	•
º	•				5.48	- 1 × 10				•		•	
7 Distribution	703,594	•		•		129,462	574,132	٠		·			
4	703,594	٠		•		129,462	574,132						
9 General	11,969	•	•		i	226	11,743	•	•	•			
10 General ARO 11 Total General	11,969					226	11,743		. ,				
-						400 000	220 075		2				
12 Total Depreciation Expense	715,563					129,688	0/0'000						
13 Amortization Expense	(34.598)				1 7	(109,172)	74,574			•			•
[일	(34,598)					(109,172)	74,574		•		•		
16 Production		•		•				2	•	•	•	•	
17 Total Production				1						•	•		
18 Transmission Plant				-			•			•	•		•
19 Total Transmission				٠			•	-				•	
20 Distribution Plant		•				•	-1		•	•	,		
21 Total Distribution	•	4		•				•		•			
22 General Plant	•						•		•	•	•		•
23 Total General									4			•	
24 Total Amortization Evnance	(34.598)		-			(109,172)	74,574		•				
Towar I will be secured to the secure of the													
25 Amortization of Plant Acquisition Adjustment 26 Total Depreciation & Amortization Expense	680,965					20,516	660,449			•			

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

			1	;	;	;	
		37	38	39	40	41	
Line		SIT-37	EP-38	AD-39	AD-40	AD-41	xxx-
Description No.	Adjusted Totals	SIT: Reflect Current SIT impact of adjustments.	STI Reflect Current SIT Forecasted Plant in impact of Service Capital adjustments Additions from Jan 2015 through Dec. 2015 through Perestrants returned returnments	Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	Increase AD: provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	AD: Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13- month average	XXX Xxxx
Depreciation Expense							
Steam A317 ARO Steam						. i	1
Total Production	7	3 %			-	-	
Transmission			•		•	•	•
Total Transmission	•		•	•			i
Distribution	703.594	•				,	
Total Distribution	703,594				•	-	
General General ARO	11,969		9			. 1	
11 Total General	11,969	'	1	•	•		
Total Depreciation Expense	715,563			*			
13 Amortization Expense	(34.598)	1	•	•		•	
[호	(34,598)					•	
Production		,	•	·	•	٠	
17 Total Production					•		
18 Transmission Plant	•					•	-
Total Transmission							
Distribution Plant							•
21 Total Distribution	•					•	•
	•	•				•	
23 Total General		•				•	
24 Total Amortization Expense	(34,598)				•		
Amortization of Plant Acquisition Adjustment							
Total Depreciation & Amortization Expense	680,965	-	•	•		-	
26 Total Depreciation & Amortization Expense	הסביחסם						

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		_	7	,	•		,		,	The second secon	2	the same and the s	
Line		0R-1	OR-2	OR-3	OR-4	OR-5	OR-6	OR-7	OM-8	6-MO	OM-10	OM-11	OM-12
Description No.	Adjusted Totals	Operating Revenue: Weather Normalization	Operating Revenue Customer Growth	Operating Revenue Adjust Revenues From a Book to Billed Basis	Operating Revenue: Transfer Non-Base PPAR and Non- Base Fuel Into Base Revenue	Operating Revenue. Rate Annualization	Operating Revenue Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue: Increase reconnect land bad check fees	Distribution Reliability to an on- going level level of expenses. Related to a reliability rider.	lncrease test year distribution expense to remove prior period portion (2009-2013) of reclassification recorded in 2014 to capitalize AEPSC	O&M Increase test year rate case expenses to a going-level.	O&M Decrease test year pole attachment rental expenses to remove prior period adjustment	O&M: Normalization of Major Storm Expenses (average of 2010, 2011, 2012 and 2014)
1 Other Taxes 2 Current Payroll Taxes	009	•	,			-			•			•	1
						, ,							
State Unemployment  G Total Payroll Related Tax	009												•
7 Real and Personal Property Tax	141,247	•	5	٠			,	1.	•			•	
										•			•
9 F.S.C. 10 Sales & Use	•	•			•		•	•		•	•	•	•
							• •						
12 Regis ree 13 State Gross Receipts Tax	•	•	•	•	•	. \	•	•	i	•	•	•	•
			•				*						
	141.847	-							,		•	•	•
11						8							
17 Other Income / Expense 18 Interest on Customer Deposits	•					•	•			•	•	•	
	•			•	•	ĺ	•	•				. ,	
20 ABFUDC (432) 21 Total Other Income / Expense		. .			2	•							
1 State Income Tax	(268,447)	(157,688)	(45,042)	14,758	E. "	127,094	(2,764)	2,902	(135,658)	•	(6,579)	3,626	(26,423)
2 Current Federal Income Taxes 3 Deferred Federal Income Tax	(420,345) (1,442,528)	(793,938)	(226,781)	74,304		639,903	(13,915)	14,609	(683,019)	(266,734)	(33,125)	18,257	(133,037)
		. (202 035)	- 2007	74 304		639 903	(13 915)	14.609	(683.019)	(266.734)	(33.125)	18,257	(133,037)
	(1,862,873)	(998,997)					(616.51)						
1 Charitable Contributions													•

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

Description   Page	Color   Colo			13	4	15	16	1/	<del>2</del>	19	22	17	1	8	54
Part	Comparison			OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Other Trases         Control Trases           Control Trases         Control Trases           Fig. August (Marginal Trase)         Control Transport (Marginal Trases)         Control Transport (Marginal Trases)           Real and Personal Propeity Traces         Traces (Marginal Trases)         Control Traces (Marginal Traces)         Control Traces (Marginal Traces)           Real and Personal Property Traces         Control Traces (Marginal Traces)         Control Traces (Marginal Traces)         Control Traces (Marginal Traces)         Control Traces (Marginal Traces)           Register of Capital Leases         Control Traces (Marginal Traces)         Control Trac	Other Taxes    FICA   Current Payol Taxes   600   141,247   141,24	sscription	Adjusted Totals	O&M: Energy Efficiency and Residential Load Control Programs.	O&M: Adjust Fuel Expense for rate year sales	O&M: Adjust Non Fuel Purchased Power Expense for rate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M. Annualize wage and salay using the pay period ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending 12/31/16		O&M: Increase SFAS 106 Other Post- Retirement Benefits expense to		O&M: Decrease group Life insurance Expense to pro forma level		O&M Decrease group Long Terr Disability insurance expense to pro forma level
Course   Partial Bases   Partia	Content Paycol Taxes				-	a a									
Field Unemployment Seat Unemployed Seat Unem	Fig. A   F														
Feed Unique Promote Pr	Fed Unemployment   Charlet Device   Ch		009	•	•			•	tji	٠	•		•		•
Trais Payors Related Tax   So   Control Payors   Trais and Personal Property Tax   141,247   Control Payors   Trais and Personal Property Tax   141,247   Control Payors   Trais and Personal Property Tax   Trais and Personal Personal Property Tax   Trais and Personal Property	Total Payroll Related Tax	. =	. ,	, ,				* .							
Feat and Personal Property Tax	Total Taxes of Control   Taxes   Total Tax	Тах	009												
Other  State & Luse Bate & Lus	P. S. C. Sales & U.se   But Franchise   P. S. C. Sales & U.se   But Franchise   P. S. C. Sales & U.se   But Franchise   P. S. C. Sales & U.se   Sales Guzes Recipils Tax   P. S. C. Sales Guzes   P. S. C. S. S	perty Tax	141,247	٠	•	- 1	•	•	•	•		٠		•	,
State & Cu- State horse & Cu-	P. S. C. Sales & Use Bus Franchise Regis Fee Regis Recipits Redis Gas Good Company Regis Fee Reg														
State of the fractione	Bus Franchise Regis Fee Ragis Fee Takes on Capital Leases  Total Taxes Other Than Income Ragis Rocionary Factors  Other Income / Expense Rate Income Faxes  Cost of Short-Tem Debt ABFUDC (432)  Total Other Income Taxes  (1,442,529)  Total Federal Income Taxes  (1,862,873)  Total Federal Income Taxes  (1,862,873)  Charitable Contributions  Total Charitable Contributions		•	,	•	İ	1		•		1 1				
Regis Fee         Regis Fee           Regis Fee         Regis Fee           Regis Fee         Regis Fee           Feederal Expense         Control Taxes of Capital Leases           Total Taxes Offer Income / Expense         Control Taxes Offer Income / Expense           Other Income / Expense         Control Taxes of Capital Leases           Total Clark Income / Expense         Control Taxes Offer Income / Expense           Total Taxes Offer Income / Expense         Control Taxes Offer Income / Expense           Total Taxes Offer Income / Expense         Control Taxes Offer Income / Expense           Total Taxes Offer Income / Expense         Control Taxes	Regis Fee   State Gross Receipts Tax   State Gross Receipts Tax   State Gross Receipts Tax   State Gross Receipts Tax   State Income   Expense   State Income   Expense   State Income Tax   State Income										•	•		•	•
State Cross Receipts Tax         Total Tuses on Capital Leases         141,847         Process on Capital Leases           Total Tuses of Capital Leases         Total Tuses of Capital Leases         141,847         118,489         75,541         92,857         (128,644)         4,945         (6,418)         (19)         109         3,007           Other Income Tax         (22,034)         (18,170)         380,847         467,523         (647,705)         24,897         (27,281)         (19)         109         3,007           State Income Tax         (1,442,526)         (98,170)         380,843         467,523         (647,705)         24,897         (27,281)         (19)         15,140           Deferred Income Taxes         (1,862,87)         (98,170)         24,897         (27,281)         (95)         (12,690)         29,631         547         15,140           Chartable Contributions         (1,862,87)         (1,2690)         24,897         (27,281)         (95)         (12,690)         29,631         547         15,140	State Gross Receipts Tax    Federal Excise   Federal Financial Excise		•	٠	i		•	•	•	•	•				٠
Total condition of the	Total Taxes Other Than Income	ax	•	•	•	•	•	•	•		•		•		
Total Taxes Other Than Income         141,847	Total Taxes Other Than Income   Total Taxes Other Than Income   Total Taxes Other Than Income   Expense	S			. ,			• •				•			
Other Income F Expense  Cost of Short-Term Debt ABFUDC (432)  Total Other Income Tax  Current Federal Income Tax  (420.345)  Current Federal Income Tax  (1,442.228)  Current Federal Income Tax  (1,662.873)  Current Federal Income Tax  Current Federal Income Tax  (1,662.873)  Current Federal Income Tax  Current Federal Income Tax  (1,662.873)  Current Federal Income Tax  Current Federal Income Tax  (1,662.873)  Current Federal Income Tax  Current Federal Income Tax  Current Federal Income Tax  (1,662.873)  Current Federal Income Tax  Current Federa	Other Income / Expense Inlerest on Customer Deposits Cost of Short-Term Debt ABFUDIC (432)  Total Other Income Taxes (420,345)  Current Federal Income Taxes (420,345)  Total Folder Contributions  Charitable Contributions  Other Income Taxes (1,862,873)  Charitable Contributions  Other Income Taxes (1,862,873)  Total Charitable Contributions  Other Income Taxes (1,862,873)	an Income	141.847										,	ř	•
Other Income / Expense         Cost of State Income / Expense         Cost of State Income / Expense         Income / Expense<	Other Income Expense         Cost of Short-Tem Deposits         Cost														
Cost of Short-Teacher Laborates  Cost of Short-Teacher Laborates  Total Other Income Tax  State Income Tax  (420.345) (19,439) 75,641 92,857 (128,644) 4,945 (5,418) (19) - 109 3,007  State Income Tax  Current Federal Income Taxes  (420.345) (98,175) 380,843 467,523 (647,705) 24,897 (27,281) (95) (12,690) 29,631 - 15,140  Deferred Investment Tax Credit  Total Federal Income Taxes  (1,862,873) (98,175) 380,843 467,523 (647,705) 24,897 (27,281) (95) (12,690) 29,631 547 15,140  Charitable Contributions	Cost of standard and a contributions  Cost of standard and a cost of	Se				,		•				=	•		
ABFUDIC (432)         Total Other Income / Expense         Total Other Income / Expense         (19,499)         75,641         92,857         (128,644)         4,945         (5,418)         (19)         109         3,007           State Income Tax         (420,345)         (98,175)         380,843         467,523         (647,705)         24,887         (27,281)         (95)         (12,690)         29,631         547         15,140           Charitable Contributions         Charitable Contributions         Charitable Contributions         Carriage	Total Other Income   Expense   Caba   A47   Caba   Cab	bt				,	•	•	i	•	•	•	•	•	12
Current Federal Income Tax         (268.47)         (19.499)         75,641         92,857         (128.644)         4,945         (5,418)         (19)         109         3,007           Current Federal Income Taxes         (420.345)         (98.175)         380,843         467,523         (647,705)         24,887         (27,281)         (95)         (12,690)         29,631         547         15,140           Charitable Contributions         (1,862,873)         (98,175)         380,843         467,523         (647,705)         24,887         (27,281)         (95)         (12,690)         29,631         547         15,140	State Income Tax         (268,447)         (19,499)         75,641         92,857         (128,644)           Current Federal Income Tax         (420,345)         (98,175)         380,843         467,523         (647,705)           Deferred Income Tax         (1,442,528)         (98,175)         380,843         467,523         (647,705)           Charitable Contributions         Total Charitable Contributions         (1,862,873)         (98,175)         380,843         467,523         (647,705)		•	•		-		•					•		•
State Income Tax         (268,447)         (19,499)         75,641         92,857         (128,644)         4,945         (5,418)         (19)         109         3,007           Current Federal Income Taxes         (420,345)         (98,175)         380,843         467,523         (647,705)         24,897         (27,281)         (95)         29,631         547         15,140           Deferred Investment Tax Charitable Contributions         (1,862,873)         (98,175)         380,843         467,523         (847,705)         24,897         (27,281)         (95)         (12,690)         29,631         547         15,140	State Income Tax         (268,447)         (19,499)         75,641         92,857         (128,644)           Current Federal Income Tax         (420,345)         (98,175)         380,843         467,523         (647,705)           Deferred Federal Income Tax         (1,442,528)         (98,175)         380,843         467,523         (647,705)           Charitable Contributions         (1,862,873)         (98,175)         380,843         467,523         (647,705)	/ Expense	•												
Current Federal Income Taxes         (420.345)         (98,175)         380,843         467,523         (647,705)         24,897         (27,281)         (95)         547         15,140           Deferred forestal Income Tax         (1,462,528)         29,631         29,631         29,631         29,631         29,631         15,140           Total Federal Income Taxes         (1,862,873)         (98,175)         380,843         467,523         (647,705)         24,897         (27,281)         (95)         (12,690)         29,631         547         15,140	Current Federal Income Taxes         (420,345)         (98,175)         380,843         467,523         (647,705)           Deferred Federal Income Tax         (1,442,528)         (1,862,873)         (98,175)         380,843         467,523         (647,705)           Charitable Contributions           Total Charitable Contributions		(268,447)		75,641	92,857	(128,644)	4,945		(19)	٠		109		4
Deferred Income Tax (1,442,529) Deferred Income Tax (1,442,529) Deferred Income Tax (1,862,873) (98,175) 380,843 467,523 (647,705) 24,897 (27,281) (95) (12,690) 29,631 547 15,140  Charitable Contributions	Deferred federal income Tax (1,42,228)  Deferred investment Tax Credit (1,862,873) (98,175) 380,843 467,523 (647,705)  Charitable Contributions  Total Charitable Contributions	aver Taves	(420,345)		380 843		(647 705)	24 897		(98)		,	547		53
Deferred invessment ax credit Total Federal Income Taxes (1,862,873) (98,175) 380,843 467,523 (647,705) 24,897 (27,281) (95) (12,690) 29,631 547 15,140 Charlable Contributions	Total Federal Income Taxes	me Tax	(1,442,528)		• =		'								
٠,	٠,	lax credit	(1,862,873)		380,843	467,523	(647,705)	24,897	(27,281)	(36)			547		22
٠,	٠,														
		S	•												

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		52	56	27	28	58	30	31	32	33	34	32	36
Line		OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	0T-31	OT-32	OT-33	OT-34	FIT-35	FIT-36
Description No.	Adjusted Totals	O&M: Increase group Dental insurance expense to pro forma level	O&M Decrease KPCo incentive Compensation Plan expense to pro forma level	OM: Co Amortzation of RTO Demand Plan Response Expense	OM: Annualize RTO Demand Response Expense	increase depreciation expense based on test year end depreciable plant depreciable plant depreciable pant depreciable pant MSPCo	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Security tax expense related to the annualization of wages and salaries	OT: Increase Medicare tax related to wages and salaries	OT. Increase Social Security tax expense related to the FICA base increase	OT: Increase Property Taxes for Property Additions	FIT. Reflect Current FIT I impact of adjustments.	FIT: Reflect Current FIT impact of adjustments to interest.
			* ;	0 0									
<b>ರ</b> ರ						× .		177	9 90	43		,	•
	009							2	2 .				
5 State Unemployment 6 Total Payroll Related Tax	009							451	106	43			
-	141,247		٠					•	•	•	141,247		,
									,				
9 P.S.C. 10 Sales & Use												181	
	•								· ·				
12 Regis Fee 13 State Gross Receipts Tax	•	7		•	•		1	•	•	1	•	•	•
	•												
13 Taxes Off Capital Leases	141 847		- 1					451	106	43	141,247		•
11													
17 Other Income / Expense 18 Interest on Customer Deposits	•						•				•	•	•
	•	•	•	•	•	•	•						
20 ABFUDC (432) 21 Total Other Income / Expense				-									
1 State Income Tax	(268,447)	(201)	,	•	•	•	(11,562)	(62)	6	(6)	(9,181)		(44,673)
	(420,345) (1,442,528)	(1,013)	30,523	. (23,341)	(92,588)	(7,181)	873,038 (1,100,148)	(148)	. (35)	(14)	(46,223)		(224,924)
4 Deferred Investment Tax Credit 5 Total Federal Income Taxes	(1,862,873)	(1,013)	30,523	(23,341)	(92,588)	(7,181)	(227,110)	(148)	(35)	(14)	(46,223)		(224,924)
								•			,		
1 Charitable Contributions													

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		37	38	39	40	41		
Line		SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-	
Description No.	Adjusted Totals	SIT: Reflect Current SIT impact of adjustments.	SIT: Reflect Current SIT Forecasted Plant in impact of Service Capital adjustments Additions from Jan 2015 through Dec 2015 through Dec 2016 through Dec	Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase AD provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	Decrease Accumulated Depreciation for estimated plant in service refirements from 1/1/15 through the 13- month average	XXX XXXX	
1 Other Taxes								
	009	٠		•	•	,		
	•	•			•	1	•	
5 State Unemployment 6 Total Payroll Related Tax	009	1				. .		
7 Real and Personal Property Tax	141,247	•	•	•	•			
8 Other		)						
	•					•	•	
	•	•	•	i	•	•	•	
11 Bus Franchise 12 Regis Fee								
	•	•	•	•	,	•	,	
	•	•	•		•		•	
15 Taxes on Capital Leases		•						
16 Total Taxes Other Than Income	141,847		•	•	•	•	8	
17 Other Income / Expense		я						
		: ::						
		•		-			-	
	•							
1 State Income Tax	(268,447)		•	,	•	•	•	
2 Current Federal Income Taxes	(420,345)	٠	•	•	•		•	
	(1,442,528)	•	•	•	•	•	•	
اۃ	•			•	•		•	
5 Total Federal Income Taxes	(1,862,873)					•	•	
1 Charitable Contributions		•	•	•	•	·		
2 Total Charitable Contributions	•			•	•	•		

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		1	2	ы	4	ĸ	9	7	80	6	10	11	12
Line		OR-1	OR-2	OR-3	0R-4	OR-5	OR-6	OR-7	8-M0	6-MO	OM-10	OM-11	OM-12
<b>Description</b> No.	Adjusted Totals	Operating Revenue: Weather Normalization	Operating Revenue Customer Growth	Operating Revenue Adjust Revenues From a Book to Billed Basis	Operating Revenue Transfer Non-Base PARS and Non- Base Fuel Into Base Revenue	Operating Revenue Rate Annualization	Operating Revenue Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue Increase reconnect and bad check fees	O&M: Distribution Reliability to an on- going level level of expenses Related to a reliability rider.	O&M: Increase test year distribution expense to remove prior period portion (2009-2013) of reclassification recorded in 2014 to capitalize AEPSC	O&M: Increase test year rate case expenses to a going-level.	O&M. Decrease test year pole attachment rental expenses to remove prior period adjustment.	O&M Normalization of Mormalization of Expenses (average of 2010, 2011, 2012 and 2014).
			ľ										
1 Payroll 2 Production	,			•		٠		•			٠		•
					-				۰				
4 Energy Related 5 Total		. .		-									.
=				,		•	0 <b>1</b>				•		
7 Distribution		•		•		•		•	•	•	•	•	
8 Customer Accounts		•		·	•	•	•	•					•
9 Cust. Svcs/Info		E.	•	٠	•	•	•				•	•	•
10 Subtotal		•			1			,					•
11 A&G	•	в	,	. '.		•		•	•	•			
12 Total Operation and Maintenance Payroll 13 Payroll Labor Allocation Factor									• 4			•	
Interest Synchronization Schedule M Adiustment	(687,312)									762,096			
Bonus Tax Depreciation Schedule M State Only Tax Depreciation Sch. M	2,482,832 (2,660,717)				* ;		• •						
State income Tax Rate Federal income Tax Rate	6,4997% 35%												
Pre-Tax Book Income <loss> Total Income Tax Expense <credit></credit></loss>	(4,903,626) (2,131,320)	(2,426,081)	(692,989) (271,823)	227,055 89,062		1,955,389	(42,522) (16,679)	44,641 17,511	(2,087,140) (818,677)	(762,096)	(101,221)	55,790 21,883	(406,528) (159,460)

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		13	14	15	16	17	18	19	20	21	23	23	54
Line		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
Description No.	Adjusted Totals	O&M: Energy Efficiency and Residential Load Control Programs.	O&M: Adjust Fuel Expense for rate year sales	O&M: Adjust Non Fuel Purchased Power Expense for rate year sales	O&M: Increase PPAR Expense for Rate Annualization	O&M: Annualize wage and salary using the pay period ending 3/13/15.	O&M: Provide for wage and salary increases through rate year ending 12/31/16	O&M: Increase savings plan expense relate to adjustments to wages and overtime	O&M. Increase SFAS 106 Other Post- Retirement Benefits expense to pro forma level	O&M: Decrease SFAS 87 pension expense to pro forma level	O&M Decrease group Life insurance expense to pro forma level	O&M: Decrease group Medical insurance expense to pro forma level	O&M. Decrease group Long Term Disablity insurance expense to pro forma level
1 Payroll		\ \											
Ĕ						-			• • *				
4 Energy Kelated 5 Total					. .			. .			. .		. .
6 Transmission									-	• .	٠		,
7 Distribution	2	•	ξ.	,	•			1	•	ı.	•	•	•
8 Customer Accounts	•			•	•		•	•			à	ξ.	•
9 Cust. Svcs/Info		- ·		• 6		,		•	•		•		
10 Subtotal	1	-											
11 A&G	•	•		•	•	•		•		•	•	•	
12 Total Operation and Maintenance Payroll 13 Payroll Labor Allocation Factor	•		,		8		* * * * * * * * * * * * * * * * * * * *						
Interest Synchronization	(687,312)		•	1		í	•	•			•	Ĺ	•
Schedule M Adjustment Bonus Tax Depreciation Schedule M State Only Tax Depreciation Sch M	1,638,679 2,482,832 (2,660,717)								36,238	(84,639) - -			т г
State Income Tax Rate Federal Income Tax Rate	6.4997%												
Pre-Tax Book Income <loss> Total Income Tax Expense <credit></credit></loss>	(4,903,626) (2,131,320)	(300,000)	1,163,763	1,428,638	(1,979,229)	76,079 29,842	(83,363)	(291)	(36,258)	84,659	1,672	46,264 18,147	67

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		25	56	. 22	28	59	30	31	32	33	34	35	36
Line		OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	OT-31	OT-32 ·	OT-33	01-34	FIT-35	FIT-36
Description No.	Adjusted Totals	O&M Increase group Dental insurance expense to pro forma level	O&M: Decrease KPCo Incentive Compensation Plan expense to pro forma level	OM: Amortzation of RTO Demand Response Expense	OM: Annualize RTO Demand Response Expense	Increase depreciation expense based on test year end depreciable plant balances and currently approved KGPCo	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Security tax expense related to the annualization of wages and salanes	OT: Increase Social Increase Medicare Security tax tax related to expense related to wages and salaries the annualization of wages and salaries	OT: Increase Social Security tax expense related to the FICA base increase	OT: Increase Property Taxes for Property Additions	FIT: Reflect Current FIT impact of adjustments.	FIT: T Reflect Current FIT impact of adjustments to interest.
2 Production	,	. '	4	•	•		,	•		•	•		•
	•	•	•	1 !									
4 Energy Kelateu 5 Total		-					ř			•			
=	•			,	•		•	• ,	•	•	٠	•	
7 Distribution	•	•	' =		•		•		•		į	•	
8 Customer Accounts	•		•	•				•	•	•	•	•	
9 Cust. Svcs/Info	•	,	• ,	•	· F		• *	•			•		
10 Subtotal								•					
11 A&G	•			•		•	•	•	•	•	•	•	
12 Total Operation and Maintenance Payroll 13 Payroll Labor Allocation Factor	1		•		1					•			
Interest Synchronization Schedule M Adjustment Bonns Tax Depreciation Schedule M State Only Tax Depreciation Sch M	(687,312) 1,638,679 2,482,832 (2,660,717)		(87,208)	- (069'99)	264,537	20,516	660,449 2.482,832 (2.660,717)		9 1 1 1	111			(687,312)
State Income Tax Rate Federal Income Tax Rate	6.4997%				10								
Pre-Tax Book Income <loss> Total Income Tax Expense <credit≥< td=""><td>(4,903,626)</td><td>(3,094)</td><td>87,208 ) 30,523</td><td>(66,690) (23,341)</td><td>(264,537)</td><td>(7,181)</td><td>(660,449)</td><td>(451)</td><td>(106)</td><td>(43)</td><td>(141,247) (55,404)</td><td></td><td>- (269,597)</td></credit≥<></loss>	(4,903,626)	(3,094)	87,208 ) 30,523	(66,690) (23,341)	(264,537)	(7,181)	(660,449)	(451)	(106)	(43)	(141,247) (55,404)		- (269,597)

KgPCo Jurisdictional Cost of Service Study Twelve Months Ending December 31, 2014

		37	38	39	40	41		
Line		SIT-37	EP-38	AD-39	AD-40	AD-41	-xxx	
Description No.	Adjusted	SIT: Reflect Current SIT impact of adjustments.	EP: Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	AD: Increase AID provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	horease AD provision from 1/1/15 through the 13-month average ending 12/31/16 for forcasted net plant in-service additions using	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13- month average	XXX Xxxx	
				ı			12	
David								
	•	,	•	1	•	•,	•	
3 Demand Related								
					•	•		
6 Transmission		,	•	• H	•	•	* •	
7 Distribution		٠			•			
8 Customer Accounts	٠		•	•			•	
9 Cust. Svcs/Info			· .	•		•	·	
10 Subtotal								
11 A&G		•	•		ı	٠	•	
12 Total Operation and Maintenance Payroll 13 Payroll Labor Allocation Factor	•			•		· .		
Interest Synchronization	(687,312)			•				
Schedule M Adjustment	1,638,679			•	•	•		
Bonus Tax Depreciation Schedule M State Only Tax Depreciation Sch. M	2,482,832 (2,660,717)							
E	701,000							
State income 1 ax rate Federal Income Tax Rate	35%	0 ,0						
Pre-Tax Book Income <loss> Total Income Tax Expense <credit></credit></loss>	(4,903,626) (2,131,320)		• •			• •		

Label	Allocation Constant Factor	Function	Total IP	S	S	EHG	리
				13	14	15	16
Rate Base P-T-D Plant in Service				5			
Production Demand <b>Total</b>	- PROD_DEMAND	TOTAL	1 1	1 1		** 1	
Transmission Bulk & Sub; Other Total	BULK_TRANS	TOTAL		1 1	1 1		
Distribution 360 Land and Land Rights	2,371,829 DIST_CPD 643,788 DIST_CPD	TOTAL	78,139	19,105	54,478	48,318	1,651
362 & 363 Station Equip. & Storage Battery	19,272,653 DIST_CPD 23 185,112 DIST_POLES	TOTAL	634,934	155,243 217,564	442,665 547,021	392,617 484,234	13,414
365 Overhead Lines 366 Underground Conduit		TOTAL	720,749	255,439 41,643	680,296 109,826	602,764 97,294	36,035 6,188
367 Underground Lines 368 Transformers		TOTAL	182,823 93,398	69,074 257,306	182,168 591,395	161,382 522,706	10,265 63,565
369 Services 370 Meters 371 Installations on Cust Premises		TOTAL TOTAL TOTAL	138,271	45,543 64,239 -	7,921 50,186 -	146,778 121,599	919,278
373 Street Lighting Total		TOTAL	2,375,255	1,130,342	2,680,741	2,590,807	3,345,149
Total P-T-D Plant in Service	139,672,611	TOTAL	2,375,255	1,130,342	2,680,741	2,590,807	3,345,149
General & Intangible Plant	5,175,010 LABOR_M	TOTAL	113,975	34,977	77,192	85,115	99,460
Total Electric Plant in Service	144,847,621	TOTAL	2,489,230	1,165,319 🤄	2,757,933	2,675,922	3,444,609
Plant Held for Future Use Production Transmission Distribution Total	- RB_GUP_EPIS_P - RB_GUP_EPIS_T 34,829 RB_GUP_EPIS_D 34,829	TOTAL TOTAL TOTAL TOTAL	592 592	282 282	2 999	- 646 646	 834 834
Construction Work in Progress General & Intangible Production Transmission Distribution Total	183,153 RB_GUP_EPIS_G - RB_GUP_EPIS_P - RB_GUP_EPIS_T 2,025,488 RB_GUP_EPIS_D 2,208,640	TOTAL TOTAL TOTAL TOTAL TOTAL	4,034 - 34,445 38,479	1,238 - 16,392 17,630	2,732 - 38,875 41,607	3,012 - 37,571 40,583	3,520 - 48,510 52,030
Other	- RB_GUP_EPIS_D	TOTAL	•			•	•
Electric Utility Plant	147,091,090	TOTAL	2,528,301	1,183,231	2,800,209	2,717,151	3,497,473

<u>Label</u>	Constant	Factor	Function	S 7
Rate Base P-T-D Plant in Service Production Demand		PROD_DEMAND	TOTAL	
Transmission Bulk & Sub; Other Total		BULK_TRANS	TOTAL	
Distribution 360 Land and Land Rights 361 Structures and Improvements	2,371,829 643,788	DIST_CPD DIST_CPD	TOTAL TOTAL	3,292
362 & 363 Station Equip. & Storage Battery 364 Poles 365 Overhead Lines 366 Underground Conduit	19,272,653 23,185,112 29,205,000 4,704,854	DIST_CRU DIST_POLES DIST_OHLINES DIST_UGLINES	TOTAL TOTAL TOTAL	26,730 67,146 63,453 10,781
367 Underground Lines 368 Transformers 369 Services	7,803,928 24,523,960 12,628,066	DIST_UGLINES DIST_TRANSF DIST_SERV	TOTAL TOTAL TOTAL	17,883 101,873 990
370 Meters 371 Installations on∗Cust Premises 373 Street Lighting <b>Total</b>	5,646,155 2,254,201 7,433,066 139,672,611	DIST_OL DIST_OL DIST_SL	TOTAL TOTAL TOTAL	7,433,066 7,726,128
Total P-T-D Plant in Service	139,672,611		TOTAL	7,726,128
General & Intangible Plant	5,175,010	5,175,010 LABOR_M	TOTAL	136,377
Total Electric Plant in Service	144,847,621		TOTAL	7,862,505
Plant Held for Future Use Production Transmission Distribution Total	34,829 34,829	RB_GUP_EPIS_P RB_GUP_EPIS_T RB_GUP_EPIS_D	TOTAL TOTAL TOTAL TOTAL	1,927 1,927
Construction Work in Progress General & Intangible Production Transmission Distribution Total	183,153 - 2,025,488 2,208,640	RB_GUP_EPIS_G RB_GUP_EPIS_P RB_GUP_EPIS_T RB_GUP_EPIS_D	TOTAL TOTAL TOTAL TOTAL	4,827 - 112,042 116,868
Other		RB_GUP_EPIS_D	TOTAL	•
Electric Utility Plant	147,091,090		TOTAL	7,981,300

	<u>Label</u>		Accum. Depreciation and Amortization	Production Bulk Transmission Distribution General & Intangible Total	Net Electric Plant in Service	Working Capital	Assets O&M Lead / Lag Study Materials & Supplies - Gross Plant Related (154) Prepayments-Payroll Related (165) Prepayments-Gross Plant Related (165) Prepayments-Distribution (165) Total Working Capital	Rate Base Offsets  Contr In Aid of Constr Advance (Acct. 2530124)  Customer Deposits (Acct. 235)  Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)  Accumulated Deferred ITC (Acct. 255)  Total	Total Rate Base	Operating Revenues Firm Sales of Electricity	Sales for Resale Demand Energy Total	Other Operating Revenues Forfeited Discounts Miscellaneous Service Revenue Mis. Serv. Rev Reconnect & Bad Check Fee Adjustment Rent Assoc Co - Prod Rent Assoc Co - Dist Rent Non-Assoc Co - Prod Rent Non-Assoc Co - Prod Rent Non-Assoc Co - Prod Rent Non-Assoc Co - Dist Rent Non-Assoc Co - Dist
Allocation	Constant Factor			- RB_GUP_EPIS_P - BULK_TRANS (54,668,632) RB_GUP_EPIS_D (1,911,492) RB_GUP_EPIS_G (56,580,124)	90,510,966		- RB_GUP 226,320 RB_GUP_EPIS_D 4,624,527 LABOR_M 119,983 RB_GUP 2,108,137 RB_GUP_EPIS_D 7,078,967	(123,621) RB_GUP_EPIS_D (4,085,238) CUST_DEP (17,678,950) RB_GUP (3,123) RB_GUP (21,890,932)	75,699,001	157,609,689 RSALE	- PROD_DEMAND - PROD_ENERGY -	280,372 FORF_DISC 29,486 MISC_SERV_REV 44,641 OR7 - RB_GUP_EPIS_P - RB_GUP_EPIS_T 85,531 RB_GUP_EPIS_D - RB_GUP_EPIS_D - RB_GUP_EPIS_D - RB_GUP_EPIS_D - RB_GUP_EPIS_T 1,200 RB_GUP_EPIS_T
	Function			TOTAL TOTAL TOTAL TOTAL	TOTAL		TOTAL TOTAL TOTAL TOTAL TOTAL	TOTAL TOTAL TOTAL TOTAL	TOTAL	TOTAL	TOTAL TOTAL TOTAL	101AL 101AL 101AL 101AL 101AL 101AL
Total	Retail	-		(54,668,632) (1,911,492) (56,580,124)	90,510,966		226,320 4,624,527 119,983 2,108,137 7,078,967	(123,621) (4,085,238) (17,678,950) (3,123) (21,890,932)	75,699,001	157,609,689		280,372 29,486 44,641 - - 85,531
	RS S	2	3., 1	(35,879,980) (1,368,551) (37,248,531)	59,609,498		148,538 3,310,975 79,007 1,383,607 4,922,127	(81,135) (2,816,096) (11,641,414) (2,056) (14,540,701)	49,990,924	59,442,780		219,823 23,854 42,844 - - 56,135
	868	8		- (1,181,355) (56,564) (1,237,918)	1,983,397		4,891 136,847 2,628 45,556 189,920	(2,671) (144,423) (387,171) (68) (534,334)	1,638,982	2,365,884	4 <b>1 1 1</b>	5,586 2,083 1,244 1,848 1,848
Total	MGS			- (4,349,685) (126,712) (4,476,397)	7,155,709		- 18,007 306,558 9,488 167,733	(9,836) (445,171) (1,398,068) (247) (1,853,322)	5,804,174	10,504,269	10, 1 1	21,084 790 472 - 6,805
Total	Tes			5,488,831) (157,584) (5,646,415)	9,025,560		22,723 381,248 11,968 211,661 627,600	(12,412) (546,036) (1,763,432) (312) (2,322,191)	7,330,969	19,657,945		24,004 139 81 - - 8,587 - - 120

	Allocation		Total				
Label	Constant Factor	Function	임	ଥ :	<b>S</b>	EHG	<b>a</b>
				13	41	- C	9
Accum. Depreciation and Amortization Production Bulk Transmission Distribution General & Intangible Total	- RB_GUP_EPIS_P - BULK_TRANS (54,668,632) RB_GUP_EPIS_D (1,911,492) RB_GUP_EPIS_G (56,580,124)	TOTAL TOTAL TOTAL TOTAL	(929,688) (42,099) (971,787)	(442,422) (12,919) (455,342)	- (1,049,257) (28,512) (1,077,769)	- (1,014,056) (31,439) (1,045,495)	- - (1,309,310) (36,738) (1,346,047)
Net Electric Plant in Service	90,510,966	TOTAL	1,556,514	727,889	1,722,439	1,671,656	2,151,426
Morking Capital Assets O&M Lead / Lag Study Materials & Supplies - Gross Plant Related (154) Prepayments-Payroll Related (165) Prepayments-Gross Plant Related (165) Prepayments-Distribution (165) Total Working Capital	226,320 RB_GUP 226,320 RB_GUP_EPIS_D 4,624,527 LABOR_M 119,983 RB_GUP 2,108,137 RB_GUP_EPIS_D 7,078,967	TOTAL TOTAL TOTAL TOTAL TOTAL	3,849 101,851 2,062 35,851 143,613	1,832 31,256 965 17,061	4,344 68,980 2,284 40,462 116,070	4,198 76,061 2,216 39,104 121,579	5,420 88,880 2,853 50,490
Rate Base Offsets Contr In Add of Constr Advance (Acct. 2530124) Customer Deposits (Acct. 235) Accumulated Deferred FIT (Acct. 190.1/282.1/283.1) Accumulated Deferred ITC (Acct. 255) Total	(123,621) RB_GUP_EPIS_D (4,085,238) CUST_DEP (17,678,950) RB_GUP (3,123) RB_GUP (21,890,932)	TOTAL TOTAL TOTAL TOTAL TOTAL	(2,102) - (303,878) (54) (306,034)	(1,000) (17,133) (142,213) (25) (160,372)	(2,373) (312) (336,558) (339,302)	(2,293) (116,067) (326,576) (58) (444,993)	(2,961) - (420,363) (74) (423,398)
Total Rate Base	75,699,001	TOTAL	1,394,093	618,631	1,499,207	1,348,242	1,875,671
Operating Revenues Firm Sales of Electricity	157,609,689 RSALE	TOTAL	57,804,203	952,823	2,267,017	2,443,736	722,983
Sales for Resale Demand Energy Total	- PROD_DEMAND - PROD_ENERGY	TOTAL TOTAL TOTAL			× , 1 1 1		1 1 1
Other Operating Revenues Forfeited Discounts Miscellandous Service Revenue Mis. Serv. Reconnect & Bad Check Fee Adjustment Rent Assoc Co - Prod Rent Assoc Co - Dist Rent Non-Assoc Co - Prod Rent Non-Assoc Co - Prod Rent Non-Assoc Co - Prod Rent Non-Assoc Co - Dist Rent Non-Assoc Co - Dist	280,372 FORF_DISC 29,486 MISC_SERV_REV 44,641 OR7 - RB_GUP_EPIS_P - RB_GUP_EPIS_T 85,531 RB_GUP_EPIS_D - RB_GUP_EPIS_D - RB_GUP_EPIS_D - RB_GUP_EPIS_D - RB_GUP_EPIS_D 1,200 RB_GUP_EPIS_D	107AL 107AL 107AL 107AL 107AL 107AL	4,035 3 - - 1,455 - - - 20	1,005 106 - 106 - 106 - 10 10 10 10 10 10 10 10 10 10 10 10 10	1,642	4,836 343 - - 1,587	2,146 2,048 2,048

		Allocation		
<u>Label</u>	Constant	Factor	Function	TS
				17
Accum. Depreciation and Amortization				
Production Bulk Transmission Distribution		RB_GUP_EPIS_P BULK_TRANS RB GUP EPIS D	TOTAL TOTAL TOTAL	- (3,024,049)
General & Intangible Total	(1,911,492) (56,580,124)	RB_GUP_EPIS_G	TOTAL	(50,374) (3,074,423)
Net Electric Plant in Service	90,510,966		TOTAL	4,906,877
Working Capital				
O&M: Lead / Lag Study Materials & Supplies - Gross Plant Related (154)	226.320	RB_GUP RB_GUP_EPIS_D	TOTAL	12,519
Prepayments-Payroll Related (165)	4,624,527	LABOR_M BR GIID	TOTAL	121,870
Prepayments—Close Francisco (100) Prepayments—Close Francisco (165) Total Mothers Contact	2,108,137	RB_GUP_EPIS_D	TOTAL	116,614
I otal Working Capital	106,010,1		2	200
Rate Base Offsets Contr In Aid of Constr Advance (Acct. 2530124)	(123,621)	RB_GUP_EPIS_D	TOTAL	(6,838)
Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)	(4,065,236) (17,678,950)		TOTAL	(959,276)
Accumulated Deferred II.C (Acct. 255)  Total	(21,890,932)	100 av	TOTAL	(966,284)
Total Rate Base	75,699,001		TOTAL	4,198,107
Operating Revenues Firm Sales of Electricity	157,609,689	RSALE	TOTAL	1,448,049
Sales for Resale		GIANNIA GOOD	IATOT	
Demand Energy Total	1 1	PROD_ENERGY	TOTAL	
Other Operating Revenues				
Forfeited Discounts Miscellaneous Service Revenue Mis Serv Rev - Reconnect & Bad Check Fee Adjustment	280,372 29,486 44,641	FORF_DISC MISC_SERV_REV OR7	TOTAL TOTAL TOTAL	
Rent Assoc Co - Prod Rent Assoc Co - Trans		RB_GUP_EPIS_P RB_GUP_EPIS_T	TOTAL	
Rent Assoc Co - Dist Rent Non-Assoc Co - Prod	85,531	RB_GUP_EPIS_D RB_GUP_EPIS_P	TOTAL	4,731
Rent Non-Assoc Co - Trans Rent Non-Assoc Co - Dist	1,200	RB_GUP_EPIS_T RB_GUP_EPIS_D	TOTAL	, 99

	<u>Label</u> Constant	Rent ABD - Trans Rent ABD - Pole Attch Dist	Other Electric Revenue - Prod Other Electric Revenue - New - Demand Other Electric Revenue - New - Demand Other Electric Revenue - New - Demand	Other Electric Revenue - Trans	Other Electric Revenue - Dist	Total - Other Operating Revenues 1,805,660	Total Other Revenues 1,805,660	Total Operating Revenues	Operating Expense         O&M Expense           Production         67,176,100           Demand         73,932,193           Energy & Fuel         73,932,193           Total         141,108,293	Transmission Bulk Transmission Total	Distribution Operation 580 Supervision & Engineering 581 Load Dispatching 582 Station Expenses 582 Station Expenses 583 Overhead Lines 584 Underground Lines 585 Street Lighting 586 Meters 587 Customer Installs 588 Miscellaneous Distribution 589 Rents 759,076 589 Rents 759,076 759,076 759,076	Distribution Maintenance 590 Supervision & Engineering 591 Structures 592 Station Equipment 593 Overhead Lines 594 Underground Lines 595 Line Transformers 596 Street Lindting
Allocation	Factor	RB_GUP_EPIS_T RB_GUP_EPIS_D	REGUP_EPIS_P PROD_DEMAND PROD_ENERGY	RB_GUP_EPIS_T	RB_GUP_EPIS_D				PROD_DEMAND PROD_ENERGY	BULK_TRANS	TOTOXEXP RB_GUP_EPIS_D 362 STATIONS ) TOTOHLINES ) TOTOGLINES DIST_SL DIST_NETERS DIST_PCUST RB_GUP_EPIS_D RB_GUP_EPIS_D	TOTMXEXP RB_GUP_EPIS_D 362 STATIONS TOTOHLINES TOTUGLINES 368 TRANSFORMERS DIST SL
	Function	TOTAL	TOTAL TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL TOTAL TOTAL	TOTAL	101AL 101AL 101AL 101AL 101AL 101AL 101AL	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL
Total	Retail	1,282,668		•	81,763	1,805,660	1,805,660	159,415,349	67,176,100 73,932,193 141,108,293		272,384 6,792 61,379 (16,834) 71,470 37,009 25,196 83,781 759,076 455,082	10,838 15,503 135,649 4,233,999 171,116 172,530 119,799
	RS c	841,837		•	53,662	1,238,944	1,238,944	60,681,724	31,112,379 24,821,218 55,933,597	• •	175,999 4,458 41,709 (11,915) 50,219 - 9,070 67,785 498,195 298,678 1,134,197	7,469 10,175 92,177 2,996,850 120,235 129,454
	868	27,718		•	1,767	40,272	40,272	2,406,156	669,484 787,492 1,456,976	1 1	6,709 147 815 (230) 970 - 2,668 5,919 16,403 9,834 43,235	148 335 1,802 57,751 2,323 2,446
Total	MGS	102,055		ı	6,505	137,807	137,807	10,642,076	4,054,347 3,971,302 8,025,650	<u>.</u> .	21,914 540 4,948 (1,269) 5,457 - 10,782 2,246 60,396 36,208	799 1,233 10,934 319,240 13,064 11,658
Total	TGS	128,782			8,209	169,923	169,923	19,827,868	6,947,424 8,412,171 15,359,596		25,642 682 8,603 (2,099) 9,114 1,006 396 76,213 45,691	1,304 1,557 19,013 527,975 21,820 17,503

CS PS EHG	.4,618 - - 1,569 - - 1,5871	12,855 27,871 32,097 965,678 2,294,888 2,475,833	380,509 1,301,332 977,370 350,541 1,020,905 938,763 731,050 2,322,238 1,916,134		2,102 4,848 4,875 55 130 126 494 1,410 1,250 (152) (394) (349) 633 1,668 1,478 - 287 224 543 302 53 974 6,143 14,569 14,080 3,683 8,734 8,441 13,547 31,242 31,418	95 246 219 125 298 288 1,093 3,116 2,763 38,227 99,188 87,848 1,515 3,994 3,539 1,810 4,161 3,677 7 5
Total IP	21,813	28,717 57,832,920	21,728,526 33,174,046 54,902,572	1 1	4,541 116 2,022 (359) 1,674 - 617 3 12,909 7,739 29,262	221 264 4,469 90,212 4,009 657
on Function	T TOTAL	TOTAL	TOTAL TOTAL TOTAL	TOTAL	D TOTAL TOTA	TOTAL
Allocation Constant Factor	- RB_GUP_EPIS_T - RB_GUP_EPIS_D - RB_GUP_EPIS_P - PROD_DEMAND - PROD_ENERGY - RB_GUP_EPIS_T - RB_GUP_EPIS_T - RB_GUP_EPIS_T - RB_GUP_EPIS_D - RB_GUP_EPIS_D - RB_GUP_EPIS_D - RB_GUP_EPIS_D	1,805,660 159,415,349	- 67,176,100 PROD_DEMAND 73,932,193 PROD_ENERGY 141,108,293	BULK_TRANS	272,384 TOTOXEXP 6,792 RB GUP_EPIS_D 61,379 362 STATIONS (16,834) TOTOGLINES 71,470 TOTUGLINES 37,009 DIST_SL 25,196 DIST_METERS 83,781 DIST_PCUST 759,076 RB_GUP_EPIS_D 455,082 RB_GUP_EPIS_D 1,755,334	10,838 TOTMXEXP 15,503 RB_GUP_EPIS_D 135,649 362 STATIONS 4,233,999 TOTOHLINES 171,116 TOTUGLINES 172,530 368 TRANSFORMERS 119,799 DIST_SL 581 DIST_METERS
		·				

lade	Constant	Allocation	Function	S
IOUD.				17
Rent ABD - Trans Rent ABD - Pole Attch Dist Other Electric Revenue - Prod Other Electric Revenue - New - Demand Other Electric Revenue - Trans Other Electric Revenue - Trans Other Electric Revenue - Dist Other Electric Revenue - Dist Other Electric Revenue - Dist	1,282,668 - - 81,763 - 1,805,660	RB_GUP_EPIS_T RB_GUP_EPIS_D RB_GUP_EPIS_P PROD_DEMAND PROD_ENERGY RB_GUP_EPIS_T RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	70,952
Total Other Revenues	1,805,660		TOTAL	80,275
Total Operating Revenues	159,415,349		TOTAL	1,528,324
O&M Expense O&M Expense Production Demand Energy & Fuel	67,176,100 73,932,193 141,108,293	PROD_DEMAND PROD_ENERGY	TOTAL TOTAL TOTAL	2,837 295,733 298,570
Transmission Bulk Transmission T <b>otal</b>		BULK_TRANS	TOTAL	1 1
Distribution Operation 580 Supervision & Engineering 581 Load Dispatching 582 Station Expenses 583 Overhead Lines 584 Underground Lines 585 Street Lighting 586 Meters 587 Customer Installs 588 Miscellaneous Distribution 589 Rents Total	272,384 6,792 61,379 (16,834) 71,470 37,009 25,196 83,781 759,076 455,082	TOTOXEXP RB_GUP_EPIS_D 362 STATIONS TOTOHLINES TOTUGLINES DIST_SL DIST_SL DIST_RETERS DIST_PCUST RB_GUP_EPIS_D RB_GUP_EPIS_D	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	19,242 376 85 (42) 164 37,009 - - 7 41,989 25,173
Distribution Maintenance 590 Supervision & Engineering 591 Structures 592 Station Equipment 593 Overhead Lines 594 Underground Lines 595 Line Transformers 596 Street Lighting	10,838 15,503 135,649 4,233,999 171,116 172,530 119,799	TOTMXEXP RB_GUP_EPIS_D 362 STATIONS TOTOHLINES TOTUGLINES 368 TRANSFORMERS DIST_SL DIST_METERS	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	309 858 10,555 392 717 119,799

stribution  Sales Exp  ance - DSM stance - Demand Response  Expense  Sion  On Expense  A Expense	214,971 RB_GUP_EPIS_D 5,074,985 5,074,985 1,267,504 1,267,504 2,038 1,734 1,478,532 1,478,533 1,560,512 1,	TUNGGOON  TOTAL   1 214,971 5,074,985 65,775 140,481 1,734 3,038 1,478,532 14,885 39,006 300,992 331,227 640 14,584 701,334 701,334 701,334 701,480 154,918 1,404,115 1,660,512 730,469 730,469 730,469 730,469 730,469 730,469	141,089 3,497,658 53,606 51,941 1,095,307 1,648 2,476 1,204,979 112,042 31,556 139,403 153,406 1,1799 348,725 1,005,290 1,189,063 1,189,063 3,370,921 3,370,921 3,370,921 3,370,921 3,370,921 3,370,921	3,890 22,242 61,085 3,890 22,242 61,085 3,000 3,301 11,051 1,051 2,755 3,000 3,301 11,183 11,085 1,030 11,183 11,086 11,0965 10,965 10,965 11,731,373	17,104 3,090 43,025 23,182 24 143 69,464 69,464 19,991 17,046 18,166 19,991 17,046 18,166 19,991 17,226 93,078 108,124 108,124 48,684 48,684 48,684 108,124 108,124 108,124 108,124 108,133 108,104 10	21,583 610,779 4,086 4,086 4,086 12,42 20,198 34,256 34,256 11,129 34,256 11,129 34,256 11,108 15,554 115,756 111,789 11,108 11,108 16,444,428 16,444,428	
Taxes Other Than Income Federal Insurance Tax Federal Unemployment Tax State Unemployment Insurance	152,184 LABOR_M	TOTAL	152,184	108,957	4,503	10,088	12,546
	912 LABOR_M	TOTAL	912	653	27	60	75
	(1,453) LABOR_M	TOTAL	(1,453)	(1,040)	(43)	(96)	(120)

PS 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4,126 5,133 35 201 539 539 6,417 6,417 6,417 6,167 6,167 7,606

<u>Labei</u>	Allocation Constant Factor	Function	S
			17
598 Miscellaneous Distribution <b>Total</b>	214,971 RB_GUP_EPIS_D 5,074,985	TOTAL	11,891 144,709
Customer Accounts	65 775 TOTOX234	TOTAL	
902 Meter Read		TOTAL	
903 Customer Records		TOTAL	
904 Uncollectibles 905 Miscellaneous	1,734 CUST_904 3.038 TOTOX234	TOTAL	
Total		TOTAL	
Customer Service & Infor. & Sales Exp			
907 Supervision	14,885 CUST_TOTAL	TOTAL	
908-Customer Assistance - DSM		TOTAL	
908.1-Customer Assistance - Demand Response	331,227 PROD_DEMAND	TOTAL	
909 Into & Instr	- CUSI_IOIAL	TOTAL	
910 Miscenaricous 911 - 916 Sales Exp.	14,584 CUST_TOTAL	TOTAL	
Total		TOTAL	
Administrative & General Expense			
Reg Commission Insurance - Transmission	101,480 CUSI_IOIAL - RB GUP EPIS T	TOTAL	
Insurance - Distribution	154,918 RB_GUP_EPIS_D		8,569
A&G - Labor Kelated Total	1,404,113 LABOK_M 1,660,512	TOTAL	45,580
Other Expenses			
Other O&M		TOTAL	is.
Factoring Expense Other O&M	730,469 RSALE - RB GUP EPIS D	TOTAL	6,711
Total	730,469	TOTAL	6,711
Total O&M Expense	152,509,460	TOTAL	619,679
Depreciation & Amortization Expense			
Production Bulk Transmission	- RB_GUP-Land_P - RB_GUP-Land_T	TOTAL	
Distribution			289,070
General & Intangible Total Depreciation & Amort Expense	509,927 RB_GUP-Land_G 5.649.179	TOTAL	13,438 302,509
		, , , , , , , , , , , , , , , , , , ,	
Taxes Other Than Income Federal Insurance Tax		TOTAL	4,011
Federal Unemployment Tax State Unemployment Insurance	912 LABOR_M (1,453) LABOR_M	TOTAL	

	Allocation		Total			lotal	Lotal
Label	Constant Factor	Function	Retail	RS c	SGS	MGS	<u>S97</u>
Real & Personal Property Tax		TOTAL	1,100,164	724,447	24,094	87,002	109,739
PSC Assessment	534,478 RSALE 1702 BB GIID	TOTAL	534,478	121,579	0,023 37	33,622 135	06,063
Sales and Ose Taxes Bus Franchise		TOTAL	121,883	80,259	2,669	9,639	12,158
Regis Fee		TOTAL	2,810	1,851	62	222	280
Gross Receipts Tax		TOTAL	3,972,742	1,498,327	59,635	264,773	495,502
Federal Excise Tax	- RB_GUP	TOTAL	•	1	•	i	
Misc Capital Lease Tax		TOTAL	- 100 1	- 040	- 00	- 404	
Total Taxes Other Than Income	5,885,423	TOTAL	5,885,423	2,616,154	/00'66	407,444	510,780
Other Income / Expense							
Cost of Short-Term Debt		TOTAL	•	•			1 (
Interest on Customer Deposits	238,216 CUST_DEP (3.902) RB GUP CWIP	TOTAL	238,216 (3,902)	164,211 (2,580)	8,422	25,959 (306)	31,840 (386)
Sold						,	,
Charitable Contributions	9,821 LABOR_M	TOTAL	9,821	7,031	291	651	810
Total Operating Expense Before Income Tax	164,288,197	TOTAL	164,288,197	70,104,540	1,965,891	9,683,795	17,728,204
Not Onerating Income Refore Income Tax	(4.872.848)	TOTAL	(4.872.848)	(9,422,816)	440,265	958,281	2,099,664
Adjustment	1	TOTAL	1		ı		,
Taxable Income Before Tax	(4,872,848)	TOTAL	(4,872,848)	(9,422,816)	440,265	958,281	2,099,664
Total State Income Tax	(445,755) PRE_TAX_OP_INC	TOTAL	(445,755)	(861,975)	40,274	87,661	192,072
Total Current FIT	(1,670,847) PRE_TAX_OP_INC	TOTAL	(1,670,847)	(3,230,981)	150,962	328,584	719,952
Total Current Year DFIT	(535,455) NP	TOTAL	(535,455)	(352,645)	(11,734)	(42,333)	(53,394)
Total Deferred ITC	dN ·	TOTAL	Ů.	•		1	
Total Federal Income Tax	(2,206,302)	TOTAL	(2,206,302)	(3,583,626)	139,229	286,252	666,558
Total Income Tax	(2,652,057)	TOTAL	(2,652,057)	(4,445,601)	179,503	373,913	858,629
Total Expenses	161,636,140	TOTAL	161,636,140	65,658,939	2,145,394	10,057,708	18,586,833
Net Operating Income	(2,220,791)	TOTAL	(2,220,791)	(4,977,215)	260,762	584,368	1,241,035
Current Rate of Return	-2.93%		-2.93%	-9.96%	15.91%	10.07%	16.93%

	Allocation		Total				
Label	Constant Factor	Function	잌	ଥ	S	EHG	히
				13	14	15	16
Real & Personal Property Tax	1,100,164 RB GUP	TOTAL	18,910	8,850	20,944	20,323	26,159
PSC Assessment		TOTAL	196,023	3,231	7,688	8,287	2,452
Sales and Use Taxes	1,702 RB_GUP	TOTAL	29	14	32	31	40
Bus Franchise	883	TOTAL	2,095	980	2,320	2,252	2,898
Regis Fee	2,810 RB_GUP	TOTAL	46	24 017	57 143	52 61 597	18 224
Gross Receipts Tax	747	101AL	+30',10+',1	10,4	2	20,10	10,52
Federal Excise Tax	- RB_GUP	TOTAL					
Misc Capital Lease Tax Total Taxes Other Than Income	5,885,423	TOTAL	1,677,470	38,140	90,443	92,036	52,755
Company I Company I and the	1						
Cost of Short-Term Debt	- NP	TOTAL	•	1	•	•	, <b>1</b>
Interest on Customer Deposits	238,216 CUST_DEP (3,902) RB GIIP CWIP	TOTAL	· (89)	999	18 (74)	6,768 (72)	- (92)
Arobo			(22)				
Charitable Contributions	9,821 LABOR_M	TOTAL	216	99	146	162	189
Total Operating Expense Before Income Tax	164,288,197	TOTAL	57,326,794	897,261	2,712,610	2,318,271	516,632
Net Operating Income Before Income Tax	(4,872,848)	TOTAL	506,126	68,417	(417,723)	157,561	243,252
Adjustment		TOTAL			,		
Taxable Income Before Tax	(4,872,848)	TOTAL	506,126	68,417	(417,723)	157,561	243,252
Total State Income Tax	(445,755) PRE_TAX_OP_INC	TOTAL	46,299	6,259	(38,212)	14,413	22,252
Total Current FIT	(1,670,847) PRE_TAX_OP_INC	TOTAL	173,545	23,459	(143,233)	54,026	83,408
Total Current Year DFIT	(535,455) NP	TOTAL	(9,208)	(4,306)	(10,190)	(6,889)	(12,728)
Total Deferred ITC	dN -	TOTAL					
Total Federal Income Tax	(2,206,302)	TOTAL	164,337	19,153	(153,422)	44,137	70,681
Total Income Tax	(2,652,057)	TOTAL	210,636	25,412	(191,635)	58,550	92,933
Total Expenses	161,636,140	TOTAL	57,537,430	922,673	2,520,976	2,376,821	609,565
Net Operating Income	(2,220,791)	TOTAL	295,490	43,005	(226,088)	99,011	150,319
Current Rate of Return	-2.93%		21.20%	6.95%	-15.08%	7.34%	8.01%

		Allocation		
Label	Constant	Factor	Function	<u>8</u>
				17
veT whenced brossed & load	1 100 164 RB	GIJP	TOTAL	969.63
PSC Assessment		RSALE	TOTAL	4,911
Sales and Use Taxes		RB_GUP	TOTAL	92
Bus Franchise		RB_GUP	TOTAL	6,614
Regis Fee		GUP	TOTAL	152
Gross Receipts Tax	3,972,742 RS,	ALE	TOTAL	36,500
Federal Excise Tax	, B, (	RB_GUP	TOTAL	•
Misc Capital Lease Tax			101AL	111 061
Total Taxes Other Than Income	5,663,423		2	-
Other Income / Expense				
Cost of Short-Term Debt	- NP		TOTAL	ī
Interest on Customer Deposits	238,216 CU	CUST_DEP	TOTAL	•
AFUDC		RB_GUP_CWIP	TOTAL	(206)
Charitable Contributions	9.821 LABOR M	BOR M	TOTAL	259
Total Operating Expense Before Income Tax	164,288,197		TOTAL	1,034,200
	(4 670 646)		TOTAL	494 123
Net Operating Income Before Income Tax	(4,8/2,848)		10.1	7
			TOTAL	
Adjustment			) :	
Taxable Income Before Tax	(4,872,848)		TOTAL	494,123
Total State Income Tax	(445,755) PRE	(445,755) PRE TAX OP INC	TOTAL	45,201
Total Current FIT	(1,670,847) PRE	(1,670,847) PRE_TAX_OP_INC	TOTAL	169,430
Total Current Year DFIT	(535,455) NP		TOTAL	(29,029)
Total Deferred ITC	<b>Q</b>	0	TOTAL	•
	(2) 206 302)		TOTAL	140 401
l otal Federal Income Tax	(2,200,302)		5	2
Total Income Tax	(2,652,057)		TOTAL	185,602
Total Expenses	161,636,140		TOTAL	1,219,802
Net Operating Income	(2,220,791)		TOTAL	308,521
Current Rate of Return	-2.93%			7.35%

		Allocation		Total			Total	Total
Label	Constant	Factor	Function	Retail	RS	<u>868</u>	MGS	<u>897</u>
	St. Congress of the			-	2	3		
				2				
O&M Labor								
Production Demand		PROD_DEMAND	TOTAL			•		•
Production Energy	•	PROD_ENERGY	TOTAL			1	,	•
Transmission	1	TOTBSEXP	TOTAL	•	•	•		•
Distribution	1,857,415	EXP_OM_DIST	TOTAL	1,857,415	1,259,572	30,660	140,184	211,030
Customer Accounts	852,455	EXP_OM_CUSTACCT	TOTAL	852,455	694,736	50,412	40,050	11,645
Customer Service	64,693	EXP_OM_CUSTSERV	TOTAL	64,693	32,167	1,032	3,691	6,061
Total	2,774,563		TOTAL	2,774,563	1,986,475	82,103	183,925	228,736
Calculation of Pronocad Revenues								
Proposed Operating Income	4,783,410	RATEBASE	TOTAL	4,783,409	(166,234)	319,813	846,549	1,731,685
Proposed Rate of Return				%69.9	-0.33%	19.51%	14.59%	23.62%
Income Increase	7,312,722		TOTAL	7,312,721	4,810,982	59,051	262,180	490,650
Gross Revenue Conversion Factor	1.6571							
Revenue Increase	12,118,174		TOTAL	12,118,172	7,972,450	97,856	434,468	813,074
Proposed Sales Revenue	168,279,813		TOTAL	168,279,812	67,415,230	2,463,740	10,938,737	20,471,019

			Allocation	;	Total	e C	o C	C	7
Label	<u>bel</u>	Constant	Factor	Function	ᅬ	3 E	지 #	15	리 9
O&M Labor									
Production Demand			PROD_DEMAND PROD_ENERGY	TOTAL					
Transmission		٠.	TOTBSEXP	TOTAL	•	•	•	•	,
Distribution		Berg	EXP OM DIST	TOTAL	36,103	15,815	39,805	36,372	14,801
Customer Accounts		455	EXP_OM_CUSTACCT	TOTAL	6,140	2,584	448	8,339	38,058
Customer Service			EXP_OM_CUSTSERV	TOTAL	18,864	353	1,134	923	466
Total		2,774,563		TOTAL	61,107	18,753	41,386	45,634	53,325
Calculation of Proposed Revenues Proposed Operating Income		4,783,410 RA	RATEBASE	TOTAL	1,738,248	66,787	(81,809)	160,006	168,364
Proposed Rate of Return					124.69%	10.80%	-5.46%	11.87%	8.98%
Income Increase		7,312,722		TOTAL	1,442,758	23,782	144,279	60,994	18,045
Gross Revenue Conversion Factor	Ę	1.6571							
Revenue Increase		12,118,174		TOTAL	2,390,846	39,410	239,090	101,076	29,903
Proposed Sales Revenue	\	168,279,813		TOTAL	60,195,049	992,233	2,506,107	2,544,812	752,886

Allocation

Label	āl	Constant	Factor	Function	<b>징</b> 다
O&M Labor					
Production Demand		1	PROD_DEMAND	TOTAL	•
Transmission		1 1	TOTBSEXP	101AL	
Distribution		1,857,415	EXP_OM_DIST	TOTAL	73,072
Customer Accounts		852,455	EXP_OM_CUSTACCT	TOTAL	43
Customer Service		64,693	EXP_OM_CUSTSERV	TOTAL	က
Total		2,774,563		TOTAL	73,118
Calculation of Proposed Revenues Proposed Operating Income		4,783,410	4,783,410 RATEBASE	TOTAL	
Proposed Rate of Return					
Income Increase		7,312,722		TOTAL	
		100			
Gross Revenue Conversion Factor		1.65/1			
Revenue Increase		12,118,174		TOTAL	
Proposed Sales Revenue		168,279,813		TOTAL	

·							
BOS-SOT							
LGS-PRI 8	0.00755622	0.00822874 0.00822874	0.00755622 - - - - 0.00755622	0.01026931 - - - - 0.01026931		0.00013716 0.00013716	0.00013717 0.00013717
LGS-SEC 7	0.09586486	0.10555351	0.09586486 - - - - 0.09586486	0.12989186 - - - - 0.12989186	0.09639110 0.09639110 0.09639110	0.00458518	0.00458554 0.00458554
MGS-SUB 6							
MGS-PRI 5	0.00026745	0.00023647	0.00026745	0.00035411		0.00003919	0.00003919
MGS-SEC 4	0.06008656	0.05347900	0.06008656	0.08025363	0.06586376 	0.02676647	0.02676857
3 868	0.00996610	0.01065155	0.00996610	0.01328131	0.01429626 - - - - 0.01429626	0.07063918	- - - 0.07064472 0.07064472
RS 2	0.46314655 - - - - - 0.46314655	0.33572949	0.46314655 - - - - 0.46314655	0.67952562 - - - - 0.67952562	0.75958086	0.80900968	0.80907309 0.80907309
Total <u>Retail</u> 1	1,00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000
Allocation Factor	PROD_DEMAND PRODUCTION PROD_DEMAND BULKTRAN PROD_DEMAND SUBTRAIN PROD_DEMAND DISTPRI PROD_DEMAND DISTSC PROD_DEMAND ENERGY PROD_DEMAND ENERGY PROD_DEMAND CUSTOMER PROD_DEMAND CUSTOMER	PROD_ENERGY PRODUCTION PROD_ENERGY BULKTRAN PROD_ENERGY SUBTRAI PROD_ENERGY DISTPRI PROD_ENERGY DISTEC PROD_ENERGY ENERGY PROD_ENERGY CUSTOMER PROD_ENERGY TOTAL	BULK_TRANS PRODUCTION BULK_TRANS BULKTRAN BULK_TRANS SUBTRAN BULK_TRANS DISTRAN BULK_TRANS DISTRAN BULK_TRANS ENERGY BULK_TRANS CUSTOMER BULK_TRANS TOTAL	DIST_CPD PRODUCTION DIST_CPD BULKTRAN DIST_CPD SUBTRAN DIST_CPD DISTPRI DIST_CPD DISTPRI DIST_CPD DISTSEC DIST_CPD ENERGY DIST_CPD ENERGY DIST_CPD TOTAL	DISTSEC PRODUCTION DISTSEC BULKTRAN DISTSEC SUBTRAN DISTSEC DISTPRI DISTSEC DISTPRI DISTSEC ENERGY DISTSEC CONSTOMER DISTSEC CONSTOMER	CUST_TOTAL PRODUCTION CUST_TOTAL BULKTRAN CUST_TOTAL DISTPRI CUST_TOTAL DISTPRI CUST_TOTAL DISTSEC CUST_TOTAL DISTSEC CUST_TOTAL ENERGY CUST_TOTAL CUSTOMER CUST_TOTAL TOTAL	DIST_PCUST PRODUCTION DIST_PCUST BULKTRAN DIST_PCUST SUBTRAN DIST_PCUST DISTPRI DIST_PCUST DISTSEC DIST_PCUST ENERGY DIST_PCUST CUSTOMER DIST_PCUST TOTAL

S 17	0.00004223	0.00400006	0.00004223	0.00138796 	0.00451557 0.00451557 0.00451557	- - - 0.00007838	- - 0.00007839 0.00007839
의 92	0.00002815	0.00216443 0.00216443	0.00002815	0.00069602	0.00283975 0.00283975	0.07277501	0.07278072 0.07278072
EHG 16	0.01454938	0.01269763 0.01269763	0.01454938	0.02037173	0.02143728 0.02143728 0.02143728	0.01161970 0.01161970	- - - 0.01162062 0.01162062
PS 14	0.01937196	0.01380867 0.01380867	0.01937196	0.02296857	0.02426485 0.02426485 0.02426485	- - - 0.00062703	- - - 0.00062708 0.00062708
5S 13	0.00568435	0.00474138	0.00566435	0.00805508	0.01081056	0.00360544 0.00360544	0.00360572
IP-TRA 12	0.29981346	0.41713381 0.41713381	0.29981346 			0.00007838	
IP-SUB 11							
IP-PRI 10	0.02364274	0.03157526 0.03157526	0.02364274 - - - - - 0.02364274	0.03294481 		0.00003919	0.00003919
Allocation Factor	PROD_DEMAND PRODUCTION PROD_DEMAND BULKTRAN PROD_DEMAND SUBTRAN PROD_DEMAND DISTPRI PROD_DEMAND ENERGY PROD_DEMAND ENERGY PROD_DEMAND TOTAL	PROD_ENERGY PRODUCTION PROD_ENERGY BULKTRAN PROD_ENERGY SUBTRAN PROD_ENERGY DISTPRI PROD_ENERGY ENERGY PROD_ENERGY ENERGY PROD_ENERGY CUSTOMER PROD_ENERGY TOTAL	BULK_TRANS PRODUCTION BULK_TRANS BULKTRAN BULK_TRANS DISTPRI BULK_TRANS DISTPRI BULK_TRANS DISTSEC BULK_TRANS DISTSEC BULK_TRANS DISTSEC BULK_TRANS CUSTOMER BULK_TRANS CUSTOMER	DIST_CPD PRODUCTION DIST_CPD BULKTRAN DIST_CPD SUBTRAN DIST_CPD DISTRE DIST_CPD DISTREC DIST_CPD ENERGY DIST_CPD CUSTOMER DIST_CPD TOTAL	DISTSEC PRODUCTION DISTSEC BULKTRAN DISTSEC SUBTRAN DISTSEC DISTPRI DISTSEC DISTPRI DISTSEC ENERGY DISTSEC CUSTOMER DISTSEC TOTAL	CUST_TOTAL PRODUCTION CUST_TOTAL BUEKTRAN CUST_TOTAL SUBTRAN CUST_TOTAL DISTRAN CUST_TOTAL DISTRAN CUST_TOTAL DISTREC CUST_TOTAL ENERGY CUST_TOTAL CUSTOMER CUST_TOTAL CUSTOMER	DIST_PCUST PRODUCTION DIST_PCUST BULKTRAN DIST_PCUST SUBTRAN DIST_PCUST DISTPR DIST_PCUST DISTSEC DIST_PCUST ENERGY DIST_PCUST ENERGY DIST_PCUST CUSTOMER DIST_PCUST TOTAL

DEST-SERV PRODUCTION DEST-SERV	Allocation Factor	Retail 1	RS 2	3	MGS-SEC 4	MGS-PRI 5	MGS-SUB	LGS-SEC 7	LGS-PRI 8	6 8 8
1.00000000 0.89624754 0.07085995 0.02677434 0.00459653 1.00000000 0.35969720 0.07085995 0.02677434 0.00459653 1.00000000 0.35969720 0.10587791 0.42559720 0.00222059 0.03119871 1.00000000 0.35969720 0.10587791 0.42559720 0.00222059 0.03119871 1.00000000 0.35969720 0.10587791 0.42559720 0.00222059 0.03119871 1.00000000 0.35969720 0.15659720 0.00222059 0.03119871 1.00000000 0.36973654 0.15622200 0.35562272 0.0004779 0.10577674 1.00000000 0.36973654 0.15622200 0.35562272 0.0004779 0.10577674 1.00000000 0.86414554 0.15622200 0.35562572 0.000022691 0.000022691 0.00002591 0.000002591 0.000002591 0.00002591 0.000002591 0.000002591 0.00002591 0.000002591 0.000002591 0.000002591 0.000002591 0.00000000000000000000000000000000000	NOITO I GOGG VG33 I				- ,	_ •			,	
1.00000000 0.86624754 0.0766595 0.02677434 0.00469653	I_SERV PRODOCTION T_SERV BULKTRAN						:		,	,
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SL 17	- - - 0.00007840 0.00007840			1.00000000	0.00003582	0.00005177	0.00007838
<u>OL</u> 16	0.07279641		1.00000000			0.04965451 0.04965451	0.07277501
EHG 15	- - - 0.01162312 0.01162312	- - - 0.02153655 0.02153655			- - - 0.02655240 0.02655240	0.00793051	0.01161970
PS 14	0.00062722 0.00062722	0.00888855			- - - 0.00143284 0.00143284	0.00042511 0.00042511	- - - 0.00062703 0.00062703
<u>CS</u> 13	0.00360650 0.00360650	0.01137752 0.01137752			0.00823886	0.00245814 0.00245814	- - - 0.00360544 0.00360544
IP-TRA 12		0.02107743			0.01432844	0.00559853 0.00559853	- - - 0.00007838 0.00007838
IP-SUB						*********	
IP-PRI 10		0.00341201 0.00341201			0.00716422 0.00716422	0.00002981 0.00002981	- - - - 0.00003919 0.00003919
Allocation Factor	DIST_SERV PRODUCTION DIST_SERV BULKTRAN DIST_SERV SUBTRAN DIST_SERV DISTPEC DIST_SERV DISTPEC DIST_SERV ENERGY DIST_SERV CUSTOMER DIST_SERV TOTAL	DIST_METERS PRODUCTION DIST_METERS BULKTRAN DIST_METERS SUBTRAN DIST_METERS DISTRE DIST_METERS DISTSEC DIST_METERS ENERGY DIST_METERS ENERGY DIST_METERS ENERGY	DIST_OL PRODUCTION DIST_OL BULKTRAN DIST_OL SUBTRAN DIST_OL DISTPRI DIST_OL DISTPRI DIST_OL DISTBEC DIST_OL CUSTOMER DIST_OL CUSTOMER DIST_OL TOTAL	DIST_SL PRODUCTION DIST_SL BULKTRAN DIST_SL SUBTRAN DIST_SL DISTPRI DIST_SL DISTPRI DIST_SL DISTSEC DIST_SL ENERGY DIST_SL CUSTOMER DIST_SL CUSTOMER	CUST_902 PRODUCTION CUST_902 BULKTRAN CUST_902 SUBTRAN CUST_902 DISTPRI CUST_902 DISTPRI CUST_902 CUSTSEC CUST_902 CUSTOMER CUST_902 CUSTOMER CUST_902 TOTAL	CUST_903 PRODUCTION CUST_903 BULKTRAN CUST_903 SUBTRRI CUST_903 DISTRRI CUST_903 DISTRRI CUST_903 DISTRRI CUST_903 ENERGY CUST_903 ENERGY CUST_903 TOTAL	CUST_451 PRODUCTION CUST_451 BULKTRAN CUST_461 SUBTRAN CUST_451 DISTPRI CUST_451 DISTSEC CUST_451 ENERGY CUST_451 CUSTOMER CUST_451 CUSTOMER

	6 9						
	LGS-PRI 8	·				0.00531745	0.00769274
	LGS-SEC 7	0.04923632 - 0.01692806 0.00783084 0.05903274 0.10386083	0.00711293		0.00180902	0.06725801 0.04647979 -	0.09730199 0.02418453 - 1.2148652
	MGS-SUB 6						
	MGS-PRI 5	0.00095703 		,	- - - 0.00001546 0.00001546	0.00018336	0.00026527
	MGS-SEC 4	0.04282809 	0.01405902		0.01056033	0.04155533 0.03175951 - - 0.07331483	0.06011799 0.01652522 - 0.07664321
	33	0.01028862 	0.02264395 0.02264395		0.02786967 0.02786967	0.00687706 0.00689366 	0.00994903 0.00358693 0.00358693 0.01353596
	RS 2	0.37971096 - 0.00001212 0.00251264) 0.30003394 0.01209029 0.68933468	68059056 - - 0.95065089 0.9506508		0.95974553 0.95974553	0.35185836 0.36626989 - - 0.71812826	0.50903264 0.19057884 - 0.69961148
Total	Retail 1	0.49662291 - 0.03515527 0.01663633 0.42633452 0.02625076 1.000000000	- - 1.00000000 1.00000000		1.0000000 1.00000000	0.51780000 0.48220000 -	0.74910000 0.25090000 - 1.00000000
Allocation	Factor	CUST_DEP PRODUCTION CUST_DEP BULKTRAN CUST_DEP SUBTRAN CUST_DEP DISTPRI CUST_DEP DISTSEC CUST_DEP ENERGY CUST_DEP ENERGY CUST_DEP CUSTOMER CUST_DEP CUSTOMER	CUST_904 PRODUCTION CUST_904 BULKTRAN CUST_904 SUBTRAN CUST_904 DISTPRI CUST_904 DISTPRE CUST_904 EURSTR CUST_904 CUSTOMER CUST_904 CUSTOMER CUST_904 TOTAL	MBO PRODUCTION MBO BULKTRAN MBO SUBTRAN MBO DISTREI MBO DISTSEC MBO EURGY MBO CUSTOMER	OR7 PRODUCTION OR7 BULKTRAN OR7 DISTPRI OR7 DISTPRI OR7 DISTSEC OR7 ENERGY OR7 CUSTOMER	DIST_POLES PRODUCTION DIST_POLES BULKTRAN DIST_POLES SUBTRAN DIST_POLES DISTPRI DIST_POLES DISTSEC DIST_POLES ENERGY DIST_POLES CUSTOMER DIST_POLES TOTAL	DIST_OHLINES PRODUCTION DIST_OHLINES BULKTRAN DIST_OHLINES SUBTRAN DIST_OHLINES DISTPRI DIST_OHLINES DISTPRI DIST_OHLINES DISTPRI DIST_OHLINES ENERGY DIST_OHLINES ENERGY DIST_OHLINES TOTAL

Allocation Factor Factor CUST_DEP PRODUCTION CUST_DEP SUBTRAN CUST_DEP SUBTRAN CUST_DEP DISTRE	B	11	12 12	0.00174636 0.00041670 0.00034405	0.00004573 - (0.0000274) (0.0000208)	EHG 15	리 <del>-</del>	의 <b>t</b>	
CUST_DEP ENERGY CUST_DEP CUSTOMER CUST_DEP TOTAL  CUST_904 PRODUCTION CUST_904 BULKTRAN CUST_904 BULKTRAN CUST_904 DISTPRI CUST_904 DISTPRI CUST_904 CUSTOMER CUST_904 CUSTOMER				0.00159234 0.00019357 0.00419397 0.00419397 0.00032946	0.00003554	0.01122694 0.00083729 0.02841122 			
MBO PRODUCTION MBO BULKTRAN MBO BULKTRAN MBO DISTPRI MBO DISTPRI MBO DISTSEC MBO CUSTOMER MBO TOTAL									
OR7 PRODUCTION OR7 BULKTRAN OR7 SUBTRAN OR7 DISTPRI OR7 DISTSEC OR7 ENERGY OR7 CUSTOMER OR7 TOTAL									
DIST_POLES PRODUCTION DIST_POLES BULKTRAN DIST_POLES BURTRAN DIST_POLES DISTPRI DIST_POLES DISTPRI DIST_POLES DISTPRI DIST_POLES CUSTOMER DIST_POLES TOTAL	0.01705882		. Çinirên	0.00417092	0.01189312 0.01170051 - 0.02359363	0.01054848 0.01033706 - 0.02088554	0.00036040 0.00136933 -	0.00071869 0.00217741 - 0.00289610	
DIST_OHLINES PRODUCTION DIST_OHLINES BULKTRAN DIST_OHLINES SUBTRAN DIST_OHLINES DISTPRI DIST_OHLINES DISTBEC DIST_OHLINES ENERGY DIST_OHLINES ENERGY DIST_OHLINES TOTAL	0.02467896			0.00603406 0.00271237 - 0.00874643	0.01720575 0.00608805 0.00329380	0.01526046 0.00537861 - 0.02063908	0.00052139 0.00071249 - 0.00123388	0.00103972 0.00113296 0.00217268	

				2
BNS-SDB				
LGS-PRI 8	0.00730250	0.00118713	,	
LGS-SEC 7	- 0.09236610 0.02784739 - 0.12021349	0.01501550 0.08524829 		
MGS-SUB 6				
MGS-PRI 5	0.00025181 - - - - 0.00025181	0.00004094		
MGS-SEC 4	0.05706835 0.01902804 0.07609640	0.00927732 0.05824991 - 0.06752723		
308	0.00944334 0.00413019 - 0.01357453	0.00153532 0.01264361 - 0.01417893		
RS 2	- 0.48321067 0.21944291 - 0.70265358	0.07855316 0.67177331 - 0.75032648		
Total <u>Retail</u> 1	0.71110000 0.28890000 1.00000000	0.11560000 0.88440000 1.00000000		
Allocation Factor	DIST_UGLINES PRODUCTION DIST_UGLINES BULKTRAN DIST_UGLINES DISTRAI DIST_UGLINES DISTRAI DIST_UGLINES DISTRAI DIST_UGLINES ENERGY DIST_UGLINES ENERGY DIST_UGLINES TOTAL	DIST_TRANSF PRODUCTION DIST_TRANSF BULKTRAN DIST_TRANSF SUBTRAN DIST_TRANSF DISTRE DIST_TRANSF DISTSEC DIST_TRANSF ENERGY DIST_TRANSF TOTAL DIST_TRANSF TOTAL	RB GUP EPIS, P PRODUCTION RB_GUP_EPIS_P BULKTRAN RB_GUP_EPIS_P SUBTRAN RB_GUP_EPIS_P SUBTRAN RB_GUP_EPIS_P DISTPRI RB_GUP_EPIS_P FENERGY RB_GUP_EPIS_P FENERGY RB_GUP_EPIS_P FENERGY RB_GUP_EPIS_P FURTONER	RB_GUP_EPIS_T IOTAL RB_GUP_EPIS_T BUBTRAN RB_GUP_EPIS_T BUBTRAN RB_GUP_EPIS_T DISTPRI RB_GUP_EPIS_T DISTPRI RB_GUP_EPIS_T DISTPRI RB_GUP_EPIS_T DISTPRI RB_GUP_EPIS_T CUSTOMER RB_GUP_EPIS_T TOTAL

SL 17	0.00098698 0.00130455 - 0.00229153	0.00016045 0.00399357 - 0.00415402		
9 P	0.00049494 0.00082040 0.00131534	0.0008046 0.00251148 - 0.00259194		
EHG 16	0.01448634 0.0019323 - 0.02067957	0.00235497 0.01885913 -		
PS 4+	0.01633295 0.00701011 - 0.02334306	0.00265517 0.02145983 - 0.02411500		
S) E	0.00572796 0.00312317 - 0.00885113	0.0093117 0.00956086 - 0.01049202		
12				
IP-SUB 11			, , , ,	
10-PRI	0.02342706 	0.00380842 		
Allocation Factor	DIST_UGLINES PRODUCTION DIST_UGLINES BULKTRAN DIST_UGLINES DISTPRI DIST_UGLINES DISTPRI DIST_UGLINES DISTSEC DIST_UGLINES ENERGY DIST_UGLINES CUSTOMER DIST_UGLINES CUSTOMER DIST_UGLINES TOTAL	DIST_TRANSF PRODUCTION DIST_TRANSF BULKTRAN DIST_TRANSF SUBTRAN DIST_TRANSF DISTPR DIST_TRANSF DISTPR DIST_TRANSF DISTPR DIST_TRANSF ENERGY DIST_TRANSF TOTAL	RB_GUP_EPIS_P PRODUCTION RB_GUP_EPIS_P BUILKTRAN RB_GUP_EPIS_P SUBTRAN RB_GUP_EPIS_P DISTPRI RB_GUP_EPIS_P DISTPRI RB_GUP_EPIS_P CUSTOMER RB_GUP_EPIS_P CUSTOMER RB_GUP_EPIS_P TOTAL	RB GUP EPIS_T PRODUCTION RB_GUP_EPIS_T BULKTRAN RB_GUP_EPIS_T SUBTRAN RB_GUP_EPIS_T DISTPRI RB_GUP_EPIS_T DISTSEC RB_GUP_EPIS_T DISTSEC RB_GUP_EPIS_T CUSTOMER RB_GUP_EPIS_T CUSTOMER RB_GUP_EPIS_T CUSTOMER RB_GUP_EPIS_T TOTAL

6 BOS-SOT				
LGS-PRI	0.00499236 	0.00015882 0.00398253 0.00020744 0.00434879		
LGS-SEC 7	0.06314610 0.03023435 0.00167590 0.09505635	0.00201495 0.05037325 0.02120476 0.00449878 0.07809174		
MGS-SUB 6				
MGS-PRI 5	0.00017215 - 0.00009381 0.00026596	0.00000562 - 0.00013733 - 0.00004474 0.00018769		
MGS-SEC 4	0.03901479 0.02065905 0.01962475 0.07929858	0.00126294 		ingeren.
365	0.00645662 0.00448421 0.01066853 0.02160937	0.00020947 - 0.00515061 0.00314499 - 0.02108640 0.02959148		
RS 2	0.33034705 0.23825264 0.08771781 0.65631750	0.00973472 0.26352622 0.16709769 0.27560106 0.71595969		
Total Retail	0.48614363 0.31366331 0.20019306 1.00000000	0.02101867 0.38780910 0.21998670 0.3711853 1.00000000		
Allocation Factor	RB GUP EPIS D PRODUCTION RB_GUP_EPIS_D BULKTRAN RB_GUP_EPIS_D SUSTRAN RB_GUP_EPIS_D DISTRAN RB_GUP_EPIS_D DISTRAN RB_GUP_EPIS_D DISTRECT RB_GUP_EPIS_D CUSTOMER RB_GUP_EPIS_D CUSTOMER RB_GUP_EPIS_D CUSTOMER	RB GUP EPIS G PRODUCTION RB_GUP_EPIS_G BULKTRAN RB_GUP_EPIS_G SUBTRAI RB_GUP_EPIS_G DISTPRI RB_GUP_EPIS_G DISTPRI RB_GUP_EPIS_G ENERGY RB_GUP_EPIS_G CUSTOMER RB_GUP_EPIS_G CUSTOMER RB_GUP_EPIS_G TOTAL	RB_GUP-Land_P PRODUCTION RB_GUP-Land_P BULKTRAN RB_GUP-Land_P DISTPRI RB_GUP-Land_P DISTPRI RB_GUP-Land_P DISTPRI RB_GUP-Land_P DISTPRI RB_GUP-Land_P CUSTOMER RB_GUP-Land_P CUSTOMER	RB_GUP-Land_T PRODUCTION RB_GUP-Land_T BULKTRAN RB_GUP-Land_T DISTPRI RB_GUP-Land_T DISTPRI RB_GUP-Land_T DISTSEC RB_GUP-Land_T DISTSEC RB_GUP-Land_T COSTOMER RB_GUP-Land_T COSTOMER RB_GUP-Land_T TOTAL

명 4	0.0087475 0.00141637 0.05322487	0.00000089 0.00053827 0.00099337 0.02482051 0.02635302		
9 %	0.00033836 0.00089073 0.02272084 0.02394993	0.00000059 - 0.00026992 0.00062471 - 0.01832406 0.01921928		
EHG 15	0.00990359 0.00672409 0.00192147 0.01854914	0.00030581 - 0.00790034 0.00471592 - 0.00352518 0.01644724		
<u>PS</u>	0.01116602 0.00761099 0.00041602 0.01919304	0.00040717 0.00890742 0.00533794 0.00026368		
CS 13	0.00391592 0.00339088 0.00078600 0.00809280	0.00011906 - 0.00312383 0.00237818 0.000113778		
<u>IP-ТRA</u> 12	- - - - 0.00085204 0.00085204	0.00630168 - - - - 0.00218823 0.00848991		
<u>IP-SUB</u> 11				
IP-PRI 10	0.01601591 - - 0.00013793 0.01615384	0.00049694 - 0.01277630 - 0.00026088 0.01353412		
Allocation Factor	RB_GUP_EPIS_D PRODUCTION RB_GUP_EPIS_D BULKTRAN RB_GUP_EPIS_D SUBTRAN RB_GUP_EPIS_D DISTPRI RB_GUP_EPIS_D DISTPRI RB_GUP_EPIS_D DISTREC RB_GUP_EPIS_D ENERGY RB_GUP_EPIS_D CUSTOMER RB_GUP_EPIS_D TOTAL	RB_GUP_EPIS_G PRODUCTION RB_GUP_EPIS_G BULKTRAN RB_GUP_EPIS_G DISTPRI RB_GUP_EPIS_G DISTPRI RB_GUP_EPIS_G DISTPRI RB_GUP_EPIS_G ENERGY RB_GUP_EPIS_G CUSTOMER RB_GUP_EPIS_G TOTAL	RB_GUP-Land_P PRODUCTION RB_GUP-Land_P BULKTRAN RB_GUP-Land_P SUBTRAN RB_GUP-Land_P DISTPRI RB_GUP-Land_P DISTSEC RB_GUP-Land_P DISTSEC RB_GUP-Land_P TOTAL RB_GUP-Land_P TOTAL	RB_GUP-Land_T PRODUCTION RB_GUP-Land_T BULKTRAN RB_GUP-Land_T DISTPRI RB_GUP-Land_T DISTPRE RB_GUP-Land_T COUSTSEC RB_GUP-Land_T COUSTOMER RB_GUP-Land_T COUSTOMER RB_GUP-Land_T COUSTOMER RB_GUP-Land_T TOTAL

Achterolla	Total				WELVE III		WELVE MONTHS ENDING DECEMBER 31, 23,		
Factor	Retail 1	S ~	3 3	MGS-SEC 4	MGS-PRI 5	MGS-SUB	LGS-SEC	LGS-PRI 8	LGS-SUB
	•								
RB GUP-Land D PRODUCTION RB GUP-Land D SUBTRAN RB GUP-Land D SUBTRAN RB GUP-Land D DISTPRI RB GUP-Land D DISTSEC RB GUP-Land D ENERGY RB GUP-Land D CUSTOMER RB GUP-Land D TOTAL	0.47726822 0.31908174 0.20365134 1.000000000	0.32431510 0.24236839 0.08923310 0.65591659	0.00633873 0.00456168 0.01065283 0.02175323		0.00016901 		0.06199309 0.03075664 0.00170485 0.09445458	0.00490120 0.00035922 0.00526042	
RB_GUP-Land_G PRODUCTION RB_GUP-Land_G BULKTRAN RB_GUP-Land_G SUBTRAN RB_GUP-Land_G DISTPRI RB_GUP-Land_G DISTEC RB_GUP-Land_G ENERGY RB_GUP-Land_G CUSTOMER RB_GUP-Land_G CUSTOMER	0.02101867 0.38780910 0.21998670 0.37118553 1.00000000	0.00973472 0.26352622 0.16709769 0.27560106 0.71595969	0.00020947 0.00515061 0.00314499 0.02108640 0.02959148	0.00126294 	0.00000562 - - 0.00013733 - 0.0000474 0.00018769		0.00201495 0.05037325 0.02120476 0.00449878	0.00015882 - 0.00398253 - 0.00020744 0.00434879	
RB GUP_CMP PRODUCTION RB_GUP_CMP BULKTRAN RB_GUP_CMP SUBTRAI RB_GUP_CMP DISTPRI RB_GUP_CMP DISTPRI RB_GUP_CMP ENERGY RB_GUP_CMP TOTAL RB_GUP_CMP TOTAL	0.00174298 - 0.47798920 0.30589513 - 0.21437269 1.000000000	0.00080726 0.32480590 0.23235209 0.10329811 0.66126336	0.00001737 - 0.00634832 0.00437316 - 0.01153244 0.02227129	0.00010473 	0.00000047 		0.00016709 0.06208691 0.02948557 0.00190999 0.09364955	0.00001317 0.00490862 - 0.00034104 0.00526283	
RB_GUP PRODUCTION RB_GUP BULKTRAN RB_GUP SUBTRAN RB_GUP DISTPER RB_GUP DISTSEC RB_GUP ENERGY RB_GUP CUSTOMER RB_GUP CUSTOMER	0.00076566 - 0.48256155 0.31025090 - 0.20642189 1.00000000	0.00035461 	0.00000763 - 0.00640905 0.00443543 - 0.01104803 0.02190014	0.00004601 - 0.03872731 0.02043429 - 0.01961025 0.07881786	0.00000020 0.00017088 0.00009202 0.000026311		0.00007340 - 0.06268082 0.02990542 - 0.00177873 0.09443837	0.00000579 - 0.00495557 - 0.00034781 0.00530917	

SL 17	0.00066243 0.00144084 0.05414431 0.05624757	0.0000089 0.00053827 0.00099337 0.026353051	0.00000007 0.00066343 0.00138129 0.05286842 0.05281422	0.00000003 - 0.00066978 0.00140096 - 0.05219017 0.05426094
심후	0.00033219 0.00090611 0.02311333 0.02435163	0.0000059 0.0002692 0.0062471 0.01832406 0.01921928	0.00000005 0.00033269 0.00086867 0.02235623 0.02355764	0.00000002 - 0.00033587 0.00088104 0.02256067 0.02377760
EHG 15	0.00972275 0.00884025 0.00195466 0.01851786	0.00030581 0.00790034 0.00471592 0.00352518 0.01644724	0.00002536 0.00973747 0.00655756 0.00205445	0.00001114 - 0.00983061 0.00665094 0.00197989 0.01847258
RS 4	0.01096214 0.00774247 0.00042221 0.01912781	0.00040717 0.00890742 0.00533794 0.00026368 0.01491621	0.00003376 - 0.01097873 0.00742250 0.00040339 0.01883838	0.00001483 - 0.01108375 0.00752819 0.00041047
S) E	0.00384442 0.00344945 0.00349958 0.00809345	0.00011906 - 0.00312383 0.00237818 - 0.00113778 0.00675885	0.00000987 0.00385024 0.00330690 0.00798218	0.00000434 
<u>Р-ТВА</u> 12	0.00086676	0.00630168 - - - - 0.00218823 0.00848991	0.00052257	0.00022955
IP-SUB 11				
IP-PRI 10	0.01572347 - 0.00014031 0.01586378	0.00049694 0.01277630 0.00026088 0.01353412	0.00004121 0.01574726 0.00014812 0.01593660	0.00001810 - 0.01589790 - 0.00014241 0.01605841
Allocation Factor	RB_GUP-Land_D PRODUCTION RB_GUP-Land_D BULKTRAN RB_GUP-Land_D SUBTRAN RB_GUP-Land_D DISTPRI RB_GUP-Land_D DISTSEC RB_GUP-Land_D DISTSEC RB_GUP-Land_D CUSTOMER RB_GUP-Land_D TOTAL	RB_GUP-Land_G PRODUCTION RB_GUP-Land_G BULKTRAN RB_GUP-Land_G SUBTRAN RB_GUP-Land_G DISTPRI RB_GUP-Land_G DISTSRC RB_GUP-Land_G ENERGY RB_GUP-Land_G CUSTOMER RB_GUP-Land_G TOTAL	RB GUP_CWP PRODUCTION RB_GUP_CWP BULKTRAN RB_GUP_CWP DISTPRI RB_GUP_CWP DISTSEC RB_GUP_CWP DISTSEC RB_GUP_CWP TOTAL RB_GUP_CWP TOTAL	RB_GUP PRODUCTION RB_GUP BULKTRAN RB_GUP SUBTRAN RB_GUP DISTPRI RE_GUP DISTSEC RB_GUP ENERGY RB_GUP ENERGY RB_GUP CUSTOMER RB_GUP TOTAL

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6 8 8 8 8	* **			,	
LGS-PRI 8	0.00000605	0.00495390 - 0.00034757 0.00530752		0.00001559 - 0.00516264 - - 0.00035787 0.00553611	0.00012810 - - 0.00000906 0.00013716
LGS-SEC 7	0.00007673	0.06265971 0.02989050 0.00178340 0.09441034		(0.00245932) - 0.06438642 0.03055695 (0.00318581) 0.00200931 0.09130755	0.00304594 0.00145840 0.00008084 0.000458518
MGS-SUB 6					
MGS-PRI 5	0.0000021	0.00017082 0.00009194 0.00026298		(0.00005110) - 0.00017418 (0.00004977) 0.00009324 0.00016656	0.00002537 - 0.00001382 0.00003919
MGS-SEC 4	0.00004809	0.03871427 0.02042410 0.01960959 0.07879605		(0.00218731) - 0.03973125 0.02085618 (0.00224054) 0.02034824 0.07650782	0.01316907 0.00697326 0.00662414 0.02676647
3 3	0.00000798	0.00640689 0.00443322 0.01106525 0.02191333		(0.00053468) - 0.00648750 0.00446765 (0.00064619) 0.01187703 0.02165131	0.02110615 0.01465851 0.03487452 0.07063918
RS 2	0.00037070	0.32780251 0.23554305 0.09487243 0.65858868	9	(0.01953614) - 0.34161432 0.24426063 (0.01619189) 0.11024389 0.66039081	0.40720225 0.29368209 0.10812534 0.80900968
Total Retail	6200900000	0.31009609 0.31009609 0.20670448 1.00000000		(0.02473776) - 0.50082845 0.32055054 (0.0230794) 0.22636670 1.00000000	0.45405812 0.32545234 0.22048954 1.00000000
Allocation Factor	NP PRODUCTION NP BILI KTRAN	NP SUBTRAN NP DISTPRI NP DISTREC NP ENERGY NP CUSTOMER NP TOTAL		RATEBASE PRODUCTION RATEBASE BULKTRAN RATEBASE SUBTRAN RATEBASE DISTPEN RATEBASE DISTSEC RATEBASE ENERGY RATEBASE CUSTOMER RATEBASE CUSTOMER	MISC_SERV_REV PRODUCTION MISC_SERV_REV BULKTRAN MISC_SERV_REV DISTPRI MISC_SERV_REV DISTPRI MISC_SERV_REV DISTSEC MISC_SERV_REV ENERGY MISC_SERV_REV CUSTOMER MISC_SERV_REV CUSTOMER MISC_SERV_REV CUSTOMER

	의 4		0.00000003 0.00066955 0.00140026 0.05214322 0.05421307	0.00000009 0.00069777 0.00145128 0.05330876 0.05545789	0.0000096 0.00000201 0.00007542 0.00007838
	19 97		0.00000002 - 0.00033576 0.00088060 0.02255341	0.00000006 0.00034991 0.02351537 0.02377802	0.00102816 0.00270659 0.06904026
	EHG 15	2	0.00001165 0.00982730 0.00664762 0.00198254 0.01846910	(0.00060732) - 0.01008822 0.00679058 (0.0006058) 0.00714497	0.00620389 0.00421216 0.00120366
	PS 4	100	0.00001551 - 0.01108001 0.00752443 - 0.00041022	0.00003750 - 0.001154704 0.00779870 (0.00000192) 0.00042352 0.01980485	0.00036479 0.00024865 0.00001359
	13 CS		0.00000453 0.00386576 0.00335231 0.00079939	(0.00008256) - 0.00402701 0.0024589 (0.0008839) 0.00081725	0.00174459 0.00151068 0.00035017
	<u>IP-TRA</u> 12		0.00023997	0.00081864	- - - - 0.00007838
	IP-SUB 11	,			•
	10-PRI		0.00001892 0.01589255 - 0.00014261 0.01605408	0.00004879 - 0.01656220 - 0.00015744 0.01676843	0.00003885
Allocation	Factor		NP PRODUCTION NP BULKTRAN NP SUBTRAN NP DISTPRI NP DISTSEC NP ENERGY NP CUSTOMER NP TOTAL	RATEBASE PRODUCTION RATEBASE BUIKTRAN RATEBASE SUBTRAN RATEBASE DISTPRI RATEBASE DISTPRI RATEBASE ENERGY RATEBASE ENERGY RATEBASE ENERGY RATEBASE TOTAL	MISC. SERV, REV PRODUCTION MISC. SERV, REV BULKTRAN MISC. SERV, REV SUBTRAN MISC. SERV, REV DISTRE MISC. SERV, REV ENERGY MISC. SERV, REV ENERGY MISC. SERV, REV CUSTOMER

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RCS-SOB				
LGS-PRI	0.01026931 	0.00664156	0.00730250	0.00118713 
LGS-SEC	0.12989186 	0.08400610 0.03405124 - 0.11805734	0.08236610 0.02784739 - 0.12021349	0.01501550 0.08524829 - 0.10026379
MGS-SUB		*		
MGS-PRI 5	0.00035411	0.00022902	0.00025181	0.00004094 
MGS-SEC 4	0.08025363 0.08025363	0.05190313	0.05708835 0.01902804 - 0.07609640	0.00927732 0.05824991 - 0.06752723
3 65	0.01328131 - - - 0.01328131	0.00858954 0.00505032	0.00944434	0.00153532 0.01264361 -
RS ~	0.67952562 - - 0.67952562	0.43947556 0.26833047 - 0.70780603	0.48321067 0.21944291 - 0.70265358	0.07855316 0.67177331 - 0.75032648
Total Retail	1.00000000	0.64673877 0.35326123 1.00000000	0.71110000 0.71110000 0.28890000 1.00000000	0.11560000 0.88440000 -
Allocation Factor	362 STATIONS PRODUCTION 382 STATIONS BULKTRAN 382 STATIONS SUBTRAN 362 STATIONS SUBTRAN 362 STATIONS DISTPR 362 STATIONS DISTPR 362 STATIONS ENERGY 362 STATIONS TOTAL	TOTOHLINES PRODUCTION TOTOHLINES SUBTRAN TOTOHLINES SUBTRAN TOTOHLINES DISTRE TOTOHLINES ENERGY TOTOHLINES CUSTOMER TOTOHLINES TOTAL	TOTUGLINES PRODUCTION TOTUGLINES BULKTRAN TOTUGLINES SUBTRAN TOTUGLINES DISTREI TOTUGLINES DISTREI TOTUGLINES ENERGY TOTUGLINES CUSTOMER TOTUGLINES TOTAL	368 TRANSFORMERS PRODUCTION 368 TRANSFORMERS BULKTRAN 368 TRANSFORMERS DISTRAN 368 TRANSFORMERS DISTREC 368 TRANSFORMERS ENERGY 368 TRANSFORMERS ENERGY 368 TRANSFORMERS CUSTOMER 368 TRANSFORMERS CUSTOMER 368 TRANSFORMERS CUSTOMER

의 12	0.00138796 	0.00089765 0.00159518 - 0.00249283	0.00098698 0.00130455 0.00229153	0.00016045 0.00399357 - 0.00415402
의 %	0.00069602	0.00045014 0.00100317 - 0.00145332	0.00049494	0.00008046 0.00251148 -
EHG 15	0.02037173 	0.01317519 0.00757296 - 0.02074815	0.01448634	0.00235497 0.01895913
8 <u>S</u> 4+	0.02296857	0.01485466 0.00857183 - 0.02342649	0.01633295 0.00701011 0.02334306	0.00265517 0.02145983 0.02411500
S) E	0.00805508	0.00520953 0.00381895 - 0.00902848	0.00572796 0.00312317 0.00885113	0.00093117 0.00956086 -
<u>IP-TRA</u> 12				
IP-SUB 11		, , , , , , , , , , , , , , , , , , , ,		
10-PRI	0.03294481 	0.02130669 	0.02342706	0.00380842
Allocation	362 STATIONS PRODUCTION 362 STATIONS BULKTRAN 362 STATIONS BUISTRAN 362 STATIONS DISTPRI 362 STATIONS ENERGY 362 STATIONS ENERGY 362 STATIONS TOTAL	TOTOHLINES PRODUCTION TOTOHLINES BULKTRAN TOTOHLINES SUBTRAN TOTOHLINES DIST'SEC TOTOHLINES ENERGY TOTOHLINES CUSTOMER TOTOHLINES TOTAL	TOTUGLINES PRODUCTION TOTUGLINES BULKTRAN TOTUGLINES SUBTRAN TOTUGLINES DISTRAI TOTUGLINES BISTSEC TOTUGLINES ENERGY TOTUGLINES CUSTOMER TOTUGLINES TOTAL	368 TRANSFORMERS PRODUCTION 368 TRANSFORMERS BULKTRAN 368 TRANSFORMERS BUSTRAN 368 TRANSFORMERS DISTREC 368 TRANSFORMERS ENERGY 368 TRANSFORMERS ENERGY 368 TRANSFORMERS CUSTOMER 368 TRANSFORMERS CUSTOMER 368 TRANSFORMERS CUSTOMER

6 8 8 8 8				
LGS-PRI 8		0.00481192 0.0044690 0.00525882	0.00634230 0.00001707 0.00635938	0.00594901 
LGS-SEC 7		0.06086389 0.02584824 0.00216897 0.08888110	0.08022098 0.03369059 0.00007985 0.11399143	0.07524637 0.03167517 0.00061674 0.00061674
MGS-SUB 6		********		
MGS-PRI 5		0.00016593 - 0.0001888 0.00028480	0.00021870 	0.00020514 0.0003392 0.00023906
MGS-SEC 4		0.03760473 0.01766203 0.02490078 0.08016753	0.04956450 0.02302069 0.00084197 0.07352715	0.04649094 0.02164356 0.00709918
3		0.00622327 0.00383369 0.01457373 0.02463068	0.00820251 0.00499683 0.00049768 0.01369702	0.00769386 0.00469791 0.00411511
2 Z		0.31840773 0.20368920 0.12404599 0.64614292	0.41967382 0.26548850 0.00403341 0.68919573	0.39364929 0.24960661 0.03487563 0.67813152
Total Retail	***********	0.48857355 0.26816000 0.268326646 1.00000000	0.61759822 0.34951974 0.03288204 1.00000000	0.57930014 0.32861097 0.0920888 1.00000000
Allocation Factor	TOTBSEXP PRODUCTION TOTBSEXP BULKTRAN TOTBSEXP SUBTRAN TOTBSEXP DISTPRI TOTBSEXP DISTPRI TOTBSEXP ENERGY TOTBSEXP CUSTOMER TOTBSEXP CUSTOMER	TOTOXEXP PRODUCTION TOTOXEXP BULKTRAN TOTOXEXP BISTRAN TOTOXEXP DISTREC TOTOXEXP ENERGY TOTOXEXP ENERGY TOTOXEXP ENERGY TOTOXEXP TOTOXEXP	TOTMXEXP PRODUCTION TOTMXEXP BULKTRAN TOTMXEXP DISTPRI TOTMXEXP DISTPEC TOTMXEXP ENERGY TOTMXEXP ENERGY TOTMXEXP TOTAL	EXP_OM_DIST PRODUCTION EXP_OM_DIST BULKTRAN EXP_OM_DIST BULKTRAN EXP_OM_DIST DISTPRI EXP_OM_DIST DISTREC EXP_OM_DIST DISTREC EXP_OM_DIST CUSTOMER EXP_OM_DIST CUSTOMER EXP_OM_DIST TOTAL

임 11	· · · · · · · · · · · · · · · · · · ·	0.00065036 0.00121090 0.06878187	0.00085720 0.00157828 0.02607866 0.02651414	0.00080405 0.00148387 0.03705302 0.033934093
9 6		0.00032614 0.00076151 0.02281845 0.02390609	0.00042986 0.00099255 0.00103404 0.00245645	0.00040320 0.00093317 0.0063245 0.00796883
EHG 15		0.00954565 0.00574862 0.00260443 0.01789870	0.01288154 0.00749275 0.00008992 0.02016422	0.01180135 0.00704453 0.00073613 0.01958200
PS 4+		0.01076246 0.00650686 0.00052897	0.01418535 0.00848104 0.00001995 0.02268634	0.01330569 0.00797370 0.00015077 0.02143015
S) E		0.00377440 0.00288986 0.0010415 0.00771750	0.00497480 0.00377850 0.0003708 0.00003708	0.00468631 0.00355247 0.0029589 0.00851466
12 12		0.00105962 0.00105962	0.00004120	0.00030292 0.00030292
IP-SUB				
IP-PRI 10		0.01543707 0.00017375 0.01561081	0.02034666 0.02034666 0.00000667	0.01908493 - - 0.00004961 0.01913454
Allocation Factor	TOTBSEXP PRODUCTION TOTBSEXP BUILKTRAN TOTBSEXP DISTPRI TOTBSEXP DISTPRI TOTBSEXP DISTPRI TOTBSEXP ENERGY TOTBSEXP CUSTOMER TOTBSEXP TOTAL	TOTOXEXP PRODUCTION TOTOXEXP BULKTRAN TOTOXEXP DISTRAI TOTOXEXP DISTRAI TOTOXEXP ENERGY TOTOXEXP ENERGY TOTOXEXP TOTOXEXP TOTOXEXP TOTOXEXP	TOTMXEXP PRODUCTION TOTMXEXP BULKTRAN TOTMXEXP DISTRAN TOTMXEXP DISTRE TOTMXEXP DISTSEC TOTMXEXP ENERGY TOTMXEXP CUSTOMER TOTMXEXP TOTAL	EXP_OM_DIST PRODUCTION EXP_OM_DIST BULKTRAN EXP_OM_DIST SUBTRAN EXP_OM_DIST DISTPRI EXP_OM_DIST DISTSEC EXP_OM_DIST BIREGY EXP_OM_DIST CUSTOMER EXP_OM_DIST CUSTOMER

6 80S-SOT			
LGS-PRI 8	0.00039626	- - - 0.00039626 0.00039626	0.00499236 - 0.00035312 0.00534548
LGS-SEC 7	0.01328449	0.01328449	0.06314610 0.03023435 0.00167590 0.09505635
MGS-SUB 6			
MGS-PRI 5	0.00007142 0.00007142	0.00007142	0.00017215 0.00009381 0.00026596
MGS-SEC 4	- - - 0.04691063 0.04691063	- - - 0.04691063	0.03901479 0.02065905 0.01962475
<u>\$6\$</u>	 - - - 0.05913713	0.05913713	0.00645662 0.00448421 0.01066853 0.02160937
RS 2	- - - 0.81498292 0.81498292	- - - 0.81498292 0.81498292	0.33034705 0.23825264 0.08771781 0.65631750
Total Retail	1.0000000	1.00000000	0.48614363 0.31366331 0.20019306
Allocation Factor	TOTOX234 PRODUCTION TOTOX234 BULKTRAN TOTOX234 BUBTRAN TOTOX234 DISTPRI TOTOX234 BUSTSEC TOTOX234 CUSTOMER TOTOX234 CUSTOMER TOTOX234 TOTAL	EXP_OM_CUSTACCT PRODUCTION EXP_OM_CUSTACCT BULKTRAN EXP_OM_CUSTACCT SUBTRRI EXP_OM_CUSTACCT DISTPRI EXP_OM_CUSTACCT DISTEC EXP_OM_CUSTACCT ENERGY EXP_OM_CUSTACCT ENERGY EXP_OM_CUSTACCT COSTOMER	UNCOLFAC PRODUCTION UNCOLFAC BULKTRAN UNCOLFAC BUBTRAN UNCOLFAC DISTPER UNCOLFAC DISTSEC UNCOLFAC DISTSEC UNCOLFAC CUSTOMER UNCOLFAC CUSTOMER

Allocation Factor	IP-PRI 10	IP-SUB	IP-TRA 12	13 13	PS 4	EHG 16	의 #	ा 17	
	- - - 0.00074073 0.00074073		0.00646159 0.00646159	0.00303158	0.00052501	0.00978286	0.04464527 0.04464527	0.00005011	
ODUCTION LKTRAN BTRAN									
EXP_OM_CUSTACCT DISTRICE EXP_OM_CUSTACCT DISTREC EXP_OM_CUSTACCT ENERGY EXP_OM_CUSTACCT CUSTOMER EXP_OM_CUSTACCT TOTAL	0.00074073 0.00074073		0.00646159 0.00646159	0.00303158 0.00303158	0.00052501	0.00978286 0.00978286	0.04464527	0.00005011	
UNCOLFAC PRODUCTION UNCOLFAC BULKTRAN UNCOLFAC SUBTRAN UNCOLFAC DISTPRI UNCOLFAC DISTPRI UNCOLFAC ENERGY UNCOLFAC ENERGY UNCOLFAC TOTAL	0.01601591 -0.01601591 -0.00013793		0.00085204 0.00085204	0.00391592 0.00339088 0.00078600 0.00078600	0.01116602 0.00761099 0.00041602 0.01919304	0.00990359 0.00672409 0.00192147 0.01854914	0.00033836 0.00089073 0.02272084 0.02394993	0.00067475 0.00141637 0.05322487	

6 BNS-SOT				
LGS-PRI 8	0.00681157 	0.00337721 - 0.00031868 0.00400816 0.0001266	0.00015882 - 0.00398253 - 0.0020744 0.00434879	0.00336747 - 0.00219511 - 0.00388954 0.00014307 0.00969519
LGS-SEC 7	0.08641755 	0.04284466 0.00396769 0.00167883 0.05141264 0.00020708	0.00201495 0.05037325 0.02120476 0.07809174	0.04237343 0.01456852 0.00673933 0.05698437 0.00054465 0.11503029
MGS-SUB 6		, andre		*
MGS-PRI 5	0.00024109	0.00011955 - 0.00001067 0.00011519 0.0000277 0.00024819	0.00000562 - 0.00013733 - 0.0000474 0.00018769	0.00012188 0.00000906 0.00011744 0.00025031
MGS-SEC 4	0.05416514 	0.02685443 - 0.00244216 0.0014090 0.02604847 0.00101595	0.00126294 	0.02657497 
SGS	0.00898396 	0.00445395 - 0.00040569 0.0024870 0.00518792 0.00105630 0.01135256	0.00020947 0.00515061 0.00314499 0.02108640	0.00436866 - 0.00148987 0.005089990 0.00508423 0.00306838
RS 2	0.41750432 - - - - 0.07972640 0.49723072	0.20700756 0.02039187 0.01295279 0.16353824 0.01302607	0.00973472 0.26352622 0.16709769 0.27560106	0.20774913 - 0.00000663 (0.00137473) 0.1641589 0.00661489
Total Retail	0.0	0.44695493 	0.02101867 0.38780910 0.21998670 0.37118553 1.00000000	0.44768964 0.02803373 0.01141073 0.48572891 0.02713899 1.00000000
Allocation Factor	EXP_OM_CUSTSERV PRODUCTION EXP_OM_CUSTSERV BULKTRAN EXP_OM_CUSTSERV BUBTRAN EXP_OM_CUSTSERV DISTPRI EXP_OM_CUSTSERV DISTPRI EXP_OM_CUSTSERV DISTREC EXP_OM_CUSTSERV ENENGY EXP_OM_CUSTSERV CUSTOMER EXP_OM_CUSTSERV CUSTOMER	EXP_OM PRODUCTION EXP_OM BULKTRAN EXP_OM BULKTRAN EXP_OM DISTPRI EXP_OM DISTPRC EXP_OM ENERGY EXP_OM CUSTOMER EXP_OM TOTAL	LABOR, M PRODUCTION LABOR, M BULKTRAN LABOR, M BUBTRAN LABOR, M DISTPRI LABOR, M DISTPRI LABOR, M CHENGY LABOR, M CUSTOMER LABOR, M CUSTOMER LABOR, M TOTAL	RSALE PRODUCTION RSALE BULKTRAN RSALE SUBTRAN RSALE DISTPRI RSALE DISTPRI RSALE EURTSEC RSALE EURTSEC RSALE EULTSOMER RSALE TOTAL

Allocation Factor	IP-PRI	IP-SUB	IP-TRA	S) t	SI 2	EHG	리 *	성 (8
	2	:	4	2	:			:
EXP_OM_CUSTSERV PRODUCTION EXP_OM_CUSTSERV BULKTRAN EXP_OM_CUSTSERV SUBTRAN EXP_OM_CUSTSERV DISTREC EXP_OM_CUSTSERV DISTSEC EXP_OM_CUSTSERV ENERGY EXP_OM_CUSTSERV CUSTOMER EXP_OM_CUSTSERV CUSTOMER EXP_OM_CUSTSERV CUSTOMER	0.02131279 		0.27026740 	0.00510614 	0.01746289 	0.01311556 	0.00002538 	0.00003607
EXP_OM PRODUCTION EXP_OM BULKTRAN EXP_OM SUBTRAN EXP_OM DISTPRI EXP_OM DISTPRI EXP_OM ENERGY EXP_OM ENERGY EXP_OM CUSTOMER	0.01056691 - 0.00099298 0.01538009 0.00001204		0.13400684 	0.00253162 - 0.00024460 0.00018682 0.00033948 0.0005860	0.00865815 - 0.00068679 0.0067211 0.00672614 0.00001526	0.00650259 - 0.00061875 0.00037055 0.000187704 0.01385372	0.00001258 - 0.00002115 0.0004911 0.00105428 0.00105428	0.00001887 - 0.00004216 0.0007806 0.00194841 0.00197571
						3		
LABOR_M PRODUCTION LABOR_M BULKTRAN LABOR_M SUBTRAN LABOR_M DISTPRI LABOR_M DISTPRI LABOR_M ENERGY LABOR_M CUSTOMER LABOR_M TOTAL	0.00049684 0.01277630 0.0026088 0.01353412		0.00630168 	0.00011906 - 0.00312383 0.00237818 0.00113778 0.00675885	0.00040717 - 0.00890742 0.00533794 0.00026368 0.01491621	0.00030581 	0.00000059 - 0.00026992 0.00062471 - 0.01832406 0.01921928	0.00000089 - 0.00053827 0.0099337 0.02482051 0.02635302
RSALE PRODUCTION RSALE BULKTRAN RSALE DISTRAN RSALE DISTPRI RSALE DISTSEC RSALE CUSTOMER RSALE TOTAL	0.01051623 - 0.00090733 - 0.01530543 0.00001164 0.02674063		0.13500264 - - 0.20239688 0.00261524 0.34001476	0.00251731 - 0.00060067 0.00229530 0.00013625 0.00604546	0.00862155 - (0.00051690) (0.0003282) 0.00670039 (0.00002847) 0.01438374	0.00644502 	0.00001254 - 0.00005512 0.0013864 0.00105020 0.00333068 0.00458717	0.00001881 - 0.00010623 0.00021281 0.00194086 0.00690885 0.00918756

SUB		
EGS-SUB		* * * * * * * * * * * * * * * * * * * *
LGS-PRI 8	0.00142756 - 0.00093057 0.00168128 0.0006065	(0.00016353) - (0.05357490) - (0.00371300) (0.05745143)
LGS-SEC 7	0.03002321 - 0.01032236 0.00477507 0.03599686 0.00038591	0.01056729 - (0.26409477) (0.12530620) 0.01366960 (0.00827506) (0.37343912)
MGS-SUB 6	rjerenje –	
MGS-PRI 5	0.00035239 - 0.00002619 - 0.00033954 0.00000556	(0.00006059) - 0.00023988 - (0.00005905) 0.00012850 0.00024874
MGS-SEC 4	0.02980812 0.00792251 0.00402459 0.0289554 0.00382416 0.07447501	0.00607641 - - (10268362) (0.0538208) 0.00621471 (0.05283142) (0.19690600)
3 3 3	0.00579875 0.00197758 0.00132722 0.00574856 0.00407282	0.00233790 - (0.02710319) (0.01866068) 0.00282361 (0.04974838) (0.09035074)
<u>RS</u>	0.43187810 	0.05334827) - 0.99780390 0.71367345 (0.04427566) 0.31988548 1.93373890
Total <u>Retail</u> 1	0.51360956 	(0.07966353) - 0.59331518 0.52674036 (0.02024865) (0.02014336) 1.00000000
Allocation Factor	FORF_DISC PRODUCTION FORF_DISC BULKTRAN FORF_DISC SUBTRAN FORF_DISC DISTIPRI FORF_DISC DISTISEC FORF_DISC CUSTOMER FORF_DISC CUSTOMER FORF_DISC TOTAL	PRE_TAX_OP_INC PRODUCTION PRE_TAX_OP_INC BULKTRAN PRE_TAX_OP_INC BUISTRAN PRE_TAX_OP_INC DISTPRI PRE_TAX_OP_INC DISTPRI PRE_TAX_OP_INC DISTSEC PRE_TAX_OP_INC CUSTOMER PRE_TAX_OP_INC CUSTOMER PRE_TAX_OP_INC TOTAL

SL 17	,		(0.00000017) - (0.00127828) (0.00265721) (0.09746773) (0.10140340)
9 8			(0.00000012) - (0.00070493) (0.00183778) - (0.04737704) (0.04991988)
EHG 15		0.00716990 - 0.00172312 0.00111648 0.00681604 0.00042333 0.01724887	0.00122717 - (0.01843801) (0.01240464) 0.0012202 (0.00394109) (0.03233455)
PS 4	-		0.00015835 - 0.04997793 0.03376235 (0.00000794) 0.00183384 0.08572453
S  £	, ē	0.00149196 - 0.00035600 0.00029393 0.00136038 0.0008075 0.00358303	0.00015850 - (0.0059486) (0.0014807 (0.00148254) (0.01404047)
<u>IP-TRA</u> 12		, , , , , , , , , , , , , , , , , , ,	(0.04667026) - - - (0.07754440) (0.12421466)
IP-SUB 11	A.		
<u>IP-PRI</u> 10	u .	0.00565955 - 0.00048830 - 0.00823698 0.00000626 0.01439110	0.00005380 - 0.02010481 - 0.00018947 0.02034808
Allocation Factor		FORE_DISC PRODUCTION FORE DISC BULKTRAN FORE_DISC SUBTRAN FORE_DISC DISTIBE FORE_DISC DISTIBEC FORE_DISC ENERGY FORE_DISC ENERGY FORE_DISC CUSTOMER FORE_DISC CUSTOMER	PRE_TAX_OP_INC PRODUCTION PRE_TAX_OP_INC BULKTRAN PRE_TAX_OP_INC SUBTRAN PRE_TAX_OP_INC DISTPRI PRE_TAX_OP_INC DISTSEC PRE_TAX_OP_INC CUSTOMER PRE_TAX_OP_INC CUSTOMER PRE_TAX_OP_INC CUSTOMER PRE_TAX_OP_INC CUSTOMER

CPG         355,204           CPG         PRODUCTION         1,0000000         0.4           PROD_DEMAND         BULKTRAN         1,0000000         0.4           PROD_DEMAND         BULKTRAN         1,0000000         0.4           PROD_DEMAND         ENERGY         1,0000000         0.4           PROD_DEMAND         CUSTOMER         1,0000000         0.4           PROD_DEMAND         CUSTOMER         1,0000000         0.4           PROD_ENERGY         BULKTRAN         1,0000000         0.4           PROD_ENERGY         BULKTRAN         1,0000000         0.3           PROD_ENERGY         BULKTRAN         1,0000000         0.3           PROD_ENERGY         BULKTRAN         1,0000000         0.3           BULK_TRANS         BULKTRAN         1,0000000         0.3           BULK_TRANS         BULKTRAN         1,0000000         0.3           BULK_TRANS         BULKTRAN         1,0000000         0.4           BULK_TRANS         BULKTRAN         1,0000000         0.4           BULK_TRANS         BULKTRAN         1,0000000         0.4           BULK_TRANS         BULKTRAN         1,00000000         0.4           BULK_TRANS	164,512 0.46314655 0.46314655 0.33572949 0.33572949 164,512	3,540 0.00996610 0.00996610 23,550,652 - - 0.01065155 3,540	21,343 0.06008656 0.06008656 118,242,469 1	95 0.00026745 0.00026745 522,829 - - - 0.00023647 - 0.00023647		34,052 0.09586486 - - - 0.09586486 233,379,605	2,684 0.00755622 - - - - 0.00755622	
AND BULKTRAN AND BUIKTRAN AND DISTRA AND DISTRA AND DISTRA AND DISTRA AND ENERGY CUSTOMER AND TOTAL AND TOTAL AND DISTRA AND CUSTOMER AND TOTAL AN			21,343 0.06008656 - 0.06008656 118,242,469 - 0.05347900 0.05347900	95 0.00026745 - - 0.00026745 522,829 - - - 0.00023647 0.00023647		34,052 0.09586486 - - - 0.09586486 233,379,605	2,684 0.00755622 - - - - 0.00755622	
AND BULKTRAN 1.00000000 AND SUBTRAN - AND SUBTRAN - AND ENERGY - AND ENERGY - AND ENERGY - AND CUSTOMER - AND C			0.05347900 0.05347900	0.00028475 522,829 - - - - - - - - - - - - -		0.09586486	0.00755622	
AND  SULKTRAN  AND  DISTPRI  AND  DISTPRI  AND  CUSTOMER  AND  CUSTOMER  AND  CUSTOMER  AND  CUSTOMER  CUSTOMER  CUSTOMER  CUSTOMER  AS  BULKTRAN  SUBTRAN  AS  BULKTRAN  AS  BULKTRAN  AS  CUSTOMER  AS  BULKTRAN  AS  BULKTRAN  AS  BULKTRAN  AS  BULKTRAN  AS  CUSTOMER  AS  BULKTRAN			0.06008656 0.06008656 118,242,469 0.05347900 0.05347900	522,829 		0.09586486	0.00755622	· -
AND  DISTREC  AND  DISTREC  AND  DISTREC  AND  CUSTOMER  AND  CUSTOMER  AND  CUSTOMER  TOTAL  Same as CPG  Same as CPG  SUBTRAN			0.06008656	522,829 		0.09586486	0.00755622	
AND DISTERS AND CUSTOMER 1.0000000  AND CUSTOMER 1.0000000  ENERGY 2.211,007,458  RGY BULKTRAN 1.0000000  RGY BULKTRAN 1.0000000  RGY ENERGY 1.0000000  RGY CUSTOMER 1.0000000  RGY ENERGY 1.0000000  RGY CUSTOMER 1.0000000  AS SUBTRAN 1.0000000  AS SUBTRAN 1.00000000  AS SUBTRAN 1.00000000  AS SUBTRAN 1.00000000  BULKTRAN 1.00000000  AS SUBTRAN 1.00000000  BULKTRAN 2.18TRE 1.00000000  AS SUBTRAN 1.00000000  BULKTRAN 2.18TRE 1.00000000  AS SEC. Only 1.00000000  BUSTOMER 1.00000000  AS SEC. Only 1.00000000  BUSTOMER 1.000000000  AS SEC. Only 1.000000000  BUSTOMER 1.000000000  AS SEC. Only 1.000000000000000000000000000000000000			0.06008656 118,242,469 - 0.05347900 21,343	522,829 		0.09586486	0.00755622	•
AND EUSTONER 1.00000000  AND TOTAL 1.00000000  RGY BULKTRAN SUBTRAN 1.00000000  RGY BULKTRAN 1.00000000  RGY CUSTOMER 1.00000000  AS BULKTRAN 1.00000000  AS SUBTRAN 1.00000000  AS SUBTRAN 1.00000000  BULKTRAN 1.00000000  AS CUSTOMER 1.00000000  BULKTRAN 1.00000000  AS CUSTOMER 1.00000000  AS CUSTOMER 1.00000000  AS CUSTOMER 1.00000000  BULKTRAN 1.00000000  AS CUSTOMER 1.00000000  BULKTRAN 1.00000000  AS SEC. ONLY 1.00000000  BULKTRAN 1.00000000  AS SEC. ONLY 1.00000000  BULKTRAN 1.000000000  AS SEC. ONLY 1.000000000  BULKTRAN 1.000000000000000000000000000000000000			0.06008656 118,242,469 - 0.05347900 21,343	522,829 		0.09586486	0.00755622	
AND CUSTOMER 1.0000000  AND TOTAL 1.0000000  RGY SUBTRAN			0.06008656	0.00026745 522,829 - - 0.00023647 - 0.00023647		0.09586486	0.00755622	
Control			0.06008656 118,242,469 - 0.05347900 0.05347900 21,343	0.00023647 522,829 - - 0.00023647 - 0.00023647		233,379,605	0.00755622	
RGY         PRODUCTION         2,211,007,458           RGY         BULKTRAN         -           RGY         BULKTRAN         -           RGY         DISTPRI         -           RGY         ENERGY         1,0000000           RGY         CUSTOMER         1,0000000           RGY         CUSTOMER         -           RGY         CUSTOMER         -           RGY         CUSTOMER         -           RGY         SUBTRAN         -           AS         BULKTRAN         -           AS         CUSTOMER         -           CUSTOMER         -         -           CUSTOMER         -         -           TOTAL         -         -           AS         CUSTOMER         -           CUSTOMER         -         -           TOTAL         -         -           TOTAL         -         - <tr< td=""><td></td><td></td><td>118,242,469 - 0.05347900 0.05347900 21,343</td><td>522,829 - - 0.00023647 - 0.00023647</td><td></td><td>233,379,605</td><td></td><td></td></tr<>			118,242,469 - 0.05347900 0.05347900 21,343	522,829 - - 0.00023647 - 0.00023647		233,379,605		
RGY         PRODUCTION         CALLANGE           RGY         BULKTRAN         -           RGY         BULKTRAN         -           RGY         DISTPRI         -           RGY         CUSTOMER         -           RGY         SUBTRAN         -           AS         SUBTRAN         -           AS         ENERGY         -           AS         SUBTRAN         -           AS         CUSTOMER         -           CUSTOMER         -         -           TOTAL         -         -           BULKTRAN         -         -           BULKTRAN         -         -           CUSTOMER         -         -           TOTAL         -         -           CUSTOM			0.05347900	0.00023647 0.00023647			18 193 797	1
RGY         BULKTRAN         -           RGY         SUBTRAN         -           RGY         DISTSEC         -           RGY         DISTSEC         -           RGY         CUSTOMER         -           RGY         CUSTOMER         -           RGY         CUSTOMER         -           RGY         TOTAL         1,00000000           AS         SUBTRAN         -           AS         BULKTRAN         -           AS         SUBTRAN         -           AS         ENERGY         -           AS         CUSTOMER         -           ASC. Only         -         -		0.00996610	0.05347900 0.05347900 2.1,343	- 0.00023647 0.00023647				t
Control   Cont		0.01065155 0.01065155 3,540 0.00996610	0.05347900 0.05347900 2.1,343	0.00023647 0.00023647 0.00023647				
RGY         DISTPRI           RGY         DISTPRI           RGY         DISTPRI           RGY         CUSTOMER           RGY         CUSTOMER           RGY         CUSTOMER           TOTAL         1.0000000           WS         BULKTRAN           WS         CUSTOMER           WS         CUSTOMER           VS         CUSTOMER           CUSTOMER         1.00000000           DISTPRI         -           CUSTOMER         -           TOTAL         1.00000000           PRODUCTION         -           CUSTOMER         -           TOTAL         1.00000000           PRODUCTION         -           CUSTOMER         -           TOTAL         1.00000000           Sec. Only         -           PRODUCTION         -           TOTAL         1.000000000     <		3,540 0.00996610	0.05347900 0.05347900 21,343	0.00023647		1 1		
RGY         DISTRIC         -           RGY         ENERGY         -           RGY         CUSTOMER         -           RGY         CUSTOMER         -           RGY         CUSTOMER         -           RGY         CUSTOMER         -           AS         BULKTRAN         -           AS         BULKTRAN         -           AS         CUSTOMER         -           PRODUCTION         -         -           BULKTRAN         SUBTRAN         -           DISTPRI         -         -           CUSTOMER         -         -           TOTAL         -         -           CUSTOMER         -         -           TOTAL         -         -           PRODUCTION         -         -           Sec. Only		3,540 0.00996610	0.05347900	0.00023647				
RGY   ENERGY   1,0000000		0.01065155 0.01065155 3,540 0.00996610	0.05347900	0.00023647		•		
RGY         ENERGY           RGY         CUSTOMER           RGY         TOTAL           4S         SUBTRAN           4S         SUBTRAN           4S         SUBTRAN           4S         DISTPRI           4S         CUSTOMER           4S         CUSTOMER           4S         CUSTOMER           4S         TOTAL           8ULKTRAN         CUSTOMER           AS         CUSTOMER           CUSTOMER         1.00000000           DISTSEC         -           ENERGY         -           CUSTOMER         -           TOTAL         -           BULKTRAN         -           BULKTRAN         -           CUSTOMER         -           TOTAL         -           PRODUCTION         -           Sec. Only         -           PRODUCTION         -           CUSTOMER         -           TOTAL         -           PRODUCTION         -           Sec. Only         -           PRODUCTION         -           Sec. Only         -           TOTAL <t< td=""><td></td><td>3,540 0.00996610</td><td>21,343</td><td>0.00023647</td><td></td><td>0.10555351</td><td>0.00822874</td><td></td></t<>		3,540 0.00996610	21,343	0.00023647		0.10555351	0.00822874	
CUSTOMER   CUSTOMER   CUSTOMER   CUSTOMER   CUSTOMER   CUSTOME   CUSTOMER		3,540 0.00996610	21,343	0.00023647			100000	
Same as CPG   1,000000000   1,000000000   1,000000000   1,000000000   1,000000000   1,0000000000		3,540	21,343	95		0.10555351	0.00822874	
Same as CPG  NS BULKTRAN  SUBTRAN  NS BUSTPRI  NS CUSTOMER  VS CUSTOMER  VS CUSTOMER  VS CUSTOMER  NS BULKTRAN  NS BULKTRAN  NS BULKTRAN  NS CUSTOMER  CUSTOMER  CUSTOMER  TOTAL  1.00000000  1.00000000  NS CUSTOMER  TOTAL  1.00000000  NS Sec. Only  PRODUCTION  PRODUCTION  Sec. Only  Sec. Only  PRODUCTION		3,540	21,343	95				
SUBTRAN   1.0000000		0.00996610				34,052	2,684	
BULKTRAN  SUBTRAN  SUBTRAN  AS  DISTPRI  AS  CUSTOMER  TOTAL  BULKTRAN  BULKTRAN  BULKTRAN  SUBTRAN  DISTPRI  DISTPRI  CUSTOMER		0.00996610				•	1	1
SUBTRAN  4S DISTPRI  4S ENERGY  4S CUSTOMER  4S CUSTOMER  4S TOTAL  1.00000000  1.00000000  1.00000000  1.00000000			0.06008656	0.00026745	2	0.09586486	0.00755622	
US         DISTPRI         -           4S         ENERGY         -           4S         CUSTOMER         -           4S         TOTAL         1.00000000           4S         PRODUCTION         -           8ULKTRAN         -         -           8UBTRAN         -         -           DISTPRI         1.00000000           DISTSEC         -           ENERGY         -           CUSTOMER         -           TOTAL         1.00000000           PRODUCTION         -           PRODUCTION         -				ı	•		•	
4S		1 2		1			ı	
45 CUSTOMER		-1	1	Ī			i .	
USTOMER  1.00000000  1.00000000  1.00000000  1.00000000		1						
AS TOTAL 1.00000000  PRODUCTION 245,684  BULKTRAN - 245,684  BULKTRAN - 1.00000000  DISTPRI - 1.00000000  DISTSEC - 1.00000000  TOTAL 1.00000000  Sec. Only 386,133  PRODUCTION - 1.00000000			•		•	r.		
PRODUCTION  BULKTRAN  SUBTRAN  DISTPRI  DISTSEC  ENERGY  CUSTOMER  TOTAL  1.00000000  1.00000000  1.00000000  1.00000000	0.46314655	0.00996610	0.06008656	0.00026745		0.09586486	0.00755622	
PRODUCTION  BULKTRAN  SUBTRAN  DISTPRI  DISTPRI  CUSTOMER  TOTAL  1.00000000  1.00000000  1.00000000  1.00000000	166 948	5 2 2 8 3	19717	87	ı	31.912	2.523	1
BULKTRAN SUBTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL 1.00000000 1.00000000 1.00000000000000	010,001	004'0	:	1				-
SUSTINGUE  SUSTPRI  DISTPRI  DISTSEC  ENERGY  CUSTOMER  TOTAL  1.00000000  Sec. Only  PRODUCTION							•	•
DISTSEC - 1.00000000 DISTSEC - 1.00000000 CUSTOMER - 1.00000000 COSTOMER - 1.000000000 COSTOMER - 1.000000000 COSTOMER - 1.00000000000000000000000000000000000						,	•	•
DISTSEC	0.67952562	0.01328131	0 08025363	0.00035411	,	0.12989186	0.01026931	
ENERGY			7	,		•	í	
CUSTOMER - 1.000000000  TOTAL 1.000000000  Sec. Only 386,133				1		•	1	
TOTAL 1.00000000 1.000000000 Sec. Only 386,133			•	•	-	1	ı	
Sec. Only 386,133	0 67952562	0.01328131	0.08025363	0.00035411		0.12989186	0.01026931	
	281.736	5.023	27,976	·	ı	42,511	Т	1
				•				
BILLKTRAN				•	•			,
SUBTRAN				•	1	•	1	
- INSTERIO	2			•			•	
1,00000000	0.72963461	0.01300847	0.07245172		•	0.11009419	,	
			1	1			•	ı
CUSTOMER	8						•	· 1
1.0000000	0.72963461	0.01300847	0.07245172			0.11009419	•	

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	SS	PS	EHG	7	SL
INPUTS FROM WORKPAPERS									
CPG		8,398	1	106,495	2,012	6,881	5,168	10	. 15
PROD_DEMAND	PRODUCTION	0.02364274		0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
PROD_DEMAND	BULKTRAN	1				ì			ı
PROD_DEMAND	SUBIRAN	1		9					
PROD_DEMAND	DISTIPRI						1	•	
PROD_DEMAND	DISTSEC	1	i	i		1		1	•
PROD_DEMAND	ENERGY OTOTOTO					1			• ,
PROD_DEMAND	COSTOMER			- 0	- 0	-	-	-	-
PROD_DEMAND	TOTAL	0.02364274		0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
		69 813 146	· ·	922,285,975	10.483.232	30.531.073	28.074.545	4.785.564	8.844.158
PROD ENERGY	PRODUCTION	1	1		-			-	
PROD ENERGY	BUIKTRAN		1			,	,	•	•
PROD ENERGY	SUBTRAN	,		•				,	
PROD ENERGY	DISTERI	,	i		,	,	,	,	,
PROD_ENERGY	DISTSEC				,	,			•
PROD ENERGY	FNFRR	0.03157526		0 41713381	0.00474138	0.01380867	0.01269763	0.00216443	0.00400006
PROD ENERGY	CHSTOMER			,					
	TOTAL	0.03157526		0.41713381	0.00474138	0.01380867	0.01269763	0.00216443	0.0040006
PROD_ENERGI	ION	0.03137320	•	2000	0.0047	0.0126060	0.0120310.0	0.002 10445	00000
TOD	CDC) se emes	8.398	•	106.495	2.012	6.881	5.168	10	15
BIII K TRANS	PRODUCTION				! i				
BIII K TRANS	BIII KTRAN	0.02364274		0 29981346	0 00566435	0.01937196	0.01454938	0.00002815	0.00004223
BLIK TRANS	SUBTRAN								
BUIK TRANS	DISTPRI	•							
BULK TRANS	DISTSEC			,		•	1		•
BULK TRANS	ENERGY		•	•		,		1	•
BULK TRANS	CUSTOMER	ī	•	•				•	š.,
BULK_TRANS	TOTAL	0.02364274		0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
CPD		8,094	ı	•	1,979	5,643	5,005	171	341
DIST_CPD	PRODUCTION								•
DIST_CPD	BULKTRAN	i.		: !	•		•		1
DIST_CPD	SUBTRAN				,			-	- 0
DIST_CPD	DISTPRI	0.03294481			0.00805508	0.02296857	0.02037173	0.00069602	0.00138/96
DIST_CPD	DISTSEC				1				
DIST_CPD	ENERGY								
DIST_CPD	CUSTOMER		1		1	•			
DIST_CPD	TOTAL	0.03294481	•	ı	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
	- (				001	001.44	000	000 7	0000
NGP	Sec. Only		1		4,763	086,11	6,923	1,398	67777
CALC1	PRODUCTION					•			
CALCI	BULKIKAN					•			· *
CALC1	SUBIRAN		•					1	
CALCI	CISTAG			•	0.04233543	7308067	0.00340860	0.00362051	0.00575708
CALCI	DIST SEC				0.012000	0.053630.0			
CALCI	CHSTOMER						٠,	1	,
CALCI	TOTAL				0.01233513	0.02998967	0.02310862	0.00362051	0.00575708
CALCI	700	1	ı		0.01		0.00		

ALLOCATOR	FUNCTION	Total	RS	ses	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
SNCP	Sec. Only	598,460	466,142	9,053	36,873			52,395		
CALC2	PRODUCTION				1		ı			
CALC2	BULKTRAN									
CALCZ	DISTPRI	1	•	,	1		ı	,		1
CALC2	DISTSEC	1.00000000	0.77890252	0.01512716	0.06161314			0.08754971	•	
CALC2	ENERGY	•	ı							
CALC2 CAL C2	COSTOMER	1.0000000	0.77890252	0.01512716	0.06161314			0.08754971	i	
	!									
SECDEM	(CALC1 + CALC2)/2	492,297	373,939	7,038	32,425	-	-	47,453	- 0255	•
DISTSEC	PRODUCTION				•					
DISTSEC	BULKIKAN			1, 1					,	•
DISTSEC	DISTPRI			•			,	v <sup>2</sup>		•
DISTSEC	DISTSEC	1.00000000	0.75958086	0.01429626	0.06586376		•	0.09639110	1	
DISTSEC	ENERGY		•	1 2		•	1	F I		
DISTSEC	CUSTOMER TOTAL	1.00000000	0.75958086	0.01429626	0.06586376		1 - 1	0.09639110		
									•	
TOTCUST		51,034	41,287	3,605	1,366	2	•	234		1
CUST_TOTAL	PRODUCTION	ı	ı			1				
CUST_TOTAL	BULKTRAN	,					6.			
CUST_TOTAL	SUBIRAN									,
CUST_IOTAL	DISTSEC			1		1			,	,
CUST TOTAL	ENERGY	•	1			i	•	•		
CUST_TOTAL	CUSTOMER	1.00000000	0.80900968	0.07063918	0.02676647	0.00003919		0.00458518	0.00013716	
CUST_TOTAL	TOTAL	1.00000000	0.80900968	0.07063918	0.02676647	0.00003919		0.00458518	0.00013/16	1
PRICUST	TOTCust excl Sub. & Tran.	51,030	41,287	3,605	1,366	2	•	234	7	
DIST_PCUST	PRODUCTION				•	•	1	1		•
DIST_PCUST	BULKTRAN				1	,				•
DIST_PCUST	SUBTRAN	•		•	í	1				
DIST_PCUST	DISTARI		<b>.</b>						1	ı
DIST PCUST	ENERGY		•	ī	,		,	ı	1	1
DIST_PCUST	CUSTOMER	1.00000000	0.80907309	0.07064472	0.02676857	0.00003919		0.00458554	0.00013717	
DIST_PCUST	TOTAL	1.00000000	0.80907309	0.07064472	0.02676857	0.00003919		0.00458554	0.00013717	1
SECCIST	TOTCust excl Pri Sub. & Tran.	51,019	41,287	3,605	1,366	•		234		•
DIST_SERV	PRODUCTION	-						1		•
DIST_SERV	BULKTRAN		•		1			ı	: I	
DIST_SERV	SUBTRAN	•		ı						
DIST_SERV	DISTER						í	ı	ı	•
DIST SERV	ENERGY	•	 				i	•	•	
DIST_SERV	CUSTOMER	1.00000000	0.80924754	0.07065995	0.02677434	•		0.00458653		
DIST_SERV	IOIAL	00000000	0.00324734	0.00	0.020.0					

INPUTS FROM WORKPAPERS SNGP CALC2 CALC2 CALC2 CALC2 CALC2 CALC2 CALC2 CALC2									
SNGP CALC2 CALC2 CALC2 CALC2 CALC2									
CALC2 CALC2 CALC2 CALC2 CALC2	Sec. Only			1	5,881	12,311	12,184	1,398	2,223
ONLOS CALCS CALCS CALCS CALCS	PRODUCTION BLI KTRAN	, ,							
CALC2 CALC2	SUBTRAN			- 1		ı		ı	
CALC2	DISTPRI		•		•	1	,	1	1
	DISTSEC			1	0.00982689	0.02057113	0.02035892	0.00233600	0.00371453
CALCZ	CUSTOMER								
CALC2	TOTAL				0.00982689	0.02057113	0.02035892	0.00233600	0.00371453
					600	11 046	10 554	1 308	2 223
SECDEM	(CALC1 + CALC2)/2				2,022	016.	100.01	060,	- 4,445
DISTREC	PRODUCTION BILL K+BAN								
DISTORC	SUBTRAN							,	,
DISTSEC	DISTPRI	•		•	,	1	í		
DISTSEC	DISTSEC				0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
DISTSEC	ENERGY	1				•			
DISTSEC	CUSTOMER	•							
DISTSEC	TOTAL	•	•		0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
TOTCUST		2		4	184	32	593	3,714	4
CUST_TOTAL	PRODUCTION					•	ı		
CUST_TOTAL	BULKTRAN	•	i		•	, i			
CUST_TOTAL	SUBTRAN		t		ı		<b>1</b> 1		
CUST_IOTAL	DISTRE								
CUST TOTAL	ENERGY	1	1	•	1		· ·		٠,
CUST_TOTAL	CUSTOMER	0.00003919		0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
UST_TOTAL	TOTAL	0.00003919		0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
PRICUST	TOTCust excl Sub. & Tran.	2			184	32	593	3,714	4
DIST_PCUST	PRODUCTION								-
DIST_PCUST	BULKTRAN		•		,			•	
DIST_PCUST	SUBTRAN					,			; ;
DIST_PCUST	DISTISEC								•
IST PCUST	ENERGY			1			•	-	
IST PCUST	CUSTOMER	0.00003919		•	0.00360572	0.00062708	0.01162062	0.07278072	0.00007839
DIST_PCUST	TOTAL	0.00003919			0.00360572	0.00062708	0.01162062	0.07278072	0.00007839
SECCIIST	TOTCust excl Pri Sub & Tran			•	184	32	593	3,714	4
IST SFBV	PRODUCTION								
IST SERV	BULKTRAN	•	•	•		•			1
IIST_SERV	SUBTRAN	•			•	•		1	•
DIST_SERV	DISTPRI	1					ı		
NST_SERV	DISTSEC								, ,
DIST_SERV	CUSTOMER				0.00360650	0.00062722	0.01162312	0.07279641	0.00007840
SST_CENT	TOTAL		1		0.00360650	0.00062722	0.01162312	0.07279641	0.00007840

			A COLUMN TO A COLU			No.					
INPUTS FROM WORKPAPERS											
METER			12,079,696	4,348,536	1,278,973	5,140,964	28,032	1	376,883	105,520	
DIST METERS	PRODUCTION		•	1		1	1		1	1	•
DIST_METERS	BULKTRAN		•	6					ı	•	ı
DIST_METERS	SUBTRAN			1			1		1	i	. "
DIST_METERS	DISTPRI				•	•	1				
DIST_METERS	DISTSEC		•				į	•	ı		
DIST METERS	ENERGY			•				1,0	1 -		
DIST METERS	CUSTOMER		1.00000000	0.35998720	0.10587791	0.42558720	0.00232059		0.03119971	0.00873532	
DIST METERS	TOTAL		1.00000000	0.35998720	0.10587791	0.42558720	0.00232059		0.03119971	0.00873532	
DIR371			_		•	1	1	1	ı	1	•
TINET OF	NOITOLIGORA				-			Manufacture and the second and the s	THE MILES THE GOOD PLICED SHOWN THE PROPERTY OF THE SHOWS AND THE SHOWS		
DIST_OL	NO LOCAL DE					į				,	,
DIST_OL	BULKIRAN				,			!	•		
DIST_OL	SUBIRAN		ı	•							,
DIST_OL	DISTER		•			•	•	ı			
DIST_OL	DISTSEC		•	•	•			•			
DIST_OL	ENERGY			•		1 1:			•		
DIST_OL	CUSTOMER		1.00000000							٠,	
DIST_OL	TOTAL		1.00000000			1 2	,				1
		Continued to the contin									
DIR373				•	•	•	1	•	1	•	
DIST_SL	PRODUCTION		•		•	•					
DIST_SL	BULKTRAN					1		•			
DIST_SL	SUBTRAN		•			,					
DIST_SL	DISTPRI			•	•						
DIST_SL	DISTSEC				•			ı			
DIST_SL	ENERGY					•		1		ı	ı
DIST_SL	CUSTOMER		1.00000000			1		ı		1	
DIST_SL	TOTAL		1.00000000		i					•	
		NO.			00001	0.17	C L		700	CHC	
DIR902			111,666	41,287	17,680	34,150	06	•	007,11	nes	•
CUST_902	PRODUCTION			•	ı					•	
CUST_902	BULKIKAN				ı,		1 2	•	Ī	1	1 7 1
CUST_902	SUBTRAN		•	•						•	1
CUST_902	DISTPRI				•					•	
CUST_902	DISTSEC							•	ı		
CUST_902	ENERGY				•						
CUST 902	CUSTOMER		1.00000000	0.36973654	0.15832930	0.30582272	0.00044776	•	0.10477674	0.00313435	
CUST_902	TOTAL		1.00000000	0.36973654	0.15832930	0.30582272	0.00044776		0.10477674	0.00313435	1
					0	0	ď		0.45	4	
CALL CENTER			538,149	511,380	9,898	3,749	9	1	0400	19	•
CALL CENTER	CUSTOMER	42.21%	1.00000000	0.95025/2/	0.01839268	0.00090047	0.00001672		0.001 19050	0.00003331	•
BILLING			48,868	33,816	2,951	1,118	N	1	761	0	
BILLING	CUSTOMER	3.83%	1.00000000	0.69198658	0.06038717	0.02287796	0.00004093		0.00392895	0.000122/8	
BILLING OTHER			277,444	224,455	19,598	7,426	7	1	1,272	38	
BILLING OTHER	CUSTOMER	21.76%	1.00000000	0.80901011	0.07063768	0.02676576	0.00003965	•	0.00458471	0.00013696	
OTHER			410,488	332,090	28,997	10,987	16	1	1,882	56	
Control of the Contro											

ALLOCATOR	NOTONOL		IN-FIN	11-300	TAILLE IN	3	2	211	3	5
INPUTS FROM WORKPAPERS										
METER			41.216		254,609	137,437	107,371	260,155		The second secon
DIST METERS	PRODUCTION		-	1			•	•		
DIST_METERS	BULKTRAN		ı	į	•	,	,		•	
DIST_METERS	SUBTRAN		1	1	•	1	•			
DIST_METERS	DISTPRI			į	•					
DIST_METERS	DISTSEC				•	1	,	1		•
DIST_METERS	ENERGY		- 00044004		- 000407749	0.04497759		0.00163666	•	
DIST	COSTOMER		0.00341201		0.02107743	0.01137732	0.00000000	0.02133633	•	1
DIST_METERS	IOIAL		0.00341201		0.02107743	0.01137732	0.0000000	0.02153655		
DIR371			L		1	1	1	1	1	
DIST OI	PRODUCTION		•		-	•	1	1		
DIST OI	BULKTRAN						•		,	
DIST OF	SUBTRAN				•	,	,			•
DIST OI	DISTPRI		•	,	•	,	•	•	•	
DIST_OI	DISTSEC		,	,	•			•		
DIST OF	ENFRGY		,	,		•	ı,			
DIST OI	CHSTOMER					,		•	1.00000000	,
חס"בסר	TOTAL		ı	ı					1 0000000	
UISI_OL	10.0		ľ	•	•		1	1	0000	
DIR373			1	1		•	1	e	ı	-
DIST SL	PRODUCTION			-	,	1	1	•		ı
DIST SL	BULKTRAN		•			•	•			
DIST SE	SUBTRAN			•			•	•		,
DIST SI	DISTPRI				•	,	•		•	
IST SI	DISTSEC					•	ı			,
DIST SL	ENERGY		•			,	10			,
DIST SL	CUSTOMER			1	•	,	,			1.00000000
DIST_SL	TOTAL					1	1	1		1.00000000
DIR902			800	•	1,600	920	160	2,965	•	4
CUST_902	PRODUCTION		ı							
CUST_902	BULKIKAN		ı	1		•				
CUSI_902	SOBIRAN		ı			1	ı	,	ı	ı
CUSI_902	DISTRE		•		•	•	•	•		
CUSI_902	DISTRICT THE PROPERTY OF THE P		ı		•	1	ì		1	
CUSI_902	ENERGY		- 0024000			- 000000	- 000442004	0 00055040	•	
CUST_902	COSTOMER		0.00/16422		0.01432844	0.00823886	0.00143284	0.02655240	•	0.00003582
CUST_902	IOIAL		0.00716422		0.01432844	0.00823886	0.00143264	0.02655240		0.00003392
CALL CENTER			ത		6	503	85	1,632	10,202	6
CALL CENTER	CUSTOMER	42.21%	0.00001672		0.00001672	0.00093469	0.00015795	0.00303262	0.01895757	0.00001672
BILLING			2	•	7,075	151	26	485	3,041	က
BILLING	CUSTOMER	3.83%	0.00004093		0.14477777	0.00308996	0.00053205	0.00992470	0.06222886	0.00006139
BILLING OTHER			11	1	22	1,000	174	3,224	20,191	22
BILLING OTHER	CUSTOMER	21.76%	0.00003965		0.00007930	0.00360433	0.00062715	0.01162036	0.07277505	0.00007930
OTHER			16	1	32	1,480	257	4,770	29,873	32
OTHER	CUSTOMER	32.20%	0.00003898		0.00007796	0.00360546	0.00062608	0.01162032	0.07277436	0.00007796

ALLOCATOR	FUNCTION		Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS											
DIR903	NOITOI GO MA	Calculated				,	ı			1	
CUST_903	BULKTRAN	Weighted		•					•	•	ı
CUST_903	SUBTRAN	Average								1 1	
CUST_903 CUST_903	DISTSEC			,		•		•	•	1	
CUST_903	ENERGY		- 4 0000000	0.06414534	0.04840328	0.01825955	0 00002981		0.00313032	0 00009334	,
CUST_903 CUST_903	CUSTOMER		1.00000000	0.86414534	0.04819328	0.01825955	0.00002981		0.00313032	0.00009334	
DIR904 Uncollectibles			473,504	450,137	10,722	6,657	•	t	3,368	1	
CUST_904	PRODUCTION				•	1					
CUST_904	BULKTRAN		i .	1,1	1, 1						
CUSI_904	DISTPRI				1		•			1	
CUST_904	DISTSEC			•	ī	•	•				
CUST_904	ENERGY		1 00000000	- 0 95065089	0.02264395	0.01405902			0.00711293		
CUST_904	TOTAL		1.00000000	0.95065089	0.02264395	0.01405902	1	-1	0.00711293	•	1
CHST461	Same as TOTCHST		51,034	41,287	3,605	1,366	7		234	7	•
CUST_451	PRODUCTION		•			1				ı	1
CUST_451	BULKTRAN		•		•			ı			•
CUST_451	SUBTRAN				, ,	,					. ,
CUST 451	DISTSEC		ı	,	,				,	ı	•
CUST_451	ENERGY		•	Della .		- !		1	,	- 0	1
CUST_451 CUST 451	CUSTOMER TOTAL		1.00000000	0.80900968	0.07063918 0.07063918	0.02676647 0.02676647	0.00003919		0.00458518	0.00013716	
								1			t
MBO	PRODICTION				1		1	1	-		1
MBO	BULKTRAN					•	-	1	•	1	1
MBO	SUBTRAN		•	1			1		1	1	ı
MBO	DISTPRI			1,							
ORM	DISTREC			1 1			ı		•	1	,
MBO	CUSTOMER			- 1	ı	2		•			ı
МВО	TOTAL		1	1 g					1	•	ı
CUSTDEP			3,997,645	2,755,716	141,327	427,769	7,857	I J	534,329		1
CUSDEP			1.00000000	0.68933468	0.03535246	0.10700514	0.00196541	ı	0.13366083	1	
CUST_DEP	PRODUCTION		0.49662291	0.37971096	0.01028862	0.04282809	0.00095703	1	0.04923632		
CUST_DEP	SUBTRAN										ı
CUST_DEP	DISTPRI		0.03515527	0.00001212	0.00350878	0.01138300	0.00007114		0.01692806	•	1
CUST_DEP	DISTSEC		0.01563653	(0.00251264)	0.00235487	0.00578250	0.00092214		0.00783084		1 1
CUSI_DEP CUST_DEP	CUSTOMER		0.02625076	0.01209029	0.00722634	0.00549452	0.00001510		0.00063287		1
CUST_DEP	TOTAL		1.00000000	0.68933468	0.03535246	0.10700514	0.00196541		0.13366083		1

ALLOCATOR	FUNCTION		IP-PRI	IP-SUB	IP-TRA	SS	PS	EHG	Ъ	SL
INPUTS FROM WORKPAPERS										
DIR903 CUST_903	PRODUCTION	Calculated		- -	•		1			ı
CUST_903 CUST_903	SUBTRAN	Weignted	1 1	: 1 1				::::::::::::::::::::::::::::::::::::::		
CUST_903 CUST_903	DISTPRI						1 1		1 - 21	
CUST_903 CUST_903 CUST_903	ENERGY CUSTOMER TOTAL		0.00002981 0.00002981		0.00559853	0.00245814 0.00245814	0.00042511 0.00042511	0.00793051 0.00793051	0.04965451 0.04965451	0.00005177 0.00005177
DIR904 Uncollectibles					1	156	•	2,464	1	
CUST_904	PRODUCTION BULKTRAN									
CUST_904	SUBTRAN		i		•		•	•		
CUST_904 CUST_904	DISTPRI									
CUST_904	ENERGY					,	1	-	1	1
CUST_904 CUST_904	CUSTOMER TOTAL		1 1			0.00032946		0.00520376		1 1
CUST451	Same as TOTCUST		2		4	184	32	593	3,714	4
CUST_451	PRODUCTION									
CUST_451 CUST 451	SUBTRAN							. ,		
CUST_451	DISTPRI			•			ı			
CUST_451	DISTSEC			1 1						
CUST_451 CUST_451	CUSTOMER		0.00003919	1 1	0.00007838 0.00007838	0.00360544	0.00062703	0.01161970	0.07277501 0.07277501	0.00007838 0.00007838
MBO			•		1	1		•	1	1
MBO	PRODUCTION			Account to the first that the second of the			MANAGEMENT OF THE PROPERTY OF			
MBO	SUBTRAN				ı ı					
MBO	DISTPRI		•				. "			
MBO	DISTSEC									
MBO	CUSTOMER				•		•		•	•
MBO	TOTAL							ı		
CUSTDEP			,	1		16,766	305	113,578		•
CUSDEP CUST DEP	PRODUCTION					0.00419397	0.00007629	0.02841122		
CUST_DEP	BULKTRAN					•			•	
CUST_DEP	DISTPRI					0.00041670	(0.00000274)	0.00283820		
CUST_DEP CUST_DEP	DISTSEC ENERGY		1 1	, 1		0.00034405	(0.00000208)	0.00183899		
CUST_DEP CUST_DEP	CUSTOMER		1 1			0.00009452 0.00419397	(0.00000015)	0.00069729	1 1	

LGS-PRI LGS-SUB					1	1	1 1			0.01026931 -		0.00531745 -		0.00531745	0.01026931 -		- 0.00769274 -		0.00769274 -	0.01026931		0.00730250	
TGS-SEC L	×	tomers 81			1	1	0.00180902	Z000180802		0.12989186 0 0.09639110		0.06725801 0 0.04647979		0.113/3//9 0	0.12989186 0 0.09639110	1 1		0.02418453	0.12148652 0	0.12989186 0.09639110	1 1		0.02784739
MGS-SUB		number of cus				•	1 1			ı. ı	1. 1		. ,		1 1	, i i	1 1		1 1	1 1		1 1	ı, ı
MGS-PRI		S-Sec based or					0.00001546	0.00001546		0.00035411		0.00018336		0.00018336	0.00035411		0.00026527		0.00026527	0.00035411		0.00025181	
MGS-SEC		ec, MGS-Pri, LG 471					0.01056033	0.01056033		0.08025363 0.06586376		0.04155533 0.03175951		0.07331483	0.08025363 0.06586376	1 1	0.06011799	0.01652522	0.07664321	0.08025363 0.06586376	1 1	0.05706835	0.01902804
SGS		to SGS, MGS-S 1,244	ı				0.02786967	0.02786967		0.01328131 0.01429626		0.00687706 0.00689366		0.01377072	0.01328131 0.01429626	i i	0.00994903	0.00358693	- 0.01353596	0.01328131 0.01429626		0.00944434	0.00413019
RS		e remaining \$1797	-	i		1 ×	0.95974553	0.95974553		0.67952562 0.75958086		0.35185836 0.36626989		0.71812826	0.67952562 0.75958086	1 1	0.50903264	0.19057884	0.69961148	0.67952562 0.75958086		0.48321067	0.21944291
Total		Per G. Simmons, Allocate remaining \$1797 to SGS, MGS-Sec, MGS-Pri, LGS-Sec based on number of customers 44 641		i		r	1.00000000	1.00000000		1.00000000		0.51780000 0.48220000	1 1	1.00000000	1.00000000		0.74910000	0.25090000	1.00000000	1.00000000		0.71110000	0.28890000
		Per								51.78% 48.22%					74.91% 25.09%					71.11% 28.89%			
FUNCTION		OR-7 Adjustment: Increase reconnect and bad check fees	PRODUCTION	BULKTRAN	DISTPRI	DISTSEC	ENERGY CUSTOMER	TOTAL 5,207 ers 1,797		DISTPRI	PRODUCTION BULKTRAN	SUBIRAN DISTPRI DISTSEC	ENERGY	TOTAL	DISTPRI	PRODUCTION BULKTRAN	SUBTRAN DISTPRI	DISTSEC ENERGY	CUSTOMER TOTAL	DISTPRI	PRODUCTION	SUBTRAN DISTPRI	DISTSEC
	ORKPAPERS	t: Increase reconne						Total Comercial Customers Total Comercial \$\$	RIVED														
ALLOCATOR	INPUTS FROM WORKPAPERS	OR-7 Adjustment	OR7	OR7	OR/ OR7	OR7	OR7 oR7	OR7 Tot	INTERNALLY DERIVED	DIST_CPD DISTSEC	DIST_POLES DIST_POLES	DIST_POLES DIST_POLES DIST_POLES	DIST_POLES DIST_POLES	DIST_POLES	DIST_CPD DISTSEC	DIST_OHLINES	DIST_OHLINES DIST_OHLINES	DIST_OHLINES DIST_OHLINES	DIST_OHLINES DIST_OHLINES	DIST_CPD DISTSEC	DIST_UGLINES	DIST_UGLINES DIST_UGLINES	DIST_UGLINES

ALLOCATOR	FUNCTION		IP-PRI	IP-SUB	IP-TRA	SS	PS	EHG	O.	SL	
INPUTS FROM WORKPAPERS											
OR-7 Adjustment: Increase reconnect and bad check fees DIRECT ASSIGN	and bad check fees							1			
OR7 OR7	PRODUCTION BULKTRAN				1 1	1 1					
OR7 OR7	SUBTRAN DISTPRI										
OR7	DISTSEC		, i								
OR7 OR7	CUSTOMER		1 1	1 1		1 1	1 1,		1 1		
Total Comercial Customers Total Comercial \$\$											
INTERNALLY DERIVED											
DIST_CPD DISTSEC	DISTPRI	51.78% 48.22%	0.03294481 -			0.00805508	0.02296857 0.02426485	0.02037173 0.02143728	0.00069602 0.00283975	0.00138796 0.00451557	
DIST_POLES	PRODUCTION							ì		•	
DIST_POLES	BULKTRAN							· ·			
DIST_POLES	DISTPRI		0.01705882			0.00417092	0.01189312	0.01054848	0.00036040	0.00071869	
DIST_POLES	DISTREC					-	2	2 -	,		
DIST_POLES DIST_POLES	CUSTOMER TOTAL		- 0.01705882			0.00938377	0.02359363	0.02088554	- 0.00172973	0.00289610	
DIST_CPD DISTSEC	DISTPRI	74.91%	0.03294481			0.00805508	0.02296857	0.02037173	0.00069602	0.00138796 0.00451557	
DOLOGO HARA	NOITOLIGORA					,		,			
DIST_OHLINES	BULKTRAN				1			<b>71</b>		1	
DIST_OHLINES	SUBTRAN		0.02467896			0.00603406	0.01720575	0.01526046	0.00052139	0.00103972	
DIST_OHLINES	DISTSEC					0.00271237	0.00608805	0.00537861	0.00071249	0.00113296	
DIST_OHLINES	CUSTOMER TOTAL		0.02467896			0.00874643	0.02329380	0.02063908	0.00123388	0.00217268	
TSI CBD	DISTERI	71 11%	0.03294481	-		0.00805508	0.02296857	0.02037173	0.00069602	0.00138796	
DISTSEC	DISTSEC	28.89%	-		ì	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557	
DIST_UGLINES	PRODUCTION BILL KTRAN				1 1 2			,1 1			
DIST_UGLINES	SUBTRAN						,		- 6	- 0	
DIST_UGLINES	DISTPRI		0.02342706			0.00572796	0.01633295	0.01448634 0.00619323	0.00049494	0.00098698 0.00130455	
DIST_UGLINES	ENERGY					î a				1 1	
DIST_UGLINES	TOTAL		0.02342706	1 1	i I	0.00885113	0.02334306	0.02067957	0.00131534	0.00229153	

ALLOCATOR	FUNCTION		Total	RS	Ses	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS											
DIST_CPD DISTSEC	DISTPRI	11.56% 88.44%	1.00000000	0.67952562	0.01328131 0.01429626	0.08025363 0.06586376	0.00035411	1 1	0.12989186	0.01026931	
DIST_TRANSF DIST_TRANSF DIST_TRANSF DIST_TRANSF DIST_TRANSF DIST_TRANSF DIST_TRANSF DIST_TRANSF DIST_TRANSF	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL		0.11560000 0.88440000 - 1.00000000	0.08 0.67177331 - - 0.75032648	0.00153532 0.01264361 - - 0.01417893	0.00927732 0.05824991	- 0.00004094 - - - 0.00004094		0.01501550 0.08524829 - - 0.10026379	- 0.00118713 - - - 0.00118713	T 1 1 T T T T T
Production EPIS	PRODUCTION BULKTRAN						1 1.1				, 1 1 <sub>2</sub> 1
	SUBITAN DISTREC ENERGY CUSTOMER TOTAL									1111	
RB_GUP_EPIS_P RB_GUP_EPIS_P RB_GUP_EPIS_P RB_GUP_EPIS_P RB_GUP_EPIS_P RB_GUP_EPIS_P RB_GUP_EPIS_P RB_GUP_EPIS_P	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Transmission EPIS	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER										
RB_GUP_EPIS_T	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI ENERGY CUSTOMER										

DISTPRI DISTSEC PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION	11.56% 0.03294481 88.44% - - - 0.00380842 - - - - - - - - - - - - - - 0.00380842	18		0.00805508 0.01081056 - - 0.00093117	0.02296857 0.02426485 - - 0.00265517 0.0245983	0.02037173 0.02143728 - - 0.00235497 0.01895913	0.00069602 0.00283975 - - 0.00008046 0.00251148 - -	0.00138796 0.00451557 - 0.00016045 0.00399357 - 0.000415402
DISTPRI DISTSEC PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI DISTPRI DISTPRI DISTPRI DISTPRI DISTPRI DISTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION DISTSEC ENERGY CUSTOMER TOTAL DISTSEC ENERGY CU				0.00805508 0.01081056 - 0.00093117 0.00956086	0.02296857 0.02426485 - - 0.00265517 0.0245983	0.02037173 0.02143728 - - 0.00235497 0.01895913	0.00069602 0.00283975 - - 0.00008046 0.00251148 - - 0.00259194	0.00451557 0.00451557 - 0.00016045 0.00399357 - 0.00415402
	0.003808	\$ 4 		0.00956086	0.00265517	0.00235497 0.01895913	0.0008046 0.00251148 - - 0.00259194	0.00016045 0.00399357 - 0.00415402
	0.003808	6 6		0.00956086	0.00265517 0.0245983	0.00235497 0.01895913	0.0008046 0.00251148 - 0.00259194	0.00016045 0.00399357 - 0.00415402
	0.003808	24 24		0.0093117	0.00265517	0.00235497 0.01895913 -	0.0008046 0.00251148 - 0.00259194	0.00016045 0.00399357 - 0.00415402
	0.003808	24		0.00956086	0.02145983	0.01895913	0.00251148	0.00399357 - 0.00415402 -
	0.003808	54					0.00259194	0.00415402
	0.003808	24			•		0.00259194	0.00415402
				0.01049202	0.02411500	0.02131411		
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KB GUP EPIS I SUBIRAN	ı		,	,	•	ï		
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RB_GUP_EPIS_I ENERGY		ι.						
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ALLOCATOR	FUNCTION	Total	RS	Ses	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
Distribution EPIS	PRODUCTION BULKTRAN	1 1			1 1			1 1	1 1	
	SUBTRAN	, !		, '	. 440	- 0		0 040 704	- 207 208	1 1
	DISTPRI	67,900,950 43,810,173	46,140,435 33,277,369	901,814 626,322	5,449,298 2,885,503	24,045		4,222,911	067,160	
	ENERGY		1		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	. 1		- 224 077	- 40.004	
	CUSTOMER	27,961,488 139.672,611	12,251,775 91,669,579	1,490,102 3,018,237	2,741,039	13,102 37,147		13,276,769	746,617	
RB GUP_EPIS_D	PRODUCTION	•			;		1	•		
RB_GUP_EPIS_D	BULKTRAN	•	1		1		ı	•		1 1
RB_GUP_EPIS_D	SUBTRAN	- 0.48614363	0 33034705	0.00645662	0.03901479	0.00017215		0.06314610	0.00499236	
RB GUP EPIS D	DISTSEC	0.31366331	0.23825264	0.00448421	0.02065905			0.03023435	1	
RB_GUP_EPIS_D	ENERGY		1	•			ı.	,		1
RB_GUP_EPIS_D	CUSTOMER	0.20019306	0.08771781	0.01066853	0.01962475	0.00009381	18.1	0.0016/590	0.00035312	
RB_GUP_EPIS_D	IOIAL	00000000.1	0.63631730	0.02180337	0.00	0.00000				
Gen & Int Plant	PRODUCTION	108,772	50,377	1,084	6,536	59		10,427	822	
	BULKTRAN	ı		•	ı	ı				1 1
	SUBIRAN	90000	1 363 751	- 26 654	161 062	711		260 682	20 610	. 1
	DISTREC	1,138,433	864,732	16,275	74,981		, <b>.</b>	109,735	2	1
	ENERGY			ı		1	1			ı
	CUSTOMER	1,920,889	1,426,238	109,122	99,499	232		23,281	1,074	
	TOTAL	5,175,010	3,705,098	153,136	342,078	971	1	404,125	22,505	
RB_GUP_EPIS_G	PRODUCTION	0.02101867	0.00973472	0.00020947	0.00126294	0.000000562		0.00201495	0.00015882	
RB_GUP_EPIS_G	BULKIKAN									
RB GIP FPIS G	DISTPRI	0.38780910	0.26352622	0.00515061	0.03112309	0.00013733		0.05037325	0.00398253	
RB GUP EPIS G	DISTSEC	0.21998670	0.16709769	0.00314499	0.01448915	. 1	ı	0.02120476	i	•
RB_GUP_EPIS_G	ENERGY	1			i.				1	•
RB_GUP_EPIS_G	CUSTOMER	0.37118553	0.27560106	0.02108640	0.01922680	0.00004474		0.00449878	0.00020744	
RB_GUP_EPIS_G	OIAL	0000000	0.7	60670.0	0000	0000	ı			
Production GUP less Land	PRODUCTION		•	•	•		•	1	•	•
	BULKTRAN		•			•	1		•	
	SUBTRAN	1 1		1 1						
	DISTREC				•		1	ı	•	•
	ENERGY	•	•	•		•	1	, I	1	•
	CUSTOMER	•	•	•		•	•	•	•	•
	TOTAL	•	1		•	ı	•		1	•
RB_GUP-Land_P	PRODUCTION	1	t i	1						1 1
KB_GUP-Land_P	SUBTRAN		*** 			1			ı	1
RB_GUP-Land_P	DISTPRI	1	- 1	1	ı				'n	•
RB_GUP-Land_P	DISTSEC	· ·	ı			ı		1		
RB_GUP-Land_P RB_GUP-Land_P	ENERGY CUSTOMER									
RB_GUP-Land_P	TOTAL	1			-		•		ı	

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	S	PS	EHG	OF.	SL
INPUTS FROM WORKPAPERS									
Distribution EPIS	PRODUCTION BULKTRAN			1 1			1 1	1 1	1 1
	SUBTRAN	2 236 984			546.947	1.559.587	1.383.260	47,260	94,244
	DISTSEC		ı		473,612	1,063,047	939,171	124,410	197,828
	ENEKGY CUSTOMER	19,265		119,006	109,782	58,107	268,376	3,173,478	7,434,056
	TOTAL	2,256,249	-	119,006	1,130,342	2,680,741	2,590,807	3,345,149	7,726,128
RB_GUP_EPIS_D	PRODUCTION PILI KTBAN	1 1	1 1						
RB_GUP_EPIS_D RB_GIIP_EPIS_D	BULKIKAN SUBTRAN						÷ •		ı
RB GUP_EPIS_D	DISTPRI	0.01601591			0.00391592	0.01116602	0.00990359	0.00033836	0.00067475
RB_GUP_EPIS_D	DISTSEC	•		,	0.00339088	0.00761099	0.00672409	0.00089073	0.00141637
RB_GUP_EPIS_D	ENERGY	- 1	ı	-	-	- 000044600	0.00102117		- 0.05300487
RB_GUP_EPIS_D	CUSTOMER	0.01615384		0.00085204	0.00809280	0.01919304	0.01854914	0.02394993	0.05531598
	!								
Gen & Int Plant	PRODUCTION	2,572	1	32,611	616	2,107	1,583	m	q
	BULKTRAN					ı			
	SUBTRAN				- 46.466	- 46.006	70 007	1 307	2 786
	DISTPRI	66,117		•	16,166	46,096 27,624	40,884 24 405	3 233	5 141
	DISTREC				106,21	+20,12	204,42	2	5
	CIETOMER	1.350		11 324	5.888	1.365	18.243	94,827	128,446
	COSTOMER	920'1	1 1	43,935	34.977	77,192	85,115	99,460	136,377
S SIGE GILD BG	PRODUCTION	0.00049694		0.00630168	0.00011906	0.00040717	0.00030581	0.00000059	0.00000089
RB GUP EPIS G	BULKTRAN		1			•	1	ı	
RB GUP EPIS G	SUBTRAN	•				1	. 1	•	•
RB GUP EPIS G	DISTPRI	0.01277630			0.00312383	0.00890742	0.00790034	0.00026992	0.00053827
RB_GUP_EPIS_G	DISTSEC			ı	0.00237818	0.00533794	0.00471592	0.00062471	0.00099337
RB_GUP_EPIS_G	ENERGY		•				- 0	- 0	
RB_GUP_EPIS_G	CUSTOMER	0.00026088	1	0.00218823	0.00113778	0.00026368	0.00352518	0.01832406	0.02482051
RB_GUP_EPIS_G	TOTAL	0.01353412		0.00646991	0.0007 3003	0.01491621	0.0	0.01321320	20000000
Production GUP less Land	PRODUCTION			•	•	1	•	•	•
	BULKTRAN	1	•	•		1	•	•	
	SUBTRAN	•	•	i .	•		ı	•	1
	DISTPRI	i	•					ı	•
	DISTSEC			•			•	1	
	ENERGY	•	• 1						
	HOHA!		•	•	•	1	•	•	,
RB GIID-I and P	PRODUCTION					i	, ·	•	
RB GUP-Land P	BULKTRAN	. •			1	i	1		
RB_GUP-Land_P	SUBTRAN			l e	1	i			
RB_GUP-Land_P	DISTPRI	•				i			
RB_GUP-Land_P	DISTSEC					1 1			
KB_GUP-Land_P	CISTOMER						1	1	1
PB GIID-Iand P	TOTAL		•				١.		
	!								

Transmission GUP less Land BULKTRAN SUBTRAN DISTREC ENERGY CUSTOMER TOTAL RB_GUP-Land_T Distribution GUP less Land Distribution RB_GUP-Land_D RB	65 529 122			1 1			•	•	
ess Land ess Land d d d	65 529 122						•	ı	
ess Land	65 529 122			•		•			
ess Land d	65 529 122					1	•	•	
ess Land d	65 529 122				•	1	•	•	
ess Land d	65 529 122			•	•	.1	•	ı	
ess Land d	65 529 122			•	•	•	•	1	
ess Land d	65 529 122				•	•		•	
ess Land d	65 529 122					•	•	•	
ess Land d seneral Plant	65 529 122			i	•	1	•	•	
ess Land d seneral Plant	65 529 122								
ess Land d seneral Plant	65 529 122								
ess Land d Seneral Plant	65 529 122				ì	,	z		
ess Land d seneral Plant	65 529 122	, , ,	-		,			,	
d deneral Plant	65 529 122								ı
d doneral Plant	65 529 122							. 1	
d deneral Plant	65 529 122	. 1 1		1			1		
d doneral Plant	65.529.122								
d Seneral Plant	65.529.122	•	•	,	) (*) 		•		
d Seneral Plant	65.529.122		•			ı	1	•	
d seneral Plant	65.529.122	•	1				•	•	
d Seneral Plant	111111111	44,528,717	870,313	5,258,950	23,205	1	8,511,700	672,939	
d Seneral Plant	43,810,173	33,277,369	626,322	2,885,503	•	•	4,222,911	•	•
d Seneral Plant			1			1	. !	1 6	
<b>d</b> Seneral Plant	27,961,488	12,251,775	1,490,102	2,741,039	13,102	1	234,077	49,321	
d seneral Plant	137,300,782	90,057,861	2,986,736	10,885,492	36,307		12,968,688	722,260	
<b>d</b> Seneral Plant	ı	•			ı				
d seneral Plant	ı								
<b>d</b> seneral Plant	1			-	-		- 00000000	- 00400400	
d seneral Plant	0.47726692	0.32431510	0.00633873	0.03830240	0.00016901		0.06199309	0.00490120	
<b>d</b> seneral Plant	0.319081/4	0.24236639	0.00436166	0.02101392			1000 1000 -		
<b>d</b> seneral Plant	0.20365134	0.08923310	0.01085283	0.01996376	0.00009543		0.00170485	0.00035922	
neral Plant	1.00000000	0.65591659	0.02175323	0.07928208	0.00026444	,	0.09445458	0.00526042	
neral Plant	108 772	50.377	1 084	6 536	29	•	10.427	822	
			· -		,	1	•	Ì	
DISTPRI DISTSEC ENERGY	( <u> </u>				1	•	1	1	
DISTSEC ENERGY CLISTOMED	2,006,916	1,363,751	26,654	161,062	711	•	260,682	20,610	
ENERGY	1,138,433	864,732	16,275	74,981	•	1	109,735	1	
DAMOTALO	1	•	•	i	•	•	•	1	
COSTOMER	1,920,889	1,426,238	109,122	99,499	232	•	23,281	1,074	
TOTAL	5,175,010	3,705,098	153,136	342,078	971	•	404,125	22,505	
	0.02101867	0.00973472	0.00020947	0.00126294	0.000000562		0.00201495	0.00015882	
	ı								
		-	-	- 00007770000	- 000040		0.05037335		
RB_GUP-Land_G DISTPRI	0.38780910	0.26352622	0.00515061	0.03112309	0.00013733		0.02120476	0.00396233	
	0.00000	- 1	-		,		ı		,
RB_GUP-Land_G CUSTOMER	0.37118553	0.27560106	0.02108640	0.01922680	0.00004474	•	0.00449878	0.00020744	
RB_GUP-Land_G TOTAL	1.00000000	0.71595969	0.02959148	0.06610198	0.00018769		0.07809174	0.00434879	•

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	SS	PS	EFG	6	SL
INPUTS FROM WORKPAPERS		ı							
Transmission GUP less Land	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER								
RB_GUP-Land_T	PODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER								
Distribution GUP less Land	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER	2,158,845		119,006	527,842 473,612 109,782	1,505,110 1,063,047 58,107 2,626,264	1,334,942 939,171 268,376 2,542,489	45,609 124,410 3,173,478 3,343,498	90,952 197,828 7,434,056 7,722,836
RB_GUP-Land_D RB_GUP-Land_D RB_GUP-Land_D RB_GUP-Land_D RB_GUP-Land_D RB_GUP-Land_D RB_GUP-Land_D RB_GUP-Land_D RB_GUP-Land_D	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER	0.01572347 - 0.00014031 0.01586378		- - - 0.00086676 0.00086676	0.00384442 0.00344945 0.00079958 0.00809345	0.01996214 0.00774247 0.00042321	0.00972275 0.00684025 - 0.00195466	0.00033219 0.00090611 - 0.02311333	0.00066243 0.00144084 0.05414431
Gen GUP less Land  NOTE: No land in General Plant  RB_GUP-Land_G   PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER	2,572 - 66,117 1,350 70,039 0,00049694 - 0,01277630 - 0,00026088 0,01353412	,	32,611 	616 16,166 12,307 15,888 34,977 0.00011308 0.00237818 0.00237818	2,107 46,096 27,624 1,365 77,192 0,00040717 - 0,000533794 0,00026368	1,583 40,884 24,405 24,405 18,243 85,115 0.00030581 - 0.00790034 0.00471592 - 0.00471592	1,397 3,233 3,233 94,827 99,460 0,00000059 - 0,00026992 0,00062471 - 1	2,786 5,141 128,446 136,377 0.00000089 - 0.00053827 0.00099337 - 0.02482051	

INPUTS FROM WORKPAPERS										
CWIP	PRODUCTION	3,850	1,783	38	231	-		369	29	
	BULKTRAN		J	•	·					
	SUBIRAN	1 055 706	717 379	14 021	84 724	374		137.128	10.841	
	DISTSEC	675,612	513,182	659'6	44,498		•	65,123		
	ENERGY			1			ì	-		
	CUSTOMER	473,472	228,148	25,471	43,271	198		4,218	753	
	TOTAL	2,208,640	1,460,493	49,189	172,725	5/3		206,838	11,624	
RB_GUP_CWIP	PRODUCTION	0.00174298	0.00080726	0.00001737	0.00010473	0.00000047		0.00016709	0.00001317	
RB_GUP_CWIP	BULKTRAN	•						• ,		
RB_GUP_CWIP	SUBIRAN	00000774	- 22480590	0.00634832	750958500	0.00016926		0.06208691	0.00490862	. 1
RB_GUP_cwlP	DISTRE	0.47798920	0.32480390	0.00637316	0.0203333	22010000		0.02948557		,
RB_GUP_CWIP	DIS I SEC	0.0000000	0.202020	2		•			1	ı
RB_GUP_CWIP	CUSTOMER	0.21437269	0.10329811	0.01153244	0.01959175	0.00008974		0.00190999	0.00034104	,
RB_GUP_CWIP	TOTAL	1.00000000	0.66126336	0.02227129	0.07820425	0.00025947		0.09364955	0.00526283	
	NO ITO GO	110 601	52 160	1 122	6 767	30	ı	10.796	851	
Electric Utility Plant	RIIKTRAN	120,21	20, 20	77.	5	3		}	•	
	SUBTRAN	•				,	,			•
	DISTPRI	70,980,504	48,233,071	942,714	5,696,443	25,135		9,219,790	728,920	1
	DISTSEC	45,635,143	34,663,581	652,412	3,005,702	1		4,398,822	1	
	ENERGY	•		•						ı
	CUSTOMER	30,362,821	13,909,217	1,625,067	2,884,493	13,535		261,635	51,160	
	TOTAL	147,091,090	96,858,029	3,221,315	11,593,405	38,701		13,891,043	780,931	
RB_GUP	PRODUCTION	0.00076566	0.00035461	0.00000763	0.00004601	0.00000020		0.00007340	0.000000	
KB_GUP	BULKIKAN								•	
KB_GUP	SUBIRAIN	0.48256155	0.32791293	0.00640905	0.03872731	0.00017088		0.06268082	0.00495557	
al S	DISTREC	0.31025090	0.23566065	0.00443543	0.02043429		•	0.02990542		
RB GIP	ENERGY		-			•	1			
RB GUP	CUSTOMER	0.20642189	0.09456192	0.01104803	0.01961025	0.00009202		0.00177873	0.00034781	,
RB_GUP	TOTAL	1.0000000	0.65849012	0.02190014	0.07881786	0.00026311	1	0.09443837	0.00530917	
	NOILCITION	72 444	33.552	722	4,353	19		6,945	547	
	BULKTRAN		-1	1	3		•	. 1		•
	SUBTRAN	11						,		1
	DISTPRI	43,662,403	29,669,721	579,894	3,504,066	15,461	1	5,671,391	448,383	
	DISTSEC	28,067,096	21,319,229	401,255	1,848,605	,		2,705,418		
	ENERGY									
	CUSTOMER	18,709,022	8,586,995	1,001,526	1,774,883	8,322		161,417	31,459	,
	TOTAL	90,510,966	59,609,498	1,983,397	/,131,90/	23,802		6,545,171	480,389	i
N.D.	PRODUCTION	0.00080039	0.00037070	0.00000798	0.00004809	0.00000021		0.0000/6/3	0.00000005	
a c	BULKTRAN								1 1	
1 I	SUBIRAIN	708538007	0.32780254	0 000000	0.03871427	0.00017082		0.06265971	0.00495390	,
	DISTRE	0.40239304	0.23554305	0.00443322	0.02042410	70000		0.02989050		
	ENERGY				÷		1	•	1	,
<u>a</u>	CUSTOMER	0.20670448	0.09487243	0.01106525	0.01960959	0.00009194	,	0.00178340	0.00034757	į
•										

INPUTS FROM WORKPAPERS									
CWIP	PRODUCTION	91		1,154	22	75	99	0	0
	BULKTRAN					•			<u>.</u>
	DISTPRI	34 780			8.504	24.248	21,507	735	1,465
	DISTSEC	-			7,304	16,394	14,483	1,919	3,051
	ENERGY				. 1		1	•	
	CUSTOMER	327		2,127	1,800	891	4,538	49,377	112,352
	TOTAL	35,198		3,281	17,630	41,607	40,583	52,030	116,868
RB_GUP_CWIP	PRODUCTION	0.00004121	0	0.00052257	0.00000987	0.00003376	0.00002536	0.00000005	0.00000000
RB_GUP_CWIP	BULKTRAN	•	•		•			ı	1
RB_GUP_CWIP	SUBTRAN								
RB_GUP_CWIP	DISTPRI	0.01574726	•		0.00385024	0.01097873	0.00973747	0.00033269	0.00066343
RB_GUP_CWIP	DISTSEC	•			0.00330690	0.00/42250	0.00655756	0.00086867	0.00138129
RB_GUP_CWIP	ENERGY		•			- 0	-	-	-
RB_GUP_CWIP	CUSTOMER	0.00014812		0.00096284	0.00081517	0.00040339	0.00205445	0.02235623	0.05086942
RB_GUP_CWIP	OAL	0.01593660	o i	0.00146341	0.007 962 10	0.0100000	10,010,0	0.02333	0.00291422
Electric   Hillity Plant	PRODUCTION	2.663		33,765	638	2,182	1,639	က	5
	BULKTRAN			V				•	ı
	SUBTRAN	1			•				
	DISTPRI	2.338,439			571,753	1,630,320	1,445,996	49,404	98,518
	DISTSEC				493,341	1,107,330	978,294	129,592	206,069
	ENERGY	1	•				1		1
	CUSTOMER	20,947	•	132,487	117,498	60,377	291,224	3,318,474	7,676,708
	TOTAL	2,362,049		166,252	1,183,231	2,800,209	2,717,151	3,497,473	7,981,300
RB_GUP	PRODUCTION	0.00001810	0	0.00022955	0.00000434	0.00001483	0.00001114	0.00000002	0.00000003
RB_GUP	BULKTRAN	•	•		1		1	•	
RB_GUP	SUBTRAN	•			1				
RB_GUP	DISTPRI	0.01589790			0.00388707	0.01108375	0.00983061	0.00033587	0.00066978
RB_GUP	DISTSEC				0.00335399	0.00752819	0.00665094	0.00088104	0.00140096
RB_GUP	ENERGY	1	•	4					- 0
RB_GUP	CUSTOMER	0.00014241	0	0.00090071	0.00079881	0.00041047	0.00197989	0.02256067	0.05219017
RB_GUP	TOTAL	0.01605841	0	0.00113027	0.00804420	0.01903724	0.01847258	0.023///60	0.05426094
SIGHT SIGHT	PRODUCTION	1,713		21.720	410	1,403	1,054	2	က
	BULKTRAN	•			•		,	1	
	SUBTRAN	1	•					į	
	DISTPRI	1,438,450	•		351,704	1,002,863	889,479	30,390	60,602
	DISTSEC				303,421	681,044	601,682	79,704	126,739
	ENERGY	1			•	•			
	CUSTOMER	12,908		81,724	72,354	37,129	179,441	2,041,331	4,719,534
	TOTAL	1,453,070	•	103,444	727,889	1,722,439	1,671,656	2,151,426	4,906,877
NP	PRODUCTION	0.00001892	o ·	0.00023997	0.00000453	0.00001551	0.00001165	0.00000002	0.00000003
N.P.	BULKTRAN	1			1			1	
NP	SUBTRAN	•					1		
N.	DISTPRI	0.01589255	•		0.00388576	0.01108001	0.00982730	0.00033576	0.00066955
NP	DISTSEC				0.00335231	0.00752443	0.00664762	0.00088060	0.00140026
٩N	ENERGY	' '			-	- 00000	- 0040000	0 00055944	0.05014300
d.	CUSTOMER	0.00014261	o	0.00090292	0.00079939	0.00041022	0.00198254	0.02255341	0.054214322
₽.	TOTAL	0.01605408	·	00114289	UUSU4ZOO	100000		0.150.0010	1201 241:11

RATEBASE RAT									
PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER									
PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI DISTREC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI DISTREC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN DISTPRI DISTREC ENERGY									
BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	(1,872,623)	(1,478,866)	(40,475)	(165,577)	(3,868)		(186,168)	1,180	
SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN DISTSEC ENERGY				1	4		•	,	i
DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER	1			•				•	i
DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	37,912,213	25,859,863	491,097	3,007,616	13,185		4,873,988	390,807	
ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTREC ENERGY CUSTOMER	24,265,356	18,490,286	338,197	1,578,792	•		2,313,131		1
CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	(1,741,678)	(1,225,710)	(48,916)	(169,607)	(3,767)		(241,163)	,	ĭ
TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	17,135,733	8,345,352	899,079	1,540,342	7,058		152,103	27,091	•
PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	75,699,001	49,990,924	1,638,982	5,791,566	12,608	•	6,911,891	419,078	ī
BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	(0.02473776)	(0.01953614)	(0.00053468)	(0.00218731)	(0.00005110)	•	(0.00245932)	0.00001559	ĭ
SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI DISTPRI DISTPRI DISTPRI DISTPRI DISTRAN SUBTRAN DISTPRI DISTREC ENERGY		•	ţ	•	1	,		i	
DISTPRI DISTSEC ENERGY CUSTOMER TOTAL TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI DISTREC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	•	•					•		
DISTSEC ENERGY CUSTOMER TOTAL TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER	0.50082845	0.34161432	0.00648750	0.03973125	0.00017418		0.06438642	0.00516264	ì
ENERGY CUSTOMER TOTAL TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	0.32055054	0.24426063	0.00446765	0.02085618	1		0.03055695	•	ı
CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTREC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTSEC ENERGY	(0.02300794)	(0.01619189)	(0.00064619)	(0.00224054)	(0.00004977)	•	(0.00318581)		ï
TOTAL  TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI DISTPRI DISTREC ENERGY	0.22636670	0.11024389	0.01187703	0.02034824	0.00009324		0.00200931	0.00035787	
TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI DISTPRI DISTREC ENERGY	1.0000000	0.66039081	0.02165131	0.07650782	0.00016656		0.09130755	0.00553611	
TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTREC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTREC ENERGY COSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTREC ENERGY									
	CUST_TOTAL 1.00000000	0.80900968	0.07063918	0.02676647	0.00003919		0.00458518	0.00013716	1
								•	
	,	•							
	•	•		1				1	
	0.48614363	0.33034705	0.00645662	0.03901479	0.00017215		0.06314610	0.00499236	
	0.31366331	0.23825264	0.00448421	0.02065905			0.03023435		í
	1	•	•					•	ï
	0.20019306	0.08771781	0.01066853	0.01962475	0.00009381		0.00167590	0.00035312	
	1.0000000	0.65631750	0.02160937	0.07929858	0.00026596		0.09505635	0.00534548	ï
	1	•	•		•				ī
			•			1		•	ì
2			•	•					
?	0.45405812	0.40720225	0.02110615	0.01316907	0.00002537		0.00304594	0.00012810	
2	0.32545234	0.29368209	0.01465851	0.00697326		1	0.00145840	•	ı
		•	1	1		í	-		
	0.22048954	0.10812534	0.03487452	0.00662414	0.00001382		0.00008084	0.0000000	ī
MISC_SERV_REV TOTAL	1.0000000	0.80900968	0.07063918	0.02676647	0.00003919	ı	0.00458518	0.00013/16	

ALLOCATOR	FUNCTION		IP-PRI	IP-SUB	IP-TRA	SS	S.	EHG	o,	SF
INPUTS FROM WORKPAPERS										
Rate Base	PRODUCTION BULKTRAN		3,693		46,831	(6,250)	2,839	(45,973)	4	
	SUBTRAN		4 070			304 840	874 000	763 668	26.488	52 820
	DISTREC		1,233,742			261,607	590,354	514,040	680'69	109,860
	ENERGY					(6,505)	(145)	(45,865)	1	
	CUSTOMER		11,918		606'22	64,938	32,060	162,372	1,780,090	4,035,420
	TOTAL		1,269,353	1	124,740	618,631	1,499,207	1,348,242	1,875,671	4,198,107
KAIEBASE	BILI KTRAN		6.000.0		-	(0.00000200)	0	() -	g 1	1
RATEBASE	SUBTRAN			•		1		•		
RATEBASE	DISTPRI		0.01656220	ı		0.00402701	0.01154704	0.01008822	0.00034991	0.00069777
RATEBASE	DISTSEC		•	,		0.00345589		0.00679058	0.00091268	0.00145128
RATEBASE	ENERGY		•			(0.00008593)	$\overline{}$	, (0.00060588)	1	Le
RATEBASE	CUSTOMER		0.00015744		0.00102920	0.00085785	0.00042352	0.00214497	0.02351537	0.05330876
RATEBASE	TOTAL		0.01676843	1	0.00164784	0.00817225	0.01980485	0.01781057	0.02477802	0.05545789
CUST 451	TOTAL	= CUST TOTAL	0.00003919		0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
RB GUP EPIS D	PRODUCTION	1	•	,	1	1	•	,		
RB GIIP EPIS D	BULKTRAN							•		
RB GUP EPIS D	SUBTRAN				i	•	•		1	
RB_GUP_EPIS_D	DISTPRI		0.01601591		•	0.00391592	0.01116602	0.00990359	0.00033836	0.00067475
RB_GUP_EPIS_D	DISTSEC		, 2 , 2 , 1	•		0.00339088	0.00761099	0.00672409	0.00089073	0.0014163/
RB_GUP_EPIS_D	ENERGY				-	-	-	- 0000000	- 00070004	0.05222407
RB_GUP_EPIS_D	CUSTOMER		0.00013793		0.00085204	0.00078600	0.00041602	0.00192147	0.02272004	0.05522467
RB_GUP_EPIS_D	TOTAL		0.01615384		0.00085204	0.00809280	0.01919304	0.01654914	0.02334333	0.05531590
MISC_SERV_REV	PRODUCTION		ı	•			1	1	•	1
MISC_SERV_REV	BULKTRAN							1		
MISC_SERV_REV	SUBTRAN					0.00474450	- 000000	0 0000000	0.00400846	-
MISC_SERV_REV	DISTPRI		0.00003885		ı	0.001/4459	0.00036479	0.00620369	0.00102616	0.0000038
MISC_SERV_REV	DISTSEC		ı			0.00151000	0.00024663	0.00421218	0.0027 0039	0.0000020
MISC_SERV_REV	CHATOMER		0.00000033	. ,	0.00007838	0.00035017	0.00001359	0.00120366	0.06904026	0.00007542
MISC_SERV_REV	TOTAL		0.00003919		0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS		4	l.	h.						
362 Station Equipment	PRODUCTION BULKTRAN	1 1						1 1		
	SUBTRAN	19 272 653	13 096 261	- 255 966	1.546.700	6.825	; '	2.503.361	197.917	1 " 1
	DISTSEC			1	-				ı	1
	ENERGY	1						· .		
	TOTAL	19,272,653	13,096,261	255,966	1,546,700	6,825		2,503,361	197,917	
362 STATIONS	PRODUCTION		•						•,	
362 STATIONS	BULKTRAN	1 1				1 2 1	٠.			
362 STATIONS 362 STATIONS	DISTPRI	1.00000000	0.67952562	0.01328131	0.08025363	0.00035411	•	0.12989186	0.01026931	
362 STATIONS	DISTSEC	1	•				1	,		•
362 STATIONS	ENERGY			1	ď		ı.			
362 STATIONS 362 STATIONS	COSTOMER	1.00000000	0.67952562	0.01328131	0.08025363	0.00035411	; 	0.12989186	0.01026931	
364 Poles	PRODUCTION						1 1			
	SUBTRAN						1	•		•
	DISTPRI	12,005,251	8,157,876	159,445	963,465	4,251		1,559,384	123,286	
	DISTSEC	11,179,861	8,492,008	159,830	736,348	•	ı	1,077,639	ı	
	ENERGY	•	1			•			ı	
	CUSTOMER	- 0	- 0000	240.076	- 4 600 843	- 1 25.4		2 637 023	123 286	
coni I bacchero 736	PPODICTION	211,001,02	10,043,004	0/2/6/6	20,660,	- CX't		250, 100,2	004,04	•
sos Overnead Lines	BLII KTBAN		•	•				ì	1	1
	SUBTRAN					1	a 1		1	•
	DISTPRI	21,877,465	14,866,298	290,561	1,755,746	7,747	,	2,841,705	224,666	
	DISTSEC	7,327,534	5,565,855	104,756	482,619	Lu		706,309	ı	
	ENERGY		ī			ì				
	CUSTOMER	•						-	,	,
	TOTAL	29,205,000	20,432,153	395,318	2,238,365	7,747		3,548,014	224,666	
TOTOHLINES	PRODUCTION	•	ı					ı		
TOTOHLINES	BULKTRAN			ı			•	•		
TOTOHLINES	SUBTRAN		-	- 0	-	-		- 0	0 0000044	•
TOTOHLINES	DISTPRI	0.64673877	0.43947556	0.00858954	0.05190313	0.00022902	•	0.08400610	0.00664156	1 1
TOTOHLINES	DISTSEC	0.35326123	0.26833047	0.00505032	0.02326/11		•	0.03403124		
TOTOHLINES	ENERGY									
TOTOHLINES	COSTOMER	1 00000000	0 70780603	0.01363985	0.07517025	0.00022902		0.11805734	0.00664156	
Oloneines		2								

				-	3	2	2	3	
INPUTS FROM WORKPAPERS									
362 Station Equipment	PRODUCTION	•	•	•	ı,	•	,	•	•
	BULKTRAN	,		•		1		•	1
	SUBTRAN								
	DISTPRI	634,934		•	155,243	442,665	392,617	13,414	26,750
	DISTSEC				•	1		1	r)
	ENERGY		•				,		
	CUSTOMER					1		1	
	TOTAL	634,934		•	155,243	442,665	392,617	13,414	26,750
362 STATIONS	PRODUCTION	•			1	•	1		
362 STATIONS	BULKTRAN	-	•	ı		•	į	1	ī
362 STATIONS	SUBTRAN					11	•		
362 CTATIONS	DISTPRI	0.03294481			0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
SOS STATIONS	CHARAC								
82 STATIONS	DISTRE				,		•		,
362 STATIONS									-
362 STATIONS	CUSTOMER	•	•		-	-		2000000	20040000
362 STATIONS	TOTAL	0.03294481			0.00805508	0.02296857	0.02037173	0.00069602	0.00138798
	NOILOIGOGG							,	•
354 Poles	ייייייייייייייייייייייייייייייייייייייי								
	BULKIKAN	•		•					
	SUBTRAN		•		-	- 275 740	244 560	3200	16 663
	DISTPRI	395,511			96,703	27.0,143	230,566	31 748	50 483
	DISTREC				100,03	2	000		
	ENERGY		ı	ı ő			•	•	
	CUSTOMER		1			,		10707	67 146
	TOTAL	395,511			217,564	547,021	484,234	40,104	07,140
365 Overhead Lines	PRODUCTION	•						ı	
	BULKTRAN							1	
	SUBTRAN					•	1	ı	
	DISTPRI	720,749			176,225	502,494	445,682	15,227	30,365
	DISTSEC				79,215	177,802	157,082	20,808	33,088
	ENERGY		1			ì		,	
	CUSTOMER								•
	TOTAL	720.749			255,439	680,296	602,764	36,035	63,453
TOTOHINES	PRODUCTION	,	,					•	•
TOTOHINE	BUIKTRAN	•		•			ı		
TOTOTHINES	SUBTRAN		•	•		•			
TOTOH INES	STATISTIC	0.02130669			0.00520953	0.01485466	0.01317519	0.00045014	0.00089765
TOTOTINES	DISTSEC	1000	,		0.00381895	0.00857183	0.00757296	0.00100317	0.00159518
O I O I CITA	DISTRECT		ŧ					•	,
TOTOTILINES	ENERGI	•		į		,	,		,
TOTOHLINES	COSTOMER			Ī	0.0000000	0.00040640	71845	0.00145332	0.00249283
O DIVINION TO	-V+O+	0.02130664			C487 1240	11/34/1144		***************************************	

ALLOCATOR	FUNCTION	loral								
INPUTS FROM WORKPAPERS										
366 Underground Conduit	PRODUCTION		1	,			ī	1	×	,
	BULKTRAN		ī			r		•	1	
	SUBTRAN	•	•	1			i	1		
	DISTPRI	3,345,622	2,273,436	44,434	268,498	1,185	1	434,569	34,357	
	DISTSEC	1,359,232	1,032,447	19,432	89,524		ī	131,018		
	ENERGY	ı	•	1	i					
	CUSTOMER	•	Ļ	•						
	TOTAL	4,704,854	3,305,883	63,866	358,022	1,185	ī	565,587	34,357	
367 Underground Lines	PRODUCTION	ı	•	1		,	ì			
	BULKTRAN		•	,	ı		с. Г			
	SUBTRAN	•	•				ı			į
	DISTPRI	5,549,373	3,770,941	73,703	445,357	1,965		720,818	56,988	
	DISTSEC	2,254,555	1,712,517	32,232	148,493	•	ı	217,319	1	
	ENERGY	•	•	•	•		•	•	ı	
	CUSTOMER									i
	TOTAL	7,803,928	5,483,458	105,935	593,851	1,965	•	938,137	56,988	
TOTUGLINES	PRODUCTION	•		1	•	•	•	ı		
TOTUGLINES	BULKTRAN	1								
TOTUGILINES	SUBTRAN				1		•			
TOTUGLINES	DISTPRI	0.71110000	0.48321067	0.00944434	0.05706835	0.00025181	•	0.09236610	0.00730250	í
TOTUGLINES	DISTSEC	0.28890000	0.21944291	0.00413019	0.01902804		•	0.02784739	1	,
TOTUGLINES	ENERGY	ı	•	•	•	1				
TOTUGLINES	CUSTOMER	•	•	1				•		
TOTUGLINES	TOTAL	1.00000000	0.70265358	0.01357453	0.07609640	0.00025181	•	0.12021349	0.00730250	
960 line Transformers	NOITCHOOM	•		,	,	,		1		1
	BIII KTRAN	1					•	1		ī
	SUBTRAN	1	ı							ī
	DISTPRI	2.834.970	1,926,435	37,652	227,517	1,004	,	368,240	29,113	
	DISTSEC	21,688,990	16,474,542	310,071	1,428,519		i.	2,090,626	1	
	ENERGY	C.	•	1	1					,
	CUSTOMER	•	ı		ı			•		
	TOTAL	24,523,960	18,400,977	347,724	1,656,035	1,004		2,458,865	29,113	ı
368 TRANSFORMERS	PRODUCTION	•		1		1	1	•	1	
368 TRANSFORMERS	BULKTRAN		•	•						•
368 TRANSFORMERS	SUBTRAN	1		•					•	•
368 TRANSFORMERS	DISTPRI	0.11560000	0.07855316	0.00153532	0.00927732	0.00004094	1	0.01501550	0.00118713	
368 TRANSFORMERS	DISTSEC	0.88440000	0.67177331	0.01264361	0.05824991			0.08524829	1	
368 TRANSFORMERS	ENERGY	1		i	•			•	•	
368 TRANSFORMERS	CUSTOMER		•					,		•
368 TRANSFORMERS	TOTAL	1.00000000	0.75032648	0.01417893	0.06752723	0.00004094		0.10026379	0.00118713	•

INPUTS FROM WORKPAPERS									
366 Underground Conduit	PRODUCTION	•		,•					ı
	BULKTRAN			Ţ	r		1	į	1
	SUBTRAN		,	•	•			•	
	DISTPRI	110,221	12	1	26,949	76,844	68,156	2,329	4,644
	DISTSEC	i			14,694	32,982	29,138	3,860	6,138
	ENERGY	1		•		1	1		
	CUSTOMER	•			•				
	TOTAL	110,221		•	41,643	109,826	97,294	6,188	10,781
367 Underground Lines	PRODUCTION	•							
	BULKTRAN	•	1		•		•	ï	1
	SUBTRAN	•					1		
	DISTPRI	182,823		1	44,701	127,461	113,050	3,862	7,702
	DISTSEC	•			24,373	54,706	48,332	6,402	10,181
	ENERGY	•	•	i	•				
	CUSTOMER	•			.4.	-		,	ı
	TOTAL	182,823	123		69,074	182,168	161,382	10,265	17,883
TOTUGLINES	PRODUCTION	•			•		•		
TOTUGLINES	BULKTRAN		•			ï	1		
TOTUGLINES	SUBTRAN	•	•			,		•	
TOTUGLINES	DISTPRI	0.02342706	- 90,		0.00572796	0.01633295	0.01448634	0.00049494	0.00098698
TOTUGLINES	DISTSEC			ı	0.00312317	0.00701011	0.00619323	0.00082040	0.00130455
TOTUGLINES	ENERGY				1	1		•	
TOTUGLINES	CUSTOMER	•			•				ı
TOTUGLINES	TOTAL	0.02342706	90.		0.00885113	0.02334306	0.02067957	0.00131534	0.00229153
368 Line Transformers	PRODUCTION		1	ì	,	. 1		ì	
,	BULKTRAN	,				í	r		1
	SUBTRAN	i	.1	•					
	DISTPRI	93,398	- 86		22,836	65,115	57,753	1,973	3,935
	DISTSEC	•	<u>.</u>	ï	234,470	526,280	464,953	61,591	97,938
	ENERGY	•	•				•		
	CUSTOMER	•			•		•	1	
	TOTAL	93,398	- 861	i	257,306	591,395	522,706	63,565	101,873
368 TRANSFORMERS	PRODUCTION	•	1	•	•				•
368 TRANSFORMERS	BULKTRAN							i	
368 TRANSFORMERS	SUBTRAN	•		•				ı	
368 TRANSFORMERS	DISTPRI	0.00380842	24	•	0.00093117	0.00265517	0.00235497	0.00008046	0.00016045
368 TRANSFORMERS	DISTSEC	•	Ŀ		0.00956086	0.02145983	0.01895913	0.00251148	0.00399357
368 TRANSFORMERS	ENERGY				•	•	•		1
368 TRANSFORMERS	CUSTOMER	0	•				•		
368 TRANSFORMERS	TOTAL	0.00380842	24		0.01049202	0.02411500	0.02131411	0.00259194	0.00415402

INPUTS FROM WORKPAPERS  Bulk & Sub  BULKTRAN  SUBTRAN  DISTPRI  DISTSEC  ENERGY										
BULKTF SUBTR DISTPF DISTSE ENERG	PRODUCTION	·	•	,						r
SUBTR. DISTPR DISTSE ENERG	TRAN	,				•	ı		T	ī
DISTPR DISTSE ENERG	RAN	•						i	•	
DISTSE	Ř					•		í		,
ENERG	ři Č	•		•				i		,
	> .				•	,			,	•
CHOIC										
COSTOMER	CMER									
	_	•							ř ×	•
TOTBSEXP	PRODUCTION				i			•		•
TOTBSEXP BULKTRAN	TRAN	•								•
TOTBSEXP	RAN			,		,		•		ı
TOTBSEXP	Ĭ			ď		•		•		ı
	ĒC		•		•		,			,
	ĞΥ	•	•			•		i	•	
	OMER	•	,					1		,
	_				i				ı	,
	NOILO		,		,				,	
(Excluding Severance) BULKTRAN	TRAN						1			
SUBTRAN	RAN								,	
DISTPRI	ĸ	694,871	472,183	9,229	55,766	246		90,258	7,136	
DISTSEC	ìEC	397,668	302,061	5,685	26,192			38,332	·	
ENERGY	GY		•					•		
CUSTOMER	OMER	390,411	183,954	21,612	36,927	176		3,216	663	
TOTAL		1,482,951	958,198	36,526	118,884	422	•	131,806	7,799	
TOTOXEXP	PRODUCTION	,	•			1	•	,	,	
TOTOXEXP	TRAN	•			,	,	•			
TOTOXEXP	RAN						į			r
	Ķ	0.46857355	0.31840773	0.00622327	0.03760473	0.00016593	•	0.06086389	0.00481192	,
	iec	0.26816000	0.20368920	0.00383369	0.01766203	1	1	0.02584824	•	
	GY GY		•	,	,	•	1	•		
CUSTOMER	OMER	0.26326646	0.12404599	0.01457373	0.02490078	0.00011888	•	0.00216897	0.00044690	1
	_	1 0000000	0 64614292	0.02463068	0.08016753	0.00028480		0.08888110	0.00525882	,

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	လွ	PS	EHG	ъ	SL
INPUTS FROM WORKPAPERS									
Bulk & Sub	PRODUCTION	•	•	•	,		•	,	
	BULKTRAN	٠	1		ĸ				•
	SUBTRAN			,			,		•
	DISTPRI			•		i	•		1
	DISTSEC						•		
	ENERGY		•		•	ì	,	,	ï
	CUSTOMER	,	•			•	•		i
	TOTAL				1	•	•		
TOTBSEXP	PRODUCTION		•			•	,	,	
TOTBSEXP	BULKTRAN								•
TOTBSEXP	SUBTRAN	•					•	1	•
TOTBSEXP	DISTPRI	•				1			
TOTBSEXP	DISTSEC								•
TOTBSEXP	ENERGY			ı			•		1
TOTBSEXP	CUSTOMER		•				,	,	
TOTBSEXP	TOTAL			i			1		į
Acct 581-589	PRODUCTION		į	ï			1		
(Excluding Severance)	BULKTRAN	•	i		<b>)</b> 2				•
	SUBTRAN	•					•	•	
	DISTPRI	22,892	. 2		5,597	15,960	14,156	484	964
	DISTSEC	1		ī	4,299	9,649	8,525	1,129	1,796
	ENERGY		,		•	i			
	CUSTOMER	258		1,571	1,548	784	3,862	33,839	102,000
	TOTAL	23,150	- 0	1,571	11,445	26,394	26,543	35,452	104,760
TOTOXEXP	PRODUCTION	•		,	1			•	
TOTOXEXP	BULKTRAN						ī	í	
TOTOXEXP	SUBTRAN	•						•	i
TOTOXEXP	DISTPRI	0.01543707	- 2	•	0.00377440	0.01076246	0.00954565	0.00032614	0.00065036
TOTOXEXP	DISTSEC	•		1	0.00289896	0.00650686	0.00574862	0.00076151	0.00121090
TOTOXEXP	ENERGY	ı	,			•			
TOTOXEXP	CUSTOMER	0.00017375	,	0.00105962	0.00104415	0.00052897	0.00260443	0.02281845	0.06878187
TOTOXEXP	TOTAL	0.01561081		0.00105962	0.00771750	0.01779829	0.01789870	0.02390609	0.07064313

ALLOCATOR	FUNCTION	F	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS											
Acct 591-598	PRODUCTION BULKTRAN		,								
	SUBTRAN DISTPRI DISTSEC		3,127,609 1,770,020	- 2,125,290 1,344,473	- 41,539 25,305	251,002 116,580	1,108		- 406,251 170,614	32,118	
	ENERGY CUSTOMER TOTAL	•	- 166,519 5,064,148	20,426 3,490,189	2,520 69,364	4,770 372,352	1,130		- 404 577,269 -	32,205	
TOTMXEXP	BULKTRAN	-			Τ.		, ,			î,	
TOTMXEXP TOTMXEXP TOTMXEXP	DISTREC	00	0.61759822 0.34951974	0.41967382 0.26548850	0.00820251	0.04956450 0.02302069	0.00021870		0.08022098 0.03369059	0.00634230	
TOTMXEXP TOTMXEXP	CUSTOMER TOTAL	, ,	3288204 3000000	0.00403341 0.68919573	0.00049768	0.00094197 0.07352715	0.00000454 0.00022324		0.00007985 0.11399143	0.00001707 0.00635938	1 1
Acct 580-598	PRODUCTION BULKTRAN SUBTRAN DISTPRI		- - 3,956,805 2,244,518	2,688,751 1,704,893	- - 52,552 32,088	317,548 147,832	1,401		513,957 216,352	40,634	
EXP_OM_DIST EXP_OM_DIST	ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN		- 628,997 6,830,320 -	238,212	- 28,107 112,747 -	- 48,490 513,870 -	232 1,633		4,213 734,521 -	- 871 41,505 -	
EXP_OM_DIST EXP_OM_DIST EXP_OM_DIST EXP_OM_DIST	SUBTRAN DISTPRI DISTSEC ENERGY					- 0.04649094 0.02164356 -	0.00020514		0.07524637 0.03167517	0.00594901	
EXP_OM_DIST EXP_OM_DIST	CUSTOMER TOTAL	0 -	0.09208888	0.03487563 0.67813152	0.00411511	0.00709918 0.07523367	0.00003392		0.00061674 0.10753828	0.00012753 0.00607654	

ALLOCATOR	FUNCTION	IN-FRI							
INPUTS FROM WORKPAPERS									
Acct 591-598	PRODUCTION	,		,			1	,	1
	BULKTRAN						ì		
	SUBTRAN				,		•	•	•
	DISTPRI	103,038			25,193	71,837	63,715	2,177	4,341
	DISTSEC				19,135	42,949	37,944	5,026	7,993
	ENERGY						1		
	CUSTOMER	34		209	188	101	455	5,237	132,066
	TOTAL	103,072	•	209	44,516	114,887	102,115	12,440	144,400
TOTMXEXP	PRODUCTION				•	•			1
TOTMXEXP	BULKTRAN	•					ı		1
TOTMXEXP	SUBTRAN		,		r	•			
TOTMXEXP	DISTPRI	0.02034666			0.00497480	0.01418535	0.01258154	0.00042986	0.00085720
TOTMXEXP	DISTSEC				0.00377850	0.00848104	0.00749275	0.00099255	0.00157828
TOTMXEXP	ENERGY	-		110	i				
TOTMXEXP	CUSTOMER	0.00000667		0.00004120	0.00003708	0.00001995	0.00008992	0.00103404	0.02607866
TOTMXEXP	TOTAL	0.02035333		0.00004120	0.00879038	0.02268634	0.02016422	0.00245645	0.02851414
Acct 580-598	PRODUCTION	•	,						
	BULKTRAN					i		•	
	SUBTRAN				,				•
	DISTPRI	130,356			31,872	90,882	80,607	2,754	5,492
	DISTSEC				24,264	54,463	48,116	6,374	10,135
	ENERGY			•		•	•		
	CUSTOMER	339		2,069	2,021	1,030	5,028	45,302	253,084
	TOTAL	130,695		2,069	58,158	146,375	133,751	54,430	268,711
EXP OM DIST	PRODUCTION		,						
EXP OM DIST	BULKTRAN			•	į	·			
EXP OM DIST	SUBTRAN	•	•			•			
EXP OM DIST	DISTPRI	0.01908493	•	1	0.00466631	0.01330569	0.01180135	0.00040320	0.00080405
EXP_OM_DIST	DISTSEC				0.00355247	0.00797370	0.00704453	0.00093317	0.00148387
EXP_OM_DIST	ENERGY	•		•	•				•
EXP_OM_DIST	CUSTOMER	0.00004961		0.00030292	0.00029589	0.00015077	0.00073613	0.00663245	0.03705302
EXP_OM_DIST	TOTAL	0.01913454		0.00030292	0.00851466	0.02143015	0.01958200	0.00796883	0.03934093

		100	2	3						
INPUTS FROM WORKPAPERS										
A cot 602 904	PRODICTION	,		,			. 1			
105-306	BULKTRAN		1		1	,	i	·		
	SUBTRAN	•	•	1		1			,	
	DISTPRI		•		·	T				
	DISTSEC	•			•					
	ENERGY	,	ı	1		r	•			,
	CUSTOMER	1,409,719	1,148,897	83,367	66,131	101		18,699	559	
	TOTAL	1,409,719	1,148,897	83,367	66,131	101		18,699	559	,
TOTOX234	PRODUCTION	•	•	•			í	1		ı
TOTOX234	BULKTRAN	•		•	,		r		r	,
TOTOX234	SUBTRAN			•						
TOTOX234	DISTPRI			•	•		ī	•		
TOTOX234	DISTSEC	,				•				,
TOTOX234	ENERGY		•	•						
TOTOX234	CUSTOMER	1.00000000	0.81498292	0.05913713	0.04691063	0.00007142		0.01326449	0.00039626	ı
TOTOX234	TOTAL	1.00000000	0.81498292	0.05913713	0.04691063	0.00007142		0.01326449	0.00039626	
Acct 901-905	PRODUCTION		·	ï					•	
	BULKTRAN	•			1	,		·	.1	
	SUBTRAN				,				,	i
	DISTPRI		·	ī	t	1	,	•		į
	DISTSEC	•		•						
	ENERGY						•	1	,	î
	CUSTOMER	1,478,532	1,204,979	87,436	69,359	106	•	19,612	286	i
	TOTAL	1,478,532	1,204,979	87,436	69,359	106		19,612	586	
(P OM CUSTACCT	PRODUCTION		•		•					•
(P OM CUSTACCT	BULKTRAN	i	•							ī
(P OM CUSTACCT	SUBTRAN	ě	ī	ï					ŗ.	í
(P OM CUSTACCT	DISTPRI									ī
(P_OM_CUSTACCT	DISTSEC		•				1	,		i
(P OM CUSTACCT	ENERGY		ı	1		•				i
EXP_OM_CUSTACCT	CUSTOMER	1.00000000	0.81498292	0.05913713	0.04691063	0.00007142		0.01326449	0.00039626	ı
								011000		

INPUTS FROM WORKPAPERS Acct 902-904									
Acct 902-904									
Acct 902-904									
	PRODUCTION		,						
	BULKTRAN		•	,				ı	•
	SUBTRAN								,
	DISTPRI		,					ı	
	DISTSEC	•				•			
	ENERGY					,	,		
	CUSTOMER	1,044	•	9,109	4,274	740	13,791	62,937	71
	TOTAL	1,044		9,109	4,274	740	13,791	62,937	71
TOTOX234	PRODUCTION						,	•	,
TOTOX234	BULKTRAN	ı					,	1	
TOTOX234	SUBTRAN		•				•	,	1
TOTOX234	DISTPRI	•						1	
TOTOX234	DISTSEC	1						,	
TOTOX234	ENERGY	1					•		
TOTOX234	CUSTOMER	0.00074073		0.00646159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
TOTOX234	TOTAL	0.00074073		0.00646159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
Acct 901-905	PRODUCTION	1		·		,	ı		
	BULKTRAN				•			1	
	SUBTRAN		•						
	DISTPRI							1	
	DISTSEC	1		1	•	1			
	ENERGY	1	,			1			
	CUSTOMER	1,095	•	9,554	4,482	176	14,464	600'99	74
	TOTAL	1,095	•	9,554	4,482	9//	14,464	600'99	74
EXP OM CUSTACCT	PRODUCTION				,	ì		1	•
EXP_OM_CUSTACCT	BULKTRAN		,					i	
EXP_OM_CUSTACCT	SUBTRAN					r		1	
EXP_OM_CUSTACCT	DISTPRI		•	T				ì	
EXP_OM_CUSTACCT	DISTSEC	•		ř		•			
EXP OM CUSTACCT	ENERGY	1			•	ı		•	1
EXP_OM_CUSTACCT	CUSTOMER	0.00074073		0.00646159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
EXP_OM_CUSTACCT	TOTAL	0.00074073	,	0.00646159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS					×		2			
Acct 454.2 & 454.4	PRODUCTION BULKTRAN							т т		
	SUBTRAN DISTPRI DISTSEC	- 624,144 402,702	- 424,122 305,885	8,289 5,757	50,090 26,523	221	r ič r	- 81,071 38,817	6,410	
	CUSTOMER TOTAL	257,021 1,283,868	- 112,618 842,625	- 13,697 27,744	- 25,196 101,809	- 120 341		2,152 122,040	453 6,863	
UNCOLFAC	PRODUCTION BULKTRAN SLIBTDAN									
UNCOLFAC UNCOLFAC UNCOLFAC	DISTRE DISTSEC ENERGY	0.48614363 0.31366331	0.33034705 0.23825264 -	0.00645662 0.00448421 -	0.03901479 0.02065905 -	0.00017215		0.06314610 0.03023435 -	0.00499236	
UNCOLFAC	CUSTOMER TOTAL	0.20019306	0.08771781 0.65631750	0.01066853 0.02160937	0.01962475 0.07929858	0.00009381	i i	0.00167590 0.09505635	0.00035312	
Acct 907-916	PRODUCTION BULKTRAN SUBTRAN DISTPRI	632,219	292,810	6,301	37,988	169		60,608	4,777	
EXD OM CHETGERV	ENERGY CUSTOMER TOTAL PRODICTION	69,115 701,334 0 90145185	- 55,915 348,725 0.41750432	- 4,882 11,183 0.00898396	- 1,850 39,838 0.05416514	3 172 0.00024109	, 	- 317 60,924 0.08641755	- 9 4,787 0.00681157	
EX_OM_CUSTSERV EXP_OM_CUSTSERV EXP_OM_CUSTSERV EXP_OM_CUSTSERV EXP_OM_CUSTSERV EXP_OM_CUSTSERV	BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY									
EXP_OM_CUSTSERV EXP_OM_CUSTSERV	CUSTOMER TOTAL	0.09854815 1.00000000	0.07972640 0.49723072	0.00696136 0.01594532	0.00263779	0.00000386		0.00045186	0.00001352	

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	SS	PS	EHG	5	SF
INPUTS FROM WORKPAPERS									
					.3				
Acct 454.2 & 454.4	PRODUCTION	·	•		ı		,	ī	,
	BULKTRAN	•	,	1					
	SUBTRAN	•			•	•		1	
	DISTPRI	20,562		•	5,028	14,336	12,715	434	998
	DISTSEC	•	•		4,353	9,772	8,633	1,144	1,818
	ENERGY	•	ī					•	•
	CUSTOMER	177	1	1,094	1,009	534	2,467	29,171	68,334
	TOTAL	20,739	ı	1,094	10,390	24,641	23,815	30,749	71,018
UNCOLFAC	PRODUCTION	•		,	í	į			•
UNCOLFAC	BULKTRAN	•				•		•	
UNCOLFAC	SUBTRAN	•	,						
LINCOL FAC	DISTPRI	0.01601591	•		0.00391592	0.01116602	0.00990359	0.00033836	0.00067475
INCOLES	DISTSEC	•	,•		0.00339088	0.00761099	0.00672409	0.00089073	0.00141637
LINCOL FAC	ENERGY	ı	ì	,	,		•	į	
ONCOLL SE	CUSTOMER	0.00013793		0.00085204	0.00078600	0.00041602	0.00192147	0.02272084	0.05322487
UNCOLFAC	TOTAL	0.01615384		0.00085204	0.00809280	0.01919304	0.01854914	0.02394993	0.05531598
		4							
Acct 907-916	PRODUCTION	14,947		189,548	3,581	12,247	9,198	18	27
	BULKTRAN	1			1.	i	1	•	r.,
	SUBTRAN				ī		•		ī
	DISTPRI		•		1		•	•	•
	DISTSEC								ì
	ENERGY	•							
	CUSTOMER	က		2	249	43	803	5,030	9
	TOTAL	14,950		189,553	3,830	12,291	10,001	5,048	32
EXP OM CUSTSERV	PRODUCTION	0.02131279		0.27026740	0.00510614	0.01746289	0.01311556	0.00002538	0.00003807
EXP OM CUSTSERV	BULKTRAN	•		1	•			•	•
EXP OM CUSTSERV	SUBTRAN		,			1		,	ï
EXP OM CUSTSERV	DISTPRI				ī		1	,	î.
EXP OM CUSTSERV	DISTSEC				,	ř	ī	,	•
EXP OM CUSTSERV	ENERGY				•		•		•
EXP OM CUSTSERV	CUSTOMER	0.00000386		0.00000772	0.00035531	0.00006179	0.00114510	0.00717184	0.00000772
EXP OM CUSTSERV	TOTAL	0.02131665		0.27027512	0.00546145	0.01752468	0.01426066	0.00719722	0.00004579

NOTIFICATION WORKPAPERS			=							
O&M Expense	PRODUCTION	68,164,855	31,570,612	679,270	4,095,554	18,232		6,534,216	515,057	1
	BULKTRAN	. 1		•	ı					
	SUBTRAN	1				ī	,		•	
	DISTPRI	4,597,124	3,109,953	61,872	372,452	1,627	•	605,111	48,602	1
	DISTSEC	2,610,332	1,975,423	37,929	173,998		1	255,732	•	1
	ENERGY	74,287,003	24,941,128	791,206	3,972,638	17,568	1	7,840,914	611,283	
	CUSTOMER	2.850.147	1,986,600	161,096	154,942	423		31,581	1,931	ı
	TOTAL	152,509,460	63,583,716	1,731,373	8,769,584	37,851	•	15,267,554	1,176,873	1
EXP OM	PRODUCTION	0.44695493	0.20700756	0.00445395	0.02685443	0.00011955		0.04284466	0.00337721	•
EXP OM	BULKTRAN	•		1	•	•	,			ı
EXP OM	SUBTRAN	1	•		•		i			
	DISTER	0.03014320	0.02039187	0.00040569	0.00244216	0.00001067	1	0.00396769	0.00031868	,
	STAREC	0.01711587	0.01295279	0.00024870	0.00114090			0.00167683		ţ
אַרָּרְאַ אַנּאַנּאַנּאַנּאַנּאַנּאַנּאַנּאַנּאַנּ	S S S S S S S S S S S S S S S S S S S	0.8709767	0 16353824	0.00518792	0.02604847	0.00011519	- 1	0.05141264	0.00400816	
50 C	CHETOMER	0.01868833	0.01302607	0.00105630	0.00101595	0.00000277		0.00020708	0.00001266	,
EXP_OM	TOTAL	1,0000000	0.41691653	0.01135256	0.05750190	0.00024819		0.10010890	0.00771672	
O&M Labor	PRODUCTION	58,318	27,010	581	3,504	16	1	5,591	441	
	BULKTRAN		•	,	•	•	•	-		ı
	SUBTRAN	ı	•				ī	•		ţ
	DISTPRI	1,076,001	731,170	14,291	86,353	381	•	139,764	11,050	
	DISTSEC	610,367	463,623	8,726	40,201	ř		58,834		
	ENERGY		•			•				
	CUSTOMER	1,029,878	764,673	58,506	53,346	124		12,482	929	
	TOTAL	2,774,563	1,986,475	82,103	183,404	521	ï	216,670	12,066	ı
LABOR M	PRODUCTION	0.02101867	0.00973472	0.00020947	0.00126294	0.000000562		0.00201495	0.00015882	
LABOR_M	BULKTRAN	•	1	1	i	•		•	1	
LABOR_M	SUBTRAN	-	•					1	•	
LABOR_M	DISTPRI	0.38780910	0.26352622	0.00515061	0.03112309	0.00013733		0.05037325	0.00398253	
LABOR_M	DISTSEC	0.21998670	0.16709769	0.00314499	0.01448915	ī	•	0.02120476		
LABOR_M	ENERGY	•	•			•		1	•	
LABOR M	CUSTOMER	0.37118553	0.27560106	0.02108640	0.01922680	0.00004474		0.00449878	0.00020744	

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-IRA	3				
INPUTS FROM WORKPAPERS									
O&M Expense	PRODUCTION	1,611,554	į	20.437.310	386,096	1,320,449	991,706	1,919	2,878
	BULKTRAN	,	·	1					
,	SUBTRAN	1		ı					
	DISTPRI	151,440	•	1	37,304	104,741	94,366	3,226	6,430
	DISTSEC			1	28,491	62,850	56,513	7,490	11,905
	ENERGY	2.345.609		30,987,462	352,217	1,025,800	943,239	160,788	297,151
	CUSTOMER	1.837		16,751	8,937	2,327	27,000	155,408	301,314
	TOTAL	4.110.439	,	51,441,523	813,046	2,516,167	2,112,823	328,831	619,679
EXP OM	PRODUCTION	0.01056691	•	0.13400684	0.00253162	0.00865815	0.00650259	0.00001258	0.00001887
EXP_OM	BULKTRAN	•	1	•	•	•	•		•
EXP OM	SUBTRAN				ı			,	
EXP OM	DISTPRI	0.00099298		•	0.00024460	0.00068679	0.00061875	0.00002115	0.00004216
EXP OM	DISTSEC		,		0.00018682	0.00041211	0.00037055	0.00004911	0.00007806
WC GX	ENERGY	0.01538009		0.20318387	0.00230948	0.00672614	0.00618479	0.00105428	0.00194841
	CUSTOMER	0 00001204		0.00010984	0.00005860	0.00001526	0.00017704	0.00101901	0.00197571
EXP OM	TOTAL	0.02695203		0.33730054	0.00533112	0.01649843	0.01385372	0.00215614	0.00406321
O&M Labor	PRODUCTION	1,379	•	17,484	330	1,130	848	2	8
	BULKTRAN	2						,	
	SUBTRAN			•		1	•		•
	DISTPRI	35,449		•	8,667	24,714	21,920	749	1,493
	DISTSEC			ī	6,598	14,810	13,085	1,733	2,756
	ENERGY				1	•			
	CUSTOMER	724		6,071	3,157	732	9,781	50,841	68,866
	TOTAL	37,551		23,556	18,753	41,386	45,634	53,325	73,118
LABOR M	PRODUCTION	0.00049694	7	0.00630168	0.00011906	0.00040717	0.00030581	0.00000059	0.00000089
LABOR M	BULKTRAN	1		•	•		1		
LABOR_M	SUBTRAN						•		
LABOR M	DISTPRI	0.01277630		1	0.00312383	0.00890742	0.00790034	0.00026992	0.00053827
LABOR M	DISTSEC		,		0.00237818	0.00533794	0.00471592	0.00062471	0.00099337
LABOR_M	ENERGY		•	1			1	1	•
LABOR_M	CUSTOMER	0.00026088	1	0.00218823	0.00113778	0.00026368	0.00352518	0.01832406	0.02482051
LABOR_M	TOTAL	0.01353412		0.00848991	0.00675885	0.01491621	0.01644724	0.01921928	0.02635302

OM WORKPAPERS  E. Revenue Expense										
Expense Expense Income										
Expense Expense Income	Going Level	157,609,689	59,442,780	2,365,884	10,464,818	39,451	1	18,129,889	1,528,056	
Revenue Expense ig Income	Revenue	157,609,689	59,442,780	2,365,884	10,464,818	39,451	•	18,129,889	1,528,056	•
Expense ig Income		1,805,660	1,238,944	40,272	137,216	591	•	161,009	8,914	•
g Income		161,636,140	65,658,939	2,145,394	10,017,121	40,586	•	17,211,056	1,375,777	•
		(7 220 791)	(4 977 215)	260 762	584 913	(545)	,	1.079.843	161.192	1
	NOIFOLGO	(0.02473776)	(0.01953614)	(0.00053468)	(0.00218731)	(0.00005110)	,	(0.00245932)	0.00001559	
	NOTION	(0.02413110)	(1000010:0)	(00000000)	(:0:01=00:0)	(21, 22, 22, 22, 22, 22, 22, 22, 22, 22,		()		1
	BULKTRAN						•	•		
RATEBASE	SUBTRAN	•							-	
RATEBASE D	DISTPRI	0.50082845	0.34161432	0.00648750	0.03973125	0.0001/418		0.06438642	0.00516264	
RATEBASE D	DISTSEC	0.32055054	0.24426063	0.00446765	0.02085618			0.03055695		
RATEBASE	ENERGY	(0.02300794)	(0.01619189)	(0.00064619)	(0.00224054)	(0.00004977)		(0.00318581)		
	CUSTOMER	0.22636670	0.11024389	0.01187703	0.02034824	0.00009324		0.00200931	0.00035787	
•	TOTAL	1,00000000	0.66039081	0.02165131	0.07650782	0.00016656		0.09130755	0.00553611	
or or	PRODUCTION	220,001	147,239	(6,440)	(16,722)	167	•	(29,085)	454	
	BULKTRAN	•	•					•	í	ı
·	SUBTRAN		•				•	ı,	•	
	DISTPRI	(1,377,019)	(2,574,669)	78,134	303,751	(029)		761,462	150,318	
	DISTSEC	(1,285,783)	(1,840,937)	53,807	159,448			361,380		
Ш	ENERGY	55,810	122,035	(7,783)	(17,129)	163		(37,677)		ı
O	CUSTOMER	166,201	(830,883)	143,044	155,565	(302)		23,763	10,420	
F	TOTAL	(2,220,791)	(4,977,215)	260,762	584,913	(545)		1,079,843	161,192	
Total Expenses	PRODUCTION	70,484,225	32,717,122	809'969	4,213,553	19,142	•	6,715,966	530,692	
	BULKTRAN		•			•		•	•	
. 0	SUBTRAN	•	•		•			ı	•	•
	DISTPRI	6,520,930	3,067,112	167,230	868,703	2,256		1,629,297	203,162	•
	DISTSEC	3,551,432	1,977,868	111,099	437,378		1.	746,060	•	•
ш	ENERGY	76,620,708	25,846,202	810,998	4,085,486	18,442	•	8,055,030	629,264	
C	CUSTOMER	4,458,846	2,050,635	359,459	412,002	747	1	64,703	12,659	ı
-	TOTAL	161,636,140	65,658,939	2,145,394	10,017,121	40,586		17,211,056	1,375,777	
Total Revenue P	PRODUCTION	70,704,226	32,864,362	690,169	4,196,831	19,309		6,686,881	531,146	•
	BULKTRAN		•	,	-	•			•	
S	SUBTRAN				•	•	•			
	DISTPRI	5,143,910	492,443	245,364	1,172,454	1,686		2,390,758	353,480	
	DISTSEC	2,265,648	136,931	164,906	596,826			1,107,440	•	8
ш	ENERGY	76,676,518	25,968,237	803,215	4,068,357	18,605		8,017,353	629,264	
C	CUSTOMER	4.625,047	1,219,752	502,502	267,567	442		88,466	23,079	ı
	TOTAL	159 415 349	60 681 724	2.406.156	10.602.034	40.042	•	18,290,898	1,536,970	

ALLOCATOR	FUNCTION	IL-FRI							
INPUTS FROM WORKPAPERS									
RBASE	Going Level	4,214,583	•	53,589,620	952,823	2,267,017	2,443,736	722,983	1,448,049
Initial RSALE	Revenue	4,214,583		53,589,620	952,823	2,267,017	2,443,736	722,983	1,448,049
Initial Other Revenue		27,478	•	1,239	12,855	27,871	32,097	36,901	80,275
Initial Total Expense		4,289,549	• •	53,247,881	922,673	2,520,976	2,376,821	99,565	1,219,802
Net Operating Income		(47,488)		342,978	43,005	(226,088)	99,011	150,319	308,521
RATEBASE	PRODUCTION	0.00004879		0.00061864	(0.00008256)	0.00003750	(0.00060732)	0.00000000	0.0000000.0
RATEBASE	BULKTRAN				•				
RATEBASE	SUBTRAN		,		•				•
RATEBASE	DISTPRI	0.01656220	1		0.00402701	0.01154704	0.01008822	0.00034991	0.00069777
RATEBASE	DISTSEC		1		0.00345589	0.00779870	0.00679058	0.00091268	0.00145128
RATEBASE	ENERGY	•	•		(0.00008593)	(0.00000192)	(0.00060588)		
RATEBASE	CUSTOMER	0.00015744	•	0.00102920	0.00085785	0.00042352	0.00214497	0.02351537	0.05330876
RATEBASE	TOTAL	0.01676843	•	0.00164784	0.00817225	0.01980485	0.01781057	0.02477802	0.05545789
NOI - Reclass	PRODUCTION	(138)		128,763	(434)	(428)	(3,376)	0	0
	BULKTRAN	•		•			•		
	SUBTRAN	•				•	•		r.
	DISTPRI	(46,904)		•	21,191	(131,819)	56,082	2,123	3,882
	DISTSEC				18,186	(89,028)	37,750	5,537	8,074
	ENERGY		1		(452)	22	(3,368)		
	CUSTOMER	(446)		214,215	4,514	(4,835)	11,924	142,659	296,565
	TOTAL	(47,488)		342,978	43,005	(226,088)	99,011	150,319	308,521
Total Expenses	PRODUCTION	1,659,185	•	21,148,961	397,605	1,359,267	1,021,184	1,976	2,964
	BULKTRAN	•	•						
	SUBTRAN	•					1		
	DISTPRI	213,289			79,313	66,564	203,079	7,085	13,840
	DISTSEC	19	•		65,026	38,168	130,623	17,687	27,523
	ENERGY	2,414,594		31,899,709	362,595	1,056,025	970,942	165,521	305,899
	CUSTOMER	2,482		199,210	18,133	951	50,994	417,295	869,576
	TOTAL	4,289,549		53,247,881	922,673	2,520,976	2,376,821	609,565	1,219,802
Total Revenue	PRODUCTION	1,659,046	•	21,277,724	397,171	1,358,839	1,017,808	1,977	2,965
	BULKTRAN	2 ·				•	,		
	SUBTRAN	•		•		1			1
	DISTPRI	166,384			100,505	(65,254)	259,160	9,208	17,722
	DISTSEC	· ·	•		83,212	(50,861)	168,372	23,224	35,597
	ENERGY	2,414,594	•	31,899,709	362,143	1,056,047	967,574	165,521	305,899
	CUSTOMER	2,036		413,425	22,648	(3,884)	62,918	559,954	1,166,141
	TOTAL	4,242,061		53,590,859	965,678	2,294,888	2,475,833	759,884	1,528,324

Total Other Resume         PRODUCTOR         14.4022         12.108         1.508         3.507         99         8.418         400           Total Other Resume         BILL/TRAM         72.5223         421.108         1.508         3.507         2.88         4.00         9.00           Total Other Resume         BILL/TRAM         72.5223         4.51.108         1.508         2.88         1.508         2.88         4.00         7.70           Film Sales Resume         PRODUCTOR         1.50.00         2.50.71         1.72         3.72         2.88         3.50         4.00         4.00           Film Sales Resume         PRODUCTOR         1.50.00         2.24,817         1.72	ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
PRODUCTION   144,002   172,108   1,626   5,527   28,101   16,546   10,546	NPUTS FROM WORKPAPERS										
BULKTRAN   SUBTRAN   T25 223   T10   T31   T31   T31   T42   T42	otal Other Revenue	PRODUCTION	144,002	121,086	1,626	8,357	66	•	8,418	400	
DISTREC		BULKTRAN	•	•	·	•				1 1	
PRODUCTION   PRO		SUBIRAN	725 523	491.398	10.546	59.226	258		94.619	7.509	
10.053   10.054   10.055   1		DISTREC	467.206	353.601	7.312	31,314			45,257		,
CUESTOMER         347.994         177.140         183.01         193         1.56.23           CUESTOMER         1.60.6224         1.77.27         1.70.216         1.91         1.60.23         1.67.27           CUESTOMER         1.60.6224         1.74.27         1.64.57         1.70.47		ENERGY	120,935	95,678	1,892	8,102	95		10,093	474	•
ProDUCTION   1,566,560   1,238,94   40,275   686,54   4,188,473   19,710   6,191,099   1		CUSTOMER	347,994	177,180	18,896	30,218	139		2,623	530	
Production   Pro		TOTAL	1.805.660	1.238.944	40.272	137,216	591		161,009	8,914	
BULKTRAM         LIDAGE         24,817         1,045         24,817         1,142         2,296,139         3-3           DISTRAM         LIDAGE         1,759,442         (216,670)         157,594         456,551         1,428         2,296,139         3-3           ENIRGY         T,550,582         2,87,249         1,645,513         3,625,134         1,62,134         3,625,137         1,62,513         3,625,137         1,62,134         3,625,137         1,62,134         3,625,137         1,62,134         1,662,134         3,625,134         1,62,134         3,625,137         1,662,137         1,662,134         1,662,137 <td>irm Sales Revenue</td> <td>PRODUCTION</td> <td>70,560,224</td> <td>32,743,275</td> <td>688,543</td> <td>4,188,473</td> <td>19,210</td> <td></td> <td>6,678,463</td> <td>530,745</td> <td>1</td>	irm Sales Revenue	PRODUCTION	70,560,224	32,743,275	688,543	4,188,473	19,210		6,678,463	530,745	1
DISTRECT   1,798,442		BULKTRAN						,		•	
DISTREC   1788 42   1065 187 544   1173.277   14.28   1.002.183   3.4		SUBTRAN		•			1			•	
DISTSEC   178842   178,544   685.513   147,054   685.513   148,754   148,754   685.513   148,754   6807,289   6807,289   680,7244   148,769   6807,289   6807,289   6807,289   6807,289   680,789   6807,299   6807,299		DISTPRI	4,418,387	1,045	234,817	1,113,227	1,428		2,296,139	345,971	
ENFROY		DISTSEC	1,798,442	(216,670)	157,594	565,513	•	ı	1,062,183		
CUSTOMER         4277 063         1042 571         483 806         537.349         303         65 843         56 844           TOTAL         157 608 869         594,4780         2,365 884         10,464 818         39,451         18,129 889         1,65 84           PRODUCTION         0,4478864         0,2077831         0,0000369 </td <td></td> <td>ENERGY</td> <td>76,555,583</td> <td>25,872,558</td> <td>801,323</td> <td>4,060,255</td> <td>18,510</td> <td></td> <td>8,007,260</td> <td>628,790</td> <td></td>		ENERGY	76,555,583	25,872,558	801,323	4,060,255	18,510		8,007,260	628,790	
District   Total		CUSTOMER	4.277.053	1,042,571	483,606	537,349	303	•	85,843	22,550	•
PRODUCTION		TOTAL	157,609,689	59,442,780	2,365,884	10,464,818	39,451		18,129,889	1,528,056	•
BULKTRAN         CO0000663         CO0144887         CO0706319         CO000906         CO14456852         CO0057393           DISTSEC         0.01441073         0.00137473         0.00006889         0.00054686         0.00145882         0.0067393           EWERGY         0.02132823         0.00006883         0.0054684         0.0000142         0.0067393         0.0067393           CUSTOMER         0.02713891         0.06415893         0.0056883         0.00504693         0.0001174         0.0067393         0.0067393           TOTAL         1.00000000         0.37715181         0.16416789         0.00001174         0.00054465         0.00001174         0.0067393         0.006739           PRODUCTION         1.00000000         0.37715181         0.1651103         0.0663976         0.0001744         0.0067493         0.0000503         0.0145685         0.0067738         0.0005468         0.0006748         0.00	SAIF	PRODUCTION	0.44768964	0.20774913	0.00436866	0.02657497	0.00012188		0.04237343	0.00336747	
SUBTRAN         CO22803373         CO00006653         CO011489R7         CO001344773         CO001344773         CO001344773         CO001344773         CO001344773         CO00134887         CO0000966         CO01144477         CO00134477         CO00096990         CO0000966         CO0000967         CO000097         CO000097         CO000097         CO000097	SAIF	BULKTRAN	•	1	•			•	•	1	
DISTREC	SAIF	SUBTRAN	1	•				•		1	1
DISTSEC         0.01141073         (0.00137473)         0.00038990         0.00358606         0.00050447         0.000604393         0.00050469         0.00058606         0.00060445         0.00060469         0.00050469         0.00050469         0.00050469         0.0005466         0.00060469         0.0005469<	SALE	DISTPRI	0.02803373	0.00000663	0.00148987	0.00706319	906000000		0.01456852	0.00219511	ţ
CLISTOMER   0.048572891   0.16415689   0.005068423   0.00276146   0.000011744   0.00506845   0.0005061489   0.00340937   0.00036031   0.00505465   0.00056465   0.00056465   0.00056465   0.00056031   0.116503029   0.00505031   0.116503029   0.00505031   0.116503029   0.00505031   0.116503029   0.00505031   0.116503029   0.00505031   0.116503029   0.00505031   0.116503029   0.00505031   0.116503029   0.00505031   0.0050505031   0.00505031   0.0050505031	SAIF	DISTSEC	0.01141073	(0.00137473)	0.00099990	0.00358806			0.00673933	•	į
CUSTOMER         0.02713699         0.00661489         0.0036838         0.00340937         0.00000192         -         0.000064465         0.000           TOTAL         254,254         1.90000000         0.37715181         0.01601103         0.06639705         0.00005631         -         0.11503029         0.000           PRODUCTION         254,254         1.99,346         5,066         7,84398         0.01492493         0.0747501         0.00072388         -         0.08150341         0.00150300         0.00150300         0.00150300         0.00150300         0.00150300         0.00150300         0.00150300         0.00150300         0.00150300         0.00150300         0.00150300         0.00150300         0.00150	SALE	ENERGY	0.48572891	0.16415589	0.00508423	0.02576146	0.00011744	•	0.05080437	0.00398954	
TOTAL   1.00000000   0.37715181   0.01501103   0.006539705   0.00025031   0.011503029   0.0099900   0.00954797   0.00072368   0.004150341   0.00492473   0.0043866   0.02657497   0.00012188   0.04237343   0.00492493   0.0043866   0.02657497   0.00012188   0.04237343   0.00492493   0.0049286   0.02657497   0.00012188   0.04237343   0.00492890   0.0157818   0.004141073   0.00137473)   0.00999990   0.0035886   0.0041744   0.0067383   0.0067383   0.0067383   0.0067383   0.0067383   0.0067383   0.0067383   0.0067488   0.00578646   0.0001744   0.0567849   0.0067383   0.0067383   0.0067488   0.0056448   0.0067488   0.0067383   0.0067488   0.0067383   0.0067488   0.0067488   0.0067488   0.0067488   0.0005468   0.0067488   0.0005468   0	SALE	CUSTOMER	0.02713699	0.00661489	0.00306838	0.00340937	0.00000192		0.00054465	0.00014307	
PRODUCTION   PRO	SALE	TOTAL	1.00000000	0.37715181	0.01501103	0.06639705	0.00025031	í	0.11503029	0.00969519	
PRODUCTION											
PRODUCTION	ORDISC		254,254	199,346	990'5	18,936	184	1	20,723	1,045	1
PRODUCTION         0.44768964         0.20774913         0.00436866         0.02657497         0.00012188         -         0.04237343           BULKTRAN         0.02803373         0.00000663         0.00148987         0.00706319         0.00009066         -         0.014458852           DISTPRI         0.01141073         0.000137473         0.00059890         0.0058806         -         0.00673933           ENERGY         0.02113899         0.00137473         0.00568423         0.02576146         0.00011744         -         0.00673933           CUSTOMER         0.02713899         0.00664423         0.02576146         0.00011744         -         0.00673933           PRODUCTION         0.51360956         0.43187810         0.00569802         0.0003539         -         0.0005465           PRODUCTION         0.51360956         0.43187810         0.00579875         0.0029539         -         0.0035239           BULKTRAN         0.00687945         0.000197758         0.00792251         0.00035239         -         0.0035296           DISTPRI         0.02376041         0.00001379         0.00197758         0.00402459         -         0.00035696           ENERGY         0.02286784         0.0023764         0.00328416         <	ORT		1.00000000	0.78403992	0.01992493	0.07447501	0.00072368		0.08150341	0.00411006	
BULKTRAN         CO00000663         CO0148987         CO0706319         CO0000906         CO01456852           DISTPRI         0.01441073         0.00000663         0.00148987         0.00706319         0.00000906         0.001456852           DISTSEC         0.01141073         0.00137473         0.00009990         0.00058806         0.000673333           ENERGY         0.02113899         0.00508423         0.02576146         0.0001744         0.00508435           CUSTOMER         0.02713899         0.00661489         0.0050838         0.00340337         0.00001724         0.00558465           TOTAL         1.00000000         0.37715181         0.01501103         0.06639705         0.00035239         0.011503029           BULKTRAN         0.51360956         0.43187810         0.00579875         0.00792251         0.00035239         0.001032236           DISTPRI         0.00867945         0.00001372         0.00197758         0.00792251         0.00002619         0.00477507           ENERGY         0.02261078         0.01392246         0.00407282         0.00303954         0.000358968         0.00358986           CUSTOMER         0.02261078         0.01392445         0.00005269         0.001932549         0.000035899	SALE	PRODUCTION	0.44768964	0.20774913	0.00436866	0.02657497	0.00012188		0.04237343	0.00336747	,
SUBTRAN         0.02803373         0.00000663         0.00148987         0.00706319         0.00000906         0.01456852           DISTSEC         0.0141073         0.00039990         0.000358806         0.00673333           DISTSEC         0.01414073         0.00137473         0.00039990         0.000358806         0.0067333           ENERGY         0.02713699         0.0664189         0.00508423         0.0257446         0.0001744         0.00508037           TOTAL         1.00000000         0.37715181         0.01501103         0.06633705         0.00025031         0.11503029           PRODUCTION         0.51360956         0.43187810         0.00579875         0.02980812         0.00035239         0.033002321           BULKTRAN         0.02376041         0.0001379         0.00197758         0.00045259         0.00035239         0.033002321           DISTPRI         0.02376041         0.0001379         0.00137722         0.00402459         0.00003669         0.00477507           ENERGY         0.034123454         0.00674856         0.0382416         0.000038591         0.00038591         0.00038591           TOTAL         1.00000000         0.78403992         0.01992493         0.07447501         0.00147507         0.00447501         0.00003859	SALE	BULKTRAN	1	•		•				•	
DISTPRI         0.02803373         0.00000663         0.00148987         0.00706319         0.0000906         -         0.01456852           DISTSEC         0.01141073         0.00137473)         0.0009999         0.00358806         -         0.00673933           ENERGY         0.48572891         0.16415589         0.00568423         0.02576146         0.0001744         -         0.00673465           CUSTOMER         0.02713699         0.00661489         0.00306838         0.00300192         -         0.00564465           TOTAL         1.00000000         0.37715181         0.0156103         0.06639705         0.00025031         -         0.1150329           BULKTRAN         -         -         -         -         0.0035239         -         0.03002321           SUBTRAN         -         -         -         -         -         0.0035239         -         0.03002326           DISTSEC         0.00867945         0.0001379         0.00132722         0.00402459         -         0.00417507           ENERGY         0.0221078         0.01325133         0.00402459         -         0.004038591         -         0.00438591           CUSTOMER         0.032261078         0.01992493         0.01992493	SALE	SUBTRAN	ì		1					į	
DISTSEC         0.01141073         (0.00137473)         0.00099990         0.00358806         -         0.00673933           ENERGY         0.48572891         0.16415589         0.00508423         0.02576146         0.00011744         -         0.00508437           CUSTOMER         0.02713699         0.00661489         0.0050838         0.00340937         0.0000192         -         0.0054465           TOTAL         1.00000000         0.37715181         0.01501103         0.06639705         0.00025031         -         0.0054465           BULKTRAN         -         0.51360956         0.43187810         0.0579875         0.02980812         0.00035239         -         0.03002321           BUSTRAN         -         0.2376041         0.00001379         0.0013722         0.00402459         -         0.0013226           DISTRAN         0.02376041         0.00001379         0.0013722         0.00402459         -         0.00402459         -         0.00402459           ENERGY         0.0312764         0.02376041         0.0013722         0.00402459         -         0.00402459         -         0.00402459           ENERGY         0.03261078         0.01992493         0.01992493         0.01992459         -         0.00938591<	SALE	DISTPRI	0.02803373	0.00000663	0.00148987	0.00706319	0.0000000	í	0.01456852	0.00219511	
ENERGY         0.48572891         0.16415589         0.00508423         0.02576146         0.00011744         -         0.05080437           CUSTOMER         0.02713699         0.00661489         0.00306838         0.00340937         0.00000192         -         0.00054465           TOTAL         1.00000000         0.37715181         0.01501103         0.06639705         0.00025031         -         0.0150329           PRODUCTION         0.51360956         0.43187810         0.0579875         0.02980812         0.00035239         -         0.03002321           BULKTRAN         -         -         -         -         -         -         -         0.0013728         0.00095289         -         0.03002321           BULKTRAN         -         -         -         -         -         -         -         -         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002321         -         0.03002324         -         0.040472459<	SALE	DISTSEC	0.01141073	(0.00137473)	0.00099990	0.00358806	•	1	0.00673933	•	
CUSTOMER         0.02713699         0.00661489         0.00306838         0.00340937         0.00000192         -         0.0005465           TOTAL         1.00000000         0.37715181         0.01501103         0.06639705         0.00025031         -         0.11503029           PRODUCTION         0.51360956         0.43187810         0.00579875         0.02980812         0.00035239         -         0.11503029           SUBTRAN         0.02376041         0.00001379         0.00197758         0.00402459         -         0.0003236           DISTSEC         0.00867945         0.0001379         0.00132722         0.00402459         -         0.00477507           ENERGY         0.03133980         0.34126454         0.00614269         0.0003364         -         0.0033696           CUSTOMER         0.03261078         0.0137513         0.0049286         0.00003656         -         0.00038691           TOTAL         1.00000000         0.78403992         0.01992493         0.07447501         0.0001366         -         0.00138691	SALE	ENERGY	0.48572891	0.16415589	0.00508423	0.02576146	0.00011744	•	0.05080437	0.00398954	
TOTAL         1.000000000         0.37715181         0.01501103         0.06639705         0.00025031         0.11503029           PRODUCTION         0.51360956         0.43187810         0.00579875         0.02980812         0.00035239         0.03002321           BULKTRAN         0.02376041         0.00001379         0.00197758         0.00492251         0.00002619         0.03002321           DISTPRI         0.00867945         0.0001379         0.00137722         0.00402459         0.00402459         0.00477507           ENERGY         0.02261078         0.03125454         0.00613782         0.00613854         0.0003364         0.00033854           CUSTOMER         0.02261078         0.013375133         0.0447561         0.0000356         0.00038591           TOTAL         0.001375133         0.01992493         0.0192459         0.0002566         0.00038591	E	CUSTOMER	0.02713699	0.00661489	0.00306838	0.00340937	0.00000192		0.00054465	0.00014307	•
PRODUCTION         0.51360956         0.43187810         0.00579875         0.02980812         0.00035239         -         0.033002321           BULKTRAN SUBTRAN DISTPRI DISTPRI DISTPRI DISTOR         -	SALE	TOTAL	1.0000000	0.37715181	0.01501103	0.06639705	0.00025031	1.0	0.11503029	0.00969519	•
BULKTRAN       -<	ORF DISC	PRODUCTION	0.51360956	0.43187810	0.00579875	0.02980812	0.00035239		0.03002321	0.00142756	
SUBTRAN       0.02376041       0.00001379       0.00197758       0.00792251       0.00002619       0.01032236         DISTRIC       0.00867945       0.00285784       0.00132722       0.00402459       0.004077507         ENERGY       0.43133980       0.34125454       0.00674856       0.02885784       0.0033954       0.03599686         CUSTOMER       0.02261078       0.01375133       0.00407282       0.00382416       0.00000556       0.00038591         TOTAL       1.00000000       0.78403992       0.01992493       0.01447501       0.00072368       0.08150341	ORF DISC	BULKTRAN		•							
DISTPRI         0.02376041         0.00001379         0.00197758         0.00792251         0.00002619         -         0.01032236           DISTSEC         0.00867945         (0.00285784)         0.00132722         0.00402459         -         -         0.00477507           ENERGY         0.43133980         0.34125454         0.00674856         0.0288564         0.00033954         -         0.03599686           CUSTOMER         0.02261078         0.01375133         0.00407282         0.00382416         0.0000356         -         0.00038591           TOTAL         1.00000000         0.78403992         0.01992493         0.07447501         0.00072368         -         0.08150341	ORF DISC	SUBTRAN							•		
DISTSEC 0.00867945 (0.00285784) 0.00132722 0.00402459 - 0.00477507 0.00477507 0.43133980 0.34125454 0.00674856 0.02889564 0.00033954 - 0.03599686 0.02889564 0.00033954 - 0.03599686 0.02261078 0.01375133 0.00407282 0.00382416 0.00000556 - 0.00038591 TOTAL 1.00000000 0.78403992 0.01992493 0.07447501 0.00072368 - 0.08150341	ORF DISC	DISTPRI	0.02376041	0.00001379	0.00197758	0.00792251	0.00002619		0.01032236	0.00093057	
ENERGY 0.43133980 0.34125454 0.00674856 0.02889564 0.00033954 - 0.03599686	ORF DISC	DISTSEC	0.00867945	(0.00285784)	0.00132722	0.00402459	•	ď	0.00477507		1
CUSTOMER 0.02261078 0.01375133 0.00407282 0.00382416 0.00000556 - 0.00038591 TOTAL 1.00000000 0.78403992 0.01992493 0.07447501 0.00072368 - 0.08150341	ORF_DISC	ENERGY	0.43133980	0.34125454	0.00674856	0.02889564	0.00033954		0.03599686	0.00169128	1
TOTAL 1.00000000 0.78403992 0.01992493 0.07447501 0.00072368 - 0.08150341	ORF DISC	CUSTOMER	0.02261078	0.01375133	0.00407282	0.00382416	0.00000556	ı	0.00038591	0.000006065	
	ORF DISC	TOTAL	1.00000000	0.78403992	0.01992493	0.07447501	0.00072368		0.08150341	0.00411006	•

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	SS	PS	EHG	ОГ	SL
INPUTS FROM WORKPAPERS									
Total Other Revenue	PRODUCTION	1,587			418	•	2,010	,	
	BULKTRAN	•	1	_500 I	1			ı	
	SUBTRAN								
	DISTPRI	23,380	1	•	5,834	16,214	15,038	521	926
	DISTSEC	•	1	•	5,048	11,052	10,195	1,372	2,055
	ENERGY	2,309		•	381		1,911	•	
	CUSTOMER	202		1,239	1,174	604	2,943	35,007	77,240
	TOTAL	27,478	•	1,239	12,855	27,871	32,097	36,901	80,275
Firm Sales Revenue	PRODUCTION	1,657,460		21,277,724	396,752	1,358,839	1,015,797	1,977	2,965
	BULKTRAN					1	,	1 87	i
	SUBTRAN	,					1	1	
	DISTPRI	143,005			94,671	(81,469)	244,123	8,687	16,743
	DISTSEC	•			78,164	(61,913)	158,177	21,851	33,542
	ENERGY	2,412,284		31,899,709	361,761	1,056,047	965,663	165,521	305,899
	CUSTOMER	1,834		412,186	21,474	(4,488)	59,976	524,947	1,088,901
	TOTAL	4,214,583		53,589,620	952,823	2,267,017	2,443,736	722,983	1,448,049
RSALE	PRODUCTION	0.01051623		0.13500264	0.00251731	0.00862155	0.00644502	0.00001254	0.00001881
RSALE	BULKTRAN								
RSALE	SUBTRAN		•		1.	ı	•		
RSALE	DISTPRI	0.00090733			0.00060067	(0.00051690)	0.00154891	0.00005512	0.00010623
RSALE	DISTSEC	•			0.00049594	(0.00039282)	0.00100360	0.00013864	0.00021281
RSALE	ENERGY	0.01530543		0.20239688	0.00229530	0.00670039	0.00612693	0.00105020	0.00194086
RSALE	CUSTOMER	0.00001164	•	0.00261524	0.00013625	(0.00002847)	0.00038053	0.00333068	0.00690885
RSALE	TOTAL	0.02674063		0.34001476	0.00604546	0.01438374	0.01550499	0.00458717	0.00918756
		CHOC			044		A 396		
FORDISC		3,039	1		0.00360303		0.01724887		
רסאו		0.01439110		-	0.00330303	- 0	0.01724667	- 00000	70000
RSALE	PRODUCTION	0.01051623		0.13500264	0.00251731	0.00862155	0.00644502	0.00001254	0.00001881
RSALE	BULKTRAN				•		•		
RSALE	SUBTRAN								-
RSALE	DISTPRI	0.00090733			0.00060067	(0.00051690)	0.00154891	0.000005512	0.00010623
RSALE	DISTSEC				0.00049594	(0.00039282)	0.00100360	0.00013864	0.00021281
RSALE	ENERGY	0.01530543	,	0.20239688	0.00229530	0.00670039	0.00612693	0.00105020	0.00194086
RSALE	CUSTOMER	0.00001164		0.00261524	0.00013625	(0.00002847)	0.00038053	0.00333068	0.00690885
RSALE	TOTAL	0.02674063		0.34001476	0.00604546	0.01438374	0.01550499	0.00458717	0.00918756
FORF DISC	PRODUCTION	0.00565955		•	0.00149196	•	0.00716990	•	i
FORF DISC	BULKTRAN	•	,			,		•	
FORF DISC	SUBTRAN	,		,	•		,		3 2
FORF DISC	DISTPRI	0.00048830		•	0.00035600	,	0.00172312	•	
FORF_DISC	DISTSEC				0.00029393		0.00111648		1
FORF DISC	ENERGY	0.00823698	•		0.00136038		0.00681604		
FORF DISC	CUSTOMER	0.00000626	1	•	0.00008075	1	0.00042333		
FORF_DISC	TOTAL	0.01439110			0.00358303		0.01724887		•
ı									

ALLOCATOR	FUNCTION	Total	RS	ses	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS							7			¥
Taxable Income Before Tax	PRODUCTION	388,188	259,958	-11,392	-29,609	295	0	-51,493	797	J
	BULKTRAN	0	0	0	0	0	0	0	0	0
	SUBTRAN	0	0	0	0	0	0	0	0	0
	DISTPRI	-2,891,135	-4,862,147	132,070	500,362	-1,169	0	1,286,894	261,062	0
	DISTSEC	-2,566,726	-3,477,622	90,931	262,559	0	0	610,598	0	0
	ENERGY	699'86	215,749	-13,759	-30,283	288	0	-66,610	0	0
	CUSTOMER	98,156	-1,558,753	242,416	256,465	-626	0	40,323	18,093	0
	TOTAL	-4,872,848	-9,422,816	440,265	959,493	-1,212	0	1,819,712	279,952	,
PRE_TAX_OP_INC	PRODUCTION	(0.07966353)	(0.05334827)	0.00233790	0.00607641	(0.00006059)	,	0.01056729	(0.00016353)	,
PRE_TAX_OP_INC	BULKTRAN	1		1	•				1	
PRE_TAX_OP_INC	SUBTRAN	,							1	1
PRE_TAX_OP_INC	DISTPRI	0.59331518	0.99780390	(0.02710319)	(0.10268362)	0.00023988		(0.26409477)	(0.05357490)	
PRE TAX OP INC	DISTSEC	0.52674036	0.71367345	(0.01866068)	(0.05388208)			(0.12530620)	1	í
PRE_TAX_OP_INC	ENERGY	(0.02024865)	(0.04427566)	0.00282361	0.00621471	(0.00005905)		0.01366960		•
PRE TAX OP INC	CUSTOMER	(0.02014336)	0.31988548	(0.04974838)	(0.05263142)	0.00012850	•	(0.00827506)	(0.00371300)	
PRE_TAX_OP_INC	TOTAL	1.00000000	1.93373890	(0.09035074)	(0.19690600)	0.00024874		(0.37343912)	(0.05745143)	

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OF.	SL
INPUTS FROM WORKPAPERS				-					
				v					
Taxable Income Before Tax	PRODUCTION	-262	0	227,417	-772	-772	-5,980	-	-
	BULKTRAN	0	0	0	0	0	0	0	0
	SUBTRAN	0	0	0	0	0	0	0	0
	DISTPRI	-97,968	0	0	33,787	-243,535	89,846	3,435	6,229
	DISTSEC	0	0	0	28,978	-164,519	60,446	8,955	12,948
	ENERGY	0	0	0	-799	39	-5,955	0	0
	CUSTOMER	-923	0	377,862	7,224	-8,936	19,204	230,861	474,945
	TOTAL	-99,153	0	605,279	68,417	-417,723	157,561	243,252	494,123
PRE_TAX_OP_INC	PRODUCTION	0.00005380		(0.04667026)	0.00015850	0.00015835	0.00122717	(0.00000012)	(0.00000017)
PRE_TAX_OP_INC	BULKTRAN		1	,	•	•	•		•
PRE_TAX_OP_INC	SUBTRAN			1					•
PRE TAX OP INC	DISTPRI	0.02010481			(0.00693363)	0.04997793	(0.01843801)	(0.00070493)	(0.00127828)
PRE_TAX_OP_INC	DISTSEC	•			(0.00594686)	0.03376235	(0.01240464)	(0.00183778)	(0.00265721)
PRE_TAX_OP_INC	ENERGY			•	0.00016407	(0.00000794)	0.00122202	ı	į
PRE_TAX_OP_INC	CUSTOMER	0.00018947	,	(0.07754440)	(0.00148254)	0.00183384	(0.00394109)	(0.04737704)	(0.09746773)
PRE_TAX_OP_INC	TOTAL	0.02034808		(0.12421466)	(0.01404047)	0.08572453	(0.03233455)	(0.04991988)	(0.10140340)

KgPCo Exhibit No. 4-a (DRB) Page 1 of 1

Kingsport Power Company Base Case Proposed Revenue Allocation Test Year 2014

	Current Subsidy (12)=(11)-(2)	5,817,584	(511,799)	(1,250,551)	(2,412,963)	(557,442)	(101,341)	301,774	(229,622)	(340,286)	715,354	(715,355)	(£)		(1,250,841)	2 '	(2,125,471)	(287,492)	16,984	. (574,426)
	Sales Revenue (11)	65,260,364	1,854,085	9,253,718	17,244,982	57,246,761	851,482	2,568,791	2,214,114	382,697	156,876,994	732,694	157,609,688		9,213,977	; ; ;	16,004,418	1,240,564	4,231,567	53,015,194
c	ROR % (10)	-2.93	-2.93	-2.93	-2.93	-2.93	-2.93	-2.93	-2.93	-2.93	-2.93	-2.93	-2.93		-2.93		-2.93	-2.93	-2.93	-2.93
Rate of Retur	(9)	(1,466,589)	(48,083)	(170,278)	(215,070)	(40,899)	(18,149)	(43,982)	(39,554)	(55,027)	(2,097,631)	(123,160)	(2,220,791)		(169,908) (370)	` , '	(202,775)	(12,295) -	(37,239)	(3,660)
<b>Current Equalized Rate of Return</b>	Increase (8)	3,510,626	(308,845)	(754,646)	(1,456,105)	(336,389)	(61,154)	182,106	(138,565)	(205,346)	431,681	(431,681)	(0)		(754,821) 175	•	(1,282,618)	(173,487) -	10,249	. (346,638)
Currer	Revenue <u>Increase</u> (7)	5,817,584	(511,799)	(1,250,551)	(2,412,963)	(557,442)	(101,341)	301,774	(229,622)	(340,286)	715,354	(715,355)	(1)		(1,250,841) 290	•	(2,125,471)	(287,492)	16,984	(574,426)
	Percent Increase (6)	9.79	-21.63	-11.91	-12.27	-0.96	-10.64	13.31	-9.40	-47.07	0.46	-49.40	0.00	-	-11.95 0.74	ı	-11.72	-10.01	0.40	-1.07
1	Current ROR % (5)	-9.96	15.91	10.07	16.93	21.20	6.95	-15.08	7.34	8.01	-3.54	7.35	-2.93		10.10	•	15.62	94.00	-3.74	274.96
	Current Income (4)	(4,977,215)	260,762	584,368	1,241,035	295,490	43,005	(226,088)	99,011	150,319	(2,529,312)	308,521	(2,220,791)	1.657136	584,913 (545)	0	1,079,843	0	(47,488)	342,978
Input From CCOS	Rate Base (3)	49,990,924	1,638,982	5,804,174	7,330,969	1,394,093	618,631	1,499,207	1,348,242	1,875,671	71,500,894	4,198,107	75,699,001	Gross Rev Conversion Factor =	5,791,566 12,608	0	6,911,891	0	1,269,353	124,740
	Revenue (2)	59,442,780	2,365,884	10,504,269	19,657,945	57,804,203	952,823	2,267,017	2,443,736	722,983	156,161,640	1,448,049	157,609,689	Gross Rev Col	10,464,818 39,451	0	18,129,889	0	4,214,583	53,589,620
1		RS	SGS	MGS	S97	<u>⊶</u>	S	PS	EHG	OL	Subtotal	SL	TOTAL		MGS Sec MGS Pri	MGS Sub	LGS Sec LGS Pri	LGS Sub	P Pri	IP Tran

Kingsport Power Company Base Case Proposed Revenue Allocation Test Year 2014

	Proposed ROR	(16)	-0.33%	19.51%	14.59%	23.62%	124.69%	10.80%	-5.46%	11.87%	8.98%	%69.9				14.61% 3.49%	22.17% 47.56%	4.55%	1347.24%
	Percent Increase	(15)=(14)/(2)	13.41%	4.14%	4.14%	4.14%	4.14%	4.14%	10.55%	4.14%	4.14%	7.76%				4.14%	4.14% 4.14% -	4.14%	4.14%
	Proposed Increase	ή.	7,972,450	92,856	434,468	813,074	2,390,846	39,410	239,090	101,076	29,903	12,118,172				432,836 1,632	749,872 63,202	174,320	2,216,526
Equalize	% of Bill	(13)	1,	348,272	759,380	2,056,908	2,725,961	42,093	1	115,683	71,061	6,119,358				760,049 (669)	1,773,048 283,860 -	(45,098)	2,771,059
100% of	Subsidy Remains	(12)	5,817,584	1	ı	ı	•	1	301,774	1	1	6,119,358							
•	Sales Revenue	(11)	73,232,814	2,115,467	10,179,357	18,414,111	57,469,088	950,140	2,807,881	2,429,129	681,825	168,279,812				10,137,605	17,106,713 1,307,398	4,434,001	53,035,087
E	ROR %	(10)	69.9	69.9	69.9	69.9	69.9	69.9	69.9	69.9	69.9	69.9				69.9	6.69	69.9	69.9
Rate of Retu	Income	(6)	3,344,393	109,648	388,300	490,442	93,265	41,386	100,297	90,197	125,482	4,783,410				387,456 844 0	462,406 28,036 0	84,920	8,345
Proposed Equalized Rate of Return	Income	(8)	8,321,608	(151,114)	(196,068)	(750,593)	(202,225)	(1,619)	326,385	(8,814)	(24,837)	7,312,722				(197,457) 1,389	(617,437) (133,156) -	132,408	(334,633)
Propos	Revenue Increase	(2)	13,790,034	(250,417)	(324,912)	(1,243,834)	(335,115)	(2,683)	540,864	(14,607)	(41,158)	12,118,172				(327,213) 2,301	(1,023,176) (220,658) -	219,418	(554,533)
	Percent Increase	(9)	23.20	-10.58	-3.09	-6.33	-0.58	-0.28	23.86	-0.60	-5.69	7.76				-3.13 5.83	-5.64 -14.44 -	5.21	-1.03
	Current ROR %	(5)	96:6-	15.91	10.07	16.93	21.20	6.95	-15.08	7.34	8.01	-3.54	7.35	-2.93		10.10 -4.32	15.62 38.46 -	-3.74	274.96
	Current Income	(4)	(4,977,215)	260,762	584,368	1,241,035	295,490	43,005	(226,088)	99,011	150,319	(2,529,312)	308,521	(2,220,791)	1.657136	584,913 (545)	1,079,843 161,192	(47,488)	342,978
	Rate Base	(3)	49,990,924	1,638,982	5,804,174	7,330,969	1,394,093	618,631	1,499,207	1,348,242	1,875,671	71,500,894	4,198,107	75,699,001	ersion Factor =	5,791,566 12,608	6,911,891 419,078	1,269,353	124,740
	Current Revenue	(2)	59,442,780	2,365,884	10,504,269	19,657,945	57,804,203	952,823	2,267,017	2,443,736	722,983	156,161,640	1,448,049	157,609,689	Gross Rev Conversion Factor =	10,464,818 39,451	18,129,889 1,528,056	4,214,583	53,589,620
	Current Class	(1)	RS	Ses	MGS	S97	<u>a</u>	S	PS	EHG	Ъ	Subtotal	SI	TOTAL		MGS Sec MGS Pri MGS Sub	LGS Sec LGS Pri LGS Sub	IP Pri IP Sub	IP Tran

KgPCo Base Rate Revenue Target Summary

1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		Total	ď	ğ	000	900	900	Total	30		9	Total		!		Total	;	i		
1,00,000   1,00,000   1,0,0,000   1,0,0,000   1,0,0,000   1,0,0,000   1,0,0,000   1,0,0,0,000   1,0,0,0,000   1,0,0,0,000   1,0,0,0,000   1,0,0,0,000   1,0,0,0,000   1,0,0,0,000   1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	•		2	3	2400	1	MC69-90B	MGS	LGS-SEC	LGS-PRI	LGS-SUB	רפא	IN THE	BOS-0B	IP-TRA	٩	SS	PS	EHG	히
1,000,000   1,000,000   1,000,000   1,000   1,000,00	nand)	71,115,361	32,507,429	686,126	4,176,099	18,710		4,194,808	6,658,266	530,923		7,189,189	1,657,967		22,109,868	23,767,834	396,354	1,359,292	1,012,351	1,977
9.57779 2.7212		76,008,087	25,677,085	798,403	4,047,580	18,022		4,065,602	7,981,097	628,790	•	8,609,887	2,412,284		31,899,709	34,311,994	361,347	1,056,024	962,225	165,521
5.52,222   2.72,213   177,766   683,60   126		9.757,912	4,125,123	264,138	1,338,004	3,134		1,341,138	2,824,919	404,909	٠	3,229,828	315,181			315,181	114,091	57,931	301,374	9,109
1,12,12,13   1,12,12,13   1,12,12,13   1,12,		5,253,282	2,732,123	177,786	683,505		•	683,505	1,313,135			1,313,135				,	94,830	32,236	196,714	22,953
1,000, 27,00,		6,145,171	2,373,471	537,286	652,468	1,216		653,684	102,344	26,635		128,980	3,471	,	1,796,569	1,800,040	25,611	625	72,148	553,326
1,502,275   465,137   10,446   60,545   255   265   265   20,586   10,136   26,75   21,115   26,726   25,226		168,279,812	67,415,230	2,463,740	10,897,654	41,083		10,938,737	18,879,761	1,591,258	1	20,471,019	4,388,903		55,806,146	60,195,049	992,233	2,506,107	2,544,812	752,886
1,157,44   391,022   12,156   61,156   274   2   61,151   2   67,156   2   2   2   2   2   2   2   2   2	ompt Pay (	Viscount)																		
1445.86 62,819 6,628 62,819 6,628 62,819 6,628 61,828 62,819 61,828 62,819 66,810 61,828 62,819 62,810,819 62,819	emand)	1,082,975	495,037	10,449	63,595	285		63,880	101,395	8,085		109,480	25,248		336,698	361,947	6,036	20,700	15,417	30
144.569         6,289         4,300         6,189         4,000         1,000         <		1,157,484	391,022	12,158	61,638	274	•	61,913	121,540	9,575		131,115	36,735		485,782	522,518	5,503	16,082	14,653	2,521
12,500   1,0		148,598	62,819	4,022	20,376	48		20,423	43,019	6,166		49,185	4,800			4,800	1,737	882	4,589	139
2.562.637 1,026.628 37.519 165.944 626 19 6.049 16.576 628 1.589 24.222 311,741 66.839 5.32.2446.568 5.32.2446.546 5.32.2446.546 5.32.2446.546 5.32.2446.546 5.32.2446.546 5.32.2446.546 5.32.2446.546		79,999	41,606	2,707	10,409			10,409	19,997	•		19,997	•				1,444	491	2,996	350
2.562.637 1,026.628 37.519 165.954 628 165.90 24,222 639 24,222 639 24,225 63		93,581	36,144	8,182	9,936	19		9,955	1,559	406		1,964	53		27,359	27,412	390	10	1,099	8,426
72,186,336 \$ 33,002,466 \$ 696,575 \$ 4,239,694 \$ 18,995 \$ - \$ 4,236,689 \$ 6,759,691 \$ 5,399,009 \$ - \$ 7,238,670 \$ 1,633,215 \$ - \$ 2,2446,566 \$ 24,129,781 \$ 402,390 \$ 1,072,105 \$ 976,877 \$ 77,165,570 \$ 26,068,106 \$ 810,561 \$ 4,109,218 \$ 118,297 \$ - \$ 4,127,515 \$ 8,102,536 \$ - \$ 8,741,002 \$ 2,449,020 \$ - \$ 32,385,492 \$ 34,834,511 \$ 386,590 \$ 1,072,105 \$ 976,877 \$ 9,905,610 \$ 4,187,942 \$ 2,881,111 \$ 386,579 \$ 3,182 \$ - \$ 1,381,531 \$ - \$ 1,381,510 \$ 4,187,942 \$ 2,881,111 \$ 3,381,72 \$ \$ - \$ 1,381,73 \$ 1,381,72 \$ 1,381		2,562,637	1,026,628	37,519	165,954	626		166,580	287,509	24,232	•	311,741	66,836		849,840	916,676	15,110	38,164	38,753	11,465
72,198,336 \$ 33,002,466 \$ 696,575 \$ 4,299,694 \$ 18,995 \$ - \$ 4,258,689 \$ 6,759,661 \$ 539,009 \$ - \$ 7,298,670 \$ 1,683,215 \$ - \$ 22,446,566 \$ 24,129,781 \$ 402,390 \$ 1,027,167 \$ 5 1,027,171 \$ 2,583,565 \$ 5 1,111,724 \$ 1,107,174																				
72.198,336         \$ 33,002,466         \$ 6,608,106         \$ 4,229,684         \$ 4,226,686         \$ 6,2446,566         \$ 2,2446,566         \$ 2,2446,566         \$ 2,2446,566         \$ 2,2446,566         \$ 2,246,566         \$ 2,246,566         \$ 2,246,566         \$ 1,022,105	ue Targets																			
77.165,570 \$ 26,068.108 \$ 810,561 \$ 4,109,218 \$ 18,287 \$ . \$ 4,127,515 \$ 8,102,636 \$ 6 938,368 \$ . \$ 8,741,002 \$ 2,449,020 \$ . \$ 32,385,492 \$ 34,834,511 \$ 366,850 \$ 1,072,105 \$ 976,878 \$		72,198,336	\$ 33,002,466 \$			18,995	•	4,258,689	6,759,661	539,009		7,298,670	1,683,215	٠			69	1,379,992		2,007
9,806,510 \$ 4,187,942 \$ 268,161 \$ 1,358,379 \$ 3,182 \$ - \$ 1,361,561 \$ 2,867,938 \$ 411,075 \$ - \$ 3,279,014 \$ 319,980 \$ - \$ - \$ 319,980 \$ 115,828 \$ 58,813 \$ 305,963 \$ 5,333,132 \$ - \$ - \$ 1,333,132 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		77,165,570 \$		810,561		18,297		4,127,515	8,102,636	638,366		8,741,002	2,449,020				69	1,072,105		168,042
5,332,281 \$ 2,773,729 \$ 180,494 \$ 693,914 \$ - \$ - \$ 1,333,132 \$ - \$ - \$ 1,333,132 \$ - \$ - \$ 96,274 \$ 32,726 \$ 199,710 \$ 6,238,753 \$ 2,409,615 \$ 5,45,468 \$ 662,404 \$ 1,235 \$ - \$ 693,639 \$ 103,903 \$ 27,041 \$ - \$ 130,944 \$ 3,524 \$ - \$ 1,823,929 \$ 1,827,452 \$ 26,001 \$ 635 \$ 73,247 \$ 6,238,735 \$ 2,409,615 \$ 2,501,258 \$ 11,063,609 \$ 41,708 \$ - \$ 11,105,317 \$ 19,167,270 \$ 1,615,490 \$ - \$ 20,782,761 \$ 4,455,739 \$ - \$ 56,655,986 \$ 61,111,724 \$ 1,007,343 \$ 2,544,271 \$ 2,583,565 \$ 7 \$		9,906,510				3,182		1,361,561	2,867,938	411,075	,	3,279,014	319,980							9,248
6.236,753 \$ 2,406,615 \$ 545,468 \$ 682,404 \$ 1,235 \$ - \$ 683,639 \$ 103,903 \$ 27,041 \$ - \$ 130,944 \$ 3,524 \$ - \$ 1,823,928 \$ 1,827,452 \$ 26,001 \$ 635 \$ 73,247 \$ 68,441,856 \$ 2,501,258 \$ 11,083,609 \$ 41,708 \$ - \$ 11,105,317 \$ 19,167,270 \$ 1,615,490 \$ - \$ 20,782,761 \$ 4,455,739 \$ - \$ 56,655,986 \$ 61,111,724 \$ 1,007,343 \$ 2,544,271 \$ 2,583,565 \$ 7 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		5,333,281	\$ 2,773,729 \$	180,494	693,914			693,914					,		,	<b>69</b>			199,710 \$	23,302
\$170.842,449 \$ 68,441,858 \$ 2,501,258 \$ 11,063,609 \$ 41,708 \$ - \$11,105,317 \$ 19,167,270 \$ 1,615,490 \$ - \$20,782,761 \$ 4,455,739 \$ - \$56,655,986 \$ 61,111,724 \$ 1,007,343 \$ 2,544,271 \$ 2,583,565 \$		6,238,753 \$		545,468	662,404	1,235		663,639	103,903	27,041		130,944	3,524							561.753
	==	\$ 170,842,449 \$	\$ 68,441,858 \$	2,501,258 \$	\$ 11,063,609 \$	41,708		11,105,317 \$	19,167,270 \$			\$ 20,782,761 \$	l		56,655,986	61,111,724 \$				764,352
		,																		

Kingsport Power Company Rate Realignment Schedule

Proposed Rate Realignment Surcharge/Credit

				AN	<b>ANNUAL CHANGES</b>	ဒ္ဌ				
	Yes	Year 2	Year 3		Year 4	1	Year 5	1	Year 6	9.
Clase	(4/1/4/12)	%	1700000	*		%		%		%
	1 (C) VALID	increase 2	3 3	Increase 4	(¢/kWh) 5	Increase 6	(¢/kWh)	Increase 8	(¢/kWh) 9	Increase 10
RS	0.2290	2.31	0.2340	2.31	0.2390	2.31	0.1520	1.44	,	
Ses	(0.1870)	(1.64)	(0.1920)	(1.71)	(0.4250)	(3.86)	(0.7580)	(7.15)	(0.0500)	(0.51)
MGS	(0.1650)	(1.64)	(0.1690)	(1.71)	(0.2150)	(2.21)	(0.1490)	(1.57)		. '
RGS	(0.1420)	(1.64)	(0.1450)	(1.71)	(0.2440)	(2.92)	(0.3160)	(3.89)	(0.0220)	(0.28)
<u>⊸</u>	(0.1030)	(1.64)	(0.1060)	(1.71)	(0.0760)	(1.25)			•	· '
SO	(0.1690)	(1.64)	(0.1730)	(1.71)	(0.0950)	(0.95)	•	1	•	
PS	0.2070	2.31	0.2110	2.31	0.2160	2.31	0.2210	2.31	0.2220	2.26
EHG	(0.1620)	(1.64)	(0.1660)	(1.71)	(0.1210)	(1.27)	•	•		1
OF.	(0.2830)	(1.64)	(0.2890)	(1.71)	(0.4630)	(2.78)	(0.5890)	(3.65)	•	•
				CUML	CUMULATIVE CHANGES	GES				
	Year 2		Year 3		Year 4		Year 5	5	Year 6	9
ومدان	1404000	%		%		%		%		%
	(6/KWII)	increase 2	(¢/kWh)	Increase	<u>(¢/kWh)</u>	Increase	(¢/kWh)	Increase	(¢/kWh)	Increase
		1	ò	r	o	o	,	т	თ	9
RS	0.2290	2.31	0.4630	4.67	0.7020	7.09	0.8540	8.63	0.8540	8.63
SGS	(0.1870)	(1.64)	(0.3790)	(3.32)	(0.8040)	(7.05)	(1.5620)	(13.70)	(1.6120)	(14.14)
MGS	(0.1650)	(1.64)	(0.3340)	(3.32)	(0.5490)	(5.46)	(0.6980)	(6.94)	(0.6980)	(6.94)
S97	(0.1420)	(1.64)	(0.2870)	(3.32)	(0.5310)	(6.14)	(0.8470)	(9.80)	(0.8690)	(10.05)
<u>_</u>	(0.1030)	(1.64)	(0.2090)	(3.32)	(0.2850)	(4.53)	(0.2850)	(4.53)	(0.2850)	(4.53)
SS	(0.1690)	(1.64)	(0.3420)	(3.32)	(0.4370)	(4.24)	(0.4370)	(4.24)	(0.4370)	(4.24)
PS	0.2070	2.31	0.4180	4.67	0.6340	7.09	0.8550	9.57	1.0770	12.04
EHG	(0.1620)	(1.64)	(0.3280)	(3.32)	(0.4490)	(4.55)	(0.4490)	(4.55)	(0.4490)	(4.55)
0	(0.2830)	(1.64)	(0.5720)	(3.32)	(1.0350)	(6.01)	(1.6240)	(9.44)	(1.6240)	(9.44)

Kingsport Power Company Rate Realignment Schedule

Proposed Rate Realignment Surcharge/Credit

				AN	<b>ANNUAL CHANGES</b>	S				
	Year 2	r 2 %	Year 3	ب «	Year 4	%	Year 5	5	Year 6	%
Class	(¢/kWh)	Increase	(¢/kWh)	Increase	(¢/kWh)	Increase	(¢/kWh)	Increase	(¢/kWh)	ncrease
	-	7	ო	4	ĸ	ø	7	80	თ	10
RS	0.2290	2.31	0.2340	2.31	0.2390	2.31	0.1520	1.44	•	•
Ses	(0.1870)	(1.64)	(0.1920)	(1.71)	(0.4250)	(3.86)	(0.7580)	(7.15)	(0.0500)	(0.51)
MGS	(0.1650)	(1.64)	(0.1690)	(1.71)	(0.2150)	(2.21)	(0.1490)	(1.57)	•	•
S97	(0.1420)	(1.64)	(0.1450)	(1.71)	(0.2440)	(2.92)	(0.3160)	(3.89)	(0.0220)	(0.28)
<u>a</u>	(0.1030)	(1.64)	(0.1060)	(1.71)	(0.0760)	(1.25)	·		•	1
cs	(0.1690)	(1.64)	(0.1730)	(1.71)	(0.0950)	(0.95)			•	•
PS	0.2070	2.31	0.2110	2.31	0.2160	2.31	0.2210	2.31	0.2220	2.26
EHG	(0.1620)	(1.64)	(0.1660)	(1.71)	(0.1210)	(1.27)	,	1		
OL	(0.2830)	(1.64)	(0.2890)	(1.71)	(0.4630)	(2.78)	(0.5890)	(3.65)		ı
		•		CUMI	CUMULATIVE CHANGES	GES		-		-
	Year 2		Year 3		Year 4	l	Year 5		Year 6	l
		%		%		%		%		%
Class	(¢/kWh)	Increase 2	(¢/kWh) 3	Increase 4	(¢/kWh) 5	Increase 6	(¢/kWh) 7	Increase 8	(¢/kWh) 9	Increase 10
RS	0.2290	2.31	0.4630	4.67	0.7020	7.09	0.8540	8.63	0.8540	8.63
SGS	(0.1870)	(1.64)	(0.3790)	(3.32)	(0.8040)	(7.05)	(1.5620)	(13.70)	(1.6120)	(14.14)
MGS	(0.1650)	(1.64)	(0.3340)	(3.32)	(0.5490)	(5.46)	(0.6980)	(6.94)	(0.6980)	(6.94)
S97	(0.1420)	(1.64)	(0.2870)	(3.32)	(0.5310)	(6.14)	(0.8470)	(9.80)	(0.8690)	(10.05)
<u>a</u>	(0.1030)	(1.64)	(0.2090)	(3.32)	(0.2850)	(4.53)	(0.2850)	(4.53)	(0.2850)	(4.53)
cs	(0.1690)	(1.64)	(0.3420)	(3.32)	(0.4370)	(4.24)	(0.4370)	(4.24)	(0.4370)	(4.24)
PS	0.2070	2.31	0.4180	4.67	0.6340	7.09	0.8550	9.57	1.0770	12.04
EHG	(0.1620)	(1.64)	(0.3280)	(3.32)	(0.4490)	(4.55)	(0.4490)	(4.55)	(0.4490)	(4.55)
0	(0.2830)	(1.64)	(0.5720)	(3.32)	(1.0350)	(6.01)	(1.6240)	(9.44)	(1.6240)	(9.44)

KgPCo Exhibit No. 5 (DRB) Page 2 of 7

Kingsport Power Company Rate Realignment Schedule Calculations

Additional Subsidy Reduction <u>Available</u>	1	307,814	579,751	1,720,746	1,737,474	25,799	•	73,893	58,698	4,504,175
(15) = (12) / (14)	0.2290	(0.1870)	(0.1650)	(0.1420)	(0.1030)	(0.1690)	0.2070	(0.1620)	(0.2830)	
Sales [kWh] (14)	681,303,842	21,593,134	108,947,488	236,607,492	956,231,909	9,620,101	28,009,418	25,759,259	4,376,370	2,072,449,013
Percent <u>Increase</u> (13)	2.31	-1.64	-1.64	-1.64	-1.64	-1.64	2.31	-1.64	-1.64	
Proposed Increase (Decrease) (12)	1,557,292	(40,458)	(179,629)	(336,163)	(988,486)	(16,294)	57,891	(41,789)	(12,363)	0
Adjustment for Limited Subsidy Change (11)		0)	(0)	(0)	(0)	(0)	ı	(0)	(0)	(0)
Revenue Change Based on Beginning Subsidy (10)	1,557,292	(40,458)	(179,629)	(336,163)	(988,486)	(16,294)	57,891	(41,789)	(12,363)	0
Change in Subsidy Payments Spread on Revenue (9)	,	(40,458)	(179,629)	(336,163)	(988,486)	(16,294)	•	(41,789)	(12,363)	(1,615,183)
Subsidy After Proposed Increase (8)	4,260,292	•		•	•	•	243,883	,	-	4,504,175
Percent Increase (7)	2.31%	0.00%	0.00%	0.00%	0.00%	0.00%	2.31%	0.00%	0.00%	
Proposed Increase to Subsidized Classes (6)	1,557,292	•		•	•	•	57,891	•	•	1,615,183
Prior Period Ending <u>Subsidy</u> (5)	5,817,584	(348,272)	(759,380)	(2,056,908)	(2,725,961)	(42,093)	301,774	(115,683)	(71,061)	0
2.31% Rate Base (4)	49,990,924	1,638,982	5,804,174	7,330,969	1,394,093	618,631	1,499,207	1,348,242	1,875,671	71,500,894
Increase Limit = =  Total  Revenue (3)	67,415,230	2,463,740	10,938,737	20,471,019	60,195,049	992,233	2,506,107	2,544,812	752,886	168,279,812
Revenue @ Egual. ROR (2)	73,232,814	2,115,467	10,179,357	18,414,111	57,469,088	950,140	2,807,881	2,429,129	681,825	168,279,812
Year 2 Current Class (1)	8 S	SGS	MGS	S97	٩	S	S.	EHG	б	Total

KgPCo Exhibit No. 5 (DRB) Page 3 of 7

Kingsport Power Company Rate Realignment Schedule Calculations

Additional Subsidy Reduction Available		266,422	395,972	1,376,818	726,154	9,129		31,139	46,049	2,851,682
(14)	0.2340	(0.1920)	(0.1690)	(0.1450)	(0.1060)	(0.1730)	0.2110	(0.1660)	(0.2890)	
Sales (KWh) (14)	681,303,842	21,593,134	108,947,488	236,607,492	956,231,909	9,620,101	28,009,418	25,759,259	4,376,370	2,072,449,013
Percent <u>Increase</u> (13)	2.31	-1.71	-1.71	-1.71	-1.71	-1.71	2.31	-1.71	-1.71	
Proposed Increase (Decrease) (12)	1,593,265	(41,393)	(183,779)	(343,928)	(1,011,320)	(16,670)	59,228	(42,755)	(12,649)	0
Adjustment for Limited Subsidy Change (11)	ı	0	0	0	0	0		0	0	0
Unadjusted Increase (Decrease) (10)	1,593,265	(41,393)	(183,779)	(343,928)	(1,011,320)	(16,670)	59,228	(42,755)	(12,649)	(0)
Change in Subsidy Payments Spread on Revenue (9)	•	(41,393)	(183,779)	(343,928)	(1,011,320)	(16,670)	•	(42,755)	(12,649)	(1,652,494)
Subsidy After Proposed Increase (8)	2,667,027	•	ı		•	•	184,655		ı	2,851,682
Percent Increase (7)	2.31%	0.00%	0.00%	%00.0	0.00%	%00:0	2.31%	%00:0	0.00%	
Proposed Increase to Subsidized Classes (6)	1,593,265	•	•	•		•	59,228	•	•	1,652,494
Prior Period Ending <u>Subsidy</u> (5)	4,260,292	(307,814)	(579,751)	(1,720,746)	(1,737,474)	(25,799)	243,883	(73,893)	(58,698)	0
2.31% Rate <u>Base</u> (4)	49,990,924	1,638,982	5,804,174	7,330,969	1,394,093	618,631	1,499,207	1,348,242	1,875,671	71,500,894
Increase Limit =  Total  Revenue (3)	68,972,522	2,423,282	10,759,108	20,134,857	59,206,562	975,939	2,563,998	2,503,022	740,523	168,279,812
Revenue @ Equal. ROR (2)	73,232,814	2,115,467	10,179,357	18,414,111	57,469,088	950,140	2,807,881	2,429,129	681,825	168,279,812
Year 3 Current Class (1)	SS.	SGS	MGS	SDT	<u>a</u>	S	S.	EHG	ОГ	Total

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Kingsport Power Company Rate Realignment Schedule Calculations

224,073 207,948 33,108 Additional Subsidy Reduction Available 1,024,945 (4/4) (15) = (12) / (14) (0.4250)(0.2150)(0.2440)(0.0760) (0.0950) (0.1210) (0.4630)0.2390 0.2160 9,620,101 28,009,418 25,759,259 681,303,842 21,593,134 108,947,488 236,607,492 956,231,909 4,376,370 Sales (kWh) (14) 2.31 -2.21 -2.92 -1.25 -0.95 2.31 -1.27 -2.78 Percent Increase (13) (578,215) (726,154) (91,832) (9,129)(31,139) (20,253) 1,630,070 (233,946) 60,597 Proposed Increase (Decrease) (7,311) (329,058) (45,922)(226,342) Adjustment for Limited Subsidy Change (11) (49,483)(188,024) (726,154) (9, 129)(12,941) Unadjusted Increase (Decrease) (42,349)(351,873) 60,597 1,630,070 (10) (42,349) (12,941) (188,024) (351,873) (1,034,682) (17,055) (43,742)Change in Subsidy Payments Spread on Revenue 1,161,015 124,058 1,036,957 Subsidy After Proposed Increase (8) 0.00% 0.00% 0.00% 0.00% 2.31% 0.00% 0.00% 0.00% Percent Increase (7) 60,597 Proposed Increase to Subsidized Classes (6) 1,630,070 1,690,666 Prior Period Ending <u>Subsidy</u> (5) (726,154) (9,129) (31, 139)(46,049) 184,655 (266,422)(395,972) (1,376,818) 2,667,027 1,348,242 1,638,982 5,804,174 1,394,093 618,631 1,499,207 1,875,671 7,330,969 49,990,924 71,500,894 Rate Base (4) ncrease Limit = 727,874 959,269 2,381,889 10,575,329 19,790,929 58,195,242 2,623,226 2,460,268 168,279,812 70,565,787 Total Revenue (3) 18,414,111 950,140 2,807,881 2,429,129 168,279,812 Revenue @ Equal. ROR 57,469,088 73,232,814 2,115,467 10,179,357 8 Current Class (1) Total Year SGS MGS LGS 띪 S S ₫ Р

1,490,074

2,072,449,013

0

329,058

(1,690,666)

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Kingsport Power Company Rate Realignment Schedule Calculations

381,140 Additional Subsidy Reduction Available 66,411 314,729 (4/k) (15) = (12) / (14) (0.5890)(0.7580)(0.1490)(0.3160)0.1520 0.2210 28,009,418 2,072,449,013 956,231,909 25,759,259 4,376,370 681,303,842 21,593,134 108,947,488 236,607,492 9,620,101 Sales (KWh) -7.15 -3.65 1.4 -1.57 -3.89 0.00 0.00 2.31 0.00 Percent Increase (13) (25,796) Proposed Increase (Decrease) (163,776) (162,026) (747,355)61,996 0 1,036,957 (12) (55,597)(263,481) (319,078) Adjustment for Limited Subsidy Change (11) (25, 796)(108, 179)(483,873)61,996 319,078 (162,026) 0 0 Increase (Decrease) 1,036,957 9 (108,179) (383,099) (1,098,954) (483,873) (123,802)Change in Subsidy Payments Spread on Revenue 62,062 62,062 Subsidy After Proposed Increase (8) 0.00% 0.00% 2.31% %00:0 0.00% 0.00% 0.00% 0.00% Percent Increase 6 61,996 Proposed Increase to Subsidized Classes 1,036,957 1,098,954 9 9 Prior Period Ending Subsidy (25,796)124,058 (162,026) (798,603) 0 0 0 1,036,957 (174,590)(2) 5,804,174 7,330,969 1,394,093 1,499,207 618,631 1,348,242 1,875,671 71,500,894 49,990,924 1,638,982 Rate Base (4) Increase Limit = 950,140 2,683,823 2,429,129 707,621 168,279,812 72,195,857 2,290,057 10,341,383 19,212,714 57,469,088 Total Revenue 950,140 168,279,812 681,825 Revenue @ Equal. ROR 73,232,814 18,414,111 57,469,088 2,807,881 2,429,129 2,115,467 10,179,357 8 Total Current Class (1) MGS SGS res 띺 ß S S Ь

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Kingsport Power Company Rate Realignment Schedule Calculations

526 526 Additional Subsidy Reduction <u>Available</u> (45) = (12) / (14)(0.0500)(0.0220)0.2220 9,620,101 28,009,418 21,593,134 25,759,259 4,376,370 2,072,449,013 681,303,842 108,947,488 236,607,492 956,231,909 Sales (kWh) (14) 0.0 0.00 0.00 2.26 0.00 0.0 -0.51 Percent Increase (13) Proposed Increase (Decrease) (10,814)(51,248) 62,062 0 (526) Adjustment for Limited Subsidy Change (11) (526)(50,722)Unadjusted Increase (Decrease) (10) 62,062 0 (10,814)0 526 (62,062) (11,340) Change in Subsidy Payments Spread on Revenue (50,722)Subsidy
After
Proposed
Increase
(8) 0.00% 0.00% 0.00% 0.00% 0.00% 2.26% 0.00% 0.00% Percent Increase (7) 62,062 62,062 Proposed Increase to Subsidized <u>Classes</u> (6) Prior Period Ending <u>Subsidy</u> (5) (10,814) (51,248)0 62,062 0 0 1,638,982 7,330,969 5,804,174 1,394,093 618,631 1,499,207 1,348,242 49,990,924 1,875,671 71,500,894 Rate Base (4) Increase Limit = 2,745,819 681,825 2,126,281 10,179,357 950,140 2,429,129 168,279,812 73,232,814 18,465,359 57,469,088 Total Revenue 2,429,129 168,279,812 681,825 Revenue @ Equal. ROR (2) 18,414,111 950,140 57,469,088 2,807,881 73,232,814 2,115,467 10,179,357 Class (1) Total MGS SGS 띪 res S PS Ь

Kingsport Power Company Rate Realignment Schedule Calculations

Additional	Reduction Available	•				•				1	
	(45) = (12) / (14)	#DIV/0i	#DIV/0i	i0/AIQ#	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	
	Sales (kWh) (14)	681,303,842	21,593,134	108,947,488	236,607,492	956,231,909	9,620,101	28,009,418	25,759,259	4,376,370	2,072,449,013
	Percent <u>Increase</u> (13)	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0!	#DIV/0i	#DIV/0!	#DIV/0i	#DIV/0	#DIV/0i	
Dranceed	Increase (Decrease) (12)	#DIV/0i	#DIV/0I	#DIV/0i	#DIV/0I	#DIV/0!	#DIV/0I	#DIV/0i	#DIV/0I	#DIV/0	#DIV/0i
Adjustment for Limited	Subsidy Change (11)	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i
Inadiusted	Increase (Decrease) (10)	° •	0	0	0	0	0	0	0	0	0
Change in Subsidy Payments	Spread on Revenue	•	•	•	•	•	•	•		•	0
Subsidy	Proposed Increase (8)	0	•	•	0	•	0		•	•	0
	Percent Increase (7)	0.00%	0.00%	0.00%	0.00%	%00.0	0.00%	0.00%	0.00%	0.00%	
Proposed Increase to	Subsidized Classes (6)		,				•			ı	
Prior Period	Ending Subsidy (5)	0	0	0	(0)	0	0	0	0	0	(0)
2.31%	Rate <u>Base</u> (4)	49,990,924	1,638,982	5,804,174	7,330,969	1,394,093	618,631	1,499,207	1,348,242	1,875,671	71,500,894
Increase Limit =	Total Revenue (3)	73,232,814	2,115,467	10,179,357	18,414,111	57,469,088	950,140	2,807,881	2,429,129	681,825	168,279,812
	Revenue @ Equal. ROR (2)	73,232,814	2,115,467	10,179,357	18,414,111	57,469,088	950,140	2,807,881	2,429,129	681,825	168,279,812
Year 7	Current Class (1)	RS	SSS	MGS	S97	۵	S	PS	EHG	٥٢	Total