

STATE OF TENNESSEE

Office of the Attorney General



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January 6, 2021

VIA ELECTRONIC FILING

Joe Shirley
Director of Utility Audit & Compliance
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243
TPUC.Docketroom@tn.gov

Re: Tennessee Public Utility Commission, Docket No. 20-00086, *Petition of Piedmont Natural Gas Company, Inc. for Approval of an Adjustment of Rates, Charges, and Tariffs Applicable to Service in Tennessee.*

Dear Mr. Shirley:

This correspondence is in response to Staff's Data Request via email regarding updated exhibits. The requested exhibits are attached.

Respectfully,

A handwritten signature in blue ink, reading "D. P. Whitaker, III".

Daniel P. Whitaker III
Assistant Attorney General

cc: TPUC Docket File No. 20-00086 (and parties of record)
Kelly Cashman Grams, TPUC
Patsy Fulton, TPUC

**BEFORE
THE TENNESSEE PUBLIC UTILITY COMMISSION**

)	
)	
Piedmont Natural Gas Company, Inc.)	
Petition for an Adjustment of Rates,)	Docket No. 20-00086
Charges, and Tariffs Applicable to Service)	
in Tennessee)	
)	
)	
)	

**UPDATED EXHIBIT OF
THE CONSUMER ADVOCATE UNIT
OF THE
FINANCIAL DIVISION
OF THE
OFFICE OF THE TENNESSEE ATTORNEY GENERAL**

January 7, 2021

Piedmont Natural Gas
INDEX TO SCHEDULES
For the 12 Months Ending December 31, 2021

	<u>Schedule</u>
Results of Operations	1
Average Rate Base	2
Comparative Rate Base	3
Lead Lag Results	4
Working Capital Expense Lag	5
Income Statement at Current Rates	6
Comparative Income Statement at Current Rates	7
Comparative Revenue Summary	8
Comparative O&M Expense Summary	9
Taxes Other than Income Income Taxes	10
Excise and Income Taxes	11
Income Statement at Proposed Rates	12
Rate of Return Summary	13
Revenue Conversion Factor	14
Consumer Advocate Proposed Margin Change	15

Piedmont Natural Gas
Results of Operations
For the 12 Months Ending December 31, 2021

Line No.		Piedmont	A/	Consumer Advocate	B/	Difference
1	Rate Base	\$ 917,782,054		\$ 868,173,502		\$ -49,608,552
2	Operating Income At Current Rates	42,839,172		57,111,221		14,272,049
3	Earned Rate Of Return	4.67%		6.58%		1.91%
4	Fair Rate Of Return	7.10%		6.60%		-0.50%
5	Required Operating Income	65,173,539		57,299,452		-7,874,087
6	Operating Income Deficiency (Surplus)	22,334,367		188,232		-22,146,136
7	Gross Revenue Conversion Factor	<u>1.339565</u>		<u>1.300995</u>		<u>-0.038570</u>
8	Revenue Deficiency (Surplus)	\$ <u>29,919,130</u>		\$ <u>244,888</u>		\$ <u>-29,674,242</u>

A/ Company Workpapers.

B/ CA Exhibit, Schedule 3.

C/ CA Exhibit, Schedule 6.

D/ CA Exhibit, Schedule 13.

E/ CA Exhibit, Schedule 14.

Piedmont Natural Gas
Average Rate Base
For the 12 Months Ending December 31, 2021

Line No.		Test Period	A/	Adjustments	Attrition Period	A/
	Net Plant Investment:					
1	Utility Plant in Service	\$ 1,317,921,492	\$	197,022,158	\$ 1,514,943,650	
2	Construction Work in Progress	54,969,193		-370,816	54,598,377	
3	Accumulated Depreciation	-462,673,218		-37,866,845	-500,540,063	
4	Contributions in Aid of Construction	-5,828,754		0	-5,828,754	
5	Accumulated Deferred Income Taxes	<u>-191,737,702</u>		<u>-8,222,651</u>	<u>-199,960,353</u>	
6	Total Net Plant Investment	\$ <u>712,651,011</u>	\$	<u>150,561,846</u>	\$ <u>863,212,857</u>	
	Working Capital:					
7	Gas Inventory	\$ 7,834,209	\$	0	\$ 7,834,209	
8	Customer Deposits	-4,244,585		-123,012	-4,367,597	
9	Accrued Interest on Customer Deposits	-303,252		-8,788	-312,040	
10	Cash Working Funds	0		0	0	
11	Materials & Supplies	166,593		10,266	176,859	
12	Deferred Debits	16,209,609		-15,559,636	649,973	
13	Prepaid Insurance	209,503		-82,306	127,197	
14	Deferred Pension & Other Post-Employment Expenses	0		0	0	
15	Fleets & Overheads	122,459		5,689	128,148	
16	Accounts Payable Related to CWIP	-9,193,464		-427,128	-9,620,592	
17	Accounts Payable Related to M&S	-20,367		-946	-21,313	
18	Accrued Vacation	-2,305,163		-122,379	-2,427,542	
19	Lead/Lag Study Requirement	<u>12,793,343</u>	B/	<u>0</u>	<u>12,793,343</u>	B/
20	Total Working Capital	\$ <u>21,268,885</u>	\$	<u>-16,308,240</u>	\$ <u>4,960,645</u>	
21	Rate Base	\$ <u>733,919,896</u>	\$	<u>134,253,606</u>	\$ <u>868,173,502</u>	

A/ WHN Rate Base Workpaper RB-1-1.00.

B/ CA Exhibit, Schedule 4.

Piedmont Natural Gas
Comparative Rate Base
For the 12 Months Ending December 31, 2021

Line No.		<u>Piedmont</u> A/	<u>Consumer Advocate</u> B/	<u>Difference</u>
	Net Plant Investment:			
1	Utility Plant in Service	\$ 1,545,454,734	\$ 1,514,943,650	\$ -30,511,084
2	Construction Work in Progress	42,271,971	54,598,377	12,326,406
3	Accumulated Depreciation	-506,047,002	-500,540,063	5,506,939
4	Contributions in Aid of Construction	-5,828,754	-5,828,754	0
5	Accumulated Deferred Income Taxes	<u>-191,042,334</u>	<u>-199,960,353</u>	<u>-8,918,019</u>
6	Total Net Plant Investment	\$ <u>884,808,615</u>	\$ <u>863,212,857</u>	\$ <u>-21,595,758</u>
	Working Capital:			
7	Gas Inventory	\$ 8,763,271	\$ 7,834,209	\$ -929,062
8	Customer Deposits	-4,382,623	-4,367,597	15,026
9	Accrued Interest on Customer Deposits	-313,114	-312,040	1,074
10	Cash Working Funds	-555,056	0	555,056
11	Materials & Supplies	168,196	176,859	8,663
12	Deferred Debits	11,530,729	649,973	-10,880,756
13	Prepaid Insurance	144,542	127,197	-17,345
14	Deferred Pension & Other Post-Employment Expenses	19,545,529	0	-19,545,529
15	Fleets & Overheads	127,993	128,148	155
16	Accounts Payable Related to CWIP	-9,557,776	-9,620,592	-62,816
17	Accounts Payable Related to M&S	-21,305	-21,313	-8
18	Accrued Vacation	-2,412,940	-2,427,542	-14,602
19	Lead/Lag Study Requirement	<u>9,935,993</u>	<u>12,793,343</u>	<u>2,857,350</u>
20	Total Working Capital	\$ <u>32,973,439</u>	\$ <u>4,960,645</u>	\$ <u>-28,012,794</u>
21	Rate Base	\$ <u>917,782,054</u>	\$ <u>868,173,502</u>	\$ <u>-49,608,552</u>

A/ Company Workpapers.

Piedmont Natural Gas
Lead Lag Results
For the 12 Months Ending December 31, 2021

Line No.		Consumer Advocate
1	Revenue Lag	52.13 <i>A/</i>
2	Expense Lead	30.81 <i>A/</i>
3	Net Lag	21.32
4	Daily Cost of Service	\$ 600,063 <i>A/</i>
5	Net Cash Working Capital Required	\$ 12,793,343

A/ CA Exhibit, Schedule 5.

Piedmont Natural Gas
Working Capital Expense Lag
For the 12 Months Ending December 31, 2021

Line No.		Amount A/	Lag B/	Dollar Days
Revenues:				
1	Sales & Transportation Revenues	\$ 214,351,174	52.22	\$ 11,193,418,323
2	Warranty Revenues	2,617,065	52.22	136,663,134
3	Other Revenues	2,054,903	42.80	87,949,843
4	Total Revenue Lag	\$ 219,023,142	52.13	\$ 11,418,031,301
Operation & Maintenance Expense:				
5	Purchased Gas	\$ 62,349,477	38.57	\$ 2,404,819,328
6	Labor	17,765,383	10.03	178,186,791
7	Incentive Pay - STIP	552,144	256.15	141,431,686
8	Incentive Pay - LTIP	162,595	621.50	101,052,793
9	Employee Pension & Benefits	4,656,962	11.55	53,787,911
10	Prepaid Insurance - Other Injuries & Damages	415,481	0.00	0
11	Prepaid Insurance - Property Insurance	58,922	0.00	0
12	Prepaid Insurance - Liability Insurance	217,627	0.00	0
13	Fleet Expense	752,537	38.54	29,002,776
14	Credit Card Expense	1,988,901	31.63	62,908,939
15	Virtual Company Charges	978,522	31.55	30,872,369
16	Service Company Charges	3,312,491	20.66	68,436,064
17	Outside Services	3,032,774	71.95	218,208,089
18	Regulatory Commission Amortization	462,937	0.00	0
19	Regulatory Commission Expense	994,314	270.00	268,464,780
20	Uncollectible Expense	426,969	0.00	0
21	Other O&M Expenses	6,542,237	42.25	276,409,513
22	Depreciation Expense	34,723,870	0.00	0
General Taxes:				
23	Gross Receipts Tax	1,421,993	-158.50	-225,385,891
24	Franchise Tax	1,680,391	45.00	75,617,595
25	Property Tax	6,238,733	228.98	1,428,545,082
26	Payroll Tax	1,543,427	28.49	43,972,235
27	Sales & Use Tax	0	35.21	0
28	Amortization of Investment Tax Credit	-2,905	0.00	0
Income Taxes:				
29	State Income Taxes	1,659,590	45.00	74,681,543
30	Federal Income Taxes	8,648,551	0.00 C/	0
31	Interest on Customer Deposits	262,056	0.00	0
Return:				
32	Interest on Long-Term Debt	16,321,662	92.94	1,516,935,251
33	Interest on Short-Term Debt	173,635	1.49	258,716
34	Income for Return	41,681,867	0.00	0
35	Total Expense Lag	\$ 219,023,142	30.81	\$ 6,748,205,572
36	Daily Cost of Service	\$ 600,063		

A/ CA Exhibit, Schedule 6 and WHN Expense Workpaper E-1-2.00.

B/ WHN Expense Workpaper E-1-2.01.

C/ Assumes all federal income tax is deferred.

Piedmont Natural Gas
Income Statement at Current Rates
For the 12 Months Ending December 31, 2021

Line No.		Test Period	A/	Adjustments	Attrition Amount
	Operating Revenues:				
1	Gas Sales & Transportation Revenues and IMR Revenues	\$ 204,501,277		\$ 9,605,009	\$ 214,106,286 B/
2	Other Revenues and Warranty Operating Margin	2,141,270		2,528,297	4,669,567 B/
3	AFUDC	3,152,246		-4,974	3,147,272 C/
4	Total Operating Revenue	\$ 209,794,793		\$ 12,128,332	\$ 221,923,125
	Operating & Maintenance Expenses:				
5	Purchased Gas Expense	\$ 68,307,024		\$ -5,957,547	\$ 62,349,477 C/
6	Operations & Maintenance Expense	53,647,894		-7,302,597	46,345,297 D/
7	Gas Technology Institute	0		0	0
8	Total Operating & Maintenance Expenses	\$ 121,954,918		\$ -13,260,144	\$ 108,694,774
	Other Expenses:				
9	Depreciation Expense	\$ 31,366,960		\$ 3,356,910	\$ 34,723,870 C/
10	Interest on Customer Deposits	254,675		7,381	262,056 C/
11	Amortization of Investment Tax Credit	-2,905		0	-2,905 C/
12	General Taxes	11,103,405		-218,861	10,884,544 E/
13	State Excise Taxes	733,225		917,825	1,651,050 F/
14	Federal Income Taxes	-1,580,594		10,179,109	8,598,515 F/
15	Total Other Expenses	\$ 41,874,766		\$ 14,242,364	\$ 56,117,130
16	Total Operating Expenses	\$ 163,829,684		\$ 982,220	\$ 164,811,904
17	Utility Operating Income	\$ 45,965,109		\$ 11,146,112	\$ 57,111,221

- A/ Company Workpapers.
B/ CA Exhibit, Schedule 8.
C/ WHN Expense Workpaper E-1-1.00.
D/ CA Exhibit, Schedule 9.
E/ CA Exhibit, Schedule 10.
F/ CA Exhibit, Schedule 11.

Piedmont Natural Gas
Comparative Income Statement at Current Rates
For the 12 Months Ending December 31, 2021

Line No.		<u>Piedmont</u> A/	<u>Consumer Advocate</u> B/	<u>Difference</u>
	Operating Revenues:			
1	Gas Sales & Transportation Revenues	\$ 202,921,910	\$ 214,106,286	\$ 11,184,376
2	Other Revenues	1,120,277	4,669,567	3,549,290
3	AFUDC	3,001,310	3,147,272	145,962
4	Total Operating Revenue	\$ 207,043,497	\$ 221,923,125	\$ 14,879,628
	Operating & Maintenance Expenses:			
5	Purchased Gas Expense	\$ 61,472,261	\$ 62,349,477	\$ 877,216
6	Operations & Maintenance Expense	57,262,661	46,345,297	-10,917,364
7	Gas Technology Institute	100,000	0	-100,000
8	Total Operating & Maintenance Expenses	\$ 118,834,922	\$ 108,694,774	\$ -10,140,148
	Other Expenses:			
9	Depreciation Expense	\$ 35,000,905	\$ 34,723,870	\$ -277,035
10	Interest on Customer Deposits	262,957	262,056	-901
11	Amortization of Investment Tax Credit	-5,077	-2,905	2,172
12	General Taxes	11,225,412	10,884,544	-340,868
13	State Excise Taxes	840,138	1,651,050	810,912
14	Federal Income Taxes	-1,954,932	8,598,515	10,553,447
15	Total Other Expenses	\$ 45,369,403	\$ 56,117,130	\$ 10,747,727
16	Total Operating Expenses	\$ 164,204,325	\$ 164,811,904	\$ 607,579
17	Utility Operating Income	\$ 42,839,172	\$ 57,111,221	\$ 14,272,049

A/ Company Workpapers.

B/ CA Exhibit, Schedule 6.

Piedmont Natural Gas
Comparative Revenue Summary
For the 12 Months Ending December 31, 2021

Line No.	Customer Class	Piedmont A/	Consumer Advocate A/	Difference
Sales & Transportation Base Rate Margin:				
1	(301) Residential	\$ 68,020,490	\$ 68,157,846	\$ 137,356
2	(302) Small General Service	27,918,496	27,936,438	17,942
3	(352) Medium General Service	8,499,034	9,172,391	673,357
4	(303) Large General Service	1,870,648	1,958,724	88,076
5	(304) Interruptible Service	42,011	43,682	1,671
6	(313) Firm Transportation Service	3,996,635	3,966,693	-29,942
7	(314) Interruptible Transportation Service	4,306,604	4,384,195	77,591
8	(310) Resale Service	16,734	17,105	371
9	Special Contracts	259,159	266,705	7,546
10	Total Base Rate Margin	\$ 114,929,811	\$ 115,903,779	\$ 973,968
11	Gas Cost	61,472,254 B/	62,349,477 B/	877,223
12	Total Base Rate Revenue	\$ 176,402,065	\$ 178,253,256	\$ 1,851,191
Other Revenue:				
13	Warranty Operating Margin	\$ 0 C/	\$ 2,617,065 C/	\$ 2,617,065
14	IMR Rider Elimination	35,853,030 D/	35,853,030 D/	0
15	ADIT Refund Elimination	-9,333,185 E/	0 E/	9,333,185
16	Other Miscellaneous Revenue	1,120,277 F/	2,052,502 F/	932,225
17	Total Other Revenue	\$ 27,640,122	\$ 40,522,597	\$ 12,882,475
18	Total Revenue	\$ 204,042,187	\$ 218,775,853	\$ 14,733,666

A/ WHN Revenue Workpaper R-1-1.01.
B/ WHN Revenue Workpaper R-80-1.00.
C/ DND Revenue Workpaper DND-Rev-1.
D/ WHN Revenue Workpaper R-55-1.00.
E/ WHN Revenue Workpaper R-60-1.00.
F/ WHN Revenue Workpaper R-65-1.00.

Piedmont Natural Gas
Comparative O&M Expense Summary
For the 12 Months Ending December 31, 2021

Line No.	Expense	Piedmont ^{A/}	Consumer Advocate ^{B/}	Difference
1	Other Purchased Gas Expense		\$ 434,946	\$ 434,946
2	Gas Storage Expense		1,184,776	1,184,776
3	Transmission Expense		2,525,622	2,525,622
4	Distribution Expense		17,012,332	17,012,332
5	Customer Accounts & Service Expense		5,676,429	5,676,429
6	Sales Expense		1,053,990	1,053,990
7	Administrative & General Expense		18,457,202	18,457,202
8	Total O&M Expense	\$ 57,262,661	\$ 46,345,297	\$ -10,917,364

A/ Company Workpapers. Company did not segregate O&M Expenses by account classification.

B/ WHN Expense Workpaper E-1-1.00.

Piedmont Natural Gas
Taxes Other than Income Taxes
For the 12 Months Ending December 31, 2021

Line No.		Piedmont A/	Consumer Advocate B/	Difference
1	Property Taxes	\$ 6,657,411	\$ 6,238,733	\$ -418,678
2	Franchise Tax	2,512,377	1,680,391	-831,986
3	Gross Receipts Tax	548,256	1,421,993	873,737
4	Payroll Taxes	1,514,067	1,543,427	29,360
5	Allocated & Other Taxes	<u>-6,699</u>	<u>0</u>	<u>6,699</u>
6	Total	\$ <u>11,225,412</u>	\$ <u>10,884,544</u>	\$ <u>-340,868</u>

A/ Company Workpapers.

B/ WHN Expense Workpaper E-50-1.00.

Piedmont Natural Gas
Excise and Income Taxes
For the 12 Months Ending December 31, 2021

Line No.		Consumer Advocate
1	Operating Revenues	\$ <u><u>221,923,125</u></u> A/
	Operating Expenses:	
2	Purchased Gas Expense	\$ 62,349,477 A/
3	O&M Expenses	46,345,297 A/
4	Depreciation Expense	34,723,870 A/
5	Interest on Customer Deposits	262,056 A/
6	Amortization of Investment Tax Credit	-2,905 A/
7	General Taxes	10,884,544 A/
8	Total Operating Expenses	\$ <u><u>154,562,339</u></u>
9	NOI Before Excise and Income Taxes	\$ 67,360,786
10	AFUDC	-3,147,272 A/
11	Interest Expense	-16,495,297 B/
12	Net Income Before Income Taxes	\$ <u><u>47,718,217</u></u>
	Tennessee Excise Tax Calculation:	
13	Net Income Before Income Taxes	\$ 47,718,217
14	Composite Excise Tax Rate	3.46% C/
15	Excise Tax Expense	\$ <u><u>1,651,050</u></u>
	Federal Income Tax Calculation:	
16	Net Income Before Income Taxes	\$ 47,718,217
17	Net Excise Tax Expense	1,651,050
18	Net Income Before Federal Income Tax	\$ <u><u>46,067,167</u></u>
19	FIT Rate	21.00%
20	Federal Income Tax Expense-Pre-Adjusted	\$ <u><u>9,674,105</u></u>
21	Less EDFIT Amortization	-1,075,590 D/
22	Net Federal Income Tax Expense	\$ <u><u>8,598,515</u></u>

- A/ CA Exhibit, Schedule 6.
B/ CA Exhibit, Schedule 13.
C/ Company workpapers.
D/ DND Expense Workpaper Summary

Piedmont Natural Gas
Income Statement at Proposed Rates
For the 12 Months Ending December 31, 2021

Line No.		Current Rates A/	Rate Increase B/	Proposed Rates
	Operating Revenues:			
1	Gas Sales & Transportation Revenues	\$ 214,106,286	\$ 244,888	\$ 214,351,174
2	Other Revenues	4,669,567	2,401	4,671,968
3	AFUDC	3,147,272	0	3,147,272
4	Total Operating Revenue	\$ 221,923,125	\$ 247,289	\$ 222,170,414
	Operating & Maintenance Expenses:			
5	Purchased Gas Expense	\$ 62,349,477	\$ 0	\$ 62,349,477
6	Operations & Maintenance Expense	46,345,297	482	46,345,779
7	Total Operating & Maintenance Expenses	\$ 108,694,774	\$ 482	\$ 108,695,256
	Other Expenses:			
8	Depreciation Expense	\$ 34,723,870	\$ 0	\$ 34,723,870
9	Interest on Customer Deposits	262,056	0	262,056
10	Amortization of Investment Tax Credit	-2,905	0	-2,905
11	General Taxes	10,884,544	0	10,884,544
12	State Excise Taxes	1,651,050	8,540	1,659,590
13	Federal Income Taxes	8,598,515	50,036	8,648,551
14	Total Other Expenses	\$ 56,117,130	\$ 58,576	\$ 56,175,706
15	Total Operating Expenses	\$ 164,811,904	\$ 59,058	\$ 164,870,962
16	Utility Operating Income	\$ 57,111,221	\$ 188,231	\$ 57,299,452

A/ CPAD Exhibit, Schedule 6.

B/ CPAD Exhibit, Schedule 1.

Piedmont Natural Gas
Rate of Return Summary
For the 12 Months Ending December 31, 2021

Line No.	Class of Capital	Consumer Advocate			A/
		Percent of Total	Cost Rate	Weighted Cost Rate	
1	Parent Short-Term Debt	4.00%	0.40%	0.02%	
2	Parent Long-Term Debt	45.50%	4.14%	1.88%	
3	Common Equity	50.50%	9.30%	4.70%	
4	Total	100.00%		6.60%	
Interest Expense Short-Term Debt:					
5	Rate Base			\$ 868,173,502	B/
6	Short-Term Weighted Debt Cost			0.02%	
7	Short-Term Debt Interest Expense			\$ 173,635	
Interest Expense Long-Term Debt:					
8	Rate Base			\$ 868,173,502	B/
9	Long-Term Weighted Debt Cost			1.88%	
10	Long-Term Debt Interest Expense			\$ 16,321,662	
11	Total Interest Expense			\$ 16,495,297	

A/ Dr. Chris Klein Exhibits.
B/ CA Exhibit, Schedule 2.

Piedmont Natural Gas
Revenue Conversion Factor
For the 12 Months Ending December 31, 2021

Line No.		<u>Amount</u>	<u>Balance</u>
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.009804 A/	<u>0.009804</u>
3	Balance		1.009804
4	Uncollectible Ratio	0.001949 B/	<u>0.001968</u>
5	Balance		1.007836
6	State Excise Tax	0.034600 C/	<u>0.034871</u>
7	Balance		0.972965
8	Federal Income Tax	0.210000 C/	<u>0.204323</u>
9	Balance		<u>0.768642</u>
10	Revenue Conversion Factor (Line 1 / Line 9)		<u><u>1.300995</u></u>

A/ WHN Revenue Workpaper R-65-2.00.
B/ WHN Revenue Workpaper E-30-1.00.
C/ CA Exhibit, Schedule 11.

Piedmont Natural Gas
Consumer Advocate Proposed Margin Change
For the 12 Months Ending December 31, 2021

Line No.	Customer Class	Current Rates A/	Revenue Deficiency B/	Proposed Rates	Percent Change
Sales & Transportation Base Rate Margin:					
1	(301) Residential	\$ 68,157,846	\$ 144,008	\$ 68,301,854	0.21%
2	(302) Small General Service	27,936,438	59,026	27,995,464	0.21%
3	(352) Medium General Service	9,172,391	19,380	9,191,771	0.21%
4	(303) Large General Service	1,958,724	4,139	1,962,863	0.21%
5	(304) Interruptible Service	43,682	92	43,774	0.21%
6	(313) Firm Transportation Service	3,966,693	8,381	3,975,074	0.21%
7	(314) Interruptible Transportation Service	4,384,195	9,263	4,393,458	0.21%
8	(310) Resale Service	17,105	36	17,141	0.21%
9	Special Contracts	266,705	564	267,269	0.21%
10	Total Sales & Transportation Revenue	\$ 115,903,779	\$ 244,888	\$ 116,148,667	0.21%
11	Other Miscellaneous Revenues	2,052,502	2,401	2,054,903	0.12%
12	Total Revenue	\$ 117,956,281	\$ 247,289	\$ 118,203,570	0.21%

	Customer Class	Proposed Rates	IMR Elimination A/	Final Rates	Percent Change
Sales & Transportation Base Rate Margin:					
13	(301) Residential	\$ 68,301,854	\$ 21,083,569	\$ 89,385,423	30.87%
14	(302) Small General Service	27,995,464	8,641,702	36,637,166	30.87%
15	(352) Medium General Service	9,191,771	2,837,336	12,029,107	30.87%
16	(303) Large General Service	1,962,863	605,901	2,568,763	30.87%
17	(304) Interruptible Service	43,774	13,512	57,287	30.87%
18	(313) Firm Transportation Service	3,975,074	1,227,035	5,202,109	30.87%
19	(314) Interruptible Transportation Service	4,393,458	1,356,182	5,749,641	30.87%
20	(310) Resale Service	17,141	5,291	22,432	30.87%
21	Special Contracts	267,269	82,501	349,770	30.87%
22	Total Sales & Transportation Revenue	\$ 116,148,667	\$ 35,853,030	\$ 152,001,697	30.87%
23	Other Miscellaneous Revenues	2,054,903	0	2,054,903	0.00%
24	Warranty Operating Margin	0	2,617,065	2,617,065	100.00%
25	Total Revenue	\$ 118,203,570	\$ 38,470,095	\$ 156,673,665	32.55%

A/ CA Exhibit, Schedule 8.
B/ CA Exhibit, Schedule 12.