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June 28, 2022

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KPOW-10311

VIA EMAIL (tpuc.docketroom@tn.gov) & FEDEX

Dr. Kenneth C. Hill, Chairman c/o Ectory Lawless, Dockets & Records Manager Tennessee Public Utility Commission 502 Deaderick Street, 4th Floor Nashville, TN 37243 Electronically Filed in TPUC Docket Room on June 28, 2022 at 1:26 p.m.

Re:

IN RE: PETITION OF KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER

FOR A GENERAL RATE CASE

DOCKET NO.: 21-00107

Dear Chairman Hill:

On behalf of Kingsport Power Company d/b/a AEP Appalachian Power, we transmit herewith the following:

- 1. Withdrawal of Motion for Leave to Allow David M. Roush to Present the Direct/Rebuttal Testimony of Witness Katharine I. Walsh.
- 2. Withdrawal of Motion for Leave to Allow Andy Carlin to Present the Rebuttal Testimony of Witness Vanessa Yvonne Oren.
- 3. Motion for Leave to Allow David M. Roush to Present the Direct/Rebuttal Testimony of Witness Michael H. Ward.

The originals and four copies of each are being sent by overnight delivery.

Should you have any questions, please do not hesitate to contact the undersigned.

MUNTER, SMITH & DAVIS, LLP

Enclosure: As stated

cc: David Foster (w/enc.)

Monica L. Smith-Ashford, Esq. (w/enc.)

Michael J. Quinan, Esq. (w/enc.)

Vance L. Broemel (w/enc.)

Karen H. Stachowski (w/enc.)

James R. Bacha, Esq. (w/enc.)

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Via Email: jrbacha@aep.com Via Email: njcoates@aep.com Via Email: jharvey@hsdlaw.com BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

IN RE:

DOCKET NO.: 21-00107

PETITION OF KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER GENERAL RATE CASE

MOTION FOR LEAVE TO ALLOW DAVID M. ROUSH TO PRESENT THE DIRECT/REBUTTAL TESTIMONY OF WITNESS MICHAEL H. WARD ON BEHALF OF KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER

Comes Petitioner, Kingsport Power Company d/b/a AEP Appalachian Power ("KgPCo"), and respectfully requests that David M. Roush, Managing Director, Regulatory Pricing and Analysis of American Electric Power Service Corporation, be permitted to present the pre-filed direct and rebuttal testimony of Michael H. Ward. Mr. Ward has developed a conflict as he assumed different duties with the Company which prevents his testimony in person or by telephone.

Mr. Ward was Regulatory Consultant Staff, Regulated Pricing and Analysis, in the Regulatory Services Department of American Electric Power Service Corporation. He reported to Mr. Roush. Mr. Roush is thoroughly familiar with Mr. Ward's testimony and the subject matter discussed therein. He is equally qualified to be cross-examined by the other parties to the Docket. Mr. Roush will be present at the hearing in Nashville, Tennessee.

Attached as EXHIBIT 1 supporting this Motion is information concerning Mr. Roush. Attached as EXHIBIT 2 is the direct and rebuttal testimony of Mr. Ward which Mr. Roush will sponsor and present.

PREMISES CONSIDERED, Kingsport Power Company d/b/a AEP Appalachian Power requests the Commission allow Mr. Roush to present the direct and rebuttal testimony of Mr. Ward at the hearing on this Docket on July 11, 2022. FOR GOOD CAUSE SHOWN.

Respectfully submitted,

KINGSPORT POWER COMPANY d/b/a AEF APPALACHIAN POWER

BY:

William C. Bovender, Esq. (BPR #000751) Joseph B. Harvey, Esq. (BPR #028891)

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing MOTION FOR LEAVE TO ALLOW DAVID M. ROUSH TO PRESENT THE DIRECT/REBUTTAL TESTIMONY OF WITNESS MICHAEL H. WARD ON BEHALF OF KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER has been served upon the following by emailing a copy of same as follows, on this the 28th day of June, 2022.

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Senior Assistant Attorney General
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William C. Bovender

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

IN RE:

PETITION OF KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER GENERAL RATE CASE

DOCKET NO.: 21-00107

1 I. PERSONAL DATA

- 2 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
- 3 A. My name is David M. Roush, and my business address is 1 Riverside Plaza, Columbus,
- 4 Ohio 43215.
- 5 Q. BY WHOM ARE YOU EMPLOYED AND WHAT IS YOUR POSITION?
- 6 A. I am employed by American Electric Power Service Corporation (AEPSC) as Managing
- 7 Director Regulated Pricing and Analysis. AEPSC supplies engineering, financing,
- 8 accounting, planning, advisory, and other services to the subsidiaries of the American
- 9 Electric Power (AEP) system, one of which is Ohio Power Company (AEP Ohio or the
- 10 Company).
- 11 Q. WOULD YOU PLEASE DESCRIBE YOUR EDUCATIONAL AND
- 12 **PROFESSIONAL BACKGROUND?**
- 13 A. I graduated from The Ohio State University (OSU) in 1989 with a Bachelor of Science
- degree in mathematics and a computer and information science minor. In 1999, I earned a
- Master of Business Administration degree from The University of Dayton. I have
- 16 completed both the EEI Electric Rate Fundamentals and Advanced Courses. In 2003, I
- 17 completed the AEP/OSU Strategic Leadership Program. In 1989, I joined AEPSC as a



1		Rate Assistant. Since that time, I have progressed through various positions and was
2		promoted to my current position of Managing Director - Regulated Pricing and Analysis
3		in April 2019.
4	Q.	WHAT ARE YOUR RESPONSIBILITIES AS MANAGING DIRECTOR -
5		REGULATED PRICING AND ANALYSIS?
6	A.	My responsibilities include the oversight of the preparation of cost of service and rate
7		design analysis for the AEP System operating companies and oversight of the preparation
8		of special customer contracts and pricing.
9	Q.	HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY IN ANY REGULATORY
10		PROCEEDINGS?
11	A.	Yes. I have testified in several rate cases and other proceedings before the Public Utilities
12		Commission of Ohio (Commission), the Indiana Utility Regulatory Commission, the
13		Public Service Commission of Kentucky, the Michigan Public Service Commission, and
14		the Public Service Commission of West Virginia. Before the Commission, I have testified

in a number of cases, including Case Nos. 11-351-EL-AIR and 11-352-EL-AIR.

15

KgPCo Exhibit No. Witness: MHW

DIRECT TESTIMONY OF MICHAEL H. WARD ON BEHALF OF KINGSPORT POWER COMPANY D/B/A AEP APPALACHIAN POWER BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION DOCKET NO. 21-00107

1		INTRODUCTION AND BACKGROUND
2	Q.	PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.
3	A.	My name is Michael H. Ward. My business address is 1 Riverside Plaza,
4		Columbus, Ohio 43215. I currently hold the position of Regulatory Consultant
5		Staff, Regulated Pricing and Analysis, in the Regulatory Services Department of
6		AEPSC, a subsidiary of AEP, the parent Company of KgPCo.
7	Q.	WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY AS A
8		REGULATORY CONSULTANT STAFF?
9	A.	I am responsible for assisting KgPCo and other AEP electric utility operating
10		companies in the preparation of regulatory filings before this and other
11		Commissions under whose jurisdiction these companies provide electric service.
12	Q.	PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND
13		EMPLOYMENT HISTORY.
14	A.	I received my Bachelor of Science Degree in Business Administration from The
15		Ohio State University in 1991. Following graduation, I entered the United States
16		Marine Corps with a primary military specialty as an attack helicopter pilot
17		serving approximately 11 years on active duty and another 11 years in the
18		reserves. Upon completion of active duty time in the Marine Corps, I returned to
19		The Ohio State University and received my Master of Business Administration
20		Degree in 2002. I began my career with AEP in 2002 as a rotating associate. In



KgPCo Exhibit No. _____ Witness: MHW Page 2 of 20

1		2004, I was recalled to active duty in the Marine Corps in support of the Global
2		War on Terror. I returned to AEP in 2006 and joined the coal trading group. In
3		2012, I became the manager of the coal trading desk. In 2015, I moved to the
4		Fuel, Emissions, and Logistics group and was responsible for procuring coal,
5		natural gas, fuel oil and other consumable products for AEP's unregulated power
6		plants. I accepted my current position with Regulatory Pricing and Analysis in
7		2018.
8	I.	PURPOSE OF DIRECT TESTIMONY
9	Q.	WHAT IS THE PURPOSE OF YOUR TESTIMONY?
10	A.	The purpose of my testimony in this proceeding is as follows:
11		To explain how the Company's CCOS study was developed.
12 13 14		 To describe how the Company's proposed revenue increase of approximately \$14.4 million was allocated among the various tariff classes.
15	Q.	ARE YOU SPONSORING ANY EXHIBITS?
16	A.	I am sponsoring the following exhibits:
17		Summary Exhibits
18 19		• Exhibit No. 1-c (MHW) – KgPCo's Summary, by class, of the Income Statement, Rate Base, and Proposed Increase.
20		CCOS Exhibits
21		• Exhibit No. 3-a (MHW) – KgPCo's CCOS Calculations;
22		• Exhibit No. 3-b (MHW) – KgPCo's Allocators for CCOS Calculations;
23		• Exhibit No. 3-c (MHW) – KgPCo's Input for CCOS Allocators.

KgPCo Exhibit No.

Witness: MHW
Page 3 of 20

1		Revenue Attocutions Exhibits
2 3		• Exhibit No. 4-a (MHW) – KgPCo's Revenue at Current and Equalized Rate-of-Return and Class Subsidies;
4 5		• Exhibit No. 4-b (MHW) – KgPCo's Revenue with Allocation of Proposed Increase;
6 7		• Exhibit No. 4-c (MHW) – KgPCo's Target Revenue by Class for Rate Design.
8	Q.	ARE YOU SPONSORING ANY MFRs?
9	A.	Yes. I am sponsoring MFR 83.
10	Q.	WERE THE EXHIBITS YOU ARE SPONSORING, PREPARED OR
11		ASSEMBLED BY YOU OR UNDER YOUR DIRECTION?
12	A.	Yes.
13	П.	COST-OF-SERVICE SUMMARY
14	Q.	WHAT DOES THE JURISDICTIONAL COST-OF-SERVICE STUDY
15		DEMONSTRATE?
16	A.	The Company's jurisdictional cost-of-service study indicates that KgPCo's Retail
17		Jurisdiction, at current rates has a base rate revenue deficiency of \$14,375,626
18		(Exhibit No. 1-a (KMJ)), which reflects the inclusion of the TRP&MS costs into
19		base rates.
20	Q.	WHAT ARE THE RESULTING RATES OF RETURN (ROR) BY CLASS?
21	A.	The resulting current RORs for each customer class as shown in Exhibit No. 4-a
22		(MHW) are presented in following table:

KgPCo Exhibit No. _____ Witness: MHW

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TABLE 1
Class Current Rates of Return

Class	Current ROR
Residential	-5.74%
Small General Service	8.77%
Medium General Service	10.87%
Large General Service	13.96%
Industrial Power	39.19%
Electric Heating General	3.83%
Church Service	4.65%
Public Schools	-5.00%
Outdoor Lighting	3.15%
Street Lighting	2.61%
KgPCo Retail	-0.83%

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

2 RATE REVENUE INCREASE TO THE CUSTOMER CLASSES?

3 A. The base rate revenue deficiency as discussed above from the JCOS was

\$14,375,626. This amount includes \$7,489,062, which is the result of shifting the

current TRP&MS rider into base rates. Because of the fact that the TRP&MS

rider will be set to zero at the time the new base rates go into effect, the actual net

7 revenue increase is \$6,886,576.

As shown in Exhibit 4-b (MHW), the following table summarizes the

9 proposed rate increases:

5

6

8

TABLE 2 Rate Increase

Class	Gross Revenue Increase (\$)	Net Revenue Increase (\$)	Net Revenue Increase on Total Bill (%)
Residential	6,980,783	4,543,041	7.03%
Small General Service	390,259	103,879	3.40%
Medium General Service	1,510,029	404,918	3.40%
Large General Service	2,639,800	725,988	3.40%
Industrial Power	1,514,114	631,449	1.70%
Electric Heating General	448,926	101,134	3.40%
Church Service	127,852	34,923	3.40%
Public Schools	385,229	170,028	7.03%
Outdoor Lighting	144,789	61,743	7.03%
Street Lighting	233,856	109,473	7.03%
KgPCo Retail	14,375,638*	6,886,576	4.68%

^{*} There is a slight difference (\$12 dollars) between the JCOS and CCOS due to rounding.

1 Q. DID YOU CALCULATE OTHER ALLOCATION METHODS?

- 2 A. Yes. Although not being proposed by the Company, revenue allocations were calculated in accordance MFR 83 that recover the deficiency by assigning:
- 4 (1) an equal percentage to each customer class; and
- 5 (2) the relative percentage of current class revenues to total revenues to each customer class
- Poth of these methods produce the same result as is shown in MFR 83.

8 III. <u>CLASS COST-OF-SERVICE</u>

9 Q. WHAT IS A CLASS COST-OF-SERVICE STUDY?

10 A. A class cost-of-service study is a basic analytical tool used in traditional utility

11 rate design to determine the revenue requirement for the services offered by the

1		utility. It analyzes, at a very detailed level, the costs that different classes of
2		customers impose on the utility system. It is used to determine the total
3		functional costs incurred in serving each retail rate class as well as the rate of
4		return on rate base earned from each class during the test year. This is
5		accomplished by functionalizing, classifying and allocating the jurisdictional
6		costs of serving KgPCo's retail customers to the various rate classes. When a
7		cost-of-service study is completed and all of the costs are allocated to the
8		customer classes, the Company is able to establish rates based on the costs to
9		serve each customer class.
10		The CCOS Study is presented in Exhibit No. 3-a (MHW).
11	Q.	IN GENERAL TERMS, PLEASE DESCRIBE THE METHODS USED TO
12		ASSIGN COSTS TO EACH RETAIL RATE CLASS.
13	A.	Data used in the class cost-of-service study is provided by the Company's
14		jurisdictional cost-of-service study, Exhibit No. 2-a (KMJ). These costs are
15		assigned to the different customer classes in a way that reflects the costs of
16		providing utility service to each class. The Company assigns costs to customer
17		classes using a standard three-step process: functionalization of costs,
18		classification of costs, and allocation of costs.
19	Q.	PLEASE EXPLAIN THE FUNCTIONALIZATION PROCESS.
20	A.	Functionalization is the process of separating costs according to electric system
21		functions. Typically, functions in an electric utility include the following:
22		1) Production and Purchased Power costs (not applicable to KgPCo);
23		2) Transmission costs (not applicable to KgPCo):

KgPCo Exhibit No.
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1 3) Distribution costs: 2 4) Customer Service costs: and 3 5) A&G costs. 4 The production function includes the costs associated with power generation and 5 power purchases and their delivery to the bulk transmission system. The 6 transmission function consists of costs associated with the high voltage system 7 utilized for the bulk transmission of power to and from interconnected utilities to 8 load centers of the utility's system. The production and transmission functions are 9 not applicable to the KgPCo study. The distribution function includes the radial distribution system that connects the transmission system and the ultimate 10 11 customer. The customer service function encompasses the costs associated with 12 providing meter reading, billing and collection, and customer information and services. The A&G function is comprised of costs that may not be directly 13 14 assignable to other cost functions. These costs include such items as management 15 costs and administrative buildings. A&G costs are generally allocated to the 16 remaining functions based on labor. 17 Q. PLEASE EXPLAIN THE CLASSIFICATION PROCESS. 18 The second step is to separate the relevant functionalized costs into classifications A. 19 of demand costs and customer costs. 20 Typical cost classifications used in cost studies include the following: 21 **Function** Classification 22 Distribution Demand, Customer 23 **Customer Service** Customer

Demand costs are associated with the kW demand imposed by the customer. These are fixed costs, which are incurred regardless of the level of energy sales. An example of a demand-related cost is the investment in distribution substation facilities.

Customer costs are directly related to the number of customers served.

These are fixed costs which are incurred regardless of the level of energy sales.

Meter and customer service costs are examples of costs whose levels are fixed by the number of customers.

Q. PLEASE EXPLAIN THE COST ALLOCATION PROCESS.

A.

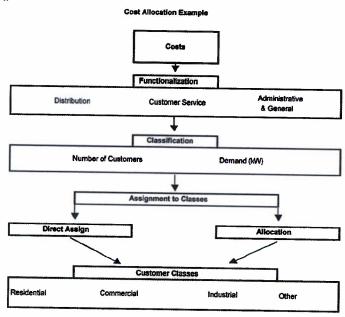
The third and final step is to allocate the functionalized and classified costs among the classes of customers based on how the costs are incurred to serve each class. Customer classes are determined and grouped according to the nature of service provided, voltage level, and the load usage characteristics. The three principal customer classes are residential, commercial, and industrial.

The allocation process involves multiplying the functionalized and classified costs by allocation factors, which results in costs assigned to each class. The objective in this process is to determine a reasonable, appropriate, and understandable method to assign the costs. Some costs are directly assignable to a single class, or even a single customer. For instance, the costs associated with the poles and luminaries used for street lighting are directly assigned to the street lighting class. Most costs, however, are attributable to more than one type of customer. These are joint costs that are allocated to customers by a fair and equitable allocation methodology that is based on the principles of cost causation.

1 2

The following flowchart (Figure 1) provides an overview of how the allocation of costs to customer classes is determined.





In the illustration above, costs are functionalized into distribution, customer service, and A&G. Some of these costs can be functionalized and classified and directly assigned to a customer class. The remaining functionalized costs are assigned based on the number of customers or by the capacity demanded.

After functionalization, the next step is the classification process, which leads to an allocation methodology and the development of allocation factors. For example, the cost of billing customers varies with the number of customers as well as the complexity of preparing the customer's bill, so those costs associated with billing are allocated to the customer classes based on a weighted number of customers. An allocation factor using a weighted number of customers is

KgPCo Exhibit No.
Witness: MHW
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I		developed by multiplying the number of customers in each class by a factor
2		representing the difference in cost associated with providing that service to each
3		customer class.
4		The process is complete when all of the classified costs are either
5		multiplied by an allocation factor or directly assigned. The resulting output is a
6		fully allocated cost study that establishes cost responsibility, by class, and makes
7		it possible to determine rates based on these costs that are just and reasonable.
8	Q.	WHAT CRITERIA ARE USED WHEN SELECTING ALLOCATION
9		FACTORS FOR EACH FUNCTIONALIZED AND CLASSIFIED COST?
10	A.	Generally, the following criteria are used to determine the appropriateness of an
11		allocation methodology:
12 13		 The method should reflect the planning and operating characteristics of the utility's system.
14 15 16		The method should recognize customer class characteristics such as peak demand on the system, load diversity characteristics, and number of customers, etc.
17		The method should produce stable results on a year-to-year basis.
18 19		4) The method should cause customers who benefit from the use of the system to bear appropriate cost responsibility for the system.
20	Q.	DOES THE ALLOCATION METHOD EMPLOYED BY THE COMPANY
21		MEET THESE OBJECTIVES?
22	A.	Yes, it does. The allocation methodology utilized in the Company's class cost-of-
23		service study is consistent with industry standards and reflects the consideration of
24		each of the criteria listed above. The results of the cost-of-service study can be

1		relied upon to determine the appropriate revenue requirement for the Kingsport
2		Power Company customer classes.
3	Q.	WERE THE CLASS ALLOCATION FACTORS MODIFIED TO
4		REFLECT ADJUSTMENTS IN THE CASE?
5	A.	Yes, the effects of the growth and weather adjustments on the number of
6		customers and customer usage, to the extent applicable, were also reflected in the
7		demand and customer allocation factors.
8	Q.	PLEASE EXPLAIN THE ALLOCATION OF THE DISTRIBUTION
9		PLANT ACCOUNTS.
10	A.	For class allocation purposes, distribution plant was classified as demand and/or
11		customer related and allocated to the KgPCo retail customer classes using factors
12		based on demand levels or number of customers.
13		Line items classified as demand-related were allocated to the retail classes
14		based on their average contribution to the Company's twelve monthly CP.
15		Distribution plant accounts 360 through 368 were classified solely as
16		demand-related for class allocation purposes.
17 18 19 20 21		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.
22 23 24 25 26 27 28		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

KgPCo Exhibit No.
Witness: MHW
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1 2 3		function were allocated based on a combination of each class' 12-month maximum demand and the summation of individual customers' annual maximum demands in each class served from the conficulty.
4 5		demands in each class served from those facilities. This process reflects the fact that some secondary facilities serve only one customer, while others serve two or more customers.
6 7 8		Account 368 – Line Transformers was allocated to the customer classes served from those facilities using the appropriate voltage demand allocation factors described above.
9 10		Account 369 – Services was classified as customer-related and was allocated using the number of secondary customers served.
11 12 13		Account 370 – Meters was allocated using the number of customers weighted by a factor which considers the weighted average cost of various metering installations.
14 15		Account 371 – Installations on Customer Premises was directly assigned to the outdoor lighting class.
16 17		Account 373 - Street Lighting and Signal Systems was directly assigned to the street lighting class.
18	Q.	HOW WERE GENERAL AND INTANGIBLE PLANT ASSIGNED TO
19		THE CUSTOMER CLASSES?
20	A.	General and intangible plant were classified and allocated based on the functional
21		O&M labor expense.
22	Q.	HOW WERE PLANT HELD FOR FUTURE USE AND CONSTRUCTION
23		WORK IN PROGRESS ASSIGNED TO CUSTOMER CLASSES?
24	A.	Plant held for future use and construction work in progress were allocated by
25		corresponding functional plant allocators.
26	Q.	PLEASE EXPLAIN THE ALLOCATION OF DEPRECIATION RESERVE.
27	A.	The functionalized components of depreciation reserve were obtained directly
28		from the jurisdictional study. These components were then classified and
29		allocated on the corresponding functional plant items.

1	Q.	HOW WERE THE COMPONENTS OF WORKING CAPITAL
2		ASSIGNED?
3	A.	The functionalized components of materials and supplies were classified and
4		allocated using the corresponding functional plant items. Prepayments related to
5		payroll were allocated on labor; gross plant-related prepayments were classified
6		and allocated on gross utility plant; functionalized prepayments were classified
7		and allocated on the corresponding functional plant items.
8	Q.	HOW WERE OTHER RATE BASE ITEMS CLASSIFIED AND
9		ALLOCATED?
10	A.	ADFIT was allocated based on gross utility plant. Customer deposits were
11		assigned based on analysis of accounting records. Contributions in Aid of
12		Construction and Customer Advances were classified and allocated on the
13		respective functionalized gross utility plant.
14	Q.	HOW WERE REVENUES DEVELOPED FOR EACH CLASS?
15	A.	Sales revenue was directly assigned to each class.
16 17		Account 450 – Forfeited Discounts were directly assigned based on analysis of account records.
18 19 20 21		Account 451 – Miscellaneous Service Revenue was classified as customer-related and allocated on the number of customers. Miscellaneous Service Revenue related to the Reconnect Fee Adjustment was allocated based on gross utility plant.
22		Rent from Electric Property and Other Electric Revenue were
23		functionalized in the jurisdictional study and allocated to classes based on the
24		corresponding functional plant allocator.

1	Q.	PLEASE EXPLAIN THE ALLOCATION OF DISTRIBUTION
2		OPERATION AND MAINTENANCE EXPENSES.
3	A.	Distribution O&M expenses were classified according to the associated
4		distribution plant accounts and allocated accordingly.
5 6		Account 582 – Station Equipment Expenses was allocated based upon Account 362 – Station Equipment.
7 8 9		Account 583 – Overhead Line Expenses was allocated based upon Account 364 – Poles Towers and Fixtures and Account 365 – Overhead Conductors and Devices.
10 11 12		Account 584 – Underground Line Expenses was allocated based upon Account 366 – Underground Conduits and Account 367 – Underground Conductors and Devices.
13 14		Account 585 – Street Lighting was classified as customer-related and directly assigned to the street lighting class.
15 16		Account 586 – Meter Expense was classified as customer-related and allocated in the same manner as Account 370 – Meters.
17 18		Account 587 – Customer Installation Expense was classified as customer-related and allocated on the number of distribution level customers.
19 20 21		Account 581 – Load Dispatching, Account 588 – Miscellaneous Expense, and Account 589 – Rents were allocated on total distribution plant and classified accordingly.
22 23 24		Account 580 - Operation Supervision and Engineering was classified as demand and customer-related and allocated using the allocated subtotal of accounts 581 through 589.
25 26 27		Account 591 – Maintenance of Structures and Account 598 – Maintenance of Miscellaneous Distribution Plant were classified as demand-related and allocated on the basis of distribution plant.
28 29		Account 592 – Maintenance of Station Equipment was classified as demand-related and allocated on the basis of Account 362 – Station Equipment.
30 31 32		Accounts 593 – Maintenance of Overhead Lines, 594 – Maintenance of Underground Lines, and 595 – Maintenance of Line Transformers were classified according to the associated distribution plant accounts and allocated accordingly

KgPCo Exhibit No.
Witness: MHW
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2		Distribution maintenance account 596 – Maintenance of Street Lighting was directly assigned to the street lighting class.
3		Account 597 – Maintenance of Meters was classified as customer-related and allocated in the same manner as Account 370 – Meters.
5 6 7		Account 590 - Maintenance Supervision and Engineering was classified and allocated based on the sum of the allocated O&M expense accounts 591 through 598.
8	Q.	HOW WERE CUSTOMER ACCOUNTS (ACCOUNTS 901-905),
9		CUSTOMER INFORMATION (ACCOUNTS 907-910), AND CUSTOMER
10		SERVICE (ACCOUNTS 911-916) EXPENSES ALLOCATED?
11 12 13 14 15 16 17 18 19 20 21 22 23	A.	Account 901 – Supervision and 905 – Miscellaneous Customer Accounts expenses were allocated based on the sum of the allocated Accounts 902, 903 and 904. All customer accounting expenses were classified as customer-related. Account 902 – Meter Reading Expense was allocated to those classes with meter installations based upon the average number of customers. Account 903 – Customer Records and Collection Expense was divided into four categories of cost: (1) Billing, (2) Billing Other, (3) Call Center, and (4) Other. Each of these categories was then allocated based on the average number of customers weighted for estimated differences in customer record-keeping requirements. Account 904 – Uncollectibles Expense was allocated based on the number of customers for each class. Accounts 907 through 910 – Customer Information Expense and Accounts
23 24		911 through 916 – Customer Service Expenses were primarily allocated on the basis of number of customers.
25	Q.	PLEASE DESCRIBE THE ALLOCATION OF A&G EXPENSE, AND
26		OTHER EXPENSES.
27	A.	Regulatory Commission expenses were allocated on the basis of customers.
28		Property Insurance was allocated by the corresponding functional plant allocators.
29		A&G labor related expense was classified and allocated using total functional
30		O&M labor expense. Factoring Expense was allocated to the customer classes on
31		functional revenues.

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1	Q.	PLEASE DESCRIBE THE ALLOCATION OF DEPRECIATION AND
2		AMORTIZATION EXPENSE.
3	A.	The functionalized components of depreciation and amortization expense were
4		allocated using the corresponding plant items excluding land.
5	Q.	PLEASE DESCRIBE THE ALLOCATION OF THE VARIOUS TAX
6		EXPENSES.
7	A.	Individual other tax items were allocated and classified using the appropriate
8		plant, revenue or expense item. State Income Tax was taken directly from the
9		jurisdictional study and allocated to classes on the same basis as current FIT.
10		Current FIT was allocated to each customer class based on pre-tax operating
11		income. Deferred FIT was allocated to each customer class based upon net plant
12		in service.
13	Q.	HOW WERE THE OTHER REMAINING INCOME ITEMS
14		ALLOCATED?
15	A.	Interest on Customer Deposits was allocated to classes on the same basis as
16		Customer Deposits. Allowance for Funds Used During Construction Expense
17		was allocated to the retail classes based on the Company's total construction work
18		in progress. Charitable Contributions was allocated using total functional O&M
19		labor expense.

1		<u>FINDINGS</u>
2	Q.	IS EVERY CUSTOMER CLASS CONTRIBUTING EQUALLY TO THE
3		TOTAL KINGSPORT RETAIL RATE OF RETURN?
4	A.	No. The results of the CCOS, as illustrated in the prior Table 1, Exhibit No. 1-c
5		(MHW), and Exhibit No. 3-a (MHW), indicate that rates of return vary
6		considerably among the various class and further adjustments in the cost
7		alignment of the various retail rates should be considered in this case. The overall
8		KgPCo retail return is -0.83%. Because the Residential and Public School classes
9		have a return lower than the overall average, they are subsidized by the other
10		classes whose returns are higher than the average return.
11	Q.	PLEASE EXPLAIN THE PRINCIPLES FOLLOWED IN ALLOCATING
12		THE PROPOSED INCREASE AMONG THE TARIFF CLASSES.
13	A.	A major objective of ratemaking is to design rates such that they reflect as nearly
14		as possible the actual costs of serving the customer (National Association of
15		Regulatory Utility Commissioners, Electric Utility Cost Allocation Manual, 1992,
16		pgs. 12-13). Meeting this objective requires that the rates of return for all classes
17		be equalized. It must be recognized, however, that class rates of return should be
18		brought to equalization gradually to avoid adverse economic impacts on
19		individual customers.
20	Q.	WHAT CLASS BY CLASS NET REVENUE INCREASE IS THE
21		COMPANY PROPOSING?
22	A.	The following table summarizes the Company's proposed initial net revenue
23		increase by customer class prior to rate realignment. It shows that the rate

increases proposed in this case will produce an overall net revenue increase of 4.68%.

TABLE 3
Rate Increase

Class	Net Revenue Increase (\$)	Net Revenue Increase (%)
Residential	4,543,041	7.03%
Small General Service	103,879	3.40%
Medium General Service	404,918	3.40%
Large General Service	725,988	3.40%
Industrial Power	631,449	1.70%
Electric Heating General	101,134	3.40%
Church Service	34,923	3.40%
Public Schools	170,028	7.03%
Outdoor Lighting	61,743	7.03%
Street Lighting	109,473	7.03%
KgPCo Retail	6,886,576	4.68%

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-b (MHW).

7 Q. IS THE PROPOSED REVENUE ALLOCATION EQUITABLY

8 ALLOCATED AMONG THE VARIOUS RATE CLASSES?

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9 A. Yes. The Company initially calculated class rate increases based upon an

10 equalized rate of return of 6.36%. However, as discussed by witness Castle, the

11 Company sought to limit the impact of the revenue increase on any one class and

12 as such instituted a cap and floor on the rate increase. The Company used the net

KgPCo Exhibit No. Witness: MHW

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revenue increase of 4.68% as the basis for the cap and floor. Increases were capped at 7.03%, which is 1.5 times the 4.68% overall increase. The cap resulted in a shortfall that had to be made up by the other classes by creating a floor. In recognition of the need for industry to support the economy of the service territory, the industrial (IP) class floor was set 50% lower than the other classes that were subject to a floor. The result was a net revenue increase of 1.70% for the IP class and 3.40% for the other classes.

Q. WHAT IS THE RESULTING RATE OF RETURN FOR EACH CLASS

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BASED ON THE COMPANY'S PROPOSED REVENUE ALLOCATION?

A. The following table summarizes the initial RORs under the proposed revenue allocation along with the current ROR for each class as shown in Exhibit 4-b (MHW).

TABLE 4
Class Current and Proposed ROR

Class	Current ROR	Proposed ROR
Residential	-5.74%	-0.62%
Small General Service	8.77%	16.72%
Medium General Service	10.87%	22.56%
Large General Service	13.96%	27.46%
Industrial Power *	39.19%	89.72%
Electric Heating General	3.83%	14.09%
Church Service	4.65%	12.14%
Public Schools	5.00%	5.40%
Outdoor Lighting	3.15%	6.29%
Street Lighting	2.61%	5.26%
KgPCo Retail	-0.83%	6.36%

^{*} NOTE: The Industrial Power (IP) class rate base is relatively small compared to its current revenue because rate base is primarily distribution, and IP customers are generally served at

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transmission voltages. Therefore, relatively small increases in revenue can have relatively large impacts on the $\rm IP$ class rate of return.

1 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

2 A. Yes it does.

Exhibit No. 1-c (MHW)

KgPCo Class Cost of Service Study Summary 12-Month Period Ending June 30, 2021

Line No Proceedition	Total	;									
	Leigh Co.	2	SGS	MGS	res	٩	SS	PS	EHG	6	5
	(2)	9	4	(S)	(9)	6	(8)	(6)	(10)	(11)	(12)
1 Operating Revenues - Sale of Electricity	22,606,637	7,103,266	1,240,343	3,443,913	5.862.738	1 899 704	206 442	700		. !	
2 Other Electric Operating Revenues 3 Non-Firm Sales Revenues	1,065,720	776,681	35,365	62,361	80,777	10,919	6.935	12.047	728,770	656,872	1,148,264
•	23 679 357	7 870 047	4 075			•		,	20,2,2	201,63	28,276
	100,210,02	46,610,7	607,672,1	3,506,275	5,943,515	1,910,713	313,377	198,280	780,976	686,026	1,177,540
5 Operation and Maintenance Expenses											
7 Transmission	•	•		,		•	•	,			
Distribution	•		•				•	• •			
	7,997,543	5,490,745	165,967	573,175	872,758	122,597	72.853	161 207	180 200	. 6	' '
	1,313,158	1,090,540	87,844	28,631	4,557	133	4.317	693	13.806	35,895 82,640	292,048
	113,355	89,621	8,074	3,104	1,273	1,714	441	216	13,906	7.403	84
12 Administrative and General	1 674 020	4,3/5	406	132	21	-	20	ю	2	382	<u>v</u> c
ō	439,467	138,086	24 112	88,988	115,617	16,532	11,642	21,264	31,588	49,951	38,424
14 Total Operation and Maintenance Expense	11,542,946	8,047,151	352,632	760,980	1.108.197	35,931	5,957	3,620	14,750	12,769	22,322
A December of the second secon				•			007'66	167,003	250,913	210,038	
15 Depreciation and Amortization Expense 16 Taxes Other than Income	8,191,432	5,591,682	210,096	545,618	796,331	116,175	68,832	145,717	181.658	187 000	248 244
17 Charitable Contributions	0,043,771	2,785,605	308,518	849,923	1,416,901	426,201	80,310	73,004	201,509	180,616	321.185
ōļ	229,855	140.458	9 593	1,644	2,254	324	213	415	571	674	743
19 Total Other Expenses	15,093,761	8,538,624	529.192	1 435 555	2 247 655	(241)	1,219	(301)	9,154	104	(670)
Not Oneroting language Defend	:				250,147,2	342,439	150,574	218,836	392,891	368,402	669,572
	(2,964,351)	(8,705,829)	393,884	1,309,740	2,587,663	1,190,346	67,573	(207,559)	137,172	107,585	507.967
21 Total State Income Tax	(229,588)	(605,487)	21,999	81,742	165,561	115,302	3.725	(13 210)	7 836		
22 Federal Income Tax							<u> </u>	(21-12-1)	Oco'ı	(103)	(6,354)
	(309,491)	(1,597,194)	77,633	279 108	550 A08	100	;				
	(1,207,035)	(743,669)	(22,547)	(83,873)	(135,250)	(149 731)	14,881	(33,498)	33,118	6,769	(2,179)
25 Total Federal Income Teves						,	(616'e)	(24,032)	(26,904)	(5,413)	(5,496)
- 1	(1,516,526)	(2,340,863)	55,085	195,235	415,156	211,734	5,362	(58,130)	6,214	1,356	(7,675)
27 Net Operating Income	(1,218,237)	(5,759,479)	316,800	1,032,763	2,006,946	863,309	58.486	(136 219)	193 199	400 000	200
28 Flactic Plant in Semice			!						771.02	706,001	188,126
	236,626,129	160,393,401	5,810,315	16,035,254	23,630,831	3,483,173	2,013,509	4,299,724	5,314,682	5.305.664	10.339.575
	6,382,813	4,600,452	210.718	(5,439,533)	(8,025,516)	(1,183,421)	(682,654)	(1,459,985)	(1,801,429)	(1,792,610)	(3,525,031)
31 Other Rate Base Offsets	(15,928,621)	(10,536,898)	(460,125)	(1,471,546)	(1,747,673)	(171,649)	(122.728)	95,542	129,137	148,879	180,575
32 Rate Base	147,057,928	100,294,090	3,611,558	9.498.798	14 377 210	2 202 082	4 050		(200(03)	(270,100)	(109,800)
22 0-4- 26 0-4						200,002,2	1,230,409	2,723,389	3,216,038	3,391,773	6,485,512
	-0.83%	-5.74%	8.77%	10.87%	13.96%	39.19%	4.65%	-5.00%	3.83%	3.15%	8.05%
34 Income increase	10,571,123	5,133,318	286,977	1,110,400	1,941,177	1,113,404	94.016	976 586	330 110	30,000	į
	9,352,887	(626,161)	603,777	2,143,163	3,948,122	1.976.713	152 502	147.059	459 220	100,470	171,966
	6.36%	-0.62%	16,72%	22.56%	27.46%	89.72%	12.14%	5.40%	14.09%	213,403 6.29%	693,962 10.70%
37 Revenue Increase 38 Percentage Increase	14,375,638	6,980,783	390,259	1,510,029	2,639,800	1,514,115	127,852	385,229	448.926	144 789	222
39 Proposed Revenue	36 982 275	14 084 049	31.46%	43.85%	45.03%	79.70%	41.72%	206.85%	59.17%	22.04%	20,37%
			000'000'1	4,935,942	8,502,539	3,413,909	434,294	571,462	1,207,696	801,661	1,382,120

Exhibit No. 3-a (MHW)

	Allocation	Total			Total	Total
Label	Constant Factor	Function Retail	SI c	SGS	Wes	8
Rate Base P-T-D Plant in Service Production			4	9		
Dernand Total	- PROD_DEMAND	TOTAL				
Transmission Bulk & Sub; Other Total	BULK_TRANS	TOTAL TOTAL				F 1
Distribution 360 Land and Land Rights	,626,886	TOTAL	3 626 886 2 401 407		075	9
361 Structures and Improvements 362 & 363 Station Equip. & Storage Battery	327,151			7 592,624	275,903 557,388 2.849.767	498,805 1,007,701 5 152,093
365 Overhead Lines		TOTAL 32,106,935 TOTAL 48,911,384	25		2,363,059	3,705,462
360 Underground Conduit 367 Underground Lines		TOTAL 12,161,353 TOTAL 10,730,016			3,003,632 893,759 788,567	3,000,942 1,391,796
369 Services 370 Meters	30,705,473 DIST_TRANSF 14,929,988 DIST_SERV 6,601,740 DIST_METEDS		() (←	2,195,757 365,743	2,969,631 53,402
371 Installations on Cust Premises 373 Street Lighting Total	3,181,022 DIST_OL 9,190,169 DIST_SL			4 629,458	985,880	340,932
	210,923,779	TOTAL 216,923,779	,779 146,188,833	5,159,091	14,879,715	22,028,753
Total P-T-D Plant in Service	216,923,779	TOTAL 216,923,779	,779 146,188,833	5,159,091	14,879,715	22,028,753
General & Intangible Plant	16,064,508 LABOR_M	TOTAL 16,064,508	,508 11,686,102	551,530	920,138	1,261,415
Total Electric Plant in Service	232,988,287	TOTAL 232,988,287	,287 157,874,935	5,710,621	15,799,853	23,290,168
Plant Held for Future Use Production Transmission Distribution	RB_GUP_EPIS_P - RB_GUP_EPIS_T 187.484 PB_GIID_EPIS_D					/1 1
Total		TOTAL 187	187,481 126,347 187,481 126,347	4,459 4,459	12,860 12,860	19,039 19,039
Construction Work in Progress General & Intangible Production	1,248,980 RB_GUP_EPIS_G - RB_GUP_EPIS_P	TOTAL 1,248,980	695'806 086	42,880	71,539	98,072
Iransmission Distribution Total	- RB_GUP_EPIS_T 2,201,380 RB_GUP_EPIS_D 3,450,361	TOTAL 2,201,380 TOTAL 3,450,361	380 1,483,550 361 2,392,119	52,355 95,236	- 151,002 222,541	- 223,552 321,624
Other	- RB_GUP_EPIS_D	TOTAL				

	Allocation		Total					
Label	Constant Factor	Function	립	क्ष इ	81 :	ER .	히	괾
Rate Base P-T-D Plant in Service				2	4	<u>0</u>	16	17
Production Demand Total	- PROD_DEMAND	TOTAL			ı ı	• .	•	•
Transmission Bulk & Sub; Other Total	- BULK_TRANS	TOTAL TOTAL	% 1				. ,	
Distribution 360 Land and Land Rights 361 Structures and Improvements		TOTAL TOTAL	103,741	30,621	69,732	88,685	3,505	7,113
302 α 303 Statton Equip. & Storage Battery 364 Poles 365 Overhead Lines	37,461,653 DIST_CPD 32,106,935 DIST_POLES	TOTAL TOTAL	1,071,529	316,280 307,181	720,249 694,264	916,018 787,320	7,080 36,198 118,071	14,369 73,467 109,810
366 Underground Conduit 367 Underground Lines	40,911,304 UIST_URENES 12,161,363 DIST_UGLINES 10,730,016 DIST_UGLINES	TOTAL	766,563 178,071 457,443	466, 123 116,950	1,053,725 264,244	1,199,283 298,256	175,446 46,162	164,904 42,368
368 Transformers 369 Services 370 Meters		TOTAL	120,355	322,963 55,115	233,143 726,175 8,853	263,152 754,762 176,363	40,729 183,281 1,054,530	37,382 142,884 1,142
371 Installations on Cust Premises 373 Street Lighting Total	3,181,022 DIST_OL 9,190,190 DIST_SL 216,033,770		156,180 -	84,094 	93,846	253,266 - -	3,181,022	9.190.169
Total P-T-D Plant in Service	246 923 779			1,864,375	4,005,104	4,916,270	4,846,024	9,783,608
General & Intangible Plant	16 064 508 ABOR M	TOTAL	_	1,864,375	4,005,104	4,916,270	4,846,024	9,783,608
Total Electric Plant in Service			3 433 268	119,326	232,442	319,436	376,965	415,891
Plant Held for Future Use Production Transmission	- RB_GUP_EPIS_P			,	1	200	066,232,0	99,488
Distribution Total	- RB_GUP_EPIS_T 187,481 RB_GUP_EPIS_D 187,481	TOTAL TOTAL TOTAL	2,811 2,811	- 1,611 1,611	3,462 3,462	- 4,249 4,249	4,188 4,188	8,456 8,456
Construction Work in Progress General & Intangible Production Transmission Distribution Total	1,248,980 RB_GUP_EPIS_G - RB_GUP_EPIS_P - RB_GUP_EPIS_T 2,201,380 RB_GUP_EPIS_D	TOTAL TOTAL TOTAL	14,093 - 33,002	9,277	18,072	24,835	29,308	32,335 - - - - - -
Other		IOTAL	47,095	28,197	58,716	74,727	78,487	131,620
	- RB_GUP_EPIS_D	TOTAL	ı		ı		•	•

lahe i	₹		Total			Total	Total
רשות	Constant Factor	Function	Retail 1	RS 2	<u>SGS</u>	MGS	TGS
Electric Utility Plant	236,626,129	TOTAL	236,626,129	160,393,401	5,810,315	16,035,254	23,630,831
Accum. Depreciation and Amortization Production Bulk Transmission	- RB_GUP_EPIS_P	TOTAL	,	ı	,	•	
Distribution General & Intangible Total	(75,644,775) RB_GUP_EPIS_D (4,377,618) RB_GUP_EPIS_G (80,022,393)	TOTAL TOTAL TOTAL	(75,644,775) (4,377,618)	50,978,373) (3,184,492) (4,162,865)	- (1,799,057) (150,293)	(5,188,794) (250,740)	(7,681,777) (343,739)
Net Electric Plant in Service	156,603,736	TOTAL	156,603,736	(04, 102, 605)	3 860 965	(5,439,533)	(8,025,516)
Working Capital					00000	27,080,01	
Assets O&M Lead / Lag Study Materials & Supplies - Gross Plant Related (154)	- RB_GUP	TOTAL	1	•	•	ı	
Prepayments-Payroll Related (165) Prepayments-Gross Plant Related (165)	5,580,901 LABOR_M 5,580,901 LABOR_M 53,819 RB GUP	TOTAL TOTAL	326,491 5,580,901 53,840	220,028 4,059,818	7,765 191,604	22,395 319,661	33,155 438,223
Prepayments-Distribution (165) Total Working Capital	100	TOTAL	421,602 6,382,813	284,125 4.600,452	1,322 10,027 210,718	3,647 28,919 374,623	5,375 42,814 510,557
Rate Base Offsets	•				2	620,10	
Contr In Aid of Constr Advance (Acct. 2530124) Customer Deposits (Acct. 235)	(130,128) RB_GUP_EPIS_D (4,270,209) CUST_DEP	TOTAL	(130,128)	(87,696)	(3,095)	(8,926)	(13,215)
Accumulated Deferred FIT (Acct. 190.1/282.1/283.1) Accumulated Deferred ITC (Acct. 255)	(11,528,284) RB_GUP - RB_GUP	TOTAL	(11,528,284)	(7,814,271)	(283,075)	(781,228)	(363, 178) (1,151,280)
i Otal	(15,928,621)	TOTAL	(15,928,621)	(10,536,898)	- (460,125)	(1,471,546)	(1,747,673)
<u>Total Rate Base</u>	147,057,928	TOTAL	147,057,928	100,294,090	3,611,558	9,498,798	14,377,210
Operating Revenues Firm Sales of Electricity	22,606,637 RSALE	TOTAL	22,606,637	7,103,266	1.240.343	3 443 913	5 860 738
Sales for Resale							5
Energy Total	- PROD_DEMAND - PROD_ENERGY	TOTAL TOTAL TOTAL		i i	1 (1	1 1	
Other Operating Revenues				•	ı		
Fortelted Discounts Miscolan Service Revenue	222,224 FORF_DISC 200,176 MISC_SERV_REV	TOTAL	222,224	181,757 162 063	5,161	13,187	14,372
Mis. Serv. Rev Reconnect Fee Adjustment Rent Assoc Co - Prod Rent Assoc Co - Trans	(174,600) RB_GUP - RB_GUP_EPIS_P	TOTAL	(174,600)	(118,350)	(4,287)	4,902 (11,832) -	781 (17,437)
Rent Assoc Co - Dist	76 967 PB GUP EPIS T	TOTAL		ı	•	•	

Allocation	<u>Label</u> Constant Factor Fi	FOT	Z56,626,729 TOTAL		(75,644,775) RB_GUP_EPIS_D TOTAL (4,377,618) RB_GUP_EPIS_G TOTAL (80,022,393) TOTAL	Net Electric Plant in Service TOTAL	O&M Lead / Lag Study Post / Lag Study Post / Lag Study TOTAL Materials & Supplies - Gross Plant Related (165) 326,491 RB_GUP_EPIS_D TOTAL Prepayments-Payroll Related (165) 5,580,901 LABOR_M TOTAL Prepayments-Cross Plant Related (165) 53,819 RB_GUP TOTAL Prepayments-Distribution (165) 421,602 RB_GUP_EPIS_D TOTAL Working Capital 6,382,813 TOTAL		EPIS_D P	(1,520,204) RB_GUP	(15,928,621) TOTAL	147,057,928 TOTAL	22,606,637 RSALE TOTAL	- PROD_DEMAND TOTAL - PROD_ENERGY TOTAL - TOTAL	Operating Revenues 222,224 FORF_DISC TOTAL Forfieled Discounts 200,176 MISC_SERV_REV TOTAL Mis. Serv. Rev Reconnect Fee Adjustment (174,600) RB_GUP_EDISC TOTAL Rent Assoc Co - Prod - RB_GUP_EDISC TOTAL TOTAL Rent Assoc Co - Trans - RB_GUP_EDIS_P TOTAL Rent Assoc Co - Dist - RB_GUP_EDIS_P TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL
Total	Function IP		3,483,173		(1,134,026) - (49,394) - (1,183,421)	2,299,753	4,895 62,971 792 6,320	ה ל			(171,649)	2,203,082	1,899,794		1,204 23 (2,570) - 1,154
	ଥା	136	2,013,509	<u>)</u> 1	(650,137) (32,517) (682,654)	1,330,856	2,806 41,455 458 3,624	40,342		(98,097)	(122,728)	1,256,469	306,442		652 739 (1,486) - - 661
	8	4	4,299,724		(1,396,643) (63,341) (1,459,985)	2,839,739	6,028 80,752 978 7,784	95,542	(2,403)	(209,480)	(211,883)	2,723,399	186,233		119 (3,173)
	EHG	15	5,314,682		(1,714,382) (87,047) (1,801,429)	3.513.253	7,399 110,974 1,209 9,555	129,137	(2,949) (164,475)	(258,928)	(426,352)	3,216,038	758,770		5,227 2,364 (3,922) - 1,744
	리	16	5,305,664	1	- (1,689,886) (102,724) (1,792,610)	3.513.055	7,294 130,960 1,207 9,418	148,879	(2,907)	(258,489)	(270,160)	3,391,773	656,872		664 14,133 (3,915) -
	ᇷ	17	10,339,575	t	- (3,411,700) (113,331) (3,525,031)	6.814.544	- 14,725 144,483 2,352 19,015	180,575	(5,869)	(503,738)	(209,602)	6,485,512	1.148.264	1 1	15 (7,629)

Total	res	60,739	80,777	5,943,515			30,027 - 18,686 10,782 5,690 - 4,338 69,766 24,209 163,686	283 696 6,464 671,046
Total	WGS	41,027	62,361	3,506,275	1 11 1	ï.	22,026 10,336 6,854 3,654 1,178 1,178 47,125 16,352	181 470 3,575 426,585
	8GS 8.	14,225	35,365	1,275,709			8,649 2,149 1,764 953 6,009 8,009 3,616 16,339 5,670	47 163 743 109,797
	SN 2	403,077	776,681	7,879,947		, ,	204,296.04 93,333 66,389 35,557 51,504 38,962 462,988 160,657 1,113,686	1,746 4,616 32,285 4,132,024
Total	Retail 1	598,110 	1,065,720	23,672,357			329,749 135,870 93,062 49,722 131,778 83,867 48,121 687,010 238,393 1,797,572	2,473 6,850 46,999 5,792,103
	Function	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	TOTAL	TOTAL	TOTAL TOTAL TOTAL	TOTAL	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	101AL 101AL 101AL 101AL
Allocation	Factor	RB_GUP_EPIS_P RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RRG_UP_EPIS_D RRG_UP_EPIS_D RRG_UP_EPIS_T RB_GUP_EPIS_T RB_GUP_EPIS_T RB_GUP_EPIS_D RB_GUP_EPIS_D			PROD_DEMAND PROD_ENERGY	BULK_TRANS	TOTOXEXP RB_GUP_EPIS_D 362 STATIONS TOTOHLINES TOTUGLINES DIST_ALL DIST_ALL DIST_ALL DIST_RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D	TOTMXEXP RB_GUP_EPIS_D 362_STATIONS TOTOHLINES
	Constant	598,110 - - - 142,857 1,065,720	1,065,720	23,672,357			329,749 135,870 93,062 49,722 131,778 83,867 48,121 687,010 238,393 1,797,572	2,473 6,850 46,999 5,792,103
	Label	Rent Non-Assoc Co - Prod Rent Non-Assoc Co - Trans Rent Non-Assoc Co - Dist Rent ABD - Trans 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 - Local Facil Dist Total - Other Operating Revenues	Total Other Revenues	Total Operating Revenues	Operating Expense O&M Expense Production Demand Energy & Fuel	Transmission Bulk Transmission Total	Distribution Operation 580 Supervision & Engineering 581 Load Dispatching 582 Station Expenses 583 Overhead Lines 585 Underground Lines 585 Street Lighting 586 Meter Lighting 588 Miscellaneous Distribution 589 Rents Total	590 Station Education & Engineering 591 Structures 592 Station Equipment 593 Overhead Lines

KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY TWELVE MONTHS ENDING JUNE 30, 2021

	이 9월 임 당	13 14 15 16	١.				5, 141 11,043 13,555 13,362				1,228 2.638 3.238 3.191		6,935 12,047 22,206 29,153	6,935 12,047 22,206 29,153	313.377 198.280 780.976 686.026								2,632 5,394 7,096 5,555		3,322	666 2,008 2,282 337 478 1,080 1,219 189		3,222	178 29 568 3,398 5.905 12.684 15.570 15.348	4,401 5,403	14,346 29,403 38,683 30,283	c u	59 126 155 153	120
Total	Function IP		TOTAL .	TOTAL -	TOTAL	TOTAL 8 967		TOTAL	TOTAL	TOTAL	TOTAL 2,142		TOTAL 10,919	TOTAL 10,919	TOTAL 1,910,713			TOTAL .	TOTAL -		TOTAL .		TOTAL 4,924		101AL 3,886			1,987	TOTAL 10,299	TOTAL 3,574		TOTAI 38		•
Allocation	Constant Factor		- RB_GUP_EPIS_P	RB GUP EPIS -	RB GUP FPIS T	598.110 RB GUP FPIS D		- PROD DEMAND	- PROD_ENERGY		142,857 RB_GUP_EPIS_D		1,065,720	1,065,720	23,672,357		GIANATO GOGG	- PROD_ENERGY			- BULK_TRANS		329,749 TOTOXEXP	- RB_GUP_EPIS_D	93.062 TOTOHLINES			DIST POLIST	RB_GUP_EPIS_D			2.473 TOTMXEXP	RB_GUP_EPIS_D	
	<u>rapel</u>		Rent Non-Assoc Co - Prod Rent Non-Assoc Co - Trans	Rent Non-Assoc Co - Dist	Rent ABD - Trans	Rent ABD - Pole Attch Dist	Other Electric Revenue - Prod	Other Electric Revenue - New - Demand	Other Electric Rev. Prod - New - Energy	Other Electric Revenue - Trans	Other Electric Revenue - Dist	Other Electric Revenue - Local Facil Dist Total - Other Operation Revenues		Total Other Revenues	Total Operating Revenues	Operating Expense O&M Expense	Production Demand	Energy & Fuel	lotal	Transmission B. II. Terrenicies	Total	Distribution Operation	580 Supervision & Engineering	582 Station Expenses	583 Overhead Lines	584 Underground Lines	555 Meters 586 Meters	587 Customer Installs	588 Miscellaneous Distribution	Total		Distribution Maintenance 590 Supervision & Engineering	591 Structures	592 Station Equipment

		Allocation		Total			Total	Total
<u>Label</u>	Constant	Factor	Function	Retail 1	88 2	33	MGS	<u>897</u>
594 Underground Lines 595 Line Transformers 596 Street Lighting 597 Meters 598 Miscellaneous Distribution Total	43,547 13,604 47,894 14,993 231,508 6,199,971	TOTUGLINES 368 TRANSFORMERS DIST_SL DIST_METERS RB_GUP_EPIS_D	TOTAL TOTAL TOTAL TOTAL TOTAL	43,547 13,604 47,894 14,993 231,508 6,199,971	31,141 10,023 - 9,208 156,017 4,377,059	834 296 296 1,432 5,506	3,200 973 - 2,242 15,880	4,984 1,316 775 23,510
Customer Accounts 901 Supervision 902 Meter Read 903 Customer Records 904 Uncollectibles 905 Miscellaneous Total	19,226 . 50,847 (1,228,799 (2,548 (11,738 -	TOTOX234 CUST_902 CUST_903 CUST_904 TOTOX234	TOTAL TOTAL TOTAL TOTAL TOTAL	19,226 50,847 1,228,799 2,248 11,738 1,313,158	15,966 41,166 1,021,597 9,748 1,090,540	1,286 3,820 81,761 191 785 87,844	26,649 26,649 26,649 256 28,631	67 67 198 4,242 10 41 4 557
Customer Service & Infor. & Sales Exp 907 Supervision 908 Customer Assistance - DSM 908.1-Customer Assistance - Demand Response 909 Info & Instr 910 Miscellaneous 911 - 916 Sales Exp.	11,408 (93,187 (15,105) (1,408	CUST_TOTAL CUST_TOTAL DSM_DEM DSM_DEM CUST_TOTAL CUST_TOTAL CUST_TOTAL CUST_TOTAL	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	11,408 93,187 157 7,105 1,498 5,404	9,236 75,444 81 3,647 1,213 4,375 93,996	857 7,001 2 101 113 406 8,480	279 2,282 11 496 - 37 3,237	44 44 19 841 6 1,294
Administrative & General Expense Reg Commission Insurance - Transmission Insurance - Distribution A&G - Labor Related Total		CUST_TOTAL RB_GUP_EPIS_T RB_GUP_EPIS_D LABOR_M	TOTAL TOTAL TOTAL TOTAL TOTAL	227,539 - 49,912 1,396,569 1,674,020	184,216 - 33,637 1,015,932 1,233,785	17,095 - 1,187 47,947 66,229	5,572 - 3,424 79,992 88,988	887 - 5,069 109,661 115,617
Other Expenses Other O&M Factoring Expense Other O&M	439,467 R 439,467	RB_GUP_EPIS_D RSALE_D RB_GUP_EPIS_D	TOTAL TOTAL TOTAL TOTAL	439,467 - 439,467	138,086 138,086	24,112 - 24,112	66,949 66,949	- 113,970 - 113,970
Total O&M Expense Depreciation & Amortization Expense Production Bulk Transmission Distribution General & Intangible Total Depreciation & Amort Expense	11,542,946 - R 6,830,716 R 1,360,716 R 8,191,432	RB_GUP-Land_T RB_GUP-Land_T RB_GUP-Land_D RB_GUP-Land_G	TOTAL TOTAL TOTAL TOTAL TOTAL	11,542,946 6,830,716 1,360,716 8,191,432	8,047,151 - 4,601,831 989,851 5,591,682	352,632 - 163,380 46,716 210,096	760,980 - 467,679 77,939 545,618	1,108,197 - 689,485 106,846 796,331

KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY TWELVE MONTHS ENDING JUNE 30, 2021

See the degrace of the first bank See the first			Allocation		Total					
Color Colo	<u>Label</u>	Constant	Factor	Function	의	ଥା	2	띪	히	징
1,394 385 1070 1074 53 419 946 1088 165 144 322 334 81 144 144 144 144 144 144 144 1074 1074 355 144 322 334 81 144						13	14	15	9	17
1300 1300	594 Underground Lines	43,547	TOTUGLINES	TOTAL	638	410	970	900	4	;
1974 1974 1974 1975 1971 1974 1975	595 Street Linbling	13,604	368 TRANSFORMERS	TOTAL	23	143	322 322	33. 334	<u></u>	25 53
Color Colo	597 Meters	47,894	DIST_SL	TOTAL	•	•	•	•	,	47.894
1928 1010/24 1076 1077 1074 1074 1077	598 Miscellaneous Distribution	14,993 231 FUR	RB CITO CDIC D	TOTAL	355	191	213	9/9	,	
19,226 TOTAL 19,226 TOTAL 19,226 100	Total	6,199,971		TOTAL	3,471 95,755	1,990 58,506	4,274 131,804	5,247 150.615	5,172 26,611	10,441
State	Customer Accounts							1	5	0,00
1,228,792 1,774 1,24 4,018 4,64 1,280 3,190 3,	901 Supervision	19.226	TOTOX234	TOTAI	c	ć	ţ			
1,228,900 UST 1903 TOTAL 124 4,016 645 12,800 TOTAL 124 4,016 645 12,800 TOTAL 134 4,016 645 13,800 12,800 180	902 Meter Read	50,847	CUST 902	TOTAL	7 W		9 2	202	1,209	_
1,133,158 TOTAL 10 9 2 738 718 7	903 Customer Records 904 Hacelladia	1,228,799	CUST_903	TOTAL	124	4.018	90 645	12 850	3,590	4 5
1,313,188 1,000,434 1,010,44 1,138 4,317 6,93 13,806 82,549 1,313,188 CUST_TOTAL TOTAL 1,138 4,317 6,93 13,806 82,549 1,313,188 CUST_TOTAL TOTAL 1,148 4,81 1,10 6,579 1,448 CUST_TOTAL TOTAL 1,485 4,81 1,10 6,579 1,448 CUST_TOTAL TOTAL 1,485 4,81 1,10 6,579 1,313,189 CUST_TOTAL TOTAL 1,485 1,141	905 Miscellaneous	2,548	CUST_904	TOTAL	0		7	90 1	180	- 0
State Stat	Total	1,313,158	1010X234	TOTAL	7,2	39	9 6	123	738	· - ;
11,408 CUST_TOTAL TOTAL	Customer Service & Infor & Salas Evn			!	3	r r	280	13,806	82,549	84
17.00 CUST_TOTAL TOTAL 11 442 57 155 805	907 Supervision	44 100								
157 DSM_DEM TOTAL TOTA	908 Customer Assist	11,408	CUST_TOTAL	TOTAL	-	42	7	135	805	•
## 150 FORM_DEMIN TOTAL 1,665 48 150 151 2 **CONST_TOTAL TOTAL TOTAL 1,665 48 150 151 2 **CONST_TOTAL TOTAL TOTAL 1,714 461 220 1,477 7,874 **CONST_TOTAL TOTAL TOTAL 1,714 461 220 1,477 7,874 **CONST_TOTAL TOTAL TOTAL 1,714 461 220 1,477 7,874 **CONST_TOTAL TOTAL 1,876 89 1,777 1,789 1	908-Customer Assistance - DSM	33, 187	CUSI_IOIAL	TOTAL	Σ (344	55	1,100	6,579	7
118,759 227,539 CUST_TOTAL 107AL 107AL 10 6 6 10 1 118,759 CUST_TOTAL 107AL 107AL 107AL 107AL 107AL 10 6 6 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 16 10 17 14 10 16 1	908.1-Customer Assistance - Demand Response	7,105	DSM DEM	TOTAL	3/	- 6	დ [e ;	0	0
1498 CUST_TOTAL TOTAL TO	909 Info & Instr		CUST_TOTAL	TOTAL	<u>.</u>	ţ ,	OG.	151	7	4
SAGE	910 Miscellaneous	1,498	CUST_TOTAL	TOTAL	0	9	, -	' ζ	, ,	
118,759	John Sales Exp.	5,404	CUST_TOTAL	TOTAL	-	20.	- ო	5 49	38.2	o c
227,539 CUST_TOTAL TOTAL 26 840 135 2.687 16,064 49,912 RB_GUP_EPIS_T TOTAL 78 429 922 1,131 1,116 1,396,569 LABOR_M TOTAL 16,532 11,642 20,207 27,770 32,771 1,574,020 RB_GUP_EPIS_D TOTAL 16,532 11,642 21,264 31,588 49,951 - RB_GUP_EPIS_D TOTAL 36,931 5,957 3,620 14,750 12,769 439,467 RSALE_D TOTAL 36,931 5,957 3,620 14,750 12,769 11,542,946 TOTAL 100,821 58,725 126,028 154,601 155,079 3 1,360,716 RB_GUP-Land_D TOTAL 16,353 10,107 19,689 27,657 31,930 3 1,360,716 RB_GUP-Land_D TOTAL 16,363 10,107 19,689 27,657 31,930 3 1,360,716 RB_GUP-Land_D TOTAL 16,363 10,107 19,689 27,657 31,930 3 1,360,716 RB_GUP-Land_D TOTAL 16,175 68,832 145,777 181,658 187,009 3		967,811		TOTAL	1,714	461	220	1,471	7,874	. 65
227,539 CUST_TOTAL TOTAL	Administrative & General Expense									
49,912 RB_GUP_EPIS_D TOTAL 148 429 922 1,131 1,115 1,115 1,115 1,004 1,006 1,004 1,0	Reg Commission	227,539	CUST_TOTAL	TOTAL	92	840	135	7 607	10.004	ļ
49.912 RB GUP_EPIS_D TOTAL 15,758 10,374 20,207 27,770 32,771 1,115 1,11	Insurance - Iransmission		RB_GUP_EPIS_T	TOTAL	ì.	} ,	3 .	7,001	10,004	,
1,536,509 ABOR TOTAL 15,758 10,374 20,207 27,770 32,777 1,674,020 TOTAL 16,532 11,642 21,264 31,588 49,951 1,674,020 TOTAL 36,931 5,957 3,620 14,750 12,769 12,769 14,750 14,750	A&G - Labor Related	49,912	RB_GUP_EPIS_D	TOTAL	748	429	922	1.131	1.115	2 251
RB GUP_EPIS_D	Total	1,674,020	LABOR_M	TOTAL	15,758	10,374	20,207	27,770	32,771	36,156
HB GUP EPIS D TOTAL 36,931 5,957 3,620 14,750 12,769 RSALE D TOTAL 36,931 5,957 3,620 14,750 12,769 11,542,946 TOTAL 36,331 5,957 3,620 14,750 12,769 TOTAL TOTAL 100,821 58,725 126,028 154,601 155,079 31,930 131,930 8,191,432 RB GUP-Land D TOTAL 16,175 68,832 145,717 181,658 187,009 3.	Other Evanores				266,91	1,042	21,264	31,588	49,951	38,424
## GUP_EPIS_D TOTAL 36,931 5,957 3,620 14,750 12,769 ## GUP_EPIS_D TOTAL 36,931 5,957 3,620 14,750 12,769 ## GUP_EPIS_D TOTAL 36,931 5,957 3,620 14,750 12,769 ## GUP_Land_P TOTAL 177,909 95,230 187,003 250,913 210,038 3 ## GUP_Land_D TOTAL 100,821 58,725 126,028 154,601 155,079 31,930 131,930 131,930 131,930 131,932 ## GUP_Land_G TOTAL 16,175 68,832 145,717 181,658 187,009 3.	Other Experises									
#39,467 RALE D TOTAL 36,931 5,957 3,620 14,750 12,769 11,542,946 11,542,946 TOTAL 36,931 5,957 3,620 14,750 12,769 TOTAL 177,909 95,230 187,003 250,913 210,038 3 RB_GUP-Land_P TOTAL 100,821 58,725 126,028 154,601 155,079 31,930 131,930 3,914,32 RB_GUP-Land_G TOTAL 16,175 68,832 145,717 181,658 187,009 3.	Factoring Expense	100,000	RB_GUP_EPIS_D	TOTAL		•	•	•	,	,
## 439,467 ## 439,467 ## 439,467 ## 5,957	Other O&M	439,407	RSALE D	TOTAL	36,931	5,957	3,620	14,750	12,769	22,322
11,542,946 11,542,946 10,038 11,542,946 10,038 10	Total	439,467		TOTAL	36.931	5 957	3.620	14 750	12 765	. 00
## TOTAL 177,909 95,230 187,003 250,913 210,038 ## COLP-Land P TOTAL	Takel Ooks Comment				- - - - - -	,	0,020	7,700	12,103	77,377
B. GUP-Land P TOTAL	i otal O&M Expense	11,542,946		TOTAL	177,909	95,230	187,003	250,913	210,038	352,894
- RB_GUP-Land_T TOTAL	Depreciation & Amortization Expense Production			i						
6,830,716 RB_GUP-Land_D TOTAL 100,821 58,725 126,028 154,601 155,079 1,360,716 RB_GUP-Land_G TOTAL 15,353 10,107 19,689 27,057 31,930 8,191,432 TOTAL 116,175 68,832 145,717 181,658 187,009	Bulk Transmission		RB_GUP-Land_F	TOTAL	i			•	•	•
1,360,716 RB_GUP-Land_G TOTAL 15,353 10,107 19,689 27,057 31,930 8,191,432 TOTAL 116,175 68,832 145,717 181,658 187,009	Distribution		RB_GUP-Land_D	TOTAL	100,821	58.725	126.028	154 601	155 070	240 007
0,191,432 101AL 116,175 68,832 145,717 181,658 187,009 3	Total Depreciation & Amort Expense		RB_GUP-Land_G	TOTAL	15,353	10,107	19,689	27,057	31,930	35.227
		0,131,432		IOTAL	116,175	68,832	145,717	181,658	187,009	348,314

KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY TWELVE MONTHS ENDING JUNE 30, 2021

01 01 01 01 01 01 01 01 01 01 01 01	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	156,541 773 (20) 1,375,722 533,862 865 364,122 4,211,650 255 6,643,771	113,876 563 (15) 932,512 167,746 586		20	
156,541 LABOR_M	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	156,541 773 (20) 1,375,722 533,862 865 364,122 4,211,650 6,643,771 1,382 247,609	113,876 563 (15) 932,512 167,746 586			
Tax 156,541 LABOR_M To Labor Loop To Labor Racle D To Labor Result D To Result	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	156,541 773 (20) 1,375,722 533,862 865 364,122 4,211,650 - 4,211,650 1,382 1,382 247,609	113,876 563 (15) 932,512 167,746 586			ı
Tax	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	773 (20) 1,375,722 533,862 865 364,122 4,211,650 6,643,771 1,382 247,609	563 (15) 932,512 167,746 586	5,374	8.966	
1,375,727 1,375,729 1,375,729 1,375,727 1,375,727 1,375,727 1,382 1,22 RB_GUP 1,382	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	(20) 1,375,722 533,862 865 364,122 4,211,650 255 6,643,771 1,382 247,609	(15) 932,512 167,746 586	27	4	
533,862 RSĀLĒ D 865 RB GUP 364,122 RB GUP - RB GUP 4,211,650 RSĀLĒ D - RB GUP 4,211,650 RSĀLĒ D - RB GUP 255 RB GUP 6,643,771 Debt 1,382 NP 7,609 CUST DEP (19,135) RB GUP CWIP	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	533,862 865 364,122 4,211,650 - - 6,643,771 1,382 247,609	352,312 167,746 586	(1)	£ 5	_
865 RB_GUP 364,122 RB_GUP - RB	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	865 364,122 4,211,650 - 555 6,643,771 1,382 247,609	586	29.291	93,227	
364,122 KB GUP - RB_GUP - RB_G	TOTAL TOTAL TOTAL TOTAL TOTAL	364,122 4,211,650 - 555 6,643,771 1,382 247,609		27	50	
Tax	TOTAL TOTAL TOTAL	4,211,650 255 6,643,771 1,382 247,609	246,815	8,941	24,675	
Tax - RB_GUP - RB_GUP - RB_GUP - S55 RB_GUP - S6,643,771 Debt - 1,382 NP - 247,609 CUST_DEP - (19,135) RB_GUP_CWIP - (19,135) RB_GUP_CWI	TOTAL TOTAL TOTAL	255 6,643,771 1,382 247,609	1.323.349	234.078	644 608	
1,382 NP Debt 1,382 NP The posits 247,609 CUST_DEP (19,135) RB_GUP_CWIP	TOTAL TOTAL	255 6,643,771 1,382 247,609	- (2-)		- 1,000	
Debt 1,382 NP 247,609 CUST_DEP (19,135) RB_GUP_CWIP	TOTAL	1,382 247,609	173 2.785.605	908 518	17	
1,382 NP 247,609 CUST_DEP 247,609 CUST_DEP (19,135) RB_GUP_CWIP	TOTAL	1,382 247,609		200	046,940	
# Deposits 247,609 CUST_DEP (19,135) RB_GUP_CWIP		247,609	437	5	8	
	TOTAL	100000	152,787	10,087	39,511	
	200	(18,135)	(13,206)	(528)	(1,234)	
28,703 LABOR_M	TOTAL	28,703	20,880	985	1,644	
Total Operating Expense Before Income Tax 26,636,708 TOTAL	TOTAL	26 636 708	16 585 776	0.00	400	
		001,000,01	0,000,01	901,024	2, 190,534	
Before Income Tax (2,964,351)	TOTAL	(2,964,351)	(8,705,829)	393,884	1,309,740	
Interest Expense 2,014,694 RATEBASE TOTAL	TOTAL	2,014,694	1,374,029	49,478	130,134	
Pre-Tax Book Income Before SIT (4,979,045)	TOTAL ((4,979,045)	(10,079,859)	344.406	1,179,607	
Schedule M Adjustments						
) RB_GUP		(2,582,894)	(1,750,775)	(63,423)	(175,033)	
Uncollectible Related TOTAL CUST 904 TOTAL	TOTAL	874,750	636,336	30,032	50,104	
DSM_DEM		2,866,880	1,471,589	40,750	200.011	
Total Federal Schedule Ms 3,313,517 IOIOHLINES TOTAL TOTAL		2,154,781	1,537,197	40,847	158,698	
		5	10,100,1	40,200	233,780	
State Tax Adjustments TOTAL (1,935,791) RB_GUP TOTAL		(1,935,791)	_ (1,312,146)	(47,533)	_ (131,181)	
		(3,601,319)	(9,497,658)	345.079	1 282 205	
Rate					<u>}</u>	
State Income Tax TOTAL	TOTAL	(229,588)	(605,487)	21,999	81.742	

Allocation Factor Function IP CS LABOR_M TOTAL 1,766 1,163 LABOR_M TOTAL 0,00 (0) LABOR_M TOTAL 20,251 11,706 RSALE_D TOTAL 4,864 7,237 RB_GUP TOTAL 4,864 7,237 RSALE_D TOTAL 4,26,201 80,310 RS_GUP TOTAL 426,201 80,310 RB_GUP TOTAL 2,26,307 1,150 LABOR_M TOTAL 2,26,307 1,245 TOTAL TOTAL 1,160,164 50,360 RB_GUP TOTAL 1,160,164 50,360 TOTAL 1,160,164 50,360 ABOR_M TOTAL 1,160,164 50,360	TOTAL 1,766 1,766 1,766 1,766 1,766 1,766 1,766 1,766 1,766 1,766 1,766 1,766 1,701AL 1,360 1,766 1,701AL 1,360 1,766 1,701AL 1,360 1,760	TOTAL 1,766 1,163 2,2 1, 107AL 1,706 1,103 1, 107AL 1,706 1,103 2,49 1, 107AL 1,017AL 1,0017AL 1,0017AL 1,0017AL 1,0017AL 1,0017AL 1,01017AL 1,017AL 1	TOTAL	Sales and Use Taxes Regis Fee Regis Fee Gross Receipts Tax Gross Receipts Tax Misc Capital Lease Tax Misc Capital Lease Tax Misc Capital Lease Tax Misc Capital Lease Tax Cost of Short-Term Debt Interest on Customer Deposits AFUDC Charitable Contributions Total Operating Income Before Income Tax Schedule M Adjustments Gross Plant Related Uncollectible Related Demand Response and FPPAR Over/Under Recovery Reliability & Major Storms Total Federal Schedule Ms Salas, 517 Salas, 886 See 4,21,650 F4,21,650 F4,21,650 F4,377 F4,609 F4,135) F7,136 F4,135) F7,136 F7,137 F
Total 1,766 1,766 20,251 44,864 13 5,360 20 20 20 20 20 20 20	Total 1, 766 1, 163 20,251 44,864 7,237 4,33 1,364 353,935 57,091 34,68 353,935 57,091 34,68 353,935 57,091 34,68 353,935 57,091 34,68 353,935 57,091 34,68 353,935 57,091 34,68 353,935 57,091 34,68 33,390 20,567 40,93 9,870 6,498 12,65 6,1978 19,461 60,61 33,390 20,567 24,547 72,83	P CS PS EHG H5 H5 H5 H5 H5 H5 H5	Total CS PS EHG QL 1,766 1,163 2,265 3,113 3,6 (0)<	e e e e e e e e e e e e e e e e e e e
13 13 163 1,163 1,163 1,1706 7,237 7 3,098 2,310 2,310 2,13 2,13 2,13 1,214 50,360 1,20,367 24,587 24,547 22,557 24,547	24,9 4,3 6,6 6,6 6,6 73,00 73,00 73,00 73,00 73,00 73,00 73,00 74,00 80,61 72,83 72,83	PS EHG 14 15 2,265 3,1 (0) 24,998 30,8 4,398 17,9 16 6,616 8,1 24,695 141,3 34,695 141,3 25 73,004 201,5 (326) (44,396 (207,559) 137,17 37,311 44,06 (244,870) 93,11 (46,934) (58,01 12,657 17,39 60,618 61,06 25,83 72,831 73,27	2,265 3,113 3,6 1,1 15 16 24,998 30,899 30,8 4,398 17,919 15,5 1,6,616 8,178 8,11 5,6016 8,178 8,11 25 31 5,7 34,695 141,360 122,3 5,6016 8,178 8,11 415 571 6 5,6016 643,804 578,44 (207,569) 137,172 107,58 37,311 44,060 46,46 (244,870) 93,112 61,111 (46,934) (58,012) (57,91 12,657 17,394 20,52 60,618 61,060 7,80 72,831 73,278 (28,73	720,367 720,367 1,190,346 30,182 1,160,164 1,160,164 1,160,164 30,330 676,957
	2,265 2,265 4,398 4,398 4,398 4,398 1,6616 6,616 6,616 73,004 405,839 (207,559) 37,311 (244,870) (46,934) 12,657 60,618 46,490 72,831	EHG 15. 3,1 15. 9,5. %	### 15 16 16 15 16 16 15 16 15 16 17,919 30,899 30,881 17,919 15,15 17,919 15,15 17,919 141,360 122,3 141,360 122,3 122,3 122,3 123,172 107,58 137,172 107,58 14,060 46,46 137,172 107,58 17,394 20,52 17,394 20,52 17,394 20,52 25,836 7,806	7 3,098 - 57,091 - 245,804 67,573 (156) 213 (156) (21,978) 6,498 - 19,461 20,567 24,547

KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY TWELVE MONTHS ENDING JUNE 30, 2021

<u>Label</u>	Allocation Constant Factor	Function	Total Retail	&	Ses	Total	Total
			-	2	3		1750
Federal Taxable Income Federal Income Tax Rate	(1,435,940)	TOTAL	(1,435,940)	(7,580,025)	370,613	1,331,644	
Current Federal Income Tax CFIT Tax Credits Current Federal Income Tax	(301,537) (7,944) NP (309,491)	TOTAL TOTAL TOTAL	(301,547) (7,944) (309,491)	(1,591,805) (5,389) (1,507,194)	77,829 (196)	279,645 (537)	
Deferred Federal Income Tax			(101,100)	(to) ', (oo',)	CCO, 7	2/3,100	
Gross Plant Related Labor Related Incollectible Related	18,105 RB_GUP (170,591) LABOR_M	TOTAL	18,105 (170,591)	12,272 (124,096)	445 (5,857)	1,227 (9,771)	
Ontolicourse Nataled Demand Response and FPPAR Over/Under Recovery Reliability & Major Storms Total Deferred Federal Income Tax	- CUST_904 (602,045) DSM_DEM (452,504) TOTOHLINES (1,207,035)	TOTAL TOTAL TOTAL TOTAL	- (602,045) (452,504) (1,207,035)	(309,034) (322,811) (743,669)	(8,557) (8,578) (8,578) (22,547)	(42,002) (33,327) (83,873)	
Total Deferred ITC	dN .	TOTAL	•	•	. '		
Total Federal Income Tax	(1,516,526)	TOTAL	(1,516,526)	(2,340,863)	55,085	195,235	
Total Income Tax	(1,746,114)	TOTAL	(1,746,114)	(2,946,350)	77,085	276,977	
Total Expenses	24,890,594	TOTAL	24,890,594	13,639,426	958,909	2,473,511	
Net Operating Income Current Rate of Return	(1,218,237) -0.83%	TOTAL	(1,218,237)	(5,759,479) -5.74%	316,800 8.77%	1,032,763 10.87%	
O&M Labor Production Demand Production Energy	- PROD_DEMAND	TOTAL	•			•	
Transmission Distribution						r g	
Customer Service	766,144 EXP_OM_CUSTACCT		2,055,171 766,144	1,410,986 636,261	42,649 51,252	147,292 16,705	
Total		TOTAL	79,872 2,901,187	63,217 2,110,464	5,703 99,604	2,177 166,173	
<u>Calculation of Proposed Revenues</u> Proposed Operating Income Proposed Operating Income from Revenue Allocation	9,352,884 RATEBASE	TOTAL	9,352,887 9,352,887	(626,161) (626,161)	603,777	2,143,163 2,143,163	
Proposed Rate of Return			6.36%	-0.62%	16.72%	22.56%	
Income Increase Gross Revenue Conversion Factor	10,571,121 1.359897	TOTAL	10,571,123	5,133,318	286,977	1,110,400	

KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY TWELVE MONTHS ENDING JUNE 30, 2021

CS PS 13 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 15 14 16 14 17 14 18 14 19 14 10 14 11 14 12 14 13 14 14 14 15 14 16 14 17 14 18 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16 14 16	Function IP GS PS EHG TOTAL 1,721,819 71,181 (158,828) 168,554 TOTAL 361,582 14,948 (33,354) 33,296 TOTAL 361,465 14,948 (33,354) 33,296 TOTAL (1,925) (1,267) (2,468) (3,321) TOTAL (141,061) (4,087) (12,730) (12,823) TOTAL (149,731) (3,763) (12,633) (10,66) TOTAL (149,731) (9,519) (24,632) (26,904) TOTAL (1,047,404 254,891 334,499 657,854 TOTAL 1,047,404 254,891 334,499 657,854 TOTAL 327,036 9,087 (71,340) 14,050 TOTAL 1,047,404 254,891 334,499 657,854 TOTAL 31,506 4,65% -5,00% 3,83% TOTAL 31,506 14,256 48,645 TOTAL 31,506 41,266 <
CS PS EH 13 14 15 9 71,181 (158,828) 156 2 14,948 (33,354) 3; 1 (68) (144) 3; 5 (1,267) (2,468) (3 7 (1,267) (2,468) (3 7 (4,319) (9,763) (112 1 (4,087) (12,730) (12 1 (4,087) (12,730) (12 2 (4,319) (9,763) (112 1 (9,519) (24,632) (26 1 5,362 (58,130) 6 5 9,087 (71,340) 14 5 5,362 (58,130) 6 5 9,087 (71,349) 657 1 55,4891 334,499 657 1 55,4891 334,499 657 1 55,4891 334,499 657 1 55,619 404 8, 8, 310 1 152,502 147,059 453, 152,502 147,059 453, 152,502	CS PS EHG OL 13 14 15 16<
(158,828) 156 (144) 33,354 33 (144) 33,354 33 (144) 33,4489 (171,730) (171,7	PS
(12) 33 33 34 55 657 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	EHG OL 158,554 33 33,296 6 (178) 33,118 6 407 (3,392) (4 (12,823) (11,096) (1 (26,904) (5 (26,904) (5 123,122 106 3.83% 3.383% 3.83% 3.83% 3.83% 3.83% 3.83% 3.83% 3.83% 48,055 657,689 68,55 67,689 68,53
158,554 33,296 (178) 33,118 407 (12,823) (11,096) (26,904) - 6,214 14,050 657,854 123,122 3.83% 48,645 8,055 989 57,689 453,239 453,239	100 (1) (1) (2) (1) (2) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1
	9L 16 33,082 6,947 (178) 6,769 406 (4,003) (1,639) (5,413) - 1,356 653 579,093 106,932 3,15% - 14,620 48,162 5,296 68,078

		Allocation		Total			Total	Total
Label	Constant	Factor	Function	Retail	SI .	808	MGS	SOI
					7	3		
Revenue Increase	14,375,635		TOTAL	14,375,638	6,980,783	390,259	1,510,029	2,639,800
Proposed Sales Revenue	36,982,272		TOTAL	36,982,275	14,084,049	1,630,603	4,953,942	8,502,539

		Allocation		Total					
<u>Label</u>	Constant	Factor	Function	의	ଥ	S	EHG	리	징
					13	14	15	16	17
Revenue Increase	14,375,635		TOTAL	1,514,115	127,852	385,229	448,926	144,789	233,856
Proposed Sales Revenue	36,982,272		TOTAL	3,413,909	434,294	571,462	1,207,696	801,661	1,382,120

Exhibit No. 3-b (MHW)

Allocation	Total								
Factor	Retail	RS	SGS	Hoo ore					
	1	2	3	MGS-SEC 4	MGS-PRI 5	MGS-SUB 6	LGS-SEC 7	LGS-PRI 8	LGS-SI
ROD_DEMAND PRODUCTION	1.00000000	0.51330676	0.01421401	0.06076504					9
ROD_DEMAND BULKTRAN	-	-	-	0.06976594	-	•	0.10014290	0.01818459	0.00
ROD_DEMAND SUBTRAN	-	-	_	_		•	-	-	•
ROD_DEMAND DISTPRI	-	-	-	-	_	-	-	-	-
ROD_DEMAND DISTSEC ROD_DEMAND ENERGY	-	-	-	-	-		-	-	•
ROD_DEMAND CUSTOMER	-	-	-	-	-		-	•	:
ROD_DEMAND TOTAL	1.00000000	0.51330676	0.04404404		-	•	•	-	_
	1.0000000	0.51550676	0.01421401	0.06976594	-	•	0.10014290	0.01818459	-
ROD_ENERGY PRODUCTION		-	-		_				
OD_ENERGY BULKTRAN	-	-	•	-		-	-	-	-
OD_ENERGY SUBTRAN OD_ENERGY DISTPRI	•	•	5.0	-	-	-	2	-	-
OD_ENERGY DISTREC	-	-	•	-	•	-	-	-	020
OD_ENERGY ENERGY	1.0000000	0.40470000	-	•	•	•	2	_	-
OD_ENERGY CUSTOMER	1.00000000	0.42153988	0.01484036	0.06534228	-	-	0.11738882	0.02122107	_
OD_ENERGY TOTAL	1.00000000	0.42153988	0.04404000	•	•	-	-	-	-
	1.0000000	0.42100908	0.01484036	0.06534228	-	-	0.11738882	0.02122107	-
LK_TRANS PRODUCTION	•	72		_					
K_TRANS BULKTRAN	1.00000000	0.51330676	0.01421401	0.06976594	-	-	0.40044000		
K_TRANS SUBTRAN	•	-		-	-		0.10014290	0.01818459	-
LK_TRANS DISTPRI	•	-	-	-	-		-	-	-
LK_TRANS DISTSEC LK_TRANS ENERGY	-	•	•	-	-	_	-	-	
K_TRANS CUSTOMER	-	-	-	-	-	-	-	-	
K_TRANS TOTAL	1.00000000	0.51330676	-		-	-	-	-	-
	1.0000000	0.51330676	0.01421401	0.06976594	•	-	0.10014290	0.01818459	-
T_CPD PRODUCTION	• ,		-	_	_				
T_CPD BULKTRAN	•	-	•		-	-	•	-	-
T_CPD SUBTRAN		-	-	-	_	-	-	•	-
T_CPD DISTPRI T_CPD DISTSEC	1.00000000	0.68692718	0.01581949	0.07607158	-	-	0.11631882	0.02121097	-
T_CPD ENERGY	•	-	-	-	-	-	-	0.02121007	-
T_CPD CUSTOMER	-	•	-	-	-	-			
CPD TOTAL	1.00000000	0.68692718	0.04594040	-	-	-	•	-	-
_	1.5555555	0.00092718	0.01581949	0.07607158	-	-	0.11631882	0.02121097	-
TSEC PRODUCTION	-	-		_	_				
SEC BULKTRAN	=	-	-		N.	-	-	•	
SEC SUBTRAN	-	-	-	-		-	-	-	-
SEC DISTPRI SEC DISTSEC	-		-	-	_	_	-	-	•
SEC ENERGY	1.00000000	0.74467225	0.02266466	0.07078595	-	-	0.09023198	_	-
SEC CUSTOMER	-	-	-	-	-	-	•		
SEC TOTAL	1.0000000	0.74467225	0.00000400		-	-	-	-	
	1.00000000	0.74407223	0.02266466	0.07078595	•	-	0.09023198	-	
T_TOTAL PRODUCTION	-	-	-	25		_			
T_TOTAL BULKTRAN	-	*1	-	-		-	-	-	•
T_TOTAL SUBTRAN T_TOTAL DISTPRI	-	-	-	-	-	-		-	-
T_TOTAL DISTREC	±1	-	-	-	-	-		-	-
T_TOTAL ENERGY	•	-	-	-	-	-	-	_	-
T_TOTAL CUSTOMER	1.00000000	0.80960196	0.07512937	0.00445545	-	-	-	-	
T_TOTAL TOTAL	1.00000000	0.80960196	0.07512937	0.02448645 0.02448645	-	•	0.00357524	0.00032502	-
		2.30000100	5.015 (255)	C+00+450.0	-	-	0.00357524	0.00032502	-
PCUST PRODUCTION	-	•	-	25		_			
PCUST BULKTRAN	-	•	-	-	-	-	-	-	-
_PCUST SUBTRAN	•	-	-	-	_	-	-	-	-
_PCUST DISTPRI _PCUST DISTSEC	1.5	-	-	-	-	_	-	-	-
_PCUST DISTREC _PCUST ENERGY	-	-	-	-	-	-	-	-	-
_PCUST CUSTOMER	1.00000000	-		•	-	-	-	<u>-</u>	-
PCUST TOTAL	1.00000000	0.80966388 0.80966388	0.07513512	0.02448832	-	-	0.00357551	0.00032505	
	1.00000000	ひ.ひしきひひろるる	0.07513512	0.02448832	1114		0.00357551	0.00032505	

			1 *******	E MOITING END	MG JUNE 30, 20	41		
Allocation								
Factor	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	<u>OL</u>	<u>sl</u>
	10	11	12	13	14	15	16	17
PROD_DEMAND PRODUCTION	0.02449967	-	0.0000000					
PROD_DEMAND BULKTRAN	0.02445907	-	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
PROD_DEMAND SUBTRAN		-	-	•	ā	-	-	•
PROD_DEMAND DISTPRI	-			-	•	•	-	-
PROD_DEMAND DISTSEC	•	-	_	-	-		-	•
PROD_DEMAND ENERGY	-	-	•	_	-	-	-	-
PROD_DEMAND CUSTOMER	•	-	-		-	-	-	-
PROD_DEMAND TOTAL	0.02449967	-	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
						0.000	0.00025070	0.00033003
PROD_ENERGY PRODUCTION								
PROD_ENERGY BULKTRAN	-	-	-	-	-	-	-	20
PROD_ENERGY SUBTRAN	Ē	-	•	-	-	•	-	-
PROD_ENERGY DISTPRI	-	•	•	•	-	-	-	-
PROD_ENERGY DISTSEC	-	-	-	-	-	5	-	-
PROD_ENERGY ENERGY	0.03355569	-	0.28046666	0.00544212	-	0.04000000	-	•
PROD_ENERGY CUSTOMER	-	-	0.20040000	0.00344212	0.01567315	0.01629680	0.00292207	0.00531111
PROD_ENERGY TOTAL	0.03355569	_	0.28046666	0.00544212	0.01567315	0.01629680		
			0.200 70000	0.00044212	0.01307313	0.01029060	0.00292207	0.00531111
BULK_TRANS PRODUCTION	-	-	*	-	-	-	_	_
BULK_TRANS BULKTRAN	0.02449967	•	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
BULK_TRANS SUBTRAN	-	-	-	-	•	-	-	0.0000000
BULK_TRANS DISTPRI BULK_TRANS DISTSEC	-	-	-	-	-	-	-	
BULK_TRANS ENERGY	•	-	•	-	-	-	-	-
BULK_TRANS CUSTOMER	•		-	-	-	-	-	-
BULK_TRANS TOTAL	0.02449967	-				-	-	-
DOLL TO NOT TO THE	0.02449907	•	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
DIST_CPD PRODUCTION		_						
DIST_CPD BULKTRAN	_	_		•	•	-	-	-
DIST_CPD SUBTRAN	_	_		•	•	•	-	-
DIST_CPD DISTPRI	0.02860335	-	-	0.00844276	0.01922630	-	-	
DIST_CPD DISTSEC	-	2	-	0.00044276	0.01922630	0.02445215	0.00096628	0.00196112
DIST_CPD ENERGY	-	-	-	-	-	-	-	•
DIST_CPD CUSTOMER	-	-		_	-	_	-	•
DIST_CPD TOTAL	0.02860335	-	_	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
							0.00000020	0.00150112
DISTSEC PRODUCTION								
DISTSEC BULKTRAN	•	•	•	-	-	-	-	
DISTSEC SUBTRAN	-	•		-	-	•	-	-
DISTSEC DISTPRI	_	-	-	-	-	-	-	-
DISTSEC DISTSEC	_	-	•	0.01084764	-			-
DISTSEC ENERGY	_	_	_	0.01004704	0.02435209	0.02460112	0.00676342	0.00508088
DISTSEC CUSTOMER	-	_	-	•	17		-	-
DISTSEC TOTAL	-	-	-	0.01084764	0.02435209	0.02460112	0.00070040	
				0.01004704	0.02433209	0.02460112	0.00676342	0.00508088
OUGT TOTAL PROPULATION								
CUST_TOTAL PRODUCTION	-	-	-	-	-	_	-	_
CUST_TOTAL BULKTRAN	-	-	-	-	-	-	-	_
CUST_TOTAL SUBTRAN	-	-	*	-	-	-	-	
CUST_TOTAL DISTPRI CUST_TOTAL DISTSEC	•	-	-	-	-	-		
CUST_TOTAL ENERGY	-	-		-	-	-	-	
CUST_TOTAL CUSTOMER	0.00003824	-	•		-	-	-	
CUST_TOTAL TOTAL	0.00003824	-	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
	0.00003024		0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
DIST_POUST PRODUCTION		-	-	_	_	_		
DIST_PCUST BULKTRAN	-	-	-	_	_	-	-	-
DIST_PCUST SUBTRAN	•	-	-	_	_	-	-	-
DIST_PCUST DISTPRI	•	-	-	-			-	-
DIST_POUST DISTSEC	-	-	-	-	•	-		
DIST_POUST ENERGY		-	-	-	-			
DIST_POUST CUSTOMER	0.00003824	-	-	0.00369023	0.00059273	0.01180841	0.07060603	0.00007648
DIST_POUST TOTAL	0.00003824	-	-	0.00369023	0.00059273	0.01180841	0.07060603	0.00007648

Allocation	Total			AE MON INS ENDI	NG JUNE 30, 202				Page
Factor	Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LCC DDI	Loo our
	1	2	3	4	5	6	7	LGS-PRI 8	LGS-SUB 9
DIST_SERV PRODUCTION									
DIST_SERV BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_SERV SUBTRAN DIST_SERV DISTPRI	-	-	-	-	-	-	-	-	-
DIST_SERV DISTSEC	-	-		•	-	•	-	-	-
DIST_SERV ENERGY		-	•	-	-	-	21		-
DIST_SERV CUSTOMER DIST_SERV TOTAL	1.00000000 1.00000000	0.80995812 0.80995812	0.07516242 0.07516242	0.02449722	-	-	0.00357681	-	-
		0.0000012	0.07010242	0.02449722	•	•	0.00357681	-	-
DIST_METERS PRODUCTION	-		•	-	=		-	_	92
DIST_METERS BULKTRAN DIST_METERS SUBTRAN	-	-	:	-	-	-	-	-	
DIST_METERS DISTPRI DIST_METERS DISTSEC	-	-	-		-	-	-		:
DIST_METERS ENERGY	-	-	-	-	•	-	-	-	•
DIST_METERS CUSTOMER DIST_METERS TOTAL	1.00000000 1.00000000	0.61411530	0.09549178	0.14956272	-		0.03709178	0.01462917	-
TION_METERO TOTAL	1.00000000	0.61411530	0.09549178	0.14956272	-	•	0.03709178	0.01462917	-
DIST_OL PRODUCTION	-	-	-	_					
DIST_OL BULKTRAN DIST_OL SUBTRAN	-	-	<u>.</u>		ž:				-
DIST_OL DISTPRI	-	-	840	17		-	-	-	- -
DIST_OL DISTSEC DIST_OL ENERGY		-	-		-	-	-	-	-
DIST_OL CUSTOMER	1.00000000	-	-	•	-		-	•	-
DIST_OL TOTAL	1.00000000	5	-	•	-	•	-	-	-
DIST_SL PRODUCTION	_								
DIST_SL BULKTRAN	•	-	:	-	:	-	-	-	-
DIST_SL SUBTRAN DIST_SL DISTPRI	-	-	35	-	-	-		-	-
DIST_SL DISTSEC	-	-	-	-	-	-	•	-	-
DIST_SL ENERGY DIST_SL CUSTOMER	1.00000000	-	-	-		-			-
DIST_SL TOTAL	1.00000000	-	-	-	-	-	:	-	
CHET OR PROPURTION									
CUST_902 PRODUCTION CUST_902 BULKTRAN	-	-	-	-	-	-	•	2	•
CUST_902 SUBTRAN CUST_902 DISTPRI	•	-	ē	-	-	<u> </u>	-	-	-
CUST_902 DISTSEC		-	-	_	-	•	-	•	-
CUST_902 ENERGY CUST_902 CUSTOMER	1.00000000	-	-	*	6	-	:	-	-
CUST_902 TOTAL	1.00000000	0.80960196 0.80960196	0.07512937 0.07512937	0.02448645 0.02448645	-	-	0.00357524 0.00357524	0.00032502 0.00032502	-
CHOT AND DROPHICTION								0.00002002	
CUST_903 PRODUCTION CUST_903 BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_903 SUBTRAN CUST_903 DISTPRI	-		-	:	-	-	-	-	- Nani
CUST_903 DISTREC	-	-	2	•	-	-	•	-	-
CUST_903 ENERGY CUST_903 CUSTOMER	-		-		-	1-51	•		5
CUST_903 TOTAL	1.00000000 1.00000000	0.83137821 0.83137821	0.06653763 0.06653763	0.02168683 0.02168683	-	•	0.00316421	0.00028765	-
				0.02 100000	•	•	0.00316421	0.00028765	•
CUST_DEP PRODUCTION CUST_DEP BULKTRAN		-	-	•	-	-			_
CUST_DEP SUBTRAN	-	-	-	-	-	-	-	-	
CUST_DEP DISTPRI CUST_DEP DISTSEC	0.52605268 0.34602444	0.30139565 0.22840228	0.01245948	0.08726864	-	-	0.05797770	- 0.04385978	-
CUST_DEP ENERGY	-	-	0.01247860	0.05676647 -	*:	-	0.03143986	-	-
CUST_DEP CUSTOMER CUST_DEP TOTAL	0.12792288 1.00000000	0.08725183 0.61704976	0.01579885 0.04073692	0.01553360 0.15956871	-	-	0.00145144	0.00184023	
			-101010002	3.10000071	•	-	0.09086900	0.04570001	-
CUST_904 PRODUCTION CUST_904 BULKTRAN		-	-	-	-	-	_	_	
CUST_904 SUBTRAN	<u>.</u>	-	-		-	-	-	-	-
CUST_904 DISTPRI CUST_904 DISTSEC	-	-	-	•	-	-	-	-	9
CUST_904 ENERGY	-	-	-	:	-	•	-	•	-
CUST_904 CUSTOMER CUST_904 TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	-	-	0.00357524	0.00032502	-
	1.0000000	0.80960196	0.07512937	0.02448645	•	-	0.00357524	0.00032502	-
DSM_DEM PRODUCTION	-	_		_					
DSM_DEM BULKTRAN DSM_DEM SUBTRAN	-	-	12	-	-	-	-	-	-
DSM_DEM DISTPRI	-	:	-	•	-	-	-	-	-
DSM_DEM DISTSEC DSM_DEM ENERGY	-	5	-	-	-	•	-	-	-
DSM_DEM CUSTOMER	1.00000000	0.51330676	0.01421401	0.06976594	-		0.10014290	- 0.01818459	5
DSM_DEM TOTAL	1.00000000	0.51330676	0.01421401	0.06976594	-	-	0.10014290	0.01818459	*
DIOT DOLEG TO TO									
DIST_POLES PRODUCTION DIST_POLES BULKTRAN		-	-	•	-	-	•		-
DIST_POLES SUBTRAN DIST_POLES DISTPRI	0.53233010	#3		-	-	-	-	-	-
DIST_POLES DISTSEC	0.46766990	0.36567201 0.34826080	0.00842119 0.01059958	0.04049519 0.03310446	:	-	0.06192001 0.04219878	0.01129124	-
DIST_POLES ENERGY DIST_POLES CUSTOMER	<u>.</u>	•	•	-	32	-	U.U4Z196/8	-	-
DIST_POLES TOTAL	1.00000000	0.71393281	0.01902077	0.07359965	-		- 0.10411879	0.01120101	-
							0.107110/9	0.01129124	-

Allocation			TWELL	/E MONTHS END	DING JUNE 30, 20	21		
Factor	<u> iP-PRI</u> 10	IP-SUB 11	IP-TRA 12	<u>CS</u> 13	<u>PS</u>	<u>EHG</u> 15	<u>OL</u> 16	<u>SL</u> 17
DIST_SERV PRODUCTION DIST_SERV BULKTRAN	-	.	-	-	-	-		_
DIST_SERV SUBTRAN	-	-	-	15	-	I =	-	-
DIST_SERV DISTPRI	-	-	-	<u>.</u>	-	-	-	-
DIST_SERV DISTSEC DIST_SERV ENERGY	•	-	-	-	-	2	-	-
DIST_SERV CUSTOMER	-	-	·	0.00369158	0.00059295	0.04404070	-	
DIST_SERV TOTAL	•	-	•	0.00369158	0.00059295	0.01181270 0.01181270	0.07063169 0.07063169	0.00007651 0.00007651
DIST_METERS PRODUCTION		-		•	-	-		
DIST_METERS BULKTRAN DIST_METERS SUBTRAN	-	-	2	-	-	-		-
DIST_METERS DISTPRI		-	-	-	·	-	-	•
DIST_METERS DISTSEC DIST_METERS ENERGY	-	-	-	-	-	-	-	-
DIST_METERS CUSTOMER	0.00261170	-	0.02108152	- 0.01275748	-		-	-
DIST_METERS TOTAL	0.00261170	-	0.02108152	0.01275748	0.01423693 0.01423693	0.03842162 0.03842162		-
DIST_OL PRODUCTION	-		-		-	-	_	
DIST_OL BULKTRAN DIST_OL SUBTRAN		-	-	-	-	•	-	-
DIST_OL DISTPRI	-		-	-	-	*	-	-
DIST_OL DISTSEC DIST_OL ENERGY	-	-	-	-	•	-	-	
DIST_OL CUSTOMER	-	-	:	-	•	-		-
DIST_OL TOTAL	•	•	-	1	-	-	1.00000000 1.00000000	(10)
DIST_SL PRODUCTION	_							
DIST_SL BULKTRAN	-	-	-	-	-	-	-	-
DIST_SL SUBTRAN DIST_SL DISTPRI	-	-	-	-	-	-	-	:
DIST_SL DISTSEC	-	5	:	-	-	-	-	-
DIST_SL ENERGY	*	<u>-</u>	2	-	-	-	-	•
DIST_SL CUSTOMER DIST_SL TOTAL	•	•	-	•	-	-		1.00000000
	-	-	-	-	•	-	•	1.00000000
CUST_902 PRODUCTION	-	-	-	-	-	-	_	_
CUST_902 BULKTRAN CUST_902 SUBTRAN	-	-	-	-	-	-	-	-
CUST_902 DISTPRI	-	:	-	(30)	-	-	-	-
CUST_902 DISTSEC CUST_902 ENERGY	=	-	-		-	-	•	-
CUST_902 CUSTOMER	0.00003824	-	0.00007648	0.00368995	0.00050000			•
CUST_902 TOTAL	0.00003824	12	0.00007648	0.00368995	0.00059269 0.00059269	0.01180750 0.01180750	0.07060063 0.07060063	0.00007648 0.00007648
CUST_903 PRODUCTION	-	-	•	_	_	_		
CUST_903 BULKTRAN CUST_903 SUBTRAN	-	-	-	-	-	:	-	-
CUST_903 DISTPRI	-	-	-		=	-	-	-
CUST_903 DISTSEC	-	-	-	<u>-</u>	-	-	-	-
CUST_903 ENERGY CUST_903 CUSTOMER	0.00003525	-	-	-		2	-	-
CUST_903 TOTAL	0.00003525	-	0.00006571 0.00006571	0.00326996 0.00326996	0.00052483 0.00052483	0.01045699 0.01045699	0.06252701 0.06252701	0.00006571 0.00006571
CUST_DEP PRODUCTION	-		_	_				
CUST_DEP BULKTRAN	-	·-	•	-		-	-	2
CUST_DEP SUBTRAN CUST_DEP DISTPRI	=	-	-	-	-	•	9	-
CUST_DEP DISTSEC	-	-	-	0.00265817 0.00238750	-	0.02039056 0.01434089	0.00004268	-
CUST_DEP ENERGY CUST_DEP CUSTOMER	•	-	-	•	-	0.01434089	0.00020886	-
CUST_DEP TOTAL	-	2	•	0.00046062 0.00550629	-	0.00378540 0.03851686	0.00180092 0.00205246	
CUST_904 PRODUCTION	-	_	_					
CUST_904 BULKTRAN	-	-	-	-	-		-	-
CUST_904 SUBTRAN CUST_904 DISTPRI	-	-	-	-	-	•	5 1	•
CUST_904 DISTSEC		-	-	•	-	-	-	:
CUST_904 ENERGY CUST_904 CUSTOMER	0.00003824	-	-	•	48	-		
CUST_904 TOTAL	0.00003824	-	0.00007648 0.00007648	0.00368995 0.00368995	0.00059269 0.00059269	0.01180750 0.01180750	0.07060063 0.07060063	0.00007648 0.00007648
SM_DEM PRODUCTION	_							
SM_DEM BULKTRAN	-		-	-	-	-	-	-
SM_DEM SUBTRAN	-	-	•	-	-	-	-	:
SM_DEM DISTPRI SM_DEM DISTSEC	•	•	5	-	-	-	-	-
SM_DEM ENERGY	-		:		:	-	-	-
SM_DEM CUSTOMER SM_DEM TOTAL	0.02449967 0.02449967		0.20980299 0.20980299	0.00678820 0.00678820	0.02114416 0.02114416	0.02129839 0.02129839	0.00029376 0.00029376	0.00055863 0.00055863
HST_POLES PRODUCTION	-	-	-	•	-	-	-	
IST_POLES SUBTRAN	-	-	-	-	-	-	-	-
IST_POLES DISTPRI IST_POLES DISTSEC	0.01522642	-	-	0.00449434	0.01023474	0.01301662	0.00051438	0.00104396
IST_POLES DISTSEC	-	-	-	0.00507311	0.01138874	0.01150520	0.00316305	0.00237617
IST_POLES CUSTOMER	0.045005:-	-	-			-	-	
IST_POLES TOTAL	0.01522642	-	-	0.00956745	0.02162348	0.02452182	0.00367743	0.00342014

Allocation	Total			E MORTING ENDI	NG JUNE 30, 202				Page
Factor	Total Retail	RS	sgs	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	AND THE STREET	2	3	4	5	6	7	8	9
DIST_OHLINES PRODUCTION	-		_	_					
DIST_OHLINES BULKTRAN DIST_OHLINES SUBTRAN	•	-	-	-	-	-	- 5	-	-
DIST_OHLINES DISTPRI	0.54792507	0.37638462	0.00866790	0.04168152	-	-	-	-	-
DIST_OHLINES DISTSEC DIST_OHLINES ENERGY	0.45207493	0.33664766	0.01024613	0.03200055	2	-	0.06373399 0.04079162	0.01162202	-
DIST_OHLINES CUSTOMER	5-	i i	:		-	-	•	•	-
DIST_OHLINES TOTAL	1.00000000	0.71303228	0.01891402	0.07368208		ē	0.10452561	0.01162202	-
DIST_UGLINES PRODUCTION									
DIST_UGLINES BULKTRAN	-	-	· ·	-	-	:	-	-	-
DIST_UGLINES SUBTRAN DIST_UGLINES DISTPRI	- 0.51191015	- 0.35164499	0.00000040	-	-	-	-	-	-
DIST_UGLINES DISTSEC	0.48808985	0.36346697	0.00809816 0.01106239	0.03894181 0.03454990	3 -	-	0.05954478 0.04404132	0.01085811	•
DIST_UGLINES ENERGY DIST_UGLINES CUSTOMER	-	-	84	•	-	-	3.54404152	-	-
DIST_UGLINES TOTAL	1.00000000	0.71511196	0.01916055	0.07349172	-	-	0.10358610	0.01085811	-
								0.01000011	
DIST_TRANSF PRODUCTION DIST_TRANSF BULKTRAN	•	•	1-	-	-		-	-	21
DIST_TRANSF SUBTRAN	<u>-</u>	-			-	-	-	-	-
DIST_TRANSF DISTPRI DIST_TRANSF DISTSEC	0.13703472 0.86296528	0.09413287 0.64262629	0.00216782 0.01955882	0.01042445	-	-	0.01593972	0.00290664	·
DIST_TRANSF ENERGY	-	-	-	0.06108582	-	-	0.07786707		-
DIST_TRANSF CUSTOMER DIST_TRANSF TOTAL	1.00000000	- 0.73675917	0.02172664	0.07151027	-	-			-
		5 55, 55, 7	0.02172004	0.07 13 1027	-	-	0.09380679	0.00290664	<u>-</u>
RB_GUP_EPIS_P PRODUCTION	_	-	_	_	_				
RB_GUP_EPIS_P BULKTRAN RB_GUP_EPIS_P SUBTRAN	-	-	-	-	Ξ		-	-	3
RB_GUP_EPIS_P DISTPRI	-	<u> </u>	-	-	-	-	-	•	-
RB_GUP_EPIS_P DISTSEC RB_GUP_EPIS_P ENERGY	<u>.</u>	√ <u>.</u>	-	2	-	-	-	-	-
RB_GUP_EPIS_P CUSTOMER	-	3	-	-	-	-			-
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	-	-	- Sa	•	-	-	-	-	-
RB_GUP_EPIS_T DISTSEC	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T ENERGY RB_GUP_EPIS_T CUSTOMER	-	-	-		-	-	-	-	-
RB_GUP_EPIS_T TOTAL	-	-	-	5 - 8	-	-	3	20	
RB_GUP_EPIS_D PRODUCTION RB_GUP_EPIS_D BULKTRAN	-	-	-	-	-	-	-		
RB_GUP_EPIS D SUBTRAN	-	-	-	-	-	:	-	-	-
RB_GUP_EPIS_D DISTPRI RB_GUP_EPIS_D DISTSEC	0.49894480 0.34481171	0.34273874 0.25677171	0.00789305 0.00781504	0.03795552 0.02440783	*	-	0.05803667	0.01058310	-
RB_GUP_EPIS_D ENERGY RB_GUP_EPIS_D CUSTOMER	•	-	-	-	-	-	0.03111305	-	-
RB_GUP_EPIS_D TOTAL	0.15624349 1.00000000	0.07440751 0.67391797	0.00807487 0.02378297	0.00623087 0.06859421	-	-	0.00137330	0.00044454	-
				0.00000421		-	0.09052301	0.01102765	•
RB_GUP_EPIS_G PRODUCTION		E-	-	-	-	-	-	_	
RB_GUP_EPIS_G BULKTRAN RB_GUP_EPIS_G SUBTRAN		•	-	-	-	•	-	-	:
RB_GUP_EPIS_G DISTPRI RB_GUP_EPIS_G DISTSEC	0.36794540	0.25275169	0.00582071	0.02799019	-	-	0.04279897	0.00780448	-
RB_GUP_EPIS_G ENERGY	0.28727564 -	0.21392619	0.00651101	0.02033508	-	25	0.02592145	-	-
RB_GUP_EPIS_G CUSTOMER RB_GUP_EPIS_G TOTAL	0.34477897 1.00000000	0.26077060 0.72744848	0.02200046	0.00895244	-	-	0.00167336	0.00032362	-
	1.0000000	0.12144040	0.03433218	0.05727770	-	-	0.07039378	0.00812810	-
RB_GUP-Land_P PRODUCTION	-	_		_					
RB_GUP-Land_P BULKTRAN RB_GUP-Land_P SUBTRAN	-	-	-	-	-	-	1	•	:
RB_GUP-Land_P DISTPRI	-	-	- -	-	-	ō	•	-	-
RB_GUP-Land_P DISTSEC RB_GUP-Land_P ENERGY	-	-		•	-	-	-	3 . 07	-
RB_GUP-Land_P CUSTOMER	-	-	-	-	-	:	-	•	-
RB_GUP-Land_P TOTAL	-	-	-	-	-	-	-	-	-
PR CUR Land T PRODUCTION									
RB_GUP-Land_T PRODUCTION RB_GUP-Land_T BULKTRAN	-	-	-	:	-	-	-		21
RB_GUP-Land_T SUBTRAN RB_GUP-Land_T DISTPRI	-	-	-	•	-	-	-	<u> </u>	<u>.</u>
RB_GUP-Land_T DISTSEC	-	-	:	-	•	:	<u>-</u>		-
RB_GUP-Land_T ENERGY RB_GUP-Land_T CUSTOMER	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T TOTAL	-	-	-	:	-	-	-	:	-
								-	-
RB_GUP-Land_D PRODUCTION	-	21	-		•	50	-	_	
RB_GUP-Land_D BULKTRAN RB_GUP-Land_D SUBTRAN			-		-	-	•	-	-
RB_GUP-Land_D DISTPRI RB_GUP-Land_D DISTSEC	0.49042489 0.35067487	0.33688618	0.00775827	0.03730739		-	0.05704564	0.01040239	-
RB_GUP-Land_D ENERGY		0.26113784	0.00794793	0.02482285	:	-	0.03164209	-	
RB_GUP-Land_D CUSTOMER RB_GUP-Land_D TOTAL	0.15890024 1.00000000	0.07567273 0.67369676	0.00821218 0.02391838	0.00633682 0.06846706	-	-	0.00139665	0.00045210	-
_			0.0200 1000	0.00040700	-	•	0.09008438	0.01085449	-

Allocation			TWEL	VE MONTHS END	DING JUNE 30, 20	21		
Factor	<u>IP-PRI</u> 10	IP-SUB 11	IP-TRA 12	<u>CS</u> 13	<u>PS</u>	<u>EHG</u> 15	<u>OL</u> 16	<u>SL</u> 17
DIST_OHLINES PRODUCTION DIST_OHLINES BULKTRAN	-		-	-	E	-	-	_
DIST_OHLINES SUBTRAN	-	-	-	-	-	-	•	15
DIST_OHLINES DISTPRI DIST_OHLINES DISTSEC	0.01567249	-	-	0.00462600	0.01053457	0.01339795	0.00052945	0.00107455
DIST_OHLINES ENERGY	-	-	-	0.00490395	0.01100897	0.01112155	0.00305757	0.00229694
DIST_OHLINES CUSTOMER DIST_OHLINES TOTAL	0.01567249	-	-	-	-	-	-	:
DIGITO IO IVE	0.01367249	•	-	0.00952995	0.02154354	0.02451950	0.00358702	0.00337149
DIST_UGLINES PRODUCTION	-	_		_				
DIST_UGLINES BULKTRAN	-	-	•		-	-	-	
DIST_UGLINES SUBTRAN DIST_UGLINES DISTPRI	0.01464234	-	-	0.00432193	-	-	2	-
DIST_UGLINES DISTSEC	-	-	-	0.00529462	0.00984214 0.01188601	0.01251731 0.01200756	0.00049465 0.00330116	0.00100392 0.00247993
DIST_UGLINES ENERGY DIST_UGLINES CUSTOMER			ē	•	_	•	-	-
DIST_UGLINES TOTAL	0.01464234	-	-	0.00961656	0.02172815	0.02452486	0.00379580	0.00348384
DIST TRANSFERDED INTER								
DIST_TRANSF PRODUCTION DIST_TRANSF BULKTRAN	-	-	•	•	-	•	-	-
DIST_TRANSF SUBTRAN		•	-	-	-	-	-	-
DIST_TRANSF DISTPRI DIST_TRANSF DISTSEC	0.00391965	-	-	0.00115695 0.00936114	0.00263467 0.02101501	0.00335079	0.00013241	0.00026874
DIST_TRANSF ENERGY DIST_TRANSF CUSTOMER	-	-	-	0.00930114	-	0.02122991	0.00583660	0.00438462
DIST_TRANSF TOTAL	0.00391965	-	•	0.01051809	0.02364968	0.00450074	-	
	N			5.5 100 1008	0.02004900	0.02458071	0.00596901	0.00465337
RB_GUP_EPIS_P PRODUCTION	-	-	-	-	-		-	_
RB_GUP_EPIS_P BULKTRAN RB_GUP_EPIS_P SUBTRAN	-	-	-	•	2	-	-	-
RB_GUP_EPIS_P DISTPRI	-	-	-	-	•	-	-	-
RB_GUP_EPIS_P DISTSEC RB_GUP_EPIS_P ENERGY	-	-	•	-	-	•	-	-
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	20	Ďį.	-	-	-	-	-	-
RB_GUP_EPIS_T DISTSEC RB_GUP_EPIS_T ENERGY	-	-	-	-	-		-	-
RB_GUP_EPIS_T CUSTOMER	-	100	-	-	-	-	-	-
RB_GUP_EPIS_T TOTAL	-	-	•	-		-	:	-
RB_GUP_EPIS_D PRODUCTION								
RB_GUP_EPIS_D BULKTRAN	-	•	-	-	•	-	-	-
RB_GUP_EPIS_D SUBTRAN RB_GUP_EPIS_D DISTPRI	- 0.01427149	-	-		-	-		·
RB_GUP_EPIS D DISTSEC	-	:	-	0.00421247 0.00374039	0.00959286 0.00839689	0.01220027 0.00848275	0.00048212 0.00233211	0.00097849
RB_GUP_EPIS_D ENERGY RB_GUP_EPIS_D CUSTOMER	- 0.00007936	-	-	-	-	2	0.00233211	0.00175195
RB_GUP_EPIS_D TOTAL	0.01435086	30	0.00064061 0.00064061	0.00064174 0.00859461	0.00047343 0.01846318	0.00198055 0.02266358	0.01952553 0.02233976	0.04237115 0.04510159
RB_GUP_EPIS_G PRODUCTION	-		_		_			
RB_GUP_EPIS_G BULKTRAN RB_GUP_EPIS_G SUBTRAN	-	-	-	-	-	-		-
RB_GUP_EPIS G DISTPRI	0.01052447	-	-	- 0.00310647	- 0.00707423	0.00899706	0.00035554	
RB_GUP_EPIS_G DISTSEC RB_GUP_EPIS_G ENERGY		-	1.5	0.00311626	0.00699576	0.00706730	0.00033334	0.00072159 0.00145961
RB_GUP_EPIS_G CUSTOMER RB_GUP_EPIS_G TOTAL	0.00008865	-	0.00067026	0.00120520	0.00039931	0.00382024	- 0.02116721	0.02370762
NO_CON_ENIO_CONAL	0.01061312	•	0.00067026	0.00742794	0.01446930	0.01988460	0.02346571	0.02588882
RB_GUP-Land_P PRODUCTION	-	-		_				
RB_GUP-Land_P BULKTRAN RB_GUP-Land_P SUBTRAN	14	-	-	-	-	-	-	-
RB_GUP-Land_P DISTPRI	-		-	-	-	•	-	-
RB_GUP-Land_P DISTSEC RB_GUP-Land_P ENERGY	•	-	-	-	-	•	-	:
RB_GUP-Land_P CUSTOMER		:	-	-	-	-	-	50
RB_GUP-Land_P TOTAL	-	-	-	•	-	-	:	
RB_GUP-Land_T PRODUCTION								
RB_GUP-Land_T BULKTRAN	:	*	Ģ.		-	-	•	*1
RB_GUP-Land_T SUBTRAN RB_GUP-Land_T DISTPRI	-	-	-	-	-	40	-	-
RB_GUP-Land_T DISTSEC	-	-	-	-	-	-	-	-
RB_GUP-Land_T ENERGY RB_GUP-Land_T CUSTOMER	-	-	-	-	•	-	•	-
RB_GUP-Land_T TOTAL	•	-	-	-	-	-		
RB_GUP-Land_D PRODUCTION								
RB_GUP-Land_D BULKTRAN	-	:	-	-	-	-	•	•
RB_GUP-Land_D SUBTRAN RB_GUP-Land_D DISTPRI	- 0.01402779	•	-	0.004445=:	-	3	-	:
RB_GUP-Land D DISTSEC	-	-	-	0.00414054 0.00380399	0.00942906 0.00853967	0.01199194 0.00862699	0.00047389 0.00237176	0.00096178 0.00178174
RB_GUP-Land_D ENERGY RB_GUP-Land_D CUSTOMER	0.00008071	:	0.00065151	0.00065266	•	-	-	(*)
RB_GUP-Land_D TOTAL	0.01410851	-	0.00065151	0.0005258	0.00048148 0.01845021	0.00201423 0.02263317	0.01985754 0.02270319	0.04309163 0.04583515

Allegation									
Allocation	Total								
Factor	Retail 1	<u>RS</u> 2	SGS 3	MGS-SEC 4	MGS-PRI 5	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SU
				_	3	0	7	8	9
B_GUP-Land_G PRODUCTION B_GUP-Land_G BULKTRAN	-	-	•	-	-	-		_	_
3_GUP-Land G SUBTRAN	•	-	-	-	-	-	-	_	_
GUP-Land_G DISTPRI	0.36794540				-	-	2	-	
_GUP-Land_G DISTSEC	0.28727564	0.25275169 0.21392619	0.00582071	0.02799019	-	-	0.04279897	0.00780448	
_GUP-Land_G ENERGY	0.20121304	0.21392619	0.00651101	0.02033508	-	-	0.02592145	-	-
GUP-Land_G CUSTOMER	0.34477897	0.26077060	0.02200046	0.00005044	-	-	•	2	-
GUP-Land_G TOTAL	1.00000000	0.72744848	0.03433218	0.00895244 0.05727770	•	•	0.00167336	0.00032362	-
_			0.00400210	0.03727770	-	•	0.07039378	0.00812810	-
GUP_CWIP PRODUCTION	-	-	-	_					
GUP_CWIP BULKTRAN	-	-		-	-	-	-	-	•
GUP_CWIP SUBTRAN	(4)	-		_	-	-	-	-	-
GUP_CWIP DISTPRI	0.45152492	0.31016474	0.00714290	0.03434821	-	•	-		-
GUP_CWIP DISTSEC	0.32398449	0.24126226	0.00734300	0.02293355		•	0.05252084 0.02923376	0.00957728	-
GUP_CWIP ENERGY	-	•		-		-	0.02923376	•	-
GUP_CWIP CUSTOMER	0.22449059	0.14186824	0.01311573	0.00721604	-	-	0.00148192	0.00040077	•
GUP_CWIP TOTAL	1.00000000	0.69329524	0.02760163	0.06449780	_		0.08323652	0.00040077 0.00997805	•
							0.00323032	0.00997605	-
GUP PRODUCTION	-	-	-		_	_			
GUP BULKTRAN		-	-	•	-	-	-	•	-
GUP SUBTRAN		-	-		_	_	•	•	-
GUP DISTPRI	0.48935982	0.33615456	0.00774142	0.03722637	_	-	0.05692175	0.01037980	-
GUP DISTSEC	0.34060191	0.25363679	0.00771963	0.02410983	-		0.03073319	0.01037900	-
GUP ENERGY GUP CUSTOMER	- 4700000	-	-	•	-	-	-	-	
GUP TOTAL	0.17003827	0.08804335	0.00909378	0.00643000	-	-	0.00139525	0.00043569	_
OUT TOTAL	1.00000000	0.67783470	0.02455483	0.06776620	-	-	0.08905020	0.01081549	-
PRODUCTION									
BULKTRAN	•	-	-	-	-	-	-	-	20
SUBTRAN	-	-	-	-	=	-	-	•	-
DISTPRI	0.48812391	0.33530558	- 0.00770407		-	•	-	-	-
DISTSEC	0.34005909	0.25323257	0.00772187	0.03713236		-	0.05677800	0.01035358	-
NERGY	-	0.20020201	0.00770732	0.02407141	-	•	0.03068421	•	-
CUSTOMER	0.17181700	0.08980158	0.00922516	0.00645568		-	•	-	-
OTAL	1.00000000	0.67833973	0.02465436	0.06765944	-	-	0.00139809	0.00043455	-
		0.0.00070	0.02403430	0.00705944	10 ² 0	-	0.08886029	0.01078814	•
EBASE PRODUCTION	-	_	_						
EBASE BULKTRAN	-	-	_	-	-	•	-	•	-
BASE SUBTRAN	-	-	_	_	•	-	•	-	•
BASE DISTPRI	0.48241077	0.33312229	0.00751135	0.03532569	-	- -	0.05600070	-	-
BASE DISTSEC	0.33786033	0.25244522	0.00752287	0.02297864	_		0.05620672 0.03047950	0.00928282	•
BASE ENERGY	-	-	*		-	-	0.03041930	•	-
EBASE CUSTOMER EBASE TOTAL	0.17972889	0.09643646	0.00952452	0.00628789	>	-	0.00140710	0.00038948	•
DAGE TOTAL	1.00000000	0.68200396	0.02455874	0.06459222	-	-	0.08809332	0.00967230	-
SERV REVIRENCE									
SERV_REV PRODUCTION SERV_REV BULKTRAN	-	-	-	-	-	-	-	-	
SERV REV SUBTRAN	-	-	-	-	-	-	_	-	
_SERV_REV DISTPRI	0.46286757	0.41174444	-	-	-	-	•	-	
SERV_REV DISTSEC	0.35676633	0.41174441 0.30846912	0.02493382	0.01354919	-	-	0.00229218	0.00031192	
SERV_REV ENERGY	0.00010033	J.JU04091Z	0.02468738	0.00871300	-	-	0.00122882	•	-
SERV_REV CUSTOMER	0.18036610	0.08938843	0.02550818	0.00000407	-	-	-	-	-
SERV_REV TOTAL	1.00000000	0.80960196	0.02550616	0.00222427 0.02448645	-	-	0.00005424	0.00001310	-
-			0.010 (2001	U.UZ940040	-	-	0.00357524	0.00032502	

Annual Control of the			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	L MONTHS END	ING JUNE 30, 202	21		
Allocation								
Factor	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	<u>OL</u>	CI CI
	10	11	12	13	14	15	16	<u>SL</u> 17
RB_GUP-Land_G PRODUCTION	_							
RB_GUP-Land_G BULKTRAN	-	-	•	-	-	-	-	-
RB_GUP-Land_G SUBTRAN	-		-	-	-	-	-	-
RB_GUP-Land_G DISTPRI	0.01052447		-	0.00040047	-		-	-
RB_GUP-Land_G DISTSEC	-	020	•	0.00310647	0.00707423	0.00899706	0.00035554	0.00072159
RB_GUP-Land G ENERGY	-	-	•	0.00311626	0.00699576	0.00706730	0.00194297	0.00145961
RB_GUP-Land_G CUSTOMER	0.00008865	_	0.00067026	0.00400500	-			•
RB_GUP-Land_G TOTAL	0.01061312	_	0.00067026	0.00120520	0.00039931	0.00382024	0.02116721	0.02370762
	5.5.50.672		0.00007020	0.00742794	0.01446930	0.01988460	0.02346571	0.02588882
RB_GUP_CWIP PRODUCTION	_		_					
RB_GUP_CWIP BULKTRAN	-	_		•	•	-	-	•
RB_GUP_CWIP SUBTRAN	_	_	020	-	•	-	-	-
RB_GUP_CWIP DISTPRI	0.01291513	_		0.00381212	0.00868116	-	•	-
RB_GUP_CWIP DISTSEC	-	_	_	0.00351447	0.00788970	0.01104076	0.00043630	0.00088550
RB_GUP_CWIP ENERGY	-		•	-	0.00700970	0.00797038	0.00219124	0.00164613
RB_GUP_CWIP CUSTOMER	0.00008272		0.00065135	0.00084571	0.00044660	0.00264649	0.00044070	-
RB_GUP_CWIP TOTAL	0.01299785	-	0.00065135	0.00817229	0.01701746	0.02165763	0.02011979	0.03561523
					0.01701140	0.02 103/03	0.02274734	0.03814685
RB_GUP PRODUCTION								
RB_GUP BULKTRAN	•	-	-	-	-	-	-	•
RB_GUP SUBTRAN	•	-	•	-	•	-	-	-
RB_GUP DISTPRI	0.01399733	-	•		-	-	-	-
RB_GUP DISTSEC	0.01389733	•	-	0.00413155	0.00940858	0.01196590	0.00047286	0.00095969
RB_GUP ENERGY	-	-		0.00369473	0.00829437	0.00837919	0.00230363	0.00173056
RB_GUP CUSTOMER	0.00008004	-	0.00064278	0.00068297	0.00046904	-		•
RB_GUP TOTAL	0.01407737	-	0.00064278	0.00850924	0.00046801	0.00211516	0.01964565	0.04100558
			0.00004270	0.00030924	0.01817096	0.02246025	0.02242214	0.04369583
NP PRODUCTION	_							
NP BULKTRAN	-	-	-	•	-	2	-	-
NP SUBTRAN	_	-	-	7	70	•	-	-
NP DISTPRI	0.01396198	-	-	0.00440444	-	-	-	-
NP DISTSEC	-	- E	-	0.00412111	0.00938482	0.01193568	0.00047166	0.00095727
NP ENERGY	-	-	-	0.00368884	0.00828115	0.00836583	0.00229996	0.00172780
NP CUSTOMER	0.00008013	_	0.00064306	0.00068829	0.00046731		-	-
NP TOTAL	0.01404211	-	0.00064306	0.00849824	0.01813328	0.00213252	0.01966114	0.04082950
				0.00043024	0.01613326	0.02243403	0.02243276	0.04351457
RATEBASE PRODUCTION	_							
RATEBASE BULKTRAN		-	-	•	-	-	-	-
RATEBASE SUBTRAN	_	2	•	•	-	•	-	-
RATEBASE DISTPRI	0.01423549	-	-	0.00440466		-	•	
RATEBASE DISTSEC	_			0.00412466 0.00370465	0.00956866	0.01157740	0.00047967	0.00097602
RATEBASE ENERGY	-	-	-	0.00370465	0.00847229	0.00814250	0.00234698	0.00176768
RATEBASE CUSTOMER	0.00008278	_	0.00066278	0.00071473	0.00047827	-	-	•
RATEBASE TOTAL	0.01431827	-	0.00066278	0.00854404	0.01851922	0.00214929	0.02023755	0.04135805
			0.55000270	0.00034404	0.01031922	0.02186919	0.02306420	0.04410175
MISC_SERV_REV PRODUCTION								
MISC_SERV_REV BULKTRAN	-	•	-	-	•	-		-
MISC_SERV_REV SUBTRAN	•	-	-	-	-	-		
MISC_SERV_REV DISTPRI	0.00003803	-	-	-		-		-
MISC_SERV_REV DISTSEC	-	-	-	0.00180855	0.00030794	0.00635622	0.00152365	0.00000166
MISC_SERV_REV ENERGY		_	:	0.00160588	0.00026955	0.00441943	0.00737019	0.00000297
MISC_SERV_REV CUSTOMER	0.00000021	-	0.00007648	0.00027552	0.00004500	0.0040040-	-	-
MISC_SERV_REV TOTAL	0.00003824	-	0.00007648	0.00027552	0.00001520 0.00059269	0.00103185	0.06170679	0.00007185
			3.200,040	0.000000000	0.00009209	0.01180750	0.07060063	0.00007648

Allocation	Total			L MONTHS ENDI	NG JUNE 30, 20,				Pa
Factor	Retail 1	<u>RS</u> 2	SGS 3	MGS-SEC	MGS-PRI 5	MGS-SUB	LGS-SEC 7	LGS-PRI	LGS-SUB
				•		0		8	9
362 STATIONS PRODUCTION 362 STATIONS BULKTRAN	-	-	-	-	•	-	-	+1	
362 STATIONS SUBTRAN	-		-	-	-	5	=	-	-
362 STATIONS DISTPRI 362 STATIONS DISTSEC	1.00000000	0.68692718	0.01581949	0.07607158	-	-	0.11631882	0.02121097	-
362 STATIONS ENERGY	-	-	-	-	-	-	•	-	
362 STATIONS CUSTOMER 362 STATIONS TOTAL	1.00000000	0.69600740	-		-	-		-	:
SEE STATISTIC TOTAL	1.0000000	0.68692718	0.01581949	0.07607158	-	•	0.11631882	0.02121097	-
TOTOHLINES PRODUCTION TOTOHLINES BULKTRAN		• •	4		-	-	-	-	-
TOTOHLINES SUBTRAN TOTOHLINES DISTPRI	-		-	-	-	-	-	-	•
OTOHLINES DISTSEC	0.54174490 0.45825510	0.37213929 0.34124986	0.00857013 0.01038620	0.04121139 0.03243802	-	-	0.06301512	0.01149094	-
OTOHLINES ENERGY OTOHLINES CUSTOMER	-	•	-	-	-	:	0.04134927 -	-	:
OTOHLINES TOTAL	1.00000000	0.71338915	- 0.01895633	- 0.07364941	-	:	- 0.10436439	0.01149094	-
							0.10430439	0.0 149094	•
OTUGLINES PRODUCTION	-	-	-	-	-	•		_	_
ÖTUGLINES BULKTRAN OTUGLINES SUBTRAN	-	-	-	•	-	-	-	•	-
OTUGLINES DISTPRI OTUGLINES DISTSEC	0.51191015	0.35164499	0.00809816	0.03894181	-	-	- 0.05954478	0.01085811	
OTUGLINES DISTSEC	0.48808985	0.36346697	0.01106239	0.03454990	-	-	0.04404132	-	
OTUGLINES CUSTOMER	-	•	-	-	:	-	-	-	-
OTUGLINES TOTAL	1.00000000	0.71511196	0.01916055	0.07349172	-	-	0.10358610	0.01085811	-
68 TRANSEODMEDS BRODUCTION									
68 TRANSFORMERS PRODUCTION 68 TRANSFORMERS BULKTRAN	:	-	-	•	-	-	-	-	-
58 TRANSFORMERS SUBTRAN 58 TRANSFORMERS DISTPRI	-	-	<u>-</u>	-	-	-	-	-	
58 TRANSFORMERS DISTSEC	0.13703472 0.86296528	0.09413287 0.64262629	0.00216782 0.01955882	0.01042445 0.06108582	-	-	0.01593972	0.00290664	-
68 TRANSFORMERS ENERGY 68 TRANSFORMERS CUSTOMER	-	-	-	-	-	-	0.07786707 -	-	-
88 TRANSFORMERS TOTAL	1.00000000	0.73675917	0.02172664	0.07151027	1	-	0.09380679	0.00290664	•
A									
OTBSEXP PRODUCTION OTBSEXP BULKTRAN	-	-	-	-	•	-	-	-	-
OTBSEXP SUBTRAN	-	-	-	:	-	:	-	-	-
OTBSEXP DISTPRI OTBSEXP DISTSEC	-	-	- I	-	-	-		-	-
OTBSEXP ENERGY	-	_	-	0.00	-	-	<u> </u>	•	-
OTBSEXP CUSTOMER OTBSEXP TOTAL	-	•	:	1141	-	•	-	-	-
						-	-	-	-
OTOXEXP PRODUCTION OTOXEXP BULKTRAN	-	-	-	-		-	-		_
OTOXEXP SUBTRAN	-	-	-	-	-	•	-	•	-
OTOXEXP DISTPRI OTOXEXP DISTSEC	0.45881831	0.31517477	0.00725827	0.03490303	-	-	0.05336920	0.00973198	-
DTOXEXP ENERGY	0.26297754	0.19583207 -	0.00596030	0.01861512	-	•	0.02372899	-	-
OTOXEXP CUSTOMER OTOXEXP TOTAL	0.27820415 1.00000000	0.10854345	0.01301021	0.01327671	-	-	0.00310235	0.00112679	-
	1.0000000	0.61955029	0.02622878	0.06679485	•	-	0.08020053	0.01 0 85877	-
OTMXEXP PRODUCTION OTMXEXP BULKTRAN	•		-	-	-	=	-	_	_
OTMXEXP BULKIKAN	- :-	-	-	•	F	5		-	:
TMXEXP DISTPRI	0.53697876	0.36886530	0.00849473	0.04084882	-	-	0.06246073	0.01138984	-
DTMXEXP DISTSEC DTMXEXP ENERGY	0.44686486	0.33276786	0.01012804	0.03163175	-	-	0.04032150	-	-
OTMXEXP CUSTOMER	0.01615638	0.00434744	0.00054158	0.00060147	-	-	0.00014255	0.00005249	*
DIMAEAF IOTAL	1.00000000	0.70598060	0.01916435	0.07308205	-	•	0.10292479	0.01144233	•
P_OM_DIST PRODUCTION		_	_						
P_OM_DIST BULKTRAN	-	-	-	-	: E	:	-	-	-
IP_OM_DIST SUBTRAN IP_OM_DIST DISTPRI	0.51941099	0.35679752	0.00821682	-	-	•		-	
POM_DIST DISTSEC	0.40553333	0.30198942	0.00919128	0.03951241 0.02870606	-	:	0.06041727 0.03659208	0.01101721	•
P_OM_DIST ENERGY P_OM_DIST CUSTOMER	0.07505568	0.02776710	0.00334410	0.00345043	-	-	•	-	
P_OM_DIST TOTAL	1.00000000	0.68655405	0.02075219	0.00345043	-	:	0.00080781 0.09781716	0.00029395 0.01131117	-
TOX234 PRODUCTION									
OTOX234 BULKTRAN	-	-	-	-		-	-	-	
TOX234 SUBTRAN TOX234 DISTPRI	-	-	-	•	-	-	-	-	-
TOX234 DISTSEC	-	-	-	-	:	-	-	-	-
TOX234 ENERGY TOX234 CUSTOMER	1.00000000	-	-	-	-	-	-	:	-
TOX234 TOTAL	1.00000000	0.83047137 0.83047137	0.06689543 0.06689543	0.02180341 0.02180341	(*)	•	0.00318133 0.00318133	0.00028920 0.00028920	-
/D OM OHOTAGOT TO									
P_OM_CUSTACCT PRODUCTION P_OM_CUSTACCT BULKTRAN	-	-	•	-	•	•	-	-	
P_OM_CUSTACCT SUBTRAN	•	•	-	-	-		-	:	-
P_OM_CUSTACCT DISTPRI P_OM_CUSTACCT DISTSEC	•	5	-	28	•		•		-
P_OM_CUSTACCT ENERGY		•	•	:	-	-	-	:	-
P_OM_CUSTACCT CUSTOMER P_OM_CUSTACCT TOTAL	1.00000000 1.00000000	0.83047137 0.83047137	0.06689543 0.06689543	0.02180341	-	-	0.00318133	0.00028920	-
		v.0004/ 13/	0.00009543	0.02180341		-	0.00318133	0.00028920	-

Allocation			IVVEL	VE MUNIHS EN	DING JUNE 30, 20	121		
Factor	IP-PRI	IP-SUB	IP-TRA	<u>cs</u>	Do			
	10	11	12	13	<u>PS</u> 14	EHG 15	<u>OL</u> 16	<u>SL</u> 17
362 STATIONS PRODUCTION 362 STATIONS BULKTRAN	*	-	:	•	-	-	•	(-)
362 STATIONS SUBTRAN 362 STATIONS DISTPRI	-	-	-	:	-	:	-	:
362 STATIONS DISTSEC	0.02860335	-	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
362 STATIONS ENERGY 362 STATIONS CUSTOMER	-	-	2	-	-	-	×.	-
362 STATIONS TOTAL	0.02860335	-	-	0.00844276	0.01922630	- 0.02445215	-	
				3,335,142,5	0.01022000	0.02443213	0.00096628	0.00196112
TOTOHLINES PRODUCTION	-	-	-	-	_	_		
TOTOHLINES BULKTRAN TOTOHLINES SUBTRAN	-	-	-	-	-	3.	84	-
TOTOHLINES DISTPRI	0.01549572	1000	:	0.00457382	- 0.01041575	0.01324683	0.00052348	-
TOTOHLINES DISTSEC TOTOHLINES ENERGY	-	-		0.00497099	0.01115947	0.01127359	0.00309937	0.00106243 0.00232834
TOTOHLINES CUSTOMER	-	-	:	-	-	:	-	*
TOTOHLINES TOTAL	0.01549572	•	-	0.00954481	0.02157522	0.02452042	0.00362285	0.00339077
TOTUGLINES PRODUCTION								
TOTUGLINES BULKTRAN	-	-		-	•	-	-	-
TOTUGLINES SUBTRAN TOTUGLINES DISTPRI	-	-	-		-	-	-	-
TOTUGLINES DISTSEC	0.01464234 -	:	-	0.00432193 0.00529462	0.00984214 0.01188601	0.01251731	0.00049465	0.00100392
TOTUGLINES ENERGY TOTUGLINES CUSTOMER	-	•		-	-	0.01200756	0.00330116	0.00247993
TOTUGLINES TOTAL	0.01464234		-	0.00961656	- 0.02172815	0.02452486	-	-
					0.02172010	0.02402400	0.00379580	0.00348384
368 TRANSFORMERS PRODUCTION	-	•	-	•	•	_	_	
368 TRANSFORMERS BULKTRAN 368 TRANSFORMERS SUBTRAN	-	-	-	*	-	-	-	-
368 TRANSFORMERS DISTPRI	0.00391965	-	-	- 0.00115695	0.00263467	0.00335079	0.00013241	-
368 TRANSFORMERS DISTSEC 368 TRANSFORMERS ENERGY	-	•	-	0.00936114	0.02101501	0.02122991	0.00583660	0.00026874 0.00438462
368 TRANSFORMERS CUSTOMER	-		•	<u> </u>	*	-	-	•
368 TRANSFORMERS TOTAL	0.00391965	-	-	0.01051809	0.02364968	0.02458071	0.00596901	0.00465337
TOTBSEXP PRODUCTION								
TOTBSEXP BULKTRAN	-	•	-	-	-	-	-	-
TOTBSEXP SUBTRAN TOTBSEXP DISTPRI	-	7.5	•	-	(i+)	-	-	-
TOTBSEXP DISTSEC	:	:	-	-	-	(*)*	-	-
TOTBSEXP ENERGY TOTBSEXP CUSTOMER	28	-	-	-	-	-	-	-
TOTBSEXP TOTAL	-	-	-		-	-	•	-
								-
TOTOXEXP PRODUCTION TOTOXEXP BULKTRAN	-	· Secret	-	-	-	_	-	2
TOTOXEXP SUBTRAN	-	-	-	-	-	-	-	<u> </u>
TOTOXEXP DISTPRI TOTOXEXP DISTSEC	0.01312374	-	-	0.00387369	0.00882138	0.01121910	0.00044335	0.00089980
TOTOXEXP ENERGY	-	•	-	0.00285269	0.00640405	0.00646954	0.00177863	0.00133616
TOTOXEXP CUSTOMER TOTOXEXP TOTAL	0.00020051	-	0.00160842	0.00125450	0.00113137	0.00383108	- 0.01462478	0.11649400
70172	0.01332425	•	0.00160842	0.00798088	0.01635680	0.02151972	0.01684675	0.11872995
TOTMXEXP PRODUCTION	-	_						
TOTMXEXP BULKTRAN TOTMXEXP SUBTRAN	-	2	-	-		-	-	-
TOTMXEXP DISTPRI	0.01535939	-	-	0.00453358	0.04020440	-	-	-
TOTMXEXP DISTSEC TOTMXEXP ENERGY	-		-	0.00484743	0.01032412 0.01088209	0.01313029 0.01099338	0.00051887 0.00302233	0.00105308 0.00227047
TOTMXEXP CUSTOMER	0.00000937	-	0.00007564	0.00005555	0.00005265	0.00016912	-	-
TOTMXEXP TOTAL	0.01536876	-	0.00007564	0.00943656	0.02125886	0.02429279	0.00075096 0.00429216	0.00935757 0.01268111
EXP_OM_DIST PRODUCTION								
EXP_OM DIST BULKTRAN	-		-	-	-	-	-	-
EXP_OM_DIST SUBTRAN EXP_OM_DIST DISTPRI	0.01485689	-	-	-	-	-	-	•
EXP_OM_DIST DISTSEC	-	-	-	0.00438526 0.00439908	0.00998635 0.00987559	0.01270072	0.00050190	0.00101863
EXP_OM_DIST ENERGY EXP_OM_DIST CUSTOMER	- 0.0005222	•	-	-	•	0.00997657	0.00274279	0.00206047
EXP_OM_DIST TOTAL	0.00005233 0.01490923	-	0.00042016 0.00042016	0.00032503 0.00910937	0.00029511 0.02015705	0.00099221 0.02366950	0.00386931	0.03343814
				_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.02010700	0.02300930	0.00711400	0.03651723
TOTOX234 PRODUCTION	-		-	2	-	_		
TOTOX234 BULKTRAN TOTOX234 SUBTRAN	-	•	5	2	-	-	-	-
TOTOX234 DISTPRI		-	-	:	-	-	-	-
TOTOX234 DISTSEC TOTOX234 ENERGY	-	-	-	-	-	-	-	-
TOTOX234 CUSTOMER	0.00003538	-	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616
TOTOX234 TOTAL	0.00003538	•	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616
EXP_OM_CUSTACCT PRODUCTION								
EXP_OM_CUSTACCT BULKTRAN	-	-	-	-	-	:	-	-
EXP_OM_CUSTACCT SUBTRAN EXP_OM_CUSTACCT DISTPRI	-	•	-	-	-	•	-	-
EXP_OM_CUSTACCT DISTSEC EXP_OM_CUSTACCT ENERGY	-	-	-	-	-	-	:	-
EXP_OM_CUSTACCT CUSTOMER	0.00003538		0.00006616	0.00328745	0.00050705	-		·
EXP_OM_CUSTACCT TOTAL	0.00003538	-	0.0000616	0.00328745	0.00052765 0.00052765	0.01051323 0.01051323	0.06286323 0.06286323	0.00006616 0.00006616

Allocation	Total				10 00/12 00, 202				Page 1
Factor	Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
EXP_OM_CUSTSERV PRODUCTION	-	_	_						
EXP_OM_CUSTSERV BULKTRAN		_	-	•	-	-	•	-	-
EXP_OM_CUSTSERV SUBTRAN		_		•	-	•	-	•	•
XP_OM_CUSTSERV DISTPRI		23	-	-	•	5	•	-	-
XP_OM_CUSTSERV DISTSEC		2	•	-	-	-	-	•	-
XP_OM_CUSTSERV ENERGY	51	-	-	-	-	•	-	•	-
XP_OM_CUSTSERV CUSTOMER	1.00000000	0.79148467	0.07440404	*		-	-	-	-
EXP_OM_CUSTSERV TOTAL	1.00000000		0.07140464	0.02725511	-	-	0.00947997	0.00141706	-
an Tem Teacher Leive	1.00000000	0.79148467	0.07140464	0.02725511	2	-	0.00947997	0.00141706	-
EXP_OM PRODUCTION									
EXP_OM BULKTRAN	-	-	•	•	-	-	-	_	
EXP_OM SUBTRAN	-	-	-	-	-	-	23	-	•
		-	*	-	-	-	_	_	-
EXP_OM DISTPRI	0.42477790	0.28511289	0.00707029	0.03409886	_	_	0.05250415	0.01025516	-
EXP_OM DISTSEC	0.32821460	0.24065473	0.00782961	0.02451822	_	_	0.03230413	0.01025516	-
EXP_OM ENERGY	-	-	-	•	_		0.03143147	-	-
EXP_OM CUSTOMER	0.24700750	0.17138119	0.01564965	0.00730885	_	•	-		-
EXP_OM TOTAL	1.00000000	0.69714882	0.03054955	0.06592593	•	•	0.00142857	0.00036710	•
		0.007 14002	0.03034933	0.06592593	•	-	0.08538419	0.01062226	-
ABOR_M PRODUCTION	_								
LABOR_M BULKTRAN		•	•	-	-	-	•	-	
ABOR M SUBTRAN	-	-	-	-	-	-	-	-	
ABOR_M DISTPRI	0.36794540	-	-	-	-	-	•	_	_
ABOR_M DISTSEC	0.36794540	0.25275169	0.00582071	0.02799019	-	-	0.04279897	0.00780448	
ABOR_M ENERGY	0.20727504	0.21392619	0.00651101	0.02033508	-	-	0.02592145	-	_
ABOR_M CUSTOMER	0.04477007	-	-	•	-	-	•	_	
ABOR_M TOTAL	0.34477897	0.26077060	0.02200046	0.00895244	-		0.00167336	0.00032362	-
ABOK_W TOTAL	1.00000000	0.72744848	0.03433218	0.05727770	-	-	0.07039378	0.00812810	
SALE PRODUCTION									
CALE PRODUCTION	•	-	-		-1				
RSALE BULKTRAN		-	-	-	-	_	-	•	•
RSALE SUBTRAN	· .	-	-	_	_		-	•	-
SALE DISTPRI	0.47879012	0.15347545	0.01678100	0.08331568	_		0.13697149		-
SALE DISTSEC	0.28871993	0.11630607	0.01680674	0.05419514		-		0.04286198	
SALE ENERGY	-		-	00710014	-	-	0.07427621	-	-
SALE CUSTOMER	0.23248995	0.04443002	0.02127860	0.01482998	•	-		• (4	-
SALE TOTAL	1.00000000	0.31421153	0.05486634		-	-	0.00342900	0.00179836	-
		0.01721100	0.00700034	0.15234080	•	-	0.21467669	0.04466034	

Allocation					, 202			
Factor	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	<u>OL</u>	SL
	10	11	12	13	14	15	16	17
EXP_OM_CUSTSERV PRODUCTION	_							
EXP_OM_CUSTSERV BULKTRAN		-	•	-	-	•	-	-
EXP_OM_CUSTSERV SUBTRAN	-	-	-	•	-	-	-	-
EXP_OM_CUSTSERV DISTPRI	-	-	-	•	-	-	-	-
EXP_OM_CUSTSERV DISTSEC	-	-	-		-	-	-	-
EXP_OM_CUSTSERV ENERGY	-	-	•	-	•	-	-	-
EXP_OM_CUSTSERV CUSTOMER	-	-	•	•	-	-	-	_
EXP_OM_CUSTSERV TOTAL	0.00153396	-	0.01290043	0.00387940	0.00184933	0.01238783	0.06630164	0.00010596
THE TOWN CONTROL OF THE TOWN	0.00153396	•	0.01290043	0.00387940	0.00184933	0.01238783	0.06630164	0.00010596
EXP_OM PRODUCTION								
EXP_OM BULKTRAN	-	-	-	-	-	-		5
EXP_OM SUBTRAN	-	•	•	•	•		-	
EXP_OM DISTPRI	0.01220307	-	•	•	-		-	-
EXP_OM DISTSEC	0.01220307	-	-	0.00368154	0.00797849	0.01061750	0.00041585	0.00084009
EXP OM ENERGY	-	•	•	0.00366489	0.00786851	0.00827981	0.00225808	0.00168928
EXP_OM CUSTOMER	0.00007123	-	- n		-	-		-
EXP OM TOTAL		•	0.00313847	0.00090360	0.00035366	0.00284003	0.01552230	0.02804286
DI _GIN TOTAL	0.01227430	-	0.00313847	0.00825002	0.01620067	0.02173733	0.01819623	0.03057223
ABOR_M PRODUCTION								
ABOR M BULKTRAN	-	-	•	-	-	-	-	-
ABOR M SUBTRAN	-	-	-	-	-	-	-	_
ABOR M DISTPRI	-	-	-	•	-	2		_
ABOR_M DISTREC	0.01052447	-	-	0.00310647	0.00707423	0.00899706	0.00035554	0.00072159
ABOR_M ENERGY	•		•	0.00311626	0.00699576	0.00706730	0.00194297	0.00145961
ABOR_M CUSTOMER	-	-		•	-	•	•	0.00140301
ABOR_M TOTAL	0.00008865	-	0.00067026	0.00120520	0.00039931	0.00382024	0.02116721	0.02370762
SBOK_M TOTAL	0.01061312	-	0.00067026	0.00742794	0.01446930	0.01988460	0.02346571	0.02588882
RSALE PRODUCTION								
RSALE BULKTRAN	•	-	-	•	•	_	-	-
RSALE SUBTRAN	•	-	-	•	-	-		
RSALE DISTPRI	0.01508718	-	-	•	-	-		-
RSALE DISTSEC	0.01506716	-	-	0.00654390	0.00425646	0.01776858	0.00060429	0.00112411
RSALE ENERGY	-	-	-	0.00587755	0.00376876	0.01249682	0.00295676	0.00203589
RSALE CUSTOMER	0.00008774	-		•	-			-
RSALE TOTAL	0.00008774	-	0.06886211	0.00113395	0.00021275	0.00329865	0.02549556	0.04763324
	0.01517492	-	0.06886211	0.01355540	0.00823797	0.03356404	0.02905661	0.05079324

Allocation Factor	Total <u>Retail</u> 1	<u>RS</u> 2	SGS 3	MGS-SEC 4	MGS-PRI 5	MGS-SUB 6	LGS-SEC 7	LGS-PRI 8	LGS-SUB
RSALE_D PRODUCTION RSALE_D BULKTRAN RSALE_D SUBTRAN RSALE_D DISTIPRI RSALE_D DISTSEC RSALE_D ENERGY RSALE_D CUSTOMER RSALE_D TOTAL	0.47879012 0.28871993 - 0.23248995 1.00000000	0.15347545 0.11630607 - 0.04443002 0.31421153	0.01678100 0.01680674 0.02127860 0.05486634	0.08331568 0.05419514 0.01482998 0.15234080			- - - 0.13697149 0.07427621 - 0.00342900 0.21467669	0.04286198 - 0.00179836 0.04466034	
FORF_DISC PRODUCTION FORF_DISC BULKTRAN FORF_DISC SUBTRAN FORF_DISC DISTPRI FORF_DISC DISTSEC FORF_DISC ENERGY FORF_DISC CUSTOMER FORF_DISC TOTAL	- 0.49814838 0.35949252 - 0.14235911 1.00000000	0.39949945 0.30274686 - 0.11565216 0.81789847	0.00710303 0.00711392 - 0.00900676 0.02322371	0.03245410 0.02111073 - 0.00577675 0.05934158	:	: : : :	- - 0.03353776 0.01818668 - 0.00083960 0.05256404	- - 0.01162287 - 0.00048766 0.01211053	

						•		
Allocation Factor	<u>[P-PRI</u> 10	IP-SUB 11	<u>IP-TRA</u> 12	<u>CS</u> 13	<u>PS</u>	<u>ЕНG</u> 15	<u>OL</u> 16	<u>SL</u> 17
RSALE_D PRODUCTION RSALE_D BULKTRAN RSALE_D SUBTRAN RSALE_D DISTPRI RSALE_D DISTSEC RSALE_D ENERGY RSALE_D CUSTOMER RSALE_D TOTAL	- - 0.01508718 - 0.00008774 0.01517492		- - - - - - - 0.06886211	- - 0.00654390 0.00587755 - 0.00113395 0.01355540	- - 0.00425646 0.00376876 0.00021275 0.00823797	- - 0.01776858 0.01249682 - 0.00329865 0.03356404	0.00060429 0.00295676 0.02549556 0.02905661	- - 0.00112411 0.00203589 - 0.04763324 0.05079324
FORF_DISC PRODUCTION FORF_DISC BULKTRAN FORF_DISC SUBTRAN FORF_DISC DISTPRI FORF_DISC DISTSEC FORF_DISC ENERGY FORF_DISC CUSTOMER FORF_DISC TOTAL	-		- - - - - 0.00541877 0.00541877	0.00141741 0.00127308 0.00024561 0.00293610		0.01245166 0.00875737 - 0.00231159 0.02352062	0.00006210 0.00030387 - 0.00262020 0.00298618	

Exhibit No. 3-c (MHW)

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ALLOCATOR	FUNCTION	Total	æ	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PR	IP-TRA	g	8	<u> </u>	5	Ū
INPUTS FROM WORKPAPERS													5	3
cPG		282.426	144 971	4 014	19 704	20 202	4							
PROD_DEMAND	PRODUCTION	1.00000000	0.51330676	0.01421401	0.06976594	0.10014290	0.01818459	0.0244967	59,254 0 20980299	1,917	5,972	6,015	83	158
PROD_DEMAND	BULKTRAN		•		•					,	0.02	0.02129639	0.00029376	0.00055863
PROD DEMAND	DISTIPRI	• •	1			ě	•		•	,	•			
PROD_DEMAND	DISTSEC	. ,			•			1		,		,	e e	,
PROD_DEMAND	ENERGY						,							•
PROD_DEMAND	CUSTOMER					•						•		•
PROD_DEMAND	TOTAL	1.00000000	0.51330676	001421401	0.00070504				i.				,	
			2000	20177100	0.0037 0534	0.10014290	0.01818459	0.02449967	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
ENER		1,753,365,398	739,113,438	26,020,573	114,568,899	205,825,490	37 208 288	58 835 381	401 750 533	0 540 004	011 000 100			
PROD_ENERGY	PRODUCTION	•						100'000'00	200,000	9,344,024	75/,084,72	28,574,246	5,123,452	9,312,322
PROD_ENERGY	BULKTRAN				1	,	,	· •						
PROD_ENERGY	SUBTRAN													
PROD_ENERGY	DISTPRI			•		,	,			•	• 10	ı		,
PROD_ENERGY	DISTSEC					•								
PROD_ENERGY	ENERGY	1.00000000	0.42153988	0.01484036	0.06534228	0.11738882	0.02122107	0.03355589	0.28046866	0.00544949	0.04507045	-		•
PROD_ENERGY	CUSTOMER							1	-	0.0007442 I.Z	0.01367313	0.01629680	0.00292207	0.00531111
PROD_ENERGY	TOTAL	1.00000000	0.42153988	0.01484036	0.06534228	0.11738882	0.02122107	0.03355569	0,28046866	0.00544212	0.01567315	0.01829880	- 200000000	0.00594444
T83	0000										2000	0.01023000	0.00282201	LLLLscno.v
BULK TRANS	DECOLUCION	282,426	144,971	4,014	19,704	28,283	5,136	6,919	59,254	1,917	5.972	6.015	8	158
BULK TRANS	BIII KTRAN	,	-			•			•			•	}	3
BULK TRANS	SUBTRAN	00000000	0.51330676	0.01421401	0.06976594	0.10014290	0.01818459	0.02449967	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
BULK_TRANS	DISTER				•				,					
BULK_TRANS	DISTSEC		•	- 3				•	•	•		•		
BULK_TRANS	ENERGY	•	1		•		•			,			1	
BULK_TRANS	CUSTOMER	•			. ,			•					•	
BULK_TRANS	TOTAL	1.00000000	0.51330676	0.01421401	0.06976594	0.10014290	0.01818459	0.02449967	- 0 20080200	- 00678830	. 0	,		
6		i						100011-7000	0.44000433	0.0067 8820	0.02114416	0.02129839	0.00029376	0.00055863
cao Fain		225,872	155,158	3,573	17,182	26,273	4,791	6,461	•	1 907	4 343	4 500	0	,
and Faid	PRODUCTION		ı	ř		ï	3.2				2	0,020	0 7	443
OIST CPD	BULKIKAN			ř	•									
DIST CPD	SUBIRAN					•		•					. ,	
JIST CBD	DISTPRI	1.00000000	0.68692718	0.01581949	0.07607158	0.11631882	0.02121097	0.02860335		0.00844276	0.01922630	0.02445215	0.0000000	- 0.00400440
Cao Falo	USI SEC											0.02.102.10	0.00000020	0.00130112
do Faio	ENERGY	•		1	,		•							ı
URI_CPU	CUSTOMER	•		ı			•	•	ı					
	TOTAL	1.00000000	0.68692718	0.01581949	0.07607158	0.11631882	0.02121097	0.02860335		0.00844276	0.01922830	0.00445045	-	
902										0.131	0.01922000	0.02443213	0.00099928	0.00196112
CALCI	Sec. Only	314,051	223,645	5,368	23,720	32,752	•			3,351	10.512	7 624	4 743	986 C
CALC1	BILKTRAN				1	•			•			į	·	7,000
CALC1	SUBTRAN	• 1			•	•						1		
CALC1	DISTPRI				•			•			1			
CALC1	DISTSEC	1.00000000	0.71212956	0.01709277	0.07552049	0.404.00070								-
					0.01 0.02 0.00	0.104200/5				0.01067024	0.03347227	0.02427631	0.01510264	0.00743828

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ALLOCATOR														
ALLOCATOR	FUNCTION	Total	SS.	SGS	MGS-SEC LGS-SEC	LGS-SEC	C LGS-PRI	IP-PR	I IP-TRA	S	S	EHG	占	3
INPUTS FROM WORKPAPERS														
CALC1 CALC1 CALC1	ENERGY CUSTOMER TOTAL					. 6		ν.					1 1	
	1	0000000	0.7 12 12300	0.01709277	0.0/552913	0.10428879		•		0.01067024	0.03347227	0.02427631	0.01510264	0.00743828

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ALLOCATOR	FUNCTION	Total	8	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	8	H	4	v
INPUTS FROM WORKPAPERS														
SNCP CALC2	Sec. Only PRODUCTION	605,525	461,137	15,474	41,373	50,223				6,624	11,882	14,999	1,476	2,336
CALC2	BULKTRAN							٠,					. 8	•
CALC2	SUBTRAN				•	•		,			•			
CALC2	DISTSEC	1.00000000	0.76155028	0.02555449	0.06832593	0.08294152				0.01093965	0.01962198	0.02476958	0.00243834	0.00385823
CALCZ	CUSTOMER	·							• (6	ī				-
CALC2	TOTAL	1.00000000	0.76155028	0.02555449	0.06832593	0.08294152			, .	0.01093965	0.01962198	0.02476958	0.00243834	0.00385823
SECDEM	(CALC1 + CALC2)/2	459,788	342,391	10,421	32.547	41 488		1		900		;	•	
DISTSEC	PRODUCTION	•		•			•		,	4,986	/&L,FT -	11,311	3,110	2,336
DISTSEC	BULKTRAN						,							e .
DISTSEC	DISTPRI								•)			•	ı	•
DISTSEC	DISTSEC	1.00000000	0.74467225	0.02266466	0.07078595	0.09023198				0.01084764	0.02435209	0.02460112	0.00676342	- 0.00508088
DISTSEC	CUSTOMER		•)(•				•						-	, , , ,
DISTSEC	TOTAL	1.00000000	0.74467225	0.02266466	0.07078595	0.09023198				0.01084764	0.02435209	0.02480442	. 0.00678949	-
TOTCUST		£0.304	970 07	6	,	!					0.02430203	0.02400112	0.000/0342	0.00508088
CUST_TOTAL	PRODUCTION	106,304	44,340	008's	1,287	187	17	7	4	193	3	618	3,693	4
CUST_TOTAL	BULKTRAN		×		01 •	•		,		• 1	•	. 3		
CUST_TOTAL	SUBTRAN			•					6.					
CUST TOTAL	DISTREC			•			•							•
CUST_TOTAL	ENERGY					• 1					•			
CUST_TOTAL	CUSTOMER	1.00000000	0.80960196	0.07512937	0.02448645	0.00357524	0.00032502	-00003834	- 000000	-	-	- 0		
CUST_TOTAL	TOTAL	1.00000000	0.80960196	0.07512937	0.02448645		0.00032502	0.00003824	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
PRICUST	TOTCust excl Sub&Tran	52,300	42,346	3,930	1.281	187	4	·		5	č	Č		
DIST_PCUST	PRODUCTION						:		,	2	ī .	818 -	3,693	4
DIST POUST	BUCKIKAN											•		
DIST_PCUST	DISTPRI	. ,						i	•		•	•		
DIST_PCUST	DISTSEC		•		. ,				•			1		
DIST_PCUST	ENERGY			ı	N ₄					•		ı		•
DIST_PCUST	CUSTOMER	1.00000000	0.80966388	0.07513512	0.02448832		0.00032505	0.00003824		0.00369023	0.00059273	0.01180841	0.07060603	0.00007648
		000000001	0.00900388	0.0/513512	0.02448832	0,00357551		0.00003824		0.00369023	0.00059273	0.01180841	0.07060603	0.00007648
SECCUST DIST SERV	TOTCust excl Pri, Sub&Tran	52,281	42,346	3,930	1,281	187	1	*	•	193	31	618	3.693	7
DIST SERV	RECOGNO		•			i				,	,	,	}	
DIST_SERV	SUBTRAN											,		,
DIST_SERV	DISTPRI		,	7					r i					
DIST_SERV	DISTSEC	,										, .		

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ω												•			,	•						•				•			-	1.0000000	1.0000000	•	+							0.00007648	;	23	1,200000.1	0.00007646	17
성					•					į		-					•		1.00000000	1.00000000		•					•					3 603	200,0		ı			•		0.07060063		28,471			
H 2			339,560			•			0.03842162	0.03842162		•					1					•									1	818	2	. 1						0.01180750 0.01180750	4 000	0.00883340	P. P		
S.			125,822				,		0.01423693	0.01423693		b			•				•			1	•							. ,		8	;			es.				0.00059269	747	0.00044325	83	0.00059265	129
ន		1	112,747						0.01275748	0.01275748		e.		•			· j			•		•		•	•					•		193				,		1		0.00368995	1 543	0.00276505	208	0.00368995	801
IP-TRA		000	100,001		r		•		0.02108152	0.02108152		•			•							•	•						•			4					•			0.00007648	62	0.00005277	4	0.00007646	11
IP-PRI		20.00	190,02					•	0.00261170	0.00261170		•	. ,			1	•					•				•			i			8	•						, 0000000	0.00003824	8	0.00003166	2	0.00003823	c c
LGS-PRI		120 280	-			,		•	0.01462917	0.01462917		•					1					•	•		•							17				•			00000000	0.00032502	135	0.00024273	18	0.00032504	7.
LGS-SEC		327 807			•				0.03709178	0.03709178		9			,		g 1	•	•			•		•				•				187							0.00357574	0.00357524	1,490	0.00267007	201	0.00357526	476
MGS-SEC		1.321.796		•					0.14956272	0.14956272	1	•								•		•	•					•				1,281							0.02448645	0.02448645	10,222	0.01832113	1,377	0.02448644	5,315
SGS		843.931	• 8					•	0.09549178	0.09549178	-		,									•	•									3,930		•			•		0.07512937	0.07512937	31,361	0.05620871	4,225	0.07512931	/0£'9L
RS		5,427,388							0.61411530	0.61411530	•						•		- 60			•					•					42,346							0.80960196	0.80960196	478,462	0.85755746	45,531	0.80960200	1/2/,2/1
Total		8,837,735		•		,			1.00000000	1.00000000	•		•					1 00000000	1,000000	1.00000000	•	-		•			•		1.00000000	1.00000000	;	52,304				•	•		1.00000000	1.00000000	557,935	1.00000000	56,239	1.00000000	0+0,11A
																																										45.41%	1000	4.36%	
FUNCTION			PRODUCTION BUI KTRAN	SIDTOAN	DISTPR	DISTOR	NO CALL	CHENCY	TOTAL	15.0		PRODUCTION	BULKTRAN	SUBTRAN	DISTPRI	DISTSEC	ENERGY	CUSTOMER	TOTAL			PRODUCTION	BILIKTON	BOCKINAN	NAX 1800	DISTOR	DISTREC	ENERGY	CUSTOMER	TOTAL			PRODUCIION	BULKIKAN	SUBIRAN	USIFK	DISTSEC	ENERGY	CUSTOMER	TOTAL		CUSTOMER	CHOTOMER	אבואוס ופסס	
ALLOCATOR	INPUTS FROM WORKPAPERS	METER	DIST_METERS DIST_METERS	DIST METERS	DIST_METERS	DIST METERS	DIST METERS	DIST METERS	DIST METERS		DIR371	DIST_OL	DIST_OL	DIST_OL	DIST_OL	DIST_OL	DIST_OL	DIST_OL	DIST_OL		DIR373	DIST SL	DIST SIL	DIST SI	DET SI	DIST SI	19 19 19 19 19 19 19 19 19 19 19 19 19 1	10 10 10 10 10 10 10 10 10 10 10 10 10 1	101 OF	USI_SL	DIBBOS	Section 200	CHST 902	1000 1000	206_1000	5051_505	2002 302	cusi_902	CUST_902	CUST_902	CALL CENTER	BILING BILING	DILLING	BILLING OTHER	

KgPCo Exhibit No. 3c Witness: MHW Page 6 of 27

ALLOCATOR	FUNCTION		Total	RS	Ses	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	S	EHG	ō	Ū
INPUTS FROM WORKPAPERS															4
BILLING OTHER OTHER	CUSTOMER	32.35%	1.00000000	0.80960195	0.07512938	0.02448647		0.00032500	0.00003824	0.00007648	0.00368996		0.01180750	0.07060062	0.00007840
OTHER	CUSTOMER	17.66%	397,461 1.00000000	321,786 0.80960193	29,861 0.07512939	9,732 0.02448645	1,421 0.00357524	129 0.00032501	15 0.00003824	30 0.00007649 (1,467 0.00368994	236 0.00059269	4,693 0.01180751	28,061 0.07060062	30 0.00007649

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KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT TWELVE MONTHS ENDING JUNE 30, 2021

	FUNCTION		Total	SS.	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	SE	EHG	9	2
INPUTS FROM WORKPAPERS															
DIR903															
	RODUCTION	Calculated													
CUST_903		Weighted	,											•	
	SUBTRAN	Average		,		•								•	
	DISTPRI) i					•							1	
	DISTSEC				•										·
CUST_903 EI	ENERGY		,					ı			•		į		
	CUSTOMER		1.00000000	0.83137821	0.06653763	0.02168683	0.00346424	- 0.00000	-	-		•			1
•	TOTAL		1.00000000	0.83137821	0.06653763	0.02168683	0.00316421	0.00028765	0.00003525	0.00006571	0.00326996	0.00052483	0.01045699	0.06252701	0.00006571
DIR904 Uncollectibles			52 304	375 67	000	,	,	!							100000
	RODUCTION			14,010	000'0	1,281	18/	17	7	4	193	3	618	3,693	4
CUST_904	BULKTRAN				•)						•				
	SUBTRAN					•								,	
	DISTPRI		,			. ,		•			•			•	,
	DISTSEC						•					•		,	
	NERGY			a •				1					•	4	
	CUSTOMER		1.00000000	0.80960196	0.07512937	0.02448645	. 0 00057504	-							
CUST_904 TC	TOTAL		1.00000000	0.80960196	0.07512937	0.02448645	0.00357524	0.00032502	0.00003824	0.000007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
CUSTDEP			4,153,829	2,563,119	169,214	662,821	377.454	189.830	•		679 64		200		
	NOITORO		1.00000000	0.61704976	0.04073692	0.15956871	0.09086900	0.04570001			0.00550629		159,992 0.03851686	8,526	
	BULKTRAN			• •	•	,									
	SUBTRAN									į				•	r
	DISTPRI		0.52605268	0.30139565	0.01245948	0,08726864	0.0579770	0.04385978			-		,		
CUST DEP	DISTSEC	_	0.34602444	0.22840228	0.01247860	0.05676647	0.03143986	-			0.00238750		0.02039056	0.00004268	8
	CUSTOMER		- 0 12702288	0.08705400	-				1			2.		-	
	TOTAL		000000000	0.61704976	0.04073692	0.15956871	0.09086900	0.00184023 0.04570001			0.00046062		0.00378540	0.00180092	

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FUNCTION	Total RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	SS	S.	EHG	7	ತ
1.00000000 0.51330676 1.00000000 0.51330676	0676 0676	0.01421401	0.06976594	0.10014290 0.10014290	0.01818459	0.02449967 0.02449967	0.20980299	0.00678820	0.02114416 0.02114416	0.02129839	0.00029376	0.00055863
1.00000000	8		0.07607158	0.11631882	0.02121097	0.02860335		0.00844276	0.01922630	0.02445215	8000000	0.00198412
48.77% 1.00000000 0.74467225	52	0.02266466	0.07078595	0.09023198				0.01084764	0.02435209	0.02460112	0.00676342	0.00508088
			ķ.,,		, , ,					(j. 1		
		0.00842119	0.04049519 0.03310446 -	0.08192001	0.01129124	0.01522642		0.00499434	0.01023474 0.01138874 -	0.01301662 0.01150520	0.00051438 0.00316305	0.00237617 0.00237617
1.00000000 0.71393281		0.01902077	0.07359965	0.10411879	0.01129124	0.01522642		0.00956745	0.02162348	0.02452182	0.00367743	0.00342014
54.79% 1.00000000 0.68692718 45.21% 1.0000000 0.74467225		0.01581949 0.02266466	0.07607158	0.11631882	0.02121097	0.02860335		0.00844276 0.01084764	0.01922630 0.02435209	0.02445215 0.02460112	0.00096628	0.00196112
		. 3		(8) 1		. ,					16 -	. ,
		0.00866790	0.04168152	0.06373399	0.01162202	0.01567249		0.00462800	0.01053457	0.01339705	- 0	
0,45207493 0,33664766		0.01024613	0.03200055	0.04079162		, ,		0.00490395	0.01100897	0.01112155	0.00305757	0.00229694
1.00000000 0.71303228		0.01891402	0.07368208	- 0.10452561	0.01162202	0.01567249		0.00952995	0.02154354	0.02451950	0.00358702	0.00337149
51.19% 1.00000000 0.68692718 48.81% 1.00000000 0.74467225		0.01581949 0.02266466	0.07607158 0.07078595	0.11631882	0.02121097	0.02860335		0.00844276 0.01084764	0.01922630	0.02445215 0.02460112	0.00096628	0.00196112
		•	r	,			•			,	li)	,
								1 1				
0.51191015 0.35164499 0.48808985 0.36346697		0.00809816	0.03894181	0.05954478 0.04404132	0.01085811 (0.01464234		0.00432193	0.00984214	0.01251731	0.00049465	0.00100392
				i .			. ,					-

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0.00961656 0.02172815 0.02452486 0.00379580 0.00348384 S 9 EHG S S IP-TRA 1.00000000 0.71511196 0.01916055 0.07349172 0.10358610 0.01085811 0.01464234 IP-PRI LGS-PRI LGS-SEC MGS-SEC Ses RS. Total FUNCTION TOTAL INPUTS FROM WORKPAPERS DIST_UGLINES ALLOCATOR

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ALLOCATOR	FUNCTION		Total	8	SOS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	જ	8	9	9	u
INPUTS FROM WORKPAPERS														+	4
DIST_CPD DISTSEC	DISTPRI DISTSEC	13.70% 86.30%	1.00000000	0.68692718 0.74467225	0.01581949	0.07607158 0.07078595	0.11631882 0.09023198	0.02121097	0.02860335	1, 1	0.00844276	0.01922630	0.02445215 0.02460112	0.00096628	0.00196112
DIST_TRANSF	PRODUCTION					,	9								
DIST_TRANSF	BULKTRAN		,	•			и.						•		•
DIST_TRANSF	SUBTRAN		,	ī						10					
DIST_TRANSF	DISTPRI		0.13703472	0.09413287	0.00216782	0.01042445	0.01593972	0.00290664	0,00391965		0.00115695	0.00263467	0.00335070	- 00040044	-
DIST_IRANSE	DISTSEC		0.86296528	0.64262629	0.01955882	0.06108582	0.07786707			ı	0.00936114	0.02101501	0.02122991	0.00583660	0.00026674
DIST TRANSF	CUSTOMER			*			,	•	1	(1)	•			£	-
DIST_TRANSF	TOTAL		1.00000000	0.73675917	0.02172664	0.07151027	0.09380679	0.00290664	0.00391965		0.01051809	0.02364968	0.02458071	. 0.00598904	-0.00485337
Production EDIS	CHOILOGG													0000000	r.codossa
	BILLKTRAN		•		ı					,	,				
	CIDTDAN				•			•					· ·		
	DISTOR		•	•			•			•	•		•	,	
	DISTOR						•				,		ı		
	FNFRGY		• 1		•				,						
	CHSTOMER			•	•			vi				•			
	TOTAL				•	•						•			
RB GUP EPIS P	PROPILICATION				•							,			
RB GUP EPIS P	BLIKTRAN					,									
RB_GUP_EPIS_P	SUBTRAN						•	E					4		
RB_GUP_EPIS_P	DISTPRI					•						•			
RB_GUP_EPIS_P	DISTSEC										ï			•	
RB_GUP_EPIS_P	ENERGY				. ,	. 6							,		
RB_GUP_EPIS_P	CUSTOMER					٠,		•							
RB_GUP_EPIS_P	TOTAL									. ,				r	•
										ı		,			
I ansmission EPIS	PRODUCTION		•											į	
	BULKIKAN							,			•				
	SUBTRAIN		1								1				
	DEST PRE					,						,			
	CNICOCY						,					•			
	CHERGY		•(1				r								
	COSTOMER TOTAL		•												
RB GUP FPIS T	PROPERTON			•			•								
RB GID FER T	NOTION THE														
RB GIP FPIS T	SULKIKAN				•				•		,			,	
RB GID EDIS T	NETIDA			•											
BB Glip Epis T	A PISTOR					ì		V	i						,
RB GIP EPIS T	FNEDOV		. 5	ı					ï						
RB GUP EPIS T	CISTOMED				i i		•			,	,				
RB GIJP FPIS T	TOTAL			ı				1		,		7			
	<u>1</u>				,	,	i l	1							

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SF

9

EHG

8

S

IP-TRA

IP-PRI

MGS-SEC LGS-SEC LGS-PRI

SGS

SS

Total

FUNCTION

ALLOCATOR

KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT TWELVE MONTHS ENDING JUNE 30, 2021

INPUTS FROM WORKPAPERS

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ALLOCATOR	FUNCTION	Total	æ	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IN P. P. R.	IP-TRA	S	8	e e	5	ā
INPUTS FROM WORKPAPERS												2	3	76
Distribution EPIS	PRODUCTION		•			•			1			•	•	
	SUBTRAN					, ,				i		r:		i
	DISTPRI	108,232,991	74,348,183	1,712,191	8,233,454	12,589,533	2,295,727	3,095,826		913.785	2.080.920	2 646 530	104 683	- 242.250
	DISTSEC	74,797,860	55,699,891	1,695,268	5,294,638	6,749,159				811,380	1,821,484	1,840,111	505,889	380,039
	CUSTOMER	33,892,927	16,140,759	1,751,632	1.351.623	297 901	96 432	17 246						
	TOTAL	216,923,779	146,188,833	5,159,091	14,879,715	19.636.594	2.392 159	3 113 042	138,964	139,209	102,699	429,629	4,235,552	9,191,311
RB_GUP_EPIS_D	PRODUCTION	•						7-0,011,0	toe'oc:	1,004,373	4,005,104	4,916,270	4,846,024	9,783,608
RB GUP EPIS D	BULKTRAN		ı					,						
RB GUP EPIS D	DISTOR	0.40904.00	- 0.04070074	-							•			
RB_GUP_EPIS_D	DISTSEC	0.34481171	0.342/38/4	0.00789305	0.03795552	0.05803667	0.01058310	0.01427149		0.00421247	0.00959286	0.01220027	0.00048212	0.00097849
RB_GUP_EPIS_D	ENERGY	-	-	-0.007.61504	0.02440783	0.03111305		. :		0.00374039	0.00839689	0.00848275	0.00233211	0.00175195
RB_GUP_EPIS_D	CUSTOMER	0.15624349	0.07440751	0.00807487	0.00623087	0.00497990	- 0 00004454	-		,		•	•	•
RB_GUP_EPIS_D	TOTAL	1.00000000	0.67391797	0.02378297	0.06859421	0.09052301	0.01102765	0.01435086	0.00064061	0.00064174	0.00047343	0.00198055	0.01952553	0.04237115
11000										0.00000	90000	0.02200330	0.02233978	0.04510159
Gen & Int Plant	PRODUCTION				•				,				,	
	SUBTRAN	• •								-	•			
	DISTPRI	5 910 862	4 060 332		440.044	,	,						,	
	DISTSEC	4.614.942	3.436.619	104 598	328 873	448,445	125,375	169,070		49,904	113,644	144,533	5,712	11,592
	ENERGY			2001	C/D'070	410,413		•	1	50,061	112,383	113,533	31,213	23,448
	CUSTOMER	5,538,705	4,189,151	353,427	143,816	26,882	5.199	1 424	10.787	10 361	. 44	. 04.040	,	
0000	TOTAL	16,064,508	11,686,102	551,530	920,138	1,130,842	130,574	170.494	10,787	19,301	0,413	61,370	340,041	380,851
REGUP_EPIS_G	PRODUCTION						•			030,511	294,442	518,430	3/6,965	415,891
RB GUP FPIS G	SULVICAN	×								,				· ·
RB GUP EPIS G	GOBINAN	0.20704540			•				1		•			
RB_GUP_EPIS_G	DISTSEC	0.28727564	0.23275169	0.00582071	0.02799019	0.04279897	0.00780448	0.01052447		0.00310647	0.00707423	0.00899706	0.00035554	0.00072159
RB_GUP_EPIS_G	ENERGY		-	-	0.02020.0	0.02382145		. 7	• 0	0.00311626	0.00699576	0.00706730	0.00194297	0.00145961
RB_GUP_EPIS_G	CUSTOMER	0.34477897	0.26077060	0.02200046	0.00895244	0.00167336	0.00032362	0.00008885		. 00420620	-	,		
RB_GUP_EPIS_G	TOTAL	1.00000000	0.72744848	0.03433218	0.05727770	0.07039378		0.01061312	0.00067026	0.00742794	0.01446930	0.01988460	0.02116721	0.02370762
Production GUP less Land	PRODUCTION		•	•			81							
	BULKTRAN	•		,	,	,	•		•	•				
	SUBTRAN	ı				•			67.1		•	•		•
	DISTPRI			•		,	•	•	0.		٠,,,		•	•
	DISTSEC	•			•		•		•	•		•		
	CLICTOMER	•		•	•	•	•			•	•		• :	•
	COSTOMER			1	,	•		1		•	,	•		
RB GUP-Land P	PRODUCTION	•		•		•				,	,	1		
RB_GUP-Land P	BUIKTRAN					•								
RB_GUP-Land_P	SUBTRAN											1		
RB_GUP-Land_P	DISTPRI	•									•	á		

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IP-PRI IP-TRA CS PS EHG OL	
LGS-PRI	
LGS-SEC	1 1 1
MGS-SEC	
Ses	
SS.	
Total	
FUNCTION	DISTSEC ENERGY CUSTOMER TOTAL
ALLOCATOR INPUTS FROM WORKPAPERS	RB_GUP-Land_P RB_GUP-Land_P RB_GUP-Land_P RB_GUP-Land_P

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ALLOCATOR	FUNCTION	Total	RS	SBS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	S	ĐHG	8	ī,
INPUTS FROM WORKPAPERS														
Transmission GUP less Land	PRODUCTION	•	•	•										
	BULKTRAN		•	·					• •	•	•			•
	SUBTRAN	•		•	•	ŀ	•		0)			•		•
	DISTPRI	•		ř	•	•	•		e •			• 9	• :	•
	DISTSEC	•	•	•	•		•	•		9				•
	ENERGY	•	r		•	1	٠	•	٠			•	• }	•
	CUSTOMER	•	•	•	•		į							•
	TOTAL	•	•	•	•		•		•		•	•		•
RB_GUP-Land_I	PRODUCTION	·									,	9		•
KB_GUP-Land_I	BULKTRAN	ı				,			,	,	1	1100		
KB_GUP-Land_1	SUBTRAN			X.							,			
KB_GUP-Land_T	DISTPRI	•					1		<u> </u>					
KB GUP-Land T	DISTSEC					•	•	,					1 .	ı
RB_GUP-Land_T	ENERGY		•			,		,						
RB_GUP-Land_T	CUSTOMER			•	ı			,			•			
RB_GUP-Land_T	TOTAL	ı		4	•	,	ı							
Distribution GUD Jace Land	MOLECTION													•
	NO CONTRACTOR		• 1			•	•			•	•	•	,	•
	BULKIRAN	•	•		•		•	•	•			•		
	SUBTRAN	•			•							•		
	DISTPRI	104,606,105	71,856,776	1,654,816	7,957,551	12,167,658	2,218,797	2,992,085		883.164	2.011.189	2 557 844	101 079	205 145
	DISTSEC	74,797,860	55,699,891	1,695,268	5,294,638	6,749,159	•	•	٠	811,380	1,821,484	1.840.111	505,889	380.039
	ENERGY	• :			•	ı		,		•	,		20,	600,000
	COSTOMER	33,892,927	16,140,759	1,751,632	1,351,623	297,901	96,432	17,216	138,964	139,209	102,699	429,629	4.235.552	9.191.311
RB GIIP-I and D	PEOPLOTION	213,295,892	143,697,426	5,101,716	14,603,812	19,214,719	2,315,229	3,009,301	138,964	1,833,754	3,935,372	4,827,585	4,842,520	9.776.495
RB GUP-Land D	BILKTON			•	•						•			
RR GIPLand	DOEN TO THE PARTY OF THE PARTY			•			•							,
RB GIPL and D	SCELESIN		-										,	
RB GUP-Land D	Carac	0.48042469	0.33088018	0.007/582/	0.03730739	0.05704564	0.01040239	0.01402779		0.00414054	0.00942906	0.01199194	0.00047389	0.00096178
RB GUP-Land D	ENERGY	0.33007467	0.20113/84	0.00794793	0.02482285	0.03164209	,			0.00380399	0.00853967	0.00862699	0.00237176	0.00178174
RB GUP-Land D	CUSTOMER	0 15890024	0.07587273	0,00001040	-	-							•	
RB_GUP-Land_D	TOTAL	1.00000000	0.67369676	0.02391838	0.06846706	0.09008438	0.00045210	0.00008071	0.00065151	0.00065266	0.00048148	0.00201423	0.01985754	0.04309163
Gen GUP less Land	NOITOHOUSE												0.00	e control
NOTE: No land in General Diant	BIII VACENI	•				•				٠			•	•
NOTE: NO SOLO III COLORO LINE	SULVIKAN	•						ı		•				
	SUBIRAN			•		*		1						٠
	DISTPRI	5,910,862	4,060,332	93,507	449,649	687,544	125,375	169,070		49,904	113,644	144 533	5 712	11 502
	DISTREC	4,614,942	3,436,619	104,596	326,673	416,415		•		50,061	112,383	113,533	31.213	23.448
	ENERGY	•					•		•	•	•	ı	! !	
	CUSTOMER	5,538,705	4,189,151	353,427	143,816	26,882	5,199	1,424	10,767	19,361	6,415	61.370	340.041	380.851
O Fee G G G	IOIAL	16,064,508	11,686,102	551,530	920,138	1,130,842	130,574	170,494	10,767	119,326	232,442	319,436	376 965	415.891
Pa Clot-Land	PRODUCIJON	• :			,	•								100'011
RB GIP-Land G	BULKIKAN	×							ı		,			
RB GIP-1 and G	Nexidos	- 0	-	-				•	•			•	,	
)	N L L	0.36/94540	0.25275169	0.00582071	0.02799019	0.04279897	0.00780448	0.01052447		0.00310647	0.00707423	0.00899706	0.00035554	0.00072159

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IP-TRA CS PS EHG OL		0.00311626 0.00699576 0.00706730 0.00194297 0.00145961 0.00067026 0.00120520 0.00039931 0.00382024 0.02116721 0.02370762 0.00067026 0.00742794 0.0144930 0.01998460 0.02346571 0.0268982
LGS-PRI IP-PRI		0.00032362 0.00008865 0.00812810 0.01061312
LGS-SEC		0.02592145 - 0.00167336 0.07039378
SGS MGS-SEC		0.0223508 0.02200046 0.03433218 0.05727770
RS		0.21392619 (0.26077060 (0.72744848 (
Total		0.28727564 - 0.34477897 1.00000000
FUNCTION	ERS	DISTSEC ENERGY CUSTOMER TOTAL
ALLOCATOR	INPUTS FROM WORKPAPERS	RB_GUP-Land_G RB_GUP-Land_G RB_GUP-Land_G RB_GUP-Land_G

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ALLOCATOR	FUNCTION	Total	RS.	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	PS	EHG	OF	25
INPUTS FROM WORKPAPERS														
CWIP	PRODUCTION	•			-			1					•	
	SUBTRAN						•			•	,	,		
	DISTPRI	1.557.924	1 070 180	24 646	110 611	101			•	35				
	DISTSEC	1,117,863	832,442	25,336	79 129	100,210	33,045	44,562		13,153	29,953	38,095	1,505	3,055
	ENERGY		!	222	21.51	100,001		. ,		12,126	27,222	27,501	7,561	5,680
	CUSTOMER	774,573	489,497	45,254	24,898	5.113	1.383	285	2 2 4 7	, 0048				
	TOTAL	3,450,361	2,392,119	95,236	222,541	287,196	34,428	44,847	2.247	28.197	58.746	151,8	09,421 78,487	122,885
RB GIID CAMP	PRODUCTION			•					•	•	?	77.1.	/o±'o/	020,161
RB GUP CWIP	BULKIKAN	•		i			ı	•			•			
RB GUP CWIP	SUBTRAIN	. 45450400	,			,	•	į				,		
RB GUP CWIP	CHOTOR	0.45152492	0.31016474	0.00/14290	0.03434821	0.05252084	0.00957728	0.01291513	•	0.00381212	0.00868116	0.01104076	0.00043630	0.00088550
RB_GUP_CWIP	ENERGY	U.32380448	0.24126226	0.00734300	0.02293355	0.02923376	•			0.00351447	0.00788970	0.00797038	0.00219124	0.00164613
RB_GUP_CWIP	CUSTOMER	0.22449059	0.14186824	0.01341573	0.00724604	0.0044000	-	-				•		
RB_GUP_CWIP	TOTAL	1,0000000	0.14100024	0.01311373	0.00721504	0.00148192	0.00040077	0.00008272	0.00065135	0.00084571	0.00044660	0.00264649	0.02011979	0.03561523
	100		17020000	0.02700	0.00449780	0.08323652	0.00997805	0.01299785	0.00065135	0.00817229	0.01701746	0.02165763	0.02274734	0.03814685
Electric Utility Plant	PRODUCTION	•		•	•									
	BULKTRAN	•							•				•	
	SUBTRAN		-		•						•			
	DISTPRI	115,795,320	79,542,952	1,831,823	8,808,732	13,469,174	2.456.131	3 312 134		077 632	2 226 240	,		
	DISTSEC	80,595,311	60,017,091	1,826,666	5,705,016	7,272,275	·	101111111111111111111111111111111111111		874 269	1 082 884	2,831,445	111,891	227,089
	ENERGY	•		•						607,410	1,502,004	1,962,735	945,100	409,495
	CUSTOMER	40,235,498	20,833,357	2,151,826	1,521,506	330,154	103,097	18,940	152,099	161,609	110.743	500.502	4 648 674	9 707 991
GIE GIE	DECENSION	236,626,129	160,393,401	5,810,315	16,035,254	21,071,603	2,559,228	3,331,074	152,099	2,013,509	4,299,724	5.314.682	5.305,664	10.339.575
100 - 100 BB	FRODOCTION		•					,					tonionala -	0.00000
BB GIP	BULKITAN			ï		•	,	•						,
RB GIP	SCA 1900													
RB GUP	PISTSEC	0.48935982	0.33615456	0.00774142	0.03722637		0.01037980	0.01399733		0.00413155	0.00940858	0.01196590	0.00047286	0.00095969
RB GUP	ENERGY	0.04000	6/900007.0	0.00771963	0.02410983	0.03073319				0.00369473	0.00829437	0.00837919	0.00230363	0.00173056
RB_GUP	CUSTOMER	0 17003897	0.0880.4335	92,600,000,0	-							į	١.	
RB_GUP	TOTAL	1.00000000	0.67783470		0.0643000	0.00139525	0.00043569	0.00008004	0.00064278	0.00068297			0.01964565	0.04100558
								0.01407.07			0.01817096	0.02246025	0.02242214	0.04369583
Net EPIS	PRODUCTION			•			,		,	į	17			
	BULKTRAN		•			•		,			. 11			
	SUBTRAN													
	DISTPRI	76,442,029	52,510,107	1,209,274	5,815,066	8,891,646	1.621.410	2.186 498		645 382	1 480 800	1 000 170	, 000 02	×
	DISTSEC	53,254,524	39,657,166	1,206,996	3,769,672	4,805,261				577 686	1,405,050	1,809,172	73,864	149,912
	ENERGY							1		-	200'007'	, 51 , 51 , 12 , 12 , 12 , 12 , 12 , 12	200, 103	086,072
	COSTOMER	26,907,184	14,063,263	1,444,695	1,010,983	218,945	68,053	12,549	100,706	107,788	73.183	333.960	3 079 007	. A 304 0.62
a.V	PRODUCTION	156,603,736	106,230,536	3,860,965	10,595,721	13,915,853	1,689,462	2,199,047	100,706	1,330,856	2,839,739	3.513.253	3,513,055	6 814 544
a de la companya de l	BLIKTRAN					1		,					-	- 120,413
<u>A</u>	SUBTRAN				•									
		•			1))				Ė	1				

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ALLOCATOR	FUNCTION	Total	SS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	S.	EHG	Ъ	SL
INPUTS FROM WORKPAPERS														
8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	DISTPRI DISTSEC ENERGY CUSTOMER TOTAL	0.48812391 0.34005909 - 0.17181700 1.00000000	0.33530558 0.25323257 - 0.08980158 0.67833973	0.00772187 0.00770732 - 0.00922516 0.02465436	0.03713236 0.02407141 - 0.00645568 0.06765944	0.05677800 0.03068421 - 0.00139809 0.08886029	0.01035358 - 0.00043455 0.01078814	0.01396198 - 0.00008013 0.01404211	0.00064306	0.00412111 0.00368884 - 0.00068829 0.00849824	0.00938482 0.00828115 - 0.00046731 0.01813328	0.00193568 0.00836583 - 0.00213252 0.02243403	0.00229996 - 0.01966114 0.02243276	0.00095727 0.00172780 - 0.04082950 0.04351457

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ALLOCATOR	FUNCTION	Total	RS	SBS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	8	Š	E S	성	<u>8</u>
INPUTS FROM WORKPAPERS														
Rate Base	PRODUCTION BULKTRAN SURTRAN	Ţ.,	1 1										1 1	
	DISTPRI DISTSEC ENERGY	70,942,329 49,685,041	48,988,273 37,124,071	1,104,603	5,194,923 3,379,191 -	8,265,644 4,482,252	- 1,365,113 - -	2,093,442		606,564 544,799	1,407,148	1,702,549 1,197,420	- 70,539 345,142	- 143,532 259,951
RATEBASE RATEBASE RATEBASE	TOTAL PRODUCTION BULKTRAN	26,430,559 147,057,928 -	14,181,746 100,294,090 -	1,400,657 3,611,558 -	924,683 9,498,798 -	206,925 12,954,821 -	57,276 1,422,389 -	12,174 2,105,615 -	97,467 97,467	105,107 1,256,469 -	70,333 2,723,399 -	3,216,038	2,976,092 3,391,773	6,082,029 6,485,512 -
RATEBASE RATEBASE RATEBASE	DISTPRI DISTSEC ENERGY	0.48241077 0.33786033	0.33312229	0.00751135	0.03532569	0.05620672	0.00928282	0.01423549		0.00412466 0.00370465	0.00956866 0.00847229	0.01157740 0.00814250	0.00047967 0.00234698	0.00097602 0.00176768
RATEBASE RATEBASE	CUSTOMER TOTAL	0.17972889	0.09643646	0.00952452 0.02455874	0.00628789	0.00140710	0.00038948 0.00967230	0.00008278 0.01431827	0.00066278 0.00066278	0.00071473 0.00854404	0.00047827 0.01851922	0.00214929	0.02023755 0.02306420	0.04135805 0.04410175
CUST_TOTAL RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D RB_GUP_EPIS_D	TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC	1.00000000 - - 0.49894480 0.3448171	0.80960196 - - 0.34273874 0.25677771	0.07512937 - - 0.00789305 0.00781504	0.02448645 - - 0.03795552 0.02440783	0.00357524 - - 0.05803667 0.03111305	0.00032502	0.00003824	0.00007648	0.00368995	0.00059269 - - - 0.00859286	0.01180750	0.07060063	0.00007648
RB_GUP_EPIS_D RB_GUP_EPIS_D RB_CUP_EPIS_D MISC_SERV_REV MISC_SERV_REV	ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN	0.15624349 1.00000000	0.07440751 0.67391797	0.00807487 0.02378297	0.00623087 0.06859421	0.00137330 0.09052301 -	0.00044454	0.00007936 0.01435086	0.00064061		0.00047343 0.01846318	0.00198055	0.02233976	0.04510159 0.04510159
MISC_SERV_REV MISC_SERV_REV MISC_SERV_REV MISC_SERV_REV MISC_SERV_REV MISC_SERV_REV	SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL	0.46286757 0.35676633 - 0.18036810 1.00000000	0.41174441 0.30846912 0.08938843 0.80960196	0.02493382 0.02468738 0.02550818 0.07512937	0.01354919 0.00871300 - 0.00222427 0.02448645	0.00229218 0.00122882 - 0.0005424 0.00357524	0.00031192 - 0.00001310 0.00032502	0.00003803 - 0.00000021 0.00003824	0.00007648	0.00180855 (0.00160588 (0.00027552 (0.000388995 (0.00038895 (0.000388995 (0.000388895 (0.000388895 (0.0000388895 (0.0000388895 (0.0000388895 (0.00000388895 (0.0000388895 (0.0000388895 (0.00000000000000000000000000000000000	0.00030794 0.00026955 0.00001520 0.00059269	0.00635622 0.00441943 0.00103185 0.01180750	0.00152365 0.00737019 0.06170679 0.07060063	0.00000166 0.00000297 0.00007185 0.00007648

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198	ALLOCATOR	FUNCTION	Total	RS	SOS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	Š	EH6	9	성
PRODUCTON PLACTEM PL	INPUTS FROM WORKPAPERS														
DESTINAL STATES SEATON SEASON	362 Station Equipment	PRODUCTION BULKTRAN									. 1			.	
CHICKENEY CHIC		SUBTRAN	27 464 659	- 200				•							
CUSTOMINE		DISTSEC	50,104,75	25,733,427	592,624	2,849,767	4,357,495	794,598	1,071,529		316,280	720,249	916,018	36,198	73,467
CUSTONIER CUST		ENERGY	•		. ,										•
TOTAL STANDOLTON STANDOLT		CUSTOMER		•				٠,		. ,				ı	
HOLICITON HOLI	CINCITATO COC	TOTAL	37,461,653	25,733,427	592,624	2,849,767	4,357,495	794,598	1.071.529		316.280	720.240			
Statistical Control	362 STATIONS	PRODUCTION	r	į		•	í.				-	St7'07/	010,016	30, 190	73,467
Strict District Condense	362 STATIONS	SUBTRAN						C							
Signature Customers Cust	362 STATIONS	DISTPR	4 0000000	0.00000740	. 0.045040					•		•			
ENERGY E	362 STATIONS	DISTSEC		0.00092/18	0.01581949	0.07607158	0.11631882	0.02121097	0.02860335		0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
S CUSTOMER 1,00000000 0,06692718 0,01697169 0,71697169 0	362 STATIONS	ENERGY					,			•			,		
FOUNTIAL 1,00000000 0,68952716 0,01581949 0,0760718 0,1163182 0,00210036 0,00241276 0,002640276	362 STATIONS	CUSTOMER	•	•			• •		•		•			,	
PRODUCTION PRO	362 STATIONS	TOTAL	1.00000000	0.68692718	0.01581949	0.07607158	0,11631882	0.02121097	0.02860335		97,000,000,00	- 0.0400000	-	,	
PRODUCTION DILYTRAN DILYTRA									000000000000000000000000000000000000000		0.00044270	0.01922030	0.02445215	0.00096628	0.00196112
SUBTRAIN 17.091,488 11,740,609 17.001,79 1.300,176 1.988,092 362,527 488,874 144,299 228,606 417,924 16,515 16,515 1.001,70ME	364 Poles	PRODUCTION	•	•		•		,	,			6.			
District		BULKIKAN	•						1						
DISTRECT 1/101/48		SUBIRAN	. !		•		•	,		¥		g: •			
FULLY FULL		SPIRE	17,091,488	11,740,608	270,379	1,300,176	1,988,062	362,527	488,874		144,299	328.606	417.924	18 515	33 548
CUSTOMER CUSTOMER 2,363,056 2,363,059 3,342,835 362,527 488,874 307,181 694,264 787,320 118,071 1 PRODUCTION BULKTRAN 22,111,611 16,465,903 423,959 2,083,701 3,117,318 668,449 766,563 226,284 515,261 655,312 25,896 1 DISTSEC 22,111,611 16,465,903 501,152 1,585,191 1,395,175 568,449 766,563 228,284 515,261 655,312 25,896 1 DISTSEC 22,111,611 16,465,903 501,152 1,585,191 1,390,175 568,449 766,563 228,284 515,861 448,560 1 PRODUCTION 48,911,384 34,875,396 925,111 3,603,892 5,112,492 568,449 766,563 1,053,725 1,199,283 175,446 1 PRODUCTION BULKTRAN 3,412,4496 0,01039620 0,0114,4904 0,015,4987 0,0114,4604 0,015,4987 0,0114,4604 0,0114,4604 0,0114,4604 0,0114,4604 <td></td> <td>FNFRGY</td> <td>15,015,447</td> <td>11,181,587</td> <td>340,320</td> <td>1,062,883</td> <td>1,354,874</td> <td></td> <td>•</td> <td></td> <td>162,882</td> <td>365,658</td> <td>369,397</td> <td>101,556</td> <td>76.292</td>		FNFRGY	15,015,447	11,181,587	340,320	1,062,883	1,354,874		•		162,882	365,658	369,397	101,556	76.292
TOTAL PAGE		CUSTOMER				•			r		•		3		
Lines PRODUCTION PRODUCTI		TOTAL	32.106.935	22 922 195	810 899	2 362 050		-						I)	
BULKTRAN BULKTRAN BULKTRAN BULKTRAN BULKTRAN BULKTRAN BULKTRAN BULKTRAN BULKTRAN DISTPRI 22,111,611 16,465,903 501,152 1,565,191 1,995,175 568,449 766,563 239,859 515,261 655,312 25,896 BULKTRAN BULKTRAN CUSTOMER 22,111,611 16,465,903 501,152 1,565,191 1,995,175 568,449 766,563 239,859 5,93,464 543,970 149,560 CUSTOMER TOTAL FRODUCTION BULKTRAN BULKTRA	365 Overhead Lines	PRODUCTION			200,010	600,000,7	0,042,955	302,527	488,874	•	307,181	694,264	787,320	118,071	109,810
SUBTRAN DISTRAN DISTRA		BULKTRAN		1	•										
DISTPRI DISTRRI DIT		SUBTRAN											•		
DISTSEC 22,111,611 16,465,903 501,152 1,565,191 1,995,175 20,00045782 239,859 519,201 20,859 5312 25,896 5312 25,896 5312 25,896 5312 25,896 5312 25,896 5312 25,896 5312 25,896 5312 25,896 5312,001 149,550 CUSTOMER 48,911,384 34,875,395 925,111 3,603,892 5,112,492 568,449 766,563 466,123 1,053,725 1,199,283 175,446 DISTSEC 0.0487289 0.0116947 0.0134827 0.00497099 0.0116947 0.0127359 0.00309337 0.00 CUSTOMER 1,000000000 0.71338915 0.01995533 0.0738494 0.0134692 0.01149094 0.01549572 0.00954481 0.02157522 0.02452042 0.003652345 0.007		DISTPRI	26,799,773	18,409,493	423,959	2,038,701	3,117,318	568 449	766 563		, 000 000		•		•
ENERGY CUSTOMER CUSTOMER TOTAL 48,311,384 34,875,395 925,111 3,603,892 5,112,492 568,449 766,563 466,123 1,053,725 1,199,283 175,446 1,199,283 175,446 1,199,283 175,446 1,199,283 175,446 1,199,283 175,446 1,199,283 175,446 1,199,283 1,199,		DISTSEC	22,111,611	16,465,903	501,152	1,565,191	1.995.175		200	1	220,204	515,261	655,312	25,896	52,558
CUSTOMER TOTAL 48,911,384 34,875,395 925,111 3,603,892 5,112,492 568,449 766,563 466,123 1,053,725 1,199,283 175,446 BULKTRAN SUBTRAN OISTPRI 0,54174490 0,37213829 0,01038620 0,01412139 0,0041575C 0,00487089 0,01115947 0,01127359 0,00308937 0,000 0,71338915 0,01895633 0,07364941 0,10436439 0,01149094 0,01549572 0,00085481 0,02157522 0,02452042 0,00385481 0,02157522 0,02457202 0,00385481 0,02157522 0,02457202 0,00385481		ENERGY	i	•							£39,639	538,404	543,970	149,550	112,346
TOTAL PROLOCION 48,911,384 34,875,395 925,111 3,603,892 5,112,492 568,449 768,563 466,123 1,053,725 1,199,283 175,446 PROLOCION BULKTRAN SUBTRAN DISTRIC 0.54712498 0.0113829 0.003657013 0.04121139 0.06301512 0.01149094 0.01549572 0.00457382 0.01115947 0.01127359 0.00309937 0.00 CUSTOMER 1.00000000 0.71338915 0.0198533 0.07384941 0.10436439 0.01149094 0.01549572 0.00954481 0.02157522 0.02452042 0.01387295 0.00345785 0.004		CUSTOMER		•											
PRODUCTION BULKTRAN B		TOTAL	48,911,384	34,875,395	925,111	3,603,892	5 112 492	568 440	786 562	•	-				•
BULKTRAN SUBTRAN DISTRIN 0.54174490 0.37213929 0.00857013 0.04121139 0.06301512 0.01149094 0.01549572 0.00457382 0.01041575 0.01324683 0.00052348 DISTRIC 0.54174490 0.37213929 0.00357013 0.04134927 0.01149094 0.01549572 0.00497099 0.01115947 0.01127359 0.00309937 ENERGY CUSTOMER 1.000000000 0.71338915 0.01895633 0.07364941 0.10436439 0.01149094 0.01549572 0.02452042 0.02452042 0.01387245	TOTOHLINES	PRODUCTION	ı					1	500,000		400,123	1,053,725	1,199,283	175,446	164,904
SUBTRAN SUBTRAN SUBTRAN SUBTRAN SUSTRAI O.54174490 O.354174490 O.364774490 O.364774490 O.364774490 O.364774490 O.36487382 O.36487382 O.36487382 O.36487382 O.36487382 O.36487382 O.36487382 O.36487382 O.36487383 O.36	TOTOHLINES	BULKTRAN	•												
DISTRI 0.5417490 0.37213829 0.00857013 0.04121139 0.06301512 0.01149094 0.01549572 0.00457382 0.01041575 0.01324683 0.00052348 0.0052348 0.0052348 0.0052348 0.0052348 0.0052348 0.0052348 0.0052348 0.0052348 0.0052348 0.0052348 0.0052348 0.0115947 0.01127359 0.0052348 0.0127359 0.0052348 0.0127359 0.0052348 0.0127359 0.0052348 0.0127359 0.0052348 0.0127359 0.005348 0.0127359 0.00535242 0.01459572 0.02452042 0.01385242 0.01385242 0.01385242	TOTOHLINES	SUBTRAN	•0	•				•							
DISTISEC 0.45825510 0.34124986 0.01038620 0.03243802 0.04134827 0.04134827 0.00487099 0.01115947 0.01127359 0.00309937 0.00309937 0.01127359 0.0339937 0.01127359 0.0339937 0.01127359 0.0336933 0.0336937 0.01149094 0.01549572 0.02452042 0.01385785 0.0035481 0.02157522 0.02452042 0.01385785 0.00385	TOTOHLINES	DISTPRI	0.54174490	0.37213929	0.00857013	0.04121139	0.06301512	0.01149094	0.01549572		0.00457382	0.04044878	. 004004660	- 0000000	,
ENERGY CUSTOMER 1.00000000 0,71338915 0,01895633 0,07364941 0,10436439 0,01149094 0,01549572 0,02452042 0,00452042 0,00387785	TOTOH MES	DISTSEC	0.45825510	0.34124986	0.01038620	0.03243802	0.04134927				00497099	0.01041373	0.01324083	0.00052348	0.00106243
CUSTOMER TOTAL 1.00000000 0.71338915 0.01895633 0.07364941 0.10436439 0.01149094 0.01549572 0.02157522 0.02452042 0.00367285	TOTOH MES	ENERGY				•			•	,	200 (200 -	1	0.01127339	0.00309937	0.00232834
1.00000000 0,71338915 0,01895633 0,07364941 0,10436439 0,01149094 0,01549572 0,00954481 0,02157522 0,02452042 0,00365	TOTOH INES	COSTOMER			,			,						•	
		2	1.00000000	0.71338915	0.01895633	0.07364941	0.10436439	0.01149094	0.01549572			0.02157522	0.02452042	0.00362285	0.00339077

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ALLOCATOR	FUNCTION	Totai	SS.	SGS	MGS-SEC	LGS-SEC	LGS-PRI	P-PR	IP-TRA	g	<u> </u>	g	ō	ō
INPUTS FROM WORKPAPERS													\$	5
366 Underground Conduit	PRODUCTION BULKTRAN	1.0		1 1				• •	• 9	•				
	SUBTRAN DISTPRI DISTSEC EIERGY	6,225,520 5,935,833	4,276,479 4,420,250	98,485 134,534	473,585 420,174	724,145 535,602	132,049	178,071		52,561 64,390	- 119,694 144,550	152,227 146,028	6,016 40,147	12,209 30,159
367 Underground Lines	COSTOMER TOTAL PRODUCTION BULKTRAN	12,161,353	8,696,729 -	233,018	893,759	1,259,747	132,049	178,071		116,950	264,244	298,256	46,162	. 42,368
	SUBTRAN DISTPRI DISTSEC ENERGY	5,492,804 5,237,212 -	3,773,156 3,900,006 -	86,893 118,700	417,846 370,721	- 638,916 472,564	116,508	157,113		- 46,374 56,811	105,606	134,311 128,841	5,308 35,421	- 10,772 26,610
TOTUGLINES TOTUGLINES	CUSTOMER TOTAL PRODUCTION BULKTRAN	10,730,016	7,673,163	205,593	788,567	1,111,480	116,508	157,113		103,186	233,143	- 263,152 -	40,729	37,382
TOTUGLINES TOTUGLINES TOTUGLINES	SUBTRAN DISTPRI DISTSEC ENERGY	0.51191015 0.48808985	0.35164499 0.36346697	0.00809816 0.01106239	0.03894181 0.03454990	0.05954478 0.04404132	0.01085811	0.01464234		0.00432193 0.00529462	0.00984214 0.01188601	0.01251731 0.01200756	0.00049465 0.00330116	- 0.00100392 0.00247993
TOTUGLINES TOTUGLINES 368 Line Transformers	CUSTOMER TOTAL PRODUCTION BUILKTRAN	1.00000000	0.71511196	0.01916055	0.07349172	0.10358610	0.01085811	0.01464234		0.00961656	0.02172815	0.02452486	0.00379580	0.00348384
	SUBTRAN DISTPRI DISTSEC ENERGY	4,207,716 26,497,757	2,890,394 19,732,144	66,564 600,563	320,088 1,875,669	489,437 2,390,945	89,250	120,355		35,525 287,438	80,899 645,276	- 102,888 651,874	4,066	8,252 134,632
368 TRANSFORMERS 368 TRANSFORMERS	CUSTOMER TOTAL PRODUCTION BULKTRAN	30,705,473	22,622,539 -	667,127	2,195,757 - -	2,880,382	89,250	120,355	<i></i>	322,963	726,175	754,762	183,281	142,884
368 TRANSFORMERS 368 TRANSFORMERS 368 TRANSFORMERS 368 TRANSFORMERS 368 TRANSFORMERS	SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER	0.13703472 0.86296528	0.09413287 0.64262629 -	0.00216782 0.01955882	0.01042445 0.06108582	0.01593972 0.07786707	0.00290664	0.00391965		0.00115695 0.00936114	0.00263467 0.02101501	0.00335079	0.00583660	0.00026874 0.00438462
368 TRANSFORMERS	TOTAL	1.00000000	0.73675917	0.02172664	0.07151027	0.09380679	0.00290664	0.00391965		0.01051809	0.02364968	0.02458071	0.00596901	0.00465337

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ALLOCATOR	FUNCTION	Total	RS	SOS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	ď	e H	7	5
INPUTS FROM WORKPAPERS											2		5	청
Bulk & Sub	PRODUCTION	•												
	BULKTRAN			1 1					•		ı			
	SUBTRAN					•			•		•			
	DISTPRI		•								•			
	DISTSEC								1)			,	•	
	ENERGY				•							•	,	
	CUSTOMER		,									•		
	TOTAL		y •			i i							,	
TOTBSEXP	PRODUCTION		,							•				
TOTBSEXP	BULKTRAN	•	,	ο,									•	
TOTBSEXP	SUBTRAN			,		•				•		•	,	
TOTBSEXP	DISTPRI		•							•	r		•	
TOTBSEXP	DISTSEC		,			•								
TOTBSEXP	ENERGY									•				•
TOTBSEXP	CUSTOMER						•					7		•
TOTBSEXP	TOTAL				. 6				•	,				
									•	ı		•	•	
Acct 581-589	PRODUCTION													
	BULKTRAN		•									,		•
	SUBTRAN	•						r						-
	DISTPRI	673,464	462,621	10,654	51,231	78.337	14.285	19 263		, 0	£			
	DISTSEC	386,004	287,447	8,749	27,324	34,830		200-101		2,080	9.400	16,468	951	1,321
	CUSTOMER	408 254	. 450 000					•) ; ;	,	7	OR'
	TOTAL	1.467.823	909,390	38,499	19,488	4,554	1,654	294	2,361	1,841	1,861	5,623	21,467	170,993
TOTOXEXP	PRODUCTION			St.'33	30,043	111,120	929,61	19,558	2,361	11,715	24,009	31,587	24,728	174,275
TOTOXEXP	BULKTRAN				,		. ,		•				r	•
TOTOXEXP	SUBTRAN				,		. ,	1 1	•	e e		· I		
TOTOXEXP	DISTPRI	0.45881831	0.31517477	0.00725827	0.03490303	0.05336920	0.00973198	0.01312374	. ,	0.00387369	0.00882138	0.01121910	0.00044335	,
TOTOXEXP	ENERGY	0.2023/134	0.19563207	U.DUS96030	0.01861512	0.02372899			,	0.00285269	0.00840405	0.00646954	0.00177863	0.00133616
TOTOXEXP	CUSTOMER	0.27820415	0.10854345	0.01301021	0.01327674	0.00340038	- 00440670			•(1		•	ř.	
TOTOXEXP	TOTAL	1.000000000	0.61955029	0.02622878	0.06679485	0.08020053	0.01085877	0.01332425	0.00160842	0.00125450	0.00113137	0.00383108	0.01462478	0.11649400
									1	2000 1000	0.0000000	0.02131372	0.01684675	0.11872995

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28.097 63.984 81,375 68,131 469 30,042 67,442 68,131 1.048 469 58,483 131,752 150,555 0.000 0.00453358 0.01032412 0.01313029 0.000 0.01099338 0.000 0.00453358 0.01032412 0.01099338 0.000 0.00453358 0.01032412 0.01099338 0.000 0.00043358 0.00095565 0.00005265 0.00016912 0.000 3,360 2,589 2,380 79,788 79,788 73,380 72,863 161,207 189,298 179,788 73,380 0.00043908 0.00997559 0.00997657 0.000 0.00042016 0.00032503 0.00029511 0.00099221 0.0003	ALLOCATOR	FUNCTION	Total	RS	Ses	MGS-SEC	LGS-SEC	LGS-PRI	P.PR	IP-TRA	g	9	S	ā	
PRODUCTION BUILTIAN STATES S.584 253,160 387,100 70,569 65,190 65,190 70,569 65,190 70,569 65,190 70,569 65,190 70,699 70,000 70,	INPUTS FROM WORKPAPERS											2		3	4
District	Acct 591-598	PRODUCTION BULKTRAN	• (•						•		1				ı
OUTONIAL INTEGRAL 61/1574/BB 25.6443 3.356 3.728 883 3.25 6.54 4.69 3.44 3.26 1.004 PRODUCTION BLACKTRAN 6.157,448 1.16,771 452,285 6.7376 7.0314 95.246 469 56,483 131,752 1.0048 BUCKTRAN 0.1676-10000 0.1676-1000 0.1676-10000 0.1676-		SUBTRAN DISTPRI DISTSEC ENERGY	3,327,925 2,769,444	2,286,042 2,062,328	52,646 62,769	253,160 196,038	387,100 249,892	70,589	95,190		28,097 30,042	- 63,984 67,442	81,375 68,131	3,216 18,731	6,526 14,071
SUBTRAIN 0.004533R 0.00463473 0.040644R2 0.040644R2 0.040644R2 0.040644R2 0.040644R3 0.040643R3 0.046538R 0.01032412 0.0133028 DISTSEC 0.4466646 0.33886630 0.01012604 0.0314215 0.0406473 0.0106238 0.0106238 0.0106238 0.01062473 0.0106238 0.01062473 0.0106238 0.01062473 0.01062474 0.01062474 0.0006264 0.0006264 0.0006264 0.0006264 0.0006264 0.0006264 0.0006264 0.0006474 0.0006264 0.0006474 0.0006264	TOTMXEXP TOTMXEXP	CUSTOMER TOTAL. PRODUCTION BULKTRAN	100,129 6,197,498	26,943 4,375,314 -	3,356 118,771	3,728 452,926	883 637,876	325 70,914	58 95,248	. 469 469	344 58,483	326 131,752	- 1,048 150,555	- 4,654 26,601 -	- 57,993 78,591 -
CUSTIONER 0.01616583 0.00634744 0.00054168 0.000601458 0.000601458 0.00060144258 0.00006249 0.000000937 0.000007564 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.0000656 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006565 0.00006665 0.00006665 0.00006665 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.0000666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.0000666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00006666 0.00	TOTMXEXP TOTMXEXP TOTMXEXP TOTMXEXP	SUBTRAN DISTPRI DISTSEC	0.53697876 0.44686486	0.36886530 0.33276786	0.00849473 0.01012804	0.04084882 0.03163175	0.06246073 0.04032150	0.01138984 -	0.01535939		0.00453358	0.01032412	0.01313029	0.00051887	0.00105308
PRODUCTION BULKTRAN SUBTRAN 4,154,012 2,883,504 65,714 316,002 483,190 88,111 118,819 35,071 79,866 101,575 ENERGY CUSTOMER 600,261 222,069 26,745 573,175 782,297 90,462 119,237 3,360 72,853 161,207 189,288 ENERGY CUSTOMER 600,261 222,069 26,745 573,175 782,297 90,462 119,237 3,360 72,853 161,207 189,288 ENERGY CUSTOMER 600,261 222,069 26,745 573,175 782,297 90,462 119,237 3,360 72,853 161,207 189,288 ENERGY CUSTOMER 600,261 222,069 26,745 573,175 782,297 90,462 119,237 3,360 72,853 161,207 189,288 ENERGY CUSTOMER 600,261 222,069 26,745 573,175 782,297 90,462 119,237 3,360 72,853 161,207 189,288 ENERGY CUSTOMER 600,261 222,069 26,745 673,175 782,297 90,462 119,237 3,360 72,853 161,207 189,288 ENERGY CUSTOMER 600,261 222,069 26,745 673,175 782,297 90,462 119,237 3,360 72,853 161,207 189,288 ENERGY CUSTOMER 600,261 222,069 26,745 673,175 0,00141721 0,00438628 0,00098635 0,00997657 CUSTOMER 600,261 20,00997657 0,00997657 0,00997657 0,00097657 0,00099683 0,000997657 0,00097657 0,000997657 0,00097657 0,00097657 0,000997657 0,0009767 0,0009767 0,0009767 0,0009767 0,0009767 0,000	TOTMXEXP TOTMXEXP	CUSTOMER TOTAL	0.01615638 1.00000000	0.00434744	0.00054158 0.01916435	0.00060147	0.00014255	0.00005249	0.00000937	0.00007564	0.00005555	0.00005265	0.00016912	0.00075096	0.00935757
DISTPRIC 4,154,012 2,853,504 65,714 316,002 483,190 88,111 118,819 55,071 79,866 101,575 101,5	Acct 580-598	PRODUCTION BULKTRAN SURTRAN			. ,		. ;				000000000000000000000000000000000000000	0.02123886	U.U2429279	0.00429216	0.01268111
CUSTOMER 600,261 222,069 26,745 27,585 6,461 2.351 419 3,380 2,589 2,380 7,885 TOTAL 7,997,543 5,490,745 165,967 573,175 782,297 90,462 119,237 3,380 72,853 161,207 189,298 PRODUCTION BULKTRAN SUBTRAN CLS1941099 0.36198752 0.00821682 0.00821297 0.01101721 0.01485689 0.00438526 0.00898835 0.012770072 0.000 BULKTRAN SUBTRAN 0.0785958 0.30198942 0.00821682 0.00941727 0.01101721 0.01485689 0.00438526 0.0093928 0.0093928 0.0093928 0.0093928 0.0093928 0.0093929 0.0093928 0.000396929 <td></td> <td>DISTPRI DISTSEC ENERGY</td> <td>4,154,012 3,243,270</td> <td>2,853,504 2,415,173</td> <td>- 65,714 73,508 -</td> <td>316,002 229,578</td> <td>- 483,190 292,647</td> <td>88,111</td> <td>118,819</td> <td></td> <td>35,071 35,182</td> <td>- 79,866 78,980</td> <td>- 101,575 79,788</td> <td>4,014</td> <td>8,147 16,479</td>		DISTPRI DISTSEC ENERGY	4,154,012 3,243,270	2,853,504 2,415,173	- 65,714 73,508 -	316,002 229,578	- 483,190 292,647	88,111	118,819		35,071 35,182	- 79,866 78,980	- 101,575 79,788	4,014	8,147 16,479
SUBTRAN DISTPRI DISTRI DIST	EXP_OM_DIST EXP_OM_DIST EXP_OM_DIST	CUSTOMER TOTAL PRODUCTION BULKTRAN	600,261 7,997,543	222,069 5,490,745 -	26,745 165,967	27,595	6,461	2,351 90,462	419	3,360	2,599 72,853	2,360 161,207	7,935 189,298	30,945 56,895	267,423 292,048
	EXP_OM_DIST EXP_OM_DIST EXP_OM_DIST EXP_OM_DIST EXP_OM_DIST EXP_OM_DIST	SUBTRAN DISTREC DISTREC ENERGY CUSTOMER TOTAL	0.51941089 0.4055333 - 0.07505568 1.00000000	0.35679752 0.30198942 0.02776710 0.68655405	0.00821682 0.00919128 - 0.00334410 0.02075219	0.02870606 0.02870606 0.00345043	0.06041727 0.03659208 0.00080781 0.09781716	0.01101721 - 0.00029395 0.01131117	0.01485689 - 0.00005233 0.01490923	0.00042016	0.00438526 0.00439908 0.00032503 0.00910937	0.00998635 0.00987559 0.00029511 0.02015705	0.01270072 0.00997657 0.00099221 0.02366950	0.00050190 0.00274279 0.00386931 0.00711400	0.00101863 0.00206047 0.03343814 0.03651723

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KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT TWELVE MONTHS ENDING JUNE 30, 2021

ALLOCATOR	FUNCTION	Total	RS	SOS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	S	S. S.	EHG	6	v
INPUTS FROM WORKPAPERS														1
Acct 902-904	PRODUCTION BULKTRAN SUBTRAN DISTPRI					10.11								6111
TOTOX234 TOTOX234 TOTOX234 TOTOX234	ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI	1,282,194	1,064,826	85,773 85,773	27,956 27,956	4,079	371	45		4,215	677	13,480	80,603	
TOTOX234 TOTOX234 TOTOX234 TOTOX234 Acet 801-805	DISTSEC ENERGY CUSTOMER TOTAL	1.00000000 1.00000000	- 0.83047137 0.83047137	0.06689543 0.06689543	0.02180341 0.02180341	0.00318133 0.00318133	0.00028920	0.00003538	0.00006616	0.00328745 0.00328745	0.00052765 0.00052765	0.01051323 0.01051323	0.06286323 0.06286323	0.00006616
	BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER	1,313,158	1,080,540	87,844		4,178	08E					13,806	82,549	280
EXP_OM_CUSTACCT EXP_OM_CUSTACCT EXP_OM_CUSTACCT EXP_OM_CUSTACCT EXP_OM_CUSTACCT EXP_OM_CUSTACCT	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY			**************************************	2007	4. 	980	64	89	4,317	693	13,806	82,549	28
EXP_OM_CUSTACCT EXP_OM_CUSTACCT	CUSTOMER TOTAL	1.00000000	0.83047137 0.83047137	0.06689543 0.06689543	0.02180341 0.02180341	0.00318133 0.00318133	0.00028920 0.00028920	0.00003538 0.00003538	0.00008616 0.00006616	- 0.00328745 0.00328745	0.00052765 0.00052765	0.01051323 0.01051323	0.06286323 0.06286323	0.00006616 0.00006616

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ALLOCATOR	FUNCTION	Total	S.	Ses	MGS-SEC	MGS-SEC LGS-SEC LGS-PRI	LGS-PRI	IP-PRI	IP-TRA	S	ď	e H	5	Z
INPUTS FROM WORKPAPERS													5	4
Acct 907-916	PRODUCTION BULKTRAN	٠.		•				•	1		,			1
	SUBTRAN						× .						139	1 1
	DIS ISEC ENERGY		, 1					• 1			•			
EXP_OM_CUSTSERV	CUSTOMER TOTAL PRODUCTION	118,759 118,759 -	93,996	8,480	3,237	1,126 1,126	168 168	182	- 1,532 1,532	- 461 461	220 220	1,471	7,874 7,874	55 55
EXP_OM_CUSTSERV EXP_OM_CUSTSERV	BULKTRAN SUBTRAN													
EXP_OM_CUSTSERV EXP_OM_CUSTSERV	DISTPRI						. iii.			. ,				
EXP_OM_CUSTSERV	ENERGY					. ,		•		•				
EXP_OM_CUSTSERV EXP_OM_CUSTSERV	CUSTOMER TOTAL	1.00000000	0.79148467 0.79148467	0.07140464 0.07140464	0.02725511 0.02725511	0.00947997	0.00141706	0.00153396 0.00153396	0.01290043 0.01290043	0.00387940 0.00387940	0.00184933 0.00184933	0.01238783 0.01238783	0.06630164 0.06630164	0.00010596

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KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT TWELVE MONTHS ENDING JUNE 30, 2021

ALLOCATOR	FUNCTION	Total	9	303										
		1000	ev.	ene	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP.TRA	SS	PS	品	4	SF
INPUTS FROM WORKPAPERS														
O&M Expense	PRODUCTION		,		•									
	BULKTRAN	•	٠.	,					•			į		
	SUBTRAN	•		,					,			•		•
	DISTPRI	4,903,188	3,291,043	81.612	393 601	608.053	119 275	140 050	• 5					
	DISTSEC	3,788,564	2,777,865	90,377	283.013	363,033	0.00	140,039		42,496	92,095	122,557	4,800	9,697
	ENERGY			•		-		•		42,304	90,826	95,573	26,065	19,499
	CUSTOMER	2,851,194	1,978,244	180.643	84.366	16.490	4 237							
	TOTAL	11,542,946	8,047,151	352.632	760 980	985 585	4,437	022	36,227	10,430	4,082	32,782	179,173	323,697
EXP_OM	PRODUCTION				3.2	200	210,221	700'1 11	30'57 <i>l</i>	95,230	187,003	250,913	210,038	352,894
EXP_OM	BULKTRAN	•				•					•			,
EXP_OM	SUBTRAN				1 :	118								
EXP_OM	DISTPRI	0.4247790	0.28511280	000000000	-				•			•		•
EXP_OM	DISTSEC	0.32821460	0.24065472	0.007070004	0.03409886	0.05250415	0.01025516	0.01220307		0.00368154	0.00797849	0.01061750	0,00041585	0.00084009
EXP_OM	ENERGY	7.3262 1400	0.240054/3	0.00782961	0.02451822	0.03145147	•	•		0.00366489	0.00786851	0.00827981	0.00225808	0.00168928
EXP OM	CUSTOMER	034700740		- 0					•	•		•		
EXP OM	1001 OMEN	0.24/00/50	0.1/138119	0.01564965	0.00730885	0.00142857	0.00036710	0.00007123	0.00313847	0.00090360	0.00035366	0.00284003	0.04552230	90070000
	10.5	1.00000000	0.69714882	0.03054955	0.06592593	0.08538419	0.01062226	0.01227430	0.00313847	0.00825002	0.01620067	0.02173733	0.01819623	0.03057223
O&M Labor	PRODUCTION		,											
	BULKTRAN	•											•	
	SUBTRAN				ì									
	DISTPRI	1.067.478	733 280	16 887	,	,				,				
	DISTSEC	833.440	620 640	18 80	500,00	25,100	77,047	30,533	1	9,012	20,524	26,102	1,031	2,093
	ENERGY			200	oee'ee	cuz'e				9,041	20,296	20,504	5,637	4,235
	CUSTOMER	1,000,268	756,544	63.827	25.973	4 855	-		i			1		•
	TOTAL	2.901.187	2.110.464	99.604	166 172	900, 200	600	/07	C 18	3,497	1,158	11,083	61,410	68,780
LABOR_M	PRODUCTION		·	10000	2	204,220	1.96'57	30,/91	1,945	21,550	41,978	57,689	88,078	75,108
LABOR_M	BULKTRAN	•		- 55	•					,				
LABOR_M	SUBTRAN						Ŷ		•	,				•
LABOR_M	DISTPRI	0.36794540	0.25275180	- TOCO300 0	-									
LABOR M	DISTSEC	0.007.07564	0.2227.9109	0.00062071	0.02/39019	0.04279897	0.00780448	0.01052447		0.00310647	0.00707423	0,00899706	0.00035554	0.00072159
LABOR_M	ENERGY	0.2012/304	0.2 3920 9	0.00551707	0.02033508	0.02592145				0.00311626	0.00699576	0.00706730	0.00194297	0.00145961
LABOR_M	CUSTOMER	7097777607	0 3077000							•			•	
LABOR M	TOTAL	40000000	0.2007 7002.0	0.02200046	0.00895244	0.00167336	0.00032362	0.00008865	0.00067026	0.00120520	0.00039931	0.00382024	0.02116721	0.02370769
•	<u>;</u>	1.00000000	0.72744648	0.03433218	0.05727770	0.07039378	0.00812810	0.01061312	0.00067026	0.00742794	0.01446930	0.01988460	0.02346571	0.0258882

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KINGSPORT POWER COMPANY CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT TWELVE MONTHS ENDING JUNE 30, 2021

25.896.87 7 (10.256 1.240.34) 3.444.913 4.853.118 1.000.820 344.044 1.586.741 300,442 186.23 758.770 666.872 22.800.873 7 (10.256 1.240.34) 3.444.913 4.853.118 1.000.820 344.044 1.586.741 300,442 186.23 758.770 666.872 24.800.894 1.586.741 3.00.442 186.23 758.770 666.872 24.800.894 1.586.741 3.00.442 186.23 758.770 666.872 24.800.894 1.586.741 3.00.442 186.23 758.770 666.872 24.800.894 1.586.741 3.00.442 186.23 758.770 666.872 24.800.894 1.586.741 3.00.442 186.23 758.770 666.872 24.800.894 1.586.742 1.00.200.894 1.586.741 3.00.442 186.23 758.770 666.872 1.000.894 1.586.741 3.00.442 186.23 758.770 666.872 1.000.894 1.586.741 3.00.442 186.23 758.770 666.872 1.000.894 1.	ALLOCATOR	FUNCTION	Total	ď	u c	ODG GOM	01000		1						
Properties Control Level	SOS SECTION WORKS STIRM					212	732-251	LIGSTRE	Blatal	IP-TKA	S	Sa	EHG	占	5
Proposition	IN OLD TROM WORNTAPENS														
Property	RBASE	Going Level	22,606,637	7,103,266	1,240,343	3,443,913	4,853,118	1.009.620	343.054	1.556 741	306 442	186 233	750 770	070 070	7 4 4 5 5 5 5
PRODUCINA PRODUC	Initial ROALE PROD O&M	Kevenue	22,606,637	7,103,266	1,240,343	3,443,913	4,853,118	1,009,620	343,054	1,556,741	306,442	186,233	758,770	656,872	1,148,264
1,12,12,12,12,12,12,12,12,12,12,12,12,12	RSALE LESS PROD O&M		22.606.637	7.103.266	1 240 343	3 443 913	7 852 410	. 000	- 070	' '	. :	•	•		
PRODUCTION CLARACTER 1,2526-14 1,526	Initial Other Revenue		1,065,720	776,681	35,365	62,361	70,889	03,620,1	343,054	1,556,741	306,442	186,233	758,770	656,872	1,148,264
PRODUCTION PRO	Initial Total Expense		24,890,594	13,639,426	958,909	2,473,511	3,346,332	590,237	338,791	708,613	254,891	334,499	657,854	29,153 579,093	29,276 1,008,437
HYDOUCTON BUSTNAM BUST	Net Operating Income		(1,218,237)	(5,759,479)	316.800	1 032 763	1 577 675	470 074	40.00	035 070					
BULKTAN BULK	RATEBASE	PRODUCTION			1	2011-2011	0.10,110,1	17'674	100'61	648,738	58,486	(136,219)	123,122	106,932	169,103
DESTINATION Control of the contr	RATEBASE	BULKTRAN			•		. 11						r	•	•
District Octavia Oct	RATEBASE	SUBTRAN			,					• 1					•
DISTRICT	RATEBASE	DISTPRI	0.48241077	0.33312229	0.00751135	0.03532569	0.05620672	0.00928282	0.01423549		0.00412466	0.00056988	0.04467740	-	-
Customer	RATEBASE	DISTSEC	0.33786033	0.25244522	0.00752287	0.02297864	0.03047950	8			0.00370465	0.00847229	0.01137740	0.00047967	0.00097602
CUSTOMER	CALEBASE CATTOLOGIC	ENERGY						•	,				-	0.00201000	0.001/0/00
FOLICITY CONTINUE	AA I EBAGE	CUSTOMER	0.17972889	0.09643646	0.00952452	0.00628789	0.00140710	0.00038948	0.00008278	0.00066278	0.00071473	0.00047827	0.00214020	0.00003755	20026000
HUCKTANIAN BULKTANIAN	NOI BOOLOO	TOTAL	1.00000000	0.68200396	0.02455874	0.06459222	0.08809332	0.00967230	0.01431827	0.00066278	0.00854404	0.01851922	0.02186919	0.02023733	0.04133603
BULKTRAN SUBTRAN SUBTR	NOI - Reciass	PRODUCTION					•			91		-		0.025000420	0.04410173
BUSTPRI (690.412) (2.131.984) 95.884 564.822 1.0006,614 411.885 13.472 282.34 (70.383) 66.180 2.224 DISTPRI (690.412) (2.131.884) 97.043 367.405 545.881 411.885 13.472 25.30 (70.383) 66.180 2.224 DISTPRI (1.218.237) (5.756.479) 316.800 1.022.783 1.057.785 429.271 13.551 849.759 884.88 (138.219) 12.106.832 BULKTRAN BUSTPRI (1.218.237) (5.756.479) 270.529 1.226.156 2.104.013 664.446 333.286 (138.19) 2.4.887 (138.219) 12.106.832 DISTPRI (1.218.237) (5.756.479) 270.529 1.226.156 2.104.013 664.446 333.286 (138.19) 2.4.887 (138.219) 12.271 DISTPRI (1.218.237) 270.529 1.226.156 2.104.013 664.446 333.286 (138.19) 2.4.887 (138.219) 12.271 DISTPRI (1.218.237) 270.529 1.226.156 2.104.013 664.446 333.286 (138.19) 2.4.887 (138.219) 12.271 DISTPRI (1.218.237) 2.683.492 6.589.90 2.473.511 3.346.322 590.227 338.791 708.613 2.4.897 11.054 70.259 14.494 DISTPRI (1.248.243 409.187 2.88.912 6.466 2.5.791 5.467 708.613 2.4.897 3.4498 657.864 579.089 DISTPRI (1.248.243 409.187 2.88.912 6.4.46 2.4.446 2.4.449 3.4.498 657.864 2.4.498 657.864 579.089 DISTPRI (1.248.243 409.187 2.88.912 6.4.46 2.4.446 2.4.449 2.4.497 708.613 2.4.897 3.4.498 657.864 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 657.868 2.4.498 2.4.498 2.4.498 657.868 2.4.498 2.4.498 657.868 2.4.498 2.4.498 657.868 2.4.498 2.4.498 657.868 2.4.498		BULKTRAN	ı								,				•
DISTIPCY OUSTING DISTIPCY OUSDING DISTIPCY DISTIPCY OUSDING DISTIPCY		SUBTRAN			•		•								
DISTRICT CLISTOMER ST,045 ST,04		DISTPR	(690,412)	(2,813,196)	96,894	564,822	1,006,614	411,985	13.472		28.234	(70.383)	85 180	7000	0 140
OUSTOMER 667.200 (14.400) 122.863 100.637 25,200 17,286 78 849,759 4,883 (35.18) 12,100 93,827 PURDUCTION TOTAL (1,218,237) (5,759,479) 316,800 1,032,783 1,577,675 429,271 13,551 849,759 58,486 (136,919) 12,100 93,827 PURDUCTION 11,338,419 6,078,370 270,529 1,326,156 2,104,013 564,446 333,296 489,759 489,759 489,759 11,200 196,041 337,370 12,271 DISTECT 7,840,478 4,877,622 270,193 889,443 1,173,864 564,46 333,296 196,041 337,370 12,271 DISTECT 7,840,478 4,877,622 279,193 889,443 1,173,864 358,781 708,613 24,287 11,1054 66,041 337,370 12,271 CUSTOMER 5,773,697 2,683,902 2,473,511 3,346,332 569,237 338,781 708,613 324,489 657,864		DISTSEC	(1,095,033)	(2,131,884)	97,043	367,405	545,861			,	25,359	(62,318)	45,842	10.881	5,742 8,778
OUSTOMER S67,208 (814,400) 122,863 100,537 25,200 17,286 78 649,759 4,883 (3518) 12,100 93,827 106,932 BULKTRAN SUBTRAN 11,338,418 6,078,370 270,529 1,326,156 2,104,013 564,446 333,296 711,200 166,007 2,480,589 98,443 1,173,864 2,748,780 2,480,584 13,838,428 1,138,439 1,173,864 2,489 1,14,838 1,14,848 1,14,8		ENERGY							ï			,	!	2	5
FIGURAL 1,218,237 5,759,479 316,800 1,032,763 1,577,675 429,271 13,551 849,759 58,486 (136,219) 123,122 106,832 BULKTRAN SUBTRAN 11,338,419 6,078,370 270,529 1,328,156 2,104,013 5,64,446 333,296 111,200 156,604 246,243 6,207 BULKTRAN SUBTRAN 11,338,419 6,078,370 2,705,539 1,328,156 2,104,013 5,64,446 333,296 11,100 156,604 246,243 6,207 BULKTRAN SUBTRAN 11,338,419 6,078,370 2,703,139 2,473,511 3,346,332 5,90,237 338,791 708,613 254,891 334,499 657,854 579,083 BULKTRAN SUBTRAN 10,646,007 3,265,174 367,423 1,890,978 1,119,715 3,46,786 43,077 5,573 1,563,372 1,396,372 1,396,372 1,119,715 BULKTRAN SUBTRAN 10,646,007 3,265,174 367,425 1,255,847 1,197,15 1,197,15 1,197,15 1,255,371 1,563,372 1,396,372 1,396,372 1,396,372 1,396,372 1,396,372 1,396,372 1,396,372 1,396,372 1,396,377 1,396,377 1,396,377 1,396,377 1,396,376 6,606,326 1,396,326 1,396,326 1,396,372 1,396,377 1,396,377 1,396,377 1,397,7 1,3		CUSTOMER	567,208	(814,400)	122,863	100,537	25,200	17,286	78	849,759	4.893	(3.518)	12.100	93.827	158 583
BULKTRAN SUBTRAN SUBTR	Total Expanses	PRODUCTION	(1,218,237)	(5,759,479)	316,800	1,032,763	1,577,675	429,271	13,551	849,759	58,486	(136,219)	123,122	106,932	169.103
SUBTRAN SUBTRAN 11,336,419 6,078,370 270,529 1,326,156 2,104,013 564,446 333,296 1119,404 166,841 337,370 12,271 ENERGY 7,840,476 4,877,622 279,193 888,443 1,173,854 569,237 338,781 708,613 24,887 11,054 246,243 62,501 CUSTOMER 5,713,697 2,683,433 409,187 258,912 68,466 25,781 5,495 708,613 24,887 11,054 74,241 504,322 FOODUCTION SUBTRAN SULKTRAN SURTSEC 6,745,446 2,745,739 37,423 1,706,627 43,017 5,573 1,558,372 29,180 770 786,913 24,896 657,854 673,892 SULKTRAN SULKTRAN SULKTRAN SULKTRAN SULKTRAN SULKTRAN SULKTRAN SULKTRAN SURTSEC 6,745,446 2,745,739 376,235 1,776,739 356,275 4,924,007 1,019,508 352,341 1,558,372 313,377 198,200 780,976 686,026		BILKTBAN						•			•			8	
DISTPRI 11,336,419 6,078,370 270,529 1,326,156 2,104,013 664,46 333,296 119,404 166,841 337,370 12,271 ENERGY 7,840,478 4,877,622 279,193 898,443 1,173,854 5,495 708,613 24,287 11,050 156,604 246,243 62,501 ENERGY CUSTOMER 5,713,697 2,683,423 409,187 258,912 68,466 25,791 5,495 708,613 24,287 11,054 74,241 504,322 ENERGY 10,646,007 3,265,174 367,423 1,265,874 1,719,715 ENERGY 6,203,005 1,889,034 532,051 359,449 83,665 44,007 1,019,508 352,341 1,558,372 313,77 198,200 789,347 1,275,709 3,506,275 4,924,007 1,019,508 352,341 1,558,372 313,377 198,200 789,347 1,275,709 1,277,009,209 1,019,009		SUBTRAN	٠.							•)					
DISTSEC 7,840,478 4,877,622 279,193 888,443 1,173,854 110,200 115,271 111,200 156,804 166,841 337,370 12,271 111,200 115,404 116,841 337,370 12,271 111,200 116,840 110,371 11		DISTPRI	11.336.419	6 078 370	270.529	1 328 456					•				1
ENERGY CUSTOMER 5,713,697 2,683,423 4,09,187 2,589,123 FRODUCTION BULKTRAN SUBTRRI DISTRI DISTRI CUSTOMER 6,748,0527 1,286,904 1,286,904 1,286,907 1,286,908		DISTSEC	7.840.478	4.877.622	279 193	888 443	4,104,013	564,446	333,296	•	119,404	166,841	337,370	12,271	23,724
CUSTOMER 5,713,697 2,683,433 409,187 258,912 68,466 25,791 5,495 708,613 24,287 11,054 74,241 504,322 PRODUCTION SUBTRAN SUBTRAN SUBTRAN 6,726,007 1,745,445 2,745,739 736,235 1,255,847 1,719,715 ENERGY 6,280,005 1,889,004 12,75,708 3,506,275 4,304,007 1,019,508 352,341 1,558,372 313,77 198,200 789,347 1,275,708 3,506,275 4,924,007 1,019,508 352,341 1,558,372 313,77 198,200 789,346 660,226		ENERGY	•		1	, ,	1000				111,200	156,604	246,243	62,501	44,818
TOTAL 24,890,594 13,639,426 958,909 2,473,511 3,346,332 590,237 338,791 708,613 254,891 334,499 657,854 579,093 POLICITION SUBTRAN SUBTRAN 10,646,007 3,265,174 367,422 1,890,978 3,110,627 976,431 346,768 136,559 94,285 292,085 73,382 CUSTOMER 6,280,905 1,889,034 532,051 359,449 93,665 43,077 5,573 1,558,372 29,180 7,356 88,341 598,149 10.14,494 13672,357 7,897,947 1,275,709 3,506,275 4,924,007 1,019,508 352,341 1,558,372 313,377 198,280 780,976 686,026		CUSTOMER	5,713,697	2,683,433	409.187	258.912	68 466	25.791	. F 40E	700 640				•	
PRODUCTION BULKTRAN B		TOTAL	24,890,594	13,639,426	958,909	2.473.511	3.346.332	590 237	238 701	709,013	754,287	40,11	74,241	504,322	939,895
10,646,007 3,265,174 367,423 1,890,978 3,110,627 976,431 346,768 147,638 96,458 402,550 14,494 6,745,445 2,745,739 376,235 1,255,847 1,719,715 1,990,905 1,586,372 29,180 7,538 96,488 93,885 1,382 95,208 73,382 95,209 1,889,034 532,051 359,449 93,665 43,077 5,573 1,558,372 29,180 7,536 88,341 598,149 23,672,357 7,879,947 1,275,709 3,506,275 4,924,007 1,019,508 352,341 1,558,372 313,377 198,280 780,976 686,026	Total Revenue	PRODUCTION							101/000 -	210,00	160,400	204,488	409,/00	5/8/083	1,008,437
10,846,007 3,265,174 367,423 1,890,978 3,110,627 976,431 346,768 147,638 96,458 402,550 14,494 6,765 6,745,445 2,745,739 376,235 1,255,847 1,719,715 6,280,905 1,889,034 532,051 359,449 93,665 43,077 5,573 1,558,372 29,180 7,536 88,341 598,149 23,672,357 7,879,947 1,275,709 3,506,275 4,924,007 1,019,508 352,341 1,558,372 313,377 198,280 789,976 686,026		BULKTRAN									. ,				
10,846,007 3,285,114 367,423 1,890,978 3,110,627 976,431 346,768 147,638 96,458 402,550 14,494 14,94		SUBIRAN					•							. ,	
6,280,905 1,889,034 532,051 359,449 83,665 43,077 5,573 1,558,372 29,180 7,536 86,341 598,149 23,672,357 7,879,947 1,278,709 3,506,275 4,924,007 1,019,508 352,341 1,558,372 313,377 198,280 780,976 686,026		DISTRE	10,646,007	3,265,174	367,423	1,890,978	3,110,627	976,431	346,768		147,638	96,458	402,550	14.494	27.466
6,280,905 1,889,034 532,051 359,449 83,665 43,077 5,573 1,558,372 29,180 7,536 86,341 598,149 23,672,357 7,879,947 1,278,709 3,506,275 4,924,007 1,019,508 352,341 1,558,372 313,377 198,280 780,976 686,026		ENERGY	0,743,445	- 1,45,739	3/6,235	1,255,847	1,719,715				136,559	94,285	292,085	73,382	51,596
23,672,357 7,879,947 1,275,709 3,506,275 4,924,007 1,019,508 352,341 1,558,372 313,377 198,280 780,976 686,026		CUSTOMER	6,280,905	1,869,034	532,051	359,449	93.665	43.077	5.573	1 558 372	- 20 180	7 596	-		
		TOTAL	23,672,357	7,879,947	1,275,709	3,506,275	4,924,007	1,019,508	352,341	1,558,372	313,377	198,280	780,976	598,149 686,026	1,098,478

1,098,478 1,177,540

KgPCo Exhibit No. 3c Witness: MHW Page 27 of 27

ALLOCATOR	FUNCTION	Total	SS.	SGS	MGS-SEC	LGS-SEC	LGS-PRI	N d'd	P-TRA	જ	y a	2	ō	ā
INPUTS FROM WORKPAPERS													\$	4
Total Other Revenue	PRODUCTION BULKTRAN SUIPPAN	. 9			ř i					٠,				NI 1
	DISTPRI DISTSEC ENERGY	526,010 373,863	392,840 294,759	- 11,674 11,567	34,469 22,190	- 45,443 24,369	9,489	9,237		3,401 3,019	- 6,265 5,474	- 11,929 8,306	- 631 3,048	- 633 1,131
Firm Sales Revenue	CUSTOMER TOTAL PRODUCTION	165,847 1,065,720	89,081 776,681	12,124	5,703	1,077	399,688	51 9,288	- 1,631 1,631	515 6,935	309 12,047	1,971 22,206	25,475 29,153	- 27,511 29,276
	BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY	- 10,823,834 6,526,987	3,469,564 2,629,289	379,362 379,944	1,883,487	3,096,465 1,679,135	968,965	341,070		- 147,936 132,872	- 96,224 85,199	401,688 282,511	- 13,661 66,842	25,412 46,025
RSALE	CUSTOMER TOTAL PRODUCTION BILL KTDAN	5,255,816 22,606,637 -	1,004,413 7,103,266	481,038 1,240,343	335,256 3,443,913	77,518 4,853,118	40,655	1,983 343,054	1,556,741 1,556,741	25,635 306,442	4,810 186,233	74,571 758,770	576,369 656,872	1,076,827
RSALE RSALE RSALE PSALE	SUBTRAN DISTRAI DISTREC	0.47879012 0.28871993	0.15347545 0.11630607	0.01678100 0.01680674	- 0.08331568 0.05419514	- 0.13697149 0.07427621	0.04286198	0.01508718		- 0.00654390 0.00587755	0.00425646	0.01776858	0.00060429	0.00112411
NOALE RSALE RSALE	ENERGY CUSTOMER TOTAL	0.23248995 1.00000000	0.04443002 0.31421153	0.02127860 0.05486634	0.01482998 0.15234080	0.00342900 0.21467669	0.00179836 0.04466034	0.00008774	0.06886211 0.06886211	0.00113395	0.00021275	0.00329865 0.03356404	0.02549556	0.04763324 0.05079324
RSALE_D RSALE_D RSALE_D RSALE_D RSALE_D RSALE_D	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY	0.47879012 0.28871993	0.15347545	0.01678100	0.08331568 0.05419514	0.13897149	0.04286198	0.01508718		0.00654390	0.00425646	0.01776858	0.00080429	0.00112411
RSALE_D RSALE_D	CUSTOMER TOTAL	0.23248995	0.04443002 0.31421153	0.02127860 0.05486634	0.01482998	0.00342900	0.00179836	0.00008774	0.06886211	0.00113395	0.00021275	0.00329865	0.02549556	0.04763324
FORDISC FORF_DISC	PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER	188,886 1.000000000 0.48814838 0.35949252 0.14235911 1.00000000	162,669 0.81789847 - 0.39949945 0.30274686 - 0.11565216	4,619 0.02322371 - 0.00710303 0.00711392 - 0.00900676 0.02322371	11,802 0.05934158 - 0.03245410 0.02111073 0.00577675	10,454 0.05256404 - 0.03353776 0.01818668 - 0.00083960 0.05256404	2,409 0.01211053 - 0.01162287 - - 0.00048766 0.01211053		0.00541877	584 0.00293610 - 0.00141741 0.00127308 - 0.000293610		4,678 0.02352062 0.01245186 0.00875737 0.00231159 0.02352062	594 0.00298618 - - 0.00006210 0.00030387 - 0.00262020 0.00298618	*********

Exhibit No. 4-a (MHW)

KgPCo Exhibit No. 4-a Witness: MHW

Page 1 of 1

Kingsport Power Company Base Case Current Revenue Allocation Test Year 12-Month Period Ending June 30, 2021

	Current Subsidy (12)=(11)-(2)	6,702,440	(471,500)	(1,511,461)	(2,891,206)	(1,198,830)	(93,691)	154,563	(203,663)	(183,627)	(303.025)	0
	Sales Revenue (11)	71,354,739	2,585,097	10,403,039	18,470,609	35,961,234	933,885	2,574,243	2,772,160	695,035	1.254.890	147,004,931
E	ROR % (10)	6.83	-0.83	-0.83	-0.83	-0.83	-0.83	-0.83	-0.83	-0.83	-0.83	-0.83
Rate of Retu	lncome (9)	(830,841)	(29,918)	(78,689)	(119,102)	(18,250)	(10,409)	(22,561)	(26,642)	(28,098)	(53,726)	(1,218,236)
Current Equalized Rate of Return	Income Increase (8)	4,928,638	(346,718)	(1,111,452)	(2,126,048)	(881,559)	(68,895)	113,658	(149,764)	(135,030)	(222,829)	-
Curre	Revenue <u>Increase</u> (7)	6,702,440	(471,500)	(1,511,461)	(2,891,206)	(1,198,830)	(93,691)	154,563	(203,663)	(183,627)	(303,025)	0
	Percent Increase (6)	10.37	-15.43	-12.69	-13.53	-3.23	-9.12	6.39	-6.84	-20.90	-19.45	00.00
*200	Current ROR % (5)	-5.74	8.77	10.87	13.96	39.19	4.65	-5.00	3.83	3.15	2.61	-0.83
•	Current hcome (4)	(5,759,479)	316,800	1,032,763	2,006,946	863,309	58,486	(136,219)	123,122	106,932	169,103	(1,218,237)
į	Kate <u>Base</u> (3)	100,294,090	3,611,558	9,498,798	14,377,210	2,203,082	1,256,469	2,723,399	3,216,038	3,391,773	6,485,512	147,057,928
	Current <u>Revenue</u> (2)	64,652,299	3,056,597	11,914,500	21,361,815	37,160,064	1,027,576	2,419,680	2,975,823	878,662	1,557,915	147,004,931
1	Class (1)	RS	SGS	MGS	S97	<u>o</u> .	SS	PS	EHG	당	SL	TOTAL

1.359897

Gross Rev Conversion Factor =

Exhibit No. 4-b (MHW)

Kingsport Power Company Base Case Proposed Revenue Allocation Test Year 12-Month Period Ending June 30, 2021

Proposed Equalized Rate of Return

Sales <u>Revenue</u> (11)=(2)+(7)	81,158,978	2,938,143	11,331,595	19,876,054	36,176,596	1,056,711	2,840,469	3,086,544	1,026,598	1,888,881	161,380,569
70 % (10)	6.36	6.36	6.36	6.36	6.36	6.36	6.36	6.36	6.36	6.36	
Income (9)	6,378,704	229,695	604,124	914,391	140,116	79,911	173,208	204,540	215,717	412,479	9,352,885
Income Increase (8)	12,138,183	(87,105)	(428,639)	(1,092,555)	(723,193)	21,425	309,427	81,418	108,785	243,376	10,571,122
Revenue <u>Increase</u> (7)	16,506,679	(118,454)	(582,905)	(1,485,761)	(983,468)	29,135	420,789	110,721	147,936	330,966	14,375,638
Percent <u>Increase</u> (6)	25.53	-3.88	-4.89	-6.96	-2.65	2.84	17.39	3.72	16.84	21.24	9.78%
Current ROR % (5)	-5.74	8.77	10.87	13.96	39.19	4.65	-5.00	3.83	3.15	2.61	-0.83
Current <u>Income</u> (4)	(5,759,479)	316,800	1,032,763	2,006,946	863,309	58,486	(136,219)	123,122	106,932	169,103	(1,218,237)
Rate <u>Base</u> (3)	100,294,090	3,611,558	9,498,798	14,377,210	2,203,082	1,256,469	2,723,399	3,216,038	3,391,773	6,485,512	147,057,928
Current Total Revenue (2)	64,652,299	3,056,597	11,914,500	21,361,815	37,160,064	1,027,576	2,419,680	2,975,823	878,662	1,557,915	TOTAL 147,004,931 147,057,928
Current Class (1)	RS	SGS	MGS	SST	<u>c</u>	S	PS	EHG	占	SL	TOTAL

1.359897

Gross Rev Conversion Factor =

Cap 150%

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Proposed Prompt <u>Pav</u> (23)	1,061,659	49,078	191,386	343,348	575,769	16,510	40,183	48,005	14,595	25,392	2,365,924
Current Prompt <u>Pav</u> (22)	984,553	46,547	181,439	325,307	565,889	15,648	36,848	45,317	13,381		2,214,929
Test Year TRP & MS Revenue (21)	1,917,489	224,097	856,817	1,455,101	865,337	71,260	166,246	272,450	65,047	124,383	6,018,227 2,214,929
Proposed Revenue (21)=(2)+(20)	71,633,082	3,446,856	13,424,529	24,001,615	38,674,179	1,155,428	2,804,909	3,424,749	1,023,451	1,791,771	14,375,638 161,380,569
Gross Proposed	6,980,783	390,259	1,510,029	2,639,800	1,514,115	127,852	385,229	448,926	144,789	233,856	14,375,638
Proposed ROR (19)	-0.62%	16.72%	22.56%	27.46%	89.72%	12.14%	5.40%	14.09%	6.29%	5.26%	6.36%
Percent Rate <u>Increase</u> (18)=(17)/(2)	7.03%	3.40%	3.40%	3.40%	1.70%	3.40%	7.03%	3.40%	7.03%	7.03%	4.68%
Adjusted Net Increase (17)=(15)+(16)	4,543,041	103,879	404,918	725,988	631,449	34,923	170,028	101,134	61,743	109,473	6,886,576
Floor Net Increase (16)	•	103,879	404,918	725,988	631,449	34,923	•	101,134	•	1	2,002,291
Capped Net Increase (15)	4,543,041	•	•	•	1	•	170,028	•	61,743	109,473	4,884,285
Net Percent Increase (14)=(13)/(2)	21.76	-13.24	-14.17	-15.91	-5.02	-6.21	8.50	-7.97	7.39	13.26	4.68
Net <u>Increase</u> (13)=(7)-(12)	14,068,937	(404,834)	(1,688,016)	(3,399,573)	(1,866,134)	(63,794)	205,588	(237,071)	64,890	206,583	6,886,576
Current TRP & MS Revenue (12)	2,437,742	286,380	1,105,111	1,913,812	882,666	92,929	215,201	347,792	83,046	124,383	TOTAL 7,489,062
Current <u>Class</u> (1)	RS S	SGS	MGS	SST	<u>a</u>	cs	PS	EHG	ъ	SL	TOTAL

Exhibit No. 4-c (MHW)

KgPCo Base Rate Revenue Target Summary

	Total Retail	RS	868	MGS-SEC	Total	LGS-SEC	LGS-PRI	Total	IP-PRI	IP-TRA	Total	g	ě	Š		
FIGH CCOS												2	2	ENG	OF	SL
DISTPRI	16,701,162	6,067,130	466,612	2,672,639	2,672,639	4,488,631	1,341,637	5,830,268	499.055		499 055	204 627	990 790	904		
DISTSEC	10,757,272	4,970,758	478,716	1,773,905	1,773,905	2,479,184		2.479.184		1		120,100	000'107	067,420	10,948	32,520
CUSTOMER	9,523,842	3.046.161	685.275	507.399	507 300	123 030	4	400 004		. :	•	117'801	286,349	451,383	86,324	61,436
				200,100	965,100	928,001	98,198	193,087	7,743	2,907,111	2,914,854	40,450	18,047	132,017	698,389	1,288,164
Jo Ar	36,982,275	14,084,049	1,630,603	4,953,942	4,953,942	7,101,743	1,400,795	8,502,539	506,798	2,907,111	3,413,909	434,294	571,462	1,207,696	801,661	1,382,120
Adjustments (Prompt Pay Discount)	' Discount)															
Proposed Prompt Pay	2,365,924	1,061,659	49,078	191,386		292,418	50,930		57,808	517,961		16,510	40,183	48,005	14,595	25,392
DISTPRI	918,849	457,342	14,044	103,253	103,253	184,821	48,780	233,601	56.925	ı	56 925	7.77	20,195	20		ñ
DISTSEC	606,282	374,697	14,408	68,532	68,532	102,082	•	102.082		•		7 403	20,103	C10,42	SOF !	283
CUSTOMER	840,793	229,620	20,625	19,602	19,602	5,515	2.151	7.665	883	517 ag1	1 0 0 12	7,183	16,/28	17,942	1,572	1,129
TOTAL	2,365,924	1,061,659	49,078	191.386	191.386	292 418	50 030	343 348	27 800	100 17	20000	920,	1,269	5,248	12,715	23,666
							956,95	0#5'5#6	908,10	196,116	575,769	16,510	40,183	48,005	14,595	25,392
Base Rate Revenue Targets	291															
Dist Primary	17,620,011 \$	17,620,011 \$ 6,524,472 \$ 480,656 \$ 2,775,892	480,656 \$	2,775,892 \$	2,775,892 \$	4,673,452 \$	1,390,417 \$	2,775,892 \$ 4,673,452 \$ 1,390,417 \$ 6,063,869 \$	\$55,980 \$,	\$55,980 \$	212.406 \$	307.251 \$	307.251 \$ 649 111 \$	17.257 \$	17.

23 447	11.00	505'20	1,407,512
17.257	87 80K C	44,400	816,256 \$
649 111 \$		197 965 6	1,255,701 \$
555,980 \$ 212,406 \$ 307,251 \$	\$ 196.410 \$ 285.077 \$	9 370 201 3 348 61 3	\$ 611,645 \$ 1,255,701 \$
212,406 \$	196.410 \$	41 987	450,804 \$
\$55,980 \$,	8,626 \$ 3,425,072 \$ 3,433,698 \$	\$ 564,606 \$ 3,425,072 \$ 3,989,678 \$ 450,804 \$
,	,	3.425.072 \$	3,425,072 \$
\$ 086'\$55	,	8,626 \$	564,606 \$
2,775,892 \$ 4,673,452 \$ 1,390,417 \$ 6,063,869 \$	\$ 2,581,265 \$	200,753	5,145,329 \$ 7,384,161 \$ 1,451,726 \$ 8,845,887 \$
\$ 1,390,417		\$ 61,309	\$ 1,451,726
2 \$ 4,673,452	1,842,436 \$ 2,581,265	1 \$ 139,444	9 \$ 7,384,161
49	49	31 \$ 527,00	•
17,620,011 \$ 6,524,472 \$ 480,656 \$ 2,775,892	11,363,554 \$ 5,345,455 \$ 493,124 \$ 1,842,436	10,364,634 \$ 3,275,781 \$ 705,900 \$ 527,001 \$	39,348,199 \$ 15,145,708 \$ 1,679,680 \$ 5,145,329
472 \$ 480,0	455 \$ 493,	781 \$ 705,6	708 \$ 1,679,6
11 \$ 6,524,	54 \$ 5,345,	34 \$ 3,275,	99 \$ 15,145,
17,620,6	11,363,5	10,364,6	\$ 39,348,1
Dist Primary	Dist Secondary	Customer	TOTAL

KgPCo Exhibit No. Witness: MHW

REBUTTAL TESTIMONY OF MICHAEL H. WARD ON BEHALF OF KINGSPORT POWER COMPANY D/B/A AEP APPALACHIAN POWER BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION DOCKET NO. 21-00107

1		INTRODUCTION AND BACKGROUND
2	Q.	PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.
3	A.	My name is Michael H. Ward.
4	Q.	ARE YOU THE SAME MICHAEL H. WARD WHO SUBMITTED
5		DIRECT TESTIMONY IN THIS PROCEEDING?
6	A.	Yes.
7	Q.	WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?
8	A.	The purpose of my rebuttal testimony is to respond to the direct testimony of
9		Consumer Advocate Unit (CA) witness Novak regarding his concerns about the
10		class cost-of-service (CCOS) study and his proposal on recovering the revenue
11		deficiency from the various customer classes.
12	Q.	WITNESS NOVAK TESTIFIED THAT HE HAS NO KNOWLEDGE OF
13		THE COMMISSION ADOPTING A CCOS STUDY FOR ANY UTILITY
14		THAT IT REGULATES. PLEASE COMMENT.
15	A.	I have looked back at the Company's rate case orders since 1981, and while it
16		may be true that the Commission has not based rates solely upon a CCOS, it has
17		indicated support for cost-based rates. In those orders, the Tennessee Public
18		Utility Commission (TPUC), or its predecessors, indicated that it 1) approved
19		generally of the cost-of-service approach (August 21, 1981 order in Docket No.
20		U-7022); 2) will move toward the implementation of cost-based rates (November

KgPCo Exhibit No.
Witness: MHW

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15, 1984 order in Docket No. U-84-7308); and 3) would continue the gradual movement towards a positive rate of return for the residential class (May 29, 1987 order in Docket No. U-86-7472). Furthermore, CCOS studies were the foundation of the Company's consideration for both its proposals and settlement discussions in every subsequent case. Given this history, the Company's proposal to allocate its revenue requirement to the classes based upon its CCOS, along with the concept of gradualism, is more in keeping with the Commission's previous pronouncements on this subject than Mr. Novak's recommended allocation approach.

A.

Q. PLEASE ELABORATE ON THE PURPOSE OF THE CCOS STUDY?

Cost-of-service studies are a basic and nearly universally accepted tool used in electric utility ratemaking based on the principle of cost causation. A cost-of-service study is a largely objective method to attribute costs to the categories of customers based on how customers cause those costs to be incurred. These studies assure rates are reasonably set and do not unduly discriminate between rate classes. The CCOS study fully allocates the test year revenues, expenses, and rate base to each customer class based on how those customers cause costs to be incurred. By conducting a CCOS study, cost-based rates are developed and each customer class is responsible for the costs it imposes on the system. Different classes of customers use electricity differently and that difference is the basis for the disparity in the cost to provide them service. A residential customer may use very little electricity at night in the autumn months but a significantly higher amount of electricity on a hot summer day or cold winter morning. Contrast that

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		with an industrial customer who may use electricity in a nearly uninterrupted
2		manner both day and night, all year. On a per-unit basis, that residential customer
3		is more expensive to serve because the Company must design its system to deliver
4		electricity on the peak hour, but must collect the revenues over the year at times
5		when consumption is often considerably less than the peak. This principle of cost
6		causation is widely accepted throughout the industry and throughout the
7		American Electric Power (AEP) system and should be used by the TPUC to set
8		rates in this case.
9	Q.	MR. NOVAK STATES CONCERNS OVER THE NUMBER OF
10		ALLOCATION FACTORS THE COMPANY USED IN ITS COST
11		STUDIES AND HOW THOSE COSTS ARE CLASSIFIED. WHY ARE
12		THESE ALLOCATORS NECESSARY?
13	A.	To accurately determine cost causation, costs must be assigned to the source, or
14		class, that causes them to be incurred. As described in my direct testimony, this is
15		the purpose of the CCOS study. As is the industry standard, each line item in
16		these studies is reviewed, and an appropriate assignment or allocation method is
17		determined based on cost causation. Numerous forms of Company data are used
18		to allocate costs to the various classes. Allocators used in this study are similar to
19		those used and approved in rate cases across the AEP system as well as for
20		practically all other electric utilities. For Mr. Novak to state that he could easily
21		allocate plant accounts (which apply a demand allocator) using an alternative
22		energy allocator (Novak Page 25, Lines 12-15) ignores the critical fact that utility
23		infrastructure is largely built and sized based on peak usage, or the demand

requirements of the system, not annual consumption of electricity. Demand allocators are necessary to allocate demand-related costs among the various rate classes based on their respective contribution to that peak demand. The common application of this concept is identified in the National Association of Regulatory Utility Commissioners (NARUC), Electric Utility Cost Allocation Manual, Washington, D.C., 1992, page 13, as follows: "Since generating units and transmission lines are sized according to the peak demand consumed, the individual contribution to peak demand came to be considered the appropriate factor for the allocation of those facilities." Additional examples of the use of specific allocators include: Company data on customer deposits to allocate the interest on customer deposits; pre-tax operating income to allocate taxes; retail sales to allocate the gross receipts tax; electric utility plant (gross utility plant) to allocate property taxes; detailed Company meter data to allocate investment in meters; detailed Company data on overhead and underground lines, as well as transformers and poles, between the primary

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Finally, while it is unclear how Mr. Novak would allocate the items listed previously, he states "factors beyond just the cost of service need to also be considered in allocating costs. These other factors include value of service,

and secondary distribution system to allocate investments associated with this

distribution equipment. As these examples demonstrate, extensive efforts are

customer class and the return earned from each class. Numerous allocation

factors are necessary to properly determine and assign costs.

made to fairly, and as objectively as possible, determine the costs of serving each

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ı		product marketability, encouragement of efficient use of facilities, broad
2		availability of service functions, and a fair distribution of charges among users"
3		(Novak page 25, lines 18-21). He provides no explanation as to how these
4		subjective and unquantifiable factors would be determined or how they were
5		considered in his margin-based approach. In contrast, the Company's proposal
6		takes into account the principle of gradualism in the movement toward cost-based
7		rates and recognizes factors other than cost-of-service.
8	Q.	DOES THE COMPANY SUPPORT MR. NOVAK'S PROPOSAL TO
9		RECOVER THE REVENUE DEFICIENCY FOR ALL CUSTOMER
10		CLASSES BASED ON THE CURRENT MARGIN PROVIDED BY EACH
11		CUSTOMER CLASS (NOVAK PAGE 26, LINES 12-15)?
12	A.	No. In each of the other regulatory jurisdictions in which AEP operating
13		companies provide service, the principle of cost causation is applied to rate
14		development. The same principle should be applied by the TPUC in this case.
15		Mr. Novak proposes a method that socializes the cost of electricity for Kingsport
16		Power Company customers by perpetuating and, in some cases, exacerbating
17		existing subsidies among the classes. With Mr. Novak's proposed allocation
18		method, certain classes of customers will continue to over-pay and others under-
19		pay for their service from Kingsport Power Company. The logic of assigning
20		revenues proportionately to the tariff classes rests on the foundation that the
21		underlying, existing revenues are apportioned correctly. If the underlying
22		revenues, as is often the case, are not representative of the underlying costs, a

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strict revenue apportionment based on current revenues will only exacerbate any inequities that exist in current revenues.

As discussed above, as well as in my and Company witness Castle's direct testimonies, the objective is to design rates that reflect the actual cost of serving customers while avoiding the potential for adverse economic shocks to individual customers. The Company's proposal strikes a balance that moves toward costbased rates, while limiting the impact of the revenue increase on any one class. The Company recommends that TPUC approve this fair and objective method that will gradually reduce subsidies and continue the move towards cost-based rates, consistent with past Commission orders. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

Q.

12 A. Yes.

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