

**DIRECT TESTIMONY OF
KATHARINE I. WALSH
ON BEHALF OF KINGSPORT POWER COMPANY
D/B/A AEP APPALACHIAN POWER
BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 21-00107**

1 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.**

2 A. My name is Katharine I. Walsh. My business address is 1 Riverside Plaza,
3 Columbus, Ohio 43215. I am employed by the AEPSC as Manager, Regulatory
4 Pricing & Analysis, in the Regulatory Services Department. AEPSC supplies
5 engineering, financing, accounting, and planning and advisory services to the
6 subsidiaries of the AEP System, one of which is KgPCo.

7 **Q. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY AS**
8 **MANAGER REGULATORY PRICING & ANALYSIS?**

9 A. I am responsible for assisting AEP electric utility operating companies in the
10 preparation of their regulatory filings before this and other Commissions under
11 whose jurisdiction these companies provide electric service.

12 **Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND**
13 **EMPLOYMENT HISTORY.**

14 A. I graduated from Xavier University in 2008 with a Bachelor of Science degree in
15 Economics. Upon graduating, I joined AEPSC as an Energy Analyst in the
16 Commercial Operations Group. This role included various positions in
17 Commercial Operations. In 2010, I transferred to Regulatory Services as a
18 Regulatory Analyst. In 2019, I was promoted to my current position.

1 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY**
2 **PROCEEDINGS?**

3 A. Yes. I have testified and/or submitted testimony before the Virginia State
4 Corporation Commission on behalf of APCo, before the Public Service
5 Commission of West Virginia on behalf of APCo and Wheeling Power Company,
6 and before the Kentucky Public Service Commission on behalf of Kentucky
7 Power Company. These companies, like KgPCo, are electric operating
8 subsidiaries of AEP.

9 **I. PURPOSE OF YOUR TESTIMONY**

10 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

11 A. The purpose of my testimony in this proceeding is as follows:

12 • To explain how certain revenue and expense adjustments relating to
13 weather-normalized sales levels, year-end customer sales levels, rate
14 annualization, book to billed sales levels, and the removal of rider revenue
15 and expense were calculated. These adjustments are designated as OR-1
16 through OR-7, OM-14 and OT-33.

17 • To sponsor the modifications to KgPCo's Tariffs and to sponsor the rate
18 design underlying the charges included in those tariffs. Also included in
19 the rate design are new offerings for Outdoor Lighting (OL) and Street
20 Lighting (SL) LED lamps. Company witness Keeton sponsors the
21 modifications to KgPCo's Terms and Conditions of Service.

22 • To sponsor certain draft minimum filing requirements (MFRs) that are
23 being provided concurrently with the Company's petition.

24 **Q. WHAT EXHIBITS ARE YOU SPONSORING?**

25 A. I am sponsoring the following exhibits:

26 KgPCo Exhibit No. 1 (KIW), Revenue Proof

27 KgPCo Exhibit No. 2 (KIW), Current and Proposed Rates

1 KgPCo Exhibit No. 3 (KIW), Typical Bills

2 **Q. WERE THE EXHIBITS THAT YOU ARE SPONSORING PREPARED OR**
3 **ASSEMBLED BY YOU OR UNDER YOUR DIRECTION?**

4 A. Yes.

5 **Q. ARE YOU SPONSORING ANY MFRs?**

6 A. Yes. I am sponsoring the follow MFRs: 12a-d, 13, 14a-d, 15, 16, 17, 18, 19, 21,
7 22, and 82.

8 **II. ADJUSTMENTS**

9 **Q. LIST THE ADJUSTMENTS YOU ARE SPONSORING.**

10 A. I am sponsoring the following operating revenue (OR) adjustments:

11 OR-1 Weather Normalization Adjustment: Increase base revenues to
12 reflect normal weather.

13 OR-2 Year-End Customer Adjustment: Reduce base revenues to
14 reflect the year-end number of customers and usage levels.

15 OR-3 Book to Bill Adjustment: Decrease base revenues to reflect a
16 billed rather than booked basis.

17 OR-4 Remove Franchise Fee Revenue: Remove revenue associated
18 with the franchise fee local privilege tax.

19 OR-5 Rate Annualization Adjustment - FTRAR: Increase revenue to
20 reflect the annualized FTRAR rate.

21 OR-6 Remove FPPAR Rider Revenue: Remove billed revenue
22 associated with the FPPAR

23 OR-7 Remove TRP & MS Rider Revenue: Remove billed revenue
24 associated with the TRP&MS Rider

25 I am also sponsoring the following O&M expense and OT adjustments:

26 OM-14 Remove FPPAR Expense: Remove expense associated with the
27 FPPAR

1 OT-33 Remove Franchise Fee Tax Expense: Remove expense
2 associated with the franchise fee local privilege tax

3 **Q. PLEASE DESCRIBE ADJUSTMENT OR-1: WEATHER**
4 **NORMALIZATION.**

5 A. Adjustment OR-1 removes the impact of abnormal weather on the test year level
6 of base revenues for the RS class. The test year impact of abnormal weather for
7 these classes was provided by AEPSC's Economic Forecasting department.
8 These impacts were then used to adjust the class billing determinants. The
9 difference between the revenue generated by applying base rates to the
10 differences between weather-normalized billing determinants and the actual test
11 year billing determinants resulted in an increase in base revenue of \$19,838.

12 **Q. PLEASE DESCRIBE ADJUSTMENT OR-2: YEAR-END CUSTOMER.**

13 A. Adjustment OR-2 decreases base revenues by \$170,354 to develop test year
14 revenues that KgPCo would have received based upon the actual number of
15 customers, by tariff, at the end of the test year, which was 12 months-ended June
16 2021. These are the number of customers expected during the rate year, which
17 will begin when the approved rates become effective.

18 **Q. DID THE OPERATIONS OF A LARGE INDUSTRIAL CUSTOMER**
19 **IMPACT ADJUSTMENT OR-2?**

20 A. Yes. A large industrial customer, taking service on tariff Industrial Power (IP),
21 ceased operating at their historic level of production prior to the test year.
22 However, their test year billing determinants, and resulting base revenue, still
23 required an adjustment. In accordance with the IP tariff, this customer was billed

1 using their high previous demand (HPD) for 9 out of 12 months of the test year.

2 The HPD utilized for billing in months July 2020 through March 2021 was
3 significantly higher than their actual on-peak billing demand. Since this customer
4 anticipates operating at their current level of production, and does not intend to
5 increase load, adjustments to their billing determinants and related revenue are
6 necessary to ensure the rate year reflects the appropriate customer load.

7 **Q. PLEASE DESCRIBE ADJUSTMENT OR-3: BOOK TO BILL.**

8 A. Adjustment OR-3 is necessary to reconcile the revenue difference between billed
9 and accrued revenue as recorded on the Company's books and the revenue
10 generated by applying the test year billing determinants to test year rates. This
11 resulted in a decrease in revenues of \$128,916.

12 **Q. PLEASE DESCRIBE ADJUSTMENT OR-4: REMOVE FRANCHISE FEE**
13 **REVENUE.**

14 A. Adjustment OR-4 removes the franchise fee revenue collected from customers
15 who live within the city limits of Kingsport. The franchise fee is paid to the City
16 of Kingsport. An offsetting adjustment, Adjustment OT-33, removes the
17 franchise fee tax expense. Adjustment OR-4 resulted in a decrease of \$4,026,094.

18 **Q. PLEASE DESCRIBE ADJUSTMENT OR-5: RATE ANNUALIZATION**
19 **FTRAR.**

20 A. Adjustment OR-5 increases test year base rate revenues by \$22,329. The purpose
21 of this adjustment is to appropriately reflect the revenues that KgPCo would have
22 received if each customer had been billed for the entire 12 months of the test year
23 at the FTRAR rates in effect at the end of the test year. The FTRAR credits

1 customer bills for changes due to tax reform. This rider will be included in base
2 rates going forward; therefore, the mid-year rate change should be annualized and
3 included in the going-level cost-of-service.

4 **Q. PLEASE DESCRIBE ADJUSTMENT OR-6: REMOVE FPPAR RIDER**
5 **REVENUE.**

6 A. Adjustment OR-6 removes the amount of FPPAR revenue collected from
7 customers during the test year. The revenue and expense associated with the
8 FPPAR are separate from base distribution rates and need to be removed for the
9 purposes of setting base rates. This adjustment removes \$118,380,068 of billed
10 FPPAR revenue. Adjustment OM-14 removes FPPAR expense.

11 **Q. PLEASE DESCRIBE ADJUSTMENT OR-7: REMOVE TRP & MS RIDER**
12 **REVENUE.**

13 A. Adjustment OR-7 removes the amount of TRP&MS Rider revenue collected from
14 customers during the test year. This adjustment removes \$6,018,227 of TRP&MS
15 Rider revenue. Company witness Allen supports adjustment OM-10 to remove
16 the test year over/under recovery of TRP&MS Rider expense. The test year
17 TRP&MS revenue, as well as the over/under recovery expense in OM-10, reflect
18 prior period revenue and expense. These were removed in order to account for
19 the fact that the test year level of expense and capital investment would be
20 included in base rates once new rates go into effect. As described by Company
21 witness Castle, the current TRP&MS Rider revenue will reset to zero concurrent
22 with the requested base rate change.

1 **Q. PLEASE DESCRIBE ADJUSTMENT OM-14: REMOVE FPPAR**
2 **EXPENSE.**

3 A. Adjustment OM-14 decreases FPPAR expense by \$117,746,450. This adjustment
4 removes all FPPAR expense since it is recovered in the rider and not base rates.

5 **Q. PLEASE DESCRIBE ADJUSTMENT OT-33: REMOVE FRANCHISE FEE**
6 **TAX EXPENSE.**

7 A. Adjustment OT-33 decreases other tax expense by \$4,026,094 to remove the
8 Kingsport franchise fee tax expense which is an offset to adjustment OR-4.

9 **III. RATE DESIGN**

10 **Q. PLEASE DESCRIBE THE COMPANY’S GENERAL APPROACH TO**
11 **RATE DESIGN.**

12 A. In general, the Company’s approach is to design rates and rate components which
13 reflect the underlying costs of the Company. This includes collecting service-
14 related costs through service charges and recognizing the differences in the costs
15 to serve customers at different service delivery voltages. As with the allocation of
16 the revenue increases to the customer classes discussed in Company witness
17 Castles’ testimony, the concept of gradualism must be considered in the
18 movement toward full cost-based rate components to avoid undue impacts on
19 customers.

1 **Q. PLEASE SUMMARIZE THE TARIFF MODIFICATIONS PROPOSED BY**
2 **THE COMPANY.**

3 A. The modifications proposed by the Company are as follows:

4 <u>Tariff</u>	<u>Tariff Modification</u>
5 All Tariffs	a) Move rate components toward full costs.
6 RS-STOU	a) Introduce RS-STOU – a dynamic smart
7	time of use tariff offering
8 O.L.	a) Introduce LED offerings and conversion
9	charges
10 S.L.	a) Include the Street Lighting class in the
11	retail tariff and introduce base lamp and
12	rider rates
13	b) Introduce LED offerings and conversion
14	charges

15 **Q. WHAT IS THE IMPACT OF THE COMPANY’S PROPOSAL ON THE**
16 **BASE RATE MONTHLY SERVICE CHARGE APPLICABLE TO THE**
17 **RESIDENTIAL AND SMALL GENERAL SERVICE TARIFFS AS A**
18 **RESULT OF COMBINING THE TRP&MS RIDER WITH BASE RATES?**

19 A. The Company’s proposal retains the service charge approved in Docket 16-0001
20 and adds the service charge currently included in the TRP&MS Rider. Since the
21 TRP&MS Rider revenue will be reset to \$0 concurrent with new base rates going
22 into effect, and going-level TRP&MS costs will be recovered in base rates, the
23 new base rates were designed to reflect the same levels of rates as previously
24 approved under base and TRP&MS. The previous RS and SGS TRP&MS Rider
25 rates were dollar per month charges. These charges were simply relocated into
26 the proposed base rate service charges.

1 **Q. WHY IS THE COMPANY PROPOSING TO CLOSE TARIFF RS-TOD?**

2 A. The RS-TOD tariff is an optional schedule with time varying rates for residential
3 customers. It is meant to incentivize customers to conserve on-peak usage, and
4 instead, shift usage to off-peak hours. A review of the five customers currently
5 taking service on RS-TOD showed that only one was benefitting from the rate
6 structure¹. As an alternative, the Company is introducing a new optional tariff –
7 RS-STOU.

8 **Q. PLEASE DESCRIBE THE OPTIONAL RESIDENTIAL SMART TIME OF**
9 **USE RATE SCHEDULE THE COMPANY IS PROPOSING.**

10 A. Schedule RS-STOU utilizes a rate structure with a monthly service charge, on-
11 peak and off-peak kWh energy charges, and a critical on-peak kWh charge. The
12 critical on-peak period, is limited to 7:00 AM – 10:00 AM in the months of
13 December through February and 4:00 PM – 7:00 PM in the months of June
14 through September, Monday through Friday. The critical on-peak periods
15 coincide with the Company's winter heating peak hours and summer cooling peak
16 hours. The goal of this optional rate structure is to send targeted price signals that
17 will reward customers for shifting usage away from the peak time periods that
18 cause the Company to incur higher costs. Additionally, it is possible that some
19 electric heating customers could benefit under this rate structure due to their
20 potentially higher load factor usage characteristics and potentially through
21 undertaking pre-heating and smart thermostat strategies. The regular on-peak

¹ The Company has contacted the affected customers and moved 3 of the 5 customers to the RS standard rate schedule.

1 period is 6:00 AM – 9:00 PM for all weekdays, Monday through Friday that are
2 not defined as critical on-peak hours. The off-peak period consists of all
3 remaining hours not considered critical or on-peak. The use of a shorter,
4 “critical” period will make it more practical for customers to shift usage away
5 from the period, and thus more likely they can save money.

6 **Q. PLEASE EXPLAIN HOW THE RS-STOU PRICING WILL BE**
7 **IMPLEMENTED.**

8 A. KgPCo customers pay for distribution service through their base rates. As
9 distribution service is a fixed cost, meaning it does not vary with a customer’s
10 day-to-day usage, the dynamic RS-STOU pricing will not be realized in base
11 rates. Rather the price differential will be realized in the FPPAR rate.

12 **Q. PLEASE EXPLAIN HOW THE COMPANY DESIGNED THE**
13 **RESIDENTIAL SMART TIME OF USE RATES.**

14 A. Base rates for RS-STOU were set equal to the proposed RS Standard tariff
15 offering. As previously described, the dynamic pricing will be reflected in the
16 FPPAR. I began with the total RS revenue requirement from the most recently
17 filed and accepted FPPAR update: Docket No. 16-00001 filed September 29,
18 2021. I estimated approximately 462 hours would occur in the critical on-peak
19 period; therefore, these hours were backed out of the regular on-peak period.
20 These hours were priced at 17.5 cents per kWh in order to encourage customers to
21 reduce usage during these time periods. The remaining revenue targets were
22 divided between the remaining hours to calculate the on-peak rate of 9.895 cents
23 per on-peak kWh and 6.394 cents per off-peak kWh.

1 **Q. PLEASE EXPLAIN THE CURRENT STREET LIGHTING SITUATION.**

2 A. An SL tariff schedule is currently not included as part of the retail tariff; rather,
3 the Company has entered into separate contracts with those customers who take
4 service for SL lamps.

5 **Q. WHAT IS THE COMPANY PROPOSING IN THIS PROCEEDING IN**
6 **REGARDS TO SL?**

7 A. The Company is proposing to include SL in the retail tariff going forward. In the
8 prior case (Docket 16-0001), the revenue apportionment approved by the
9 Commission included revenues assigned to the Street Lighting class, but the
10 Company did not have an avenue to adjust SL rates due to the contracts in place.
11 Including this class within the retail tariff will ensure fair and equitable treatment
12 of all KgPCo customers in this Petition and future base rate and rider proceedings.

13 **Q. PLEASE DESCRIBE ANY ADMINISTRATIVE CHANGES AS A RESULT**
14 **OF THE PROPOSED SL CHANGES.**

15 A. SL customers have historically paid a single lamp rate for their entire cost-of-
16 service. I have designed separate base, FPPAR, and TRP&MS (\$0) Rider rates
17 going forward.

18 **Q. HOW WERE SL RIDER RATES DETERMINED?**

19 A. FPPAR and TRP&MS Rider revenues were imputed when billing out total test
20 year SL revenue. The imputed rider revenue was removed at going-level in the
21 same manner that OL rider revenue was calculated and then removed by various
22 adjustments. The remaining revenue was considered base revenue and included in
23 the going-level base distribution cost-of-service.

1 **Q. WHY IS THE COMPANY PROPOSING TO ADD LED LIGHTING**
2 **OPTIONS TO SCHEDULES OL AND SL?**

3 A. The Company has received numerous inquiries from customers as LED
4 technology has become more prevalent. Due to these customer inquiries, KgPCo
5 recently issued a request for proposals to determine what the costs would be to
6 provide this technology to customers. The Department of Energy has noted that
7 LEDs are longer-lasting, more durable and offer comparable to better quality of
8 light than traditional lighting included in the Company's current offerings, all at a
9 fraction of the energy usage.² The traditional lighting technologies, such as High
10 Pressure Sodium or High Intensity Discharge, are becoming increasingly difficult
11 to source a sufficient volume at a reasonable cost. Converting to these LED
12 products will provide customers with a better quality light, more attractive color
13 temperature options, and reduced monthly energy consumption and cost.
14 Additionally, LED technology will be much more compatible with future
15 technology enhancements to the system, such as dimming and smart street light
16 technology.

17 **Q. WILL CUSTOMERS HAVE THE OPTION TO REPLACE CURRENT**
18 **LIGHTING WITH LED LIGHTS?**

19 A. Yes, customers will be able to replace current lighting with LED technology.
20 KgPCo is proposing a conversion charge for any customer that has a functioning
21 non-LED luminaire. This conversion charge would not apply to a customer if the

² LED Lighting, Department of Energy, <https://www.energy.gov/energysaver/save-electricity-andfuel/lighting-choices-save-you-money/led-lighting> (March 10, 2020).

1 ballast or housing of the existing luminaire fails, or if their existing luminaire is
2 out of stock. In these cases, the Company would replace such luminaire with an
3 LED luminaire of similar lumen output and lighting distribution, if the customer
4 requests that luminaire as the replacement.

5 **Q. PLEASE FURTHER EXPLAIN THE CONVERSION CHARGE.**

6 A. In the event a customer wishes to replace a non-LED luminaire with a new LED
7 option, the Company designed a fee, or “conversion charge,” to recover the
8 average remaining book value of the non-LED luminaire.

9 **IV. REVENUE PROOF & BILL IMPACTS**

10 **Q. HAS THE COMPANY PREPARED A SUMMARY THAT REFLECTS**
11 **CURRENT AND PROPOSED RATES FOR EACH CUSTOMER CLASS?**

12 A. Yes. Current and proposed rates are shown in KgPCo Exhibit No. 2 (KIW).

13 **Q. HAVE YOU PREPARED A SUMMARY OF THE COMPANY’S**
14 **PROPOSED RATE INCREASE?**

15 A. Yes. KgPCo Exhibit No. 1 (KIW) shows the base rate increase and the rate
16 increase by tariff class. The base rate proposed increase is \$14,375,626.
17 However, as a result of setting the TRP&MS Rider rates to \$0 concurrent with the
18 base rate increase, the net increase to customers is approximately \$6,886,565. The
19 net increase results in an approximate 4.7% increase over test year going-level
20 revenue. Customer impacts by class will vary in accordance with the proposed
21 revenue allocation as discussed by Company witnesses Castle and Ward.

1 **Q. WHAT IMPACT WILL THE PROPOSED RATES HAVE ON**
2 **CUSTOMER BILLS?**

3 A. Upon implementation, residential customers using 1,500 kWh of electricity per
4 month would see a monthly rate increase of \$10.21, or 7.0%. KgPCo Exhibit No.
5 3 (KIW) shows the percentage increase at various “typical” usage levels for
6 KgPCo’s major tariff schedules.

7 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

8 A. Yes it does.

Exhibit No. 1 (KIW)

KINGSPORT POWER BILLING ANALYSIS
TEST YEAR ENDED JUNE 30, 2021
PROFORMA SUMMARY

Tariff	Per Books Total Revenue (1)	Adjusted Going Level		Excluding Prompt Pay Discount	Including Prompt Pay Discount	Excluding Prompt Pay Discount		Including Prompt Pay Discount	Including Prompt Pay Discount	Excluding Prompt Pay Discount		Prompt Pay Revenue (8)
		Total Revenue (2)	Base Revenue (3)			Proposed Base Revenue (4)	Proposed Base Revenue (5)			Proposed Total Revenue (7)	Proposed Total Revenue (6)	
RS Total (011, 015)	\$64,471,713	\$64,505,415	\$7,091,978	\$15,123,341	\$14,063,997	\$15,123,341	\$14,063,997	\$69,565,590	\$70,622,934	\$70,622,934	\$69,565,590	(\$1,059,344)
RS EMP (018, 051)	\$121,878	\$121,384	\$8,313	\$22,685	\$20,700	\$22,685	\$20,700	\$130,381	\$132,367	\$132,367	\$130,381	(\$1,985)
RSTOD Total (090)	\$25,736	\$25,490	\$2,975	\$3,587	\$3,199	\$3,587	\$3,199	\$25,469	\$25,857	\$25,857	\$25,469	(\$388)
SGS Fixed Total (231)	\$2,802,976	\$2,810,785	\$1,146,564	\$1,553,699	\$1,508,555	\$1,553,699	\$1,508,555	\$2,964,464	\$3,009,608	\$3,009,608	\$2,964,464	(\$45,144)
SGS-Meats (232)	\$214,713	\$214,556	\$79,180	\$105,368	\$101,943	\$105,368	\$101,943	\$224,934	\$228,360	\$228,360	\$224,934	(\$3,425)
SGS NM Total (233)	\$31,282	\$31,257	\$14,599	\$20,524	\$20,018	\$20,524	\$20,018	\$33,272	\$33,779	\$33,779	\$33,272	(\$507)
MGS Sec Total (235)	\$11,830,441	\$11,883,585	\$3,435,478	\$5,134,674	\$4,943,772	\$5,134,674	\$4,943,772	\$12,535,923	\$12,726,826	\$12,726,826	\$12,535,923	(\$190,902)
MGSTOD (229)	\$26,778	\$28,336	\$8,475	\$10,735	\$10,285	\$10,735	\$10,285	\$29,547	\$29,996	\$29,996	\$29,547	(\$450)
MGS Ph Total (237)	\$4,591	\$2,579	(\$39)	\$0	\$0	\$0	\$0	\$2,323	\$2,358	\$2,358	\$2,323	(\$35)
LGS Sec Total (240, 242)	\$18,096,900	\$18,211,155	\$4,853,118	\$7,432,507	\$7,138,514	\$7,432,507	\$7,138,514	\$19,239,854	\$19,532,846	\$19,532,846	\$19,239,854	(\$292,993)
LGS Ph Total (244)	\$3,033,051	\$3,150,660	\$1,009,620	\$1,413,449	\$1,363,093	\$1,413,449	\$1,363,093	\$3,306,729	\$3,357,085	\$3,357,085	\$3,306,729	(\$50,356)
IP Ph (322)	\$3,711,360	\$3,711,732	\$343,054	\$633,958	\$575,110	\$633,958	\$575,110	\$3,864,359	\$3,923,207	\$3,923,207	\$3,864,359	(\$58,848)
IP Tran (324)	\$33,919,535	\$33,448,332	\$1,556,741	\$3,351,630	\$2,834,770	\$3,351,630	\$2,834,770	\$33,940,453	\$34,457,313	\$34,457,313	\$33,940,453	(\$516,860)
EHG (208, 209)	\$2,972,729	\$2,975,823	\$758,770	\$1,255,602	\$1,207,599	\$1,255,602	\$1,207,599	\$3,152,202	\$3,200,205	\$3,200,205	\$3,152,202	(\$48,003)
CS (221)	\$1,019,181	\$1,027,576	\$306,442	\$450,814	\$434,303	\$450,814	\$434,303	\$1,084,177	\$1,100,688	\$1,100,688	\$1,084,177	(\$16,510)
PS (640)	\$655,414	\$655,538	\$109,108	\$216,238	\$205,408	\$216,238	\$205,408	\$711,118	\$721,947	\$721,947	\$711,118	(\$10,829)
PS (641)	\$72,944	\$72,950	\$5,188	\$7,861	\$16,653	\$7,861	\$16,653	\$79,365	\$80,573	\$80,573	\$79,365	(\$1,209)
PS (642)	\$1,688,505	\$1,691,193	\$71,936	\$377,646	\$349,500	\$377,646	\$349,500	\$1,846,280	\$1,876,426	\$1,876,426	\$1,846,280	(\$28,146)
OL (093 - 126)	\$877,120	\$878,662	\$558,872	\$816,926	\$802,321	\$816,926	\$802,321	\$959,063	\$973,668	\$973,668	\$959,063	(\$14,605)
SL (623)	\$1,556,291	\$1,557,915	\$1,148,264	\$1,407,340	\$1,381,951	\$1,407,340	\$1,381,951	\$1,667,218	\$1,692,607	\$1,692,607	\$1,667,218	(\$25,389)
Total	\$147,133,119	\$147,004,831	22,606,637	39,348,584	36,982,689	39,348,584	36,982,689	155,362,722	157,728,651	157,728,651	155,362,722	(2,365,930)

(1-8) Excludes franchise fee revenue

Increase Detail		Revenue Proof Amount		Difference		Notes	
Proposed Increase - JCOS	\$	14,375,626	\$	14,376,017	\$	391	per rate design, see CCOS reconciliation tab
Less: Current TRP & MS Rider	\$	(7,489,061)					
Net increase	\$	6,886,565					
% increase		4.7% Overall Increase at Current TRP & MS Rider Revenue					

This sheet contains data from the rate design process.
It is designed to identify revenue differences between Class Cost of Service Study and the application of new rates to the test year billing determinants

Tariff Sheet	Calculated Base Revs	Rate Design Difference	Subtotal	CCOS Revenue	Variance
RS	\$15,123,341				
RS EMP	\$22,685				
RS TOD	\$3,587				
Total Residential	\$15,149,613	-\$3,905	\$15,145,708	\$15,145,708	\$0
SGS Fixed Total (231)					
SGS-Meas (232)	\$1,553,699				
SGS NM	\$105,368				
Total SGS	\$20,524				
	\$1,679,591	\$90	\$1,679,681	\$1,679,680	\$1
MGS SEC					
GS TOD	\$5,134,674				
MGS PRI	\$10,735				
MGS	\$0				
	\$5,145,410	-\$81	\$5,145,329	\$5,145,329	\$0
LGS SEC					
LGS PRI	\$7,432,507				
LGS	\$1,413,449				
	\$8,845,956	-\$69	\$8,845,887	\$8,845,887	\$0
IP PRI	\$633,958				
IP SUB	\$3,351,630				
IP	\$3,985,587	\$4,091	\$3,989,678	\$3,989,678	\$0
EHG (208, 209)					
	\$1,255,602	\$99	\$1,255,701	\$1,255,701	\$0
CS (221)	\$450,814	-\$10	\$450,804	\$450,804	\$0
PS (640)	\$216,238				
PS (641)	\$17,861				
PS (642)	\$377,646				
PS Total	\$611,745	-\$101	\$611,644	\$611,645	-\$1
OL	\$816,926	-\$676	\$816,250	\$816,256	-\$6
SL	\$1,407,340	\$172	\$1,407,512	\$1,407,512	\$0
Total	\$39,348,584	-\$390	\$39,348,194	\$39,348,200	-\$6

KINGSPORT POWER BILLING ANALYSIS
TEST YEAR ENDED JUNE 30, 2021
GOING LEVEL SUMMARY

Tariff	Per Books (Income)	Statement) Revenue (1)	Book to Billed Adjustment (2)=(3)-(1)	Per Books Billing		FTRAR	Weather		Year-End Customer & Weather		Difference (10)=(9)-(3)	% Difference (11)=(12)/(3)	Number of Customers* (12)	Annualized Number of Customers (13)	FPPAR Test Year Revenue			TRP & MSTest Year Revenue			COS Going Level Revenue					
				Analysis Revenue (3)	Annualization Adjustment (4)=(5)-(3)		Annualized Revenue (5)	Adjustment to Revenue (6)=(7)-(5)	Weather Adjusted Revenue (7)	Adjustment to Revenue (8)=(9)-(7)					Adjusted Revenue (9)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)			
RS Total (011, 015)	\$64,634,138		(\$162,425)	\$64,471,713	\$7,308	\$64,479,022	\$19,824	\$64,498,846	\$6,569	\$64,505,415	\$33,701	0.05%	42,233	42,270		\$55,499,593		\$1,913,844		\$7,091,978						
RS EWP (018, 051)		\$122,313	(435)	\$121,878	\$10	\$121,888	\$0	\$121,888	(\$493)	\$121,394	(\$483)	-0.40%	75	71		\$109,681		\$3,400		\$8,313						
RSTOD Total (030)		\$25,919	(\$183)	\$25,736	\$3	\$25,739	\$15	\$25,753	(\$263)	\$25,490	(\$246)	-0.96%	6	5		\$22,270		\$245		\$2,975						
SGS Fixed Total (231)		\$2,812,692	(\$9,716)	\$2,802,976	\$1,082	\$2,804,058	\$0	\$2,804,058	\$6,727	\$2,810,785	\$7,809	0.28%	3,633	3,656		\$1,455,910		\$208,311		\$1,146,564						
SGS Meas (232)		\$215,374	(\$661)	\$214,713	\$75	\$214,788	\$0	\$214,788	(\$232)	\$214,556	(\$157)	-0.07%	216	215		\$122,992		\$12,383		\$79,180						
SGS NMT Total (233)		\$31,971	(\$689)	\$31,282	\$14	\$31,296	\$0	\$31,296	(\$40)	\$31,257	(\$26)	-0.08%	59	59		\$13,255		\$3,403		\$14,599						
MGS Sec Total (235)		\$11,839,380	(\$6,939)	\$11,830,441	\$3,258	\$11,833,700	\$0	\$11,833,700	\$49,885	\$11,883,585	\$53,143	0.45%	1,258	1,276		\$7,592,151		\$855,956		\$3,435,478						
MGSTOD (229)		\$27,040	(\$262)	\$26,778	\$6	\$26,784	\$0	\$26,784	\$1,552	\$28,336	\$1,559	5.82%	4	5		\$19,261		\$601		\$8,475						
MGS PH Total (237)		\$4,306	\$275	\$4,581	\$4	\$4,585	\$0	\$4,585	(\$2,006)	\$2,579	(\$2,002)	-43.70%	1	0		\$2,358		\$260		(\$39)						
LGS Sec Total (240, 242)		\$18,116,620	(\$19,720)	\$18,096,900	\$4,762	\$18,101,662	\$0	\$18,101,662	\$109,493	\$18,211,154.96	\$114,255	0.63%	183	187		\$12,100,339		\$1,257,697		\$4,853,118						
LGS PH Total (244)		\$3,003,039	\$30,012	\$3,033,051	\$843	\$3,033,894	\$0	\$3,033,894	\$116,766	\$3,150,659.54	\$117,609	3.88%	15	17		\$1,943,636		\$197,403		\$1,009,620						
IP PH (322)		\$3,708,700	\$2,660	\$3,711,360	\$372	\$3,711,732	\$0	\$3,711,732	\$0	\$3,711,732	\$372	0.01%	2	2		\$3,289,249		\$79,429		\$343,054						
IP Tran (324)		\$33,893,141	\$26,394	\$33,919,535	\$2,746	\$33,922,280	\$0	\$33,922,280	(\$473,948)	\$33,448,332	(\$471,203)	-1.39%	4	4		\$31,105,684		\$785,908		\$1,556,741						
EHG (208, 209)		\$2,950,190	\$22,540	\$2,972,729	\$720	\$2,973,449	\$0	\$2,973,449	\$2,374	\$2,975,823	\$3,094	0.10%	616	618		\$1,944,603		\$272,450		\$758,770						
CS (221)		\$1,020,767	(\$1,585)	\$1,019,181	\$288	\$1,019,469	\$0	\$1,019,469	\$8,107	\$1,027,576	\$8,395	0.82%	188	193		\$649,874		\$71,260		\$306,442						
PS (640)		\$656,028	(\$614)	\$655,414	\$112	\$655,526	\$0	\$655,526	\$12	\$655,538	\$124	0.02%	14	14		\$505,710		\$40,720		\$109,108						
PS (641)		\$73,080	(\$137)	\$72,944	\$6	\$72,950	\$0	\$72,950	\$0	\$72,950	\$6	0.01%	1	1		\$62,712		\$5,049		\$5,188						
PS (642)		\$1,691,306	(\$2,800)	\$1,688,505	\$87	\$1,688,593	\$0	\$1,688,593	\$2,600	\$1,691,193	\$2,687	0.16%	15	16		\$1,498,780		\$120,477		\$71,936						
OL (093 - 126)		\$879,594	(\$2,474)	\$877,120	\$634	\$877,753.58	\$0	\$877,754	\$909	\$878,662	\$1,542	0.18%	3,687	3,687		\$156,743		\$85,047		\$656,872						
(523)		\$1,556,437	(\$156)	\$1,556,281	\$0	\$1,556,281	\$0	\$1,556,281	1,634	\$1,557,915	\$1,634	0.10%	4	4		\$285,267		\$124,383		\$114,826						

Total	\$147,262,035	(\$128,916)	\$147,133,119	\$22,329	\$147,155,447	\$19,838	\$147,175,286	(\$170,354)	\$147,004,931	(\$128,187)	-0.09%	48,527	48,613		118,380,068		6,018,227		22,606,637		22,606,637
		OR-3		OR-5		OR-1		OR-2							OR-6		OR-7				

check
(1) Less franchise fee
*Excludes number of OL lamps

SOURCE: 12 MONTHS
BILLED AND ACCRUED
TARIFF SUMMARY -
June 2021

Current Revenues

Book to Billed
Revenue
Adjustment

PERCENT

DIFFERENCE

BILLING ANALYSIS
REVENUES

FRANCHISE
FEE REVENUE

BILLED AND ACCRUED
PER BOOKS REVENUE

TARIFF

RS Total (011, 015)	66,384,134	1,749,996	\$64,471,713	(\$162,425)	-0.24%
RS EMP (018, 051)	125,538	3,225	\$121,878	(\$435)	-0.35%
RSTOD Total (030)	26,922	1,003	25,736	(\$183)	-0.68%
Residential - Total	66,536,594	1,754,224	64,619,327	(163,043)	-0.25%
CS (221)	1,053,167	32,401	1,019,181	(\$1,585)	-0.15%
SGS Fixed Total (231)	2,896,529	83,837	2,802,976	(\$9,716)	-0.34%
SGS-Meas (232)	222,985	7,611	214,713	(\$661)	-0.30%
SGS NM Total (233)	32,779	808	31,282	(\$689)	-2.10%
SGS - Total	3,152,293	92,256	3,048,971	(11,066)	-0.35%
MGS Sec Total (235)	12,347,567	508,187	11,830,441	(\$8,939)	-0.07%
MGSTOD (229)	27,250	210	26,778	(\$262)	-0.96%
MGS - Total Secondary	12,374,817	508,398	11,857,219	(9,200)	-0.07%
MGS Pri Total (237)	4,505	199	4,581	\$275	6.09%
LGS Sec (240, 242)	18,951,682	835,061	18,096,900	(\$19,720)	-0.10%
LGS Pri Total (244)	3,143,877	140,839	3,033,051	\$30,012	0.95%
IP Pri (322)	3,791,749	83,050	3,711,360	\$2,660	0.07%
IP Tran (324)	34,179,321	286,180	33,919,535	\$26,394	0.08%
EHG (208, 209)	3,067,598	117,408	2,972,729	\$22,540	0.73%
PS (640)	675,114	19,085	655,414	(\$614)	-0.09%
PS (641)	76,626	3,546	72,944	(\$137)	-0.18%
PS (642)	1,747,211	55,905	1,688,505	(\$2,800)	-0.16%
PS - Total	2,498,951	78,536	2,416,863	(3,552)	-0.14%
OL (093 - 126)	901,527	21,932	877,120	(\$2,474)	-0.27%
SL (523)	1,632,047	75,610	1,556,281	(\$156)	-0.01%
Total Retail	151,288,129	4,026,094	147,133,119	(128,916)	-0.09%
		OR-4	OR-3		
Total KgPCo	151,288,129	147,262,035	(128,916)		

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KINGSPORT POWER BILLING ANALYSIS
TEST YEAR ENDED JUNE 30, 2021
RIDER SUMMARY

Tariff	Per Books (Income) Statement) Revenue (1)	Book to Billed Adjustment (2)	Billing Analysis Revenue (3)	Annualization Adjustment (4)=(5)-(3)	Annualized Revenue (5)	Test Year		Current TRP&MS	FTRAR Annualized	Test Year		Prompt Pay Going Level
						FPPAR Test Year	TRP & MS Test Year			FTRAR Test Year		
RS Total (011, 015)	\$64,634,138	(162,425)	\$64,471,713	\$7,308	\$64,479,022	\$55,499,593	\$1,913,844	\$2,433,344	(\$458,948)	(\$466,368)	(\$982,316)	
RS EMP (018, 051)	\$122,313	(435)	\$121,878	\$10	\$121,888	\$109,681	\$3,400	\$4,116	(\$608)	(\$618)	(\$1,849)	
RSTOD Total (030)	\$25,919	(\$183)	\$25,736	\$3	\$25,739	\$22,270	\$245	\$283	(\$206)	(\$209)	(\$388)	
SGS Fixed Total (231)	\$2,812,692	(\$9,716)	\$2,802,976	\$1,082	\$2,804,058	\$1,455,910	\$208,311	\$266,366	(\$67,440)	(\$68,539)	(\$42,804)	
SGS-Meas (232)	\$215,374	(\$661)	\$214,713	\$75	\$214,788	\$122,992	\$12,383	\$15,695	(\$4,715)	(\$4,792)	(\$3,267)	
SGS NM Total (233)	\$31,971	(\$689)	\$31,282	\$14	\$31,296	\$13,255	\$3,403	\$4,319	(\$862)	(\$876)	(\$476)	
MGS Sec Total (235)	\$11,839,380	(\$8,939)	\$11,830,441	\$3,258	\$11,833,700	\$7,592,151	\$855,956	\$1,104,186	(\$203,357)	(\$206,665)	(\$180,968)	
MGSTOD (229)	\$27,040	(\$262)	\$26,778	\$6	\$26,784	\$19,261	\$601	\$924	(\$418)	(\$425)	(\$432)	
MGS PH Total (237)	\$4,306	\$275	\$4,581	\$4	\$4,585	\$2,358	\$260	\$0	(\$116)	(\$120)	(\$39)	
LGS Sec Total (240, 242)	\$18,116,620	(\$19,720)	\$18,096,900	\$4,762	\$18,101,662	\$12,100,339	\$1,257,697	\$1,629,713	(\$286,249)	(\$291,084)	(\$277,327)	
LGS PH Total (244)	\$3,003,039	\$30,012	\$3,033,051	\$843	\$3,033,894	\$1,943,636	\$197,403	\$284,099	(\$51,029)	(\$51,885)	(\$47,980)	
IP PH (322)	\$3,708,700	\$2,660	\$3,711,360	\$372	\$3,711,732	\$3,289,249	\$79,429	\$100,672	(\$22,788)	(\$23,166)	(\$56,524)	
IP Tran (324)	\$33,893,141	\$26,394	\$33,919,535	\$2,746	\$33,922,280	\$31,105,684	\$785,908	\$781,994	(\$165,129)	(\$167,916)	(\$509,365)	
EHG (208, 209)	\$2,950,190	\$22,540	\$2,972,729	\$720	\$2,973,449	\$1,944,603	\$272,450	\$347,792	(\$45,720)	(\$46,450)	(\$45,317)	
CS (221)	\$1,020,767	(\$1,585)	\$1,019,181	\$288	\$1,019,469	\$649,874	\$71,260	\$92,929	(17,899)	(\$18,192)	(\$15,648)	
PS (640)	\$656,028	(\$614)	\$655,414	\$112	\$655,526	\$505,710	\$40,720	\$51,722	(\$6,791)	(\$6,905)	(\$9,983)	
PS (641)	\$73,080	(\$137)	\$72,944	\$6	\$72,950	\$62,712	\$5,049	\$6,413	(\$359)	(\$365)	(\$1,111)	
PS (642)	\$1,691,306	(\$2,800)	\$1,688,505	\$87	\$1,688,593	\$1,498,780	\$120,477	\$157,066	(\$5,421)	(\$5,509)	(\$25,754)	
OL (093 - 126)	\$879,594	(\$2,474)	\$877,120	\$634	877,753.58	\$156,743	\$65,047	83,045.65	(\$38,172)	(\$38,815)	(\$13,381)	
SL (523)	\$1,556,437	(\$156)	\$1,556,281	\$0	\$1,556,281	\$285,267	\$124,383	124,383	0	0	0	
Total	\$147,262,035	(\$128,916)	\$147,133,119	\$22,329	\$147,155,447	\$118,380,068	\$6,018,227	\$7,489,061	(\$1,376,229)	(\$1,398,897)	(\$2,214,929)	

KINGSFORD POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDING JUNE 30, 2021
RESIDENTIAL SERVICE (011, 015)

			Year-End Customer				Year-End Customer				Going Level Revenue		Proposed Rates	Proposed Revenue
	Jul - Dec	Jan-Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(4)*(6)	Weather Adjustment Billing Units (6)	Weather Adjusted Billing Units (7)=(3)+(6)	Weather Adjusted Revenue (8)=(7)*(4)	Year-End Customer Adjustment Billing Units (9)	Weather Adjusted Billing Units (10)=(7)+(9)		
Billing kWh														
All kWh	331,477,432.40	333,793,776.55	665,271,209	\$0.00325	\$2,162,131	\$0.00325	\$2,162,131	6,546,705	671,816,914	\$2,183,405	475,431	672,282,344	\$2,184,950	\$6,339,717
Storage Water Heating	33,732.60	35,469.45	69,202	\$0.00000	\$0	\$0.00000	\$0	869.60	70,072	\$0	4,337	74,409	\$0	\$0.00618
Metered kWh														
Service Charge	251,157.58		665,340,411	\$12.63	\$2,162,131	\$12.63	\$2,162,131	6,546,574	671,866,985	\$2,183,405	479,788	672,366,753	\$2,184,950	\$6,340,177
Number of Customers	253,274.00		502,221		\$6,344,316		\$6,344,316	-	502,221	\$6,344,316	436	502,757	\$6,349,820	\$ 17.47
			506,795					-	506,795		440	507,235		\$8,783,164
Sum					\$8,506,448		\$8,506,448			\$8,527,721			\$8,534,770	\$15,123,341
Alt kWh Fuel Purchased Power Adj. Rider Jul-Oct	201,395,940.21		201,395,940	\$0.00944	\$1,900,289		\$1,900,289			\$1,900,289			\$1,900,289	\$16,300,289
Alt kWh Fuel Purchased Power Adj. Rider Nov-Jun	463,875,268.74		463,875,269	\$0.00471	\$39,204,874		\$39,204,874			\$39,204,874			\$39,204,874	\$39,204,874
Water Heating Fuel Purchased Power Adj. Rider Jul-Oct	21,197.79		21,198	\$0.06174	\$1,309		\$1,309			\$1,309			\$1,309	\$1,309
Water Heating Fuel Purchased Power Adj. Rider Nov-Jun	48,004.26		48,004	\$0.06501	\$3,121		\$3,121			\$3,121			\$3,121	\$3,121
TRP & MS Rider - per customer	251,157.58		502,221	\$3.81	\$1,913,844		\$1,913,844			\$1,913,844			\$1,913,844	0
Sub Total					\$65,918,884		\$65,918,884			\$65,941,158			\$65,948,207	\$70,622,834
Federal Tax Rate Adjustment Rider Jul - Dec	4,249,421.91			-5.6%	(\$236,689)	-5.4%	(\$458,948)			(480,096.14)		\$8,534,770	(480,476.47)	0
Federal Tax Rate Adjustment Rider Jan-Jun		4,257,025.63		-5.4%	(\$228,679)	-5.4%	(\$458,948)			(480,096.14)			(480,476.47)	\$70,622,834
Sub Total					\$65,453,516		\$65,450,936			\$65,481,061			\$65,487,731	\$70,622,834
Prompt Payment Discount				-1.5%	(\$881,803)	-1.5%	(\$881,914)			(\$882,216)			(\$882,316)	(\$1,059,344)
Total					\$64,471,713		\$64,479,022			\$64,498,846			\$64,505,415	\$69,563,590

KINGSFORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

RESIDENTIAL SERVICE- EMPLOYEE (018, 051)

RESIDENTIAL SERVICE - EMPLOYEE (018, 051)														
			Year-End Customer					Year-End Customer and Weather						
	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(4)*(1)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment Billing Units (9)	Weather Adjusted Billing Units (10)=(7)+(9)		Weather Adjusted Revenue (11)=(4)*(10)
Billing kWh														
All kWh	676,121		638,155	1,314,276	\$0.00000	\$0	\$0.00000	\$0	13,400	1,327,676	\$0	(64,072)	1,263,604	\$0
Storage Water Heating	1,634		1,406	3,040	\$0.00000	\$0	\$0.00000	\$0	37	3,077	\$0	-	3,077	\$0
Metered kWh				1,317,316	\$0	\$0	\$0	13,437	1,330,753	\$0	(64,072)	1,266,681	\$0	\$7,828
Service Charge	460		432	892	\$12.63	\$11,271	\$12.63	\$11,271	-	892	\$11,271	(42)	850	\$ 17.47
Number of Customers	461		433	894				-	894			(42)	852	
Sum					\$11,271	\$11,271	\$11,271	\$11,271			\$11,271		\$10,741	\$22,685
All kWh Fuel Purchased Power Adj. Rider Jul-Oct	432,146			432,146	\$0.08044	\$34,762		\$34,762			\$34,762			\$34,762
All kWh Fuel Purchased Power Adj. Rider Nov-Jun	882,130			882,130	\$0.08471	\$74,725		\$74,725			\$74,725			\$74,725
Water Heating Fuel Purchased Power Adj. Rider Jul-Oct	1,022			2,018	\$0.06174	\$63		\$63			\$63			\$63
Water Heating Fuel Purchased Power Adj. Rider Nov-Jun			2,018	2,018	\$0.06501	\$131		\$131			\$131			\$131
TRP & MS Rider - per customer	460		432	892	\$3.81	\$3,400		\$3,400			\$3,400		0	0
Sub Total					\$124,352	\$124,352	\$124,352	\$124,352			\$124,352		\$123,822	\$132,367
Federal Tax Rate Adjustment Rider Jul-Dec	5,813.59				-5.6%	(\$324)	-5.4%	(\$608)					\$10,741	(579.51)
Federal Tax Rate Adjustment Rider Jan-Jun														-
Sub Total					\$123,734	\$123,734	\$123,734	\$123,744			\$123,744		\$123,243	\$132,367
Prompt Payment Discount					-1.5%	(\$1,856)	-1.5%	(\$1,856)						(\$1,849)
Total					\$121,878	\$121,888	\$121,888	\$121,888			\$121,888		\$121,394	\$130,381

RESIDENTIAL TIME-OF-DAY SERVICE (33%)													
	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment Billing Units (9)	Weather Adjusted Billing Units (10)=(7)+(9)	Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)
Billing Unit													
On-peak kWh	34,569		112,180	\$0.01876	\$2,105	\$0.01876	\$2,105	830	113,011	\$2,120	(6,621)	106,389	\$1,996
Off-peak kWh	75,680		179,047	\$0.00000	\$0	\$0.00000	\$0	1,613	180,659	\$0	(14,844)	165,818	\$0
Mixed kWh			291,227		\$2,105		\$2,105	2,443	293,670	\$2,120	(21,463)	272,207	\$1,996
Service Charge	36		28	\$26.70	\$1,718	\$26.70	\$1,718	-	64	\$1,718	-6	58	\$1,559
Number of Customers	36		66					-	66		-6	60	
Sum					\$3,822		\$3,822			\$3,838		\$3,555	\$3,587
On-peak kWh Fuel Purchased Pwr or Adj. Rider Jul-Oct	23,320.03		23,320	\$0.09210	\$2,148		\$2,148					\$2,148	\$2,148
On-peak kWh Fuel Purchased Pwr or Adj. Rider Nov-Jun			88,860.16	\$0.09589	\$8,619		\$8,619					\$8,619	\$8,619
Off-peak kWh Fuel Purchased Pwr or Adj. Rider Jul-Oct	41,710.87		41,711	\$0.06174	\$2,575		\$2,575					\$2,575	\$2,575
Off-peak kWh Fuel Purchased Pwr or Adj. Rider Nov-Jun			137,335.84	\$0.06501	\$8,928		\$8,928					\$8,928	\$8,928
TDP & MS Rider - per customer	36		28	\$3.81	\$245		\$245			\$245		\$245	0
Sub Total					\$26,337		\$26,337			\$26,353		\$26,070	\$25,857
Federal Tax Rate Adjustment Rider Jul-Dec	1,609.72			-5.6%	(\$80)		(\$206)					\$3,555	(191.81)
Federal Tax Rate Adjustment Rider Jan-Jun			2,212.48	-5.4%	(\$119)		(\$206)					\$3,555	(191.81)
Sub Total					\$26,228		\$26,131			\$26,146		\$25,878	\$25,857
Prompt Payment Discount				-1.5%	(\$392)		(\$392)			(\$392)			(\$388)
Total					\$25,736		\$25,739			\$25,753		\$25,490	\$25,469

KINGSFORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021
SMALL GENERAL SERVICE - FIXED (231)

	Jul - Dec	Jan - Jun	Year-End Customer and										Proposed Rates	Revenue
			Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(7)*(4)	Year-End Customer Billing Units (10)=(7)+(9)	Weather Adjusted Billing Units Revenue (11)=(4)*(10)		
Billing kWh														
Block 1	6,273,207	5,947,841	12,221,048	\$0.00225	\$394,129	\$0.00225	\$394,129	-	12,221,048	\$394,129	69,211	\$398,301	\$0.00304	\$413,444
Block 2	4,040,020	4,765,660	9,346,310	\$0.00076	\$394,029	\$0.00076	\$394,029	-	9,346,310	\$394,029	42,350	\$398,200	\$0.00215	\$257,972
Metered kWh			21,674		\$588,158		\$588,158	-	21,567,358	\$588,158	988,158	\$591,282		\$621,416
Service Charge	21,674	21,724	43,398	\$15.25	\$661,821	\$15.25	\$661,821	-	43,398	\$661,821	269	\$665,916	\$	\$392,282
Number of Customers	21,768	21,829	43,597					-	43,597		270	43,867		
Sum					\$1,249,979		\$1,249,979			\$1,249,979		\$1,257,198		\$1,553,699
All kWh Fuel Purchased Power Adj. Rider Jul-Oct	7,010,996		7,010,996	\$0.00517	\$456,907		\$456,907			\$456,907		\$456,907		\$456,907
All kWh Fuel Purchased Power Adj. Rider Nov-Jun		14,566,362	14,556,362	\$0.00863	\$999,003		\$999,003			\$999,003		\$999,003		\$999,003
TRP & MS Rider - per customer	21,674	21,724	43,398	\$4.80	\$208,311		\$208,311			\$208,311		\$208,311		0
Sub Total					\$2,914,199		\$2,914,199			\$2,914,199		\$2,921,418		\$3,009,608
Federal Tax Rate Adjustment Rider Jul - Dec	629,184			-5.6%	(\$35,045)		(\$35,045)							0
Federal Tax Rate Adjustment Rider Jan - Jun		620,794		-5.4%	(\$33,496)	-5.4%	(\$67,440)		\$1,249,979	(\$7,440.11)	\$1,257,198	(\$7,829.59)		\$3,009,608
Sub Total					\$2,845,661		\$2,846,759			\$2,846,759		\$2,853,589		\$3,009,608
Prompt Payment Discount				-1.5%	(\$42,685)	-1.5%	(\$42,701)			(\$42,701)		(\$42,804)		(\$45,144)
Total					\$2,802,976		\$2,804,058			\$2,804,058		\$2,810,785		\$2,964,464

KINGSFORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021
SMALL GENERAL SERVICE - MEASURED (232)

	Jul - Dec	Jan - Jun	Year-End Customer and										Proposed Rates	Revenue
			Current Billing Units (1)	Current Rate (2)	Current Revenue (\$=1)(2)	Annualized Rate (4)	Annualized Revenue (\$=1)(4)	Weather Adjustment Billing Units (6)	Weather Adjusted Billing Units (7)=1)(6)	Weather Adjusted Revenue (\$=4)(7)	Year-End Customer Billing Units (10)=7)(9)	Weather and Adjusted Revenue (11)=6)(10)		
Billing kWh														
Block 1		451,484.30	891,525	\$0.03225	\$28,752	\$0.03225	\$28,752	\$28,752	891,525	\$28,752	889,689	\$28,692	\$0.03364	\$29,529
Block 2		454,395.70	929,865	\$0.02076	\$19,304	\$0.02076	\$19,304	\$19,304	929,865	\$19,304	925,854	\$19,221	\$0.02215	\$20,508
Metered kWh			1,821,380		\$48,056		\$48,056	-	1,821,380	\$48,056	1,815,542	\$47,913		\$50,437
Service Charge	1,295.14			\$15.25	\$39,343	\$15.25	\$39,343	-	2,580	\$39,343	2,573	\$39,237	\$ 21.35	\$54,931
Number of Customers	1,399.00		2,587					-	2,587		(7)			
Sum					\$87,399		\$87,399			\$87,399		\$87,150		\$105,368
Fuel Purchased Power Adj. Rider Jul-Oct		580,959.00		\$0.09517	\$37,861		\$37,861			\$37,861		\$37,861		\$37,861
Fuel Purchased Power Adj. Rider Oct-Jun			1,240,431.00	\$0.06953	\$85,131		\$85,131			\$85,131		\$85,131		\$85,131
TRP & MS Rider - per customer		1,295	2,580	\$4.00000	\$12,383		\$12,383			\$12,383		\$12,383		0
Sub Total					\$222,774		\$222,774			\$222,774		\$222,525		\$228,360
Federal Tax Rate Adjustment Rider Jul-Dec				-5.6%	(\$2,437)		(\$2,437)							-
Federal Tax Rate Adjustment Rider Jan-Jun	43,744.54			-5.4%	(\$2,355)		(\$2,355)		\$87,399	(47,15.44)	\$87,150	(4,701.99)		\$228,360
Sub Total					\$217,983		\$218,059			\$218,059		\$217,823		\$228,360
Prompt Payment Discount				-1.5%	(\$3,270)		(\$3,271)			(\$3,271)		(\$3,267)		(\$3,425)
Total					\$214,713		\$214,788			\$214,788		\$214,556		\$224,934

KINGSFORD POWER BILLING ANALYSIS

PER BOOKS REVENUE

TEST YEAR ENDED JUNE 30, 2021

SMALL GENERAL SERVICE - NON-METERED (233)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment Billing Units (9)	Year-End Customer Adjusted Billing Units (10)=(7)+(9)	Weather and Adjusted Revenue (11)=(8)+(10)	Going Level Revenue	Proposed Rates	Proposed Revenue
Billing kWh																
Block 1		50,035	94,938	\$0.03225	\$3,062	\$0.03225	\$3,062		94,938	\$3,062	(266)	94,672	\$3,053		\$0.03864	\$3,185
Block 2		51,915	101,291	\$0.02076	\$2,103	\$0.02076	\$2,103		101,291	\$2,103	(899)	100,392	\$2,084		\$0.02215	\$2,224
Metered kWh			196,229		\$5,165		\$5,165	-	196,229	\$5,165	(1,165)	195,064	\$5,137			\$5,408
Service Charge	355.00		709	\$15.25	\$10,812	\$15.25	\$10,812	-	709	\$10,812	(1)	708	\$30,797		\$	\$15,116
Number of Customers	355.00		709					-	709		(1)	708				
Sum					\$15,977		\$15,977			\$15,977			\$15,934			\$20,524
Fuel Purchased Power A4, Rider Jul-Oct		61,368	61,368	\$0.06517	\$3,989		\$3,989			\$3,989			\$3,989			\$3,989
Fuel Purchased Power Adj, Rider Oct-Jun			134,861	\$0.06863	\$9,256		\$9,256			\$9,256			\$9,256			\$9,256
TRP & MS Rider - per customer		365	709	\$4.80000	\$3,403		\$3,403			\$3,403			\$3,403			0
Sub Total					\$32,635		\$32,635			\$32,635			\$32,592			\$33,779
Federal Tax Rate Adjustment Rider Jul-Dec		8,105		-5.6%	(\$451)	-5.4%	(\$882)									-
Federal Tax Rate Adjustment Rider Jan-Jun				-5.4%	(\$425)				\$15,977	(882.00)		\$15,934	(859.70)			
Sub Total					\$31,759		\$31,773			\$31,773			\$31,733			\$33,779
Prompt Payment Discount				-1.5%	(\$476)	-1.5%	(\$477)			(\$477)			(\$476)			(\$507)
Total					\$31,282		\$31,296			\$31,296			\$31,257			\$33,272

KINGSFORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021
MEDIUM GENERAL SERVICE- SECONDARY (235)

	Jul - Dec	Jan - Jun	Year-End Customer and Weather Adjusted Billing Units										Going Level Revenue	Proposed Rates	Proposed Revenue
			Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(7)*(4)	Year-End Customer to Billing Units (9)	Weather Adjusted Billing Units (10)=(7)+(9)	Year-End Customer and Weather Adjusted Revenue (11)=(10)*(4)		
Billing kWh															
Block 1		33,957,798	66,363,389	\$0.03438	\$2,281,573	\$0.03438	\$2,281,573	66,363,389	\$2,281,573	\$2,281,573	945,402	67,308,791	\$2,314,076	\$0.03588	\$2,415,039
Block 2		19,411,460	36,108,796	\$0.00000	\$0	\$0.00000	\$0	36,108,796	\$0	\$0	577,090	36,685,886	\$0	\$0.00000	\$0
Metered Voltage Adjustment			991		\$2,281,573		\$2,281,573	991			1,522,606	103,895,782	\$2,314,076		\$2,415,039
Metered kWh			102,473,176					0	102,473,176	\$2,281,573					
Billing kW															
Standard		191,488	382,123	\$2.20	844,670.88	\$2.20	844,670.88	382,123	844,670.88		5,311	387,434	\$852,354	\$	\$ 5.05 \$1,956,540
Service Charge		7,431	15,045	\$43.00	\$646,915	\$43.00	\$646,915	-	15,044,526	\$646,915	217	15,262	\$656,262	\$	\$0.00 \$763,095
Number of Customers		7,457	15,091					-	15,091		218	15,309			
Sum					\$3,769,159		\$3,769,159		\$3,769,159				\$3,822,692		\$5,134,674
Block 1 Fuel Purchased Power Adj. Rider Jul-Oct		22,314,783.63	22,314,784	\$0.07253	\$1,618,491		\$1,618,491		\$1,618,491				\$1,618,491		\$1,618,491
Block 1 Fuel Purchased Power Adj. Rider Nov-Jun			44,046,605.25	\$0.07638	\$3,364,432		\$3,364,432		\$3,364,432				\$3,364,432		\$3,364,432
Block 2 Fuel Purchased Power Adj. Rider Jul-Oct		13,721,739.22	13,721,739	\$0.06996	\$959,973		\$959,973		\$959,973				\$959,973		\$959,973
Block 2 Fuel Purchased Power Adj. Rider Nov-Jun			22,387,056.97	\$0.07367	\$1,649,254		\$1,649,254		\$1,649,254				\$1,649,254		\$1,649,254
TRP & NS Rider - all billing kW		191,488	382,123	\$2.24000	\$855,956		\$855,956		\$855,956				\$855,956	0	0
Sub Total					\$12,217,266		\$12,217,266		\$12,217,266				\$12,270,799		\$12,726,826
Federal Tax Rate Adjustment Rider Jul - Dec		1,894,536.49		-5.6%	(\$105,324)		(\$105,324)								-
Federal Tax Rate Adjustment Rider Jan - Jun			1,874,622.30	-3.4%	(\$10,144)	-5.4%	(\$203,357)		\$3,769,159	(203,357.42)		\$3,822,692	(205,245.70)		
Sub Total					\$12,010,600		\$12,010,600		\$12,013,908				\$12,064,553		\$12,726,826
Prompt Payment Discount				-1.5%	(\$180,159)	-1.5%	(\$180,009)		(\$180,209)				(\$180,969)		(\$180,902)
Total					\$11,830,441		\$11,833,700		\$11,833,700				\$11,880,585		\$12,535,923

KINGSFORD POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021
GENERAL SERVICE TIME-OF-DAY (229)

	Jul - Dec	Jan - Jun	Year-End Customer and										Proposed Rates	Revenue
			Current Billing Units (A)	Current Rate (\$/kWh) (2)	Current Revenue (\$/kWh) (3) = (2) x (4)	Annualized Rate (\$/kWh) (4)	Annualized Revenue (\$/kWh) (5) = (4) x (6)	Weather Adjustment Billing Units (6)	Weather Adjusted Billing Units (7) = (3) + (6)	Weather Adjusted Revenue (\$/kWh) (8) = (7) x (5)	Year-End Customer Billing Units (9)	Weather Adjusted Billing Units (10) = (9) + (8)		
Billing kWh														
On-peak kWh	57,179		61,132	\$0.04422	\$5,232	\$0.04422	\$5,232	118,311	118,311	\$5,232	26,360	144,670	\$0.02322	\$3,359
Off-peak kWh	81,123		74,912	\$0.00000	\$0	\$0.00000	\$0	156,035	156,035	\$0	31,713	187,749	\$0.02322	\$4,360
Metered kWh			274,346		\$5,232		\$5,232	0	274,346	\$5,232	58,073	332,419		\$7,719
Customer Charge	24		26	\$50.00	\$2,517	\$50.00	\$2,517	-	50,233	\$2,517	10	60	\$	\$3,017
Number of Customers	24		26					-	50		10	60		
Sum					\$7,748		\$7,748			\$7,748		\$9,414		\$10,795
On-peak kWh Fuel Purchased Power Adj. Rider Jul-Oct	43,232		43,232	\$0.07764	\$3,357		\$3,357			\$3,357		\$3,357		\$3,357
On-peak kWh Fuel Purchased Power Adj. Rider Nov-Jun			75,079	\$0.08177	\$6,139		\$6,139			\$6,139		\$6,139		\$6,139
Off-peak kWh Fuel Purchased Power Adj. Rider Jul-Oct	39,920		39,920	\$0.06021	\$2,404		\$2,404			\$2,404		\$2,404		\$2,404
Off-peak kWh Fuel Purchased Power Adj. Rider Nov-Jun			116,115	\$0.06340	\$7,362		\$7,362			\$7,362		\$7,362		\$7,362
TDP & MS Rider - all billing kWh	138,302		138,044		\$601		\$601			\$601		\$601		0
Sub Total					\$27,610		\$27,610			\$27,610		\$29,276		\$29,996
Federal Tax Rate Adjustment Rider Jul - Dec	3,728			-5.6%	(\$208)		(\$208)			(\$208)		(\$208)		-
Federal Tax Rate Adjustment Rider Jan - Jun			4,020	-5.4%	(\$217)		(\$217)		\$7,748	(\$18,05)		\$9,414		(\$97,91)
Sub Total					\$27,186		\$27,186			\$27,186		\$28,768		\$28,996
Prompt Payment Discount				-1.5%	(\$408)		(\$408)			(\$408)		(\$432)		(\$450)
Total					\$26,778		\$26,784			\$26,784		\$28,336		\$29,547

MEDIUM GENERAL SERVICE - PRIMARY (237)												
	Jul - Dec	Jan - Jun	Current Billing JULIS (1)	Current Rate (\$/kWh) (3)-(1)-(2)	Annualized Rate (4)	Annualized Billing JULIS (5)-(1)-(4)	Weather Adjustment Billing JULIS (6)	Weather Adjusted Billing JULIS (7)-(1)-(6)	Weather to Billing JULIS (8)	Year-End Customer Adjustment Billing JULIS (9)	Weather Adjusted Billing JULIS (10)-(7)-(9)	Year-End Customer and Weather Adjusted Billing JULIS (11)-(4)-(10)
Billing kWh												
Block 1	17,502		17,502	\$0.02927	\$512	\$0.02927	\$512	17,502	\$512	(17,502)	-	\$0
Block 2	16,567		16,567	\$0.00000	\$0	\$0.00000	\$0	16,567	\$0	(16,567)	-	\$0
Metered kWh			34,069	\$512	\$512	\$512	-	34,069	\$512	(34,069)	-	\$0
Billing kW												
Standard	121		121	\$2.15	\$259	\$2.15000	\$259	121	\$259	-121	-	\$ 4.91
Service Charge	7		7	\$190.00	\$1,381	\$190.00	\$1,381	7,267	\$1,381	-7	-	\$ 190.00
Number of Customers	7		7				-	7,000		-7	-	
Sum				\$2,152	\$2,152	\$2,152		\$2,152				\$0
Block 1 Fuel Purchased Power Adj. Rate Jul-Oct			17,502	\$0.07254	\$1,270	\$1,270		\$1,270				\$1,270
Block 1 Fuel Purchased Power Adj. Rate Nov-Jan			0	\$0.07639	\$0	\$0		\$0				\$0
Block 2 Fuel Purchased Power Adj. Rate Jul-Oct			16,567	\$0.00000	\$0	\$1,381		\$1,381				\$1,381
Block 2 Fuel Purchased Power Adj. Rate Nov-Jan			0	\$0.00918	\$0	\$0		\$0				\$0
TRP & MS Rder - all billing kW	121		121	\$2.16	\$260	\$260	\$260		\$260		0	\$260
Sub Total				\$4,771	\$4,771	\$4,771		\$4,771				\$2,358
Federal Tax Rate Adjustment Rder Jul-Dec	2,152			-5.6%	(\$120)			\$2,152			\$0	-
Federal Tax Rate Adjustment Rder Jan-Jun				-5.4%	\$0							
Sub Total					\$4,651	\$4,654		\$4,654				\$2,358
Prompt Payment Discount				-1.5%	(\$70)							(\$35)
Total					\$4,581	\$4,585		\$4,585				\$2,323

KINGSFORD POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021
LARGE GENERAL SERVICE- PRIMARY (244)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Units (7)=(1)-(6)	Weather Adjusted Revenue (8)=(6)*(7)	Year-End Customer and Billing Units (9)	Year-End Customer and Weather Adjusted Revenue (10)=(7)*(9)	Weather Adjusted Revenue (11)=(9)*(10)	Proposed Rates	Proposed Revenue
Billing kWh	15,250,212		30,698,707	\$0.00951	\$301,246	\$0.00951	\$301,246	\$301,246	30,698,707	\$301,246	4,343,116	35,041,823	\$399,206	\$0.00775	\$271,574
CSS kWh (M/A Adjusted)			30,698,707						30,698,707		4,343,116	35,041,823			
Metered Voltage Adj.			42,033						42,033		4,135	46,168			
Metered kWh			30,740,740						30,740,740		4,347,251	35,087,991			
Billing kVA (Dom Chg per KVA)	55,595		105,002	\$5.96	\$625,810	\$5.96	\$625,810	\$625,810	105,002	\$625,810	13,868	118,870	\$708,465	\$	8.63 \$1,026,311
Customer Charge	88		178	\$330.00	\$58,749	\$330.00	\$58,749	-	178,028	\$58,749	25	203	\$66,964	\$	330.00 \$66,964
Number of Customers	88		179					-	179		25	204			
ARS	9,000		18,000	\$2.46	\$44,280	\$	2.46	\$44,280	18,000	\$44,280	-	18,000	\$44,280	\$	2.70 \$48,600
Sum					\$990,085		\$990,085			\$990,085			\$1,117,915		\$1,413,449
A1 kWh Fuel Purchased Power Adj. Rider Jul-Oct		10,417,922	10,417,922	\$0.0477	\$466,410		\$466,410			\$466,410			\$466,410		\$466,410
A1 kWh Fuel Purchased Power Adj. Rider Nov-Jun			20,280,785	\$0.04714	\$956,036		\$956,036			\$956,036			\$956,036		\$956,036
kVA Fuel Purchased Power Adj. Rider Jul-Oct		38,918	38,918	\$4.00000	\$186,805		\$186,805			\$186,805			\$186,805		\$186,805
kVA Fuel Purchased Power Adj. Rider Nov-Jun			66,084	\$5.00000	\$334,385		\$334,385			\$334,385			\$334,385		\$334,385
TRP & NS Rider - all billing kVA	55,595		105,002	\$1.88	\$197,403		\$197,403			\$197,403			\$197,403		0
Sub Total					\$3,131,124		\$3,131,124			\$3,131,124			\$3,258,954		\$3,357,085
Federal Tax Rate Adjustment Rider Jul - Dec	490,166			-5.6%	(\$27,202)		(\$27,202)								-
Federal Tax Rate Adjustment Rider Jan - Jun		455,639		-5.4%	(\$24,583)	5.4%	(\$51,029)		\$945,805	(\$1,029,031)		\$1,117,915	(\$0,314,85)		\$3,357,085
Sub Total					\$3,079,239		\$3,080,095			\$3,080,095			\$3,198,639		\$3,357,085
Ponnet Payment Discount				-1.5%	(\$46,189)	-1.5%	(\$46,201)			(\$46,201)			(\$47,880)		(\$50,356)
Total					\$3,033,051		\$3,033,894			\$3,033,894			\$3,150,660		\$3,306,729

INDUSTRIAL POWER - PRIMARY (322)													
TEST YEAR ENDED JUNE 30, 2021													
	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Year-End Customer Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh Metered Village A4, Metered kWh	28,479,365		26,900,978	\$0.00000	\$0	\$0.00000	\$0	0	55,409,243	55,409,243	\$0	\$0.00000	\$0
Billing kWh CH Peak	47,355		45,004	\$4.41	\$407,395	\$4.41	\$407,395	92,359	\$407,395	92,359	\$407,395	\$ 6.70	\$319,689
CH Peak Off-peak	3,220		3,220	\$4.41	\$14,190	\$4.41	\$14,190	38	\$14,190	38	\$14,190	\$ 6.70	\$21,518
CH Peak Excess	2,241		2,251	\$4.41	\$9,861	\$4.41	\$9,861	38	\$9,861	38	\$9,861	\$ 6.70	\$15,089
Reactive Demand (kvar)				\$0.75	\$3,369	\$0.75	\$3,369	4,492	\$3,369	4,492	\$3,369	\$ 0.75	\$3,369
Customer Charge	12		12	\$480.00	\$11,520	\$480.00	\$11,520	-	\$11,520	-	\$11,520	\$480.00	\$11,520
Number of Customers	12		12					-	24	24			
Sum					\$422,366	\$422,366	\$422,366	-	\$422,366	-	\$422,366	\$633,958	\$633,958
kWh Fuel Purchased Power Adj. Rider Jul-Oct	19,974,151		19,974,151	\$0.04000	\$804,958	\$0.04000	\$804,958		\$804,958		\$804,958	\$804,958	\$804,958
kWh Fuel Purchased Power Adj. Rider Nov-Jan			35,435,082	\$0.04284	\$1,503,865	\$1,503,865	\$1,503,865		\$1,503,865		\$1,503,865	\$1,503,865	\$1,503,865
kWh Fuel Purchased Power Adj. Rider Jul-Oct	33,297		33,297	\$10.27	\$341,958	\$341,958	\$341,958		\$341,958		\$341,958	\$341,958	\$341,958
kWh Fuel Purchased Power Adj. Rider Nov-Jan			59,063	\$19.91	\$1,183,468	\$1,183,468	\$1,183,468		\$1,183,468		\$1,183,468	\$1,183,468	\$1,183,468
TRP & MS Rider - al billing kW	47,355		45,004	\$0.86	\$79,429	\$79,429	\$79,429		\$79,429		\$79,429	\$79,429	\$79,429
Sub Total					\$3,791,044	\$3,791,044	\$3,791,044		\$3,791,044		\$3,791,044	\$3,791,044	\$3,791,044
Federal Tax Rate Adjustment Rider Jul-Dec	216,363			-5.6%	\$(12,051)								
Federal Tax Rate Adjustment Rider Jan-Jun			206,002	-5.4%	\$(11,114)	-5.4%	\$(22,788)		\$422,366	\$422,366	\$(22,787.89)		
Sub Total					\$3,767,878		\$3,768,256		\$3,768,256		\$3,768,256		
Prompt Payment Discount				-1.5%	\$(56,510)	-1.5%	\$(56,510)				\$(56,510)		
Sum					\$3,711,360	\$3,711,360	\$3,711,732		\$3,711,732		\$3,711,732		\$3,864,398

INDUSTRIAL POWER - TRANSMISSION(324)									
	Jul - Dec	Jan - Jun	Current Billing Usage (L)	Current Billing Usage (R)	Annualized Billing Usage (A)	Weather Adjustment to Billing Usage (W)	Weather Adjusted Billing Usage (Y)	Year-End Customer and Weather Adjusted Billing Usage (Y)	Year-End Customer and Weather Adjusted Billing Usage (Y)
Billing kWh Metered Voltage Adj. Metered kWh	234,036.371	243,162.104	477,168.475	\$0.00000	\$0.00000	-	\$0	\$0	\$0.00000
Billing kW On-Peak Off-Peak Excess Reactive Demand (kvar)	518,677 13,778 84,097	451,580 27,996 88,545	970,257 41,774 172,642	\$2.41 \$1.42 \$0.75	\$2,338,319 \$59,319 \$129,482	-	\$2,338,319 \$59,319 \$129,482	\$1,829,713 \$59,319 \$129,482	\$ 4.00 \$ - \$ 0.75
Customer Charge	24	24	48	\$3,860.00	\$3,860.00	-	\$185,280	\$185,280	\$ 3,860.00
Number of Customers	24	24	48			-	48	48	
Sum				\$2,712,400	\$2,712,400	-	\$2,712,400	\$2,203,794	\$3,351,630
Backup Reservation Charge Jul - Oct									
Level A	84,000		84,000	\$0.48	\$36,120	-	\$36,120	\$36,120	\$36,120
Level B	40,000		40,000	\$0.91	\$36,120	-	\$36,120	\$36,120	\$36,120
Level C	32,000		32,000	\$1.37	\$41,600	-	\$41,600	\$41,600	\$41,600
Backup Reservation Charge Nov - Jun									
Level A	168,000		168,000	\$0.45	\$75,600	-	\$75,600	\$75,600	\$75,600
Level B	80,000		80,000	\$0.91	\$72,800	-	\$72,800	\$72,800	\$72,800
Level C	64,000		64,000	\$1.37	\$87,680	-	\$87,680	\$87,680	\$87,680
Sum Backup					\$346,200		\$346,200	\$346,200	\$346,200
All IWH Fuel Purchased Power Adj. Rider Jul-Oct	158,268.649		158,268.649	\$0.03967	\$6,278.517	-	\$6,278.517	\$6,278.517	\$6,278.517
All IWH Fuel Purchased Power Adj. Rider Nov-Jan	318,899.826		318,899.826	\$0.04177	\$13,320.446	-	\$13,320.446	\$13,320.446	\$13,320.446
All IWH Fuel Purchased Power Adj. Rider Jul-Oct	34,388		34,388	\$11.2000	\$3,829.595	-	\$3,829.595	\$3,829.595	\$3,829.595
All IWH Fuel Purchased Power Adj. Rider Nov-Jun	625,869		625,869	\$17.11000	\$7,328.926	-	\$7,328.926	\$7,328.926	\$7,328.926
TRP & MS Rider - all billing kW	518,677		970,257	\$0.81	\$785,908	-	\$785,908	\$785,908	0
Sub Total				\$34,603.992	\$34,603.992		\$34,603.991.99	\$34,603.986	\$34,457.313
Federal Tax Rate Adjustment Rider Jul-Dec	1,596,429			-5.6%	(\$88,920)				
Federal Tax Rate Adjustment Rider Jan-Jun		1,464,171		-5.4%	(\$78,998)		\$3,060.600	\$2,551.994	(137,687.72)
Sub Total					\$34,438.863		\$34,438.863	\$33,957.688	\$34,457.313
Prompt Payment Discount				-1.5%	(\$516.541)		(\$516.583)	(\$609.365)	(\$516.860)
Total					\$33,919.535		\$33,922.280	\$33,448.332	\$33,940.453
Back-up Jul - Dec									
Back-up Jan - Jun	171,140.00	\$	177,060.00						

KINGSFORD POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021
ELECTRIC HEATING GENERAL (208-209)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh	12,891,730	12,834,110	25,925,840	\$0.01569	\$406,776	\$0.01569	\$406,776	-	25,925,840	\$406,776	117,944	26,043,784	\$408,627	\$0.02908	\$757,353
Metered kWh			25,925,840						25,925,840		117,944	26,043,784			
Billing kW															
Standard - in excess of 30kW	8,503	11,573	20,076	\$3.51	\$70,467	\$3.51	\$70,467	20,076	20,076	\$70,467	(30)	20,046	\$70,363	\$	\$ 6.35 \$127,295
Customer Charge	3,682	3,695	7,377	\$50.18	\$370,153	\$50.18	\$370,153	7,376,507	7,376,507	\$370,153	16	7,392	\$370,954	\$	\$ 50.18 \$370,954
Number of Customers	3,688	3,707	7,395					7,395			16	7,411			
Sum					\$847,396		\$847,396			\$847,396		\$849,944			\$1,255,602
All kWh Fuel Purchased Power Adj. Rider Jul-Oct	8,328,932		8,328,932	\$0.07240	\$603,015		\$603,015			\$603,015			\$603,015		\$603,015
All kWh Fuel Purchased Power Adj. Rider Nov-Jun		17,595,908	17,595,908	\$0.07624	\$1,341,588		\$1,341,588			\$1,341,588			\$1,341,588		\$1,341,588
TRP & MS Rider - all billing kW	58,786	63,389	122,175	\$2.23	\$272,450		\$272,450			\$272,450			\$272,450		0
Sub Total					\$3,064,450		\$3,064,450			\$3,064,450			\$3,066,997		\$3,200,205
Federal Tax Rate Adjustment Rider Jul -Dec	418,428			-5.6%	(\$23,306)		(\$23,306)								-
Federal Tax Rate Adjustment Rider Jan -Jun		428,969		-5.4%	(\$23,144)		(\$45,720)		\$847,396	(45,719.58)		\$849,944	(45,857.04)		
Sub Total					\$3,017,999		\$3,018,730			\$3,018,730			\$3,021,140		\$3,200,205
Prompt Payment Discount				-1.5%	(\$45,270)		(\$45,281)			(\$45,281)			(\$45,317)		(\$46,003)
Total					\$2,972,729		\$2,973,449			\$2,973,449			\$2,975,823		\$3,152,202

Billing Analysis										Going Level	Proposed Rates	Proposed Revenue
PER BOOKS REVENUE										Revenue		
TEST YEAR ENDED JUNE 30, 2021												
PUBLIC SCHOOLS (640)												
	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(7)*(9)	Year-End Customer and Billing Units (10)=(7)+(9)	Weather Adjusted Revenue (11)=(4)*(10)
Billing kWh												
Block 1 kWh Standard	3,116,552	2,898,454	6,015,006	\$0.01932	\$116,210	\$0.01932	\$116,210	6,015,006	\$116,210	\$651	6,015,657	\$116,222
Block 2 kWh Electric Heating												\$206,578
Metered kWh			6,015,006					0	6,015,006		6,015,657	
Customer Charge	84	84	168	\$57.50	\$9,660	\$57.50	\$9,660	-	\$9,660	-	168	\$9,660
Number of Customers	84	84	168					-	168	-	168	\$
Sum					\$125,870		\$125,870		\$125,870		\$125,882	\$216,238
Fuel Purchased Power Adj. Rider Jul-Oct	2,100,782		2,100,782	\$0.08127	\$170,731		\$170,731		\$170,731		\$170,731	\$170,731
Fuel Purchased Power Adj. Rider Nov-Jun	3,914,224		3,914,224	\$0.08558	\$334,979		\$334,979		\$334,979		\$334,979	\$334,979
TRP & MS Rider - all billing kWh	3,116,552	2,898,454	6,015,006	\$0.00677	\$40,720		\$40,720		\$40,720		\$40,720	0
Sub Total					\$672,300		\$672,300		\$672,300		\$672,312	\$721,947
Federal Tax Rate Adjustment Rider Jul-Dec	65,042			-5.6%	(\$3,623)							
Federal Tax Rate Adjustment Rider Jan-Jun		60,828		-5.4%	(\$3,282)		(\$6,791)		\$125,870	(\$6,791.06)	\$125,882	(\$6,791.174)
Sub Total					\$665,295		\$665,508		\$665,508		\$665,520	\$721,947
Prompt Payment Discount				-1.5%	(\$9,981)		(\$9,983)		(\$9,983)			(\$9,983)
Total					\$655,414		\$655,526		\$655,526		\$655,538	\$711,118

KINGSFORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021
PUBLIC SCHOOLS (641)

	Jul - Dec	Jan - Jun	Going Level Revenue										Proposed Rates	Proposed Revenue
			Current Billing UNITS (1)	Current Rate (\$)	Current Revenue (\$)(1)(2)	Annualized Rate (%)	Annualized Revenue (\$)(3)(4)(5)	Weather Adjustment to Billing UNITS (6)	Weather Adjusted Billing UNITS (7)(1)(4)(6)	Weather Adjusted Revenue (\$)(4)(1)(7)	Year-End Customer Billing UNITS (8)	Year-End Customer and Weather Adjusted Billing UNITS (11)(7)(1)(8)		
Billing kWh														
Block 1 kWh Standard	81,399		72,922	\$0.01932	\$2,981	\$0.01932	\$2,981		154,321	\$2,981	-	154,321	\$0.03434	\$5,299
Block 2 kWh Electric Heating	314,799		276,722	\$0.00505	\$2,877	\$0.00505	\$2,877		591,521	\$2,987	-	591,521	\$0.02007	\$11,872
Metered kWh			745,842					0	745,842		-	745,842		
Customer Change	6	6	6	\$57.50	\$690	\$57.50	\$690	-	12	\$690	-	12	\$	\$57.50 \$690
Number of Customers	6	6	6	12				-	12		-	12		
Sum					\$6,659		\$6,659			\$6,659				\$17,861
Fuel Purchased Power Adj. Rider Jul-Oct	259,173		259,173	\$0.08127	\$21,063		\$21,063			\$21,063				\$21,063
Fuel Purchased Power Adj. Rider Oct-Jun			486,669	\$0.08558	\$41,649		\$41,649			\$41,649				\$41,649
TRP & MS Rider - all billing kWh	394,198		349,644	\$0.00677	\$5,049		\$5,049			\$5,049				\$5,049
Sub Total					\$74,420		\$74,420			\$74,420				\$80,573
Federal Tax Rate Adjustment Rider Jul - Dec	3,507		3,151	-5.6%	(\$195)		(\$195)			\$6,659				-
Federal Tax Rate Adjustment Rider Jan - Jun				-5.4%	(\$170)	-5.4%	(\$359)			(359.25)				(359.25)
Sub Total					\$74,655		\$74,661			\$74,061				\$80,573
Prompt Payment Discount				-1.5%	(\$1,111)	-1.5%	(\$1,111)			(\$1,111)				(\$1,209)
Total					\$72,944		\$72,950			\$72,950				\$79,365

KINGSFORD POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR END JUNE 30, 2021
PUBLIC SCHOOLS (642)

	Jul - Dec	Jan - Jun	Year-End Customer and										Going Level Revenue	Proposed Rates	Proposed Revenue
			Current Billing RATE (1)	Current Rate (2)	Current Previous RATE (3)-(1)-(2)	Annualized Rate (4)	Annualized Revenue (5)-(1)-(4)	Weather Adjustment to Billing RATE (6)	Weather Adjusted Billing RATE (7)-(1)-(6)	Weather Adjusted Revenue (8)-(4)-(7)	Year-End Customer Billing RATE (9)	Weather and Adjusted Billing RATE (10)-(7)-(9)			
Billing kWh			0	\$0.01932	\$0	\$0.01932	\$0		-	\$0		-			
Block 1 kWh Standard			17,796,457	\$0.00505	\$99,872	\$0.00505	\$99,872		17,796,457	\$99,872	471,489	18,267,946	\$0	\$0.02434	\$0
Block 2 kWh Electric Heating	9,013,884	8,782,573	91,413					0	91,413		2,211	93,624	\$92,253	\$0.02007	\$366,638
Metered Voltage Adjustment			17,867,670						17,867,670		443,100	18,310,770			
Metered kWh															
Customer Charge	89	95	184	\$57.50	\$10,599	\$57.50	\$10,599	-	184	\$10,599	7	191	\$11,009	\$	\$11,009
Number of Customers	90	95	185					-	185		7	192			
Sum					\$100,471		\$100,471		\$100,471			\$103,262			\$377,646
Fuel Purchased Power Adj. Rider Jul-Oct	5,024,382		5,624,382	\$0.08127	\$457,092		\$457,092		\$457,092			\$457,092			\$457,092
Fuel Purchased Power Adj. Rider Oct-Jun			12,172,095	\$0.08558	\$1,041,688		\$1,041,688		\$1,041,688			\$1,041,688			\$1,041,688
TRP & WS Rider - all billing kWh	9,013,884	8,782,573	17,796,457	\$0.00677	\$120,477		\$120,477		\$120,477			\$120,477			0
Sub Total					\$1,719,728		\$1,719,728		\$1,719,728			\$1,723,518			\$1,876,426
Federal Tax Rate Adjustment Rider Jul - Dec	50,663			-5.6%	(\$2,822)		(\$2,822)		\$100,471	(\$420,73)		\$103,262	(\$571,29)		-
Federal Tax Rate Adjustment Rider Jan -Jun		49,808		-5.4%	(\$2,687)		(\$2,687)								
Sub Total					\$1,714,219		\$1,714,307		\$1,714,307			\$1,716,947			\$1,876,426
Prompt Payment Discount				-1.5%	(\$25,713)		(\$25,715)			(\$25,715)			(\$25,754)		(\$28,146)
Total					\$1,688,505		\$1,688,593		\$1,688,593			\$1,691,193			\$1,848,280

	(1)	(2)	(3)=(1)*(2)	(4)	(5)=(3)-(4)	(6)=(5)-(6)	(7)=(4)+(6)	(8)=(7)-(8)	(9)	(10)=(9)-(10)	(11)=(8)
Before 1995 Rate											
Service on Existing Poles	High Pressure Suction	27,045	\$5.05	\$137,689	\$137,689	\$12,457	\$124,232	\$	9	\$11,943	\$
	10 wets, 5,000 Lanes	3,261	\$6.00	\$19,567	\$19,567	\$1,450	\$18,117	\$	9	\$18,117	\$
	20 wets, 5,000 Lanes	1,962	\$6.43	\$12,533	\$12,533	\$933	\$11,600	\$	9	\$11,600	\$
	30 wets, 5,000 Lanes	1,505	\$6.87	\$10,310	\$10,310	\$718	\$9,592	\$	9	\$9,592	\$
	40 wets, 5,000 Lanes	1,249	\$7.31	\$9,100	\$9,100	\$595	\$8,505	\$	9	\$8,505	\$
	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
	30 wets, 9,000 Lanes	2,049	\$6.09	\$12,407	\$12,407	\$860	\$11,547	\$	9	\$11,547	\$
	40 wets, 9,000 Lanes	1,152	\$24.46	\$28,178	\$28,178	\$2,107	\$26,071	\$	9	\$26,071	\$
	Energy Allowance										
Memory Meter	10 wets, 5,000 Lanes	3,269	\$7.42	\$24,264	\$24,264	\$1,845	\$22,419	\$	9	\$22,419	\$
	20 wets, 5,000 Lanes	1,944	\$7.85	\$15,290	\$15,290	\$1,160	\$14,130	\$	9	\$14,130	\$
	40 wets, 5,000 Lanes	1,144	\$8.28	\$9,490	\$9,490	\$705	\$8,785	\$	9	\$8,785	\$
Service on Wood Poles	High Pressure Suction	154	\$1.52	\$235	\$235	\$18	\$217	\$	4	\$217	\$
	10 wets, 5,000 Lanes	104	\$6.75	\$705	\$705	\$53	\$652	\$	9	\$652	\$
	20 wets, 5,000 Lanes	11,900	\$10.71	\$126,665	\$126,665	\$9,560	\$117,105	\$	9	\$117,105	\$
	30 wets, 5,000 Lanes	1,505	\$11.14	\$16,662	\$16,662	\$1,262	\$15,400	\$	9	\$15,400	\$
	40 wets, 5,000 Lanes	780	\$13.49	\$10,492	\$10,492	\$802	\$9,690	\$	9	\$9,690	\$
	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
	30 wets, 9,000 Lanes	2,049	\$6.09	\$12,407	\$12,407	\$860	\$11,547	\$	9	\$11,547	\$
	40 wets, 9,000 Lanes	1,152	\$24.46	\$28,178	\$28,178	\$2,107	\$26,071	\$	9	\$26,071	\$
	Energy Allowance										
Memory Meter	10 wets, 5,000 Lanes	3,312	\$12.69	\$42,059	\$42,059	\$3,245	\$38,814	\$	9	\$38,814	\$
	20 wets, 5,000 Lanes	2,044	\$17.31	\$35,701	\$35,701	\$2,736	\$32,965	\$	9	\$32,965	\$
	40 wets, 5,000 Lanes	1,144	\$20.00	\$22,840	\$22,840	\$1,731	\$21,109	\$	9	\$21,109	\$
Service on Steel Poles	High Pressure Suction	154	\$1.52	\$235	\$235	\$18	\$217	\$	4	\$217	\$
	10 wets, 5,000 Lanes	104	\$6.75	\$705	\$705	\$53	\$652	\$	9	\$652	\$
	20 wets, 5,000 Lanes	11,900	\$10.71	\$126,665	\$126,665	\$9,560	\$117,105	\$	9	\$117,105	\$
	30 wets, 5,000 Lanes	1,505	\$11.14	\$16,662	\$16,662	\$1,262	\$15,400	\$	9	\$15,400	\$
	40 wets, 5,000 Lanes	780	\$13.49	\$10,492	\$10,492	\$802	\$9,690	\$	9	\$9,690	\$
	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
	30 wets, 9,000 Lanes	2,049	\$6.09	\$12,407	\$12,407	\$860	\$11,547	\$	9	\$11,547	\$
	40 wets, 9,000 Lanes	1,152	\$24.46	\$28,178	\$28,178	\$2,107	\$26,071	\$	9	\$26,071	\$
Energy Allowance											
Memory Meter	10 wets, 5,000 Lanes	3,312	\$12.69	\$42,059	\$42,059	\$3,245	\$38,814	\$	9	\$38,814	\$
	20 wets, 5,000 Lanes	2,044	\$17.31	\$35,701	\$35,701	\$2,736	\$32,965	\$	9	\$32,965	\$
	40 wets, 5,000 Lanes	1,144	\$20.00	\$22,840	\$22,840	\$1,731	\$21,109	\$	9	\$21,109	\$
Service on Wood Poles	High Pressure Suction	154	\$1.52	\$235	\$235	\$18	\$217	\$	4	\$217	\$
	10 wets, 5,000 Lanes	104	\$6.75	\$705	\$705	\$53	\$652	\$	9	\$652	\$
	20 wets, 5,000 Lanes	11,900	\$10.71	\$126,665	\$126,665	\$9,560	\$117,105	\$	9	\$117,105	\$
	30 wets, 5,000 Lanes	1,505	\$11.14	\$16,662	\$16,662	\$1,262	\$15,400	\$	9	\$15,400	\$
	40 wets, 5,000 Lanes	780	\$13.49	\$10,492	\$10,492	\$802	\$9,690	\$	9	\$9,690	\$
	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
	30 wets, 9,000 Lanes	2,049	\$6.09	\$12,407	\$12,407	\$860	\$11,547	\$	9	\$11,547	\$
	40 wets, 9,000 Lanes	1,152	\$24.46	\$28,178	\$28,178	\$2,107	\$26,071	\$	9	\$26,071	\$
Energy Allowance											
Memory Meter	10 wets, 5,000 Lanes	3,312	\$12.69	\$42,059	\$42,059	\$3,245	\$38,814	\$	9	\$38,814	\$
	20 wets, 5,000 Lanes	2,044	\$17.31	\$35,701	\$35,701	\$2,736	\$32,965	\$	9	\$32,965	\$
	40 wets, 5,000 Lanes	1,144	\$20.00	\$22,840	\$22,840	\$1,731	\$21,109	\$	9	\$21,109	\$
Service on Steel Poles	High Pressure Suction	154	\$1.52	\$235	\$235	\$18	\$217	\$	4	\$217	\$
	10 wets, 5,000 Lanes	104	\$6.75	\$705	\$705	\$53	\$652	\$	9	\$652	\$
	20 wets, 5,000 Lanes	11,900	\$10.71	\$126,665	\$126,665	\$9,560	\$117,105	\$	9	\$117,105	\$
	30 wets, 5,000 Lanes	1,505	\$11.14	\$16,662	\$16,662	\$1,262	\$15,400	\$	9	\$15,400	\$
	40 wets, 5,000 Lanes	780	\$13.49	\$10,492	\$10,492	\$802	\$9,690	\$	9	\$9,690	\$
	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
	30 wets, 9,000 Lanes	2,049	\$6.09	\$12,407	\$12,407	\$860	\$11,547	\$	9	\$11,547	\$
	40 wets, 9,000 Lanes	1,152	\$24.46	\$28,178	\$28,178	\$2,107	\$26,071	\$	9	\$26,071	\$
Energy Allowance											
Memory Meter	10 wets, 5,000 Lanes	3,312	\$12.69	\$42,059	\$42,059	\$3,245	\$38,814	\$	9	\$38,814	\$
	20 wets, 5,000 Lanes	2,044	\$17.31	\$35,701	\$35,701	\$2,736	\$32,965	\$	9	\$32,965	\$
	40 wets, 5,000 Lanes	1,144	\$20.00	\$22,840	\$22,840	\$1,731	\$21,109	\$	9	\$21,109	\$
Service on Wood Poles	High Pressure Suction	154	\$1.52	\$235	\$235	\$18	\$217	\$	4	\$217	\$
	10 wets, 5,000 Lanes	104	\$6.75	\$705	\$705	\$53	\$652	\$	9	\$652	\$
	20 wets, 5,000 Lanes	11,900	\$10.71	\$126,665	\$126,665	\$9,560	\$117,105	\$	9	\$117,105	\$
	30 wets, 5,000 Lanes	1,505	\$11.14	\$16,662	\$16,662	\$1,262	\$15,400	\$	9	\$15,400	\$
	40 wets, 5,000 Lanes	780	\$13.49	\$10,492	\$10,492	\$802	\$9,690	\$	9	\$9,690	\$
	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
	30 wets, 9,000 Lanes	2,049	\$6.09	\$12,407	\$12,407	\$860	\$11,547	\$	9	\$11,547	\$
	40 wets, 9,000 Lanes	1,152	\$24.46	\$28,178	\$28,178	\$2,107	\$26,071	\$	9	\$26,071	\$
Energy Allowance											
Memory Meter	10 wets, 5,000 Lanes	3,312	\$12.69	\$42,059	\$42,059	\$3,245	\$38,814	\$	9	\$38,814	\$
	20 wets, 5,000 Lanes	2,044	\$17.31	\$35,701	\$35,701	\$2,736	\$32,965	\$	9	\$32,965	\$
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	40 wets, 5,000 Lanes	780	\$13.49	\$10,492	\$10,492	\$802	\$9,690	\$	9	\$9,690	\$
	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
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	40 wets, 9,000 Lanes	1,152	\$24.46	\$28,178	\$28,178	\$2,107	\$26,071	\$	9	\$26,071	\$
Energy Allowance											
Memory Meter	10 wets, 5,000 Lanes	3,312	\$12.69	\$42,059	\$42,059	\$3,245	\$38,814	\$	9	\$38,814	\$
	20 wets, 5,000 Lanes	2,044	\$17.31	\$35,701	\$35,701	\$2,736	\$32,965	\$	9	\$32,965	\$
	40 wets, 5,000 Lanes	1,144	\$20.00	\$22,840	\$22,840	\$1,731	\$21,109	\$	9	\$21,109	\$
Service on Wood Poles	High Pressure Suction	154	\$1.52	\$235	\$235	\$18	\$217	\$	4	\$217	\$
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	30 wets, 5,000 Lanes	1,505	\$11.14	\$16,662	\$16,662	\$1,262	\$15,400	\$	9	\$15,400	\$
	40 wets, 5,000 Lanes	780	\$13.49	\$10,492	\$10,492	\$802	\$9,690	\$	9	\$9,690	\$
	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
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	20 wets, 5,000 Lanes	2,044	\$17.31	\$35,701	\$35,701	\$2,736	\$32,965	\$	9	\$32,965	\$
	40 wets, 5,000 Lanes	1,144	\$20.00	\$22,840	\$22,840	\$1,731	\$21,109	\$	9	\$21,109	\$
Service on Steel Poles	High Pressure Suction	154	\$1.52	\$235	\$235	\$18	\$217	\$	4	\$217	\$
	10 wets, 5,000 Lanes	104	\$6.75	\$705	\$705	\$53	\$652	\$	9	\$652	\$
	20 wets, 5,000 Lanes	11,900	\$10.71	\$126,665	\$126,665	\$9,560	\$117,105	\$	9	\$117,105	\$
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	10 wets, 9,000 Lanes	4,524	\$5.22	\$23,615	\$23,615	\$1,745	\$21,870	\$	9	\$21,870	\$
	20 wets, 9,000 Lanes	2,819	\$5.65	\$15,825	\$15,825	\$1,135	\$14,690	\$	9	\$14,690	\$
	30 wets, 9,000 Lanes	2,049	\$6.09	\$12,407	\$12,407	\$860	\$11,547	\$	9	\$11,547	\$
	40 wets, 9,000 Lanes	1,152	\$24.46	\$28,178	\$28,178	\$2,107	\$26,071	\$	9	\$26,071	\$
Energy Allowance											
Memory Meter	10 wets, 5,000 Lanes	3,312	\$12.69	\$42,059	\$42,059	\$3,245	\$38,814	\$	9	\$38,814	\$
	20 wets, 5,000 Lanes	2,044	\$17.31	\$35,701	\$35,701	\$2,736	\$32,965	\$	9	\$32,965	\$

Exhibit No. 2 (KIW)

KINGSPORT POWER COMPANY Comparison of Current and Proposed Rates* Test Year Ended June 30, 2021 Docket No. 21-00107													
TABLE	CURRENT RATES					PROPOSED RATES *							
	Reactive					Reactive							
	Demand \$/kW (2)	AVAR \$/kW (3)	Excess \$/kW (4)	Customer \$/kW (5)		Demand \$/kW (6)	1-Chance \$/kW (7)-(8) (2)	2-Chance \$/kW (8)	3-Chance \$/kW (9)-(10) (3)	Excess \$/kW (10)	1-Chance \$/kW (11)-(12) (4)	Customer \$/kW (12)	2-Chance \$/kW (13)-(14) (5)
RS (RL1, RL2)				12.63						0.943	0.618	17.47	4.84
All With			0.325							0.618	0.618		
Load Management Water Heating			0.000							0.618	0.618	0.000	-4.84
TRP & MS Rider			4.840										
RS-EMP (RL8, RL5)				12.63								17.47	4.84
All With			0.000							0.618	0.618		
Load Management Water Heating			0.000							0.618	0.618	0.000	-4.84
TRP & MS Rider			4.840										
RS-TOD (RL3)				26.70						0.943	-0.933	17.47	-9.23
On Peak			1.876							0.943	0.943	0.000	-4.84
Off Peak			0.000										
TRP & MS Rider			4.840										
RS-SOU (RL6) (New)												17.47	17.47
Critical Peak										0.943	0.943		
On Peak										0.943	0.943		
Off Peak												0.000	0.00
TRP & MS Rider													
SGS FixedMeasuredNon-Metered (231, 232, 233)				15.25									
First 500 kWh			3.225							3.364	0.139	21.35	6.10
Over 500 kWh			2.076							2.215	0.139	0.00	-6.10
TRP & MS Rider				6.10									
MGS													
Securities (234)				43.00		5.05	2.85			3.588	0.150	50.00	7.00
With total to 200 times Kwh of mo. billing dem.	2.20		3.438							0.000	0.000		
With in excess of 200 times Kwh of mo. billing dem.	2.85		0.000			0.00	-2.85						
TRP & MS Rider													
Penalty (232)				190.00		4.91	2.76			2.927	0.000	190.00	0.00
With total to 200 times Kwh of mo. billing dem.	2.15		2.927							0.000	0.000		
With in excess of 200 times Kwh of mo. billing dem.	2.75		0.000			0.00	-2.75						
TRP & MS Rider													
MSGS-TOD (239) (NEW GS-TOD)				50.00								50.00	0.00
On Peak			4.422							2.322	-2.100		
Off Peak			0.000							2.322	2.322		
TRP & MS Rider			0.278							0.000	-0.278		
LGS													
Securities (240, 241)			6.72	0.787	156.00	10.46	3.74			0.801	0.014	156.00	0.00
TRP & MS Rider			3.08			0.00	-3.08						
Penalty (246)			5.96	0.851	330.00	8.63	2.67			0.775	-0.076	330.00	0.00
TRP & MS Rider			2.39			0.00	-2.39						
Subtransmission (248) Transmission (no customer)			3.31	0.835	832.00	5.84	2.53			0.759	-0.076	832.00	0.00
TRP & MS Rider			2.34			0.00	-2.34						
IP													
Securities (no customer)				308.00				0.75				308.00	
On Peak Billing Demand	5.70	0.75				13.18	7.48						
Off Peak Excess Billing Demand	5.70					13.18	7.48						
All With	1.12		0.000			0.00	-1.12			0.000	0.000		
TRP & MS Rider													
Penalty (252)				480.00				0.75	0.00			480.00	0.00
On Peak Billing Demand	4.41	0.75				6.70	2.29						
Off Peak Excess Billing Demand	4.41					6.70	2.29						
All With	1.09		0.000			0.00	-1.09			0.000	0.000		
TRP & MS Rider													
IP													
Subtransmission (253) Transmission (no customer)				3860.00				0.75	0.00			3,860.00	0.00
On Peak Billing Demand	2.41	0.75				4.00	1.59						
Off Peak Excess Billing Demand	1.42					0.00	-1.42						
All With	1.03		0.000			0.00	-1.03			0.000	0.000		
TRP & MS Rider													
Transmission (254)				3,860.00				0.75	0.00			3,860.00	0.00
On Peak Billing Demand	2.41	0.75				4.00	1.59						
Off Peak Excess Billing Demand	1.42					0.00	-1.42			0.000	0.000		
All With	1.03		0.000			0.00	-1.03						
TRP & MS Rider													
ENG (268, 269)				50.18								50.18	0.00
All With			1.569							2.908	1.339		
Billing kW													
Standard each kW in excess of 30 kW			3.51			6.35	2.84						
TRP & MS Rider			2.84			0.00	-2.84						
CS (221)				34.00								34.00	0.00
All With			3.011							4.28	1.269		
TRP & MS Rider			1.069							0.000	-1.069		
PS (641, 641, 642)				57.5								57.50	0.00
All With			1.932							3.434	1.502		
Electric Heating			0.505							2.007	1.502		
TRP & MS Rider			0.860							0.000	-0.860		
OL													
Outdoor Lighting Service													
High Pressure Sodium - Floodlight													
100 watts, 9,500 Lumens (094)				7.26	per lamp / mth							8.47	1.21
200 watts, 22,000 Lumens (097)				10.34	per lamp / mth							12.07	1.73
Flood Lighting Service													
High Pressure Sodium - Floodlight													
100 watts, 9,500 Lumens (110)				9.47	per lamp / mth							11.05	1.58
200 watts, 22,000 Lumens (107)				11.02	per lamp / mth							12.88	1.84
400 watts, 50,000 Lumens (109)				14.27	per lamp / mth							16.65	2.38
High Pressure Sodium - Shootbox													
400 watts, 50,000 Lumens (120)				17.61	per lamp / mth							20.55	2.94
Metal Halide - Floodlight													
250 watts, 17,000 Lumens (110)				12.73	per lamp / mth							14.96	2.13
400 watts, 28,800 Lumens (116)				14.66	per lamp / mth							17.11	2.45
Mercury Vapor													
175 watts, 7,000 Lumens (093)				9.06	per lamp / mth							10.57	1.51
400 watts, 20,000 Lumens (095)				14.89	per lamp / mth							17.38	2.49
OL													
Indoor Lighting Service													
High Pressure Sodium - PT													
100 watts, 9,500 Lumens (111)				12.36	per lamp / mth							14.42	2.06
150 watts, 14,000 Lumens (122)				17.85	per lamp / mth							44.17	6.32
250 watts, 27,500 Lumens (103)				39.73	per lamp / mth							46.37	6.64
Flood Lighting Service - PT													
High Pressure Sodium - Floodlight													
200 watts, 22,000 Lumens (123)				35.54	per lamp / mth							41.48	5.94
400 watts, 50,000 Lumens (124)				41.90	per lamp / mth							46.90	7.00
Metal Halide - Floodlight - PT													
400 watts, 35,000 Lumens (126)				42.13	per lamp / mth							49.17	7.04
Excision Charge													
Pole				7.95	per pole / mth							7.95	0.00
Span				1.40	per span / mth							1.40	0.00
Lateral				1.00	per lateral / mth							1.00	0.00
OL TRP & MS Rider				1.25								-	-1.25
SL**													
FTBAR (to be used in all base bills)				-5.399%								0.000%	5.390%

* Includes proposed changes to base rates, TRP & MS Rider rates and FTBAR rates
** Please see KgPCo Exhibit No.1 (KIW) Revenue Proof for detailed SL current and proposed rates

Exhibit No. 3 (KIW)

KINGSPORT POWER COMPANY
TYPICAL ELECTRIC BILL COMPARISON

KgPCo Exhibit No. 3
Witness: KIW
Page 1 of 3

Line No.	Current Tariff (1)	Proposed Tariff (2)	Billing Demand Peak (3)	Metered Energy (4)	Current Bill (5)	Current Bill w Prompt Pay (6)	Proposed Bill (7)	Proposed Bill w Prompt Pay (8)	Bill Increase (9)=(7)-(5)	% Change (10)=(9)/(5)
1	RS	RS	--	250	38.38	37.80	40.66	40.05	2.28	5.9%
2			--	500	59.99	59.09	63.85	62.89	3.86	6.4%
3			--	1,000	103.18	101.63	110.22	108.57	7.04	6.8%
4			--	1,500	146.39	144.19	156.60	154.25	10.21	7.0%
5			--	2,000	189.58	186.74	202.97	199.93	13.39	7.1%
6			--	4,000	362.37	356.93	388.47	382.64	26.10	7.2%
7	RS EMP	RS EMP	--	250	37.62	37.06	39.85	39.25	2.23	5.9%
8			--	500	58.45	57.57	62.22	61.29	3.77	6.4%
9			--	1,000	100.11	98.61	106.97	105.37	6.86	6.9%
10			--	1,500	141.77	139.64	151.72	149.44	9.95	7.0%
11			--	2,000	183.43	180.68	196.47	193.52	13.04	7.1%
12			--	4,000	350.07	344.82	375.47	369.84	25.40	7.3%
13	RS-TOD	RS-TOD	--	1,000	117.65	115.89	105.94	104.35	-11.71	-10.0%
14	On-Peak %	48%	--	1,500	161.43	159.01	150.17	147.92	-11.26	-7.0%
15	Off-Peak %	52%	--	2,000	205.21	202.13	194.40	191.48	-10.81	-5.3%
16			--	4,000	380.32	374.62	371.33	365.76	-8.99	-2.4%
17			--	5,000	467.87	460.85	459.80	452.90	-8.07	-1.7%
18			--	10,000	905.65	892.07	902.13	888.60	-3.52	-0.4%
19	SGS	SGS	--	250	45.03	44.35	46.64	45.94	1.61	3.6%
20			--	350	54.83	54.01	56.75	55.90	1.92	3.5%
21			--	400	59.73	58.83	61.81	60.88	2.08	3.5%
22			--	500	69.54	68.50	71.92	70.84	2.38	3.4%
23			--	1,000	114.19	112.48	117.89	116.12	3.70	3.2%
24			--	2,500	244.90	241.23	252.37	248.58	7.47	3.1%
25			--	4,000	375.61	369.98	386.84	381.04	11.23	3.0%
26	MGS-SEC	MGS-SEC	10	2,190	319.05	314.27	336.27	331.23	17.22	5.4%
27	Load Factor	30%	25	5,475	736.60	725.55	765.66	754.18	29.06	3.9%
28			50	10,950	1,432.53	1,411.04	1,481.33	1,459.11	48.80	3.4%
29			100	21,900	2,824.37	2,782.01	2,912.66	2,868.97	88.29	3.1%
30	MGS-SEC	MGS-SEC	10	2,920	371.93	366.35	389.15	383.31	17.22	4.6%
31	Load Factor	40%	25	7,300	868.83	855.80	897.89	884.42	29.06	3.3%
32			50	14,600	1,696.97	1,671.51	1,745.77	1,719.58	48.80	2.9%
33			100	29,200	3,353.25	3,302.95	3,441.54	3,389.92	88.29	2.6%
34	MGS-PRI	MGS-PRI	10	2,190	446.16	439.47	460.83	453.92	14.67	3.3%
35	Load Factor	30%	25	5,475	845.77	833.09	867.07	854.06	21.30	2.5%
36			50	10,950	1,511.80	1,489.12	1,544.14	1,520.98	32.34	2.1%
37			100	21,900	2,843.84	2,801.19	2,898.28	2,854.81	54.44	1.9%
38	MGS-PRI	MGS-PRI	10	2,920	495.83	488.39	510.50	502.84	14.67	3.0%
39	Load Factor	40%	25	7,300	969.94	955.39	991.24	976.37	21.30	2.2%
40			50	14,600	1,760.14	1,733.73	1,792.48	1,765.59	32.34	1.8%
41			100	29,200	3,340.53	3,290.43	3,394.97	3,344.05	54.44	1.6%
42	MGS-TOD	GS-TOD	--	2,000	233.89	230.38	238.14	234.57	4.25	1.8%
43	On-Peak %	47%	--	3,000	327.18	322.27	332.20	327.22	5.02	1.5%
44	Off-Peak %	53%	--	5,000	513.76	506.05	520.34	512.53	6.58	1.3%
45			--	10,000	980.21	965.51	990.68	975.82	10.47	1.1%
46	LGS-SEC	LGS-SEC	100	29,200	3,455.94	3,404.10	3,593.24	3,539.34	137.30	4.0%
47	Load Factor	40%	250	73,000	8,415.30	8,289.07	8,743.87	8,612.71	328.57	3.9%
48			500	146,000	16,676.65	16,426.50	17,321.28	17,061.46	644.63	3.9%
49			750	219,000	24,944.37	24,570.20	25,909.15	25,520.51	964.78	3.9%
50			1,000	292,000	33,212.08	32,713.90	34,497.02	33,979.56	1,284.94	3.9%
			1,087							
51	LGS-SEC	LGS-SEC	100	36,500	3,890.77	3,832.41	4,032.19	3,971.71	141.42	3.6%
52	Load Factor	50%	250	91,250	9,502.37	9,359.83	9,841.24	9,693.62	338.87	3.6%
53			500	182,500	18,850.79	18,568.03	19,516.03	19,223.29	665.24	3.5%
54			750	273,750	28,205.57	27,782.49	29,201.27	28,763.25	995.70	3.5%
55			1,000	365,000	37,560.35	36,996.95	38,886.51	38,303.21	1,326.16	3.5%
56	LGS-SEC	LGS-SEC	100	43,800	4,325.60	4,260.71	4,471.14	4,404.07	145.54	3.4%
57	Load Factor	60%	250	109,500	10,589.44	10,430.60	10,938.62	10,774.54	349.18	3.3%
58			500	219,000	21,024.93	20,709.55	21,710.77	21,385.11	685.84	3.3%
59			750	328,500	31,466.78	30,994.78	32,493.39	32,005.99	1,026.61	3.3%
60			1,000	438,000	41,908.63	41,280.00	43,276.00	42,626.86	1,367.37	3.3%
61	LGS-SEC	LGS-SEC	100	51,100	4,760.43	4,689.02	4,910.09	4,836.44	149.66	3.1%
62	Load Factor	70%	250	127,750	11,676.50	11,501.35	12,035.99	11,855.45	359.49	3.1%
63			500	255,500	23,199.07	22,851.08	23,905.52	23,546.94	706.45	3.0%
64			750	383,250	34,727.98	34,207.06	35,785.50	35,248.72	1,057.52	3.0%
65			1,000	511,000	46,256.90	45,563.05	47,665.49	46,950.51	1,408.59	3.0%

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Line No.	Current Tariff (1)	Proposed Tariff (2)	Billing Demand Peak (3)	Metered Energy (4)	Current Bill (5)	Current Bill w Prompt Pay (6)	Proposed Bill (7)	Proposed Bill w Prompt Pay (8)	Bill Increase (9)=(7)-(5)	% Change (10)=(9)/(5)
66	LGS-PRI	LGS-PRI	100	29,200	3,316.96	3,267.21	3,392.71	3,341.82	75.75	2.3%
67	Load Factor	40%	250	73,000	7,821.29	7,703.97	7,982.44	7,862.70	161.15	2.1%
68			500	146,000	15,324.75	15,094.88	15,626.25	15,391.86	301.50	2.0%
69			750	219,000	22,833.84	22,491.34	23,278.69	22,929.51	444.85	1.9%
70			1,000	292,000	30,342.94	29,887.80	30,931.13	30,467.16	588.19	1.9%
71	LGS-PRI	LGS-PRI	100	36,500	3,714.24	3,658.52	3,787.78	3,730.96	73.54	2.0%
72	Load Factor	50%	250	91,250	8,814.47	8,682.26	8,970.13	8,835.58	155.66	1.8%
73			500	182,500	17,311.11	17,051.45	17,601.63	17,337.61	290.52	1.7%
74			750	273,750	25,813.38	25,426.18	26,241.76	25,848.13	428.38	1.7%
75			1,000	365,000	34,315.66	33,800.93	34,881.89	34,358.66	566.23	1.7%
76	LGS-PRI	LGS-PRI	100	43,800	4,111.51	4,049.84	4,182.86	4,120.12	71.35	1.7%
77	Load Factor	60%	250	109,500	9,807.66	9,660.54	9,957.83	9,808.46	150.17	1.5%
78			500	219,000	19,297.47	19,008.01	19,577.01	19,283.35	279.54	1.4%
79			750	328,500	28,792.93	28,361.04	29,204.83	28,766.76	411.90	1.4%
80			1,000	438,000	38,288.39	37,714.06	38,832.65	38,250.16	544.26	1.4%
81	LGS-PRI	LGS-PRI	100	51,100	4,508.78	4,441.15	4,577.93	4,509.26	69.15	1.5%
82	Load Factor	70%	250	127,750	10,800.83	10,638.82	10,945.51	10,781.33	144.68	1.3%
83			500	255,500	21,283.84	20,964.58	21,552.39	21,229.10	268.55	1.3%
84			750	383,250	31,772.47	31,295.89	32,167.91	31,685.39	395.44	1.2%
85			1,000	511,000	42,261.11	41,627.19	42,783.41	42,141.66	522.30	1.2%
86	IP-PRI	IP-PRI	1,000	620,500	42,245.84	41,612.15	44,799.67	44,127.67	2,553.83	6.0%
87	Load Factor	85%	5,000	3,102,500	209,412.79	206,271.60	222,078.35	218,747.17	12,665.56	6.0%
88			10,000	6,205,000	418,371.48	412,095.90	443,676.70	437,021.55	25,305.22	6.0%
89			15,000	9,307,500	627,330.16	617,920.21	665,275.05	655,295.92	37,944.89	6.0%
90			20,000	12,410,000	836,288.85	823,744.52	886,873.40	873,570.30	50,584.55	6.0%
91	IP-PRI	IP-PRI	1,000	657,000	43,769.35	43,112.81	45,233.18	44,554.68	1,463.83	3.3%
92	Load Factor	90%	5,000	3,285,000	217,030.34	213,774.88	224,245.90	220,882.21	7,215.56	3.3%
93			10,000	6,570,000	433,606.58	427,102.48	448,011.80	441,291.62	14,405.22	3.3%
94			15,000	9,855,000	650,182.81	640,430.07	671,777.70	661,701.03	21,594.89	3.3%
95			20,000	13,140,000	866,759.05	853,757.66	895,543.60	882,110.45	28,784.55	3.3%
96	IP-TRAN	IP-SUB/TRAN	1,000	474,500	37,964.17	37,394.71	38,862.46	38,279.52	898.29	2.4%
97	Load Factor	65%	5,000	2,372,500	175,213.91	172,585.70	178,872.30	176,189.22	3,658.39	2.1%
98			10,000	4,745,000	346,776.07	341,574.43	353,884.60	348,576.33	7,108.53	2.0%
99			15,000	7,117,500	518,338.24	510,563.17	528,896.90	520,963.45	10,558.66	2.0%
100			20,000	9,490,000	689,900.41	679,551.90	703,909.20	693,350.56	14,008.79	2.0%
101	IP-TRAN	IP-SUB/TRAN	1,000	547,500	40,963.01	40,348.57	41,861.30	41,233.38	898.29	2.2%
102	Load Factor	75%	5,000	2,737,500	190,208.11	187,354.99	193,866.50	190,958.50	3,658.39	1.9%
103			10,000	5,475,000	376,764.47	371,113.01	383,873.00	378,114.91	7,108.53	1.9%
104			15,000	8,212,500	563,320.84	554,871.03	573,879.50	565,271.31	10,558.66	1.9%
105			20,000	10,950,000	749,877.21	738,629.05	763,886.00	752,427.71	14,008.79	1.9%
106	IP-TRAN	IP-SUB/TRAN	1,000	620,500	43,961.85	43,302.43	44,860.14	44,187.24	898.29	2.0%
107	Load Factor	85%	5,000	3,102,500	205,202.31	202,124.27	208,860.70	205,727.79	3,658.39	1.8%
108			10,000	6,205,000	406,752.87	400,651.58	413,861.40	407,653.48	7,108.53	1.7%
109			15,000	9,307,500	608,303.44	599,178.89	618,862.10	609,579.17	10,558.66	1.7%
110			20,000	12,410,000	809,854.01	797,706.20	823,862.80	811,504.86	14,008.79	1.7%
111	IP-TRAN	IP-SUB/TRAN	5,000	3,467,500	220,196.51	216,893.56	223,854.90	220,497.08	3,658.39	1.7%
112	Load Factor	95%	10,000	6,935,000	436,741.27	430,190.16	443,849.80	437,192.05	7,108.53	1.6%
113			15,000	10,402,500	653,286.04	643,486.75	663,844.70	653,887.03	10,558.66	1.6%
114			20,000	13,870,000	869,830.81	856,783.34	883,839.60	870,582.01	14,008.79	1.6%

KINGSPORT POWER COMPANY
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Line No.	Current Tariff (1)	Proposed Tariff (2)	Billing Demand Peak (3)	Metered Energy (4)	Current Bill (5)	Current Bill w Prompt Pay (6)	Proposed Bill (7)	Proposed Bill w Prompt Pay (8)	Bill Increase (9)=(7)-(5)	% Change (10)=(9)/(5)
115	EHG	EHG	10	2,500	300.44	295.93	310.33	305.68	9.89	3.3%
116			20	5,000	553.39	545.09	570.48	561.92	17.09	3.1%
117			30	8,000	851.26	838.49	882.66	869.42	31.40	3.7%
118			50	13,000	1,423.59	1,402.24	1,529.96	1,507.01	106.37	7.5%
119	CS	CS	--	500	90.12	88.77	93.76	92.35	3.64	4.0%
120			--	1,000	148.06	145.84	153.52	151.22	5.46	3.7%
121			--	2,000	263.95	259.99	273.04	268.94	9.09	3.4%
122			--	3,000	379.84	374.14	392.56	386.67	12.72	3.3%
123			--	4,000	495.73	488.29	512.08	504.40	16.35	3.3%
124			--	5,000	611.62	602.45	631.60	622.13	19.98	3.3%
125	PS	PS	--	5,000	609.63	600.49	650.05	640.30	40.42	6.6%
126			--	10,000	1,164.85	1,147.38	1,242.60	1,223.96	77.75	6.7%
127			--	20,000	2,275.31	2,241.18	2,427.70	2,391.28	152.39	6.7%
128			--	30,000	3,385.76	3,334.97	3,612.80	3,558.61	227.04	6.7%
129			--	40,000	4,496.22	4,428.78	4,797.90	4,725.93	301.68	6.7%
130	PS (Over 500 kWh Electric)	PS	--	50,000	4,938.42	4,864.34	5,276.64	5,197.49	338.22	6.8%
131			--	75,000	7,377.06	7,266.40	7,882.64	7,764.40	505.58	6.9%
132			--	100,000	9,815.70	9,668.46	10,488.64	10,331.31	672.94	6.9%
133			--	125,000	12,254.33	12,070.52	13,094.64	12,898.22	840.31	6.9%
134	PS (All Electric)	PS	--	50,000	4,931.67	4,857.69	5,269.50	5,190.46	337.83	6.9%
135			--	75,000	7,370.31	7,259.76	7,875.50	7,757.37	505.19	6.9%
136			--	100,000	9,808.94	9,661.81	10,481.50	10,324.28	672.56	6.9%
137			--	125,000	12,247.58	12,063.87	13,087.50	12,891.19	839.92	6.9%