

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

1 **INTRODUCTION AND BACKGROUND**

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

3 A. My name is Michael H. Ward. My business address is 1 Riverside Plaza,
4 Columbus, Ohio 43215. I currently hold the position of Regulatory Consultant
5 Staff, Regulated Pricing and Analysis, in the Regulatory Services Department of
6 AEPSC, a subsidiary of AEP, the parent Company of KgPCo.

7 **Q. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY AS A**
8 **REGULATORY CONSULTANT STAFF?**

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

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

14 A. I received my Bachelor of Science Degree in Business Administration from The
15 Ohio State University in 1991. Following graduation, I entered the United States
16 Marine Corps with a primary military specialty as an attack helicopter pilot
17 serving approximately 11 years on active duty and another 11 years in the
18 reserves. Upon completion of active duty time in the Marine Corps, I returned to
19 The Ohio State University and received my Master of Business Administration
20 Degree in 2002. I began my career with AEP in 2002 as a rotating associate. In

1 2004, I was recalled to active duty in the Marine Corps in support of the Global
2 War on Terror. I returned to AEP in 2006 and joined the coal trading group. In
3 2012, I became the manager of the coal trading desk. In 2015, I moved to the
4 Fuel, Emissions, and Logistics group and was responsible for procuring coal,
5 natural gas, fuel oil and other consumable products for AEP's unregulated power
6 plants. I accepted my current position with Regulatory Pricing and Analysis in
7 2018.

8 **I. PURPOSE OF DIRECT TESTIMONY**

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

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

- 11 • To explain how the Company's CCOS study was developed.
- 12 • To describe how the Company's proposed revenue increase of
- 13 approximately \$14.4 million was allocated among the various tariff
- 14 classes.

15 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

16 A. I am sponsoring the following exhibits:

17 ***Summary Exhibits***

- 18 • Exhibit No. 1-c (MHW) – KgPCo's Summary, by class, of the Income
- 19 Statement, Rate Base, and Proposed Increase.

20 ***CCOS Exhibits***

- 21 • Exhibit No. 3-a (MHW) – KgPCo's CCOS Calculations;
- 22 • Exhibit No. 3-b (MHW) – KgPCo's Allocators for CCOS Calculations;
- 23 • Exhibit No. 3-c (MHW) – KgPCo's Input for CCOS Allocators.

1 ***Revenue Allocations Exhibits***

- 2 • Exhibit No. 4-a (MHW) – KgPCo’s Revenue at Current and Equalized
3 Rate-of-Return and Class Subsidies;
- 4 • Exhibit No. 4-b (MHW) – KgPCo’s Revenue with Allocation of Proposed
5 Increase;
- 6 • Exhibit No. 4-c (MHW) – KgPCo’s Target Revenue by Class for Rate
7 Design.

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

9 A. Yes. I am sponsoring MFR 83.

10 **Q. WERE THE EXHIBITS YOU ARE SPONSORING, PREPARED OR**
11 **ASSEMBLED BY YOU OR UNDER YOUR DIRECTION?**

12 A. Yes.

13 **II. COST-OF-SERVICE SUMMARY**

14 **Q. WHAT DOES THE JURISDICTIONAL COST-OF-SERVICE STUDY**
15 **DEMONSTRATE?**

16 A. The Company’s jurisdictional cost-of-service study indicates that KgPCo’s Retail
17 Jurisdiction, at current rates has a base rate revenue deficiency of \$14,375,626
18 (Exhibit No. 1-a (KMJ)), which reflects the inclusion of the TRP&MS costs into
19 base rates.

20 **Q. WHAT ARE THE RESULTING RATES OF RETURN (ROR) BY CLASS?**

21 A. The resulting current RORs for each customer class as shown in Exhibit No. 4-a
22 (MHW) are presented in following table:

TABLE 1
Class Current Rates of Return

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

1 **Q. HOW DOES THE COMPANY PROPOSE TO ALLOCATE THE BASE**
2 **RATE REVENUE INCREASE TO THE CUSTOMER CLASSES?**

3 **A.** The base rate revenue deficiency as discussed above from the JCOS was
4 \$14,375,626. This amount includes \$7,489,062, which is the result of shifting the
5 current TRP&MS rider into base rates. Because of the fact that the TRP&MS
6 rider will be set to zero at the time the new base rates go into effect, the actual net
7 revenue increase is \$6,886,576.

8 As shown in Exhibit 4-b (MHW), the following table summarizes the
9 proposed rate increases:

TABLE 2
Rate Increase

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

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

1 **Q. DID YOU CALCULATE OTHER ALLOCATION METHODS?**

2 A. Yes. Although not being proposed by the Company, revenue allocations were
3 calculated in accordance MFR 83 that recover the deficiency by assigning:

4 (1) an equal percentage to each customer class; and

5 (2) the relative percentage of current class revenues to total revenues to
6 each customer class

7 Both of these methods produce the same result as is shown in MFR 83.

8 **III. CLASS COST-OF-SERVICE**

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

10 A. A class cost-of-service study is a basic analytical tool used in traditional utility
11 rate design to determine the revenue requirement for the services offered by the

1 utility. It analyzes, at a very detailed level, the costs that different classes of
2 customers impose on the utility system. It is used to determine the total
3 functional costs incurred in serving each retail rate class as well as the rate of
4 return on rate base earned from each class during the test year. This is
5 accomplished by functionalizing, classifying and allocating the jurisdictional
6 costs of serving KgPCo's retail customers to the various rate classes. When a
7 cost-of-service study is completed and all of the costs are allocated to the
8 customer classes, the Company is able to establish rates based on the costs to
9 serve each customer class.

10 The CCOS Study is presented in Exhibit No. 3-a (MHW).

11 **Q. IN GENERAL TERMS, PLEASE DESCRIBE THE METHODS USED TO**
12 **ASSIGN COSTS TO EACH RETAIL RATE CLASS.**

13 A. Data used in the class cost-of-service study is provided by the Company's
14 jurisdictional cost-of-service study, Exhibit No. 2-a (KMJ). These costs are
15 assigned to the different customer classes in a way that reflects the costs of
16 providing utility service to each class. The Company assigns costs to customer
17 classes using a standard three-step process: functionalization of costs,
18 classification of costs, and allocation of costs.

19 **Q. PLEASE EXPLAIN THE FUNCTIONALIZATION PROCESS.**

20 A. Functionalization is the process of separating costs according to electric system
21 functions. Typically, functions in an electric utility include the following:

- 22 1) Production and Purchased Power costs (not applicable to KgPCo);
- 23 2) Transmission costs (not applicable to KgPCo);

- 1 3) Distribution costs;
2 4) Customer Service costs; and
3 5) A&G costs.

4 The production function includes the costs associated with power generation and
5 power purchases and their delivery to the bulk transmission system. The
6 transmission function consists of costs associated with the high voltage system
7 utilized for the bulk transmission of power to and from interconnected utilities to
8 load centers of the utility's system. The production and transmission functions are
9 not applicable to the KgPCo study. The distribution function includes the radial
10 distribution system that connects the transmission system and the ultimate
11 customer. The customer service function encompasses the costs associated with
12 providing meter reading, billing and collection, and customer information and
13 services. The A&G function is comprised of costs that may not be directly
14 assignable to other cost functions. These costs include such items as management
15 costs and administrative buildings. A&G costs are generally allocated to the
16 remaining functions based on labor.

17 **Q. PLEASE EXPLAIN THE CLASSIFICATION PROCESS.**

18 A. The second step is to separate the relevant functionalized costs into classifications
19 of demand costs and customer costs.

20 Typical cost classifications used in cost studies include the following:

<u>Function</u>	<u>Classification</u>
Distribution	Demand, Customer
Customer Service	Customer

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

5 Customer costs are directly related to the number of customers served.
6 These are fixed costs which are incurred regardless of the level of energy sales.
7 Meter and customer service costs are examples of costs whose levels are fixed by
8 the number of customers.

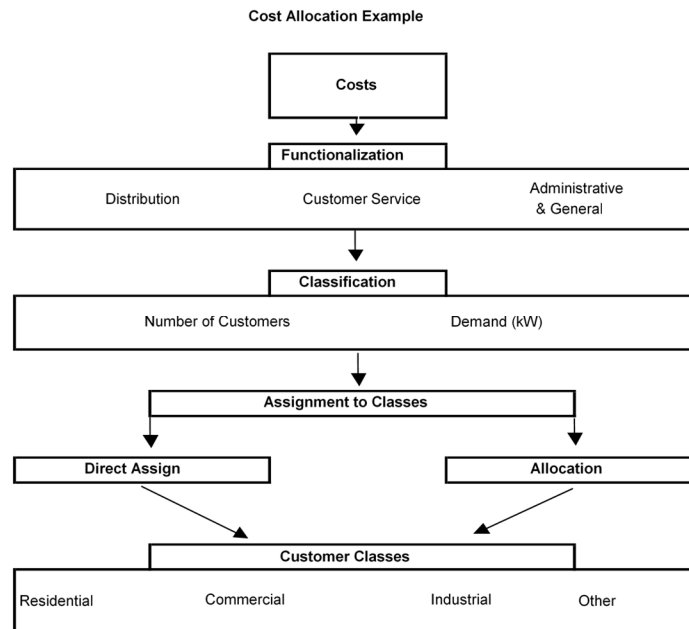
9 **Q. PLEASE EXPLAIN THE COST ALLOCATION PROCESS.**

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

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

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

Figure 1:



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

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

1 developed by multiplying the number of customers in each class by a factor
2 representing the difference in cost associated with providing that service to each
3 customer class.

4 The process is complete when all of the classified costs are either
5 multiplied by an allocation factor or directly assigned. The resulting output is a
6 fully allocated cost study that establishes cost responsibility, by class, and makes
7 it possible to determine rates based on these costs that are just and reasonable.

8 **Q. WHAT CRITERIA ARE USED WHEN SELECTING ALLOCATION**
9 **FACTORS FOR EACH FUNCTIONALIZED AND CLASSIFIED COST?**

10 A. Generally, the following criteria are used to determine the appropriateness of an
11 allocation methodology:

- 12 1) The method should reflect the planning and operating characteristics
13 of the utility's system.
- 14 2) The method should recognize customer class characteristics such as
15 peak demand on the system, load diversity characteristics, and
16 number of customers, etc.
- 17 3) The method should produce stable results on a year-to-year basis.
- 18 4) The method should cause customers who benefit from the use of the
19 system to bear appropriate cost responsibility for the system.

20 **Q. DOES THE ALLOCATION METHOD EMPLOYED BY THE COMPANY**
21 **MEET THESE OBJECTIVES?**

22 A. Yes, it does. The allocation methodology utilized in the Company's class cost-of-
23 service study is consistent with industry standards and reflects the consideration of
24 each of the criteria listed above. The results of the cost-of-service study can be

1 relied upon to determine the appropriate revenue requirement for the Kingsport
2 Power Company customer classes.

3 **Q. WERE THE CLASS ALLOCATION FACTORS MODIFIED TO**
4 **REFLECT ADJUSTMENTS IN THE CASE?**

5 A. Yes, the effects of the growth and weather adjustments on the number of
6 customers and customer usage, to the extent applicable, were also reflected in the
7 demand and customer allocation factors.

8 **Q. PLEASE EXPLAIN THE ALLOCATION OF THE DISTRIBUTION**
9 **PLANT ACCOUNTS.**

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

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

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

17 Account 360 – Distribution Land and Land Rights, Account 361 –
18 Structures and Improvements, Account 362 – Station Equipment and Account 363
19 – Storage Battery Equipment were allocated to the distribution customer classes
20 based on the class contribution to the average of the Company's twelve monthly
21 CP demands on the distribution system.

22 Account 364 – Poles, Towers and Fixtures, Account 365 – Overhead
23 Conductors and Devices, Account 366 – Underground Conduit and Account 367
24 – Underground Conductors and Devices were split into primary and secondary
25 voltage functions based upon information available from the Company's records.
26 The investments classified as serving the primary voltage function were allocated
27 to the customer classes using the class average of the 12 monthly CP demands on
28 the distribution system. The investments classified as serving the secondary

1 function were allocated based on a combination of each class' 12-month
2 maximum demand and the summation of individual customers' annual maximum
3 demands in each class served from those facilities. This process reflects the fact
4 that some secondary facilities serve only one customer, while others serve two or
5 more customers.

6 Account 368 – Line Transformers was allocated to the customer classes
7 served from those facilities using the appropriate voltage demand allocation
8 factors described above.

9 Account 369 – Services was classified as customer-related and was
10 allocated using the number of secondary customers served.

11 Account 370 – Meters was allocated using the number of customers
12 weighted by a factor which considers the weighted average cost of various
13 metering installations.

14 Account 371 – Installations on Customer Premises was directly assigned
15 to the outdoor lighting class.

16 Account 373 - Street Lighting and Signal Systems was directly assigned to
17 the street lighting class.

18 **Q. HOW WERE GENERAL AND INTANGIBLE PLANT ASSIGNED TO**
19 **THE CUSTOMER CLASSES?**

20 A. General and intangible plant were classified and allocated based on the functional
21 O&M labor expense.

22 **Q. HOW WERE PLANT HELD FOR FUTURE USE AND CONSTRUCTION**
23 **WORK IN PROGRESS ASSIGNED TO CUSTOMER CLASSES?**

24 A. Plant held for future use and construction work in progress were allocated by
25 corresponding functional plant allocators.

26 **Q. PLEASE EXPLAIN THE ALLOCATION OF DEPRECIATION RESERVE.**

27 A. The functionalized components of depreciation reserve were obtained directly
28 from the jurisdictional study. These components were then classified and
29 allocated on the corresponding functional plant items.

1 **Q. HOW WERE THE COMPONENTS OF WORKING CAPITAL**
2 **ASSIGNED?**

3 A. The functionalized components of materials and supplies were classified and
4 allocated using the corresponding functional plant items. Prepayments related to
5 payroll were allocated on labor; gross plant-related prepayments were classified
6 and allocated on gross utility plant; functionalized prepayments were classified
7 and allocated on the corresponding functional plant items.

8 **Q. HOW WERE OTHER RATE BASE ITEMS CLASSIFIED AND**
9 **ALLOCATED?**

10 A. ADFIT was allocated based on gross utility plant. Customer deposits were
11 assigned based on analysis of accounting records. Contributions in Aid of
12 Construction and Customer Advances were classified and allocated on the
13 respective functionalized gross utility plant.

14 **Q. HOW WERE REVENUES DEVELOPED FOR EACH CLASS?**

15 A. Sales revenue was directly assigned to each class.

16 Account 450 – Forfeited Discounts were directly assigned based on
17 analysis of account records.

18 Account 451 – Miscellaneous Service Revenue was classified as
19 customer-related and allocated on the number of customers. Miscellaneous
20 Service Revenue related to the Reconnect Fee Adjustment was allocated based on
21 gross utility plant.

22 Rent from Electric Property and Other Electric Revenue were
23 functionalized in the jurisdictional study and allocated to classes based on the
24 corresponding functional plant allocator.

1 **Q. PLEASE EXPLAIN THE ALLOCATION OF DISTRIBUTION**
2 **OPERATION AND MAINTENANCE EXPENSES.**

3 A. Distribution O&M expenses were classified according to the associated
4 distribution plant accounts and allocated accordingly.

5 Account 582 – Station Equipment Expenses was allocated based upon
6 Account 362 – Station Equipment.

7 Account 583 – Overhead Line Expenses was allocated based upon
8 Account 364 – Poles Towers and Fixtures and Account 365 – Overhead
9 Conductors and Devices.

10 Account 584 – Underground Line Expenses was allocated based upon
11 Account 366 – Underground Conduits and Account 367 – Underground
12 Conductors and Devices.

13 Account 585 – Street Lighting was classified as customer-related and
14 directly assigned to the street lighting class.

15 Account 586 – Meter Expense was classified as customer-related and
16 allocated in the same manner as Account 370 – Meters.

17 Account 587 – Customer Installation Expense was classified as customer-
18 related and allocated on the number of distribution level customers.

19 Account 581 – Load Dispatching, Account 588 – Miscellaneous Expense,
20 and Account 589 – Rents were allocated on total distribution plant and classified
21 accordingly.

22 Account 580 - Operation Supervision and Engineering was classified as
23 demand and customer-related and allocated using the allocated subtotal of
24 accounts 581 through 589.

25 Account 591 – Maintenance of Structures and Account 598 – Maintenance
26 of Miscellaneous Distribution Plant were classified as demand-related and
27 allocated on the basis of distribution plant.

28 Account 592 – Maintenance of Station Equipment was classified as
29 demand-related and allocated on the basis of Account 362 – Station Equipment.

30 Accounts 593 – Maintenance of Overhead Lines, 594 – Maintenance of
31 Underground Lines, and 595 – Maintenance of Line Transformers were classified
32 according to the associated distribution plant accounts and allocated accordingly.

1 Distribution maintenance account 596 – Maintenance of Street Lighting
2 was directly assigned to the street lighting class.

3 Account 597 – Maintenance of Meters was classified as customer-related
4 and allocated in the same manner as Account 370 – Meters.

5 Account 590 - Maintenance Supervision and Engineering was classified
6 and allocated based on the sum of the allocated O&M expense accounts 591
7 through 598.

8 **Q. HOW WERE CUSTOMER ACCOUNTS (ACCOUNTS 901-905),**
9 **CUSTOMER INFORMATION (ACCOUNTS 907-910), AND CUSTOMER**
10 **SERVICE (ACCOUNTS 911-916) EXPENSES ALLOCATED?**

11 A. Account 901 – Supervision and 905 – Miscellaneous Customer Accounts
12 expenses were allocated based on the sum of the allocated Accounts 902, 903 and
13 904. All customer accounting expenses were classified as customer-related.
14 Account 902 – Meter Reading Expense was allocated to those classes with meter
15 installations based upon the average number of customers. Account 903 –
16 Customer Records and Collection Expense was divided into four categories of
17 cost: (1) Billing, (2) Billing Other, (3) Call Center, and (4) Other. Each of these
18 categories was then allocated based on the average number of customers weighted
19 for estimated differences in customer record-keeping requirements. Account 904
20 – Uncollectibles Expense was allocated based on the number of customers for
21 each class.

22 Accounts 907 through 910 – Customer Information Expense and Accounts
23 911 through 916 – Customer Service Expenses were primarily allocated on the
24 basis of number of customers.

25 **Q. PLEASE DESCRIBE THE ALLOCATION OF A&G EXPENSE, AND**
26 **OTHER EXPENSES.**

27 A. Regulatory Commission expenses were allocated on the basis of customers.
28 Property Insurance was allocated by the corresponding functional plant allocators.
29 A&G labor related expense was classified and allocated using total functional
30 O&M labor expense. Factoring Expense was allocated to the customer classes on
31 functional revenues.

1 **Q. PLEASE DESCRIBE THE ALLOCATION OF DEPRECIATION AND**
2 **AMORTIZATION EXPENSE.**

3 A. The functionalized components of depreciation and amortization expense were
4 allocated using the corresponding plant items excluding land.

5 **Q. PLEASE DESCRIBE THE ALLOCATION OF THE VARIOUS TAX**
6 **EXPENSES.**

7 A. Individual other tax items were allocated and classified using the appropriate
8 plant, revenue or expense item. State Income Tax was taken directly from the
9 jurisdictional study and allocated to classes on the same basis as current FIT.
10 Current FIT was allocated to each customer class based on pre-tax operating
11 income. Deferred FIT was allocated to each customer class based upon net plant
12 in service.

13 **Q. HOW WERE THE OTHER REMAINING INCOME ITEMS**
14 **ALLOCATED?**

15 A. Interest on Customer Deposits was allocated to classes on the same basis as
16 Customer Deposits. Allowance for Funds Used During Construction Expense
17 was allocated to the retail classes based on the Company's total construction work
18 in progress. Charitable Contributions was allocated using total functional O&M
19 labor expense.

FINDINGS

Q. IS EVERY CUSTOMER CLASS CONTRIBUTING EQUALLY TO THE TOTAL KINGSPORT RETAIL RATE OF RETURN?

A. No. The results of the CCOS, as illustrated in the prior Table 1, Exhibit No. 1-c (MHW), and Exhibit No. 3-a (MHW), indicate that rates of return vary considerably among the various class and further adjustments in the cost alignment of the various retail rates should be considered in this case. The overall KgPCo retail return is -0.83%. Because the Residential and Public School classes have a return lower than the overall average, they are subsidized by the other classes whose returns are higher than the average return.

Q. PLEASE EXPLAIN THE PRINCIPLES FOLLOWED IN ALLOCATING THE PROPOSED INCREASE AMONG THE TARIFF CLASSES.

A. A major objective of ratemaking is to design rates such that they reflect as nearly as possible the actual costs of serving the customer (National Association of Regulatory Utility Commissioners, *Electric Utility Cost Allocation Manual*, 1992, pgs. 12-13). Meeting this objective requires that the rates of return for all classes be equalized. It must be recognized, however, that class rates of return should be brought to equalization gradually to avoid adverse economic impacts on individual customers.

Q. WHAT CLASS BY CLASS NET REVENUE INCREASE IS THE COMPANY PROPOSING?

A. The following table summarizes the Company's proposed initial net revenue increase by customer class prior to rate realignment. It shows that the rate

1 increases proposed in this case will produce an overall net revenue increase of
 2 4.68%.

TABLE 3
Rate Increase

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

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

7 **Q. IS THE PROPOSED REVENUE ALLOCATION EQUITABLY**
 8 **ALLOCATED AMONG THE VARIOUS RATE CLASSES?**

9 A. Yes. The Company initially calculated class rate increases based upon an
 10 equalized rate of return of 6.36%. However, as discussed by witness Castle, the
 11 Company sought to limit the impact of the revenue increase on any one class and
 12 as such instituted a cap and floor on the rate increase. The Company used the net

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

8 **Q. WHAT IS THE RESULTING RATE OF RETURN FOR EACH CLASS**
 9 **BASED ON THE COMPANY'S PROPOSED REVENUE ALLOCATION?**

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

TABLE 4
Class Current and Proposed ROR

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

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

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

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

2 A. Yes it does.

Exhibit No. 1-c (MHW)

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

Line No.	Description (1)	Total Retail* (2)	RS (3)	SGS (4)	MGS (5)	LGS (6)	IP (7)	CS (8)	PS (9)	EHG (10)	OL (11)	SL (12)
1	Operating Revenues - Sale of Electricity											
2	Other Electric Operating Revenues	22,606,637	7,103,266	1,240,343	3,443,913	5,862,738	1,899,794	306,442	186,233	759,770	656,872	1,148,264
3	Non-Firm Sales Revenues	1,065,720	776,681	35,365	62,361	80,777	10,919	6,935	12,047	22,206	29,153	29,276
4	Total Operating Revenues	23,672,357	7,879,947	1,275,709	3,506,275	5,943,515	1,910,713	313,377	198,280	780,976	686,026	1,177,540
5	Operation and Maintenance Expenses											
6	Power Production	-	-	-	-	-	-	-	-	-	-	-
7	Transmission	-	-	-	-	-	-	-	-	-	-	-
8	Distribution	7,997,543	5,490,745	165,967	573,175	872,758	122,597	72,853	161,207	189,298	56,895	292,048
9	Customer Accounts	1,313,158	1,090,540	87,844	28,631	4,557	133	4,317	693	13,806	82,549	87
10	Customer Service & Information	113,355	89,621	8,074	3,104	1,273	1,714	441	216	1,407	7,492	12
11	Sales Expense	5,404	4,375	406	132	21	1	20	3	64	382	0
12	Administrative and General	1,674,020	1,233,785	66,229	88,988	115,617	16,532	11,642	21,264	31,588	49,951	38,424
13	Other O & M	439,467	138,086	24,112	66,949	113,970	36,931	5,957	3,620	14,750	12,769	22,322
14	Total Operation and Maintenance Expense	11,542,946	8,047,151	352,632	760,980	1,108,197	177,909	95,230	187,003	250,913	210,038	
15	Depreciation and Amortization Expense	8,191,432	5,591,682	210,096	545,618	796,331	116,175	68,832	145,717	181,658	187,009	348,314
16	Taxes Other than Income	6,643,771	2,785,605	308,518	849,923	1,416,901	426,201	80,310	73,004	201,509	180,616	321,185
17	Charitable Contributions	28,703	20,880	985	1,644	2,254	324	213	415	571	674	743
18	Other Income / Expense (Incl. AFUDC)	229,855	140,458	9,593	38,370	32,170	(241)	1,219	(301)	9,154	104	(670)
19	Total Other Expenses	15,093,761	8,538,624	529,192	1,435,555	2,247,655	542,459	150,574	218,836	392,891	368,402	669,572
20	Net Operating Income Before Income Tax	(2,964,351)	(8,705,829)	393,884	1,309,740	2,587,663	1,190,346	67,573	(207,559)	137,172	107,585	507,967
21	Total State Income Tax	(229,588)	(605,487)	21,999	81,742	165,561	115,302	3,725	(13,210)	7,836	(703)	(6,354)
22	Federal Income Tax											
23	Current Federal Income Tax	(309,491)	(1,597,194)	77,633	279,108	550,406	361,465	14,881	(33,498)	33,118	6,769	(2,179)
24	Deferred Federal Income Tax	(1,207,035)	(743,669)	(22,547)	(83,873)	(135,250)	(149,731)	(9,519)	(24,632)	(26,904)	(5,413)	(5,496)
25	Deferred Investment Tax Credit	-	-	-	-	-	-	-	-	-	-	-
26	Total Federal Income Taxes	(1,516,526)	(2,340,863)	55,085	195,235	415,156	211,734	5,362	(58,130)	6,214	1,356	(7,675)
27	Net Operating Income	(1,218,237)	(5,759,479)	316,800	1,032,763	2,006,946	863,309	58,486	(136,219)	123,122	106,932	521,997
28	Electric Plant in Service	236,626,129	160,393,401	5,810,315	16,035,254	23,630,831	3,483,173	2,013,509	4,299,724	5,314,682	5,305,664	10,339,575
29	Accumulated Provision for Depreciation & Amortization	(80,022,393)	(54,162,865)	(1,949,350)	(5,439,533)	(8,025,516)	(1,183,421)	(682,654)	(1,459,985)	(1,801,429)	(1,792,610)	(3,525,031)
30	Working Capital Requirement	6,382,813	4,600,452	210,718	374,523	519,567	74,979	48,342	95,542	129,137	148,879	180,575
31	Other Rate Base Offsets	(15,928,621)	(10,536,898)	(460,125)	(1,471,546)	(1,747,673)	(171,649)	(122,728)	(211,883)	(426,352)	(270,160)	(509,607)
32	Rate Base	147,057,928	100,294,090	3,611,558	9,498,798	14,377,210	2,203,082	1,256,469	2,723,399	3,216,038	3,391,773	6,485,512
33	Rate of Return on Rate Base	-0.83%	-5.74%	8.77%	10.87%	13.96%	39.19%	4.65%	-5.00%	3.83%	3.15%	8.05%
34	Income Increase	10,571,123	5,133,318	286,977	1,110,400	1,941,177	1,113,404	94,016	283,278	330,118	106,470	171,966
35	Proposed Income	9,352,887	(626,161)	603,777	2,143,163	3,948,122	1,976,713	152,502	147,059	453,239	213,403	693,962
36	Proposed Rate of Return on Rate Base	6.36%	-0.62%	16.72%	22.56%	27.46%	89.72%	12.14%	5.40%	14.09%	6.29%	10.70%
37	Revenue Increase	14,375,638	6,980,783	390,259	1,510,029	2,639,800	1,514,115	127,852	385,229	448,926	144,789	233,856
38	Percentage Increase	63.59%	98.28%	31.46%	43.85%	45.03%	79.70%	41.72%	206.85%	59.17%	22.04%	20.37%
39	Proposed Revenue	36,982,275	14,084,049	1,630,603	4,953,942	8,502,539	3,413,909	434,294	571,462	1,207,696	801,661	1,382,120

Exhibit No. 3-a (MHW)

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

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<u>Label</u>	Constant	Allocation Factor	Function	Total			Total		
				<u>Retail</u>	<u>RS</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>Total</u>
				1	2	3			
Rate Base									
P-T-D Plant in Service									
Production									
Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-	-
Transmission									
Bulk & Sub; Other	-	BULK_TRANS	TOTAL	-	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-	-
Distribution									
360 Land and Land Rights	3,626,886	DIST_CPD	TOTAL	3,626,886	2,491,407	57,376	275,903	498,805	
361 Structures and Improvements	7,327,151	DIST_CPD	TOTAL	7,327,151	5,033,219	115,912	557,388	1,007,701	
362 & 363 Station Equip. & Storage Battery	37,461,653	DIST_CPD	TOTAL	37,461,653	25,733,427	592,624	2,849,767	5,152,093	
364 Poles	32,106,935	DIST_POLES	TOTAL	32,106,935	22,922,195	610,699	2,363,059	3,705,462	
365 Overhead Lines	48,911,384	DIST_OHLINE	TOTAL	48,911,384	34,875,395.27	925,111	3,603,892	5,680,942	
366 Underground Conduit	12,161,353	DIST_UGLINES	TOTAL	12,161,353	8,696,729	233,018	893,759	1,391,796	
367 Underground Lines	10,730,016	DIST_UGLINES	TOTAL	10,730,016	7,673,163	205,593	788,567	1,227,988	
368 Transformers	30,705,473	DIST_TRANSF	TOTAL	30,705,473	22,622,539	667,127	2,195,757	2,969,631	
369 Services	14,929,988	DIST_SERV	TOTAL	14,929,988	12,092,665	1,122,174	365,743	53,402	
370 Meters	6,591,749	DIST_METERS	TOTAL	6,591,749	4,048,094	629,458	985,880	340,932	
371 Installations on Cust Premises	3,181,022	DIST_OL	TOTAL	3,181,022	-	-	-	-	-
373 Street Lighting	9,190,169	DIST_SL	TOTAL	9,190,169	-	-	-	-	-
Total	216,923,779		TOTAL	216,923,779	146,188,833	5,159,091	14,879,715	22,028,753	
Total P-T-D Plant in Service	216,923,779		TOTAL	216,923,779	146,188,833	5,159,091	14,879,715	22,028,753	
General & Intangible Plant	16,064,508	LABOR_M	TOTAL	16,064,508	11,686,102	551,530	920,138	1,261,415	
Total Electric Plant in Service	232,988,287		TOTAL	232,988,287	157,874,935	5,710,621	15,799,853	23,290,168	
Plant Held for Future Use									
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-
Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-
Distribution	187,481	RB_GUP_EPIS_D	TOTAL	187,481	126,347	4,459	12,860	19,039	
Total	187,481		TOTAL	187,481	126,347	4,459	12,860	19,039	
Construction Work in Progress									
General & Intangible	1,248,980	RB_GUP_EPIS_G	TOTAL	1,248,980	908,569	42,880	71,539	98,072	
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-
Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-
Distribution	2,201,380	RB_GUP_EPIS_D	TOTAL	2,201,380	1,483,550	52,355	151,002	223,552	
Total	3,450,361		TOTAL	3,450,361	2,392,119	95,236	222,541	321,624	
Other	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	-

KINGSPORT POWER COMPANY
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<u>Label</u>	Constant	Allocation		Total						
		Factor	Function	IP	CS	PS	EHG	OL	SL	
					13	14	15	16	17	
Rate Base										
P-T-D Plant in Service										
Production										
Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-	-	-
Transmission										
Bulk & Sub; Other	-	BULK_TRANS	TOTAL	-	-	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-	-	-
Distribution										
360 Land and Land Rights	3,626,886	DIST_CPD	TOTAL	103,741	30,621	69,732	88,685	3,505	7,113	
361 Structures and Improvements	7,327,151	DIST_CPD	TOTAL	209,581	61,861	140,874	179,165	7,080	14,369	
362 & 363 Station Equip. & Storage Battery	37,461,653	DIST_CPD	TOTAL	1,071,529	316,280	720,249	916,018	36,198	73,467	
364 Poles	32,106,935	DIST_POLES	TOTAL	488,874	307,181	694,264	787,320	118,071	109,810	
365 Overhead Lines	48,911,384	DIST_OHLLINES	TOTAL	766,563	466,123	1,053,725	1,199,283	175,446	164,904	
366 Underground Conduit	12,161,353	DIST_UGLINES	TOTAL	178,071	116,950	264,244	298,256	46,162	42,368	
367 Underground Lines	10,730,016	DIST_UGLINES	TOTAL	157,113	103,186	233,143	263,152	40,729	37,382	
368 Transformers	30,705,473	DIST_TRANSF	TOTAL	120,355	322,963	726,175	754,762	183,281	142,884	
369 Services	14,929,988	DIST_SERV	TOTAL	-	55,115	8,853	176,363	1,054,530	1,142	
370 Meters	6,591,749	DIST_METERS	TOTAL	156,180	84,094	93,846	253,266	-	-	
371 Installations on Cust Premises	3,181,022	DIST_OL	TOTAL	-	-	-	-	3,181,022	-	
373 Street Lighting	9,190,169	DIST_SL	TOTAL	-	-	-	-	-	9,190,169	
Total	216,923,779		TOTAL	3,252,006	1,864,375	4,005,104	4,916,270	4,846,024	9,783,608	
Total P-T-D Plant in Service	216,923,779		TOTAL	3,252,006	1,864,375	4,005,104	4,916,270	4,846,024	9,783,608	
General & Intangible Plant	16,064,508	LABOR_M	TOTAL	181,262	119,326	232,442	319,436	376,965	415,891	
Total Electric Plant in Service	232,988,287		TOTAL	3,433,268	1,983,701	4,237,546	5,235,706	5,222,990	10,199,499	
Plant Held for Future Use										
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-	
Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-	
Distribution	187,481	RB_GUP_EPIS_D	TOTAL	2,811	1,611	3,462	4,249	4,188	8,456	
Total	187,481		TOTAL	2,811	1,611	3,462	4,249	4,188	8,456	
Construction Work in Progress										
General & Intangible	1,248,980	RB_GUP_EPIS_G	TOTAL	14,093	9,277	18,072	24,835	29,308	32,335	
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-	
Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-	
Distribution	2,201,380	RB_GUP_EPIS_D	TOTAL	33,002	18,920	40,644	49,891	49,178	99,286	
Total	3,450,361		TOTAL	47,095	28,197	58,716	74,727	78,487	131,620	
Other	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	-	

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY
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<u>Label</u>	Constant	Allocation Factor	Function	Total			Total		
				<u>Retail</u>	<u>RS</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>LGS</u>
				1	2	3			
Electric Utility Plant	236,626,129		TOTAL	236,626,129	160,393,401	5,810,315	16,035,254	23,630,831	
Accum. Depreciation and Amortization									
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-
Bulk Transmission	-	BULK_TRANS	TOTAL	-	-	-	-	-	-
Distribution	(75,644,775)	RB_GUP_EPIS_D	TOTAL	(75,644,775)	(50,978,373)	(1,799,057)	(5,188,794)	(7,681,777)	
General & Intangible	(4,377,618)	RB_GUP_EPIS_G	TOTAL	(4,377,618)	(3,184,492)	(150,293)	(250,740)	(343,739)	
Total	(80,022,393)		TOTAL	(80,022,393)	(54,162,865)	(1,949,350)	(5,439,533)	(8,025,516)	
Net Electric Plant in Service	156,603,736		TOTAL	156,603,736	106,230,536	3,860,965	10,595,721	15,605,315	
Working Capital									
Assets									
O&M; Lead / Lag Study	-	RB_GUP	TOTAL	-	-	-	-	-	-
Materials & Supplies - Gross Plant Related (154)	326,491	RB_GUP_EPIS_D	TOTAL	326,491	220,028	7,765	22,395	33,155	
Prepayments-Payroll Related (165)	5,580,901	LABOR_M	TOTAL	5,580,901	4,059,818	191,604	319,661	438,223	
Prepayments-Gross Plant Related (165)	53,819	RB_GUP	TOTAL	53,819	36,481	1,322	3,647	5,375	
Prepayments-Distribution (165)	421,602	RB_GUP_EPIS_D	TOTAL	421,602	284,125	10,027	28,919	42,814	
Total Working Capital	6,382,813		TOTAL	6,382,813	4,600,452	210,718	374,623	519,567	
Rate Base Offsets									
Contr In Aid of Constr Advance (Acct. 2530124)	(130,128)	RB_GUP_EPIS_D	TOTAL	(130,128)	(87,696)	(3,095)	(8,926)	(13,215)	
Customer Deposits (Acct. 235)	(4,270,209)	CUST_DEP	TOTAL	(4,270,209)	(2,634,931)	(173,955)	(681,392)	(583,178)	
Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)	(11,528,284)	RB_GUP	TOTAL	(11,528,284)	(7,814,271)	(283,075)	(781,228)	(1,151,280)	
Accumulated Deferred ITC (Acct. 255)	-	RB_GUP	TOTAL	-	-	-	-	-	
Total	(15,928,621)		TOTAL	(15,928,621)	(10,536,898)	(460,125)	(1,471,546)	(1,747,673)	
Total Rate Base	147,057,928		TOTAL	147,057,928	100,294,090	3,611,558	9,498,798	14,377,210	
Operating Revenues									
Firm Sales of Electricity			TOTAL	22,606,637	7,103,266	1,240,343	3,443,913	5,862,738	
Sales for Resale									
Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	
Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-	
Total	-		TOTAL	-	-	-	-	-	
Other Operating Revenues									
Forfeited Discounts	222,224	FORF_DISC	TOTAL	222,224	181,757	5,161	13,187	14,372	
Miscellaneous Service Revenue	200,176	MISC_SERV_REV	TOTAL	200,176	162,063	15,039	4,902	781	
Mis. Serv. Rev. - Reconnect Fee Adjustment	(174,600)	RB_GUP	TOTAL	(174,600)	(118,350)	(4,287)	(11,832)	(17,437)	
Rent Assoc Co - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	
Rent Assoc Co - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	
Rent Assoc Co - Dist	76,952	RB_GUP_EPIS_D	TOTAL	76,952	51,860	1,830	5,278	7,815	

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	Allocation		Function	Total					
	Constant	Factor		IP	CS	PS	EHG	OL	SL
				13	14	15	16	17	
Electric Utility Plant	236,626,129		TOTAL	3,483,173	2,013,509	4,299,724	5,314,682	5,305,664	10,339,575
Accum. Depreciation and Amortization									
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-
Bulk Transmission	-	BULK_TRANS	TOTAL	-	-	-	-	-	-
Distribution	(75,644,775)	RB_GUP_EPIS_D	TOTAL	(1,134,026)	(650,137)	(1,396,643)	(1,714,382)	(1,689,886)	(3,411,700)
General & Intangible	(4,377,618)	RB_GUP_EPIS_G	TOTAL	(49,394)	(32,517)	(63,341)	(87,047)	(102,724)	(113,331)
Total	(80,022,393)		TOTAL	(1,183,421)	(682,654)	(1,459,985)	(1,801,429)	(1,792,610)	(3,525,031)
Net Electric Plant in Service	156,603,736		TOTAL	2,299,753	1,330,856	2,839,739	3,513,253	3,513,055	6,814,544
Working Capital									
Assets									
O&M; Lead / Lag Study	-	RB_GUP	TOTAL	-	-	-	-	-	-
Materials & Supplies - Gross Plant Related (154)	326,491	RB_GUP_EPIS_D	TOTAL	4,895	2,806	6,028	7,399	7,294	14,725
Prepayments-Payroll Related (165)	5,580,901	LABOR_M	TOTAL	62,971	41,455	80,752	110,974	130,960	144,483
Prepayments-Gross Plant Related (165)	53,819	RB_GUP	TOTAL	792	458	978	1,209	1,207	2,352
Prepayments-Distribution (165)	421,602	RB_GUP_EPIS_D	TOTAL	6,320	3,624	7,784	9,555	9,418	19,015
Total Working Capital	6,382,813		TOTAL	74,979	48,342	95,542	129,137	148,879	180,575
	-								
Rate Base Offsets									
Contr In Aid of Constr Advance (Acct. 2530124)	(130,128)	RB_GUP_EPIS_D	TOTAL	(1,951)	(1,118)	(2,403)	(2,949)	(2,907)	(5,869)
Customer Deposits (Acct. 235)	(4,270,209)	CUST_DEP	TOTAL	-	(23,513)	-	(164,475)	(8,764)	-
Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)	(11,528,284)	RB_GUP	TOTAL	(169,698)	(98,097)	(209,480)	(258,928)	(258,489)	(503,738)
Accumulated Deferred ITC (Acct. 255)	-	RB_GUP	TOTAL	-	-	-	-	-	-
Total	(15,928,621)		TOTAL	(171,649)	(122,728)	(211,883)	(426,352)	(270,160)	(509,607)
Total Rate Base	147,057,928		TOTAL	2,203,082	1,256,469	2,723,399	3,216,038	3,391,773	6,485,512
Operating Revenues									
Firm Sales of Electricity									
	22,606,637	RSALE	TOTAL	1,899,794	306,442	186,233	758,770	656,872	1,148,264
Sales for Resale									
Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	-
Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-	-
Other Operating Revenues									
Forfeited Discounts	222,224	FORF_DISC	TOTAL	1,204	652	-	5,227	664	-
Miscellaneous Service Revenue	200,176	MISC_SERV_REV	TOTAL	23	739	119	2,364	14,133	15
Mis. Serv. Rev. - Reconnect Fee Adjustment	(174,600)	RB_GUP	TOTAL	(2,570)	(1,486)	(3,173)	(3,922)	(3,915)	(7,629)
Rent Assoc Co - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-
Rent Assoc Co - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-
Rent Assoc Co - Dist	76,952	RB_GUP_EPIS_D	TOTAL	1,154	661	1,421	1,744	1,719	3,471

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TWELVE MONTHS ENDING JUNE 30, 2021

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<u>Label</u>	Constant	Allocation Factor	Function	Total <u>Retail</u> 1	<u>RS</u> 2	<u>SGS</u> 3	Total <u>MGS</u>	Total <u>LGS</u>
Rent Non-Assoc Co - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-
Rent Non-Assoc Co - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-
Rent Non-Assoc Co - Dist	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-
Rent ABD - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-
Rent ABD - Pole Atch Dist	598,110	RB_GUP_EPIS_D	TOTAL	598,110	403,077	14,225	41,027	60,739
Other Electric Revenue - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-
Other Electric Revenue - New - Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-
Other Electric Rev. Prod - New - Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-
Other Electric Revenue - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-
Other Electric Revenue - Dist	142,857	RB_GUP_EPIS_D	TOTAL	142,857	96,274	3,398	9,799	14,507
Other Electric Revenue - Local Facil Dist	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-
Total - Other Operating Revenues	1,065,720		TOTAL	1,065,720	776,681	35,365	62,361	80,777
Total Other Revenues	1,065,720		TOTAL	1,065,720	776,681	35,365	62,361	80,777
Total Operating Revenues	23,672,357		TOTAL	23,672,357	7,879,947	1,275,709	3,506,275	5,943,515
Operating Expense								
O&M Expense								
Production	-			-	-	-	-	-
Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-
Energy & Fuel	-	PROD_ENERGY	TOTAL	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-
Transmission	-			-	-	-	-	-
Bulk Transmission	-	BULK_TRANS	TOTAL	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-
Distribution Operation								
580 Supervision & Engineering	329,749	TOTOXEXP	TOTAL	329,749	204,296.04	8,649	22,026	30,027
581 Load Dispatching	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-
582 Station Expenses	135,870	362 STATIONS	TOTAL	135,870	93,333	2,149	10,336	18,686
583 Overhead Lines	93,062	TOTOHINES	TOTAL	93,062	66,389	1,764	6,854	10,782
584 Underground Lines	49,722	TOTUGLINES	TOTAL	49,722	35,557	953	3,654	5,690
585 Street Lighting	131,778	TOT_SL	TOTAL	131,778	-	-	-	-
586 Meters	83,867	DIST_METERS	TOTAL	83,867	51,504	8,009	12,543	4,338
587 Customer Installs	48,121	DIST_PCUST	TOTAL	48,121	38,962	3,616	1,178	188
588 Miscellaneous Distribution	687,010	RB_GUP_EPIS_D	TOTAL	687,010	462,988	16,339	47,125	69,766
589 Rents	238,393	RB_GUP_EPIS_D	TOTAL	238,393	160,657	5,670	16,352	24,209
Total	1,797,572		TOTAL	1,797,572	1,113,686	47,148	120,069	163,686
Distribution Maintenance								
590 Supervision & Engineering	2,473	TOTMXEXP	TOTAL	2,473	1,746	47	181	283
591 Structures	6,850	RB_GUP_EPIS_D	TOTAL	6,850	4,616	163	470	696
592 Station Equipment	46,999	362 STATIONS	TOTAL	46,999	32,285	743	3,575	6,464
593 Overhead Lines	5,792,103	TOTOHINES	TOTAL	5,792,103	4,132,024	109,797	426,585	671,046

Allocation		Total								
Constant	Factor	Function	IP	CS	PS	EHG	OL	SL		
				13	14	15	16	17		
Operating Expense O&M Expense	Rent Non-Associ Co - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-		
	Rent Non-Associ Co - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-		
	Rent Non-Associ Co - Dist	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-		
	Rent ABD - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-		
	Rent ABD - Pole Atch Dist	598,110	RB_GUP_EPIS_D	TOTAL	8,967	11,043	13,555	13,362	26,976	
	Other Electric Revenue - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	
	Other Electric Revenue - New - Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	
	Other Electric Rev. Prod - New - Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-	
	Other Electric Revenue - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	
	Other Electric Revenue - Dist	142,857	RB_GUP_EPIS_D	TOTAL	2,142	2,638	3,238	3,191	6,443	
	Other Electric Revenue - Local Facil Dist	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	
	Total - Other Operating Revenues	1,065,720		10,919	6,935	12,047	22,206	29,153	29,276	
	Total Other Revenues	1,065,720		10,919	6,935	12,047	22,206	29,153	29,276	
	Total Operating Revenues	23,672,357		1,910,713	313,377	198,280	780,976	686,026	1,177,540	
	Transmission	Production	-							
		Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-
		Energy & Fuel	-	PROD_ENERGY	TOTAL	-	-	-	-	-
Total		-		TOTAL	-	-	-	-	-	
Bulk Transmission		-	BULK_TRANS	TOTAL	-	-	-	-	-	
Total		-		TOTAL	-	-	-	-	-	
Distribution Operation		329,749	TOTOXEXP	4,924	2,632	5,394	7,096	5,555	39,151	
580 Supervision & Engineering		-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	
581 Load Dispatching		135,870	362 STATIONS	3,886	1,147	2,612	3,322	131	266	
582 Station Expenses		93,062	TOTOHINES	1,442	888	2,008	2,282	337	316	
583 Overhead Lines		49,722	TOTUGLINES	728	478	1,080	1,219	189	173	
584 Underground Lines		131,778	DIST_SL	-	-	-	-	-	131,778	
585 Street Lighting		83,867	DIST_METERS	1,987	1,070	1,194	3,222	-	4	
586 Meters		48,121	DIST_PCUST	2	178	29	568	3,398	-	
587 Customer Install		687,010	RB_GUP_EPIS_D	10,299	5,905	12,684	15,570	15,348	30,985	
588 Miscellaneous Distribution		238,393	RB_GUP_EPIS_D	3,574	2,049	4,401	5,403	5,326	10,752	
589 Rents		1,797,572		26,843	14,346	29,403	38,683	30,283	213,426	
Total										
Distribution Maintenance	590 Supervision & Engineering	2,473	TOTMXEXP	38	23	53	60	11	31	
	591 Structures	6,850	RB_GUP_EPIS_D	103	59	126	155	153	309	
	592 Station Equipment	46,999	362 STATIONS	1,344	397	904	1,149	45	92	
	593 Overhead Lines	5,792,103	TOTOHINES	89,753	55,285	124,966	142,025	20,984	19,640	

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<u>Label</u>	Constant	Allocation Factor	Function	Total			Total		
				<u>Retail</u>	<u>RS</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	
				1	2	3			
594 Underground Lines	43,547	TOTUGLINES	TOTAL	43,547	31,141	834	3,200	4,984	
595 Line Transformers	13,604	368 TRANSFORMERS	TOTAL	13,604	10,023	296	973	1,316	
596 Street Lighting	47,894	DIST_SL	TOTAL	47,894	-	-	-	-	
597 Meters	14,993	DIST_METERS	TOTAL	14,993	9,208	1,432	2,242	775	
598 Miscellaneous Distribution	231,508	RB_GUP_EPIS_D	TOTAL	231,508	156,017	5,506	15,880	23,510	
Total	6,199,971		TOTAL	6,199,971	4,377,059	118,818	453,107	709,073	
Customer Accounts									
901 Supervision	19,226	TOTOX234	TOTAL	19,226	15,966	1,286	419	67	
902 Meter Read	50,847	CUST_902	TOTAL	50,847	41,166	3,820	1,245	198	
903 Customer Records	1,228,799	CUST_903	TOTAL	1,228,799	1,021,597	81,761	26,649	4,242	
904 Uncollectibles	2,548	CUST_904	TOTAL	2,548	2,063	191	62	10	
905 Miscellaneous	11,738	TOTOX234	TOTAL	11,738	9,748	785	256	41	
Total	1,313,158		TOTAL	1,313,158	1,090,540	87,844	28,631	4,557	
Customer Service & Infor. & Sales Exp									
907 Supervision	11,408	CUST_TOTAL	TOTAL	11,408	9,236	857	279	44	
908 Customer Assist	93,187	CUST_TOTAL	TOTAL	93,187	75,444	7,001	2,282	363	
908-Customer Assistance - DSM	157	DSM_DEM	TOTAL	157	81	2	11	19	
908.1-Customer Assistance - Demand Response	7,105	DSM_DEM	TOTAL	7,105	3,647	101	496	841	
909 Info & Instr	-	CUST_TOTAL	TOTAL	-	-	-	-	-	
910 Miscellaneous	1,498	CUST_TOTAL	TOTAL	1,498	1,213	113	37	6	
911 - 916 Sales Exp.	5,404	CUST_TOTAL	TOTAL	5,404	4,375	406	132	21	
Total	118,759		TOTAL	118,759	93,996	8,480	3,237	1,294	
Administrative & General Expense									
Reg Commission	227,539	CUST_TOTAL	TOTAL	227,539	184,216	17,095	5,572	887	
Insurance - Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	
Insurance - Distribution	49,912	RB_GUP_EPIS_D	TOTAL	49,912	33,637	1,187	3,424	5,069	
A&G - Labor Related	1,396,569	LABOR_M	TOTAL	1,396,569	1,015,932	47,947	79,992	109,661	
Total	1,674,020		TOTAL	1,674,020	1,233,785	66,229	88,988	115,617	
Other Expenses									
Other O&M	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	
Factoring Expense	439,467	RSale_D	TOTAL	439,467	138,086	24,112	66,949	113,970	
Other O&M	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	
Total	439,467		TOTAL	439,467	138,086	24,112	66,949	113,970	
Total O&M Expense	11,542,946		TOTAL	11,542,946	8,047,151	352,632	760,980	1,108,197	
Depreciation & Amortization Expense									
Production	-	RB_GUP-Land_P	TOTAL	-	-	-	-	-	
Bulk Transmission	-	RB_GUP-Land_T	TOTAL	-	-	-	-	-	
Distribution	6,830,716	RB_GUP-Land_D	TOTAL	6,830,716	4,601,831	163,380	467,679	689,485	
General & Intangible	1,360,716	RB_GUP-Land_G	TOTAL	1,360,716	989,851	46,716	77,939	106,846	
Total Depreciation & Amort Expense	8,191,432		TOTAL	8,191,432	5,591,682	210,096	545,618	796,331	

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Label	Allocation			Total						
	Constant	Factor	Function	IP	CS	PS	EHG	OL	SL	
					13	14	15	16	17	
594 Underground Lines	43,547	TOTUGLINES	TOTAL	638	419	946	1,068	165	152	
	13,604	368 TRANSFORMERS	TOTAL	53	143	322	334	81	63	
	47,894	DIST_SL	TOTAL	-	-	-	-	-	47,894	
	14,993	DIST_METERS	TOTAL	355	191	213	576	-	-	
	231,508	RB_GUP_EPIS_D	TOTAL	3,471	1,990	4,274	5,247	5,172	10,441	
	6,199,971		TOTAL	95,755	58,506	131,804	150,615	26,611	78,623	
Customer Accounts	19,226	TOTOX234	TOTAL	2	63	10	202	1,209	1	
	50,847	CUST_902	TOTAL	6	188	30	600	3,590	4	
	1,228,799	CUST_903	TOTAL	124	4,018	645	12,850	76,833	81	
	2,548	CUST_904	TOTAL	0	9	2	30	180	0	
	11,738	TOTOX234	TOTAL	1	39	6	123	738	1	
	1,313,158		TOTAL	133	4,317	693	13,806	82,549	87	
Customer Service & Infor. & Sales Exp	11,408	CUST_TOTAL	TOTAL	1	42	7	135	805	1	
	93,187	CUST_TOTAL	TOTAL	11	344	55	1,100	6,579	7	
	157	DSM_DEM	TOTAL	37	1	3	3	0	0	
	7,105	DSM_DEM	TOTAL	1,665	48	150	151	2	4	
	-	CUST_TOTAL	TOTAL	-	-	-	-	-	-	
	1,498	CUST_TOTAL	TOTAL	0	6	1	18	106	0	
911 - 916 Sales Exp.	5,404	CUST_TOTAL	TOTAL	1	20	3	64	382	0	
	118,759		TOTAL	1,714	461	220	1,471	7,874	13	
	0									
	227,539	CUST_TOTAL	TOTAL	26	840	135	2,687	16,064	17	
	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-	
	49,912	RB_GUP_EPIS_D	TOTAL	748	429	922	1,131	1,115	2,251	
A&G - Labor Related	1,396,569	LABOR_M	TOTAL	15,758	10,374	20,207	27,770	32,771	36,156	
	1,674,020		TOTAL	16,532	11,642	21,264	31,588	49,951	38,424	
	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	-	
	439,467	RSALE_D	TOTAL	36,931	5,957	3,620	14,750	12,769	22,322	
	439,467	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	-	
Total O&M Expense	11,542,946		TOTAL	177,909	95,230	187,003	250,913	210,038	352,894	
	-									
	Depreciation & Amortization Expense	-	RB_GUP-Land_P	TOTAL	-	-	-	-	-	-
		-	RB_GUP-Land_T	TOTAL	-	-	-	-	-	-
		6,830,716	RB_GUP-Land_D	TOTAL	100,821	58,725	126,028	154,601	155,079	313,087
		1,360,716	RB_GUP-Land_G	TOTAL	15,353	10,107	19,689	27,057	31,930	35,227
8,191,432			TOTAL	116,175	68,832	145,717	181,658	187,009	348,314	

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<u>Label</u>	Constant	Allocation Factor	Function	Total			Total		
				<u>Retail</u>	<u>RS</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>LGS</u>
				1	2	3			
Taxes Other Than Income	-								
Federal Insurance Tax	156,541	LABOR_M	TOTAL	156,541	113,876	5,374	8,966	12,292	
Federal Unemployment Tax	773	LABOR_M	TOTAL	773	563	27	44	61	
State Unemployment Insurance	(20)	LABOR_M	TOTAL	(20)	(15)	(1)	(1)	(2)	
Real & Personal Property Tax	1,375,722	RB_GUP	TOTAL	1,375,722	932,512	33,781	93,227	137,387	
PSC Assessment	533,862	RSale_D	TOTAL	533,862	167,746	29,291	81,329	138,450	
Sales and Use Taxes	865	RB_GUP	TOTAL	865	586	21	59	86	
Bus Franchise	364,122	RB_GUP	TOTAL	364,122	246,815	8,941	24,675	36,363	
Regis Fee	-	RB_GUP	TOTAL	-	-	-	-	-	
Gross Receipts Tax	4,211,650	RSale_D	TOTAL	4,211,650	1,323,349	231,078	641,606	1,092,237	
Federal Excise Tax	-	RB_GUP	TOTAL	-	-	-	-	-	
Misc Capital Lease Tax	255	RB_GUP	TOTAL	255	173	6	17	25	
Total Taxes Other Than Income	6,643,771		TOTAL	6,643,771	2,785,605	308,518	849,923	1,416,901	
Other Income / Expense									
Cost of Short-Term Debt	1,382	NP	TOTAL	1,382	937	34	93	138	
Interest on Customer Deposits	247,609	CUST_DEP	TOTAL	247,609	152,787	10,087	39,511	33,816	
AFUDC	(19,135)	RB_GUP_CWIP	TOTAL	(19,135)	(13,266)	(528)	(1,234)	(1,784)	
Charitable Contributions	28,703	LABOR_M	TOTAL	28,703	20,880	985	1,644	2,254	
Total Operating Expense Before Income Tax	26,636,708		TOTAL	26,636,708	16,585,776	881,824	2,196,534	3,355,852	
Net Operating Income Before Income Tax	(2,964,351)		TOTAL	(2,964,351)	(8,705,829)	393,884	1,309,740	2,587,663	
Interest Expense	2,014,694	RATEBASE	TOTAL	2,014,694	1,374,029	49,478	130,134	196,968	
Pre-Tax Book Income Before SIT	(4,979,045)		TOTAL	(4,979,045)	(10,079,859)	344,406	1,179,607	2,390,695	
Schedule M Adjustments									
Gross Plant Related	(2,582,894)	RB_GUP	TOTAL	(2,582,894)	(1,750,775)	(63,423)	(175,033)	(257,942)	
Labor Related	874,750	LABOR_M	TOTAL	874,750	636,336	30,032	50,104	68,687	
Uncollectible Related	-	CUST_904	TOTAL	-	-	-	-	-	
Demand Response and FPPAR Over/Under Recovery	2,866,880	DSM_DEM	TOTAL	2,866,880	1,471,589	40,750	200,011	339,231	
Reliability & Major Storms	2,154,781	TOTOHLINES	TOTAL	2,154,781	1,537,197	40,847	158,698	249,643	
Total Federal Schedule Ms	3,313,517		TOTAL	3,313,517	1,894,347	48,206	233,780	399,618	
State Schedule M	-	RB_GUP	TOTAL	-	-	-	-	-	
State Tax Adjustments	(1,935,791)	RB_GUP	TOTAL	(1,935,791)	(1,312,146)	(47,533)	(131,181)	(193,319)	
State Taxable Income	(3,601,319)		TOTAL	(3,601,319)	(9,497,658)	345,079	1,282,205	2,596,994	
Apportionment Factor	0.980787								
State Income Tax Rate	6.50%								
State Income Tax	(229,588)		TOTAL	(229,588)	(605,487)	21,999	81,742	165,561	

Label	Allocation			Total						
	Constant	Factor	Function	IP	CS	PS	EHG	OL	SL	
					13	14	15	16	17	
Taxes Other Than Income										
Federal Insurance Tax	156,541	LABOR_M	TOTAL	1,766	1,163	2,265	3,113	3,673	4,053	
Federal Unemployment Tax	773	LABOR_M	TOTAL	9	6	11	15	18	20	
State Unemployment Insurance	(20)	LABOR_M	TOTAL	(0)	(0)	(0)	(0)	(0)	(1)	
Real & Personal Property Tax	1,375,722	RB_GUP	TOTAL	20,251	11,706	24,998	30,899	30,847	60,113	
PSC Assessment	533,862	RSALE_D	TOTAL	44,864	7,237	4,398	17,919	15,512	27,117	
Sales and Use Taxes	865	RB_GUP	TOTAL	13	7	16	19	19	38	
Bus Franchise	364,122	RB_GUP	TOTAL	5,360	3,098	6,616	8,178	8,164	15,911	
Regis Fee	-	RB_GUP	TOTAL	-	-	-	-	-	-	
Gross Receipts Tax	4,211,650	RSALE_D	TOTAL	353,935	57,091	34,695	141,360	122,376	213,923	
Federal Excise Tax	-	RB_GUP	TOTAL	-	-	-	-	-	-	
Misc Capital Lease Tax	255	RB_GUP	TOTAL	4	2	5	6	6	11	
Total Taxes Other Than Income	6,643,771		TOTAL	426,201	80,310	73,004	201,509	180,616	321,185	
Other Income / Expense										
Cost of Short-Term Debt	1,382	NP	TOTAL	20	12	25	31	31	60	
Interest on Customer Deposits	247,609	CUST_DEP	TOTAL	-	1,363	-	9,537	508	-	
AFUDC	(19,135)	RB_GUP_CWIP	TOTAL	(261)	(156)	(326)	(414)	(435)	(730)	
Charitable Contributions	28,703	LABOR_M	TOTAL	324	213	415	571	674	743	
Total Operating Expense Before Income Tax	26,636,708		TOTAL	720,367	245,804	405,839	643,804	578,440	1,022,466	
Net Operating Income Before Income Tax	(2,964,351)		TOTAL	1,190,346	67,573	(207,559)	137,172	107,585	155,074	
Interest Expense	2,014,694	RATEBASE	TOTAL	30,182	17,214	37,311	44,060	46,467	88,852	
Pre-Tax Book Income Before SIT	(4,979,045)		TOTAL	1,160,164	50,360	(244,870)	93,112	61,118	66,222	
Schedule M Adjustments										
Gross Plant Related	(2,582,894)	RB_GUP	TOTAL	(38,021)	(21,978)	(46,934)	(58,012)	(57,914)	(112,862)	
Labor Related	874,750	LABOR_M	TOTAL	9,870	6,498	12,657	17,394	20,527	22,646	
Uncollectible Related	-	CUST_904	TOTAL	-	-	-	-	-	-	
Demand Response and FPPAR Over/Under Recovery	2,866,880	DSM_DEM	TOTAL	671,718	19,461	60,618	61,060	842	1,602	
Reliability & Major Storms	2,154,781	TOTOHLINES	TOTAL	33,390	20,567	46,490	52,836	7,806	7,306	
Total Federal Schedule Ms	3,313,517		TOTAL	676,957	24,547	72,831	73,278	(28,739)	(81,308)	
State Schedule M	-	RB_GUP	TOTAL	-	-	-	-	-	-	
State Tax Adjustments	(1,935,791)	RB_GUP	TOTAL	(28,495)	(16,472)	(35,175)	(43,478)	(43,405)	(84,586)	
State Taxable Income	(3,601,319)		TOTAL	1,808,625	58,435	(207,214)	122,911	(11,025)	(99,671)	
Apportionment Factor	0.980787									
State Income Tax Rate	6.50%									
State Income Tax	(229,588)		TOTAL	115,302	3,725	(13,210)	7,836	(703)	(6,354)	

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<u>Label</u>	Constant	Allocation Factor	Function	Total			Total		
				<u>Retail</u>	<u>RS</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>Total</u>
				1	2	3			
Federal Taxable Income	(1,435,940)		TOTAL	(1,435,940)	(7,580,025)	370,613	1,331,644	2,624,752	
Federal Income Tax Rate	21.00%								
Current Federal Income Tax	(301,547)		TOTAL	(301,547)	(1,591,805)	77,829	279,645	551,198	
CFIT Tax Credits	(7,944)	NP	TOTAL	(7,944)	(5,389)	(196)	(537)	(792)	
Current Federal Income Tax	(309,491)		TOTAL	(309,491)	(1,597,194)	77,633	279,108	550,406	
Deferred Federal Income Tax									
Gross Plant Related	18,105	RB_GUP	TOTAL	18,105	12,272	445	1,227	1,808	
Labor Related	(170,591)	LABOR_M	TOTAL	(170,591)	(124,096)	(5,857)	(9,771)	(13,395)	
Uncollectible Related	-	CUST_904	TOTAL	-	-	-	-	-	
Demand Response and FPPAR Over/Under Recovery	(602,045)	DSM_DEM	TOTAL	(602,045)	(309,034)	(8,557)	(42,002)	(71,238)	
Reliability & Major Storms	(452,504)	TOTOHLINES	TOTAL	(452,504)	(322,811)	(8,578)	(33,327)	(52,425)	
Total Deferred Federal Income Tax	(1,207,035)		TOTAL	(1,207,035)	(743,669)	(22,547)	(83,873)	(135,250)	
Total Deferred ITC	-	NP	TOTAL	-	-	-	-	-	
Total Federal Income Tax	(1,516,526)		TOTAL	(1,516,526)	(2,340,863)	55,085	195,235	415,156	
Total Income Tax	(1,746,114)		TOTAL	(1,746,114)	(2,946,350)	77,085	276,977	580,717	
Total Expenses	24,890,594		TOTAL	24,890,594	13,639,426	958,909	2,473,511	3,936,569	
Net Operating Income	(1,218,237)		TOTAL	(1,218,237)	(5,759,479)	316,800	1,032,763	2,006,946	
Current Rate of Return	-0.83%			-0.83%	-5.74%	8.77%	10.87%	13.96%	
O&M Labor									
Production Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	
Production Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-	
Transmission	-	TOTBSEXP	TOTAL	-	-	-	-	-	
Distribution	2,055,171	EXP_OM_DIST	TOTAL	2,055,171	1,410,986	42,649	147,292	224,277	
Customer Accounts	766,144	EXP_OM_CUSTACCT	TOTAL	766,144	636,261	51,252	16,705	2,659	
Customer Service	79,872	EXP_OM_CUSTSERV	TOTAL	79,872	63,217	5,703	2,177	870	
Total	2,901,187		TOTAL	2,901,187	2,110,464	99,604	166,173	227,807	
Calculation of Proposed Revenues									
Proposed Operating Income	9,352,884	RATEBASE	TOTAL	9,352,887	(626,161)	603,777	2,143,163	3,948,122	
Proposed Operating Income from Revenue Allocation				9,352,887	(626,161)	603,777	2,143,163	3,948,122	
Proposed Rate of Return				6.36%	-0.62%	16.72%	22.56%	27.46%	
Income Increase	10,571,121		TOTAL	10,571,123	5,133,318	286,977	1,110,400	1,941,177	
Gross Revenue Conversion Factor	1.359897								

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

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Label	Allocation			Total						
	Constant	Factor	Function	IP	CS	PS	EHG	OL	SL	
					13	14	15	16	17	
Federal Taxable Income	(1,435,940)		TOTAL	1,721,819	71,181	(158,828)	158,554	33,082	(8,731)	
Federal Income Tax Rate	21.00%									
Current Federal Income Tax	(301,547)		TOTAL	361,582	14,948	(33,354)	33,296	6,947	(1,834)	
CFIT Tax Credits	(7,944)	NP	TOTAL	(117)	(68)	(144)	(178)	(178)	(346)	
Current Federal Income Tax	(309,491)		TOTAL	361,465	14,881	(33,498)	33,118	6,769	(2,179)	
Deferred Federal Income Tax										
Gross Plant Related	18,105	RB_GUP	TOTAL	267	154	329	407	406	791	
Labor Related	(170,591)	LABOR_M	TOTAL	(1,925)	(1,267)	(2,468)	(3,392)	(4,003)	(4,416)	
Uncollectible Related	-	CUST_904	TOTAL	-	-	-	-	-	-	
Demand Response and FPPAR Over/Under Recovery	(602,045)	DSM_DEM	TOTAL	(141,061)	(4,087)	(12,730)	(12,823)	(177)	(336)	
Reliability & Major Storms	(452,504)	TOTOHINES	TOTAL	(7,012)	(4,319)	(9,763)	(11,096)	(1,639)	(1,534)	
Total Deferred Federal Income Tax	(1,207,035)		TOTAL	(149,731)	(9,519)	(24,632)	(26,904)	(5,413)	(5,496)	
Total Deferred ITC	-	NP	TOTAL	-	-	-	-	-	-	
Total Federal Income Tax	(1,516,526)		TOTAL	211,734	5,362	(58,130)	6,214	1,356	(7,675)	
Total Income Tax	(1,746,114)		TOTAL	327,036	9,087	(71,340)	14,050	653	(14,029)	
Total Expenses	24,890,594		TOTAL	1,047,404	254,891	334,499	657,854	579,093	1,008,437	
Net Operating Income	(1,218,237)		TOTAL	863,309	58,486	(136,219)	123,122	106,932	169,103	
Current Rate of Return	-0.83%			39.19%	4.65%	-5.00%	3.83%	3.15%	2.61%	
O&M Labor										
Production Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	-	
Production Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-	-	
Transmission	-	TOTBSEXP	TOTAL	-	-	-	-	-	-	
Distribution	2,055,171	EXP_OM_DIST	TOTAL	31,505	18,721	41,426	48,645	14,620	75,049	
Customer Accounts	766,144	EXP_OM_CUSTACCT	TOTAL	78	2,519	404	8,055	48,162	51	
Customer Service	79,872	EXP_OM_CUSTSERV	TOTAL	1,153	310	148	989	5,296	8	
Total	2,901,187		TOTAL	32,735	21,550	41,978	57,689	68,078	75,108	
Calculation of Proposed Revenues										
Proposed Operating Income	9,352,884	RATEBASE	TOTAL	1,976,713	152,502	147,059	453,239	213,403	341,069	
Proposed Operating Income from Revenue Allocation				1,976,713	152,502	147,059	453,239	213,403	341,069	
Proposed Rate of Return				89.72%	12.14%	5.40%	14.09%	6.29%	5.26%	
Income Increase										
Gross Revenue Conversion Factor	10,571,121		TOTAL	1,113,404	94,016	283,278	330,118	106,470	171,966	
	1.359897									

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

<u>Label</u>	Constant	Allocation Factor	Function	Total			Total		
				<u>Retail</u>	<u>RS</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>Total</u>
				1	2	3			
Revenue Increase	14,375,635		TOTAL	14,375,638	6,980,783	390,259	1,510,029	2,639,800	
Proposed Sales Revenue	36,982,272		TOTAL	36,982,275	14,084,049	1,630,603	4,953,942	8,502,539	

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

<u>Label</u>	Constant	Allocation Factor	Function	Total						
				<u>IP</u>	<u>CS</u>	<u>PS</u>	<u>EHG</u>	<u>OL</u>	<u>SL</u>	
					13	14	15	16	17	

Revenue Increase	14,375,635		TOTAL	1,514,115	127,852	385,229	448,926	144,789	233,856	
Proposed Sales Revenue	36,982,272		TOTAL	3,413,909	434,294	571,462	1,207,696	801,661	1,382,120	

Exhibit No. 3-b (MHW)

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

KgPCo Exhibit No. 3-b
Witness: MHW
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Allocation Factor	Total								
	<u>Retail</u>	<u>RS</u>	<u>SGS</u>	<u>MGS-SEC</u>	<u>MGS-PRI</u>	<u>MGS-SUB</u>	<u>LGS-SEC</u>	<u>LGS-PRI</u>	<u>LGS-SUB</u>
	1	2	3	4	5	6	7	8	9
PROD_DEMAND PRODUCTION	1.00000000	0.51330676	0.01421401	0.06976594	-	-	0.10014290	0.01818459	-
PROD_DEMAND BULKTRAN	-	-	-	-	-	-	-	-	-
PROD_DEMAND SUBTRAN	-	-	-	-	-	-	-	-	-
PROD_DEMAND DISTPRI	-	-	-	-	-	-	-	-	-
PROD_DEMAND DISTSEC	-	-	-	-	-	-	-	-	-
PROD_DEMAND ENERGY	-	-	-	-	-	-	-	-	-
PROD_DEMAND CUSTOMER	-	-	-	-	-	-	-	-	-
PROD_DEMAND TOTAL	1.00000000	0.51330676	0.01421401	0.06976594	-	-	0.10014290	0.01818459	-
PROD_ENERGY PRODUCTION	-	-	-	-	-	-	-	-	-
PROD_ENERGY BULKTRAN	-	-	-	-	-	-	-	-	-
PROD_ENERGY SUBTRAN	-	-	-	-	-	-	-	-	-
PROD_ENERGY DISTPRI	-	-	-	-	-	-	-	-	-
PROD_ENERGY DISTSEC	-	-	-	-	-	-	-	-	-
PROD_ENERGY ENERGY	1.00000000	0.42153988	0.01484036	0.06534228	-	-	0.11738882	0.02122107	-
PROD_ENERGY CUSTOMER	-	-	-	-	-	-	-	-	-
PROD_ENERGY TOTAL	1.00000000	0.42153988	0.01484036	0.06534228	-	-	0.11738882	0.02122107	-
BULK_TRANS PRODUCTION	-	-	-	-	-	-	-	-	-
BULK_TRANS BULKTRAN	1.00000000	0.51330676	0.01421401	0.06976594	-	-	0.10014290	0.01818459	-
BULK_TRANS SUBTRAN	-	-	-	-	-	-	-	-	-
BULK_TRANS DISTPRI	-	-	-	-	-	-	-	-	-
BULK_TRANS DISTSEC	-	-	-	-	-	-	-	-	-
BULK_TRANS ENERGY	-	-	-	-	-	-	-	-	-
BULK_TRANS CUSTOMER	-	-	-	-	-	-	-	-	-
BULK_TRANS TOTAL	1.00000000	0.51330676	0.01421401	0.06976594	-	-	0.10014290	0.01818459	-
DIST_CPD PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_CPD BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_CPD SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_CPD DISTPRI	1.00000000	0.68692718	0.01581949	0.07607158	-	-	0.11631882	0.02121097	-
DIST_CPD DISTSEC	-	-	-	-	-	-	-	-	-
DIST_CPD ENERGY	-	-	-	-	-	-	-	-	-
DIST_CPD CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_CPD TOTAL	1.00000000	0.68692718	0.01581949	0.07607158	-	-	0.11631882	0.02121097	-
DISTSEC PRODUCTION	-	-	-	-	-	-	-	-	-
DISTSEC BULKTRAN	-	-	-	-	-	-	-	-	-
DISTSEC SUBTRAN	-	-	-	-	-	-	-	-	-
DISTSEC DISTPRI	-	-	-	-	-	-	-	-	-
DISTSEC DISTSEC	1.00000000	0.74467225	0.02266466	0.07078595	-	-	0.09023198	-	-
DISTSEC ENERGY	-	-	-	-	-	-	-	-	-
DISTSEC CUSTOMER	-	-	-	-	-	-	-	-	-
DISTSEC TOTAL	1.00000000	0.74467225	0.02266466	0.07078595	-	-	0.09023198	-	-
CUST_TOTAL PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_TOTAL BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_TOTAL SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_TOTAL DISTPRI	-	-	-	-	-	-	-	-	-
CUST_TOTAL DISTSEC	-	-	-	-	-	-	-	-	-
CUST_TOTAL ENERGY	-	-	-	-	-	-	-	-	-
CUST_TOTAL CUSTOMER	1.00000000	0.80960196	0.07512937	0.02448645	-	-	0.00357524	0.00032502	-
CUST_TOTAL TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	-	-	0.00357524	0.00032502	-
DIST_PCUST PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_PCUST BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_PCUST SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_PCUST DISTPRI	-	-	-	-	-	-	-	-	-
DIST_PCUST DISTSEC	-	-	-	-	-	-	-	-	-
DIST_PCUST ENERGY	-	-	-	-	-	-	-	-	-
DIST_PCUST CUSTOMER	1.00000000	0.80966388	0.07513512	0.02448832	-	-	0.00357551	0.00032505	-
DIST_PCUST TOTAL	1.00000000	0.80966388	0.07513512	0.02448832	-	-	0.00357551	0.00032505	-

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

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Allocation Factor	<u>IP-PRI</u> 10	<u>IP-SUB</u> 11	<u>IP-TRA</u> 12	<u>CS</u> 13	<u>PS</u> 14	<u>EHG</u> 15	<u>OL</u> 16	<u>SL</u> 17
PROD_DEMAND PRODUCTION	0.02449967	-	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
PROD_DEMAND BULKTRAN	-	-	-	-	-	-	-	-
PROD_DEMAND SUBTRAN	-	-	-	-	-	-	-	-
PROD_DEMAND DISTPRI	-	-	-	-	-	-	-	-
PROD_DEMAND DISTSEC	-	-	-	-	-	-	-	-
PROD_DEMAND ENERGY	-	-	-	-	-	-	-	-
PROD_DEMAND CUSTOMER	-	-	-	-	-	-	-	-
PROD_DEMAND TOTAL	0.02449967	-	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
PROD_ENERGY PRODUCTION	-	-	-	-	-	-	-	-
PROD_ENERGY BULKTRAN	-	-	-	-	-	-	-	-
PROD_ENERGY SUBTRAN	-	-	-	-	-	-	-	-
PROD_ENERGY DISTPRI	-	-	-	-	-	-	-	-
PROD_ENERGY DISTSEC	-	-	-	-	-	-	-	-
PROD_ENERGY ENERGY	0.03355569	-	0.28046666	0.00544212	0.01567315	0.01629680	0.00292207	0.00531111
PROD_ENERGY CUSTOMER	-	-	-	-	-	-	-	-
PROD_ENERGY TOTAL	0.03355569	-	0.28046666	0.00544212	0.01567315	0.01629680	0.00292207	0.00531111
BULK_TRANS PRODUCTION	-	-	-	-	-	-	-	-
BULK_TRANS BULKTRAN	0.02449967	-	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
BULK_TRANS SUBTRAN	-	-	-	-	-	-	-	-
BULK_TRANS DISTPRI	-	-	-	-	-	-	-	-
BULK_TRANS DISTSEC	-	-	-	-	-	-	-	-
BULK_TRANS ENERGY	-	-	-	-	-	-	-	-
BULK_TRANS CUSTOMER	-	-	-	-	-	-	-	-
BULK_TRANS TOTAL	0.02449967	-	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
DIST_CPD PRODUCTION	-	-	-	-	-	-	-	-
DIST_CPD BULKTRAN	-	-	-	-	-	-	-	-
DIST_CPD SUBTRAN	-	-	-	-	-	-	-	-
DIST_CPD DISTPRI	0.02860335	-	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
DIST_CPD DISTSEC	-	-	-	-	-	-	-	-
DIST_CPD ENERGY	-	-	-	-	-	-	-	-
DIST_CPD CUSTOMER	-	-	-	-	-	-	-	-
DIST_CPD TOTAL	0.02860335	-	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
DISTSEC PRODUCTION	-	-	-	-	-	-	-	-
DISTSEC BULKTRAN	-	-	-	-	-	-	-	-
DISTSEC SUBTRAN	-	-	-	-	-	-	-	-
DISTSEC DISTPRI	-	-	-	-	-	-	-	-
DISTSEC DISTSEC	-	-	-	0.01084764	0.02435209	0.02460112	0.00676342	0.00508088
DISTSEC ENERGY	-	-	-	-	-	-	-	-
DISTSEC CUSTOMER	-	-	-	-	-	-	-	-
DISTSEC TOTAL	-	-	-	0.01084764	0.02435209	0.02460112	0.00676342	0.00508088
CUST_TOTAL PRODUCTION	-	-	-	-	-	-	-	-
CUST_TOTAL BULKTRAN	-	-	-	-	-	-	-	-
CUST_TOTAL SUBTRAN	-	-	-	-	-	-	-	-
CUST_TOTAL DISTPRI	-	-	-	-	-	-	-	-
CUST_TOTAL DISTSEC	-	-	-	-	-	-	-	-
CUST_TOTAL ENERGY	-	-	-	-	-	-	-	-
CUST_TOTAL CUSTOMER	0.00003824	-	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
CUST_TOTAL TOTAL	0.00003824	-	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
DIST_PCUST PRODUCTION	-	-	-	-	-	-	-	-
DIST_PCUST BULKTRAN	-	-	-	-	-	-	-	-
DIST_PCUST SUBTRAN	-	-	-	-	-	-	-	-
DIST_PCUST DISTPRI	-	-	-	-	-	-	-	-
DIST_PCUST DISTSEC	-	-	-	-	-	-	-	-
DIST_PCUST ENERGY	-	-	-	-	-	-	-	-
DIST_PCUST CUSTOMER	0.00003824	-	-	0.00369023	0.00059273	0.01180841	0.07060603	0.00007648
DIST_PCUST TOTAL	0.00003824	-	-	0.00369023	0.00059273	0.01180841	0.07060603	0.00007648

KINGSPORT POWER COMPANY
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TWELVE MONTHS ENDING JUNE 30, 2021

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Allocation Factor	Total Retail 1	RS 2	SGS 3	MGS-SEC 4	MGS-PRI 5	MGS-SUB 6	LGS-SEC 7	LGS-PRI 8	LGS-SUB 9
DIST_SERV PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_SERV BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_SERV SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_SERV DISTPRI	-	-	-	-	-	-	-	-	-
DIST_SERV DISTSEC	-	-	-	-	-	-	-	-	-
DIST_SERV ENERGY	-	-	-	-	-	-	-	-	-
DIST_SERV CUSTOMER	1.00000000	0.80995812	0.07516242	0.02449722	-	-	0.00357681	-	-
DIST_SERV TOTAL	1.00000000	0.80995812	0.07516242	0.02449722	-	-	0.00357681	-	-
DIST_METERS PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_METERS BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_METERS SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_METERS DISTPRI	-	-	-	-	-	-	-	-	-
DIST_METERS DISTSEC	-	-	-	-	-	-	-	-	-
DIST_METERS ENERGY	-	-	-	-	-	-	-	-	-
DIST_METERS CUSTOMER	1.00000000	0.61411530	0.09549178	0.14956272	-	-	0.03709178	0.01462917	-
DIST_METERS TOTAL	1.00000000	0.61411530	0.09549178	0.14956272	-	-	0.03709178	0.01462917	-
DIST_OL PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_OL BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_OL SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_OL DISTPRI	-	-	-	-	-	-	-	-	-
DIST_OL DISTSEC	-	-	-	-	-	-	-	-	-
DIST_OL ENERGY	-	-	-	-	-	-	-	-	-
DIST_OL CUSTOMER	1.00000000	-	-	-	-	-	-	-	-
DIST_OL TOTAL	1.00000000	-	-	-	-	-	-	-	-
DIST_SL PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_SL BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_SL SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_SL DISTPRI	-	-	-	-	-	-	-	-	-
DIST_SL DISTSEC	-	-	-	-	-	-	-	-	-
DIST_SL ENERGY	-	-	-	-	-	-	-	-	-
DIST_SL CUSTOMER	1.00000000	-	-	-	-	-	-	-	-
DIST_SL TOTAL	1.00000000	-	-	-	-	-	-	-	-
CUST_902 PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_902 BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_902 SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_902 DISTPRI	-	-	-	-	-	-	-	-	-
CUST_902 DISTSEC	-	-	-	-	-	-	-	-	-
CUST_902 ENERGY	-	-	-	-	-	-	-	-	-
CUST_902 CUSTOMER	1.00000000	0.80960196	0.07512937	0.02448645	-	-	0.00357524	0.00032502	-
CUST_902 TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	-	-	0.00357524	0.00032502	-
CUST_903 PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_903 BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_903 SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_903 DISTPRI	-	-	-	-	-	-	-	-	-
CUST_903 DISTSEC	-	-	-	-	-	-	-	-	-
CUST_903 ENERGY	-	-	-	-	-	-	-	-	-
CUST_903 CUSTOMER	1.00000000	0.83137821	0.06653763	0.02168683	-	-	0.00316421	0.00028765	-
CUST_903 TOTAL	1.00000000	0.83137821	0.06653763	0.02168683	-	-	0.00316421	0.00028765	-
CUST_DEP PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_DEP BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_DEP SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_DEP DISTPRI	0.52605268	0.30139565	0.01245948	0.08726864	-	-	0.05797770	0.04385978	-
CUST_DEP DISTSEC	0.34602444	0.22840228	0.01247860	0.05676647	-	-	0.03143986	-	-
CUST_DEP ENERGY	-	-	-	-	-	-	-	-	-
CUST_DEP CUSTOMER	0.12792288	0.08725183	0.01579885	0.01553360	-	-	0.00145144	0.00184023	-
CUST_DEP TOTAL	1.00000000	0.61704976	0.04073692	0.15956871	-	-	0.09086900	0.04570001	-
CUST_904 PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_904 BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_904 SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_904 DISTPRI	-	-	-	-	-	-	-	-	-
CUST_904 DISTSEC	-	-	-	-	-	-	-	-	-
CUST_904 ENERGY	-	-	-	-	-	-	-	-	-
CUST_904 CUSTOMER	1.00000000	0.80960196	0.07512937	0.02448645	-	-	0.00357524	0.00032502	-
CUST_904 TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	-	-	0.00357524	0.00032502	-
DSM_DEM PRODUCTION	-	-	-	-	-	-	-	-	-
DSM_DEM BULKTRAN	-	-	-	-	-	-	-	-	-
DSM_DEM SUBTRAN	-	-	-	-	-	-	-	-	-
DSM_DEM DISTPRI	-	-	-	-	-	-	-	-	-
DSM_DEM DISTSEC	-	-	-	-	-	-	-	-	-
DSM_DEM ENERGY	-	-	-	-	-	-	-	-	-
DSM_DEM CUSTOMER	1.00000000	0.51330676	0.01421401	0.06976594	-	-	0.10014290	0.01818459	-
DSM_DEM TOTAL	1.00000000	0.51330676	0.01421401	0.06976594	-	-	0.10014290	0.01818459	-
DIST_POLES PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_POLES BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_POLES SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_POLES DISTPRI	0.53233010	0.36567201	0.00842119	0.04049519	-	-	0.06192001	0.01129124	-
DIST_POLES DISTSEC	0.46766990	0.34826080	0.01059958	0.03310446	-	-	0.04219878	-	-
DIST_POLES ENERGY	-	-	-	-	-	-	-	-	-
DIST_POLES CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_POLES TOTAL	1.00000000	0.71393281	0.01902077	0.07359965	-	-	0.10411879	0.01129124	-

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Allocation Factor	<u>IP-PRI</u> 10	<u>IP-SUB</u> 11	<u>IP-TRA</u> 12	<u>CS</u> 13	<u>PS</u> 14	<u>EHG</u> 15	<u>OL</u> 16	<u>SL</u> 17
DIST_SERV PRODUCTION	-	-	-	-	-	-	-	-
DIST_SERV BULKTRAN	-	-	-	-	-	-	-	-
DIST_SERV SUBTRAN	-	-	-	-	-	-	-	-
DIST_SERV DISTPRI	-	-	-	-	-	-	-	-
DIST_SERV DISTSEC	-	-	-	-	-	-	-	-
DIST_SERV ENERGY	-	-	-	-	-	-	-	-
DIST_SERV CUSTOMER	-	-	-	0.00369158	0.00059295	0.01181270	0.07063169	0.00007651
DIST_SERV TOTAL	-	-	-	0.00369158	0.00059295	0.01181270	0.07063169	0.00007651
DIST_METERS PRODUCTION	-	-	-	-	-	-	-	-
DIST_METERS BULKTRAN	-	-	-	-	-	-	-	-
DIST_METERS SUBTRAN	-	-	-	-	-	-	-	-
DIST_METERS DISTPRI	-	-	-	-	-	-	-	-
DIST_METERS DISTSEC	-	-	-	-	-	-	-	-
DIST_METERS ENERGY	-	-	-	-	-	-	-	-
DIST_METERS CUSTOMER	0.00261170	-	0.02108152	0.01275748	0.01423693	0.03842162	-	-
DIST_METERS TOTAL	0.00261170	-	0.02108152	0.01275748	0.01423693	0.03842162	-	-
DIST_OL PRODUCTION	-	-	-	-	-	-	-	-
DIST_OL BULKTRAN	-	-	-	-	-	-	-	-
DIST_OL SUBTRAN	-	-	-	-	-	-	-	-
DIST_OL DISTPRI	-	-	-	-	-	-	-	-
DIST_OL DISTSEC	-	-	-	-	-	-	-	-
DIST_OL ENERGY	-	-	-	-	-	-	-	-
DIST_OL CUSTOMER	-	-	-	-	-	-	1.00000000	-
DIST_OL TOTAL	-	-	-	-	-	-	1.00000000	-
DIST_SL PRODUCTION	-	-	-	-	-	-	-	-
DIST_SL BULKTRAN	-	-	-	-	-	-	-	-
DIST_SL SUBTRAN	-	-	-	-	-	-	-	-
DIST_SL DISTPRI	-	-	-	-	-	-	-	-
DIST_SL DISTSEC	-	-	-	-	-	-	-	-
DIST_SL ENERGY	-	-	-	-	-	-	-	-
DIST_SL CUSTOMER	-	-	-	-	-	-	-	1.00000000
DIST_SL TOTAL	-	-	-	-	-	-	-	1.00000000
CUST_902 PRODUCTION	-	-	-	-	-	-	-	-
CUST_902 BULKTRAN	-	-	-	-	-	-	-	-
CUST_902 SUBTRAN	-	-	-	-	-	-	-	-
CUST_902 DISTPRI	-	-	-	-	-	-	-	-
CUST_902 DISTSEC	-	-	-	-	-	-	-	-
CUST_902 ENERGY	-	-	-	-	-	-	-	-
CUST_902 CUSTOMER	0.00003824	-	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
CUST_902 TOTAL	0.00003824	-	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
CUST_903 PRODUCTION	-	-	-	-	-	-	-	-
CUST_903 BULKTRAN	-	-	-	-	-	-	-	-
CUST_903 SUBTRAN	-	-	-	-	-	-	-	-
CUST_903 DISTPRI	-	-	-	-	-	-	-	-
CUST_903 DISTSEC	-	-	-	-	-	-	-	-
CUST_903 ENERGY	-	-	-	-	-	-	-	-
CUST_903 CUSTOMER	0.00003525	-	0.00006571	0.00326996	0.00052483	0.01045699	0.06252701	0.00006571
CUST_903 TOTAL	0.00003525	-	0.00006571	0.00326996	0.00052483	0.01045699	0.06252701	0.00006571
CUST_DEP PRODUCTION	-	-	-	-	-	-	-	-
CUST_DEP BULKTRAN	-	-	-	-	-	-	-	-
CUST_DEP SUBTRAN	-	-	-	-	-	-	-	-
CUST_DEP DISTPRI	-	-	-	0.00265817	-	0.02039056	0.00004268	-
CUST_DEP DISTSEC	-	-	-	0.00238750	-	0.01434089	0.00020886	-
CUST_DEP ENERGY	-	-	-	-	-	-	-	-
CUST_DEP CUSTOMER	-	-	-	0.00046062	-	0.00378540	0.00180092	-
CUST_DEP TOTAL	-	-	-	0.00550629	-	0.03851686	0.00205246	-
CUST_904 PRODUCTION	-	-	-	-	-	-	-	-
CUST_904 BULKTRAN	-	-	-	-	-	-	-	-
CUST_904 SUBTRAN	-	-	-	-	-	-	-	-
CUST_904 DISTPRI	-	-	-	-	-	-	-	-
CUST_904 DISTSEC	-	-	-	-	-	-	-	-
CUST_904 ENERGY	-	-	-	-	-	-	-	-
CUST_904 CUSTOMER	0.00003824	-	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
CUST_904 TOTAL	0.00003824	-	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
DSM_DEM PRODUCTION	-	-	-	-	-	-	-	-
DSM_DEM BULKTRAN	-	-	-	-	-	-	-	-
DSM_DEM SUBTRAN	-	-	-	-	-	-	-	-
DSM_DEM DISTPRI	-	-	-	-	-	-	-	-
DSM_DEM DISTSEC	-	-	-	-	-	-	-	-
DSM_DEM ENERGY	-	-	-	-	-	-	-	-
DSM_DEM CUSTOMER	0.02449967	-	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
DSM_DEM TOTAL	0.02449967	-	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
DIST_POLES PRODUCTION	-	-	-	-	-	-	-	-
DIST_POLES BULKTRAN	-	-	-	-	-	-	-	-
DIST_POLES SUBTRAN	-	-	-	-	-	-	-	-
DIST_POLES DISTPRI	0.01522642	-	-	0.00449434	0.01023474	0.01301662	0.00051438	0.00104396
DIST_POLES DISTSEC	-	-	-	0.00507311	0.01138874	0.01150520	0.00316305	0.00237617
DIST_POLES ENERGY	-	-	-	-	-	-	-	-
DIST_POLES CUSTOMER	-	-	-	-	-	-	-	-
DIST_POLES TOTAL	0.01522642	-	-	0.00956745	0.02162348	0.02452182	0.00367743	0.00342014

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Allocation Factor	Total Retail 1	RS 2	SGS 3	MGS-SEC 4	MGS-PRI 5	MGS-SUB 6	LGS-SEC 7	LGS-PRI 8	LGS-SUB 9
DIST_OHLINES PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_OHLINES BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_OHLINES SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_OHLINES DISTPRI	0.54792507	0.37638462	0.00866790	0.04168152	-	-	0.06373399	0.01162202	-
DIST_OHLINES DISTSEC	0.45207493	0.33664766	0.01024613	0.03200055	-	-	0.04079162	-	-
DIST_OHLINES ENERGY	-	-	-	-	-	-	-	-	-
DIST_OHLINES CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_OHLINES TOTAL	1.00000000	0.71303228	0.01891402	0.07368208	-	-	0.10452561	0.01162202	-
DIST_UGLINES PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_UGLINES BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_UGLINES SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_UGLINES DISTPRI	0.51191015	0.35164499	0.00809816	0.03894181	-	-	0.05954478	0.01085811	-
DIST_UGLINES DISTSEC	0.48808985	0.36346697	0.01106239	0.03454990	-	-	0.04404132	-	-
DIST_UGLINES ENERGY	-	-	-	-	-	-	-	-	-
DIST_UGLINES CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_UGLINES TOTAL	1.00000000	0.71511196	0.01916055	0.07349172	-	-	0.10358610	0.01085811	-
DIST_TRANSF PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_TRANSF BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_TRANSF SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_TRANSF DISTPRI	0.13703472	0.09413287	0.00216782	0.01042445	-	-	0.01593972	0.00290664	-
DIST_TRANSF DISTSEC	0.86296528	0.64262629	0.01955882	0.06108582	-	-	0.07786707	-	-
DIST_TRANSF ENERGY	-	-	-	-	-	-	-	-	-
DIST_TRANSF CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_TRANSF TOTAL	1.00000000	0.73675917	0.02172664	0.07151027	-	-	0.09380679	0.00290664	-
RB_GUP_EPIS_P PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P DISTPRI	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P DISTSEC	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P CUSTOMER	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P TOTAL	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T DISTPRI	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T DISTSEC	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T CUSTOMER	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T TOTAL	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D DISTPRI	0.49894480	0.34273874	0.00789305	0.03795552	-	-	0.05803667	0.01058310	-
RB_GUP_EPIS_D DISTSEC	0.34481171	0.25677171	0.00781504	0.02440783	-	-	0.03111305	-	-
RB_GUP_EPIS_D ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D CUSTOMER	0.15624349	0.07440751	0.00807487	0.00623087	-	-	0.00137330	0.00044454	-
RB_GUP_EPIS_D TOTAL	1.00000000	0.67391797	0.02378297	0.06859421	-	-	0.09052301	0.01102765	-
RB_GUP_EPIS_G PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G DISTPRI	0.36794540	0.25275169	0.00582071	0.02799019	-	-	0.04279897	0.00780448	-
RB_GUP_EPIS_G DISTSEC	0.28727564	0.21392619	0.00651101	0.02033508	-	-	0.02592145	-	-
RB_GUP_EPIS_G ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G CUSTOMER	0.34477897	0.26077060	0.02200046	0.00895244	-	-	0.00167336	0.00032362	-
RB_GUP_EPIS_G TOTAL	1.00000000	0.72744848	0.03433218	0.05727770	-	-	0.07039378	0.00812810	-
RB_GUP-Land_P PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP-Land_P BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_P SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_P DISTPRI	-	-	-	-	-	-	-	-	-
RB_GUP-Land_P DISTSEC	-	-	-	-	-	-	-	-	-
RB_GUP-Land_P ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_P CUSTOMER	-	-	-	-	-	-	-	-	-
RB_GUP-Land_P TOTAL	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T DISTPRI	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T DISTSEC	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T CUSTOMER	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T TOTAL	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D DISTPRI	0.49042489	0.33688618	0.00775827	0.03730739	-	-	0.05704564	0.01040239	-
RB_GUP-Land_D DISTSEC	0.35067487	0.26113784	0.00794793	0.02482285	-	-	0.03164209	-	-
RB_GUP-Land_D ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D CUSTOMER	0.15890024	0.07567273	0.00821218	0.00633682	-	-	0.00139665	0.00045210	-
RB_GUP-Land_D TOTAL	1.00000000	0.67369676	0.02391838	0.06846706	-	-	0.09008438	0.01085449	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
DIST_OHLINES PRODUCTION	-	-	-	-	-	-	-	-
DIST_OHLINES BULKTRAN	-	-	-	-	-	-	-	-
DIST_OHLINES SUBTRAN	-	-	-	-	-	-	-	-
DIST_OHLINES DISTPRI	0.01567249	-	-	0.00462600	0.01053457	0.01339795	0.00052945	0.00107455
DIST_OHLINES DISTSEC	-	-	-	0.00490395	0.01100897	0.01112155	0.00305757	0.00229694
DIST_OHLINES ENERGY	-	-	-	-	-	-	-	-
DIST_OHLINES CUSTOMER	-	-	-	-	-	-	-	-
DIST_OHLINES TOTAL	0.01567249	-	-	0.00952995	0.02154354	0.02451950	0.00358702	0.00337149
DIST_UGLINES PRODUCTION	-	-	-	-	-	-	-	-
DIST_UGLINES BULKTRAN	-	-	-	-	-	-	-	-
DIST_UGLINES SUBTRAN	-	-	-	-	-	-	-	-
DIST_UGLINES DISTPRI	0.01464234	-	-	0.00432193	0.00984214	0.01251731	0.00049465	0.00100392
DIST_UGLINES DISTSEC	-	-	-	0.00529462	0.01188601	0.01200756	0.00330116	0.00247993
DIST_UGLINES ENERGY	-	-	-	-	-	-	-	-
DIST_UGLINES CUSTOMER	-	-	-	-	-	-	-	-
DIST_UGLINES TOTAL	0.01464234	-	-	0.00961656	0.02172815	0.02452486	0.00379580	0.00348384
DIST_TRANSF PRODUCTION	-	-	-	-	-	-	-	-
DIST_TRANSF BULKTRAN	-	-	-	-	-	-	-	-
DIST_TRANSF SUBTRAN	-	-	-	-	-	-	-	-
DIST_TRANSF DISTPRI	0.00391965	-	-	0.00115695	0.00263467	0.00335079	0.00013241	0.00026874
DIST_TRANSF DISTSEC	-	-	-	0.00936114	0.02101501	0.02122991	0.00583660	0.00438462
DIST_TRANSF ENERGY	-	-	-	-	-	-	-	-
DIST_TRANSF CUSTOMER	-	-	-	-	-	-	-	-
DIST_TRANSF TOTAL	0.00391965	-	-	0.01051809	0.02364968	0.02458071	0.00596901	0.00465337
RB_GUP_EPIS_P PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P DISTPRI	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P DISTSEC	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P TOTAL	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T DISTPRI	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T DISTSEC	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T TOTAL	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D DISTPRI	0.01427149	-	-	0.00421247	0.00959286	0.01220027	0.00048212	0.00097849
RB_GUP_EPIS_D DISTSEC	-	-	-	0.00374039	0.00839689	0.00848275	0.00233211	0.00175195
RB_GUP_EPIS_D ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D CUSTOMER	0.00007936	-	0.00064061	0.00064174	0.00047343	0.00198055	0.01952553	0.04237115
RB_GUP_EPIS_D TOTAL	0.01435086	-	0.00064061	0.00859461	0.01846318	0.02266358	0.02233976	0.04510159
RB_GUP_EPIS_G PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G DISTPRI	0.01052447	-	-	0.00310647	0.00707423	0.00899706	0.00035554	0.00072159
RB_GUP_EPIS_G DISTSEC	-	-	-	0.00311626	0.00699576	0.00706730	0.00194297	0.00145961
RB_GUP_EPIS_G ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G CUSTOMER	0.00008865	-	0.00067026	0.00120520	0.00039931	0.00382024	0.02116721	0.02370762
RB_GUP_EPIS_G TOTAL	0.01061312	-	0.00067026	0.00742794	0.01446930	0.01988460	0.02346571	0.02588882
RB_GUP-Land_P PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP-Land_P BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_P SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_P DISTPRI	-	-	-	-	-	-	-	-
RB_GUP-Land_P DISTSEC	-	-	-	-	-	-	-	-
RB_GUP-Land_P ENERGY	-	-	-	-	-	-	-	-
RB_GUP-Land_P CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP-Land_P TOTAL	-	-	-	-	-	-	-	-
RB_GUP-Land_T PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP-Land_T BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_T SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_T DISTPRI	-	-	-	-	-	-	-	-
RB_GUP-Land_T DISTSEC	-	-	-	-	-	-	-	-
RB_GUP-Land_T ENERGY	-	-	-	-	-	-	-	-
RB_GUP-Land_T CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP-Land_T TOTAL	-	-	-	-	-	-	-	-
RB_GUP-Land_D PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP-Land_D BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_D SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_D DISTPRI	0.01402779	-	-	0.00414054	0.00942906	0.01199194	0.00047389	0.00096178
RB_GUP-Land_D DISTSEC	-	-	-	0.00380399	0.00853967	0.00862699	0.00237176	0.00178174
RB_GUP-Land_D ENERGY	-	-	-	-	-	-	-	-
RB_GUP-Land_D CUSTOMER	0.00008071	-	0.00065151	0.00065266	0.00048148	0.00201423	0.01985754	0.04309163
RB_GUP-Land_D TOTAL	0.01410851	-	0.00065151	0.00859719	0.01845021	0.02263317	0.02270319	0.04583515

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Allocation	Total								
Factor	Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
RB_GUP-Land_G PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G DISTPRI	0.36794540	0.25275169	0.00582071	0.02799019	-	-	0.04279897	0.00780448	-
RB_GUP-Land_G DISTSEC	0.28727564	0.21392619	0.00651101	0.02033508	-	-	0.02592145	-	-
RB_GUP-Land_G ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G CUSTOMER	0.34477897	0.26077060	0.02200046	0.00895244	-	-	0.00167336	0.00032362	-
RB_GUP-Land_G TOTAL	1.00000000	0.72744848	0.03433218	0.05727770	-	-	0.07039378	0.00812810	-
RB_GUP_CWIP PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP_CWIP BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_CWIP SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_CWIP DISTPRI	0.45152492	0.31016474	0.00714290	0.03434821	-	-	0.05252084	0.00957728	-
RB_GUP_CWIP DISTSEC	0.32398449	0.24126226	0.00734300	0.02293355	-	-	0.02923376	-	-
RB_GUP_CWIP ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP_CWIP CUSTOMER	0.22449059	0.14186824	0.01311573	0.00721604	-	-	0.00148192	0.00040077	-
RB_GUP_CWIP TOTAL	1.00000000	0.69329524	0.02760163	0.06449780	-	-	0.08323652	0.00997805	-
RB_GUP PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP DISTPRI	0.48935982	0.33615456	0.00774142	0.03722637	-	-	0.05692175	0.01037980	-
RB_GUP DISTSEC	0.34060191	0.25363679	0.00771963	0.02410983	-	-	0.03073319	-	-
RB_GUP ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP CUSTOMER	0.17003827	0.08804335	0.00909378	0.00643000	-	-	0.00139525	0.00043569	-
RB_GUP TOTAL	1.00000000	0.67783470	0.02455483	0.06776620	-	-	0.08905020	0.01081549	-
NP PRODUCTION	-	-	-	-	-	-	-	-	-
NP BULKTRAN	-	-	-	-	-	-	-	-	-
NP SUBTRAN	-	-	-	-	-	-	-	-	-
NP DISTPRI	0.48812391	0.33530558	0.00772187	0.03713236	-	-	0.05677800	0.01035358	-
NP DISTSEC	0.34005909	0.25323257	0.00770732	0.02407141	-	-	0.03068421	-	-
NP ENERGY	-	-	-	-	-	-	-	-	-
NP CUSTOMER	0.17181700	0.08980158	0.00922516	0.00645568	-	-	0.00139809	0.00043455	-
NP TOTAL	1.00000000	0.67833973	0.02465436	0.06765944	-	-	0.08886029	0.01078814	-
RATEBASE PRODUCTION	-	-	-	-	-	-	-	-	-
RATEBASE BULKTRAN	-	-	-	-	-	-	-	-	-
RATEBASE SUBTRAN	-	-	-	-	-	-	-	-	-
RATEBASE DISTPRI	0.48241077	0.33312229	0.00751135	0.03532569	-	-	0.05620672	0.00928282	-
RATEBASE DISTSEC	0.33786033	0.25244522	0.00752287	0.02297864	-	-	0.03047950	-	-
RATEBASE ENERGY	-	-	-	-	-	-	-	-	-
RATEBASE CUSTOMER	0.17972889	0.09643646	0.00952452	0.00628789	-	-	0.00140710	0.00038948	-
RATEBASE TOTAL	1.00000000	0.68200396	0.02455874	0.06459222	-	-	0.08809332	0.00967230	-
MISC_SERV_REV PRODUCTION	-	-	-	-	-	-	-	-	-
MISC_SERV_REV BULKTRAN	-	-	-	-	-	-	-	-	-
MISC_SERV_REV SUBTRAN	-	-	-	-	-	-	-	-	-
MISC_SERV_REV DISTPRI	0.46286757	0.41174441	0.02493382	0.01354919	-	-	0.00229218	0.00031192	-
MISC_SERV_REV DISTSEC	0.35676633	0.30846912	0.02468738	0.00871300	-	-	0.00122882	-	-
MISC_SERV_REV ENERGY	-	-	-	-	-	-	-	-	-
MISC_SERV_REV CUSTOMER	0.18036610	0.08938843	0.02550818	0.00222427	-	-	0.00005424	0.00001310	-
MISC_SERV_REV TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	-	-	0.00357524	0.00032502	-

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RB_GUP-Land_G PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP-Land_G BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_G SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_G DISTPRI	0.01052447	-	-	0.00310647	0.00707423	0.00899706	0.00035554	0.00072159
RB_GUP-Land_G DISTSEC	-	-	-	0.00311626	0.00699576	0.00706730	0.00194297	0.00145961
RB_GUP-Land_G ENERGY	-	-	-	-	-	-	-	-
RB_GUP-Land_G CUSTOMER	0.00008865	-	0.00067026	0.00120520	0.00039931	0.00382024	0.02116721	0.02370762
RB_GUP-Land_G TOTAL	0.01061312	-	0.00067026	0.00742794	0.01446930	0.01988460	0.02346571	0.02588882
RB_GUP_CWIP PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_CWIP BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_CWIP SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_CWIP DISTPRI	0.01291513	-	-	0.00381212	0.00868116	0.01104076	0.00043630	0.00088550
RB_GUP_CWIP DISTSEC	-	-	-	0.00351447	0.00788970	0.00797038	0.00219124	0.00164613
RB_GUP_CWIP ENERGY	-	-	-	-	-	-	-	-
RB_GUP_CWIP CUSTOMER	0.00008272	-	0.00065135	0.00084571	0.00044660	0.00264649	0.02011979	0.03561523
RB_GUP_CWIP TOTAL	0.01299785	-	0.00065135	0.00817229	0.01701746	0.02165763	0.02274734	0.03814685
RB_GUP PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP DISTPRI	0.01399733	-	-	0.00413155	0.00940858	0.01196590	0.00047286	0.00095969
RB_GUP DISTSEC	-	-	-	0.00369473	0.00829437	0.00837919	0.00230363	0.00173056
RB_GUP ENERGY	-	-	-	-	-	-	-	-
RB_GUP CUSTOMER	0.00008004	-	0.00064278	0.00068297	0.00046801	0.00211516	0.01964565	0.04100558
RB_GUP TOTAL	0.01407737	-	0.00064278	0.00850924	0.01817096	0.02246025	0.02242214	0.04369583
NP PRODUCTION	-	-	-	-	-	-	-	-
NP BULKTRAN	-	-	-	-	-	-	-	-
NP SUBTRAN	-	-	-	-	-	-	-	-
NP DISTPRI	0.01396198	-	-	0.00412111	0.00938482	0.01193568	0.00047166	0.00095727
NP DISTSEC	-	-	-	0.00368884	0.00828115	0.00836583	0.00229996	0.00172780
NP ENERGY	-	-	-	-	-	-	-	-
NP CUSTOMER	0.00008013	-	0.00064306	0.00068829	0.00046731	0.00213252	0.01966114	0.04082950
NP TOTAL	0.01404211	-	0.00064306	0.00849824	0.01813328	0.02243403	0.02243276	0.04351457
RATEBASE PRODUCTION	-	-	-	-	-	-	-	-
RATEBASE BULKTRAN	-	-	-	-	-	-	-	-
RATEBASE SUBTRAN	-	-	-	-	-	-	-	-
RATEBASE DISTPRI	0.01423549	-	-	0.00412466	0.00956866	0.01157740	0.00047967	0.00097602
RATEBASE DISTSEC	-	-	-	0.00370465	0.00847229	0.00814250	0.00234698	0.00176768
RATEBASE ENERGY	-	-	-	-	-	-	-	-
RATEBASE CUSTOMER	0.00008278	-	0.00066278	0.00071473	0.00047827	0.00214929	0.02023755	0.04135805
RATEBASE TOTAL	0.01431827	-	0.00066278	0.00854404	0.01851922	0.02186919	0.02306420	0.04410175
MISC_SERV_REV PRODUCTION	-	-	-	-	-	-	-	-
MISC_SERV_REV BULKTRAN	-	-	-	-	-	-	-	-
MISC_SERV_REV SUBTRAN	-	-	-	-	-	-	-	-
MISC_SERV_REV DISTPRI	0.00003803	-	-	0.00180855	0.00030794	0.00635622	0.00152365	0.00000166
MISC_SERV_REV DISTSEC	-	-	-	0.00160588	0.00026955	0.00441943	0.00737019	0.00000297
MISC_SERV_REV ENERGY	-	-	-	-	-	-	-	-
MISC_SERV_REV CUSTOMER	0.00000021	-	0.00007648	0.00027552	0.00001520	0.00103185	0.06170679	0.00007185
MISC_SERV_REV TOTAL	0.00003824	-	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648

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Allocation Factor	Total Retail 1	RS 2	SGS 3	MGS-SEC 4	MGS-PRI 5	MGS-SUB 6	LGS-SEC 7	LGS-PRI 8	LGS-SUB 9
362 STATIONS PRODUCTION	-	-	-	-	-	-	-	-	-
362 STATIONS BULKTRAN	-	-	-	-	-	-	-	-	-
362 STATIONS SUBTRAN	-	-	-	-	-	-	-	-	-
362 STATIONS DISTPRI	1.00000000	0.68692718	0.01581949	0.07607158	-	-	0.11631882	0.02121097	-
362 STATIONS DISTSEC	-	-	-	-	-	-	-	-	-
362 STATIONS ENERGY	-	-	-	-	-	-	-	-	-
362 STATIONS CUSTOMER	-	-	-	-	-	-	-	-	-
362 STATIONS TOTAL	1.00000000	0.68692718	0.01581949	0.07607158	-	-	0.11631882	0.02121097	-
TOTOHLINES PRODUCTION	-	-	-	-	-	-	-	-	-
TOTOHLINES BULKTRAN	-	-	-	-	-	-	-	-	-
TOTOHLINES SUBTRAN	-	-	-	-	-	-	-	-	-
TOTOHLINES DISTPRI	0.54174490	0.37213929	0.00857013	0.04121139	-	-	0.06301512	0.01149094	-
TOTOHLINES DISTSEC	0.45825510	0.34124986	0.01038620	0.03243802	-	-	0.04134927	-	-
TOTOHLINES ENERGY	-	-	-	-	-	-	-	-	-
TOTOHLINES CUSTOMER	-	-	-	-	-	-	-	-	-
TOTOHLINES TOTAL	1.00000000	0.71338915	0.01895633	0.07364941	-	-	0.10436439	0.01149094	-
TOTUGLINES PRODUCTION	-	-	-	-	-	-	-	-	-
TOTUGLINES BULKTRAN	-	-	-	-	-	-	-	-	-
TOTUGLINES SUBTRAN	-	-	-	-	-	-	-	-	-
TOTUGLINES DISTPRI	0.51191015	0.35164499	0.00809816	0.03894181	-	-	0.05954478	0.01085811	-
TOTUGLINES DISTSEC	0.48808985	0.36346697	0.01106239	0.03454990	-	-	0.04404132	-	-
TOTUGLINES ENERGY	-	-	-	-	-	-	-	-	-
TOTUGLINES CUSTOMER	-	-	-	-	-	-	-	-	-
TOTUGLINES TOTAL	1.00000000	0.71511196	0.01916055	0.07349172	-	-	0.10358610	0.01085811	-
368 TRANSFORMERS PRODUCTION	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS BULKTRAN	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS SUBTRAN	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS DISTPRI	0.13703472	0.09413287	0.00216782	0.01042445	-	-	0.01593972	0.00290664	-
368 TRANSFORMERS DISTSEC	0.86296528	0.64262629	0.01955882	0.06108582	-	-	0.07786707	-	-
368 TRANSFORMERS ENERGY	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS CUSTOMER	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS TOTAL	1.00000000	0.73675917	0.02172664	0.07151027	-	-	0.09380679	0.00290664	-
TOTBSEXP PRODUCTION	-	-	-	-	-	-	-	-	-
TOTBSEXP BULKTRAN	-	-	-	-	-	-	-	-	-
TOTBSEXP SUBTRAN	-	-	-	-	-	-	-	-	-
TOTBSEXP DISTPRI	-	-	-	-	-	-	-	-	-
TOTBSEXP DISTSEC	-	-	-	-	-	-	-	-	-
TOTBSEXP ENERGY	-	-	-	-	-	-	-	-	-
TOTBSEXP CUSTOMER	-	-	-	-	-	-	-	-	-
TOTBSEXP TOTAL	-	-	-	-	-	-	-	-	-
TOTOXEXP PRODUCTION	-	-	-	-	-	-	-	-	-
TOTOXEXP BULKTRAN	-	-	-	-	-	-	-	-	-
TOTOXEXP SUBTRAN	-	-	-	-	-	-	-	-	-
TOTOXEXP DISTPRI	0.45881831	0.31517477	0.00725827	0.03490303	-	-	0.05336920	0.00973198	-
TOTOXEXP DISTSEC	0.26297754	0.19583207	0.00596030	0.01861512	-	-	0.02372899	-	-
TOTOXEXP ENERGY	-	-	-	-	-	-	-	-	-
TOTOXEXP CUSTOMER	0.27820415	0.10854345	0.01301021	0.01327671	-	-	0.00310235	0.00112679	-
TOTOXEXP TOTAL	1.00000000	0.61955029	0.02622878	0.06679485	-	-	0.08020053	0.01085877	-
TOTMXEXP PRODUCTION	-	-	-	-	-	-	-	-	-
TOTMXEXP BULKTRAN	-	-	-	-	-	-	-	-	-
TOTMXEXP SUBTRAN	-	-	-	-	-	-	-	-	-
TOTMXEXP DISTPRI	0.53697876	0.36886530	0.00849473	0.04084882	-	-	0.06246073	0.01138984	-
TOTMXEXP DISTSEC	0.44686486	0.33276786	0.01012804	0.03163175	-	-	0.04032150	-	-
TOTMXEXP ENERGY	-	-	-	-	-	-	-	-	-
TOTMXEXP CUSTOMER	0.01615638	0.00434744	0.00054158	0.00060147	-	-	0.00014255	0.00005249	-
TOTMXEXP TOTAL	1.00000000	0.70598060	0.01916435	0.07308205	-	-	0.10292479	0.01144233	-
EXP_OM_DIST PRODUCTION	-	-	-	-	-	-	-	-	-
EXP_OM_DIST BULKTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_DIST SUBTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_DIST DISTPRI	0.51941099	0.35679752	0.00821682	0.03951241	-	-	0.06041727	0.01101721	-
EXP_OM_DIST DISTSEC	0.40553333	0.30198942	0.00919128	0.02870606	-	-	0.03659208	-	-
EXP_OM_DIST ENERGY	-	-	-	-	-	-	-	-	-
EXP_OM_DIST CUSTOMER	0.07505568	0.02776710	0.00334410	0.00345043	-	-	0.00080781	0.00029395	-
EXP_OM_DIST TOTAL	1.00000000	0.68655405	0.02075219	0.07166890	-	-	0.09781716	0.01131117	-
TOTOX234 PRODUCTION	-	-	-	-	-	-	-	-	-
TOTOX234 BULKTRAN	-	-	-	-	-	-	-	-	-
TOTOX234 SUBTRAN	-	-	-	-	-	-	-	-	-
TOTOX234 DISTPRI	-	-	-	-	-	-	-	-	-
TOTOX234 DISTSEC	-	-	-	-	-	-	-	-	-
TOTOX234 ENERGY	-	-	-	-	-	-	-	-	-
TOTOX234 CUSTOMER	1.00000000	0.83047137	0.06689543	0.02180341	-	-	0.00318133	0.00028920	-
TOTOX234 TOTAL	1.00000000	0.83047137	0.06689543	0.02180341	-	-	0.00318133	0.00028920	-
EXP_OM_CUSTACCT PRODUCTION	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT BULKTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT SUBTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT DISTPRI	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT DISTSEC	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT ENERGY	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT CUSTOMER	1.00000000	0.83047137	0.06689543	0.02180341	-	-	0.00318133	0.00028920	-
EXP_OM_CUSTACCT TOTAL	1.00000000	0.83047137	0.06689543	0.02180341	-	-	0.00318133	0.00028920	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
362 STATIONS PRODUCTION	-	-	-	-	-	-	-	-
362 STATIONS BULKTRAN	-	-	-	-	-	-	-	-
362 STATIONS SUBTRAN	-	-	-	-	-	-	-	-
362 STATIONS DISTPRI	0.02860335	-	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
362 STATIONS DISTSEC	-	-	-	-	-	-	-	-
362 STATIONS ENERGY	-	-	-	-	-	-	-	-
362 STATIONS CUSTOMER	-	-	-	-	-	-	-	-
362 STATIONS TOTAL	0.02860335	-	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
TOTOHLINES PRODUCTION	-	-	-	-	-	-	-	-
TOTOHLINES BULKTRAN	-	-	-	-	-	-	-	-
TOTOHLINES SUBTRAN	-	-	-	-	-	-	-	-
TOTOHLINES DISTPRI	0.01549572	-	-	0.00457382	0.01041575	0.01324683	0.00052348	0.00106243
TOTOHLINES DISTSEC	-	-	-	0.00497099	0.01115947	0.01127359	0.00309937	0.00232834
TOTOHLINES ENERGY	-	-	-	-	-	-	-	-
TOTOHLINES CUSTOMER	-	-	-	-	-	-	-	-
TOTOHLINES TOTAL	0.01549572	-	-	0.00954481	0.02157522	0.02452042	0.00362285	0.00339077
TOTUGLINES PRODUCTION	-	-	-	-	-	-	-	-
TOTUGLINES BULKTRAN	-	-	-	-	-	-	-	-
TOTUGLINES SUBTRAN	-	-	-	-	-	-	-	-
TOTUGLINES DISTPRI	0.01464234	-	-	0.00432193	0.00984214	0.01251731	0.00049465	0.00100392
TOTUGLINES DISTSEC	-	-	-	0.00529462	0.01188601	0.01200756	0.00330116	0.00247993
TOTUGLINES ENERGY	-	-	-	-	-	-	-	-
TOTUGLINES CUSTOMER	-	-	-	-	-	-	-	-
TOTUGLINES TOTAL	0.01464234	-	-	0.00961656	0.02172815	0.02452486	0.00379580	0.00348384
368 TRANSFORMERS PRODUCTION	-	-	-	-	-	-	-	-
368 TRANSFORMERS BULKTRAN	-	-	-	-	-	-	-	-
368 TRANSFORMERS SUBTRAN	-	-	-	-	-	-	-	-
368 TRANSFORMERS DISTPRI	0.00391965	-	-	0.00115695	0.00263467	0.00335079	0.00013241	0.00026874
368 TRANSFORMERS DISTSEC	-	-	-	0.00936114	0.02101501	0.02122991	0.00583660	0.00438462
368 TRANSFORMERS ENERGY	-	-	-	-	-	-	-	-
368 TRANSFORMERS CUSTOMER	-	-	-	-	-	-	-	-
368 TRANSFORMERS TOTAL	0.00391965	-	-	0.01051809	0.02364968	0.02458071	0.00596901	0.00465337
TOTBSEXP PRODUCTION	-	-	-	-	-	-	-	-
TOTBSEXP BULKTRAN	-	-	-	-	-	-	-	-
TOTBSEXP SUBTRAN	-	-	-	-	-	-	-	-
TOTBSEXP DISTPRI	-	-	-	-	-	-	-	-
TOTBSEXP DISTSEC	-	-	-	-	-	-	-	-
TOTBSEXP ENERGY	-	-	-	-	-	-	-	-
TOTBSEXP CUSTOMER	-	-	-	-	-	-	-	-
TOTBSEXP TOTAL	-	-	-	-	-	-	-	-
TOTOXEXP PRODUCTION	-	-	-	-	-	-	-	-
TOTOXEXP BULKTRAN	-	-	-	-	-	-	-	-
TOTOXEXP SUBTRAN	-	-	-	-	-	-	-	-
TOTOXEXP DISTPRI	0.01312374	-	-	0.00387369	0.00882138	0.01121910	0.00044335	0.00089980
TOTOXEXP DISTSEC	-	-	-	0.00285269	0.00640405	0.00646954	0.00177863	0.00133616
TOTOXEXP ENERGY	-	-	-	-	-	-	-	-
TOTOXEXP CUSTOMER	0.00020051	-	0.00160842	0.00125450	0.00113137	0.00383108	0.01462478	0.11649400
TOTOXEXP TOTAL	0.01332425	-	0.00160842	0.00798088	0.01635680	0.02151972	0.01684675	0.11872995
TOTMXEXP PRODUCTION	-	-	-	-	-	-	-	-
TOTMXEXP BULKTRAN	-	-	-	-	-	-	-	-
TOTMXEXP SUBTRAN	-	-	-	-	-	-	-	-
TOTMXEXP DISTPRI	0.01535939	-	-	0.00453358	0.01032412	0.01313029	0.00051887	0.00105308
TOTMXEXP DISTSEC	-	-	-	0.00484743	0.01088209	0.01099338	0.00302233	0.00227047
TOTMXEXP ENERGY	-	-	-	-	-	-	-	-
TOTMXEXP CUSTOMER	0.00000937	-	0.00007564	0.00005555	0.00005265	0.00016912	0.00075096	0.00935757
TOTMXEXP TOTAL	0.01536876	-	0.00007564	0.00943656	0.02125886	0.02429279	0.00429216	0.01268111
EXP_OM_DIST PRODUCTION	-	-	-	-	-	-	-	-
EXP_OM_DIST BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM_DIST SUBTRAN	-	-	-	-	-	-	-	-
EXP_OM_DIST DISTPRI	0.01485689	-	-	0.00438526	0.00998635	0.01270072	0.00050190	0.00101863
EXP_OM_DIST DISTSEC	-	-	-	0.00439908	0.00987559	0.00997657	0.00274279	0.00206047
EXP_OM_DIST ENERGY	-	-	-	-	-	-	-	-
EXP_OM_DIST CUSTOMER	0.00005233	-	0.00042016	0.00032503	0.00029511	0.00099221	0.00386931	0.03343814
EXP_OM_DIST TOTAL	0.01490923	-	0.00042016	0.00910937	0.02015705	0.02366950	0.00711400	0.03651723
TOTOX234 PRODUCTION	-	-	-	-	-	-	-	-
TOTOX234 BULKTRAN	-	-	-	-	-	-	-	-
TOTOX234 SUBTRAN	-	-	-	-	-	-	-	-
TOTOX234 DISTPRI	-	-	-	-	-	-	-	-
TOTOX234 DISTSEC	-	-	-	-	-	-	-	-
TOTOX234 ENERGY	-	-	-	-	-	-	-	-
TOTOX234 CUSTOMER	0.00003538	-	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616
TOTOX234 TOTAL	0.00003538	-	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616
EXP_OM_CUSTACCT PRODUCTION	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT SUBTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT DISTPRI	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT DISTSEC	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT ENERGY	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT CUSTOMER	0.00003538	-	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616
EXP_OM_CUSTACCT TOTAL	0.00003538	-	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616

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Allocation	Total								
Factor	Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
EXP_OM_CUSTSERV PRODUCTION	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV BULKTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV SUBTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV DISTPRI	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV DISTSEC	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV ENERGY	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV CUSTOMER	1.00000000	0.79148467	0.07140464	0.02725511	-	-	0.00947997	0.00141706	-
EXP_OM_CUSTSERV TOTAL	1.00000000	0.79148467	0.07140464	0.02725511	-	-	0.00947997	0.00141706	-
EXP_OM PRODUCTION	-	-	-	-	-	-	-	-	-
EXP_OM BULKTRAN	-	-	-	-	-	-	-	-	-
EXP_OM SUBTRAN	-	-	-	-	-	-	-	-	-
EXP_OM DISTPRI	0.42477790	0.28511289	0.00707029	0.03409886	-	-	0.05250415	0.01025516	-
EXP_OM DISTSEC	0.32821460	0.24065473	0.00782961	0.02451822	-	-	0.03145147	-	-
EXP_OM ENERGY	-	-	-	-	-	-	-	-	-
EXP_OM CUSTOMER	0.24700750	0.17138119	0.01564965	0.00730885	-	-	0.00142857	0.00036710	-
EXP_OM TOTAL	1.00000000	0.69714882	0.03054955	0.06592593	-	-	0.08538419	0.01062226	-
LABOR_M PRODUCTION	-	-	-	-	-	-	-	-	-
LABOR_M BULKTRAN	-	-	-	-	-	-	-	-	-
LABOR_M SUBTRAN	-	-	-	-	-	-	-	-	-
LABOR_M DISTPRI	0.36794540	0.25275169	0.00582071	0.02799019	-	-	0.04279897	0.00780448	-
LABOR_M DISTSEC	0.28727564	0.21392619	0.00651101	0.02033508	-	-	0.02592145	-	-
LABOR_M ENERGY	-	-	-	-	-	-	-	-	-
LABOR_M CUSTOMER	0.34477897	0.26077060	0.02200046	0.00895244	-	-	0.00167336	0.00032362	-
LABOR_M TOTAL	1.00000000	0.72744848	0.03433218	0.05727770	-	-	0.07039378	0.00812810	-
RSale PRODUCTION	-	-	-	-	-	-	-	-	-
RSale BULKTRAN	-	-	-	-	-	-	-	-	-
RSale SUBTRAN	-	-	-	-	-	-	-	-	-
RSale DISTPRI	0.47879012	0.15347545	0.01678100	0.08331568	-	-	0.13697149	0.04286198	-
RSale DISTSEC	0.28871993	0.11630607	0.01680674	0.05419514	-	-	0.07427621	-	-
RSale ENERGY	-	-	-	-	-	-	-	-	-
RSale CUSTOMER	0.23248995	0.04443002	0.02127860	0.01482998	-	-	0.00342900	0.00179836	-
RSale TOTAL	1.00000000	0.31421153	0.05486634	0.15234080	-	-	0.21467669	0.04466034	-

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

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Allocation Factor	Total								
	<u>Retail</u>	<u>RS</u>	<u>SGS</u>	<u>MGS-SEC</u>	<u>MGS-PRI</u>	<u>MGS-SUB</u>	<u>LGS-SEC</u>	<u>LGS-PRI</u>	<u>LGS-SUB</u>
	1	2	3	4	5	6	7	8	9
RSale_D PRODUCTION	-	-	-	-	-	-	-	-	-
RSale_D BULKTRAN	-	-	-	-	-	-	-	-	-
RSale_D SUBTRAN	-	-	-	-	-	-	-	-	-
RSale_D DISTPRI	0.47879012	0.15347545	0.01678100	0.08331568	-	-	0.13697149	0.04286198	-
RSale_D DISTSEC	0.28871993	0.11630607	0.01680674	0.05419514	-	-	0.07427621	-	-
RSale_D ENERGY	-	-	-	-	-	-	-	-	-
RSale_D CUSTOMER	0.23248995	0.04443002	0.02127860	0.01482998	-	-	0.00342900	0.00179836	-
RSale_D TOTAL	1.00000000	0.31421153	0.05486634	0.15234080	-	-	0.21467669	0.04466034	-
FORF_DISC PRODUCTION	-	-	-	-	-	-	-	-	-
FORF_DISC BULKTRAN	-	-	-	-	-	-	-	-	-
FORF_DISC SUBTRAN	-	-	-	-	-	-	-	-	-
FORF_DISC DISTPRI	0.49814838	0.39949945	0.00710303	0.03245410	-	-	0.03353776	0.01162287	-
FORF_DISC DISTSEC	0.35949252	0.30274686	0.00711392	0.02111073	-	-	0.01818668	-	-
FORF_DISC ENERGY	-	-	-	-	-	-	-	-	-
FORF_DISC CUSTOMER	0.14235911	0.11565216	0.00900676	0.00577675	-	-	0.00083960	0.00048766	-
FORF_DISC TOTAL	1.00000000	0.81789847	0.02322371	0.05934158	-	-	0.05256404	0.01211053	-

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Allocation Factor	<u>IP-PRI</u> 10	<u>IP-SUB</u> 11	<u>IP-TRA</u> 12	<u>CS</u> 13	<u>PS</u> 14	<u>EHG</u> 15	<u>OL</u> 16	<u>SL</u> 17
RSale_D PRODUCTION	-	-	-	-	-	-	-	-
RSale_D BULKTRAN	-	-	-	-	-	-	-	-
RSale_D SUBTRAN	-	-	-	-	-	-	-	-
RSale_D DISTPRI	0.01508718	-	-	0.00654390	0.00425646	0.01776858	0.00060429	0.00112411
RSale_D DISTSEC	-	-	-	0.00587755	0.00376876	0.01249682	0.00295676	0.00203589
RSale_D ENERGY	-	-	-	-	-	-	-	-
RSale_D CUSTOMER	0.00008774	-	0.06886211	0.00113395	0.00021275	0.00329865	0.02549556	0.04763324
RSale_D TOTAL	0.01517492	-	0.06886211	0.01355540	0.00823797	0.03356404	0.02905661	0.05079324
FORF_DISC PRODUCTION	-	-	-	-	-	-	-	-
FORF_DISC BULKTRAN	-	-	-	-	-	-	-	-
FORF_DISC SUBTRAN	-	-	-	-	-	-	-	-
FORF_DISC DISTPRI	-	-	-	0.00141741	-	0.01245166	0.00006210	-
FORF_DISC DISTSEC	-	-	-	0.00127308	-	0.00875737	0.00030387	-
FORF_DISC ENERGY	-	-	-	-	-	-	-	-
FORF_DISC CUSTOMER	-	-	0.00541877	0.00024561	-	0.00231159	0.00262020	-
FORF_DISC TOTAL	-	-	0.00541877	0.00293610	-	0.02352062	0.00298618	-

Exhibit No. 3-c (MHW)

KINGSPORT POWER COMPANY
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ALLOCATOR	FUNCTION		Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS															
CPG	PROD_DEMAND	PRODUCTION	282,426	144,971	4,014	19,704	28,283	5,136	6,919	59,254	1,917	5,972	6,015	83	158
	PROD_DEMAND	BULKTRAN	1.00000000	0.51330676	0.01421401	0.06976594	0.10014290	0.01818459	0.02449967	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
	PROD_DEMAND	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROD_DEMAND	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROD_DEMAND	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROD_DEMAND	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROD_DEMAND	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_DEMAND	TOTAL	1.00000000	0.51330676	0.01421401	0.06976594	0.10014290	0.01818459	0.02449967	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863	
ENER	PROD_ENERGY	PRODUCTION	1,753,365,398	739,113,438	26,020,573	114,568,899	205,825,490	37,208,288	58,835,381	491,760,533	9,542,024	27,480,752	28,574,246	5,123,452	9,312,322
	PROD_ENERGY	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROD_ENERGY	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROD_ENERGY	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROD_ENERGY	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROD_ENERGY	ENERGY	1.00000000	0.42153988	0.01484036	0.06534228	0.11738882	0.02122107	0.03355569	0.28046666	0.00544212	0.01567315	0.01629680	0.00292207	0.00531111
	PROD_ENERGY	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_ENERGY	TOTAL	1.00000000	0.42153988	0.01484036	0.06534228	0.11738882	0.02122107	0.03355569	0.28046666	0.00544212	0.01567315	0.01629680	0.00292207	0.00531111	
CPT	Same as CPG		282,426	144,971	4,014	19,704	28,283	5,136	6,919	59,254	1,917	5,972	6,015	83	158
	BULK_TRANS	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULK_TRANS	BULKTRAN	1.00000000	0.51330676	0.01421401	0.06976594	0.10014290	0.01818459	0.02449967	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863
	BULK_TRANS	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULK_TRANS	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULK_TRANS	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULK_TRANS	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
BULK_TRANS	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	
BULK_TRANS	TOTAL	1.00000000	0.51330676	0.01421401	0.06976594	0.10014290	0.01818459	0.02449967	0.20980299	0.00678820	0.02114416	0.02129839	0.00029376	0.00055863	
CPD	DIST_CPD	PRODUCTION	225,872	155,158	3,573	17,182	26,273	4,791	6,461	-	1,907	4,343	5,523	218	443
	DIST_CPD	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIST_CPD	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIST_CPD	DISTPRI	1.00000000	0.68692718	0.01581949	0.07607158	0.11631882	0.02121097	0.02860335	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
	DIST_CPD	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIST_CPD	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIST_CPD	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
DIST_CPD	TOTAL	1.00000000	0.68692718	0.01581949	0.07607158	0.11631882	0.02121097	0.02860335	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112	
NCP	CALC1	Sec. Only	314,051	223,645	5,368	23,720	32,752	-	-	-	3,351	10,512	7,624	4,743	2,336
	CALC1	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	CALC1	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	CALC1	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	CALC1	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
CALC1	DISTSEC	1.00000000	0.71212956	0.01709277	0.07552913	0.10428879	-	-	-	-	0.01067024	0.03347227	0.02427631	0.01510264	0.00743828

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
CALC1	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
CALC1	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
CALC1	TOTAL	1.00000000	0.71212956	0.01709277	0.07552913	0.10428879	-	-	-	0.01067024	0.03347227	0.02427631	0.01510264	0.00743828

KINGSPORT POWER COMPANY

CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT

TWELVE MONTHS ENDING JUNE 30, 2021

KgPCo Exhibit No. 3c

Witness: MHW

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
SNCP	Sec. Only	605,525	461,137	15,474	41,373	50,223	-	-	-	6,624	11,882	14,999	1,476	2,336
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	1.00000000	0.76155028	0.025555449	0.06832593	0.08294152	-	-	-	0.01093965	0.01962198	0.02476958	0.00243834	0.00385823
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
CALC2	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	1.00000000	0.76155028	0.025555449	0.06832593	0.08294152	-	-	-	0.01093965	0.01962198	0.02476958	0.00243834	0.00385823
SECDEM	(CALC1 + CALC2) / 2	459,788	342,391	10,421	32,547	41,488	-	-	-	4,988	11,197	11,311	3,110	2,336
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	1.00000000	0.74467225	0.022666466	0.07078595	0.09023198	-	-	-	0.01084764	0.02435209	0.02460112	0.00676342	0.00508088
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
CALC2	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	1.00000000	0.74467225	0.022666466	0.07078595	0.09023198	-	-	-	0.01084764	0.02435209	0.02460112	0.00676342	0.00508088
TOTCUST	PRODUCTION	52,304	42,346	3,930	1,281	187	17	2	4	193	31	618	3,693	4
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	1.00000000	0.80960196	0.07512937	0.02448645	0.00357524	0.00032502	0.00003824	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
CALC2	TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	0.00357524	0.00032502	0.00003824	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
PRICUST	TOTCust excl Sub&Tran	52,300	42,346	3,930	1,281	187	17	2	-	193	31	618	3,693	4
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
CALC2	CUSTOMER	1.00000000	0.80966388	0.07513512	0.02448832	0.00357551	0.00032505	0.00003824	-	0.00369023	0.00059273	0.01180841	0.07060603	0.00007648
	TOTAL	1.00000000	0.80966388	0.07513512	0.02448832	0.00357551	0.00032505	0.00003824	-	0.00369023	0.00059273	0.01180841	0.07060603	0.00007648
SECCUST	TOTCust excl Pri,Sub&Tran	52,281	42,346	3,930	1,281	187	-	-	-	193	31	618	3,693	4
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
CALC2	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
CALC2	CUSTOMER	1.00000000	0.80966388	0.07513512	0.02448832	0.00357551	0.00032505	0.00003824	-	0.00369023	0.00059273	0.01180841	0.07060603	0.00007648
	TOTAL	1.00000000	0.80966388	0.07513512	0.02448832	0.00357551	0.00032505	0.00003824	-	0.00369023	0.00059273	0.01180841	0.07060603	0.00007648

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
DIST_SERV	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
DIST_SERV	CUSTOMER	1.00000000	0.80995812	0.07516242	0.02449722	0.00357681	-	-	-	0.00369158	0.00059295	0.01181270	0.07063169	0.00007651
DIST_SERV	TOTAL	1.00000000	0.80995812	0.07516242	0.02449722	0.00357681	-	-	-	0.00369158	0.00059295	0.01181270	0.07063169	0.00007651

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

ALLOCATOR	FUNCTION		Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS															
BILLING OTHER	CUSTOMER	32.35%	1.00000000	0.80960195	0.07512938	0.02448647	0.00357523	0.00032500	0.00003824	0.00007648	0.00368996	0.00059269	0.01180750	0.07060062	0.00007648
OTHER		397,461	321,786	29,861	9,732	1,421	129	15	30	1,467	236	4,693	28,061	30	
OTHER	CUSTOMER	17.66%	1.00000000	0.80960193	0.07512939	0.02448645	0.00357524	0.00032501	0.00003824	0.00007649	0.00368994	0.00059269	0.01180751	0.07060062	0.00007649

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
DIR903														
CUST_903	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_903	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_903	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_903	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_903	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_903	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_903	CUSTOMER	1.00000000	0.83137821	0.06653763	0.02168683	0.00316421	0.00028765	0.00003525	0.00006571	0.00326996	0.00052483	0.01045699	0.06252701	0.00006571
CUST_903	TOTAL	1.00000000	0.83137821	0.06653763	0.02168683	0.00316421	0.00028765	0.00003525	0.00006571	0.00326996	0.00052483	0.01045699	0.06252701	0.00006571
DIR904 Uncollectibles														
CUST_904	PRODUCTION	52.304	42.346	3.930	1.281	187	17	2	4	193	31	618	3.693	4
CUST_904	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_904	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_904	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_904	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_904	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_904	CUSTOMER	1.00000000	0.80960196	0.07512937	0.02448645	0.00357524	0.00032502	0.00003824	0.00007648	0.00366895	0.00059269	0.01180750	0.07060063	0.00007648
CUST_904	TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	0.00357524	0.00032502	0.00003824	0.00007648	0.00366895	0.00059269	0.01180750	0.07060063	0.00007648
CUSTDEP														
CUSDEP	PRODUCTION	4,153.829	2,563.119	169,214	662,821	377,454	189,830	-	-	22,872	-	159,992	8,526	-
CUST_DEP	BULKTRAN	1.00000000	0.61704976	0.04073692	0.15956871	0.09086900	0.04570001	-	-	0.00550629	-	0.03851686	0.00205246	-
CUST_DEP	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_DEP	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_DEP	DISTSEC	0.52605268	0.30139565	0.01245948	0.08726864	0.05797770	0.04385978	-	-	0.00265817	-	0.02039056	0.00004268	-
CUST_DEP	ENERGY	0.34602444	0.22840228	0.01247860	0.05676647	0.03143986	-	-	-	0.00238750	-	0.01434089	0.00020886	-
CUST_DEP	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST_DEP	TOTAL	0.12792288	0.08725183	0.01579885	0.01553360	0.00145144	0.00184023	-	-	0.00046062	-	0.00378540	0.00180092	-
CUST_DEP		1.00000000	0.61704976	0.04073692	0.15956871	0.09086900	0.04570001	-	-	0.00550629	-	0.03851686	0.00205246	-

KINGSPORT POWER COMPANY
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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
DIST_UGLINES	TOTAL	1.00000000	0.71511196	0.01916055	0.07349172	0.10358610	0.01085811	0.01464234	-	0.00961656	0.02172815	0.02452486	0.00379580	0.00348384

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
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INPUTS FROM WORKPAPERS

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL	
INPUTS FROM WORKPAPERS															
Distribution EPIS	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	108,232,991	74,348,183	1,712,191	8,233,454	12,589,533	2,295,727	3,095,826	-	913,785	2,080,920	2,646,530	104,583	212,258	
	DISTSEC	74,797,860	55,699,891	1,695,268	5,294,638	6,749,159	-	-	-	811,380	1,821,484	1,840,111	505,889	380,039	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CUSTOMER	33,892,927	16,140,759	1,751,632	1,351,623	297,901	96,432	17,216	138,964	139,209	102,699	429,629	4,235,552	9,191,311	
	TOTAL	216,923,779	146,188,833	5,159,091	14,879,715	19,636,594	2,392,159	3,113,042	138,964	1,864,375	4,005,104	4,916,270	4,846,024	9,783,608	
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen & Int Plant	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	0.49894480	0.34273874	0.00789305	0.03795552	0.05803667	0.01058310	0.01427149	-	0.00421247	0.00959286	0.01220027	0.00048212	0.00097849	
	DISTSEC	0.34481171	0.25677171	0.00781504	0.02440783	0.03111305	-	-	-	0.00374039	0.00839689	0.00848275	0.00233211	0.00175195	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CUSTOMER	0.15624349	0.07440751	0.00807487	0.00623087	0.00137330	0.00044454	0.00007936	0.00064061	0.00064174	0.00047343	0.00198055	0.01952553	0.04237115	
	TOTAL	1.00000000	0.67391797	0.02378297	0.06859421	0.09052301	0.01102765	0.01435086	0.00064061	0.00859461	0.01846318	0.02266358	0.02233976	0.04510159	
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	5,910,862	4,060,332	93,507	449,649	687,544	125,375	169,070	-	49,904	113,644	144,533	5,712	11,592	
RB_GUP_EPIS_G	DISTSEC	4,614,942	3,436,619	104,596	326,673	416,415	-	-	-	50,061	112,383	113,533	31,213	23,448	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CUSTOMER	5,538,705	4,189,151	353,427	143,816	26,882	5,199	1,424	10,767	19,361	6,415	61,370	340,041	380,851	
	TOTAL	16,064,508	11,686,102	551,530	920,138	1,130,842	130,574	170,494	10,767	119,326	232,442	319,436	376,965	415,891	
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	0.36794540	0.25275169	0.00582071	0.02799019	0.04279897	0.00780448	0.01052447	-	0.00310647	0.00707423	0.00899706	0.00035554	0.00072159	
	DISTSEC	0.28727564	0.21392619	0.00651101	0.02033508	0.02592145	-	-	-	0.00311626	0.00699576	0.00706730	0.00194297	0.00145961	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
Production GUP less Land	CUSTOMER	0.34477897	0.26077060	0.02200046	0.00895244	0.00167336	0.00032362	0.00008865	0.00067026	0.00120520	0.00039931	0.00382024	0.02116721	0.02370762	
	TOTAL	1.00000000	0.72744848	0.03433218	0.05727770	0.07039378	0.00812810	0.01061312	0.00067026	0.00742794	0.01446930	0.01988460	0.02346571	0.02588882	
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	
RB_GUP-Land_P	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-	

KINGSPORT POWER COMPANY

CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT

TWELVE MONTHS ENDING JUNE 30, 2021

KgPCo Exhibit No. 3c

Witness: MHW

Page 14 of 27

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
Transmission GUP less Land	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution GUP less Land	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	104,606,105	71,856,776	1,654,816	7,957,551	12,167,658	2,218,797	2,992,085	-	883,164	2,011,189	2,557,844	101,079	205,145
	DISTSEC	74,797,860	55,699,891	1,695,268	5,294,638	6,749,159	-	-	-	811,380	1,821,484	1,840,111	505,889	380,039
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	33,892,927	16,140,759	1,751,632	1,351,623	297,901	96,432	17,216	138,964	139,209	102,699	429,629	4,235,552	9,191,311
	TOTAL	213,296,892	143,697,426	5,101,716	14,603,812	19,214,719	2,315,229	3,009,301	138,964	1,833,754	3,935,372	4,827,585	4,842,520	9,776,495
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.49042489	0.33688618	0.00775827	0.03730739	0.05704564	0.01040239	0.01402779	-	0.00414054	0.00942906	0.01199194	0.00047389	0.00096178
Gen GUP less Land	DISTSEC	0.35067487	0.26113784	0.00794793	0.02482285	0.03164209	-	-	-	0.00380399	0.00853967	0.00862699	0.00237176	0.00178174
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.15890024	0.07567273	0.00821218	0.00633682	0.00139665	0.00045210	0.00008071	0.00065151	0.00065266	0.00048148	0.00201423	0.01985754	0.04309163
	TOTAL	1.00000000	0.67369676	0.02391838	0.06846706	0.09008438	0.01085449	0.01410851	0.00065151	0.00859719	0.01845021	0.02263317	0.02270319	0.04583515
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	5,910,862	4,060,332	93,507	449,649	687,544	125,375	169,070	-	49,904	113,644	144,533	5,712	11,592
	DISTSEC	4,614,942	3,436,619	104,596	326,673	416,415	-	-	-	50,061	112,383	113,533	31,213	23,448
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G	CUSTOMER	5,538,705	4,189,151	353,427	143,816	26,882	5,199	1,424	10,767	19,361	6,415	61,370	340,041	380,851
	TOTAL	16,064,508	11,686,102	551,530	920,138	1,130,842	130,574	170,494	10,767	119,326	232,442	319,436	376,965	415,891
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G	DISTPRI	0.36794540	0.25275169	0.00582071	0.02799019	0.04279897	0.00780448	0.01052447	-	0.00310647	0.00707423	0.00899706	0.00035554	0.00072159

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
RB_GUP-Land_G	DISTSEC	0.28727564	0.21392619	0.00651101	0.02033508	0.02592145	-	-	-	0.00311626	0.00699576	0.00706730	0.00194297	0.00145961
RB_GUP-Land_G	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G	CUSTOMER	0.34477897	0.26077060	0.02200046	0.00895244	0.00167336	0.00032362	0.00008865	0.00067026	0.00120520	0.00039931	0.00382024	0.02116721	0.02370762
RB_GUP-Land_G	TOTAL	1.00000000	0.72744848	0.03433218	0.05727770	0.07039378	0.00812810	0.01061312	0.00067026	0.00742794	0.01446930	0.01988460	0.02346571	0.02588882

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

ALLOCATOR	FUNCTION										Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
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INPUTS FROM WORKPAPERS

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
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INPUTS FROM WORKPAPERS

Rate Base	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	70,942,329	48,988,273	1,104,603	5,194,923	8,265,644	1,365,113	2,093,442	-	606,564	1,407,148	1,702,549	70,539	143,532
	DISTSEC	49,685,041	37,124,071	1,106,298	3,379,191	4,482,252	-	-	-	544,799	1,245,917	1,197,420	345,142	259,951
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	26,430,559	14,181,746	1,400,657	924,683	206,925	57,276	12,174	97,467	105,107	70,333	316,070	2,976,092	6,082,029
	TOTAL	147,057,928	100,294,090	3,611,558	9,498,798	12,954,821	1,422,389	2,105,615	97,467	1,256,469	2,723,399	3,216,038	3,391,773	6,485,512
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
RATEBASE	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.48241077	0.33312229	0.00751135	0.03532569	0.05620672	0.00928282	0.01423549	-	0.00412466	0.00956866	0.01157740	0.00047967	0.00097602
	DISTSEC	0.33786033	0.25244522	0.00752287	0.02297864	0.03047950	-	-	-	0.00370465	0.00847229	0.00814250	0.00234698	0.00176768
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.17972889	0.09643646	0.00952452	0.00628789	0.00140710	0.00038948	0.00008278	0.00066278	0.00071473	0.00047827	0.00214929	0.02023755	0.04135805
	TOTAL	1.00000000	0.68200396	0.02455874	0.06459222	0.08809332	0.00967230	0.01431827	0.00066278	0.00854404	0.01851922	0.02186619	0.02306420	0.04410175
	CUST_TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	0.00357524	0.00032502	0.00003824	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
MISC_SERV_REV	DISTPRI	0.49894480	0.34273874	0.00789305	0.03795552	0.05803667	0.01058310	0.01427149	-	0.00421247	0.00959286	0.01220027	0.00048212	0.00097849
	DISTSEC	0.34481171	0.25677171	0.00781504	0.02440783	0.03111305	-	-	-	0.00374039	0.00839689	0.00848275	0.00233211	0.00175195
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.15624349	0.07440751	0.00807487	0.00623087	0.00137330	0.00044454	0.00007936	0.00064061	0.00064174	0.00047343	0.00198055	0.01952553	0.04237115
	TOTAL	1.00000000	0.67391797	0.02378297	0.06859421	0.09052301	0.01102765	0.01435086	0.00064061	0.00859461	0.01846318	0.02266358	0.02233976	0.04510159
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.46286757	0.41174441	0.02493382	0.01354919	0.00229218	0.00031192	0.00003803	-	0.00180855	0.00030794	0.00635622	0.00152365	0.00000166
	DISTSEC	0.35676633	0.30846912	0.02468738	0.00871300	0.00122882	-	-	-	0.00160588	0.00026955	0.00441943	0.00737019	0.00000297
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
MISC_SERV_REV	CUSTOMER	0.18036610	0.08938843	0.02550818	0.00222427	0.00005424	0.00001310	0.00000021	0.00007648	0.00027552	0.00001520	0.00103185	0.06170679	0.00007185
	TOTAL	1.00000000	0.80960196	0.07512937	0.02448645	0.00357524	0.00032502	0.00003824	0.00007648	0.00368995	0.00059269	0.01180750	0.07060063	0.00007648

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
362 Station Equipment	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	37,461,653	25,733,427	592,624	2,849,767	4,357,495	794,598	1,071,529	-	316,280	720,249	916,018	36,198	73,467
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	37,461,653	25,733,427	592,624	2,849,767	4,357,495	794,598	1,071,529	-	316,280	720,249	916,018	36,198	73,467
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
362 STATIONS	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	1,000,000	0.68692718	0.01581949	0.07607158	0.11631882	0.02121097	0.02860335	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	1,000,000	0.68692718	0.01581949	0.07607158	0.11631882	0.02121097	0.02860335	-	0.00844276	0.01922630	0.02445215	0.00096628	0.00196112
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	17,091,488	11,740,608	270,379	1,300,176	1,988,062	362,527	488,874	-	144,299	328,606	417,924	16,515	33,518
365 Overhead Lines	DISTSEC	15,015,447	11,181,587	340,320	1,062,883	1,354,874	-	-	-	162,882	365,658	369,397	101,556	76,292
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	32,106,935	22,922,195	610,699	2,363,059	3,342,935	362,527	488,874	-	307,181	694,264	787,320	118,071	109,810
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	26,799,773	18,409,493	423,959	2,038,701	3,117,318	568,449	766,563	-	226,264	515,261	655,312	25,896	52,558
	DISTSEC	22,111,611	16,465,903	501,152	1,565,191	1,995,175	-	-	-	239,859	538,464	543,970	149,550	112,346
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTOH LINES	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	48,911,384	34,875,395	925,111	3,603,892	5,112,492	568,449	766,563	-	466,123	1,053,725	1,199,283	175,446	164,904
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.54174490	0.37213929	0.00857013	0.04121139	0.06301512	0.01149094	0.01549572	-	0.00457382	0.01041575	0.01324683	0.00052348	0.00106243
	DISTSEC	0.45825510	0.34124986	0.01038620	0.03243802	0.04134927	-	-	-	0.00497099	0.01115947	0.01127359	0.00309937	0.00232834
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	1,000,000	0.71338915	0.01895633	0.07364941	0.10436439	0.01149094	0.01549572	-	0.00954481	0.02157522	0.02452042	0.00362285	0.00339077

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
366 Underground Conduit	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	6,225,520	4,276,479	98,485	473,585	724,145	132,049	178,071	-	52,561	119,694	152,227	6,016	12,209
	DISTSEC	5,935,833	4,420,250	134,534	420,174	535,602	-	-	-	64,390	144,550	146,028	40,147	30,159
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
367 Underground Lines	TOTAL	12,161,353	8,696,729	233,018	893,759	1,259,747	132,049	178,071	-	116,950	264,244	298,256	46,162	42,368
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	5,492,804	3,773,156	86,893	417,846	638,916	116,508	157,113	-	46,374	105,606	134,311	5,308	10,772
	DISTSEC	5,237,212	3,900,006	118,700	370,721	472,564	-	-	-	56,811	127,537	128,841	35,421	26,610
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	10,730,016	7,673,163	205,593	788,567	1,111,480	116,508	157,113	-	103,186	233,143	263,152	40,729	37,382
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.51191015	0.35164499	0.00809816	0.03894181	0.05954478	0.01085811	0.01464234	-	0.00432193	0.00984214	0.01251731	0.00049465	0.00100392
	DISTSEC	0.48808985	0.36346697	0.01106239	0.03454990	0.04404132	-	-	-	0.00529462	0.01188601	0.01200756	0.00330116	0.00247993
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	1.00000000	0.71511196	0.01916055	0.07349172	0.10358610	0.01085811	0.01464234	-	0.00961656	0.02172815	0.02452486	0.00379580	0.00348384
368 Line Transformers	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	4,207,716	2,890,394	66,564	320,088	489,437	89,250	120,355	-	35,525	80,899	102,888	4,066	8,252
	DISTSEC	26,497,757	19,732,144	600,563	1,875,669	2,390,945	-	-	-	287,438	645,276	651,874	179,215	134,632
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	30,705,473	22,622,539	667,127	2,195,757	2,880,382	89,250	120,355	-	322,963	726,175	754,762	183,281	142,884
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.13703472	0.09413287	0.00216782	0.01042445	0.01593972	0.00290664	0.00391965	-	0.00115695	0.00263467	0.00335079	0.00013241	0.00026874
	DISTSEC	0.86296528	0.64262629	0.01955882	0.06108582	0.07786707	-	-	-	0.00936114	0.02101501	0.02122991	0.00583660	0.00438462
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	1.00000000	0.73675917	0.02172664	0.07151027	0.09380679	0.00290664	0.00391965	-	0.01051809	0.02364968	0.02458071	0.00596901	0.00465337

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

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL	
INPUTS FROM WORKPAPERS															
Acct 591-598	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	3,327,925	2,286,042	52,646	253,160	387,100	70,589	95,190	-	28,097	63,984	81,375	3,216	6,526	
	DISTSEC	2,769,444	2,062,328	62,769	196,038	249,892	-	-	-	30,042	67,442	68,131	18,731	14,071	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CUSTOMER	100,129	26,943	3,356	3,728	883	325	58	469	344	326	1,048	4,654	57,993	
	TOTAL	6,197,498	4,375,314	118,771	452,926	637,876	70,914	95,248	469	58,483	131,752	150,555	26,601	78,591	
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTMXP	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	0.53697876	0.36886530	0.00849473	0.04084882	0.06246073	0.01138984	0.01535939	-	0.00453358	0.01032412	0.01313029	0.00051887	0.00105308	
	DISTSEC	0.44686486	0.33276786	0.01012804	0.03163175	0.04032150	-	-	-	0.00484743	0.01088209	0.01099338	0.00302233	0.00227047	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CUSTOMER	0.01615638	0.00434744	0.00054158	0.00060147	0.00014255	0.00005249	0.00000937	0.00007564	0.00005555	0.00005265	0.00016912	0.00075096	0.00935757	
	TOTAL	1.00000000	0.70598060	0.01916435	0.07308205	0.10292479	0.01144233	0.01536876	0.00007564	0.00943656	0.02125886	0.02429279	0.00429216	0.01268111	
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	4,154,012	2,853,504	65,714	316,002	483,190	88,111	118,819	-	35,071	79,866	101,575	4,014	8,147	
EXP_OM_DIST	DISTSEC	3,243,270	2,415,173	73,508	229,578	292,647	-	-	-	35,182	78,980	79,788	21,936	16,479	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CUSTOMER	600,261	222,069	26,745	27,595	6,461	2,351	419	3,360	2,599	2,360	7,935	30,945	267,423	
	TOTAL	7,997,543	5,490,745	165,967	573,175	782,297	90,462	119,237	3,360	72,853	161,207	189,298	56,895	292,048	
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DISTPRI	0.51941099	0.35679752	0.00821682	0.03951241	0.06041727	0.01101721	0.01485689	-	0.00438526	0.00998635	0.01270072	0.00050190	0.00101863	
	DISTSEC	0.40553333	0.30198942	0.00919128	0.02870606	0.03659208	-	-	-	0.00439908	0.00987559	0.00997657	0.00274279	0.00206047	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	
EXP_OM_DIST	CUSTOMER	0.07505568	0.02776710	0.00334410	0.00345043	0.00080781	0.00029395	0.00005233	0.00042016	0.00032503	0.00029511	0.00099221	0.00386931	0.03343814	
	TOTAL	1.00000000	0.68655405	0.02075219	0.07166890	0.09781716	0.01131117	0.01490923	0.00042016	0.00910937	0.02015705	0.02366950	0.00711400	0.03651723	

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TWELVE MONTHS ENDING JUNE 30, 2021

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
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INPUTS FROM WORKPAPERS

Acct 902-904	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,282,194	1,064,826	85,773	27,956	4,079	371	45	85	4,215	677	13,480	80,603	85
	TOTAL	1,282,194	1,064,826	85,773	27,956	4,079	371	45	85	4,215	677	13,480	80,603	85
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTOX234	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,00000000	0.83047137	0.06689543	0.02180341	0.00318133	0.00028920	0.00003538	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616
	TOTAL	1.00000000	0.83047137	0.06689543	0.02180341	0.00318133	0.00028920	0.00003538	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616
Acct 901-905	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,313,158	1,090,540	87,844	28,631	4,178	380	46	87	4,317	693	13,806	82,549	87
	TOTAL	1,313,158	1,090,540	87,844	28,631	4,178	380	46	87	4,317	693	13,806	82,549	87
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,00000000	0.83047137	0.06689543	0.02180341	0.00318133	0.00028920	0.00003538	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616
	TOTAL	1.00000000	0.83047137	0.06689543	0.02180341	0.00318133	0.00028920	0.00003538	0.00006616	0.00328745	0.00052765	0.01051323	0.06286323	0.00006616

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TWELVE MONTHS ENDING JUNE 30, 2021

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
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INPUTS FROM WORKPAPERS

Acct 907-916	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	118,759	93,996	8,480	3,237	1,126	168	182	1,532	461	220	1,471	7,874	13
	TOTAL	118,759	93,996	8,480	3,237	1,126	168	182	1,532	461	220	1,471	7,874	13
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV	CUSTOMER	1.00000000	0.79148467	0.07140464	0.02725511	0.00947997	0.00141706	0.00153396	0.01290043	0.00387940	0.00184933	0.01238783	0.06630164	0.00010596
EXP_OM_CUSTSERV	TOTAL	1.00000000	0.79148467	0.07140464	0.02725511	0.00947997	0.00141706	0.00153396	0.01290043	0.00387940	0.00184933	0.01238783	0.06630164	0.00010596

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

KgPCo Exhibit No. 3c
Witness: MHW
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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS														
RBASE Initial RSale PROD O&M RSale LESS PROD O&M Initial Other Revenue Initial Total Expense	Going Level	22,606,637	7,103,266	1,240,343	3,443,913	4,853,118	1,009,620	343,054	1,556,741	306,442	186,233	758,770	656,872	1,148,264
	Revenue	22,606,637	7,103,266	1,240,343	3,443,913	4,853,118	1,009,620	343,054	1,556,741	306,442	186,233	758,770	656,872	1,148,264
		-	-	-	-	-	-	-	-	-	-	-	-	-
		22,606,637	7,103,266	1,240,343	3,443,913	4,853,118	1,009,620	343,054	1,556,741	306,442	186,233	758,770	656,872	1,148,264
		1,065,720	776,681	35,365	62,361	70,889	9,888	9,288	1,631	6,935	12,047	22,206	29,153	29,276
		24,890,594	13,639,426	958,909	2,473,511	3,346,332	590,237	338,791	708,613	254,891	334,499	657,854	579,093	1,008,437
		(1,218,237)	(5,759,479)	316,800	1,032,763	1,577,675	429,271	13,551	849,759	58,486	(136,219)	123,122	106,932	169,103
		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL PRODUCTION BULKTRAN SUBTRAN DISTPRI DISTSEC ENERGY CUSTOMER TOTAL	PRODUCTION	0.48241077	0.33312229	0.00751135	0.03532569	0.05620672	0.00928282	0.01423549	-	0.00412466	0.00956866	0.01157740	0.00047967	0.00097602
	BULKTRAN	0.33786033	0.25244522	0.00752287	0.02297864	0.03047950	-	-	-	0.00370465	0.00847229	0.00814250	0.00234698	0.00176768
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.17972889	0.09643646	0.00952452	0.00628789	0.00140710	0.00038948	0.00008278	0.00066278	0.00071473	0.00047827	0.00214929	0.02023755	0.04135805
	TOTAL	1.00000000	0.68200396	0.02455874	0.06459222	0.08809332	0.00967230	0.01431827	0.00066278	0.00854404	0.01851922	0.02186919	0.02306420	0.04410175
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	(690,412)	(2,813,196)	96,894	564,822	1,006,614	411,985	13,472	-	28,234	(70,383)	65,180	2,224	3,742
	DISTSEC	(1,095,033)	(2,131,884)	97,043	367,405	545,861	-	-	-	25,359	(62,318)	45,842	10,881	6,778
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	567,208	(814,400)	122,863	100,537	25,200	17,286	78	849,759	4,893	(3,518)	12,100	93,827	158,583
	TOTAL	(1,218,237)	(5,759,479)	316,800	1,032,763	1,577,675	429,271	13,551	849,759	58,486	(136,219)	123,122	106,932	169,103
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	11,336,419	6,078,370	270,529	1,326,156	2,104,013	564,446	333,296	-	119,404	166,841	337,370	12,271	23,724
Total Revenue	DISTSEC	7,840,478	4,877,622	279,193	888,443	1,173,854	-	-	-	111,200	156,604	246,243	62,501	44,818
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	5,713,697	2,683,433	409,187	258,912	68,466	25,791	5,495	708,613	24,287	11,054	74,241	504,322	939,895
	TOTAL	24,890,594	13,639,426	958,909	2,473,511	3,346,332	590,237	338,791	708,613	254,891	334,499	657,854	579,093	1,008,437
	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	10,646,007	3,285,174	367,423	1,890,978	3,110,627	976,431	346,768	-	147,638	96,458	402,550	14,494	27,466
	DISTSEC	6,745,445	2,745,739	376,235	1,255,847	1,719,715	-	-	-	136,559	94,285	292,085	73,382	51,596
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER TOTAL	CUSTOMER	6,280,905	1,869,034	532,051	359,449	93,665	43,077	5,573	1,558,372	29,180	7,536	86,341	598,149	1,098,478
	TOTAL	23,672,357	7,879,947	1,275,709	3,506,275	4,924,007	1,019,508	352,341	1,558,372	313,377	198,280	780,976	686,026	1,177,540

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

ALLOCATOR	FUNCTION		Total	RS	SGS	MGS-SEC	LGS-SEC	LGS-PRI	IP-PRI	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS															
Total Other Revenue	PRODUCTION		-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	526,010	392,840	11,674	34,469	45,443	9,489	9,237	-	3,401	6,265	11,929	631	633	
	DISTSEC	373,863	294,759	11,567	22,190	24,369	-	-	-	3,019	5,474	8,306	3,048	1,131	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	165,847	89,081	12,124	5,703	1,077	399	51	1,631	515	309	1,971	25,475	27,511	
	TOTAL	1,065,720	776,681	35,365	62,361	70,889	9,888	9,288	1,631	6,935	12,047	22,206	29,153	29,276	
Firm Sales Revenue	PRODUCTION		-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	10,823,834	3,469,564	379,362	1,883,487	3,096,465	968,965	341,070	-	147,936	96,224	401,688	13,661	25,412	
	DISTSEC	6,526,987	2,629,289	379,944	1,225,170	1,679,135	-	-	-	132,872	85,199	282,511	66,842	46,025	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	5,255,816	1,004,413	481,038	335,256	77,518	40,655	1,983	1,556,741	25,635	4,810	74,571	576,369	1,076,827	
	TOTAL	22,606,637	7,103,266	1,240,343	3,443,913	4,853,118	1,009,620	343,054	1,556,741	306,442	186,233	758,770	656,872	1,148,264	
RSALE	PRODUCTION		-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.47879012	0.15347545	0.01678100	0.08331568	0.13697149	0.04286198	0.01508718	-	0.00654390	0.00425646	0.01776858	0.00060429	0.00112411	
	DISTSEC	0.28871993	0.11630607	0.01680674	0.05419514	0.07427621	-	-	-	0.00587755	0.00376876	0.01249682	0.00295676	0.00203589	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.23248995	0.04443002	0.02127860	0.01482998	0.00342900	0.00179836	0.00008774	0.06886211	0.00113395	0.00021275	0.00329865	0.02549556	0.04763324	
	TOTAL	1.00000000	0.31421153	0.05486634	0.15234080	0.21467669	0.04466034	0.01517492	0.06886211	0.01355540	0.00823797	0.03356404	0.02905661	0.05079324	
RSALE_D	PRODUCTION		-	-	-	-	-	-	-	-	-	-	-	-	-
	BULKTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.47879012	0.15347545	0.01678100	0.08331568	0.13697149	0.04286198	0.01508718	-	0.00654390	0.00425646	0.01776858	0.00060429	0.00112411	
	DISTSEC	0.28871993	0.11630607	0.01680674	0.05419514	0.07427621	-	-	-	0.00587755	0.00376876	0.01249682	0.00295676	0.00203589	
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.23248995	0.04443002	0.02127860	0.01482998	0.00342900	0.00179836	0.00008774	0.06886211	0.00113395	0.00021275	0.00329865	0.02549556	0.04763324	
	TOTAL	1.00000000	0.31421153	0.05486634	0.15234080	0.21467669	0.04466034	0.01517492	0.06886211	0.01355540	0.00823797	0.03356404	0.02905661	0.05079324	
FORDISC	PRODUCTION		198,886	162,669	4,619	11,802	2,409	-	-	1,078	584	-	4,678	594	-
	BULKTRAN		1.00000000	0.81789847	0.02322371	0.05934158	0.01211053	-	-	0.00541877	0.00293610	-	0.02352062	0.00298618	-
	SUBTRAN		-	-	-	-	-	-	-	-	-	-	-	-	-
	DISTPRI	0.49814838	0.39949945	0.00710303	0.03245410	0.03353776	0.01162287	-	-	0.00141741	-	-	0.01245166	0.00006210	-
	DISTSEC	0.35949252	0.30274686	0.00711392	0.02111073	0.01818668	-	-	-	0.00127308	-	-	0.00875737	0.00030387	-
	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.14235911	0.11565216	0.00900676	0.00577675	0.00083960	0.00048766	-	-	0.00541877	0.00024561	-	0.00231159	0.00262020	-
	TOTAL	1.00000000	0.81789847	0.02322371	0.05934158	0.05256404	0.01211053	-	-	0.00541877	0.00293610	-	0.02352062	0.00298618	-

Exhibit No. 4-a (MHW)

Gross Rev Conversion Factor = 1.359897

Exhibit No. 4-b (MHW)

Cap	Floor
150%	73%

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

Exhibit No. 4-c (MHW)

KgPCo Base Rate Revenue Target Summary

From CCOS	Total Retail	RS	SGS	MCS-SEC	Total MCS	LGS-SEC	LGS-PRI	Total LGS	IP-PRI	IP-TRA	Total IP	CS	PS	EHG	OL	SL
DISTPRI	16,701,162	6,067,130	486,612	2,672,639	2,672,639	4,488,631	1,341,637	5,830,268	499,055	-	499,055	204,627	287,066	624,296	16,948	32,520
DISTSEC	10,757,272	4,970,758	478,716	1,773,905	1,773,905	2,479,184	-	2,479,184	-	-	-	189,217	286,349	451,383	86,324	61,436
CUSTOMER	9,523,842	3,046,161	685,275	507,399	507,399	133,929	59,158	193,087	7,743	2,907,111	2,914,854	40,450	18,047	132,017	698,389	1,288,164
TOTAL	36,982,275	14,084,049	1,630,603	4,953,942	4,953,942	7,101,743	1,400,795	8,502,539	506,798	2,907,111	3,413,909	434,294	571,462	1,207,696	801,661	1,382,120
Adjustments (Prompt Pay Discount)																
Proposed Prompt Pay	2,365,924	1,061,659	49,078	191,386		292,418	50,930		57,808	517,961		16,510	40,183	48,005	14,595	25,392
DISTPRI	918,849	457,342	14,044	103,253	103,253	184,821	48,780	233,601	56,925	-	56,925	7,779	20,185	24,815	309	597
DISTSEC	606,282	374,697	14,408	68,532	68,532	102,082	-	102,082	-	-	-	7,193	18,728	17,942	1,572	1,129
CUSTOMER	840,793	229,620	20,625	19,602	19,602	5,515	2,151	7,665	883	517,961	518,845	1,538	1,269	5,248	12,715	23,666
TOTAL	2,365,924	1,061,659	49,078	191,386	191,386	292,418	50,930	343,348	57,808	517,961	575,769	16,510	40,183	48,005	14,595	25,392
Base Rate Revenue Targets																
Dist Primary	17,620,011	\$ 6,524,472	\$ 480,656	\$ 2,775,892	\$ 2,775,892	\$ 4,673,452	\$ 1,390,417	\$ 6,063,869	\$ 555,980	\$ -	\$ 555,980	\$ 212,406	\$ 307,251	\$ 649,111	\$ 17,257	\$ 33,117
Dist Secondary	11,363,554	\$ 5,345,455	\$ 493,124	\$ 1,842,436	\$ 1,842,436	\$ 2,581,265	\$ -	\$ 2,581,265	\$ -	\$ -	\$ -	\$ 196,410	\$ 285,077	\$ 469,325	\$ 87,896	\$ 62,565
Customer	10,364,634	\$ 3,275,781	\$ 705,900	\$ 527,001	\$ 527,001	\$ 139,444	\$ 61,309	\$ 200,753	\$ 8,626	\$ 3,425,072	\$ 3,433,698	\$ 41,987	\$ 19,316	\$ 137,265	\$ 711,103	\$ 1,311,890
TOTAL	\$ 39,348,199	\$ 15,145,708	\$ 1,679,680	\$ 5,145,329	\$ 5,145,329	\$ 7,394,161	\$ 1,451,726	\$ 8,845,887	\$ 564,606	\$ 3,425,072	\$ 3,989,678	\$ 450,804	\$ 611,645	\$ 1,255,701	\$ 816,256	\$ 1,407,512