National Grid

The Narragansett Electric Company

INVESTIGATION AS TO THE PROPRIETY OF PROPOSED TARIFF CHANGES

Testimony and Schedules of:

Howard S. Gorman

Book 6 of 9

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nationalgrid

Testimony of
Howard S. Gorman

PRE-FILED DIRECT TESTIMONY

OF

HOWARD S. GORMAN

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I. Introduction and Qualifications

Q. Please state your name and business address.

A. My name is Howard Gorman. My business address is 898 Veterans Highway, Hauppauge, NY 11788.

Q. By whom are you employed and in what position?

A. I am a Principal Consultant with Black & Veatch Corporation.

Q. Please describe your educational background and business experience.

A. My educational background and professional experience are outlined in my curriculum vitae, which is included as Workpaper NG-HSG-1.

Q. Have you previously testified before the Rhode Island Public Utilities Commission ("Commission") or any other regulatory commission?

A. I have not previously testified before the Commission. I have testified in proceedings before the New Jersey Board of Public Utilities, New York State Public Service Commission, Pennsylvania Public Utility Commission, Philadelphia Gas Commission, and Ontario Energy Board.

II. Purpose of Testimony

Q. On whose behalf are you testifying today?

A. I am testifying on behalf of The Narragansett Electric Company (the "Company"), which is a subsidiary of National Grid USA ("National Grid").

Q. What is the purpose of your testimony today?

A. The purpose of this testimony is:

- To support the Company's Allocated Cost of Service Study.
- To support the Company's proposed class revenue allocation and rate design.
- To support the Company's proposed changes to its retail transmission rates.
- To present the Company's proposed Retail Delivery Service tariffs and changes to existing tariff provisions.

Q. How is your testimony organized?

A. Section III presents the Allocated Cost of Service Study ("ACOSS"). Sections IV and V present the Company's proposed revenue allocation and rate design, respectively. Section VI presents the Company's proposed retail transmission rates. Section VII presents the typical bill impacts of the proposed rate changes. Section VIII presents the Company's proposed tariff changes.

Q. What is the Company's distribution revenue requirement?

A. The Company's revenue requirement is presented by Mr. O'Brien. The Company's Rate Year distribution revenue requirement is $298,528,000 based on an overall return on rate base of 8.98 percent. This represents an increase of $75,285,000 as compared to the Company's revenue at current rates. Of the total revenue requirement, the Company is proposing to recover $281,077,000 through base distribution rates; $9,752,000 through a

commodity-related cost adjustment mechanism, and $7,699,000 from other operating revenue. This information is presented on Schedule NG-RLO-1.

Q. Are you sponsoring any schedules today?

A. Yes, I am sponsoring the following schedules:

- Schedule NG-HSG-1 — Allocated Cost of Service Study ("ACOSS") for the Rate Year revenue requirement
- Schedule NG-HSG-2 — Development of external allocators for the ACOSS
- Schedule NG-HSG-3 — External and internal allocator values for the ACOSS
- Schedule NG-HSG-4 — Proposed Distribution Revenue Allocation
- Schedule NG-HSG-5 — Summary of Proposed Rates
- Schedule NG-HSG-6 — Proposed Distribution Rate Design
- Schedule NG-HGS-7 — Proposed Retail Transmission Rate Design
- Schedule NG-HSG-8 — 2.4 kV Discount and High Voltage Delivery (115 KV) Discount
- Schedule NG-HSG-9 — Typical Bills
- Schedule NG-HSG-10 — Street Lighting Impact
- Schedule NG-HSG-11 — Clean versions of proposed Retail Delivery Service tariffs and proposed tariff provisions.
- Schedule NG-HSG-12 — Proposed Retail Delivery Service tariffs and proposed tariff provisions, marked to show changes from currently effective tariffs and tariff provisions.

The first page of each exhibit is an Index that lists the individual schedules in the exhibit.

III. Allocated Class Cost of Service Study

Overview

Q. Please describe what an Allocated Class Cost of Service Study ("ACOSS") is and how it is prepared.

A. The Company's filing is based on its investments and costs incurred to provide distribution service to its customers. An ACOSS directly assigns or allocates each element of the revenue requirement, including plant and other investments, operating expenses, depreciation, and taxes, among the customer rate classes in order to determine the costs of providing service to each rate class. Each element of the total revenue requirement is analyzed and assigned to or allocated among the rate classes, so the utility can establish rates that, subject to assumptions such as sales volumes and the number of customers, provide it with a fair opportunity to recover its costs and to earn an appropriate return.

A three-step process is traditionally used to analyze each element of the revenue requirement. The first step is Functionalization of each element. For the Company, these functions are sub-transmission, primary distribution, secondary distribution, and billing.

The second step is Classification of each functionalized cost element as Demand, Energy, or Customer.

The final step, class allocation, is the allocation of each functionalized, classified cost element among the rate classes.

The results of the ACOSS, that is, the revenue requirement for each rate class, were compared to the revenue at current rates, and this information was used for guidance in designing the distribution rates proposed in this proceeding.

Q. What is the total revenue requirement that you allocated among the rate classes in the ACOSS?

A. The ACOSS allocates among the rate classes $281,077,000, which is the total distribution revenue requirement that the Company proposes to recover through base distribution rates.

Q. What rate classes are included in the ACOSS?

A. The ACOSS includes all of the Company's rate classes in its current tariffs. Regular Residential Rate A-16, Residential Low Income Rate A-60, former Controlled Storage Heating Rate E-30, and former Limited All-Electric Rate T-06, Residential are combined in the ACOSS because their usage profiles are similar. Commercial and Industrial ("C&I") Rate C-06 includes former Rate R-02 and former All-Electric Rate T-06, Commercial[1]. Storage Cooling Rate E-40 will be discontinued as of December 2009 and its customers will move to General C&I Rate G-02 or C&I 200 kW Demand Rate G-32; the Rate E-40 data was included in the Rate G-02 rate class. Private Lighting Rate S-10 and Street Lighting Rate S-14 were combined because their usage profiles are similar.

[1] Pursuant to the Company's settlement in R.I.P.U.C. Docket No. 3617, Rates E-30, R-02 and T-06 were eliminated as of January 2009 and customers were transferred to either Rate A-16 or Rate C-06, as applicable.

The Company is proposing to combine the following four rate classes for purposes of cost allocation and rate design – C&I 200 kW Demand Backup Rate B-32, C&I 200 kW Demand Rate G-32, C&I 3000 kW Demand Backup Rate B-62 and C&I 3000 kW Demand Rate G-62, because there is no substantial difference in their usage of the distribution system. In the ACOSS, Rate B-32 was combined with Rate G-32, and Rate B-62 was combined with Rate G-62. The four rate classes were combined for revenue allocation and rate design.

The revenue from Station Power Rate M-01 is included with Other revenue in the ACOSS. An increase equal to the system average increase was applied to the revenue from Rate M-01 customers.

Q. Please describe the functions that you analyzed in the ACOSS.

A. The sub-transmission function includes the portions of the Company's electrical system that are designed to operate at relatively high voltages, for the purposes of moving power from the transmission system to substations. These facilities operate at voltages 23kV up to but not including 115 kV. In addition, transmission assets are included in the sub-transmission function. These assets are a fairly small part of the utility plant in service. The sub-transmission function also includes a very small amount for hydroelectric production facilities.

The primary distribution function includes substations as well as conductors rated 4 kV up to but not including 23 kV, and related assets. The secondary distribution function

includes conductors and related assets that move electricity from the primary system to customers' premises, including services. The billing function includes the meter as well as the assets and activities related to enabling the distribution of electricity to the customer and billing and collecting for service provided.

Schedules

Q. Please identify the exhibits that are related to the ACOSS.

A. Schedule NG-HSG-1 presents the ACOSS for the Rate Year revenue requirement. Schedule NG-HSG-2 presents the development of the external allocator values. Schedule NG-HSG-3 presents the external and internal allocator values for the ACOSS. Each schedule has an index page, identifying the individual schedules in that schedule.

Q. Please describe the information on Schedule NG-HSG-1, Page 2, Summary of Results.

A. The Summary of Results shows the return on Rate Base at current rates for the rate classes served by the Company (Line 18) and the relative rates of return (Line 19). The Summary of Results also shows the change in base distribution revenue (excluding adjustment mechanisms revenue) required for each class to produce the rate of return on Rate Base requested by the Company in this proceeding, which is 8.98 percent (Line 35) and the percentage change this represents (Line 36).

Q. Please describe the information on Schedule NG-HSG-1, Pages 3-7, Total Distribution Revenue Requirement Class Allocation.

A. The Total Distribution Revenue Requirement Class Allocation shows how each element of the revenue requirement was allocated among the rate classes. It is a summary of the class allocations on Pages 18-42.

Q. Please describe the information on Schedule NG-HSG-1, Pages 8-12, Functionalization.

A. Schedule NG-HSG-1, Pages 8-12, Functionalization, shows how each element of the revenue requirement has been allocated among the Functions: sub-transmission; primary distribution, secondary distribution, and billing. The schedule lists each account and its FERC account number, the account balance (dollars) included in the revenue requirement, the allocator assigned to that account, and the result of the allocation, that is, the dollars allocated to each function. Each element of the revenue requirement is listed- Rate Base (Lines 1-51), Operating Expenses (Lines 53-104), Depreciation Expense (Lines 106-108) and Taxes and other (Lines 110-128). Total expenses are shown on Line 130. Next, distribution revenue at present rates is shown (Lines 132-137) and the resulting Net operating income at current rates (Line 141). A Summary of Net operating income at current rates, and the return on rate base, is presented (Lines 143-162). The revenue required to produce the required return on Rate Base is computed together with the excess or deficiency compared to revenue at current rates (Lines 164-181).

Q. Please describe the information on Schedule NG-HSG-1, Pages 13-17, Classification.

A. Schedule NG-HSG-1, Pages 13-17, Classification, shows how each element of the secondary distribution function has been classified to either Demand or Customer.

Classification schedules are not needed for the other functions because they are classified 100 percent to Demand (sub-transmission and primary distribution functions) or 100 percent to Customer (billing function). The columns and lines on this schedule are the same as on the Functionalization schedule (Pages 8-12).

Q. Please describe the information on Schedule NG-HSG-1, Pages 18-42, Class Allocation.

A. Schedule NG-HSG-1, Pages 18-42, Class Allocation, shows how each element of the functionalized, classified costs has been allocated among the rate classes. A schedule is included for each functional classification- sub-transmission Demand (Pages 18-22), primary Demand (Pages 23-27), secondary Demand (Pages 28-32), secondary Customer (Pages 33-37), and billing Customer (Pages 38-42). The totals for secondary Demand and secondary Customer are from Schedule NG-HSG-1, Pages 13-17, Classification. The total for sub-transmission Demand, primary Demand, and billing Customer are from Schedule NG-HSG-1, Pages 8-12, Functionalization. The columns and lines on these schedules are the same as on the Functionalization schedule (Pages 8-12).

Q. Please describe the information on Schedule NG-HSG-1, Pages 43-46, Allocators Assigned.

A. Schedule NG-HSG-1, Pages 43-46 shows the allocator assigned to each element of the revenue requirement at each level-functionalization, classification (for the secondary function) and class allocation. The lines on this schedule are the same as on the

Functionalization schedule (Pages 8-12) and on the Classification and Class Allocation schedules as well.

Q. Please describe the information on Schedule NG-HSG-1, Pages 47-48, Unit Costs and Functional Classification Totals.

A. Schedule NG-HSG-1, Page 47, Unit Costs, shows results of the ACOSS on a unitized basis. This information can be useful in developing rates and as a check on the reasonableness of the results, because the unitized costs for each functional classification are usually very close across the rate classes. Page 48, Functional Classification Totals, summarizes the revenue requirements by functional classification. This information is also useful in developing rates.

Q. Please describe the information on Schedule NG-HSG-2, Development of Allocators.

A. Schedule NG-HSG-2 develops the allocator values for the external allocators used in the ACOSS. The allocators are discussed at the appropriate points in my testimony.

<u>Methodology to Perform the ACOSS</u>

Q. Please define external allocators and internal allocators.

A. Two types of allocation bases, or allocators, are used in performing an allocated cost of service study- external allocators and internal allocators. *External allocators* are developed in special studies derived from the utility's accounting, operating and other records. For example, the allocator "NCP" (i.e., the sum of the class Non-Coincident Peaks) measures the highest demand of each class during the year, and is used to allocate

certain demand costs. Other examples of external allocators are the number of customers in each rate class and historical bad debt write-offs for each rate class.

Internal allocators are developed based on some combination of external allocators and other internal allocators. For example, the internal allocator for property insurance costs is based on plant investment; therefore it is necessary to allocate plant investments before property insurance costs can be assigned. Both external and internal allocators are used in each of the functionalization, classification and allocation steps.

Q. How did you determine the appropriate allocators for functionalizing, classifying and allocating the components of the revenue requirement?

A. Selection of the appropriate approach for functionalizing, classifying, and allocating each component of the revenue requirement was based on careful consideration of cost causality, as well as prior Company methodology, Commission precedent, and utility practice as stated in the Electric Utility Cost Allocation Manual (January 1992) of the National Association Of Regulatory Utility Commissioners ("NARUC Manual"). Cost causality means the cause and effect relationships between customer requirements, load profiles, and usage characteristics on one hand, and the costs incurred to serve those requirements on the other hand.

Q. Please describe the functionalization step of an ACOSS.

A. In the functionalization step, costs are separated by the utility's basic service functions. For the Company these are sub-transmission, primary distribution, secondary distribution,

and billing. There are separate functions for primary distribution and secondary distribution because some customers take service at primary voltages; therefore it is necessary to perform this sub-functionalization to ensure that the primary and secondary costs of service are properly allocated in a later phase of the ACOSS to those rate classes whose customers use these systems. Billing refers to activities starting at the meter on the customer's premises, and includes metering activities and customer care.

Q. How were assets and costs allocated among the functions?

A. In general, functionalization follows costs as recorded in the FERC Uniform System of Accounts ("USofA"). However, some accounts are functionalized to more than one function. For example, Overhead Conductors and Devices (Account 365) and Underground Conductors and Devices (Account 367) were functionalized among sub-transmission, primary distribution, and secondary distribution, based on a special study. In this study, circuit miles of assets were separated by voltage level, corresponding to the voltages for sub-transmission, primary and secondary assets, and costs were allocated based on the voltage level splits. The study is presented in Schedule NG-HSG-2, Pages 34-35.

Poles, Towers and Fixtures (Account 364) were functionalized based on a similar study using overhead conductor linear miles. Underground Conduits (Account 366) were functionalized based on information included in the Underground Conductors and Devices study.

Other assets were functionalized by direct assignment based on the definition of the functions (e.g., Services to secondary, Meters to billing) or were allocated based on an appropriate allocator (e, g., General Plant based on the labor content of the accounts).

Costs also were directly assigned to a function whenever possible. For example, Customer Accounts and Service (Accounts 901-910) were assigned to the billing function. Costs related directly to particular assets, such as Maintenance of Overhead Lines (Account 593), were allocated in proportion to the assets. Certain items, such as general plant and administrative and general expenses, are related to more than one function. Each cost was analyzed and assigned among the functions, using an appropriate basis of allocation for that cost.

Q. Please describe the classification step of an ACOSS.

A. In the classification step, the previously functionalized accounts are separated into Customer, Energy or Demand, according to the system design or operating characteristics that cause them to be incurred.

Customer-related costs are incurred to attach a customer to the distribution system, to meter usage and to maintain both facilities and the customer's account. Customer-related costs are primarily a function of the number of customers served and continue to be incurred whether or not a particular customer uses any electricity, and typically do not vary with usage or load profile. They include capital costs associated with the customer

portion of the distribution system, services and meters, and operating costs such as customer service, field service, billing and accounting.

Energy-related costs vary with the electricity sold to or delivered to customers.

Demand-, or capacity-, related costs are associated with plant that is designed, constructed and operated to meet system peak demand or non-coincident class peak demand.

Q. How were assets and costs classified as Customer, Energy and Demand?

A. Most assets and costs fit into one of the three classifications, but some are split between Demand and Customer based upon special studies or based on the classification of related assets or other related costs.

All assets and costs in the sub-transmission and primary functions are classified as Demand-related, and all assets and costs in the billing function are classified as Customer-related. Assets and costs in the secondary function were classified to Demand or Customer based on the nature of the item. For example, Poles, Towers and Fixtures; Overhead Conductors and Devices; Underground Conduits; and Underground Conductors and Devices, are designed to meet system and local peak demands, therefore they are classified to Demand. Although the Company's investment in Line Transformers is affected both by the number of customers and demands, the cost is classified to Demand because it is not included in the determination of the Customer

charge. Classifying Line Transformers to Customer would not affect the results of the ACOSS. Services and Meters are classified to Customer because the Company's investment is based primarily on the number of customers.

Secondary distribution costs that are related to particular assets were classified in proportion to those assets. For example, Maintenance of Overhead Lines (Account 593) was classified using the same classification allocator as Overhead Lines. Other costs, such as general plant and administrative and general expenses, are related to more than one function, therefore each other cost was analyzed to determine the appropriate classification allocator.

Q. Are any other methods typically used for classification?

A. Yes. A Minimum System Study is often used to classify the following Secondary distribution assets: Poles, Towers and Fixtures; Overhead Conductors and Devices; Underground Conduits; Underground Conductors and Devices; and Line Transformers. The Minimum System Study recognizes that these assets have a dual purpose- both to connect customers to the system and to meet peak demands, and that the Company's investment in these assets is affected by both purposes. However, the Company informed me that it did not perform a Minimum System Study in its last base rate case and they are not routinely performed in Rhode Island as part of an ACOSS, therefore I did not perform a Minimum System Study for this ACOSS.

Q. Please describe the class allocation step of the ACOSS.

A. In the class allocation step, the functionalized, classified costs are allocated among the rate classes, based on causal relationships. These relationships are determined by analyzing the Company's system design and operations, its accounting records, and its system and customer load data. Based on those analyses, direct assignments of costs, as well as cost allocators, can be chosen for each asset and cost.

Q. How were assets and costs in the distribution revenue requirement allocated among the rate classes?

A. Demand-related assets were allocated in proportion to the non-coincident peaks ("NCP") at the appropriate service level. NCP allocators were used because they reflect the diversity of demand on the system; that is, rate classes peak at different times and the system is designed to meet demand at all times. Different NCP allocators were developed for each service level- sub-transmission, primary and secondary (Schedule NG-HSG-2, Pages 28-33).

Other assets and costs related directly to particular assets were classified in proportion to the assets. For example, Overhead Line expenses and Maintenance of Overhead Lines were allocated among the rate classes in the same proportion as Overheard Conductors and Devices and Poles, Towers and Fixtures.

For certain assets and costs, special studies were performed. For example, Line Transformers (Account 368) were assigned based on a special study of the customers served by each transformer (Schedule NG-HSG-2, Pages 11-17). Services (Account 369)

and Meters (Account 370) were allocated based on studies of the number and types of services (Schedule NG-HSG-2, Pages 18-19) and meters (Schedule NG-HSG-2, Pages 20-22) used by each rate class.

The hydroelectric production plant was allocated in proportion to megawatt hours of generation delivered to each rate class.

Each account in Customer Accounting and Service expense (Accounts 901-910) was analyzed to determine its components, and each component was allocated based on the appropriate causal relationship. For example, an allocator was developed to allocate Customer Records and Accounting costs, Account 903 (Schedule NG-HSG-2, Page 24) reflecting the following activities:

- Call Center, which was allocated based on the number of customers
- Credit and Collections, which was allocated based on write-offs
- Billing, which was allocated based on number of bills

Uncollectible accounts expense (Account 904) was allocated based on the actual write-offs made by the Company for delivery service (Schedule NG-HSG-2, Page 27).

Other costs, such as general plant and administrative and general expenses, were allocated based on the activities to which they relate, including in certain cases plant and/or labor costs.

Income tax credit at current rates was allocated based on the rate base.

Revenue at current rates was computed (Schedule NG-HSG-2, Pages 7-10) based on Rate Year normalized values for bills and customers (Schedule NG-HSG-2, Pages 4) and sales (Schedule NG-HSG-2, Page 5-6).

Q. Did you prepare a schedule that summarizes the results of the ACOSS?

A. Yes, the results are shown on Total Distribution Revenue Requirement Class Allocation (Schedule NG-HSG-1, Pages 3-7) and summarized on Summary of Results (Schedule NG-HSG-1, Page 2), which I discussed above.

Q. How did you develop the revenue requirement for each class?

A. The revenue requirement for each class is computed in the same manner as the total revenue requirement. The revenue requirement is the amount that produces a Return on Rate Base allocated to the class equal to the cost of capital after reflecting the amounts allocated to the class for operating expenses and other operating revenue, and computing income tax expense. Income tax expense is computed by applying the Company's overall effective tax rate based on its overall revenue requirement, to the pre-tax income for each rate class.

Q. How did you determine the revenue deficiency or excess for each rate class?

A. The class revenue deficiency or excess is computed by comparing the revenue requirement at the proposed cost of capital for each rate class (Schedule NG-HSG-1,

Page 2, Line 26) to revenue at current rates for the class (Schedule NG-HSG-1, Page 2, Line 3). The revenue deficiency or excess is shown for each class on Schedule NG-HSG-1, Page 2, Line 35.

IV. Proposed Revenue Allocation

Q. What is the purpose of the revenue allocation process?

A. The purpose of the revenue allocation process is to allocate the revenue requirement and the overall increase requested in this proceeding among the rate classes.

Q. What were the guiding principles in allocating the Company's proposed revenue requirement?

A. There were two main principles in revenue allocation. The first principle was to reflect the results of the ACOSS as closely as possible. The second principle was to mitigate extreme rate impacts both on rate classes and on individual customer subgroups, a concept known as gradualism. These concepts are put forth in the book *Principles of Public Utility Rates*, Bonbright et al, 1988 edition which is often cited and relied on for guidance with regard to revenue and rate design for regulated utilities.

Q. Is the Company proposing any changes in the rate classes?

A. The Company is proposing several changes in the rate classes. Storage Cooling, Rate E-40, is being discontinued in December 2009 pursuant to the provisions of the Company's settlement in Docket No. 3617. Rate E-40 data was included with Rate G-02.

The Company is proposing to eliminate 3,000 kW Demand Rate G-62 and 3,000 kW Backup Service Rate B-62, and transfer existing customers to Rates G-32 and Rate B-32, respectively. For purposes of rate design, the Company has combined the following four classes: 200 kW Demand Backup Rate B-32; 200 kW Demand Rate G-32, 3,000 kW Demand Backup Rate B-62; and 3,000 kW Demand Rate G-62. These classes have similar usage profiles, but somewhat different rate structures. Therefore, the Company is proposing a consistent rate structure among these classes.

The Company is proposing to maintain Back-up Service Rate B-32. However, the goals of the Company as well as the state of Rhode Island are evolving to become more focused on energy efficiency, the promotion of renewable technologies, the use of net metering, and the installation of distributed generation. In this filing, the Company presents the testimony of Mr. Thomas King on the changing role of the electric utility, and the testimony of Dr. Susan Tierney on its proposed Revenue Decoupling Mechanism ("RDM"), in which these goals are discussed. Should the Commission approve the Company's proposed RDM, the Company would be willing to terminate Rate B-32 effective with the implementation of the RDM.

Currently, Rate B-32 Backup Service (and also Rate G-32) customers are assessed demand charges based on their 15-minute peak demand during the billing month, measured in kW, including both supplemental service (i.e., purchased electricity, for which they use the distribution system) and backup service (i.e., self-generated electricity, for which they do not use the distribution system). The rates are designed so

the Company receives the same revenue regardless of the mix of supplemental service and backup service, to provide the Company with a return on its investment in the assets that it requires to serve these customers.

The current backup service rate structure may discourage customers from installing distributed generation (other than for large solar and wind systems which are exempt from backup service charges and are eligible for net metering generation credits) because customers incur the same distribution charges no matter the mix of supplemental service and backup service at their peak hours. This would be contrary to the objectives of the Company and the public policy of Rhode Island. Therefore, if the Commission approves the Company's revenue decoupling proposal, the Company may propose to terminate Rate B-32 and transfer all backup service customers to Rate G-32, under which customers are charged only for actual use of the distribution system at their peak hours. The Company's proposed RDM would provide the Company the authorized return on assets even with a rate design that promotes distributed generation.

Q. How did you implement the guiding principles that you listed above?

A. The first step was to examine the potential revenue impacts for each rate class at the proposed system average rate of return. I examined the increase in base distribution revenue necessary to produce, for each rate class, its allocated cost of service, at the Company's average rate of return (Schedule NG-HSG-4, Page 2, Line 40) and the percentage change this represents (Line 41). I also examined the effects of including the commodity-related administrative cost adjustment (Line 42).

The average increase in base distribute revenue was 29.4% (Schedule NG-HSG-4, Page 2, Line 41). I implemented the concept of gradualism by limiting the increases for the Street Lighting (Rates S-10 and S-14) and Electric Propulsion Rate X-01 rate classes to twice the system average. This result was achieved by increasing the C&I Large Demand rate classes by somewhat more than the amount indicated by the ACOSS.

The average increase for base distribution revenue is 29.47% (Line 41), therefore the increases for Rates S-10 and S-14 and Rate X-01 were set to twice this rate, or 57.4% (Line 45). This produced a revenue increase of $64,267,000 (Line 46). The remaining increase, $1,263,000, was achieved by increasing the C&I Large Demand rate class above the system average rate of return. Under the proposed revenue allocation, the C&I Large Demand rate class is expected to produce a rate of return equal to 1.10 times the system average (Line 59) which is significantly closer to the system average than the 2.64 times at current rates (Line 16). The increase of 21.0% for C&I Large Demand (Line 63) is significantly below the system average increase of 29.4%.

Q. Did you compute the effect on the rate classes of the proposed revenue allocation?

A. Yes, the rates of return are shown on Schedule NG-HSG-4, Page 2, Line 58 and the relative rates of return on Line 59. The percentage increase over revenue at current rates is shown based on distribution rates only (Line 62) and distribution rates plus the commodity-related administrative cost adjustment (Line 63).

These results achieve a reasonable balancing of the competing principles of moving the rate classes to their respective cost of service (Residential – Rates A-16 and A-60; Small C&I – Rate C-06; and General C&I – Rate G-02) or closer to their respective cost of service (C&I Large Demand – Rates B-32, G-32, B-62, and G-62; Street Lighting – Rates S-10 and S-14; and Electric Propulsion – Rate X-01), and mitigating extreme rate impacts.

V. <u>Proposed Rate Design</u>

Q. What is the purpose of the rate design process?

A. The purpose of the rate design process is to determine rates that will produce the revenue for each rate class as determined in the revenue allocation process.

Q. What were the guiding principles for rate design?

A. The guiding principles for rate design were:

- To produce the desired revenue for each rate class as determined in the revenue allocation process,
- To promote efficient use of resources, ultimately resulting in lower bills to customers,
- To produce rates for customers and revenues for the Company that are reasonably stable and predictable while reflecting the nature of the costs they are designed to recover; e.g., recovering customer-related costs in the monthly customer charge, and

- To mitigate against extreme rate impacts on customer subgroups.

These concepts are put forth in *Principles of Public Utility Rates*, cited above.

Q. Please discuss the nature of service and the current rate design for Rates A-16 and A-60.

A. Rate A-16 is the Company's major residential rate class. Rate A-60 is a low-income residential rate class. The current distribution rate structure for Rate A-16 includes a monthly customer charge and an energy charge. The current distribution rate structure for Rate A-60 has no monthly customer charge, and a blocked, seasonal energy charge. The distribution rates are designed so that a customer on Rate A-60 using an average number of kWh (500 kWh per month) is billed 50% of the amount that a customer on Rate A-16 with the same usage is billed.

Q. What is the proposed rate design for Rates A-16 and A-60?

A. The Company's proposed revenue allocation includes an increase of 32.2% in distribution-only revenue for Rates A-16 and A-60.

The Company is proposing to maintain the existing rate structure for Rate A-16 and to simplify the rate structure for Rate A-60 by implementing the Rate A-16 rate structure for energy-based charges, while continuing to have no customer charge for Rate A-60.

The first step in designing rates for Rate A-16 was to increase the customer charge from $2.75 per month to $5.50 per month. The proposed customer charge is well below the

revenue requirement for billing function customer-related costs of $8.49 per month for the class (Schedule NG-HSG-1, Page 47, Line 5). The purpose of moving the customer charge closer to the customer-related portion of the class' cost of service is to improve stability and predictability of costs for customers and revenues for the Company.

The next step was to design the energy-based rates. The rates necessary to produce the proposed revenue, and to reflect the Rate A-60 discount of 50%, are shown on Schedule NG-HSG-6, Page 2.

Q. Please discuss the nature of service and the current rate design for the Small C&I Rate C-06 class.

A. Rate C-06 is the Company's main small C&I general service rate class. Rate C-06 is available for all purposes, however the Company may require customers with 12-month average demand exceeding 200 kW to take service on the 200 kW Demand Rate G-32. Rate C-06 includes customers receiving unmetered service, such as telephone booths and fire box lights.

The current distribution rate structure for Rate C-06 includes a monthly customer charge and an energy-based charge. There is an additional charge if the customer requires a transformer in excess of 25 kVA. Unmetered customers pay a location charge, which is intended to reflect the customer charge less a credit for meter-related costs, in place of paying a customer charge.

Q. What are the proposed rates for Rate C-06?

A. The Company's proposed revenue allocation includes an increase of 22.1% in distribution-only revenue for Rate C-06.

The first step in designing rates was to increase the customer charge for Rate C-06 from $6.00 per month to $10.00 per month, which is below the unitized revenue requirement for customer-related costs of $13.33 per month for the class (Schedule NG-HSG-1, Page 47, Line 5). Unmetered customers are proposed to pay $5.00 per month, reflecting a reduction based on the meter-related revenue requirement (Schedule NG-HSG-1, Page 49, Line 20).

The additional charge for transformer capacity in excess of 25 kVA was increased from $1.68 per kVA (in excess of 25 kVA) to $1.85, reflecting the approximate cost determined in the ACOSS.

The next step was to design the energy-based rates. The rate necessary to produce the proposed revenue are shown on Schedule NG-HSG-6, Page 3.

Q. Please discuss the nature of service and the current rate design for General C&I Rate G-02.

A. Rate G-02 is the Company's main small demand-based C&I rate class. Rate G-02 is available for all purposes. Rate G-02 customers must have demand of 10 kW or more, and the Company may require customers with 12-month average demand exceeding 200

kW to take service on Rate G-32. The current distribution rate structure for Rate G-02 includes a monthly customer charge, an energy-based charge and a demand-based charge. The demand charge is computed based on demand in excess of 10 kW per month. Some customers receive discounts for taking service at higher voltages.

Storage Cooling, Rate E-40, is being discontinued in December 2009. The current distribution rate structure for Rate E-40 includes a monthly customer charge, and time-differentiated energy charges. The date for Rate E-40 data was included with the data for Rate G-02 for rate design purposes.

Q. What are the proposed rates for Rate G-02?

A. The Company's proposed revenue allocation includes an increase of 26.2% in distribution-only revenue for Rate G-02.

The first step in designing Rate G-02 distribution rates was to determine the monthly customer charge. Billing function customer-related costs for Rate G-02 are $41.64 per month (Schedule NG-HSG-1, Page 47, Line 5). Demand-related costs are $9.00 per kW-month (Schedule NG-HSG-1, Page 47, Line 6) based on the kW in the class non-coincident peak. The Company is proposing a customer charge of $125.00 per month, which is below the costs for the functions included (i.e., billing and the first 10 kW of demand). The proposed charge is an increase of 20% over the current customer charge of $103.41, which is commensurate with the overall increase being proposed for the class.

The next step was to design the energy-based rates and the demand-based rates. The Company is proposing a demand-based charge of $4.50 per kW-month for each kW in excess of 10 kW. This rate increases the portion of Rate G-02 revenue collected in the demand-based rate from 38.1% to 41.9% and decreases the portion collected in the energy-based rate. This is supportive of the Company's goals because: it rewards high-load factor customers who use the distribution system more efficiently than low load factor customers; it sends an appropriate price signal because the Company's costs are more related to demand than to energy; and it encourages demand conservation and the Company has fewer tools to encourage demand conservation than to encourage energy conservation.

After determining the demand-based rate, the energy-based rate was computed as the rate needed to produce the proposed revenue for Rate G-02, after giving effect to customer charge revenue, demand-based rate revenue, High Voltage Delivery ("HVD") discount and High Voltage Metering ("HVM") Discount. The HVD discount is for customers supplied at not less than 2,400 volts and not needing a line transformer, and is computed on Schedule NG-HSG-1, Page 50. The HVM Discount is a percentage of amounts billed and, therefore, revenue.

The computations are presented on Schedule NG-HSG-6, Page 4.

Q. Please discuss the nature of service and the current rate design for the C&I Large Demand rate class.

A. As I discussed above, the Company is proposing to combine into one rate class for rate design purposes the following four classes: 200 kW Demand Backup Rate B-32; 200 kW Demand Rate G-32, 3,000 kW Demand Backup Rate B-62; and 3,000 kW Demand Rate G-62. The combined rate class is referred to as the C&I Large Demand rate class.

The Company may require any customer with a maximum 12-month demand of 200 kW or greater for three consecutive months to be on Rate G-32. The current Rate G-32 distribution rates include a monthly customer charge, an energy-based charge and a demand-based charge. Some customers receive discounts for taking service at higher voltages. There is a separate charge for second feeder service. Rate B-32 is a back up service rate for customers that generate some or all of their own energy requirements, but require the Company to provide backup service in the event that the customer's generation is not available. The current distribution rates for Rate B-32 are the same as for Rate G-32, with an additional demand-based charge for backup service.

The Company requires customers with a maximum 12-month demand of 3,000 kW or greater to take service on Rate G-62. The current Rate G-62 distribution rates include a monthly customer charge and a demand-based charge. Some customers receive discounts for taking service at higher voltages. There is a separate charge for second feeder service. Rate B-62 is available for back up service customers, who would otherwise be

receiving service on Rate G-62 rate. The current distribution rates for Rate B-62 are the same as for Rate G-62 with an additional demand-based charge for backup service.

Almost all C&I Large Demand customers take service at Primary voltage (at or above 4 kV). The revenue requirement per unit of demand for C&I Large Demand is lower than for Rate G-02, because C&I Large Demand customers do not use the Secondary distribution system.

Q. What rates is the Company proposing for the C&I Large Demand rate class?

A. The Company's proposed revenue allocation includes an increase of 21.0% in distribution-only revenue for C&I Large Demand rate class.

The first step in designing the C&I Large Demand rates was to determine the monthly customer charge. All customers with demand of 200 kW or greater are required to be on this rate, therefore the Company designed the proposed rates to include the first 200 kW of demand. Billing function customer-related costs for the Rate B-32 and Rate G-32 customers in the C&I Large Demand rate class are $176.11 per month (Schedule NG-HSG-1, Page 47, Line 5), and the costs for Rate B-62 and Rate G-62 customers are greater. Demand-related costs for Rate B-32 and Rate G-32 customers are approximately $6.84 per kW-month (Schedule NG-HSG-1, Page 47, Line 6), based on the kW in the class non-coincident peak. The Company is proposing a customer charge of $980.00 per month, which is below the costs for the functions included (i.e., billing and the first 200 kW of demand).

The next step was to design the energy-based rates and the demand-based rates. The Company is proposing a demand-based charge of $2.50 per kW-month for each kW in excess of 200 kW. The portion of C&I Large Demand revenue collected in the customer charge and the demand-based rate will be approximately the same as under current rates.

After determining the demand-based rate, the energy-based rate was computed as the rate needed to produce the proposed revenue for the C&I Large Demand rate class, after giving effect to customer charge revenue, demand-based rate revenue, HVD discount, HVM discount and Second Feeder Service revenue. The HVD discount is for customers supplied at not less than 2,400 volts and not needing a line transformer, and is computed on Schedule NG-HSG-1, Page 50. The HVM discount is a percentage of revenue.

The computations are presented on Schedule NG-HSG-6, Page 5.

Q. Please discuss the nature of service and the current rate design for Electric Propulsion Rate X-01.

A. Rate X-01 is the Company's rate for traction power, or electricity supplied to railroads. The current rates include a monthly customer charge and an energy-based charge. The Company's proposed revenue allocation includes an increase of 58.7% in distribution-only revenue for Rate X-01.

Q. What are the proposed distribution rates for Rate X-01?

A. The first step in designing distribution rates for Rate X-01 was to increase the customer charge from $10,000.0 per month to $16,500.00 per month. The proposed charge is greater than the unitized revenue requirement for customer-related costs of $309.64 per month for the class (Schedule NG-HSG-3, Page 47, Line 15), however the Company understands that Rate X-01 customers want the stability and predictability of costs that higher customer charges promote, and the demand for this class is very stable, therefore an increase is proposed commensurate with the overall class increase.

The energy-based charge is the rate required to produce the proposed revenue for the rate class. The computations are presented on Schedule NG-HSG-6, Page 6.

Q. Please describe Station Power Delivery and Reliability Service Rate M-01.

A. Rate M-01 customers are merchant generators that are interconnected directly or indirectly with high voltage facilities at 115 kV or greater. Rate M-01 customers pay a fixed monthly distribution charge. An increase equal to the system average increase was applied to the revenue from Rate M-01 customers. The revenue from Rate M-01 is included with Other revenue which is used to reduce the revenue required to be collected from all other customers through distribution rates. The proposed rates are presented on Schedule NG-HSG-6, Page 12.

Q. Please describe the Company's existing Street Lighting classes.

A. The present Street Lighting classes comprise Private Lighting, Rate S-10, and General Street Lighting, Rate S-14. Rate S-10 is closed to new customers. Rate S-14 is available to cities, towns and other public authorities, and to certain other customers as stated in the Company's tariff.

Q. How did you develop the rates for the Street Lighting classes?

A. The Company's current rates for Rates S-10 and S-14 are a monthly charge based on the type and size of the luminaire and support (i.e., poles and attachments). The Company 's proposed Street Lighting prices reflect replacement costs and maintenance costs for the luminaires and supports, and are independent of the energy used.

The Company's proposed revenue allocation includes an increase of 58.7% in distribution-only revenue for Rates S-10 and S-14.

The Company computed the levelized annual cost for each sodium vapor fixture it currently offers and for the related supports. The levelized annual costs included the cost of owning and maintaining the asset over its life. For mercury vapor and incandescent lamps that the Company plans to replace with sodium vapor lamps, the Company assigned the replacement cost for the appropriate sodium vapor lamp. Then, the Company computed the annual revenue it would receive if it charged customers the levelized annual cost for each lamp and related support in Rates S-10 and S-14.

The Company determined that to mitigate the effects on customer subgroups, no luminaire or support would receive a price reduction from current rates. To produce an overall increase of 58.7% for Rates S-10 and S-14, the Company determined it would have to set rates for the remaining Rate S-10 and Rate S-14 luminaires and supports at 75.06% of the levelized annual costs. The resulting rates are shown on Schedule NG-HSG-6, Pages 8, and a summary of Street Lighting revenue is shown on Page 7.

In addition to the price changes described above, the Company is proposing to eliminate the per kWh credits applicable to former Blackstone Valley Electric and Newport Electric Corporation customers. These credits have been in place since the merger of former Eastern Utilities Associates and National Grid in May 2000. The credits were not cost based but were implemented simply as a means of mitigating customer bill impacts customers resulting from transferring former EUA street lighting customers to Narragansett Electric rates.

Q. Is the Company proposing rates for street lighting temporary turn-off service in its tariffs?

A. Yes, it is. As discussed in the testimony of Mr. John Walter, the Company is proposing to revise its tariff provision available to customers receiving service on Rate S-14 regarding the temporary suspension of service to designated lights. The temporary turn-off provision in the current tariff is a one-time charge of $25, which does not reflect the costs incurred by the Company during the temporary turn-off period. The proposed temporary turn-off rates are 60% of the equivalent full service luminaire and support

rates, which reflects the costs the Company continues to incur while a street light has been "red capped", or turned off. During that time, the Company continues to incur depreciation expense, property taxes, return on investment, and related income taxes on that return, billing costs, and related general and administrative costs, deferred tax expense and deferred ITC expense. The costs that would cease, temporarily, are operation and maintenance costs and related general and administrative costs and taxes.

The proposed street lighting temporary turn off rates are shown in Schedule NG-HSG-6, Pages 9.

Proof of Revenue for Proposed Rates and Summary of Proposed Rates

Q. Did you prepare a proof of revenue for the proposed rates?

A. Yes, Schedule NG-HSG-6, Pages 10-11 shows that the revenue at proposed rates produces the revenue for each rate class proposed in the revenue allocation process in Schedule NG-HSG-4.

Q. Did you prepare a summary of the proposed rates?

A. Yes. Schedule NG-HSG-5 presents each of the proposed rates for each rate class.

HVD Discounts at 2.4 kV and 115 KV

Q. Is the Company proposing updated HVD discounts for the 2.4 KV credit and 115 KV credit it currently provides customers?

A. Yes. The HVD discount for customers supplied at not less than 2,400 volts and not needing a line transformer, is computed on Schedule NG-HSG-1, Page 50. The HVD credit for customers receiving service at 115kV or greater is set equal to the demand-based charge for the C&I Large Demand customers. As in the current tariffs, the Second Feeder Service charge is set equal to the 115 kV credit. The rates are shown on Schedule NG-HSG-8.

VI. Retail Transmission Rates

Q. What change is the Company proposing to its retail transmission rate structure?

A. The Company is proposing to change the design of the transmission service rates to reflect more closely how the Company incurs those costs. The Company currently recovers its transmission cost from all customers through the Transmission Service Cost Adjustment Provision, R.I.P.U.C. No. 1189. The proposed changes are revenue neutral and affect only the inter-class allocation of the amount recovered and the billing basis for recovering transmission costs.

Q. How does the Company currently incur costs for retail transmission service?

A. The Company receives transmission service from New England Power ("NEP") and the Independent System Operator, New England ("ISO-NE") through their respective Open Access Transmission Tariffs, as required to deliver to its retail customers the electricity demanded by them each hour. The Company is billed monthly by NEP, based on its share of the monthly NEP system peak, and by ISO-NE, on a similar basis.

Q. How does the Company currently recover the costs for retail transmission service?

A. Currently, transmission costs are recovered from the Company's customers through base transmission charges which differ by rate class, and a transmission adjustment factor which is design to (1) collect changes in base transmission costs in excess of the current base level (as described below) and (2) collect or refund to customers over or under recoveries of expense from the prior year. The transmission adjustment factor is a per kWh charge applicable to all rate classes.

Q. When were the current base transmission charges implemented?

A. The current base transmission charges were implemented in the Company's Rate Unbundling Filing in Docket No. 2515. They were designed to collect an estimated level of transmission expense of $19.1 million. The rates were designed by allocating the estimated transmission expense to each rate class based on coincident peak allocators that had been approved by the Commission in Docket No. 2290, the Company's last general rate prior to Docket No. 2515, in November 1995.

Q. Why is the Company proposing to change its transmission rate design?

A. Since the current base transmission rates were approved in Dockets 2290 and 2515, there have been significant changes that affect whether those rates properly reflect the way transmission costs are incurred by the Company. First, the merger of National Grid with Eastern Utilities Associates in May 2000 changed the load characteristics in each rate class. Second, the rates implemented in November 2004 pursuant to the 3617 Settlement resulted in the consolidation of several existing rate classes, which also changed the load

characteristics in each rate class. Finally, the level of transmission expense has increased substantially since 1995, resulting in a large portion of the total transmission expense being recovered through the transmission adjustment factor, a per kWh charge applicable to all rate classes that does not reflect how the costs are incurred.

Q. How is the Company proposing to recover transmission costs?

A. Under the Company's proposal, the Company would continue to recover the transmission costs it incurs to deliver to its retail customers the electricity demanded by them each hour, through transmission rates charged to its customers. However, the Company is proposing the method by which transmission costs are allocated among the rate classes. The Company is proposing to allocate transmission costs based on each rate class's contribution to the Company's monthly peak and to perform this allocation annually. For rate classes that have a demand-based component in their rate structures, approximately one-half of the amount allocated will be recovered based on actual demand, and the balance will be recovered through class-specific kWh-based transmission rates.

For rate classes that do not have a demand-based component in their rates, the entire retail transmission amount allocated to them will be recovered through class-specific kWh-based transmission rates.

Q. Do these changes accomplish the purposes set out by the Company?

A. Yes, these changes recover the retail transmission costs that the Company incurs for delivery service customers in a manner that reflects how it incurs those costs.

Q. Is the Company proposing to change the way transmission charges are billed to customers?

A. Yes, but only for demand-based customers. The Company is proposing that, for rate classes that have a demand-based component in their rate structures, the amount allocated to them will be recovered based on actual demand including the minimum demand. Currently, actual demand is different than billed demand only for Rate G-02 customers, because Rate G-02 demand charges are assessed on the kW of peak monthly demand incurred in excess of 10 kW. For distribution demand charges, the Company is proposing to continue this rate design for Rate G-02, and is also proposing to include the first 200 kW of demand for Rates B-32 (for supplemental service) and G-32 (i.e., to bill only for demand in excess of 200 W). The Company incurs transmission costs based on actual demand, not billed demand, therefore the changes proposed by the Company will more closely match the recovery of transmission costs with how the Company incurs the costs.

The Company is proposing to continue recovering on a per-kWh basis the remaining transmission cost allocated to demand-billed classes for the purpose of mitigating the effects of the proposed changes on lower-usage customers served under Rates G-02, G-32, and B-32 (for supplemental service).

Q. Are the proposed changes to retail transmission rate design revenue neutral?

A. Yes. The proposed change in the allocation of transmission costs and design of transmission rates will result in the same level of revenue that is being collected through the current transmission charges. In its annual reconciliation filing in November 2009,

the Company anticipates filing proposed transmission rates based on (1) the current method and (2) the method proposed in this filing. If the Commission approves the Company's proposed transmission allocation and rate design, the Commission will already have before it the Company's November 2009 filing, showing the transmission rates proposed to become effective on January 1,2010.

Q. Have you prepared a schedule that presents an illustrative allocation and design of transmission rates?

A. Yes, the illustrative calculations are presented on Schedule NG-HSG-7. Due to the timing of when the Company is presenting this illustration, it is using billing determinants that match up with those presented in this case for calendar year 2010.

The first step is to calculate the transmission revenue that would be generated by the current billing determinants at current transmission rates (Lines 1-5). Next, the total transmission revenue is allocated among the rate classes based on the 12 monthly coincident peaks (Lines 6-8), resulting in the transmission revenue to be collected from each rate class.

For rate classes with demand-based revenue, at least one-half of the amount allocated is to be collected through the kW-based transmission rate (Line 9). The class-kW-based transmission revenue (Line 10) is computed based on actual demand.

The balance of the amount allocated to each rate class (Line 11) is to be collected through kWh-based transmission rates (Line 12), which are computed based on delivered kWh for each rate class, resulting in kWh-based transmission revenue (Line 13).

Total transmission revenue (Line 14) equals the kW-base transmission revenue (Line 10) plus the kWh-based transmission revenue (Line 13). The over- and under-collections between total transmission revenue and the amounts allocated to each rate class are very small, in total and for each rate class (Line 15).

VII. <u>Typical Bills</u>

Q. Has the Company included bill impacts in its filing?

A. Yes it has. The Company has included two schedules presenting the impact of the proposed rates on customer bills.

Schedule NG-HSG-9 represents the bill impacts of the proposed rates on customers who are receiving Standard Offer Service. As a result of the rates proposed in the Company's filing, a 500 kWh-per month residential customer's bill would increase by $8.95, or 11.2%, from $79.71 to $88.66. This increase includes the effect of the proposed Standard Offer Commodity Administrative Cost Adjustment which is discussed in the testimony of Mr. O'Brien.

Schedule NG-HSG-11 presents the impact relating to street lighting rates. This schedule is based on a simple assumption that a customer could be served by only one street

lighting fixture and presents the impact of the Company's proposed rates on that basis. In this schedule, the Company calculates a total bill for one luminaire as the annual luminaire charge plus the annual energy charges under present and proposed rates. The proposed bill impacts applicable to former Blackstone Valley and Newport Electric are shown separately and reflect the elimination of the per kWh credits.

Q. Why is the proposed bill impact to Rate A-60 customers larger than for Rate A-16 customers?

A. The proposed bill impact to Rate A-60 customers is a result of two changes. The first is the result of the Company's proposed distribution rates presented in my testimony, which results in an increase of $6.61 per month, or 9.7%, for a Rate A-60 customer with typical monthly usage. The second change is the termination of the additional low income credit that was funded through the Docket No. 3710 proceeding, pursuant to the terms of that proceeding. The termination of this credit, assuming no other changes in rates or charges, causes a bill increase of $6.80 per month, or 10.9%, for a Rate A-60 customer with typical monthly usage. Schedule NG-HSG-9, Pages 2 and 3 shows the effect of each of these two changes.

Q. Do the typical bills in Schedule NG-HSG-9 and Schedule NG-HSG-10 reflect the illustrative transmission rates presented in Schedule NG-HSG-7?

A. Yes. The bill impacts in these schedules do reflect the illustrative transmission rates resulting for the Company's proposed allocation and rate design methodology described above.

VIII. Proposed Retail Delivery Service Tariffs and Tariff Provisions

Q. Has the Company included proposed tariffs and tariff provisions associated with its filing?

A. Yes it has. Schedules NG-HSG-12 and NG-HSG-13 contain the proposed tariffs and tariff provisions resulting from the Company's proposal. Schedule NG-HSG-12 contains a clean version of the tariffs reflecting all of the Company's proposed changes. Schedule NG-HSG-13 contains documents that are marked to show changes from those currently in effect.

Q. Are there any new tariffs or tariff provisions that you are presenting?

A. The Company is proposing several new tariff provisions required to implement the proposed mechanisms included in its filing. Included in Schedule NG-HSG-12 and Schedule NG-HSG-13 are the following proposed tariff provisions:

- Pension and OPEB Adjustment Provision
- Distribution Adjustment Provision
- Revenue Decoupling Ratemaking Provision
- Inspection and Maintenance Cost Adjustment Provision

In addition, the Company has revised its current Standard Offer Adjustment Provision and Standard Offer Service tariff to include a recovery mechanism for the administrative costs associated with supplying Standard Offer Service.

The Company filed a revised Standard Offer Service tariff, R.I.P.U.C. No. 2012, in Docket No. 4041, the Company's proposed Standard Offer Service Procurement Plan, which is pending Commission approval. Following the Commission's orders in both this proceeding and in Docket 4041, the Company will file a compliance Standard Offer Service tariff incorporating the Commission's directives regarding changes to the Standard Offer Service tariff in both proceedings.

Q. Please describe the Pension and OPEB Adjustment Provision.

A. The Pension and OPEB Adjustment ("POA") Provision is described in the testimony of Mr. O'Brien. An example of the computation of the future POA reconciliation is presented on Schedule NG-RLO-5. This tariff provision implements the POA factor.

Q. Please describe the Standard Offer Service Administrative Cost Adjustment.

A. The Standard Offer Service Administrative Cost Adjustment ("SOSACA") is described the testimony of Company witness Mr. Rudolph Wynter. The computation of the initial SOSACA factors is presented on Schedule NG-RLO-6. This tariff provision implements the SOSACA factors.

Q. Please describe the Distribution Adjustment Provision.

A. The proposed Distribution Adjustment Provision will allow the Company to recover or refund increases or decreases in the Company's costs, avoided costs, revenue, or revenue requirement resulting from 1) legislative, regulatory, tax and accounting changes, and increases in delivery bad debt in excess of an established threshold; and 2)

reclassification of costs resulting from the reassignment of costs and/or revenues now allocated to generation (i.e., stranded costs), transmission, or distribution functions to or away from the distribution function by the Commission, the Federal Energy Regulatory Commission, the NEP, ISO-NE, or any other official agency having authority over such matters.

Q. Please describe the Revenue Decoupling Ratemaking Provision.

A. The Revenue Decoupling Ratemaking ("RDR") Provision is described the testimony of Company witness Dr. Tierney. An illustration of the computation of the RDR adjustment is presented on Schedule NG-RLO-7. This tariff provision implements the RDR adjustment.

Q. Please describe the Inspection and Maintenance Cost Adjustment Provision.

A. The Inspection and Maintenance Cost Adjustment is discussed in the testimony of Company witness Mr. John Pettigrew and in the testimony of Mr. O'Brien. This tariff provision implements the Inspection and Maintenance Cost Adjustment.

IX. Conclusion

Q. Does this conclude your testimony?

A. Yes.

Schedules of
Howard S. Gorman

Index of Schedules

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Schedule NG-HSG-5	Summary of Proposed Rates
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Schedule NG-HSG-1

Schedule NG-HSG-1

Allocated Cost of Service Study ("ACOSS") for the Rate Year Revenue Requirement

Narrangansett Electric Company
Rate Year Ended December 31, 2010
Class Cost of Service Study ($000s)
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Class Cost of Service Study ($000s)
SUMMARY OF RESULTS

		Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
			A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
	Revenue at Present Rates								
1	Distribution charge revenue	215,420	113,105	23,237	31,707	33,256	5,080	8,834	201
2	Other revenue	7,822	4,665	749	1,134	938	173	149	14
3	**Total Revenue**	223,242	117,770	23,985	32,841	34,194	5,253	8,983	215
4									
5	**Operating Expenses**								
6	Operating Expenses	147,587	81,085	14,730	20,713	18,213	4,964	7,401	481
7	Depreciation Expense	41,466	21,770	4,319	6,159	5,371	1,506	2,173	169
8	General Taxes	23,971	12,612	2,497	3,557	3,068	856	1,287	94
9	**Operating Expenses**	213,024	115,468	21,546	30,428	26,652	7,326	10,861	744
10									
11	Income Before Tax	10,218	2,302	2,440	2,413	7,543	(2,073)	(1,877)	(529)
12	Income Tax Expense (Benefit)	(3,686)	(1,948)	(378)	(540)	(477)	(134)	(194)	(15)
13									
14	**Net Operating Income**	13,904	4,250	2,818	2,953	8,020	(1,939)	(1,683)	(514)
15									
16	Rate Base	623,946	330,031	63,838	91,173	80,827	22,672	32,867	2,538
17									
18	Rate of Return at Current Rates	2.23%	1.29%	4.41%	3.24%	9.92%	(8.55%)	(5.12%)	(20.25%)
19	Relative Rate of Return	1.00	0.58	1.98	1.45	4.45	(3.84)	(2.30)	(9.09)
20									
21	**Distribution Revenue Requirement**								
22	Distribution charge revenue	280,242	150,507	28,473	40,255	35,430	9,878	14,663	1,035
23	Additional M01 revenue	37	19	4	6	5	1	1	0
24	Forfeited discounts	2,901	2,279	221	227	174	0	1	0
25	Other revenue	5,592	2,913	579	960	804	173	148	14
26		288,772	155,718	29,277	41,448	36,414	10,052	14,813	1,049
27									
28	Operating Expenses	213,024	115,468	21,546	30,428	26,652	7,326	10,861	744
29	Additional uncollectibles expense	719	565	55	56	43	0	0	0
30	Income Before Tax	75,029	39,686	7,676	10,964	9,719	2,726	3,952	305
31	Income Tax Expense	18,999	10,049	1,944	2,776	2,461	690	1,001	77
32	**Net Operating Income**	56,030	29,637	5,733	8,187	7,258	2,036	2,951	228
33	Rate of Return	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%
34									
35	Increase (Decrease) Required $	65,530	37,949	5,292	8,607	2,220	4,799	5,830	834
36	Increase (Decrease) Required %	29.4%	32.2%	22.1%	26.2%	6.5%	91.4%	64.9%	387.3%

Class Cost of Service Study ($000s)

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

	Account Description	Account No.	Total Dollars	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
				A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
1	**I. ELECTRIC PLANT IN SERVICE**									
2	**A. PRODUCTION PLANT**									
3	Production Plant		3,127	1,261	229	569	806	223	28	10
4	Subtotal - PRODUCTION PLANT	350-359	3,127	1,261	229	569	806	223	28	10
5										
6	**B. DISTRIBUTION PLANT**									
7	Land and Land Rights	360	9,586	4,315	825	1,669	2,025	598	87	68
8	Structures and Improvements	361	7,196	3,239	619	1,253	1,520	449	65	51
9	Station Equipment	362	171,209	77,067	14,728	29,811	36,159	10,685	1,551	1,208
10	Poles, Towers and Fixtures	364	185,255	95,670	18,283	36,847	24,478	7,234	1,926	818
11	Overhead Conductors and Devices	365	265,515	130,998	25,034	50,522	42,383	12,525	2,637	1,416
12	Underground Conduit	366	62,534	29,588	5,654	11,426	11,491	3,396	596	384
13	Underground Conductors & Devices	367	135,960	63,429	12,121	24,506	26,056	7,700	1,277	871
14	Line Transformers	368	160,299	114,095	29,077	11,141	5,916	71	0	0
15	Services	369	72,382	62,666	8,094	1,537	85	1	0	0
16	Meters	370	49,671	33,809	8,204	5,814	1,834	9	0	0
17	Installations on Cust. Prem./ARO	371/374	165	112	27	19	6	0	0	0
18	Street Lighting & Signal Systems	373	52,924	0	0	0	0	0	52,924	0
19	Subtotal - DISTRIBUTION PLANT	360-373	1,172,696	614,987	122,667	174,545	151,952	42,667	61,063	4,815
20										
21	**C. GENERAL PLANT**									
22	Land and Land Rights	389	952	518	92	134	116	31	59	3
23	Structures and Improvements	390	23,532	12,797	2,269	3,302	2,857	778	1,453	77
24	Office Furniture and Equipment	391	859	467	83	121	104	28	53	3
25	Passenger Cars - Transp Equipment	392	646	351	62	91	78	21	40	2
26	Stores Equipment	393	454	247	44	64	55	15	28	1
27	Tools, Shop & Garage Equipment	394	2,678	1,456	258	376	325	88	165	9
28	Laboratory Equipment	395	1,905	1,036	184	267	231	63	118	6
29	Communications Equipment	396	25,774	14,016	2,486	3,616	3,129	852	1,592	84
30	Miscellaneous Equipment	397/399.1	123	67	12	17	15	4	8	0
31	Subtotal - GENERAL PLANT	389-399	56,923	30,955	5,489	7,987	6,911	1,881	3,515	185
32										
33	**TOTAL UTILITY PLANT**		1,232,746	647,202	128,385	183,101	159,669	44,771	64,606	5,011
34										
35	**II. DEPRECIATION RESERVE**									
36	Production	108.3	(3,120)	(1,258)	(229)	(568)	(804)	(223)	(28)	(10)
37	Distribution	108.5	(488,824)	(256,234)	(51,048)	(72,990)	(63,289)	(17,785)	(25,471)	(2,007)
38	General	108.6	(24,583)	(13,368)	(2,371)	(3,449)	(2,985)	(812)	(1,518)	(80)
39	TOTAL DEPREC. RESERVE	108	(516,527)	(270,860)	(53,647)	(77,007)	(67,078)	(18,820)	(27,017)	(2,098)

Class Cost of Service Study ($000s)

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

	Account Description	Account No.	Total Dollars	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
				A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
40										
41	**III. OTHER RATE BASE ITEMS**									
42	Property Held for Future Use	131	204	107	21	30	26	7	10	1
43	Contributions in Aid of Construction	255	(103)	(54)	(11)	(15)	(13)	(4)	(5)	(0)
44	Materials and Supplies	255	6,378	3,348	669	952	827	232	324	26
45	Loss on Reacquired Debt	255	4,592	2,410	482	686	596	167	233	19
45	Cash Working Capital		17,789	9,773	1,775	2,497	2,195	598	892	58
46	Accumulated Deferred FIT	154	(113,088)	(59,372)	(11,778)	(16,797)	(14,648)	(4,107)	(5,927)	(460)
47	Customer Deposits	182	(3,283)	(24)	(1,563)	(1,565)	(131)	0	(0)	0
48	Injuries and Damages Reserve		(4,762)	(2,500)	(496)	(707)	(617)	(173)	(250)	(19)
49	Total - OTHER RATE BASE ITEMS	131-283	(92,273)	(46,311)	(10,900)	(14,920)	(11,764)	(3,280)	(4,722)	(376)
50										
51	**TOTAL RATE BASE**		623,946	330,031	63,838	91,173	80,827	22,672	32,867	2,538
52										
53	**I. OPERATING AND MAINTENANCE EXPENSES**									
54	**A. DISTRIBUTION EXPENSE**									
55	Purchased Power- Borderline	555	38	15	3	7	10	3	0	0
56	Operation Supervision & Engineering	580	1,481	700	141	243	217	61	113	6
57	Load Dispatching	581	2,372	956	174	432	612	169	22	8
58	Station Expenses	582	3,174	1,429	273	553	670	198	29	22
59	Overhead Line Expenses	583	5,315	2,673	511	1,030	788	233	54	26
60	Underground Line Expenses	584	1,849	863	165	333	354	105	17	12
61	Street Light and Signal Systems	585	530	0	0	0	0	0	530	0
62	Meter Expenses	586	2,842	1,934	469	333	105	1	0	0
63	Customer Installation Expenses	587	1,569	810	155	312	207	61	16	7
64	Misc. Distribution Expenses	588	12,495	5,905	1,187	2,049	1,833	515	955	51
65	Rents	589	109	57	11	16	14	4	6	0
66	Maint Supervision & Engineering	590	42	20	4	7	6	2	3	0
67	Maint of Structures	591	25	11	2	4	5	2	0	0
68	Maintenance of Station Equipment	592	3,332	1,500	287	580	704	208	30	24
69	Maintenance of Overhead Lines	593	18,701	9,404	1,797	3,625	2,774	820	189	93
70	Maintenance of Underground Lines	594	1,095	511	98	197	210	62	10	7
71	Maintenance of Line Transformers	595	263	187	48	18	10	0	0	0
72	Maintenance of Street Lights	596	1,652	0	0	0	0	0	1,652	0
73	Maintenance of Meters	597	318	216	53	37	12	0	0	0
74	Total - OPER. AND MAINT. EXP.	500-599	57,202	27,192	5,377	9,777	8,531	2,443	3,627	256
75										

Class Cost of Service Study ($000s)

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

	Account Description	Account No.	Total Dollars	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
				A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
76	**B. CUSTOMER ACCOUNTS AND SERVICE**									
77	Supervision	901	1,197	1,026	107	39	21	0	4	0
78	Meter Reading Expenses	902	1,626	1,107	269	190	60	0	0	0
79	Customer Records & Collection Expense	903	11,449	9,813	1,019	373	205	0	39	0
80	Uncollectible Accounts- Delivery	904	4,301	3,456	363	294	185	0	2	0
81	Uncollectible Accounts- Commodity	904Com	0	0	0	0	0	0	0	0
82	Misc Customer Accounts Expenses	905	1,074	950	103	19	2	0	0	0
83	Subtotal - Customer Accounts Exp.	901-905	19,647	16,352	1,860	915	474	1	45	0
84										
85	Supervision	907	88	40	38	8	2	0	0	0
86	Customer Assistance Exp Electric	908-909	1,860	846	812	160	36	5	1	0
85	Customer Assistance Expenses	910	3,460	1,898	341	431	604	166	18	2
86	Subtotal - Customer Service & Info.	907-913	5,408	2,784	1,191	599	642	171	19	2
87										
88	Total - CUST. ACCT. & SERV. EXP.	901-919	25,055	19,136	3,051	1,514	1,116	172	64	2
89										
90	**C. ADMINISTRATIVE AND GENERAL**									
91	GENERAL EXPENSES									
92	A&G-Salaries	920	9,223	5,015	889	1,294	1,120	305	570	30
93	A&G-Office Supplies	921	9,498	5,165	916	1,333	1,153	314	587	31
94	A&G-Outside Services Employed	923	1,902	1,034	183	267	231	63	117	6
95	Property Insurance	924	1,037	544	108	154	134	38	54	4
96	Injuries & Damages Insurance	925	6,804	3,572	709	1,011	881	247	357	28
97	Employee Pensions & Benefits	926	22,946	12,478	2,213	3,220	2,786	758	1,417	75
98	Regulatory Comm Expenses	928	5,083	2,689	520	743	658	185	268	21
99	A&G-Misc Expenses	930200	3,870	1,560	284	704	998	276	35	13
100	A&G-Research & Development	930210	125	66	13	18	16	5	7	1
101	A&G-Rents	931	4,590	2,496	443	644	557	152	283	15
101	A&G Maint-General Plant-Elec	935	252	137	24	35	31	8	16	1
102	TOTAL A&G EXPENSES	920-932	65,330	34,757	6,302	9,422	8,566	2,350	3,710	223
103										
104	TOTAL OPERATING EXPENSES		147,587	81,085	14,730	20,713	18,213	4,964	7,401	481
105										
106	**II. DEPRECIATION EXPENSE**									
107	Depreciation Expense	403	41,466	21,770	4,319	6,159	5,371	1,506	2,173	169
108	TOTAL DEPREC. EXPENSE	403	41,466	21,770	4,319	6,159	5,371	1,506	2,173	169
109										

Class Cost of Service Study ($000s)

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

	Account Description	Account No.	Total Dollars	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
				A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
110	**III. TAXES and OTHER**									
111	**A. GENERAL TAXES**									
112	Municipal taxes	408	20,085	10,545	2,092	2,983	2,601	729	1,053	82
113	Payroll taxes	408	3,700	2,012	357	519	449	122	228	12
114	Other taxes	408	275	144	29	41	36	10	14	1
115	Subtotal - General Taxes		24,060	12,701	2,477	3,543	3,086	862	1,296	95
116										
117	**B. FEDERAL / STATE INCOME TAXES**									
118	Amort. ITC		(488)	(256)	(51)	(72)	(63)	(18)	(26)	(2)
119	Federal Income Tax Expense		(3,198)	(1,692)	(327)	(467)	(414)	(116)	(168)	(13)
120	Subtotal - Federal / State Income Taxes	409-411	(3,686)	(1,948)	(378)	(540)	(477)	(134)	(194)	(15)
121										
122	TOTAL TAXES	408-411	20,374	10,753	2,099	3,003	2,609	728	1,101	80
123										
124	**C. OTHER**									
125	Merger / Synergy Benefits		(850)	(450)	(87)	(124)	(110)	(31)	(45)	(3)
126	Amortization of Loss on Reacq Debt		686	360	71	102	89	25	36	3
127	Interest on Customer deposits		75	1	36	36	3	0	0	0
128	Subtotal- Other		(89)	(89)	20	13	(18)	(6)	(9)	(1)
129										
130	TOTAL EXPENSES		209,338	113,520	21,168	29,889	26,174	7,192	10,667	729
131										
132	**IV. OPERATING REVENUES at Current Rates**									
133	Distribution charge revenue	440	215,420	113,105	23,237	31,707	33,256	5,080	8,834	201
134	Forfeited discounts	450-451	2,230	1,752	170	174	134	0	1	0
135	Rent from Utility property	451Misc	2,644	1,365	261	526	349	103	27	12
136	Other revenue	454	2,948	1,548	318	434	455	70	121	3
137	Total Operating Revenues		223,242	117,770	23,985	32,841	34,194	5,253	8,983	215
138										
139	TOTAL EXPENSES		209,338	113,520	21,168	29,889	26,174	7,192	10,667	729
140										
141	**V. NET INCOME at Current Rates**		13,904	4,250	2,818	2,953	8,020	(1,939)	(1,683)	(514)
142										

Class Cost of Service Study ($000s)

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

	Account Description	Account No.	Total Dollars	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
				A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
143	**SUMMARY REPORT**									
144	OPERATING REVENUES									
145	Utility Revenues	440-446	215,420	113,105	23,237	31,707	33,256	5,080	8,834	201
146	Other Operating Revenues	450-456	7,822	4,665	749	1,134	938	173	149	14
147	Total Operating Revenues		223,242	117,770	23,985	32,841	34,194	5,253	8,983	215
148										
149	OPERATING EXPENSES									
150	Distribution	580-599	57,202	27,192	5,377	9,777	8,531	2,443	3,627	256
151	Customer Acctg & Service	901-919	25,055	19,136	3,051	1,514	1,116	172	64	2
152	Admin & General	920-932	65,330	34,757	6,302	9,422	8,566	2,350	3,710	223
153	Total Operating Expenses		147,587	81,085	14,730	20,713	18,213	4,964	7,401	481
154										
155	Depreciation Expense	403	41,466	21,770	4,319	6,159	5,371	1,506	2,173	169
156	Taxes Other Than Income Tax / Other	408	23,971	12,612	2,497	3,557	3,068	856	1,287	94
157	INCOME BEFORE INCOME TAXES		10,218	2,302	2,440	2,413	7,543	(2,073)	(1,877)	(529)
158	Income Taxes	409-411	(3,686)	(1,948)	(378)	(540)	(477)	(134)	(194)	(15)
159	NET INCOME		13,904	4,250	2,818	2,953	8,020	(1,939)	(1,683)	(514)
160										
161	RATE BASE		623,946	330,031	63,838	91,173	80,827	22,672	32,867	2,538
162	Return on Rate Base		2.23%	1.29%	4.41%	3.24%	9.92%	(8.55%)	(5.12%)	(20.25%)
163										
164	**REVENUE REQUIREMENTS**									
165	Target Rate of Return		8.980%	8.980%	8.980%	8.980%	8.980%	8.980%	8.980%	8.980%
166	Rate Base		623,946	330,031	63,838	91,173	80,827	22,672	32,867	2,538
167										
168	Operating expenses		147,587	81,085	14,730	20,713	18,213	4,964	7,401	481
169	Additional uncollectibles expense		719	565	55	56	43	0	0	0
170	Depreciation expense		41,466	21,770	4,319	6,159	5,371	1,506	2,173	169
171	General taxes / Other		23,971	12,612	2,497	3,557	3,068	856	1,287	94
172	Subtotal- Operating Costs to recover		213,743	116,032	21,600	30,485	26,695	7,326	10,861	744
173										
174	Target Return on Rate Base- After taxes		56,030	29,637	5,733	8,187	7,258	2,036	2,951	228
175										
176	Income taxes to recover		18,999	10,049	1,944	2,776	2,461	690	1,001	77
177										
178	**TOTAL REVENUE REQUIREMENT**		288,772	155,718	29,277	41,448	36,414	10,052	14,813	1,049
179										
180	Revenue at Current rates		223,242	117,770	23,985	32,841	34,194	5,253	8,983	215
181	**Revenue Excess (Deficiency)**		(65,530)	(37,949)	(5,292)	(8,607)	(2,220)	(4,799)	(5,830)	(834)

Class Cost of Service Study ($000s)
FUNCTIONALIZATON

	Account Description	Account No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
1	**I. ELECTRIC PLANT IN SERVICE**							
2	**A. PRODUCTION PLANT**							
3	Production Plant		3,127	SUBT	3,127	0	0	0
4	Subtotal - PRODUCTION PLANT	350-359	3,127		3,127	0	0	0
5								
6	**B. DISTRIBUTION PLANT**							
7	Land and Land Rights	360	9,586	STATIONS	0	9,586	0	0
8	Structures and Improvements	361	7,196	STATIONS	0	7,196	0	0
9	Station Equipment	362	171,209	STATIONS	0	171,209	0	0
10	Poles, Towers and Fixtures	364	185,255	Func-364	6,613	109,288	69,354	0
11	Overhead Conductors and Devices	365	265,515	Func-365	17,753	182,924	64,837	0
12	Underground Conduit	366	62,534	Func-366	4,419	49,988	8,127	0
13	Underground Conductors & Devices	367	135,960	Func-367	10,119	113,255	12,586	0
14	Line Transformers	368	160,299	SEC	0	0	160,299	0
15	Services	369	72,382	SEC	0	0	72,382	0
16	Meters	370	49,671	BILL	0	0	0	49,671
17	Installations on Cust. Prem./ARO	371/374	165	BILL	0	0	0	165
18	Street Lighting & Signal Systems	373	52,924	SEC	0	0	52,924	0
19	Subtotal - DISTRIBUTION PLANT	360-373	1,172,696		38,905	643,447	440,509	49,836
20								
21	**C. GENERAL PLANT**							
22	Land and Land Rights	389	952	LABOR	115	375	168	294
23	Structures and Improvements	390	23,532	LABOR	2,851	9,258	4,164	7,259
24	Office Furniture and Equipment	391	859	LABOR	104	338	152	265
25	Passenger Cars - Transp Equipment	392	646	LABOR	78	254	114	199
26	Stores Equipment	393	454	LABOR	55	179	80	140
27	Tools, Shop & Garage Equipment	394	2,678	LABOR	324	1,054	474	826
28	Laboratory Equipment	395	1,905	LABOR	231	749	337	588
29	Communications Equipment	396	25,774	LABOR	3,123	10,140	4,560	7,951
30	Miscellaneous Equipment	397/399.1	123	LABOR	15	48	22	38
31	Subtotal - GENERAL PLANT	389-399	56,923		6,897	22,394	10,072	17,560
32								
33	**TOTAL UTILITY PLANT**		1,232,746		48,929	665,840	450,581	67,396
34								
35	**II. DEPRECIATION RESERVE**							
36	Production	108.3	(3,120)	SUBT	(3,120)	0	0	0
37	Distribution	108.5	(488,824)	DISTPT	(16,217)	(268,213)	(183,621)	(20,774)
38	General	108.6	(24,583)	LABOR	(2,979)	(9,671)	(4,350)	(7,584)
39	TOTAL DEPREC. RESERVE	108	(516,527)		(22,316)	(277,884)	(187,970)	(28,357)

Class Cost of Service Study ($000s)
FUNCTIONALIZATON

	Account Description	Account No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
40								
41	**III. OTHER RATE BASE ITEMS**							
42	Property Held for Future Use	131	204	PLANT	8	110	75	11
43	Contributions in Aid of Construction	255	(103)	PLANT	(4)	(56)	(38)	(6)
44	Materials and Supplies	255	6,378	PLANT	253	3,445	2,331	349
45	Loss on Reacquired Debt	255	4,592	PLANT	182	2,480	1,678	251
45	Cash Working Capital		17,789	OPEXP	1,523	7,305	3,415	5,547
46	Accumulated Deferred FIT	154	(113,088)	PLANT	(4,489)	(61,082)	(41,335)	(6,183)
47	Customer Deposits	182	(3,283)	BILL	0	0	0	(3,283)
48	Injuries and Damages Reserve		(4,762)	PLANT	(189)	(2,572)	(1,741)	(260)
49	Total - OTHER RATE BASE ITEMS	131-283	(92,273)		(2,715)	(50,370)	(35,614)	(3,574)
50								
51	**TOTAL RATE BASE**		623,946		23,898	337,587	226,996	35,465
52								
53	**I. OPERATING AND MAINTENANCE EXPENSES**							
54	**A. DISTRIBUTION EXPENSE**							
55	Purchased Power- Borderline	555	38	SUBT	38	0	0	0
56	Operation Supervision & Engineering	580	1,481	Dist-LABOR	224	727	327	204
57	Load Dispatching	581	2,372	SUBT	2,372	0	0	0
58	Station Expenses	582	3,174	STATIONS	0	3,174	0	0
59	Overhead Line Expenses	583	5,315	OH_Total	287	3,445	1,582	0
60	Underground Line Expenses	584	1,849	Func-367	138	1,540	171	0
61	Street Light and Signal Systems	585	530	SEC	0	0	530	0
62	Meter Expenses	586	2,842	BILL	0	0	0	2,842
63	Customer Installation Expenses	587	1,569	Func-364	56	926	587	0
64	Misc. Distribution Expenses	588	12,495	Dist-LABOR	1,888	6,131	2,757	1,719
65	Rents	589	109	DISTPT	4	60	41	5
66	Maint Supervision & Engineering	590	42	Dist-LABOR	6	21	9	6
67	Maint of Structures	591	25	STATIONS	0	25	0	0
68	Maintenance of Station Equipment	592	3,332	STATIONS	0	3,332	0	0
69	Maintenance of Overhead Lines	593	18,701	OH_Total	1,011	12,123	5,567	0
70	Maintenance of Underground Lines	594	1,095	Func-367	81	912	101	0
71	Maintenance of Line Transformers	595	263	SEC	0	0	263	0
72	Maintenance of Street Lights	596	1,652	SEC	0	0	1,652	0
73	Maintenance of Meters	597	318	BILL	0	0	0	318
74	Total - OPER. AND MAINT. EXP.	500-599	57,202		6,105	32,415	13,589	5,093
75								

Class Cost of Service Study ($000s)
FUNCTIONALIZATON

	Account Description	Account No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
76	**B. CUSTOMER ACCOUNTS AND SERVICE**							
77	Supervision	901	1,197	BILL	0	0	0	1,197
78	Meter Reading Expenses	902	1,626	BILL	0	0	0	1,626
79	Customer Records & Collection Expense	903	11,449	BILL	0	0	0	11,449
80	Uncollectible Accounts- Delivery	904	4,301	BILL	0	0	0	4,301
81	Uncollectible Accounts- Commodity	904Com	0	BILL	0	0	0	0
82	Misc Customer Accounts Expenses	905	1,074	BILL	0	0	0	1,074
83	Subtotal - Customer Accounts Exp.	901-905	19,647		0	0	0	19,647
84								
85	Supervision	907	88	BILL	0	0	0	88
86	Customer Assistance Exp Electric	908-909	1,860	BILL	0	0	0	1,860
85	Customer Assistance Expenses	910	3,460	BILL	0	0	0	3,460
86	Subtotal - Customer Service & Info.	907-913	5,408		0	0	0	5,408
87								
88	Total - CUST. ACCT. & SERV. EXP.	901-919	25,055		0	0	0	25,055
89								
90	**C. ADMINISTRATIVE AND GENERAL**							
91	GENERAL EXPENSES							
92	A&G-Salaries	920	9,223	LABOR	1,118	3,628	1,632	2,845
93	A&G-Office Supplies	921	9,498	LABOR	1,151	3,737	1,681	2,930
94	A&G-Outside Services Employed	923	1,902	LABOR	230	748	337	587
95	Property Insurance	924	1,037	PLANT	41	560	379	57
96	Injuries & Damages Insurance	925	6,804	PLANT	270	3,675	2,487	372
97	Employee Pensions & Benefits	926	22,946	LABOR	2,780	9,027	4,060	7,079
98	Regulatory Comm Expenses	928	5,083	RATEBASE	195	2,750	1,849	289
99	A&G-Misc Expenses	930200	3,870	PLANT	154	2,090	1,415	212
100	A&G-Research & Development	930210	125	RATEBASE	5	68	45	7
101	A&G-Rents	931	4,590	LABOR	556	1,806	812	1,416
101	A&G Maint-General Plant-Elec	935	252	LABOR	31	99	45	78
102	TOTAL A&G EXPENSES	920-932	65,330		6,530	28,188	14,741	15,871
103								
104	TOTAL OPERATING EXPENSES		147,587		12,635	60,603	28,330	46,018
105								
106	**II. DEPRECIATION EXPENSE**							
107	Depreciation Expense	403	41,466	PLANT	1,646	22,397	15,156	2,267
108	TOTAL DEPREC. EXPENSE	403	41,466		1,646	22,397	15,156	2,267
109								

Class Cost of Service Study ($000s)
FUNCTIONALIZATON

	Account Description	Account No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
110	**III. TAXES and OTHER**							
111	**A. GENERAL TAXES**							
112	Municipal taxes	408.3	20,085	PLANT	797	10,848	7,341	1,098
113	Payroll taxes	408.4	3,700	LABOR	448	1,456	655	1,141
114	Other taxes	408	275	PLANT	11	149	101	15
115	Subtotal - General Taxes		24,060		1,256	12,453	8,096	2,255
116								
117	**B. FEDERAL / STATE INCOME TAXES**							
118	Amort. ITC		(488)	PLANT	(19)	(264)	(178)	(27)
119	Federal Income Tax Expense		(3,198)	RATEBASE	(122)	(1,730)	(1,163)	(182)
120	Subtotal - Federal / State Income Taxes	409-411	(3,686)		(142)	(1,994)	(1,342)	(208)
121								
122	TOTAL TAXES	408-411	20,374		1,115	10,459	6,755	2,046
123								
124	**C. OTHER**							
125	Merger / Synergy Benefits		(850)	RATEBASE	(33)	(460)	(309)	(48)
126	Amortization of Loss on Reacq Debt		686	PLANT	27	371	251	38
127	Interest on Customer deposits		75	BILL	0	0	0	75
128	Subtotal- Other		(89)		(5)	(89)	(58)	64
129								
130	**TOTAL EXPENSES**		209,338		15,390	93,370	50,182	50,396
131								
132	**IV. OPERATING REVENUES at Current Rates**							
133	Distribution charge revenue	440	215,420	RevReq_PF	15,027	98,272	54,500	47,621
134	Forfeited discounts	450-451	2,230	BILL	0	0	0	2,230
135	Rent from Utility property	451Misc	2,644	Func-364	94	1,560	990	0
136	Other revenue	454	2,948	RevReq_PF	206	1,345	746	652
137	Total Operating Revenues		223,242		15,327	101,177	56,236	50,503
138								
139	TOTAL EXPENSES		209,338		15,390	93,370	50,182	50,396
140								
141	**V. NET INCOME at Current Rates**		13,904		(64)	7,807	6,054	107
142								

Class Cost of Service Study ($000s)
FUNCTIONALIZATON

	Account Description	Account No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
143	**SUMMARY REPORT**							
144	OPERATING REVENUES							
145	Utility Revenues	440-446	215,420		15,027	98,272	54,500	47,621
146	Other Operating Revenues	450-456	7,822		300	2,905	1,736	2,882
147	Total Operating Revenues		223,242		15,327	101,177	56,236	50,503
148								
149	OPERATING EXPENSES							
150	Distribution	580-599	57,202		6,105	32,415	13,589	5,093
151	Customer Acctg & Service	901-919	25,055		0	0	0	25,055
152	Admin & General	920-932	65,330		6,530	28,188	14,741	15,871
153	Total Operating Expenses		147,587		12,635	60,603	28,330	46,018
154								
155	Depreciation Expense	403	41,466		1,646	22,397	15,156	2,267
156	Taxes Other Than Income Tax / Other	408	23,971		1,251	12,363	8,038	2,319
157	INCOME BEFORE INCOME TAXES		10,218		(206)	5,813	4,712	(101)
158	Income Taxes	409-411	(3,686)		(142)	(1,994)	(1,342)	(208)
159	**NET INCOME**		13,904		(64)	7,807	6,054	107
160								
161	**RATE BASE**		623,946		23,898	337,587	226,996	35,465
162	Return on Rate Base		2.23%		-0.27%	2.31%	2.67%	0.30%
163								
164	**REVENUE REQUIREMENTS**							
165	Target Rate of Return		8.9800%		8.9800%	8.9800%	8.9800%	8.9800%
166	Rate Base		623,946		23,898	337,587	226,996	35,465
167								
168	Operating expenses		147,587		12,635	60,603	28,330	46,018
169	Additional uncollectibles expense		719	BILL	0	0	0	719
170	Depreciation expense		41,466		1,646	22,397	15,156	2,267
171	General taxes / Other		23,971		1,251	12,363	8,038	2,319
172	Subtotal- Operating Costs to recover		213,743		15,532	95,364	51,524	51,323
173								
174	Target Return on Rate Base- After taxes		56,030		2,146	30,315	20,384	3,185
175								
176	Income taxes to recover		18,999	RATEBASE	728	10,279	6,912	1,080
177								
178	**TOTAL REVENUE REQUIREMENT**		288,772		18,406	135,958	78,820	55,588
179								
180	Revenue at Current rates		223,242		15,327	101,177	56,236	50,503
181	Revenue Excess (Deficiency)		(65,530)		(3,079)	(34,782)	(22,584)	(5,085)

Class Cost of Service Study ($000s)
CLASSIFICATION

	Account Description	Account No.	Secondary Dist Dollars	Allocator	Secondary Dist Demand	Secondary Dist Energy	Secondary Dist Customer
1	**I. ELECTRIC PLANT IN SERVICE**						
2	**A. PRODUCTION PLANT**						
3	Production Plant		0	None	0	0	0
4	Subtotal - PRODUCTION PLANT	350-359	0		0	0	0
5							
6	**B. DISTRIBUTION PLANT**						
7	Land and Land Rights	360	0	None	0	0	0
8	Structures and Improvements	361	0	None	0	0	0
9	Station Equipment	362	0	None	0	0	0
10	Poles, Towers and Fixtures	364	69,354	DEMAND	69,354	0	0
11	Overhead Conductors and Devices	365	64,837	DEMAND	64,837	0	0
12	Underground Conduit	366	8,127	DEMAND	8,127	0	0
13	Underground Conductors & Devices	367	12,586	DEMAND	12,586	0	0
14	Line Transformers	368	160,299	DEMAND	160,299	0	0
15	Services	369	72,382	CUST	0	0	72,382
16	Meters	370	0	None	0	0	0
17	Installations on Cust. Prem./ARO	371/374	0	None	0	0	0
18	Street Lighting & Signal Systems	373	52,924	CUST	0	0	52,924
19	Subtotal - DISTRIBUTION PLANT	360-373	440,509		315,203	0	125,306
20							
21	**C. GENERAL PLANT**						
22	Land and Land Rights	389	168	SECLABOR	110	0	58
23	Structures and Improvements	390	4,164	SECLABOR	2,720	0	1,443
24	Office Furniture and Equipment	391	152	SECLABOR	99	0	53
25	Passenger Cars - Transp Equipment	392	114	SECLABOR	75	0	40
26	Stores Equipment	393	80	SECLABOR	52	0	28
27	Tools, Shop & Garage Equipment	394	474	SECLABOR	310	0	164
28	Laboratory Equipment	395	337	SECLABOR	220	0	117
29	Communications Equipment	396	4,560	SECLABOR	2,979	0	1,581
30	Miscellaneous Equipment	397/399.1	22	SECLABOR	14	0	8
31	Subtotal - GENERAL PLANT	389-399	10,072		6,580	0	3,492
32							
33	**TOTAL UTILITY PLANT**		450,581		321,783	0	128,798
34							
35	**II. DEPRECIATION RESERVE**						
36	Production	108.3	0	None	0	0	0
37	Distribution	108.5	(183,621)	SEC_DiPT	(131,388)	0	(52,232)
38	General	108.6	(4,350)	SECLABOR	(2,842)	0	(1,508)
39	TOTAL DEPREC. RESERVE	108	(187,970)		(134,230)	0	(53,740)

Class Cost of Service Study ($000s)
CLASSIFICATION

	Account Description	Account No.	Secondary Dist Dollars	Allocator	Secondary Dist Demand	Secondary Dist Energy	Secondary Dist Customer
40							
41	**III. OTHER RATE BASE ITEMS**						
42	Property Held for Future Use	131	75	SEC_DiPT	53	0	21
43	Contributions in Aid of Construction	255	(38)	SEC_DiPT	(27)	0	(11)
44	Materials and Supplies	255	2,331	SEC_DiPT	1,668	0	663
45	Loss on Reacquired Debt	255	1,678	SEC_DiPT	1,201	0	477
45	Cash Working Capital		3,415	SEC_EXP	2,419	0	996
46	Accumulated Deferred FIT	154	(41,335)	SECPT	(29,519)	0	(11,815)
47	Customer Deposits	182	0	SECPT	0	0	0
48	Injuries and Damages Reserve		(1,741)	SECPT	(1,243)	0	(498)
49	Total - OTHER RATE BASE ITEMS	131-283	(35,614)		(25,448)	0	(10,166)
50							
51	**TOTAL RATE BASE**		226,996		162,105	0	64,892
52							
53	**I. OPERATING AND MAINTENANCE EXPENSES**						
54	**A. DISTRIBUTION EXPENSE**						
55	Purchased Power- Borderline	555	0	SECLABOR	0	0	0
56	Operation Supervision & Engineering	580	327	SEC-DxLABOR	214	0	113
57	Load Dispatching	581	0	None	0	0	0
58	Station Expenses	582	0	None	0	0	0
59	Overhead Line Expenses	583	1,582	DEMAND	1,582	0	0
60	Underground Line Expenses	584	171	DEMAND	171	0	0
61	Street Light and Signal Systems	585	530	CUST	0	0	530
62	Meter Expenses	586	0	None	0	0	0
63	Customer Installation Expenses	587	587	DEMAND	587	0	0
64	Misc. Distribution Expenses	588	2,757	SEC-DxLABOR	1,801	0	956
65	Rents	589	41	SEC_DiPT	29	0	12
66	Maint Supervision & Engineering	590	9	SEC-DxLABOR	6	0	3
67	Maint of Structures	591	0	None	0	0	0
68	Maintenance of Station Equipment	592	0	None	0	0	0
69	Maintenance of Overhead Lines	593	5,567	DEMAND	5,567	0	0
70	Maintenance of Underground Lines	594	101	DEMAND	101	0	0
71	Maintenance of Line Transformers	595	263	CUST	0	0	263
72	Maintenance of Street Lights	596	1,652	CUST	0	0	1,652
73	Maintenance of Meters	597	0	SEC_DiPT	0	0	0
74	Total - OPER. AND MAINT. EXP.	500-599	13,589		10,060	0	3,529
75							

Class Cost of Service Study ($000s)
CLASSIFICATION

	Account Description	Account No.	Secondary Dist Dollars	Allocator	Secondary Dist Demand	Secondary Dist Energy	Secondary Dist Customer
76	**B. CUSTOMER ACCOUNTS AND SERVICE**						
77	Supervision	901	0	None	0	0	0
78	Meter Reading Expenses	902	0	None	0	0	0
79	Customer Records & Collection Expense	903	0	None	0	0	0
80	Uncollectible Accounts- Delivery	904	0	None	0	0	0
81	Uncollectible Accounts- Commodity	904Com	0	None	0	0	0
82	Misc Customer Accounts Expenses	905	0	None	0	0	0
83	Subtotal - Customer Accounts Exp.	901-905	0		0	0	0
84							
85	Supervision	907	0	None	0	0	0
86	Customer Assistance Exp Electric	908-909	0	None	0	0	0
85	Customer Assistance Expenses	910	0	None	0	0	0
86	Subtotal - Customer Service & Info.	907-913	0		0	0	0
87							
88	Total - CUST. ACCT. & SERV. EXP.	901-919	0		0	0	0
89							
90	**C. ADMINISTRATIVE AND GENERAL**						
91	GENERAL EXPENSES						
92	A&G-Salaries	920	1,632	SECLABOR	1,066	0	566
93	A&G-Office Supplies	921	1,681	SECLABOR	1,098	0	583
94	A&G-Outside Services Employed	923	337	SECLABOR	220	0	117
95	Property Insurance	924	379	SECPT	271	0	108
96	Injuries & Damages Insurance	925	2,487	SECPT	1,776	0	711
97	Employee Pensions & Benefits	926	4,060	SECLABOR	2,653	0	1,408
98	Regulatory Comm Expenses	928	1,849	SEC_RB	1,321	0	529
99	A&G-Misc Expenses	930,200	1,415	SECPT	1,010	0	404
100	A&G-Research & Development	930,210	45	SEC_RB	32	0	13
101	A&G-Rents	931	812	SECLABOR	531	0	282
101	A&G Maint-General Plant-Elec	935	45	SECLABOR	29	0	15
102	TOTAL A&G EXPENSES	920-932	14,741		10,006	0	4,735
103							
104	TOTAL OPERATING EXPENSES		28,330		20,066	0	8,264
105							
106	**II. DEPRECIATION EXPENSE**						
107	Depreciation Expense	403	15,156	SECPT	10,824	0	4,332
108	TOTAL DEPREC. EXPENSE	403	15,156		10,824	0	4,332
109							

Class Cost of Service Study ($000s)
CLASSIFICATION

	Account Description	Account No.	Secondary Dist Dollars	Allocator	Secondary Dist Demand	Secondary Dist Energy	Secondary Dist Customer
110	**III. TAXES and OTHER**						
111	**A. GENERAL TAXES**						
112	Municipal taxes	408	7,341	SECPT	5,243	0	2,098
113	Payroll taxes	408	655	SECLABOR	428	0	227
114	Other taxes	408	101	SECPT	72	0	29
115	Subtotal - General Taxes		8,096		5,742	0	2,354
116							
117	**B. FEDERAL / STATE INCOME TAXES**						
118	Amort. ITC		(178)	SECPT	(127)	0	(51)
119	Federal Income Tax Expense		(1,163)	SEC_RB	(831)	0	(333)
120	Subtotal - Federal / State Income Taxes	409-411	(1,342)		(958)	0	(384)
121							
122	TOTAL TAXES	408-411	6,755		4,784	0	1,971
123							
124	**C. OTHER**						
125	Merger / Synergy Benefits		(309)	SECPT	(221)	0	(88)
126	Amortization of Loss on Reacq Debt		251	SECPT	179	0	72
127	Interest on Customer deposits		0	CUST	0	0	0
128	Subtotal- Other		(58)		(42)	0	(17)
129							
130	TOTAL EXPENSES		50,182		35,632	0	14,550
131				SEC_RevReq_PF			
132	**IV. OPERATING REVENUES at Current Rates**						
133	Distribution charge revenue	440	54,500	SECPT	38,922	0	15,579
134	Forfeited discounts	450-451	0	None	0	0	0
135	Rent from Utility property	451Misc	990	DEMAND	990	0	0
136	Other revenue	454	746	SECPT	533	0	213
137	Total Operating Revenues		56,236		40,444	0	15,792
138							
139	TOTAL EXPENSES		50,182		35,632	0	14,550
140							
141	**V. NET INCOME at Current Rates**		6,054		4,812	0	1,242
142							

Class Cost of Service Study ($000s)
CLASSIFICATION

	Account Description	Account No.	Secondary Dist Dollars	Allocator	Secondary Dist Demand	Secondary Dist Energy	Secondary Dist Customer
143	**SUMMARY REPORT**						
144	OPERATING REVENUES						
145	Utility Revenues	440-446	54,500		38,922	0	15,579
146	Other Operating Revenues	450-456	1,736		1,522	0	213
147	Total Operating Revenues		56,236		40,444	0	15,792
148							
149	OPERATING EXPENSES						
150	Distribution	580-599	13,589		10,060	0	3,529
151	Customer Acctg & Service	901-919	0		0	0	0
152	Admin & General	920-932	14,741		10,006	0	4,735
153	Total Operating Expenses		28,330		20,066	0	8,264
154							
155	Depreciation Expense	403	15,156		10,824	0	4,332
156	Taxes Other Than Income Tax / Other	408	8,038		5,700	0	2,337
157	INCOME BEFORE INCOME TAXES		4,712		3,854	0	858
158	Income Taxes	409-411	(1,342)		(958)	0	(384)
159	NET INCOME		6,054		4,812	0	1,242
160							
161	RATE BASE		226,996		162,105	0	64,892
162	Return on Rate Base						
163							
164	**REVENUE REQUIREMENTS**						
165	Target Rate of Return		8.980%		8.980%	8.980%	8.980%
166	Rate Base		226,996		162,105	0	64,892
167							
168	Operating expenses		28,330		20,066	0	8,264
169	Additional uncollectibles expense		0	SECPT	0	0	0
170	Depreciation expense		15,156		10,824	0	4,332
171	General taxes / Other		8,038		5,700	0	2,337
172	Subtotal- Operating Costs to recover		51,524		36,590	0	14,934
173							
174	Target Return on Rate Base- After taxes		20,384		14,557	0	5,827
175							
176	Income taxes to recover		6,912	SEC_RB	4,936	0	1,976
177							
178	**TOTAL REVENUE REQUIREMENT**		78,820		56,083	0	22,737
179							
180	Revenue at Current rates		56,236		40,444	0	15,792
181	Revenue Excess (Deficiency)		(22,584)		(15,639)	0	(6,945)

Class Cost of Service Study ($000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

	Account Description	Account No.	SubTransmiss Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
1	**I. ELECTRIC PLANT IN SERVICE**										
2	**A. PRODUCTION PLANT**										
3	Production Plant		3,127	MWh-Gen	1,261	229	569	806	223	28	10
4	Subtotal - PRODUCTION PLANT	350-359	3,127		1,261	229	569	806	223	28	10
5											
6	**B. DISTRIBUTION PLANT**										
7	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
8	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
9	Station Equipment	362	0	None	0	0	0	0	0	0	0
10	Poles, Towers and Fixtures	364	6,613	NCP_at_115	2,977	569	1,151	1,397	413	60	47
11	Overhead Conductors and Devices	365	17,753	NCP_at_115	7,991	1,527	3,091	3,749	1,108	161	125
12	Underground Conduit	366	4,419	NCP_at_115	1,989	380	769	933	276	40	31
13	Underground Conductors & Devices	367	10,119	NCP_at_115	4,555	870	1,762	2,137	632	92	71
14	Line Transformers	368	0	None	0	0	0	0	0	0	0
15	Services	369	0	None	0	0	0	0	0	0	0
16	Meters	370	0	None	0	0	0	0	0	0	0
17	Installations on Cust. Prem./ARO	371/374	0	None	0	0	0	0	0	0	0
18	Street Lighting & Signal Systems	373	0	None	0	0	0	0	0	0	0
19	Subtotal - DISTRIBUTION PLANT	360-373	38,905		17,512	3,347	6,774	8,217	2,428	353	275
20											
21	**C. GENERAL PLANT**										
22	Land and Land Rights	389	115	SUBT-LAB-D	47	9	21	29	8	1	0
23	Structures and Improvements	390	2,851	SUBT-LAB-D	1,174	216	515	711	199	26	11
24	Office Furniture and Equipment	391	104	SUBT-LAB-D	43	8	19	26	7	1	0
25	Passenger Cars - Transp Equipment	392	78	SUBT-LAB-D	32	6	14	20	5	1	0
26	Stores Equipment	393	55	SUBT-LAB-D	23	4	10	14	4	0	0
27	Tools, Shop & Garage Equipment	394	324	SUBT-LAB-D	134	25	59	81	23	3	1
28	Laboratory Equipment	395	231	SUBT-LAB-D	95	17	42	58	16	2	1
29	Communications Equipment	396	3,123	SUBT-LAB-D	1,285	236	564	779	218	28	12
30	Miscellaneous Equipment	397/399.1	15	SUBT-LAB-D	6	1	3	4	1	0	0
31	Subtotal - GENERAL PLANT	389-399	6,897	None	2,839	521	1,245	1,720	481	63	27
32											
33	**TOTAL UTILITY PLANT**		48,929		21,612	4,097	8,588	10,743	3,133	443	312
34											
35	**II. DEPRECIATION RESERVE**										
36	Production	108.3	(3,120)	SUBT-PrPT-D	(1,258)	(229)	(568)	(804)	(223)	(28)	(10)
37	Distribution	108.5	(16,217)	SUBT-DxPT-D	(7,300)	(1,395)	(2,824)	(3,425)	(1,012)	(147)	(114)
38	General	108.6	(2,979)	SUBT-LAB-D	(1,226)	(225)	(538)	(743)	(208)	(27)	(12)
39	TOTAL DEPREC. RESERVE	108	(22,316)		(9,783)	(1,849)	(3,929)	(4,972)	(1,443)	(202)	(136)

Class Cost of Service Study ($000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

	Account Description	Account No.	SubTransmiss Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
40											
41	**III. OTHER RATE BASE ITEMS**										
42	Property Held for Future Use	131	8	SUBT-PT-D	4	1	1	2	1	0	0
43	Contributions in Aid of Construction	255	(4)	SUBT-PT-D	(2)	(0)	(1)	(1)	(0)	(0)	(0)
44	Materials and Supplies	255	253	SUBT-PT-D	112	21	44	56	16	2	2
45	Loss on Reacquired Debt	255	182	SUBT-PT-D	81	15	32	40	12	2	1
45	Cash Working Capital		1,523	SUBT-EXP-D	636	117	273	371	104	15	6
46	Accumulated Deferred FIT	154	(4,489)	SUBT-PT-D	(1,983)	(376)	(788)	(986)	(287)	(41)	(29)
47	Customer Deposits	182	0	None	0	0	0	0	0	0	0
48	Injuries and Damages Reserve		(189)	SUBT-PT-D	(83)	(16)	(33)	(42)	(12)	(2)	(1)
49	Total - OTHER RATE BASE ITEM	131-283	(2,715)		(1,236)	(238)	(471)	(559)	(167)	(24)	(21)
50											
51	**TOTAL RATE BASE**		23,898		10,592	2,011	4,188	5,211	1,523	218	155
52											
53	**I. OPERATING AND MAINTENANCE EXPENSES**										
54	**A. DISTRIBUTION EXPENSE**										
55	Purchased Power- Borderline	555	38	MWh-Gen	15	3	7	10	3	0	0
56	Operation Supervision & Engineerin	580	224	SUBT-DxLAB-D	92	17	40	56	16	2	1
57	Load Dispatching	581	2,372	MWh-Gen	956	174	432	612	169	22	8
58	Station Expenses	582	0	None	0	0	0	0	0	0	0
59	Overhead Line Expenses	583	287	NCP_at_115	129	25	50	61	18	3	2
60	Underground Line Expenses	584	138	NCP_at_115	62	12	24	29	9	1	1
61	Street Light and Signal Systems	585	0	None	0	0	0	0	0	0	0
62	Meter Expenses	586	0	None	0	0	0	0	0	0	0
63	Customer Installation Expenses	587	56	NCP_at_115	25	5	10	12	3	1	0
64	Misc. Distribution Expenses	588	1,888	SUBT-DxLAB-D	777	143	341	471	132	17	7
65	Rents	589	4	SUBT-PT-D	2	0	1	1	0	0	0
66	Maint Supervision & Engineering	590	6	SUBT-DxLAB-D	3	0	1	2	0	0	0
67	Maint of Structures	591	0	None	0	0	0	0	0	0	0
68	Maintenance of Station Equipment	592	0	None	0	0	0	0	0	0	0
69	Maintenance of Overhead Lines	593	1,011	NCP_at_115	455	87	176	213	63	9	7
70	Maintenance of Underground Lines	594	81	NCP_at_115	37	7	14	17	5	1	1
71	Maintenance of Line Transformers	595	0	None	0	0	0	0	0	0	0
72	Maintenance of Street Lights	596	0	None	0	0	0	0	0	0	0
73	Maintenance of Meters	597	0	SUBT-PT-D	0	0	0	0	0	0	0
74	Total - OPER. AND MAINT. EXP.	500-599	6,105		2,553	472	1,096	1,483	418	55	27
75											

Class Cost of Service Study ($000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

	Account Description	Account No.	SubTransmiss Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
76	**B. CUSTOMER ACCOUNTS AND SERVICE**										
77	Supervision	901	0	None	0	0	0	0	0	0	0
78	Meter Reading Expenses	902	0	None	0	0	0	0	0	0	0
79	Customer Records & Collection Exp	903	0	None	0	0	0	0	0	0	0
80	Uncollectible Accounts- Delivery	904	0	None	0	0	0	0	0	0	0
81	Uncollectible Accounts- Commodity	904Com	0	None	0	0	0	0	0	0	0
82	Misc Customer Accounts Expenses	905	0	None	0	0	0	0	0	0	0
83	Subtotal - Customer Accounts Exp.	901-905	0		0	0	0	0	0	0	0
84											
85	Supervision	907	0	None	0	0	0	0	0	0	0
86	Customer Assistance Exp Electric	908-909	0	None	0	0	0	0	0	0	0
85	Customer Assistance Expenses	910	0	None	0	0	0	0	0	0	0
86	Subtotal - Customer Service & Info.	907-913	0		0	0	0	0	0	0	0
87											
88	Total - CUST. ACCT. & SERV. EX	901-919	0		0	0	0	0	0	0	0
89											
90	**C. ADMINISTRATIVE AND GENERAL**										
91	GENERAL EXPENSES										
92	A&G-Salaries	920	1,118	SUBT-LAB-D	460	84	202	279	78	10	4
93	A&G-Office Supplies	921	1,151	SUBT-LAB-D	474	87	208	287	80	10	5
94	A&G-Outside Services Employed	923	230	SUBT-LAB-D	95	17	42	57	16	2	1
95	Property Insurance	924	41	SUBT-PT-D	18	3	7	9	3	0	0
96	Injuries & Damages Insurance	925	270	SUBT-PT-D	119	23	47	59	17	2	2
97	Employee Pensions & Benefits	926	2,780	SUBT-LAB-D	1,144	210	502	694	194	25	11
98	Regulatory Comm Expenses	928	195	RateBase	103	20	28	25	7	10	1
99	A&G-Misc Expenses	930200	154	MWh-Gen	62	11	28	40	11	1	1
100	A&G-Research & Development	930210	5	RateBase	3	0	1	1	0	0	0
101	A&G-Rents	931	556	SUBT-LAB-D	229	42	100	139	39	5	2
101	A&G Maint-General Plant-Elec	935	31	SUBT-LAB-D	13	2	6	8	2	0	0
102	TOTAL A&G EXPENSES	920-932	6,530		2,719	501	1,171	1,597	447	68	27
103											
104	TOTAL OPERATING EXPENSES		12,635		5,272	974	2,266	3,080	866	123	54
105											
106	**II. DEPRECIATION EXPENSE**										
107	Depreciation Expense	403	1,646	SUBT-PT-D	727	138	289	361	105	15	10
108	TOTAL DEPREC. EXPENSE	403	1,646		727	138	289	361	105	15	10
109											

Class Cost of Service Study ($000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

	Account Description	Account No.	SubTransmiss Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
110	**III. TAXES and OTHER**										
111	**A. GENERAL TAXES**										
112	Municipal taxes	408	797	SUBT-PT-D	352	67	140	175	51	7	5
113	Payroll taxes	408	448	SUBT-LAB-D	185	34	81	112	31	4	2
114	Other taxes	408	11	SUBT-PT-D	5	1	2	2	1	0	0
115	Subtotal - General Taxes		1,256		541	102	223	289	83	11	7
116											
117	**B. FEDERAL / STATE INCOME TAXES**										
118	Amort. ITC		(19)	SUBT-PT-D	(9)	(2)	(3)	(4)	(1)	(0)	(0)
119	Federal Income Tax Expense		(122)	RATEBASE	(65)	(13)	(18)	(16)	(4)	(6)	(0)
120	Subtotal - Federal / State Income Ta:	409-411	(142)		(73)	(14)	(21)	(20)	(6)	(7)	(1)
121											
122	TOTAL TAXES	408-411	1,115		468	87	201	269	77	5	6
123											
124	**C. OTHER**										
125	Merger / Synergy Benefits		(33)	RATEBASE	(17)	(3)	(5)	(4)	(1)	(2)	(0)
126	Amortization of Loss on Reacq Debt		27	SUBT-PT-D	12	2	5	6	2	0	0
127	Interest on Customer deposits		0	None	0	0	0	0	0	0	0
128	Subtotal- Other		(5)		(5)	(1)	0	2	1	(1)	0
129											
130	TOTAL EXPENSES		15,390		6,462	1,198	2,757	3,712	1,049	142	71
131											
132	**IV. OPERATING REVENUES at Current Rates**										
133	Distribution charge revenue	440	15,027	Total_Del_Rev	7,890	1,621	2,212	2,320	354	616	14
134	Forfeited discounts	450-451	0	None	0	0	0	0	0	0	0
135	Rent from Utility property	451Misc	94	NCP_at_115	42	8	16	20	6	1	1
136	Other revenue	454	206	Total_Del_Rev	108	22	30	32	5	8	0
137	Total Operating Revenues		15,327		8,040	1,651	2,258	2,371	365	626	15
138											
139	TOTAL EXPENSES		15,390		6,462	1,198	2,757	3,712	1,049	142	71
140											
141	**V. NET INCOME at Current Rates**		(64)		1,578	453	(498)	(1,341)	(684)	484	(56)
142											

Class Cost of Service Study ($000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

	Account Description	Account No.	SubTransmiss Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
143	**SUMMARY REPORT**										
144	OPERATING REVENUES										
145	Utility Revenues	440-446	15,027		7,890	1,621	2,212	2,320	354	616	14
146	Other Operating Revenues	450-456	300		150	30	47	52	11	9	1
147	Total Operating Revenues		15,327		8,040	1,651	2,258	2,371	365	626	15
148											
149	OPERATING EXPENSES										
150	Distribution	580-599	6,105		2,553	472	1,096	1,483	418	55	27
151	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
152	Admin & General	920-932	6,530		2,719	501	1,171	1,597	447	68	27
153	Total Operating Expenses		12,635		5,272	974	2,266	3,080	866	123	54
154											
155	Depreciation Expense	403	1,646		727	138	289	361	105	15	10
156	Taxes Other Than Income Tax / Oth	408	1,251		536	101	223	291	84	10	7
157	INCOME BEFORE INCOME TAX		(206)		1,504	439	(520)	(1,361)	(690)	477	(57)
158	Income Taxes	409-411	(142)		(73)	(14)	(21)	(20)	(6)	(7)	(1)
159	NET INCOME		(64)		1,578	453	(498)	(1,341)	(684)	484	(56)
160											
161	RATE BASE		23,898		10,592	2,011	4,188	5,211	1,523	218	155
162	Return on Rate Base										
163											
164	**REVENUE REQUIREMENTS**										
165	Target Rate of Return		8.980%		8.980%	8.980%	8.980%	8.980%	8.980%	8.980%	8.980%
166	Rate Base		23,898		10,592	2,011	4,188	5,211	1,523	218	155
167											
168	Operating expenses		12,635		5,272	974	2,266	3,080	866	123	54
169	Additional uncollectibles expense		0	None	0	0	0	0	0	0	0
170	Depreciation expense		1,646		727	138	289	361	105	15	10
171	General taxes / Other		1,251		536	101	223	291	84	10	7
172	Subtotal- Operating Costs to recover		15,532		6,536	1,212	2,778	3,732	1,055	148	71
173											
174	Target Return on Rate Base- After ta		2,146		951	181	376	468	137	20	14
175											
176	Income taxes to recover		728		323	61	128	159	46	7	5
177											
178	**TOTAL REVENUE REQUIREMENT**		18,406		7,809	1,454	3,282	4,359	1,238	174	90
179											
180	Revenue at Current rates		15,327		8,040	1,651	2,258	2,371	365	626	15
181	Revenue Excess (Deficiency)		(3,079)		231	197	(1,023)	(1,987)	(873)	451	(75)

Class Cost of Service Study ($000s)
PRIMARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Primary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
1	**I. ELECTRIC PLANT IN SERVICE**										
2	**A. PRODUCTION PLANT**										
3	Production Plant		0	None	0	0	0	0	0	0	0
4	Subtotal - PRODUCTION PLANT	350-359	0		0	0	0	0	0	0	0
5											
6	**B. DISTRIBUTION PLANT**										
7	Land and Land Rights	360	9,586	NCP_at_Pri	4,315	825	1,669	2,025	598	87	68
8	Structures and Improvements	361	7,196	NCP_at_Pri	3,239	619	1,253	1,520	449	65	51
9	Station Equipment	362	171,209	NCP_at_Pri	77,067	14,728	29,811	36,159	10,685	1,551	1,208
10	Poles, Towers and Fixtures	364	109,288	NCP_at_Pri	49,194	9,401	19,029	23,081	6,821	990	771
11	Overhead Conductors and Devices	365	182,924	NCP_at_Pri	82,340	15,736	31,850	38,633	11,417	1,658	1,291
12	Underground Conduit	366	49,988	NCP_at_Pri	22,501	4,300	8,704	10,557	3,120	453	353
13	Underground Conductors & Devices	367	113,255	NCP_at_Pri	50,979	9,742	19,720	23,919	7,068	1,026	799
14	Line Transformers	368	0	None	0	0	0	0	0	0	0
15	Services	369	0	None	0	0	0	0	0	0	0
16	Meters	370	0	None	0	0	0	0	0	0	0
17	Installations on Cust. Prem./ARO	371/374	0	None	0	0	0	0	0	0	0
18	Street Lighting & Signal Systems	373	0	NCP_at_Pri	0	0	0	0	0	0	0
19	Subtotal - DISTRIBUTION PLANT	360-373	643,447		289,636	55,351	112,036	135,895	40,159	5,831	4,541
20											
21	**C. GENERAL PLANT**										
22	Land and Land Rights	389	375	PRI-LAB-D	169	32	65	79	23	3	3
23	Structures and Improvements	390	9,258	PRI-LAB-D	4,167	796	1,612	1,955	578	84	65
24	Office Furniture and Equipment	391	338	PRI-LAB-D	152	29	59	71	21	3	2
25	Passenger Cars - Transp Equipment	392	254	PRI-LAB-D	114	22	44	54	16	2	2
26	Stores Equipment	393	179	PRI-LAB-D	80	15	31	38	11	2	1
27	Tools, Shop & Garage Equipment	394	1,054	PRI-LAB-D	474	91	183	223	66	10	7
28	Laboratory Equipment	395	749	PRI-LAB-D	337	64	130	158	47	7	5
29	Communications Equipment	396	10,140	PRI-LAB-D	4,564	872	1,765	2,141	633	92	72
30	Miscellaneous Equipment	397/399.1	48	PRI-LAB-D	22	4	8	10	3	0	0
31	Subtotal - GENERAL PLANT	389-399	22,394		10,080	1,926	3,899	4,729	1,398	203	158
32											
33	**TOTAL UTILITY PLANT**		665,840		299,716	57,277	115,935	140,624	41,556	6,033	4,699
34											
35	**II. DEPRECIATION RESERVE**										
36	Production	108.3	0	None	0	0	0	0	0	0	0
37	Distribution	108.5	(268,213)	PRI-PT-D	(120,731)	(23,072)	(46,701)	(56,646)	(16,740)	(2,430)	(1,893)
38	General	108.6	(9,671)	PRI-LAB-D	(4,353)	(832)	(1,684)	(2,042)	(604)	(88)	(68)
39	TOTAL DEPREC. RESERVE	108	(277,884)		(125,084)	(23,904)	(48,385)	(58,688)	(17,343)	(2,518)	(1,961)

Class Cost of Service Study ($000s)
PRIMARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Primary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
40											
41	**III. OTHER RATE BASE ITEMS**										
42	Property Held for Future Use	131	110	PRI-PT-D	50	9	19	23	7	1	1
43	Contributions in Aid of Construction	255	(56)	PRI-PT-D	(25)	(5)	(10)	(12)	(3)	(1)	(0)
44	Materials and Supplies	255	3,445	PRI-PT-D	1,551	296	600	728	215	31	24
45	Loss on Reacquired Debt	255	2,480	PRI-PT-D	1,116	213	432	524	155	22	18
45	Cash Working Capital		7,305	PRI-EXP-D	3,303	631	1,264	1,527	449	81	50
46	Accumulated Deferred FIT	154	(61,082)	PRI-PT-D	(27,495)	(5,254)	(10,635)	(12,900)	(3,812)	(553)	(431)
47	Customer Deposits	182	0	None	0	0	0	0	0	0	0
48	Injuries and Damages Reserve		(2,572)	PRI-PT-D	(1,158)	(221)	(448)	(543)	(161)	(23)	(18)
49	Total - OTHER RATE BASE ITEM	131-283	(50,370)		(22,658)	(4,331)	(8,778)	(10,654)	(3,150)	(442)	(357)
50											
51	**TOTAL RATE BASE**		337,587		151,973	29,042	58,772	71,282	21,063	3,074	2,380
52											
53	**I. OPERATING AND MAINTENANCE EXPENSES**										
54	**A. DISTRIBUTION EXPENSE**										
55	Purchased Power- Borderline	555	0	PRI-LAB-D	0	0	0	0	0	0	0
56	Operation Supervision & Engineerin	580	727	PRI-DxLAB-D	327	63	127	153	45	7	5
57	Load Dispatching	581	0	None	0	0	0	0	0	0	0
58	Station Expenses	582	3,174	NCP_at_PRI	1,429	273	553	670	198	29	22
59	Overhead Line Expenses	583	3,445	NCP_at_PRI	1,551	296	600	728	215	31	24
60	Underground Line Expenses	584	1,540	NCP_at_PRI	693	132	268	325	96	14	11
61	Street Light and Signal Systems	585	0	None	0	0	0	0	0	0	0
62	Meter Expenses	586	0	None	0	0	0	0	0	0	0
63	Customer Installation Expenses	587	926	NCP_at_PRI	417	80	161	195	58	8	7
64	Misc. Distribution Expenses	588	6,131	PRI-DxLAB-D	2,760	527	1,067	1,295	383	56	43
65	Rents	589	60	PRI-PT-D	27	5	10	13	4	1	0
66	Maint Supervision & Engineering	590	21	PRI-DxLAB-D	9	2	4	4	1	0	0
67	Maint of Structures	591	25	NCP_at_PRI	11	2	4	5	2	0	0
68	Maintenance of Station Equipment	592	3,332	NCP_at_PRI	1,500	287	580	704	208	30	24
69	Maintenance of Overhead Lines	593	12,123	NCP_at_PRI	5,457	1,043	2,111	2,560	757	110	86
70	Maintenance of Underground Lines	594	912	NCP_at_PRI	411	78	159	193	57	8	6
71	Maintenance of Line Transformers	595	0	None	0	0	0	0	0	0	0
72	Maintenance of Street Lights	596	0	None	0	0	0	0	0	0	0
73	Maintenance of Meters	597	0	PRI-PT-D	0	0	0	0	0	0	0
74	Total - OPER. AND MAINT. EXP.	500-599	32,415		14,591	2,788	5,644	6,846	2,023	294	229
75											

Class Cost of Service Study ($000s)
PRIMARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Primary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
76	**B. CUSTOMER ACCOUNTS AND SERVICE**										
77	Supervision	901	0	None	0	0	0	0	0	0	0
78	Meter Reading Expenses	902	0	None	0	0	0	0	0	0	0
79	Customer Records & Collection Exp	903	0	None	0	0	0	0	0	0	0
80	Uncollectible Accounts- Delivery	904	0	None	0	0	0	0	0	0	0
81	Uncollectible Accounts- Commodity	904Com	0	None	0	0	0	0	0	0	0
82	Misc Customer Accounts Expenses	905	0	None	0	0	0	0	0	0	0
83	Subtotal - Customer Accounts Exp.	901-905	0		0	0	0	0	0	0	0
84											
85	Supervision	907	0	None	0	0	0	0	0	0	0
86	Customer Assistance Exp Electric	908-909	0	None	0	0	0	0	0	0	0
85	Customer Assistance Expenses	910	0	None	0	0	0	0	0	0	0
86	Subtotal - Customer Service & Info.	907-913	0		0	0	0	0	0	0	0
87											
88	Total - CUST. ACCT. & SERV. EX	901-919	0		0	0	0	0	0	0	0
89											
90	**C. ADMINISTRATIVE AND GENERAL**										
91	GENERAL EXPENSES										
92	A&G-Salaries	920	3,628	PRI-LAB-D	1,633	312	632	766	226	33	26
93	A&G-Office Supplies	921	3,737	PRI-LAB-D	1,682	321	651	789	233	34	26
94	A&G-Outside Services Employed	923	748	PRI-LAB-D	337	64	130	158	47	7	5
95	Property Insurance	924	560	PRI-PT-D	252	48	98	118	35	5	4
96	Injuries & Damages Insurance	925	3,675	PRI-PT-D	1,654	316	640	776	229	33	26
97	Employee Pensions & Benefits	926	9,027	PRI-LAB-D	4,063	777	1,572	1,906	563	82	64
98	Regulatory Comm Expenses	928	2,750	RateBase	1,455	281	402	356	100	145	11
99	A&G-Misc Expenses	930200	2,090	MWh-Gen	843	153	380	539	149	19	7
100	A&G-Research & Development	930210	68	RateBase	36	7	10	9	2	4	0
101	A&G-Rents	931	1,806	PRI-LAB-D	813	155	314	381	113	16	13
101	A&G Maint-General Plant-Elec	935	99	PRI-LAB-D	45	9	17	21	6	1	1
102	TOTAL A&G EXPENSES	920-932	28,188		12,812	2,444	4,846	5,821	1,705	378	183
103											
104	TOTAL OPERATING EXPENSES		60,603		27,403	5,233	10,490	12,667	3,728	672	411
105											
106	**II. DEPRECIATION EXPENSE**										
107	Depreciation Expense	403	22,397	PRI-PT-D	10,082	1,927	3,900	4,730	1,398	203	158
108	TOTAL DEPREC. EXPENSE	403	22,397		10,082	1,927	3,900	4,730	1,398	203	158
109											

Class Cost of Service Study ($000s)
PRIMARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Primary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
110	**III. TAXES and OTHER**										
111	**A. GENERAL TAXES**										
112	Municipal taxes	408	10,848	PRI-PT-D	4,883	933	1,889	2,291	677	98	77
113	Payroll taxes	408	1,456	PRI-LAB-D	655	125	253	307	91	13	10
114	Other taxes	408	149	PRI-PT-D	67	13	26	31	9	1	1
115	Subtotal - General Taxes		12,453	None	5,605	1,071	2,168	2,630	777	113	88
116											
117	**B. FEDERAL / STATE INCOME TAXES**										
118	Amort. ITC		(264)	PRI-PT-D	(119)	(23)	(46)	(56)	(16)	(2)	(2)
119	Federal Income Tax Expense		(1,730)	RATEBASE	(915)	(177)	(253)	(224)	(63)	(91)	(7)
120	Subtotal - Federal / State Income Ta:	409-411	(1,994)		(1,034)	(200)	(299)	(280)	(79)	(94)	(9)
121											
122	TOTAL TAXES	408-411	10,459		4,571	871	1,869	2,350	698	19	79
123											
124	**C. OTHER**										
125	Merger / Synergy Benefits		(460)	RATEBASE	(243)	(47)	(67)	(60)	(17)	(24)	(2)
126	Amortization of Loss on Reacq Debt		371	PRI-PT-D	167	32	65	78	23	3	3
127	Interest on Customer deposits		0	None	0	0	0	0	0	0	0
128	Subtotal- Other		(89)		(76)	(15)	(3)	19	6	(21)	1
129											
130	TOTAL EXPENSES		93,370		41,980	8,016	16,256	19,766	5,830	873	649
131											
132	**IV. OPERATING REVENUES at Current Rates**										
133	Distribution charge revenue	440	98,272	Total_Del_Rev	51,597	10,600	14,464	15,171	2,318	4,030	92
134	Forfeited discounts	450-451	0	None	0	0	0	0	0	0	0
135	Rent from Utility property	451Misc	1,560	NCP_at_Pri	702	134	272	329	97	14	11
136	Other revenue	454	1,345	Total_Del_Rev	706	145	198	208	32	55	1
137	Total Operating Revenues		101,177		53,005	10,879	14,934	15,708	2,447	4,099	104
138											
139	TOTAL EXPENSES		93,370		41,980	8,016	16,256	19,766	5,830	873	649
140											
141	**V. NET INCOME at Current Rates**		7,807		11,025	2,864	(1,322)	(4,058)	(3,383)	3,226	(545)
142											

Class Cost of Service Study ($000s)
PRIMARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Primary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
143	**SUMMARY REPORT**										
144	OPERATING REVENUES										
145	Utility Revenues	440-446	98,272		51,597	10,600	14,464	15,171	2,318	4,030	92
146	Other Operating Revenues	450-456	2,905		1,408	279	470	537	129	69	12
147	Total Operating Revenues		101,177		53,005	10,879	14,934	15,708	2,447	4,099	104
148											
149	OPERATING EXPENSES										
150	Distribution	580-599	32,415		14,591	2,788	5,644	6,846	2,023	294	229
151	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
152	Admin & General	920-932	28,188		12,812	2,444	4,846	5,821	1,705	378	183
153	Total Operating Expenses		60,603		27,403	5,233	10,490	12,667	3,728	672	411
154											
155	Depreciation Expense	403	22,397		10,082	1,927	3,900	4,730	1,398	203	158
156	Taxes Other Than Income Tax / Oth	408	12,363		5,529	1,056	2,166	2,649	784	92	89
157	INCOME BEFORE INCOME TAXI		5,813		9,991	2,664	(1,621)	(4,337)	(3,463)	3,132	(554)
158	Income Taxes	409-411	(1,994)		(1,034)	(200)	(299)	(280)	(79)	(94)	(9)
159	NET INCOME		7,807		11,025	2,864	(1,322)	(4,058)	(3,383)	3,226	(545)
160											
161	RATE BASE		337,587		151,973	29,042	58,772	71,282	21,063	3,074	2,380
162	Return on Rate Base										
163											
164	**REVENUE REQUIREMENTS**										
165	Target Rate of Return		8.980%		8.980%	8.980%	8.980%	8.980%	8.980%	8.980%	8.980%
166	Rate Base		337,587		151,973	29,042	58,772	71,282	21,063	3,074	2,380
167											
168	Operating expenses		60,603		27,403	5,233	10,490	12,667	3,728	672	411
169	Additional uncollectibles expense		0	None	0	0	0	0	0	0	0
170	Depreciation expense		22,397		10,082	1,927	3,900	4,730	1,398	203	158
171	General taxes / Other		12,363		5,529	1,056	2,166	2,649	784	92	89
172	Subtotal- Operating Costs to recover		95,364		43,014	8,215	16,555	20,046	5,909	967	658
173											
174	Target Return on Rate Base- After ta		30,315		13,647	2,608	5,278	6,401	1,891	276	214
175											
176	Income taxes to recover		10,279		4,628	884	1,790	2,171	641	94	72
177											
178	**TOTAL REVENUE REQUIREMENT**		135,958		61,288	11,708	23,622	28,617	8,442	1,337	944
179											
180	Revenue at Current rates		101,177		53,005	10,879	14,934	15,708	2,447	4,099	104
181	Revenue Excess (Deficiency)		(34,782)		(8,283)	(828)	(8,688)	(12,909)	(5,995)	2,763	(840)

Class Cost of Service Study ($000s)
SECONDARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
1	**I. ELECTRIC PLANT IN SERVICE**										
2	**A. PRODUCTION PLANT**										
3	Production Plant		0	None	0	0	0	0	0	0	0
4	Subtotal - PRODUCTION PLANT	350-359	0	None	0	0	0	0	0	0	0
5											
6	**B. DISTRIBUTION PLANT**										
7	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
8	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
9	Station Equipment	362	0	None	0	0	0	0	0	0	0
10	Poles, Towers and Fixtures	364	69,354	NCP_at_Sec	43,499	8,313	16,666	0	0	876	0
11	Overhead Conductors and Devices	365	64,837	NCP_at_Sec	40,666	7,772	15,581	0	0	819	0
12	Underground Conduit	366	8,127	NCP_at_Sec	5,097	974	1,953	0	0	103	0
13	Underground Conductors & Devices	367	12,586	NCP_at_Sec	7,894	1,509	3,025	0	0	159	0
14	Line Transformers	368	160,299	Xfmr_Cost	114,095	29,077	11,141	5,916	71	0	0
15	Services	369	0	None	0	0	0	0	0	0	0
16	Meters	370	0	None	0	0	0	0	0	0	0
17	Installations on Cust. Prem./ARO	371/374	0	None	0	0	0	0	0	0	0
18	Street Lighting & Signal Systems	373	0	None	0	0	0	0	0	0	0
19	Subtotal - DISTRIBUTION PLANT	360-373	315,203		211,252	47,644	48,365	5,916	71	1,956	0
20											
21	**C. GENERAL PLANT**										
22	Land and Land Rights	389	110	SEC-LAB-D	69	13	26	0	0	1	0
23	Structures and Improvements	390	2,720	SEC-LAB-D	1,706	326	654	0	0	34	0
24	Office Furniture and Equipment	391	99	SEC-LAB-D	62	12	24	0	0	1	0
25	Passenger Cars - Transp Equipment	392	75	SEC-LAB-D	47	9	18	0	0	1	0
26	Stores Equipment	393	52	SEC-LAB-D	33	6	13	0	0	1	0
27	Tools, Shop & Garage Equipment	394	310	SEC-LAB-D	194	37	74	0	0	4	0
28	Laboratory Equipment	395	220	SEC-LAB-D	138	26	53	0	0	3	0
29	Communications Equipment	396	2,979	SEC-LAB-D	1,869	357	716	0	0	38	0
30	Miscellaneous Equipment	397/399.1	14	SEC-LAB-D	9	2	3	0	0	0	0
31	Subtotal - GENERAL PLANT	389-399	6,580		4,127	789	1,581	0	0	83	0
32											
33	**TOTAL UTILITY PLANT**		321,783		215,379	48,433	49,946	5,916	71	2,039	0
34											
35	**II. DEPRECIATION RESERVE**										
36	Production	108.3	0	None	0	0	0	0	0	0	0
37	Distribution	108.5	(131,388)	SEC-PT-D	(87,942)	(19,776)	(20,394)	(2,415)	(29)	(833)	0
38	General	108.6	(2,842)	SEC-LAB-D	(1,782)	(341)	(683)	0	0	(36)	0
39	TOTAL DEPREC. RESERVE	108	(134,230)		(89,724)	(20,116)	(21,077)	(2,415)	(29)	(868)	0

Class Cost of Service Study ($000s)
SECONDARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
40											
41	**III. OTHER RATE BASE ITEMS**										
42	Property Held for Future Use	131	53	SEC-PT-D	36	8	8	1	0	0	0
43	Contributions in Aid of Construction	255	(27)	SEC-PT-D	(18)	(4)	(4)	(0)	(0)	(0)	0
44	Materials and Supplies	255	1,668	SEC-PT-D	1,116	251	259	31	0	11	0
45	Loss on Reacquired Debt	255	1,201	SEC-PT-D	804	181	186	22	0	8	0
45	Cash Working Capital		2,419	SEC-EXP-D	1,484	289	537	57	15	35	1
46	Accumulated Deferred FIT	154	(29,519)	SEC-PT-D	(19,758)	(4,443)	(4,582)	(543)	(6)	(187)	0
47	Customer Deposits	182	0	None	0	0	0	0	0	0	0
48	Injuries and Damages Reserve		(1,243)	SEC-PT-D	(832)	(187)	(193)	(23)	(0)	(8)	0
49	Total - OTHER RATE BASE ITEM	131-283	(25,448)		(17,168)	(3,905)	(3,788)	(455)	9	(142)	1
50											
51	**TOTAL RATE BASE**		162,105		108,486	24,411	25,082	3,045	50	1,029	1
52											
53	**I. OPERATING AND MAINTENANCE EXPENSES**										
54	**A. DISTRIBUTION EXPENSE**										
55	Purchased Power- Borderline	555	0	None	0	0	0	0	0	0	0
56	Operation Supervision & Engineerin	580	214	SEC-DxLAB-D	134	26	51	0	0	3	0
57	Load Dispatching	581	0	None	0	0	0	0	0	0	0
58	Station Expenses	582	0	None	0	0	0	0	0	0	0
59	Overhead Line Expenses	583	1,582	NCP_at_Sec	992	190	380	0	0	20	0
60	Underground Line Expenses	584	171	NCP_at_Sec	107	21	41	0	0	2	0
61	Street Light and Signal Systems	585	0	None	0	0	0	0	0	0	0
62	Meter Expenses	586	0	None	0	0	0	0	0	0	0
63	Customer Installation Expenses	587	587	NCP_at_Sec	368	70	141	0	0	7	0
64	Misc. Distribution Expenses	588	1,801	SEC-DxLAB-D	1,130	216	433	0	0	23	0
65	Rents	589	29	SEC-PT-D	20	4	5	1	0	0	0
66	Maint Supervision & Engineering	590	6	SEC-DxLAB-D	4	1	1	0	0	0	0
67	Maint of Structures	591	0	None	0	0	0	0	0	0	0
68	Maintenance of Station Equipment	592	0	None	0	0	0	0	0	0	0
69	Maintenance of Overhead Lines	593	5,567	NCP_at_Sec	3,492	667	1,338	0	0	70	0
70	Maintenance of Underground Lines	594	101	NCP_at_Sec	64	12	24	0	0	1	0
71	Maintenance of Line Transformers	595	0	None	0	0	0	0	0	0	0
72	Maintenance of Street Lights	596	0	None	0	0	0	0	0	0	0
73	Maintenance of Meters	597	0	SEC-PT-D	0	0	0	0	0	0	0
74	Total - OPER. AND MAINT. EXP.	500-599	10,060		6,311	1,207	2,415	1	0	127	0
75											

Class Cost of Service Study ($000s)
SECONDARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
76	**B. CUSTOMER ACCOUNTS AND SERVICE**										
77	Supervision	901	0	None	0	0	0	0	0	0	0
78	Meter Reading Expenses	902	0	None	0	0	0	0	0	0	0
79	Customer Records & Collection Exp	903	0	None	0	0	0	0	0	0	0
80	Uncollectible Accounts- Delivery	904	0	None	0	0	0	0	0	0	0
81	Uncollectible Accounts- Commodity	904Com	0	None	0	0	0	0	0	0	0
82	Misc Customer Accounts Expenses	905	0	None	0	0	0	0	0	0	0
83	Subtotal - Customer Accounts Exp.	901-905	0		0	0	0	0	0	0	0
84											
85	Supervision	907	0	None	0	0	0	0	0	0	0
86	Customer Assistance Exp Electric	908-909	0	None	0	0	0	0	0	0	0
85	Customer Assistance Expenses	910	0	None	0	0	0	0	0	0	0
86	Subtotal - Customer Service & Info.	907-913	0		0	0	0	0	0	0	0
87											
88	Total - CUST. ACCT. & SERV. EX	901-919	0		0	0	0	0	0	0	0
89											
90	**C. ADMINISTRATIVE AND GENERAL**										
91	GENERAL EXPENSES										
92	A&G-Salaries	920	1,066	SEC-LAB-D	669	128	256	0	0	13	0
93	A&G-Office Supplies	921	1,098	SEC-LAB-D	689	132	264	0	0	14	0
94	A&G-Outside Services Employed	923	220	SEC-LAB-D	138	26	53	0	0	3	0
95	Property Insurance	924	271	SEC-PT-D	181	41	42	5	0	2	0
96	Injuries & Damages Insurance	925	1,776	SEC-PT-D	1,189	267	276	33	0	11	0
97	Employee Pensions & Benefits	926	2,653	SEC-LAB-D	1,664	318	637	0	0	33	0
98	Regulatory Comm Expenses	928	1,321	RateBase	699	135	193	171	48	70	5
99	A&G-Misc Expenses	930200	1,010	MWh-Gen	407	74	184	260	72	9	3
100	A&G-Research & Development	930210	32	RateBase	17	3	5	4	1	2	0
101	A&G-Rents	931	531	SEC-LAB-D	333	64	128	0	0	7	0
101	A&G Maint-General Plant-Elec	935	29	SEC-LAB-D	18	3	7	0	0	0	0
102	TOTAL A&G EXPENSES	920-932	10,006		6,003	1,191	2,044	473	122	164	9
103											
104	TOTAL OPERATING EXPENSES		20,066		12,314	2,398	4,459	474	122	291	9
105											
106	**II. DEPRECIATION EXPENSE**										
107	Depreciation Expense	403	10,824	SEC-PT-D	7,245	1,629	1,680	199	2	69	0
108	TOTAL DEPREC. EXPENSE	403	10,824		7,245	1,629	1,680	199	2	69	0
109											

Class Cost of Service Study ($000s)
SECONDARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
110	**III. TAXES and OTHER**										
111	**A. GENERAL TAXES**										
112	Municipal taxes	408	5,243	SEC-PT-D	3,509	789	814	96	1	33	0
113	Payroll taxes	408	428	SEC-LAB-D	268	51	103	0	0	5	0
114	Other taxes	408	72	SEC-PT-D	48	11	11	1	0	0	0
115	Subtotal - General Taxes		5,742	None	3,825	851	928	98	1	39	0
116											
117	**B. FEDERAL / STATE INCOME TAXES**										
118	Amort. ITC		(127)	SEC-PT-D	(85)	(19)	(20)	(2)	(0)	(1)	0
119	Federal Income Tax Expense		(831)	RATEBASE	(439)	(85)	(121)	(108)	(30)	(44)	(3)
120	Subtotal - Federal / State Income Ta:	409-411	(958)		(525)	(104)	(141)	(110)	(30)	(45)	(3)
121											
122	TOTAL TAXES	408-411	4,784		3,301	747	787	(12)	(29)	(5)	(3)
123											
124	**C. OTHER**										
125	Merger / Synergy Benefits		(221)	RATEBASE	(117)	(23)	(32)	(29)	(8)	(12)	(1)
126	Amortization of Loss on Reacq Debt		179	SEC-PT-D	120	27	28	3	0	1	0
127	Interest on Customer deposits		0	None	0	0	0	0	0	0	0
128	Subtotal- Other		(42)		3	4	(4)	(25)	(8)	(10)	(1)
129											
130	TOTAL EXPENSES		35,632		22,862	4,778	6,921	635	87	343	5
131											
132	**IV. OPERATING REVENUES at Current Rates**										
133	Distribution charge revenue	440	38,922	Total_Del_Rev	20,436	4,198	5,729	6,009	918	1,596	36
134	Forfeited discounts	450-451	0	None	0	0	0	0	0	0	0
135	Rent from Utility property	451Misc	990	NCP_at_Sec	621	119	238	0	0	12	0
136	Other revenue	454	533	Total_Del_Rev	280	57	78	82	13	22	0
137	Total Operating Revenues		40,444		21,336	4,374	6,045	6,091	930	1,630	37
138											
139	TOTAL EXPENSES		35,632		22,862	4,778	6,921	635	87	343	5
140											
141	**V. NET INCOME at Current Rates**		4,812		(1,526)	(404)	(876)	5,456	843	1,287	32
142											

Class Cost of Service Study ($000s)
SECONDARY DEMAND - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
143	**SUMMARY REPORT**										
144	OPERATING REVENUES										
145	Utility Revenues	440-446	38,922		20,436	4,198	5,729	6,009	918	1,596	36
146	Other Operating Revenues	450-456	1,522		900	176	316	82	13	34	0
147	Total Operating Revenues		40,444		21,336	4,374	6,045	6,091	930	1,630	37
148											
149	OPERATING EXPENSES										
150	Distribution	580-599	10,060		6,311	1,207	2,415	1	0	127	0
151	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
152	Admin & General	920-932	10,006		6,003	1,191	2,044	473	122	164	9
153	Total Operating Expenses		20,066		12,314	2,398	4,459	474	122	291	9
154											
155	Depreciation Expense	403	10,824		7,245	1,629	1,680	199	2	69	0
156	Taxes Other Than Income Tax / Oth	408	5,700		3,828	856	923	72	(7)	29	(1)
157	INCOME BEFORE INCOME TAXI		3,854		(2,051)	(508)	(1,017)	5,346	813	1,242	29
158	Income Taxes	409-411	(958)		(525)	(104)	(141)	(110)	(30)	(45)	(3)
159	NET INCOME		4,812		(1,526)	(404)	(876)	5,456	843	1,287	32
160											
161	RATE BASE		162,105		108,486	24,411	25,082	3,045	50	1,029	1
162	Return on Rate Base										
163											
164	**REVENUE REQUIREMENTS**										
165	Target Rate of Return		8.980%		8.980%	8.980%	8.980%	8.980%	8.980%	8.980%	8.980%
166	Rate Base		162,105		108,486	24,411	25,082	3,045	50	1,029	1
167											
168	Operating expenses		20,066		12,314	2,398	4,459	474	122	291	9
169	Additional uncollectibles expense		0	None	0	0	0	0	0	0	0
170	Depreciation expense		10,824		7,245	1,629	1,680	199	2	69	0
171	General taxes / Other		5,700		3,828	856	923	72	(7)	29	(1)
172	Subtotal- Operating Costs to recover		36,590		23,387	4,883	7,062	745	117	388	8
173											
174	Target Return on Rate Base- After ta		14,557		9,742	2,192	2,252	273	5	92	0
175											
176	Income taxes to recover		4,936		3,303	743	764	93	2	31	0
177											
178	**TOTAL REVENUE REQUIREMENT**		56,083		36,432	7,818	10,078	1,111	123	512	8
179											
180	Revenue at Current rates		40,444		21,336	4,374	6,045	6,091	930	1,630	37
181	Revenue Excess (Deficiency)		(15,639)		(15,096)	(3,444)	(4,033)	4,979	807	1,119	29

Class Cost of Service Study ($000s)
SECONDARY CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
1	**I. ELECTRIC PLANT IN SERVICE**										
2	**A. PRODUCTION PLANT**										
3	Production Plant		0	None	0	0	0	0	0	0	0
4	Subtotal - PRODUCTION PLANT	350-359	0	None	0	0	0	0	0	0	0
5											
6	**B. DISTRIBUTION PLANT**										
7	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
8	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
9	Station Equipment	362	0	None	0	0	0	0	0	0	0
10	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0
11	Overhead Conductors and Devices	365	0	None	0	0	0	0	0	0	0
12	Underground Conduit	366	0	None	0	0	0	0	0	0	0
13	Underground Conductors & Devices	367	0	None	0	0	0	0	0	0	0
14	Line Transformers	368	0	Xfmr_Cost	0	0	0	0	0	0	0
15	Services	369	72,382	Services_Cost	62,666	8,094	1,537	85	1	0	0
16	Meters	370	0	None	0	0	0	0	0	0	0
17	Installations on Cust. Prem./ARO	371/374	0	None	0	0	0	0	0	0	0
18	Street Lighting & Signal Systems	373	52,924	Light-Fixtures	0	0	0	0	0	52,924	0
19	Subtotal - DISTRIBUTION PLANT	360-373	125,306		62,666	8,094	1,537	85	1	52,924	0
20											
21	**C. GENERAL PLANT**										
22	Land and Land Rights	389	58	SEC-LAB-C	4	1	0	0	0	52	0
23	Structures and Improvements	390	1,443	SEC-LAB-C	104	26	10	5	0	1,298	0
24	Office Furniture and Equipment	391	53	SEC-LAB-C	4	1	0	0	0	47	0
25	Passenger Cars - Transp Equipment	392	40	SEC-LAB-C	3	1	0	0	0	36	0
26	Stores Equipment	393	28	SEC-LAB-C	2	1	0	0	0	25	0
27	Tools, Shop & Garage Equipment	394	164	SEC-LAB-C	12	3	1	1	0	148	0
28	Laboratory Equipment	395	117	SEC-LAB-C	8	2	1	0	0	105	0
29	Communications Equipment	396	1,581	SEC-LAB-C	114	29	11	6	0	1,421	0
30	Miscellaneous Equipment	397/399.1	8	SEC-LAB-C	1	0	0	0	0	7	0
31	Subtotal - GENERAL PLANT	389-399	3,492		251	64	25	13	0	3,139	0
32											
33	**TOTAL UTILITY PLANT**		128,798		62,917	8,158	1,561	98	1	56,063	0
34											
35	**II. DEPRECIATION RESERVE**										
36	Production	108.3	0	None	0	0	0	0	0	0	0
37	Distribution	108.5	(52,232)	SEC-DxPT-C	(26,121)	(3,374)	(641)	(35)	(0)	(22,061)	0
38	General	108.6	(1,508)	SEC-LAB-C	(108)	(28)	(11)	(6)	(0)	(1,356)	0
39	TOTAL DEPREC. RESERVE	108	(53,740)		(26,230)	(3,402)	(651)	(41)	(0)	(23,416)	0

Class Cost of Service Study ($000s)

SECONDARY CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
40											
41	**III. OTHER RATE BASE ITEMS**										
42	Property Held for Future Use	131	21	SEC-DxPT-C	11	1	0	0	0	9	0
43	Contributions in Aid of Construction	255	(11)	SEC-DxPT-C	(5)	(1)	(0)	(0)	(0)	(5)	0
44	Materials and Supplies	255	663	SEC-DxPT-C	332	43	8	0	0	280	0
45	Loss on Reacquired Debt	255	477	SEC-DxPT-C	239	31	6	0	0	202	0
45	Cash Working Capital		996	SEC-EXP-C	161	31	25	24	6	748	0
46	Accumulated Deferred FIT	154	(11,815)	SEC-PT-C	(5,772)	(748)	(143)	(9)	(0)	(5,143)	0
47	Customer Deposits	182	0	None	0	0	0	0	0	0	0
48	Injuries and Damages Reserve		(498)	SEC-PT-C	(243)	(32)	(6)	(0)	(0)	(217)	0
49	Total - OTHER RATE BASE ITEM	131-283	(10,166)		(5,278)	(674)	(110)	15	6	(4,125)	0
50											
51	**TOTAL RATE BASE**		64,892		31,409	4,082	800	73	6	28,522	0
52											
53	**I. OPERATING AND MAINTENANCE EXPENSES**										
54	**A. DISTRIBUTION EXPENSE**										
55	Purchased Power- Borderline	555	0	SEC-LAB-C	0	0	0	0	0	0	0
56	Operation Supervision & Engineerin	580	113	SEC-DxLAB-C	8	2	1	0	0	102	0
57	Load Dispatching	581	0	None	0	0	0	0	0	0	0
58	Station Expenses	582	0	None	0	0	0	0	0	0	0
59	Overhead Line Expenses	583	0	None	0	0	0	0	0	0	0
60	Underground Line Expenses	584	0	None	0	0	0	0	0	0	0
61	Street Light and Signal Systems	585	530	Light-Fixtures	0	0	0	0	0	530	0
62	Meter Expenses	586	0	None	0	0	0	0	0	0	0
63	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
64	Misc. Distribution Expenses	588	956	SEC-DxLAB-C	69	18	7	4	0	859	0
65	Rents	589	12	SEC-DxPT-C	6	1	0	0	0	5	0
66	Maint Supervision & Engineering	590	3	SEC-DxLAB-C	0	0	0	0	0	3	0
67	Maint of Structures	591	0	None	0	0	0	0	0	0	0
68	Maintenance of Station Equipment	592	0	None	0	0	0	0	0	0	0
69	Maintenance of Overhead Lines	593	0	None	0	0	0	0	0	0	0
70	Maintenance of Underground Lines	594	0	None	0	0	0	0	0	0	0
71	Maintenance of Line Transformers	595	263	Xfmr_Cost	187	48	18	10	0	0	0
72	Maintenance of Street Lights	596	1,652	Light-Fixtures	0	0	0	0	0	1,652	0
73	Maintenance of Meters	597	0	SEC-DxPT-C	0	0	0	0	0	0	0
74	Total - OPER. AND MAINT. EXP.	500-599	3,529		270	68	26	14	0	3,151	0
75											

Class Cost of Service Study ($000s)

SECONDARY CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
76	**B. CUSTOMER ACCOUNTS AND SERVICE**										
77	Supervision	901	0	None	0	0	0	0	0	0	0
78	Meter Reading Expenses	902	0	None	0	0	0	0	0	0	0
79	Customer Records & Collection Exp	903	0	None	0	0	0	0	0	0	0
80	Uncollectible Accounts- Delivery	904	0	None	0	0	0	0	0	0	0
81	Uncollectible Accounts- Commodity	904Com	0	None	0	0	0	0	0	0	0
82	Misc Customer Accounts Expenses	905	0	None	0	0	0	0	0	0	0
83	Subtotal - Customer Accounts Exp.	901-905	0		0	0	0	0	0	0	0
84											
85	Supervision	907	0	None	0	0	0	0	0	0	0
86	Customer Assistance Exp Electric	908-909	0	None	0	0	0	0	0	0	0
85	Customer Assistance Expenses	910	0	None	0	0	0	0	0	0	0
86	Subtotal - Customer Service & Info.	907-913	0		0	0	0	0	0	0	0
87											
88	Total - CUST. ACCT. & SERV. EX	901-919	0		0	0	0	0	0	0	0
89											
90	**C. ADMINISTRATIVE AND GENERAL**										
91	GENERAL EXPENSES										
92	A&G-Salaries	920	566	SEC-LAB-C	41	10	4	2	0	509	0
93	A&G-Office Supplies	921	583	SEC-LAB-C	42	11	4	2	0	524	0
94	A&G-Outside Services Employed	923	117	SEC-LAB-C	8	2	1	0	0	105	0
95	Property Insurance	924	108	SEC-PT-C	53	7	1	0	0	47	0
96	Injuries & Damages Insurance	925	711	SEC-PT-C	347	45	9	1	0	309	0
97	Employee Pensions & Benefits	926	1,408	SEC-LAB-C	101	26	10	5	0	1,265	0
98	Regulatory Comm Expenses	928	529	RateBase	280	54	77	68	19	28	2
99	A&G-Misc Expenses	930200	404	MWh-Gen	163	30	74	104	29	4	1
100	A&G-Research & Development	930210	13	RateBase	7	1	2	2	0	1	0
101	A&G-Rents	931	282	SEC-LAB-C	20	5	2	1	0	253	0
101	A&G Maint-General Plant-Elec	935	15	SEC-LAB-C	1	0	0	0	0	14	0
102	TOTAL A&G EXPENSES	920-932	4,735		1,063	191	184	186	49	3,058	4
103											
104	TOTAL OPERATING EXPENSES		8,264		1,334	260	209	200	49	6,209	4
105											
106	**II. DEPRECIATION EXPENSE**										
107	Depreciation Expense	403	4,332	SEC-PT-C	2,116	274	53	3	0	1,886	0
108	TOTAL DEPREC. EXPENSE	403	4,332		2,116	274	53	3	0	1,886	0
109											

Class Cost of Service Study ($000s)
SECONDARY CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
110	**III. TAXES and OTHER**										
111	**A. GENERAL TAXES**										
112	Municipal taxes	408	2,098	SEC-PT-C	1,025	133	25	2	0	913	0
113	Payroll taxes	408	227	SEC-LAB-C	16	4	2	1	0	204	0
114	Other taxes	408	29	SEC-PT-C	14	2	0	0	0	13	0
115	Subtotal - General Taxes		2,354		1,055	139	27	2	0	1,130	0
116											
117	**B. FEDERAL / STATE INCOME TAXES**										
118	Amort. ITC		(51)	SEC-PT-C	(25)	(3)	(1)	(0)	(0)	(22)	0
119	Federal Income Tax Expense		(333)	RATEBASE	(176)	(34)	(49)	(43)	(12)	(18)	(1)
120	Subtotal - Federal / State Income Ta:	409-411	(384)		(201)	(37)	(49)	(43)	(12)	(40)	(1)
121											
122	TOTAL TAXES	408-411	1,971		855	102	(22)	(41)	(12)	1,090	(1)
123											
124	**C. OTHER**										
125	Merger / Synergy Benefits		(88)	RATEBASE	(47)	(9)	(13)	(11)	(3)	(5)	(0)
126	Amortization of Loss on Reacq Debt		72	SEC-PT-C	35	5	1	0	0	31	0
127	Interest on Customer deposits		0	CustDep	0	0	0	0	0	0	0
128	Subtotal- Other		(17)		(12)	(5)	(12)	(11)	(3)	27	(0)
129											
130	TOTAL EXPENSES		14,550		4,293	631	228	151	34	9,212	2
131					14,550						
132	**IV. OPERATING REVENUES at Current Rates**										
133	Distribution charge revenue	440	15,579	Total_Del_Rev	8,180	1,680	2,293	2,405	367	639	15
134	Forfeited discounts	450-451	0	None	0	0	0	0	0	0	0
135	Rent from Utility property	451Misc	0	None	0	0	0	0	0	0	0
136	Other revenue	454	213	Total_Del_Rev	112	23	31	33	5	9	0
137	Total Operating Revenues		15,792		8,292	1,703	2,324	2,438	372	648	15
138											
139	TOTAL EXPENSES		14,550		4,293	631	228	151	34	9,212	2
140											
141	**V. NET INCOME at Current Rates**		1,242		3,999	1,072	2,096	2,287	339	(8,564)	13
142											

Class Cost of Service Study ($000s)

SECONDARY CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
143	**SUMMARY REPORT**										
144	OPERATING REVENUES										
145	Utility Revenues	440-446	15,579		8,180	1,680	2,293	2,405	367	639	15
146	Other Operating Revenues	450-456	213		112	23	31	33	5	9	0
147	Total Operating Revenues		15,792		8,292	1,703	2,324	2,438	372	648	15
148											
149	OPERATING EXPENSES										
150	Distribution	580-599	3,529		270	68	26	14	0	3,151	0
151	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
152	Admin & General	920-932	4,735		1,063	191	184	186	49	3,058	4
153	Total Operating Expenses		8,264		1,334	260	209	200	49	6,209	4
154											
155	Depreciation Expense	403	4,332		2,116	274	53	3	0	1,886	0
156	Taxes Other Than Income Tax / Oth	408	2,337		1,044	134	15	(9)	(3)	1,156	(0)
157	INCOME BEFORE INCOME TAXI		858		3,798	1,035	2,047	2,244	327	(8,604)	12
158	Income Taxes	409-411	(384)		(201)	(37)	(49)	(43)	(12)	(40)	(1)
159	NET INCOME		1,242		3,999	1,072	2,096	2,287	339	(8,564)	13
160											
161	RATE BASE		64,892		31,409	4,082	800	73	6	28,522	0
162	Return on Rate Base										
163											
164	**REVENUE REQUIREMENTS**										
165	Target Rate of Return		8.980%		8.980%	8.980%	8.980%	8.980%	8.980%	8.980%	8.980%
166	Rate Base		64,892		31,409	4,082	800	73	6	28,522	0
167											
168	Operating expenses		8,264		1,334	260	209	200	49	6,209	4
169	Additional uncollectibles expense		0	None	0	0	0	0	0	0	0
170	Depreciation expense		4,332		2,116	274	53	3	0	1,886	0
171	General taxes / Other		2,337		1,044	134	15	(9)	(3)	1,156	(0)
172	Subtotal- Operating Costs to recover		14,934		4,494	668	277	194	46	9,251	3
173											
174	Target Return on Rate Base- After ta		5,827		2,820	367	72	7	1	2,561	0
175											
176	Income taxes to recover		1,976		956	124	24	2	0	868	0
177											
178	**TOTAL REVENUE REQUIREMENT**		22,737		8,270	1,159	374	203	46	12,681	3
179											
180	Revenue at Current rates		15,792		8,292	1,703	2,324	2,438	372	648	15
181	Revenue Excess (Deficiency)		(6,945)		21	544	1,951	2,235	326	(12,034)	12

Class Cost of Service Study ($000s)
BILLING CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
1	**I. ELECTRIC PLANT IN SERVICE**										
2	**A. PRODUCTION PLANT**										
3	Production Plant		0	None	0	0	0	0	0	0	0
4	Subtotal - PRODUCTION PLANT	350-359	0	None	0	0	0	0	0	0	0
5											
6	**B. DISTRIBUTION PLANT**										
7	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
8	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
9	Station Equipment	362	0	None	0	0	0	0	0	0	0
10	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0
11	Overhead Conductors and Devices	365	0	None	0	0	0	0	0	0	0
12	Underground Conduit	366	0	None	0	0	0	0	0	0	0
13	Underground Conductors & Devices	367	0	None	0	0	0	0	0	0	0
14	Line Transformers	368	0	None	0	0	0	0	0	0	0
15	Services	369	0	None	0	0	0	0	0	0	0
16	Meters	370	49,671	Meter_Cost	33,809	8,204	5,814	1,834	9	0	0
17	Installations on Cust. Prem./ARO	371/374	165	Meter_Cost	112	27	19	6	0	0	0
18	Street Lighting & Signal Systems	373	0	None	0	0	0	0	0	0	0
19	Subtotal - DISTRIBUTION PLANT	360-373	49,836		33,922	8,231	5,834	1,840	9	0	0
20											
21	**C. GENERAL PLANT**										
22	Land and Land Rights	389	294	BILL-LAB-C	228	37	21	7	0	0	0
23	Structures and Improvements	390	7,259	BILL-LAB-C	5,646	905	511	185	1	11	0
24	Office Furniture and Equipment	391	265	BILL-LAB-C	206	33	19	7	0	0	0
25	Passenger Cars - Transp Equipment	392	199	BILL-LAB-C	155	25	14	5	0	0	0
26	Stores Equipment	393	140	BILL-LAB-C	109	17	10	4	0	0	0
27	Tools, Shop & Garage Equipment	394	826	BILL-LAB-C	643	103	58	21	0	1	0
28	Laboratory Equipment	395	588	BILL-LAB-C	457	73	41	15	0	1	0
29	Communications Equipment	396	7,951	BILL-LAB-C	6,184	991	560	203	1	13	0
30	Miscellaneous Equipment	397/399.1	38	BILL-LAB-C	30	5	3	1	0	0	0
31	Subtotal - GENERAL PLANT	389-399	17,560		13,657	2,189	1,237	448	2	28	0
32											
33	**TOTAL UTILITY PLANT**		67,396		47,579	10,420	7,071	2,288	11	28	0
34											
35	**II. DEPRECIATION RESERVE**										
36	Production	108.3	0	None	0	0	0	0	0	0	0
37	Distribution	108.5	(20,774)	BILL-DxPT-C	(14,140)	(3,431)	(2,432)	(767)	(4)	0	0
38	General	108.6	(7,584)	BILL-LAB-C	(5,898)	(945)	(534)	(194)	(1)	(12)	(0)
39	TOTAL DEPREC. RESERVE	108	(28,357)		(20,038)	(4,376)	(2,966)	(960)	(5)	(12)	(0)

Class Cost of Service Study ($000s)
BILLING CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
40											
41	**III. OTHER RATE BASE ITEMS**										
42	Property Held for Future Use	131	11	BILL-PT-C	8	2	1	0	0	0	0
43	Contributions in Aid of Construction	255	(6)	BILL-DxPT-C	(4)	(1)	(1)	(0)	(0)	0	0
44	Materials and Supplies	255	349	BILL-DxPT-C	237	58	41	13	0	0	0
45	Loss on Reacquired Debt	255	251	BILL-DxPT-C	171	41	29	9	0	0	0
45	Cash Working Capital		5,547	BILL-EXP-C	4,190	707	396	216	24	13	0
46	Accumulated Deferred FIT	154	(6,183)	BILL-PT-C	(4,365)	(956)	(649)	(210)	(1)	(3)	(0)
47	Customer Deposits	182	(3,283)	CustDep	(24)	(1,563)	(1,565)	(131)	0	(0)	0
48	Injuries and Damages Reserve		(260)	BILL-PT-C	(184)	(40)	(27)	(9)	(0)	(0)	(0)
49	Total - OTHER RATE BASE ITEM	131-283	(3,574)		30	(1,752)	(1,774)	(111)	23	10	0
50											
51	**TOTAL RATE BASE**		35,465		27,571	4,291	2,331	1,217	30	25	0
52											
53	**I. OPERATING AND MAINTENANCE EXPENSES**										
54	**A. DISTRIBUTION EXPENSE**										
55	Purchased Power- Borderline	555	0	BILL-LAB-C	0	0	0	0	0	0	0
56	Operation Supervision & Engineerin	580	204	BILL-DxLAB-C	139	34	24	8	0	0	0
57	Load Dispatching	581	0	None	0	0	0	0	0	0	0
58	Station Expenses	582	0	None	0	0	0	0	0	0	0
59	Overhead Line Expenses	583	0	None	0	0	0	0	0	0	0
60	Underground Line Expenses	584	0	None	0	0	0	0	0	0	0
61	Street Light and Signal Systems	585	0	None	0	0	0	0	0	0	0
62	Meter Expenses	586	2,842	Meter_Cost	1,934	469	333	105	1	0	0
63	Customer Installation Expenses	587	0	Customers	0	0	0	0	0	0	0
64	Misc. Distribution Expenses	588	1,719	BILL-DxLAB-C	1,170	284	201	63	0	0	0
65	Rents	589	5	BILL-DxPT-C	3	1	1	0	0	0	0
66	Maint Supervision & Engineering	590	6	BILL-DxLAB-C	4	1	1	0	0	0	0
67	Maint of Structures	591	0	None	0	0	0	0	0	0	0
68	Maintenance of Station Equipment	592	0	None	0	0	0	0	0	0	0
69	Maintenance of Overhead Lines	593	0	None	0	0	0	0	0	0	0
70	Maintenance of Underground Lines	594	0	None	0	0	0	0	0	0	0
71	Maintenance of Line Transformers	595	0	None	0	0	0	0	0	0	0
72	Maintenance of Street Lights	596	0	None	0	0	0	0	0	0	0
73	Maintenance of Meters	597	318	BILL-DxPT-C	216	53	37	12	0	0	0
74	Total - OPER. AND MAINT. EXP.	500-599	5,093		3,466	841	596	188	1	0	0
75											

Class Cost of Service Study ($000s)
BILLING CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
76	**B. CUSTOMER ACCOUNTS AND SERVICE**										
77	Supervision	901	1,197	Acct903	1,026	107	39	21	0	4	0
78	Meter Reading Expenses	902	1,626	Meter_Cost	1,107	269	190	60	0	0	0
79	Customer Records & Collection Exp	903	11,449	Acct903	9,813	1,019	373	205	0	39	0
80	Uncollectible Accounts- Delivery	904	4,301	Write-Offs-Del	3,456	363	294	185	0	2	0
81	Uncollectible Accounts- Commodity	904Com	0	Write-Offs-Comm	0	0	0	0	0	0	0
82	Misc Customer Accounts Expenses	905	1,074	Customers	950	103	19	2	0	0	0
83	Subtotal - Customer Accounts Exp.	901-905	19,647		16,352	1,860	915	474	1	45	0
84											
85	Supervision	907	88	Acct908	40	38	8	2	0	0	0
86	Customer Assistance Exp Electric	908-909	1,860	Acct908	846	812	160	36	5	1	0
85	Customer Assistance Expenses	910	3,460	Acct910	1,898	341	431	604	166	18	2
86	Subtotal - Customer Service & Info.	907-913	5,408		2,784	1,191	599	642	171	19	2
87											
88	Total - CUST. ACCT. & SERV. EX	901-919	25,055		19,136	3,051	1,514	1,116	172	64	2
89											
90	**C. ADMINISTRATIVE AND GENERAL**										
91	GENERAL EXPENSES										
92	A&G-Salaries	920	2,845	BILL-LAB-C	2,213	355	200	73	0	4	0
93	A&G-Office Supplies	921	2,930	BILL-LAB-C	2,279	365	206	75	0	5	0
94	A&G-Outside Services Employed	923	587	BILL-LAB-C	456	73	41	15	0	1	0
95	Property Insurance	924	57	BILL-PT-C	40	9	6	2	0	0	0
96	Injuries & Damages Insurance	925	372	BILL-PT-C	263	58	39	13	0	0	0
97	Employee Pensions & Benefits	926	7,079	BILL-LAB-C	5,505	882	499	181	1	11	0
98	Regulatory Comm Expenses	928	289	RateBase	153	30	42	37	10	15	1
99	A&G-Misc Expenses	930200	212	MWh-Gen	85	16	38	55	15	2	1
100	A&G-Research & Development	930210	7	RateBase	4	1	1	1	0	0	0
101	A&G-Rents	931	1,416	BILL-LAB-C	1,101	176	100	36	0	2	0
101	A&G Maint-General Plant-Elec	935	78	BILL-LAB-C	60	10	5	2	0	0	0
102	TOTAL A&G EXPENSES	920-932	15,871		12,160	1,974	1,179	489	27	41	2
103											
104	TOTAL OPERATING EXPENSES		46,018		34,762	5,866	3,288	1,793	200	105	4
105											
106	**II. DEPRECIATION EXPENSE**										
107	Depreciation Expense	403	2,267	BILL-PT-C	1,600	351	238	77	0	1	0
108	TOTAL DEPREC. EXPENSE	403	2,267		1,600	351	238	77	0	1	0
109											

Class Cost of Service Study ($000s)
BILLING CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
110	**III. TAXES and OTHER**										
111	**A. GENERAL TAXES**										
112	Municipal taxes	408	1,098	BILL-PT-C	775	170	115	37	0	0	0
113	Payroll taxes	408	1,141	BILL-LAB-C	888	142	80	29	0	2	0
114	Other taxes	408	15	BILL-PT-C	11	2	2	1	0	0	0
115	Subtotal - General Taxes		2,255	None	1,674	314	197	67	0	2	0
116											
117	**B. FEDERAL / STATE INCOME TAXES**										
118	Amort. ITC		(27)	BILL-PT-C	(19)	(4)	(3)	(1)	(0)	(0)	(0)
119	Federal Income Tax Expense		(182)	RATEBASE	(96)	(19)	(27)	(24)	(7)	(10)	(1)
120	Subtotal - Federal / State Income Ta:	409-411	(208)		(115)	(23)	(29)	(24)	(7)	(10)	(1)
121											
122	TOTAL TAXES	408-411	2,046		1,559	292	168	42	(6)	(7)	(1)
123											
124	**C. OTHER**										
125	Merger / Synergy Benefits		(48)	RATEBASE	(26)	(5)	(7)	(6)	(2)	(3)	(0)
126	Amortization of Loss on Reacq Debt		38	BILL-PT-C	26	6	4	1	0	0	0
127	Interest on Customer deposits		75	CustDep	1	36	36	3	0	0	0
128	Subtotal- Other		64		1	37	33	(2)	(2)	(3)	(0)
129											
130	TOTAL EXPENSES		50,396		37,923	6,545	3,727	1,910	192	96	3
131											
132	**IV. OPERATING REVENUES at Current Rates**										
133	Distribution charge revenue	440	47,621	Total_Del_Rev	25,003	5,137	7,009	7,352	1,123	1,953	44
134	Forfeited discounts	450-451	2,230	Write-Offs	1,752	170	174	134	0	1	0
135	Rent from Utility property	451Misc	0	None	0	0	0	0	0	0	0
136	Other revenue	454	652	Total_Del_Rev	342	70	96	101	15	27	1
137	Total Operating Revenues		50,503		27,097	5,377	7,279	7,586	1,138	1,980	45
138											
139	TOTAL EXPENSES		50,396		37,923	6,545	3,727	1,910	192	96	3
140											
141	**V. NET INCOME at Current Rates**		107		(10,826)	(1,168)	3,553	5,676	946	1,884	42
142											

Class Cost of Service Study ($000s)
BILLING CUSTOMER - CLASS ALLOCATION

	Account Description	Account No.	Secondary Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
143	**SUMMARY REPORT**										
144	OPERATING REVENUES										
145	Utility Revenues	440-446	47,621		25,003	5,137	7,009	7,352	1,123	1,953	44
146	Other Operating Revenues	450-456	2,882		2,094	240	270	234	15	27	1
147	Total Operating Revenues		50,503		27,097	5,377	7,279	7,586	1,138	1,980	45
148											
149	OPERATING EXPENSES										
150	Distribution	580-599	5,093		3,466	841	596	188	1	0	0
151	Customer Acctg & Service	901-919	25,055		19,136	3,051	1,514	1,116	172	64	2
152	Admin & General	920-932	15,871		12,160	1,974	1,179	489	27	41	2
153	Total Operating Expenses		46,018		34,762	5,866	3,288	1,793	200	105	4
154											
155	Depreciation Expense	403	2,267		1,600	351	238	77	0	1	0
156	Taxes Other Than Income Tax / Oth	408	2,319		1,675	351	230	65	(1)	(0)	(0)
157	INCOME BEFORE INCOME TAXI		(101)		(10,941)	(1,191)	3,523	5,652	939	1,874	41
158	Income Taxes	409-411	(208)		(115)	(23)	(29)	(24)	(7)	(10)	(1)
159	NET INCOME		107		(10,826)	(1,168)	3,553	5,676	946	1,884	42
160											
161	RATE BASE		35,465		27,571	4,291	2,331	1,217	30	25	0
162	Return on Rate Base										
163											
164	**REVENUE REQUIREMENTS**										
165	Target Rate of Return		8.980%		8.980%	8.980%	8.980%	8.980%	8.980%	8.980%	8.980%
166	Rate Base		35,465		27,571	4,291	2,331	1,217	30	25	0
167											
168	Operating expenses		46,018		34,762	5,866	3,288	1,793	200	105	4
169	Additional uncollectibles expense		719	Write-Offs	565	55	56	43	0	0	0
170	Depreciation expense		2,267		1,600	351	238	77	0	1	0
171	General taxes / Other		2,319		1,675	351	230	65	(1)	(0)	(0)
172	Subtotal- Operating Costs to recover		51,323		38,603	6,622	3,812	1,978	199	106	4
173											
174	Target Return on Rate Base- After ta		3,185		2,476	385	209	109	3	2	0
175											
176	Income taxes to recover		1,080		840	131	71	37	1	1	0
177											
178	**TOTAL REVENUE REQUIREMENT**		55,588		41,918	7,138	4,092	2,124	203	109	4
179											
180	Revenue at Current rates		50,503		27,097	5,377	7,279	7,586	1,138	1,980	45
181	Revenue Excess (Deficiency)		(5,085)		(14,821)	(1,761)	3,187	5,462	936	1,871	41

Class Cost of Service Study ($000s) Allocators Assigned

					SubTransmission	Primary Dist	Secondary Dist			Billing
	Account Description	Account No.	Dollars	Functional Allocator	Demand Allocator	Demand Allocator	Classification Allocator	Demand Allocator	Customer Allocator	Customer Allocator
1	**I. ELECTRIC PLANT IN SERVICE**									
2	**A. PRODUCTION PLANT**									
3	Production Plant		3,127	SUBT	MWh-Gen	-	-	-	-	-
4	Subtotal - PRODUCTION PLANT	350-359	3,127							
5										
6	**B. DISTRIBUTION PLANT**									
7	Land and Land Rights	360	9,586	STATIONS	-	NCP_at_Pri	-	-	-	-
8	Structures and Improvements	361	7,196	STATIONS	-	NCP_at_Pri	-	-	-	-
9	Station Equipment	362	171,209	STATIONS	-	NCP_at_Pri	-	-	-	-
10	Poles, Towers and Fixtures	364	185,255	Func-364	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-
11	Overhead Conductors and Devices	365	265,515	Func-365	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-
12	Underground Conduit	366	62,534	Func-366	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-
13	Underground Conductors & Devices	367	135,960	Func-367	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-
14	Line Transformers	368	160,299	SEC	-	-	DEMAND	Xfmr_Cost	-	-
15	Services	369	72,382	SEC	-	-	CUST	-	Services_Cost	-
16	Meters	370	49,671	BILL	-	-	-	-	-	Meter_Cost
17	Installations on Cust. Prem./ARO	371/374	165	BILL	-	-	-	-	-	Meter_Cost
18	Street Lighting & Signal Systems	373	52,924	SEC	-	-	CUST	-	Light-Fixtures	-
19	Subtotal - DISTRIBUTION PLANT	360-373	1,172,696							
20										
21	**C. GENERAL PLANT**									
22	Land and Land Rights	389	952	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
23	Structures and Improvements	390	23,532	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
24	Office Furniture and Equipment	391	859	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
25	Passenger Cars - Transp Equipment	392	646	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
26	Stores Equipment	393	454	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
27	Tools, Shop & Garage Equipment	394	2,678	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
28	Laboratory Equipment	395	1,905	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
29	Communications Equipment	396	25,774	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
30	Miscellaneous Equipment	397/399.1	123	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
31	Subtotal - GENERAL PLANT	389-399	56,923							
32										
33	**TOTAL UTILITY PLANT**									
34										
35	**II. DEPRECIATION RESERVE**									
36	Production	108.3	(3,120)	SUBT	SUBT-PrPT-D	-	-	-	-	-
37	Distribution	108.5	(488,824)	DISTPT	SUBT-DxPT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C
38	General	108.6	(24,583)	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
39	TOTAL DEPREC. RESERVE	108	(516,527)							

Class Cost of Service Study ($000s) Allocators Assigned

	Account Description	Account No.	Dollars	Functional Allocator	SubTransmission Demand Allocator	Primary Dist Demand Allocator	Secondary Dist Classification Allocator	Secondary Dist Demand Allocator	Secondary Dist Customer Allocator	Billing Customer Allocator
40										
41	**III. OTHER RATE BASE ITEMS**									
42	Property Held for Future Use	131	204	PLANT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-PT-C
43	Contributions in Aid of Construction	255	(103)	PLANT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C
44	Materials and Supplies	255	6,378	PLANT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C
45	Loss on Reacquired Debt	255	4,592	PLANT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C
45	Cash Working Capital		17,789	OPEXP	SUBT-EXP-D	PRI-EXP-D	SEC_EXP	SEC-EXP-D	SEC-EXP-C	BILL-EXP-C
46	Accumulated Deferred FIT	154	(113,088)	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
47	Customer Deposits	182	(3,283)	BILL	-	-	-	-	-	CustDep
48	Injuries and Damages Reserve		(4,762)	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
49	Total - OTHER RATE BASE ITEMS	131-283	(92,273)							
50										
51	**TOTAL RATE BASE**									
52										
53	**I. OPERATING AND MAINTENANCE EXPENSES**									
54	**A. DISTRIBUTION EXPENSE**									
55	Purchased Power- Borderline	555	38	SUBT	MWh-Gen	-	-	-	-	-
56	Operation Supervision & Engineering	580	1,481	Dist-LABOR	SUBT-DxLAB-D	PRI-DxLAB-D	SEC-DxLABOR	SEC-DxLAB-D	SEC-DxLAB-C	BILL-DxLAB-C
57	Load Dispatching	581	2,372	SUBT	MWh-Gen	-	-	-	-	-
58	Station Expenses	582	3,174	STATIONS	-	NCP_at_PRI	-	-	-	-
59	Overhead Line Expenses	583	5,315	OH_Total	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-
60	Underground Line Expenses	584	1,849	Func-367	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-
61	Street Light and Signal Systems	585	530	SEC	-	-	CUST	-	Light-Fixtures	-
62	Meter Expenses	586	2,842	BILL	-	-	-	-	-	Meter_Cost
63	Customer Installation Expenses	587	1,569	Func-364	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-
64	Misc. Distribution Expenses	588	12,495	Dist-LABOR	SUBT-DxLAB-D	PRI-DxLAB-D	SEC-DxLABOR	SEC-DxLAB-D	SEC-DxLAB-C	BILL-DxLAB-C
65	Rents	589	109	DISTPT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C
66	Maint Supervision & Engineering	590	42	Dist-LABOR	SUBT-DxLAB-D	PRI-DxLAB-D	SEC-DxLABOR	SEC-DxLAB-D	SEC-DxLAB-C	BILL-DxLAB-C
67	Maint of Structures	591	25	STATIONS	-	NCP_at_PRI	-	-	-	-
68	Maintenance of Station Equipment	592	3,332	STATIONS	-	NCP_at_PRI	-	-	-	-
69	Maintenance of Overhead Lines	593	18,701	OH_Total	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-
70	Maintenance of Underground Lines	594	1,095	Func-367	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-
71	Maintenance of Line Transformers	595	263	SEC	-	-	CUST	-	Xfmr_Cost	-
72	Maintenance of Street Lights	596	1,652	SEC	-	-	CUST	-	Light-Fixtures	-
73	Maintenance of Meters	597	318	BILL	-	-	-	-	-	BILL-DxPT-C
74	Total - OPER. AND MAINT. EXP.	500-599	57,202							
75										

Class Cost of Service Study ($000s) Allocators Assigned

	Account Description	Account No.	Dollars	Functional Allocator	SubTransmission Demand Allocator	Primary Dist Demand Allocator	Secondary Dist Classification Allocator	Secondary Dist Demand Allocator	Secondary Dist Customer Allocator	Billing Customer Allocator
76	**B. CUSTOMER ACCOUNTS AND SERVICE**									
77	Supervision	901	1,197	BILL	-	-	-	-	-	Acct903
78	Meter Reading Expenses	902	1,626	BILL	-	-	-	-	-	Meter_Cost
79	Customer Records & Collection Expense	903	11,449	BILL	-	-	-	-	-	Acct903
80	Uncollectible Accounts- Delivery	904	4,301	BILL	-	-	-	-	-	Write-Offs-Del
81	Uncollectible Accounts- Commodity	904Com		-	-	-	-	-	-	-
82	Misc Customer Accounts Expenses	905	1,074	BILL	-	-	-	-	-	Customers
83	Subtotal - Customer Accounts Exp.	901-905	19,647							
84										
85	Supervision	907	88	BILL	-	-	-	-	-	Acct908
86	Customer Assistance Exp Electric	908-909	1,860	BILL	-	-	-	-	-	Acct908
85	Customer Assistance Expenses	910	3,460	BILL	-	-	-	-	-	Acct910
86	Subtotal - Customer Service & Info.	907-913	5,408							
87										
88	Total - CUST. ACCT. & SERV. EXP.	901-919	25,055							
89										
90	**C. ADMINISTRATIVE AND GENERAL**									
91	GENERAL EXPENSES									
92	A&G-Salaries	920	9,223	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
93	A&G-Office Supplies	921	9,498	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
94	A&G-Outside Services Employed	923	1,902	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
95	Property Insurance	924	1,037	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
96	Injuries & Damages Insurance	925	6,804	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
97	Employee Pensions & Benefits	926	22,946	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
98	Regulatory Comm Expenses	928	5,083	RATEBASE	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase
99	A&G-Misc Expenses	930200	3,870	PLANT	MWh-Gen	MWh-Gen	SECPT	MWh-Gen	MWh-Gen	MWh-Gen
100	A&G-Research & Development	930210	125	RATEBASE	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase
101	A&G-Rents	931	4,590	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
101	A&G Maint-General Plant-Elec	935	252	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
102	TOTAL A&G EXPENSES	920-932								
103										
104	TOTAL OPERATING EXPENSES									
105										
106	**II. DEPRECIATION EXPENSE**									
107	Depreciation Expense	403	41,466	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
108	TOTAL DEPREC. EXPENSE	403								
109										

Class Cost of Service Study ($000s) Allocators Assigned

	Account Description	Account No.	Dollars	Functional Allocator	SubTransmission Demand Allocator	Primary Dist Demand Allocator	Secondary Dist Classification Allocator	Secondary Dist Demand Allocator	Secondary Dist Customer Allocator	Billing Customer Allocator
110	**III. TAXES and OTHER**									
111	**A. GENERAL TAXES**									
112	Municipal taxes	408	20,085	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
113	Payroll taxes	408	3,700	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
114	Other taxes	408	275	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
115	Subtotal - General Taxes									
116										
117	**B. FEDERAL / STATE INCOME TAXES**									
118	Amort. ITC		(488)	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
119	Federal Income Tax Expense		(3,198)	RATEBASE	RATEBASE	RATEBASE	SEC_RB	RATEBASE	RATEBASE	RATEBASE
120	Subtotal - Federal / State Income Taxes	409-411								
121										
122	TOTAL TAXES	408-411	20,374							
123										
124	C. OTHER									
125	Merger / Synergy Benefits		(850)	RATEBASE	RATEBASE	RATEBASE	SECPT	RATEBASE	RATEBASE	RATEBASE
126	Amortization of Loss on Reacq Debt		686	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C
127	Interest on Customer deposits		75	BILL	-	-	-	-	-	CustDep
128	Subtotal- Other									
129										
130	TOTAL EXPENSES		209,338							
131										
132	**IV. OPERATING REVENUES at Current Rates**									
133	Distribution charge revenue	440	215,420	RevReq_PF	Total_Del_Rev	Total_Del_Rev	SECPT	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
134	Forfeited discounts	450-451	2,230	BILL	-	-	-	-	-	Write-Offs
135	Rent from Utility property	451Misc	2,644	Func-364	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-
136	Other revenue	454	2,948	RevReq_PF	Total_Del_Rev	Total_Del_Rev	SECPT	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
137	Total Operating Revenues									
138										
139										
140										
141	**V. NET INCOME at Current Rates**									
163										
164										

Class Cost of Service Study ($000s)
UNITIZED REVENUE REQUIREMENTS, RATE BASE AND COSTS

	Unit Cost Component	Units	System Average		Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
							UNITIZED REVENUE REQUIREMENTS				
1	SubTransmission Demand (kW-Month) (includes Hydro Production)	NCP_at_115	0.78	#	0.73	0.72	0.80	0.87	0.84	0.81	0.54
2	Primary Dist Demand (kW-Month)	NCP_at_Pri	5.98	#	5.99	5.98	5.96	5.96	5.95	6.48	5.88
3	Secondary Dist Demand (kW-Month)	NCP_at_Sec	3.61	#	3.74	4.20	2.70	-	-	2.61	-
4	Secondary Dist Customer (Cust-Mth)	Cust-Months	4.07	#	1.68	2.17	3.80	16.83	644.90	-	268.24
5	Billing Customer (Cust-Mth)	Cust-Months	9.96	#	8.49	13.33	41.64	176.11	2,813.94	-	309.64
6	Total Demand-related (kW-Month)	NCP_at_115	8.91		9.93	10.33	9.00	6.84	6.65	9.46	6.26
7	Total Customer-related (Cust-Mth)	Cust-Months	14.03		10.17	15.50	45.44	192.94	3,458.84	-	577.88
							UNITIZED RATE BASE				
8	SubTransmission Demand (kW-Month) (includes Hydro Production)	NCP_at_115	1.01		1.00	0.99	1.02	1.05	1.03	1.02	0.93
9	Primary Dist Demand (kW-Month)	NCP_at_Pri	14.84		14.84	14.84	14.84	14.84	14.84	14.91	14.83
10	Secondary Dist Demand (kW-Month)	NCP_at_Sec	10.43		11.13	13.11	6.72	-	-	5.25	-
11	Secondary Dist Customer (Cust-Mth)	Cust-Months	11.63		6.36	7.62	8.14	6.01	86.31	-	35.43
12	Billing Customer (Cust-Mth)	Cust-Months	6.35		5.59	8.01	23.71	100.89	411.41	-	39.32
13	Total Demand-related (kW-Month)	NCP_at_115	22.18		25.51	27.31	21.42	15.95	15.36	20.20	15.23
14	Total Customer-related (Cust-Mth)	Cust-Months	17.98		11.95	15.64	31.85	106.90	497.72	-	74.75
							UNITIZED COSTS				
15	SubTransmission Demand (kW-Month) (includes Hydro Production)	NCP_at_115	0.66		0.62	0.60	0.68	0.75	0.72	0.69	0.43
16	Primary Dist Demand (kW-Month)	NCP_at_Pri	4.19		4.20	4.20	4.18	4.17	4.16	4.69	4.10
17	Secondary Dist Demand (kW-Month)	NCP_at_Sec	2.36		2.40	2.62	1.89	-	-	1.98	-
18	Secondary Dist Customer (Cust-Mth)	Cust-Months	2.68		0.91	1.25	2.82	16.10	634.52	-	263.98
19	Billing Customer (Cust-Mth)	Cust-Months	9.20		7.82	12.37	38.78	163.98	2,764.47	-	304.91
20	Total Demand-related (kW-Month)	NCP_at_115	6.25		6.86	7.05	6.42	4.92	4.81	7.03	4.43
21	Total Customer-related (Cust-Mth)	Cust-Months	11.87		8.73	13.62	41.61	180.08	3,398.99	-	568.89

Class Cost of Service Study ($000s)
FUNCTIONAL CLASIFIED REVENUE REQUIREMENTS, RATE BASE AND COSTS

	Unit Cost Component	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
	FUNCTIONAL CLASSIFIED REVENUE REQUIREMENT								
1	SubTransmission Demand (includes Hydro Production)	18,406	7,809	1,454	3,282	4,359	1,238	174	90
2	Primary Dist Demand	135,958	61,288	11,708	23,622	28,617	8,442	1,337	944
3	Secondary Dist Demand	56,083	36,432	7,818	10,078	1,111	123	512	8
4	Secondary Dist Customer	22,737	8,270	1,159	374	203	46	12,681	3
5	Billing Customer	55,588	41,918	7,138	4,092	2,124	203	109	4
6	Total Demand-related	210,448	105,530	20,980	36,982	34,087	9,803	2,023	1,042
7	Total Customer-related	78,325	50,188	8,297	4,466	2,327	249	12,790	7
8		288,772	155,718	29,277	41,448	36,414	10,052	14,813	1,049
	FUNCTIONAL CLASSIFIED RATE BASE								
9	SubTransmission Demand (includes Hydro Production)	23,898	10,592	2,011	4,188	5,211	1,523	218	155
10	Primary Dist Demand	337,587	151,973	29,042	58,772	71,282	21,063	3,074	2,380
11	Secondary Dist Demand	162,105	108,486	24,411	25,082	3,045	50	1,029	1
12	Secondary Dist Customer	64,892	31,409	4,082	800	73	6	28,522	0
13	Billing Customer	35,465	27,571	4,291	2,331	1,217	30	25	0
14	Total Demand-related	523,589	271,051	55,464	88,042	79,538	22,636	4,321	2,537
15	Total Customer-related	100,357	58,979	8,374	3,131	1,289	36	28,547	1
16		623,946	330,031	63,838	91,173	80,827	22,672	32,867	2,538
	FUNCTIONAL CLASSIFIED EXPENSES								
17	SubTransmission Demand (includes Hydro Production)	15,532	6,536	1,212	2,778	3,732	1,055	148	71
18	Primary Dist Demand	95,364	43,014	8,215	16,555	20,046	5,909	967	658
19	Secondary Dist Demand	36,590	23,387	4,883	7,062	745	117	388	8
20	Secondary Dist Customer	14,934	4,494	668	277	194	46	9,251	3
21	Billing Customer	51,323	38,603	6,622	3,812	1,978	199	106	4
22	Total Demand-related	147,486	72,936	14,310	26,395	24,523	7,081	1,503	737
23	Total Customer-related	66,257	43,096	7,290	4,089	2,172	245	9,358	7
24		213,743	116,032	21,600	30,485	26,695	7,326	10,861	744

Class Cost of Service Study ($000s)
METER-RELATED COMPONENT OF REVENUE REQUIREMENT

	Account Description	Total Dollars	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
			A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
1	Meter Cost	49,671	33,809	8,204	5,814	1,834	9	0	0
2	Other Rate Base items	(25,218)	(17,167)	(4,157)	(2,959)	(931)	(5)	0	0
3	Meter-Related Rate Base	24,453	16,643	4,047	2,855	903	5	0	0
4	Rate of Return on Rate Base	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%
5	Return on Rate Base	2,196	1,495	363	256	81	0	0	0
6	Income Tax Gross-up	745	507	123	87	28	0	0	0
7	Return Component of Revenue Requirement	2,940	2,001	487	343	109	1	0	0
8									
9	Meter Expenses	2,842	1,934	469	333	105	1	0	0
10	Meter Reading Expenses	1,626	1,107	269	190	60	0	0	0
11	O&M Costs	4,468	3,041	738	523	165	1	0	0
12	A&G Expense	3,689	2,428	643	461	157	1	0	0
13	Meter Depreciation Expense	1,756	1,197	289	205	65	0	0	0
14	Cost Component of Revenue Requirement	9,913	6,666	1,669	1,189	387	2	0	0
15									
16	Meter-Related Revenue Requirement	12,853	8,667	2,156	1,532	495	3	0	0
17									
18	Number of Meters	499,717	441,304	48,516	8,776	1,106	15	0	0
19									
20	**Monthly Revenue Requirement per Meter**	**$2.14**	**$1.64**	**$3.70**	**$14.55**	**$37.32**	**$14.14**	**#DIV/0!**	**#DIV/0!**
21									
22	Distribution Plant in Service- Cost	1,172,696	614,987	122,667	174,545	151,952	42,667	61,063	4,815
23	Meter % of Distribution Plant	4.2%	5.5%	6.7%	3.3%	1.2%	0.0%	0.0%	0.0%
24									
25	Materials and Supplies	6,378	3,348	669	952	827	232	324	26
26	Accumulated Depreciation	(488,824)	(256,234)	(51,048)	(72,990)	(63,289)	(17,785)	(25,471)	(2,007)
27	ADIT	(113,088)	(59,372)	(11,778)	(16,797)	(14,648)	(4,107)	(5,927)	(460)
28		(595,534)	(312,258)	(62,157)	(88,835)	(77,109)	(21,660)	(31,073)	(2,441)
29									
30	Distribution O&M	57,202	27,192	5,377	9,777	8,531	2,443	3,627	256
31	Customer Accounts	19,647	16,352	1,860	915	474	1	45	0
32		76,849	43,544	7,237	10,691	9,005	2,443	3,672	256
33	Meter % of Operating Costs	5.81%	6.98%	10.20%	4.89%	1.83%	0.03%	0.00%	0.00%
34									
35	A&G Costs	65,330	34,757	6,302	9,422	8,566	2,350	3,710	223
36									
37	Distribution Depreciation Expense	41,466	21,770	4,319	6,159	5,371	1,506	2,173	169
38									
39	Effective Tax Rate		25.32%	25.32%	25.32%	25.32%	25.32%	25.32%	25.32%

Class Cost of Service Study ($000s)
LINE-TRANSFORMER COMPONENT OF REVENUE REQUIREMENT

	Account Description	Amount
1	Line Transformers Cost	160,299
2	Other Rate Base items	(81,405)
3	Line Transformers-Related Rate Base	78,894
4	Rate of Return on Rate Base	8.98%
5	Return on Rate Base	7,085
6	Income Tax Gross-up	2,402
7	Return Component of Revenue Requirement	9,487
8		
9	Maintenance of Line Transformers	263
10	A&G Expense	224
11	Line Transformers Depreciation Expense	5,668
12	Cost Component of Revenue Requirement	6,155
13		
14	Transformer-Related Revenue Requirement	15,642
15		
16	Demand Units	1,294,694
17		
18	Monthly Revenue Requirement per kW	$1.01
19	Annual Demand Units- B32/G32/B62/G62	3,733,444
20	Annual Billing Demand Units- B32/G32/B62/G62	7,203,195
21	**Monthly Transformer Billing Credit per kW**	**$0.52**
22	Distribution Plant in Service- Cost	1,172,696
23	Line Transformer % of Distribution Plant	13.7%
24		
25	Materials and Supplies	6,378
26	Accumulated Depreciation	(488,824)
27	ADIT	(113,088)
28		(595,534)
29		
30	Distribution O&M	57,202
31	Customer Accounts	19,647
32		76,849
33	Line Transformer % of Operating Costs	0.34%
34		
35	A&G Costs	65,330
36		
37	Distribution Depreciation Expense	41,466
38		
39	Effective Tax Rate	25.32%

Schedule NG-HSG-2

Development of External Allocators for the ACOSS

Index
1

Development of Allocators - Index

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Allocators
2

External Allocator Values- Class Allocation

Line	Units	Allocator Names	Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
				A16/A60	C06	G02	B32 / G32	B62 / G62	S10 / S14	X01
		ALLOCATION VALUES								
1	MWh	MWh-Meter	7,662,969	3,037,613	552,429	1,371,694	2,041,538	565,378	68,382	25,935
2	MWh	MWh-Gen	8,217,095	3,312,579	602,435	1,495,137	2,118,708	586,749	74,572	26,916
3	MWh	MWh-CI	4,531,039		552,429	1,371,694	2,041,538	565,378		
4										
5	MW	NCP_at_115	1,967,310	885,548	169,232	342,544	415,492	122,783	17,827	13,884
6	MW	NCP_at_Pri	1,895,654	853,294	163,068	330,068	400,358	118,311	17,177	13,378
7	MW	NCP_at_Sec	1,294,694	812,042	155,185	311,120	0	0	16,347	0
8										
9	#	Bills	5,805,762	5,126,632	536,788	85,684	14,962	152	41,532	12
10	#	Customers	465,108	411,286	44,619	8,191	1,005	6	0	1
11	#	Customers-CI	53,822		44,619	8,191	1,005	6		1
12	#	Xfmr_Cost	113,631,803	80,878,845	20,611,875	7,897,628	4,193,394	50,061	0	0
13	$	Services_Cost	158,103,601	136,880,355	17,679,780	3,356,430	185,925	1,110	0	0
14	$	Meter_Cost	35,732,210	24,321,588	5,901,825	4,182,764	1,319,276	6,756	0	0
15	#	All_Meters	499,717	441,304	48,516	8,776	1,106	15	0	0
16	$	Cust_Chge_Rev	41,147,221	12,994,875	3,189,287	8,991,571	3,662,023	2,610,127	9,579,339	120,000
17	$	kWh_Rev	148,331,249	100,110,475	20,047,322	10,688,581	18,149,275	0	(745,321)	80,918
18	$	Demand_Rev	26,724,656	0	0	12,067,252	11,767,149	2,890,254	0	0
19	$	Demand_Discounts	(782,138)	0	0	(39,911)	(322,134)	(420,093)	0	0
20	$	Total_Del_Rev	215,420,989	113,105,349	23,236,609	31,707,493	33,256,314	5,080,288	8,834,018	200,918
21	$	Other_Dist_Rev	0							
22	%	Acct903	100.00%	85.71%	8.90%	3.25%	1.79%	0.00%	0.34%	0.00%
23	$	Write-Offs-Del	4,531,028	3,641,001	382,363	309,698	195,358	0	2,607	1
24	$	Write-Offs-Comm	7,861,886	6,092,916	560,964	658,105	548,348	0	1,552	1
25	$	Write-Offs	12,392,914	9,733,917	943,327	967,803	743,706	0	4,159	2
26	%	Acct908	100.00%	45.49%	43.65%	8.61%	1.93%	0.27%	0.03%	0.01%
27	%	Acct910	100.00%	54.86%	9.84%	12.46%	17.46%	4.80%	0.53%	0.05%
28	%	CustDep	100.00%	0.73%	47.61%	47.67%	3.98%	0.00%	0.01%	0.00%
29	#	Light-Fixtures	6,105						6,105	

Functions
3

External Allocator Values- Functionalization

Line	Functional Allocator Values	Total	Supply	SubTransmission	Primary	Secondary	Billing
1	Func-364	8,162		291	4,815	3,056	
2	Func-365	12,894		862	8,884	3,149	
3	Func-366	402		28	321	52	
4	Func-367	2,188		163	1,823	203	

Bills
4

Number of Customer Bills- Normalized

Line	Rate Class	Includes	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1	Residential	A16-A60	5,126,632	414,526	430,225	430,047	417,306	430,270	431,905	430,992	430,218	430,625	430,046	432,201	418,271
2	Small C&I	C06-R2	536,788	43,629	45,605	44,698	43,519	45,576	44,838	44,853	44,898	44,852	45,106	45,246	43,968
3	General C&I	G02-E40	85,684	6,935	7,656	7,126	7,089	7,662	6,983	7,078	7,037	7,023	7,268	7,253	6,574
4	200 kW Demand	B32-G32	14,962	1,038	1,159	1,259	1,271	1,179	1,278	1,286	1,327	1,306	1,335	1,345	1,179
5	3000 kW Demand	B62-G62	152	14	14	13	12	13	14	11	13	14	15	11	11
6	Lighting	S10-S14	41,532	3,897	3,408	3,482	3,480	3,406	3,460	3,442	3,432	3,400	3,382	3,366	3,377
7	Propulsion	X01	12	1	1	1	1	1	1	1	1	1	1	1	1
8			5,805,762	470,040	488,068	486,626	472,678	488,107	488,479	487,663	486,926	487,221	487,153	489,423	473,381
9	A-16		4,743,535	384,406	398,247	397,710	385,414	397,586	398,942	397,923	397,168	397,515	401,207	400,312	387,105
10	A-60	A16	383,097	30,120	31,978	32,337	31,892	32,684	32,963	33,069	33,050	33,110	28,839	31,889	31,166
11	B-32	G32	19	2	2	2	2	2	1	2	1	1	1	1	2
12	B-62	G62	24	2	2	2	2	2	2	2	2	2	2	2	2
13	C-06		525,892	42,721	44,697	43,790	42,611	44,668	43,930	43,945	43,990	43,944	44,198	44,338	43,060
14	C-06 (Unmetered)	C06	3,528	294	294	294	294	294	294	294	294	294	294	294	294
15	E-40	G02	73	6	7	7	5	6	7	7	6	6	6	6	4
16	G-02		85,611	6,929	7,649	7,119	7,084	7,656	6,976	7,071	7,031	7,017	7,262	7,247	6,570
17	G-32		14,943	1,036	1,157	1,257	1,269	1,177	1,277	1,284	1,326	1,305	1,334	1,344	1,177
18	G-62		128	12	12	11	10	11	12	9	11	12	13	9	9
19	R-02	C06	7,368	614	614	614	614	614	614	614	614	614	614	614	614
20	SL-10	Lighting	36,475	3,476	2,987	3,061	3,059	2,985	3,039	3,021	3,010	2,978	2,960	2,944	2,955
21	SL-14	Lighting	5,057	421	421	421	421	421	421	421	422	422	422	422	422
22	X-01		12	1	1	1	1	1	1	1	1	1	1	1	1
23			5,805,762	470,040	488,068	486,626	472,678	488,107	488,479	487,663	486,926	487,221	487,153	489,423	473,381

Sales
5-6

Sales in MWh- Normalized

Line	Rate Class	Includes	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1	Residential	A16-A60	3,037,613	297,655,571	264,633,492	264,761,383	233,986,877	199,886,532	213,246,500	296,667,164	318,027,884	263,609,665	215,981,232	212,696,707	256,460,117
2	Small C&I	C06-R2	552,429	55,774,257	45,571,126	48,151,851	39,322,928	39,839,036	42,509,976	50,913,525	54,715,140	44,969,367	39,619,155	43,713,734	47,328,778
3	General C&I	G02-E40	1,371,694	115,565,325	112,198,733	109,833,404	109,441,260	93,668,283	110,785,993	128,980,165	139,275,203	124,473,038	111,550,086	110,008,127	105,914,010
4	200 kW Demand	B32-G32	2,041,538	177,242,631	168,303,365	163,457,673	161,647,846	165,429,031	167,380,689	175,281,985	187,535,274	174,239,821	175,835,097	168,427,237	156,757,636
5	3000 kW Demand	B62-G62	565,378	51,215,583	44,662,335	19,916,421	60,530,724	44,851,712	49,116,616	41,855,860	52,653,554	57,144,337	52,765,816	40,133,989	50,530,900
6	Lighting	S10-S14	68,382	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470
7	Propulsion	X01	25,935	2,479,535	2,047,602	2,017,206	2,037,548	2,117,434	2,336,459	1,699,098	2,524,480	2,235,074	2,084,985	2,297,260	2,058,557
8			7,662,968,634	705,631,372	643,115,123	613,836,408	612,665,653	551,490,498	591,074,703	701,096,267	760,430,005	672,369,772	603,534,841	582,975,524	624,748,468
9															
9	A-16		2,842,814	281,403,076	246,613,920	246,459,470	217,291,137	186,093,103	200,082,405	277,458,306	299,523,493	247,088,025	203,001,981	198,696,975	239,102,089
10	A-60	A16	194,799	16,252,495	18,019,572	18,301,913	16,695,740	13,793,429	13,164,095	19,208,858	18,504,391	16,521,640	12,979,251	13,999,732	17,358,028
11	B-32	G32	5,245	470,973	425,720	379,922	399,413	348,930	155,120	823,600	581,526	452,557	382,366	402,827	422,299
12	B-62	G62	140,108	12,281,616	11,850,819	12,535,616	11,824,816	11,155,616	11,496,416	11,410,016	11,780,816	11,937,616	11,516,416	10,824,816	11,493,216
13	C-06 (Unmetered)		545,546	55,213,002	45,008,759	47,591,952	38,763,005	39,275,876	41,926,930	50,324,804	54,126,728	44,415,757	39,027,194	43,124,096	46,747,837
14	C-08	C06	2,304	179,695	180,807	178,339	178,363	181,600	201,486	207,161	206,852	172,050	210,401	208,078	199,381
15	E-40	G02	3,249	63,154	57,723	50,084	125,389	202,835	461,308	731,584	491,233	395,519	430,945	109,621	129,352
16	G-02		1,368,445	115,502,171	112,141,010	109,783,320	109,315,871	93,465,448	110,324,685	128,248,581	138,783,970	124,077,519	111,119,141	109,898,506	105,784,658
17	G-32		2,036,293	176,771,658	167,877,645	163,077,751	161,248,433	165,080,101	167,225,569	174,458,385	186,953,748	173,787,264	175,452,731	168,024,410	156,335,337
18	G-62		425,270	38,933,967	32,811,516	7,380,805	48,705,908	33,696,096	37,620,200	30,445,844	40,872,738	45,206,721	41,249,400	29,309,173	39,037,684
19	R-02	C06	4,579	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560
20	SL-10	Lighting	9,918	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496
21	SL-14	Lighting	58,464	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974
22	X-01		25,935	2,479,535	2,047,602	2,017,206	2,037,548	2,117,434	2,336,459	1,699,098	2,524,480	2,235,074	2,084,985	2,297,260	2,058,557
23			7,662,968,634	705,631,372	643,115,123	613,836,408	612,665,653	551,490,498	591,074,703	701,096,267	760,430,005	672,369,772	603,534,841	582,975,524	624,748,468

Sales
5-6

Sales in MWh- Normalized

Line	Rate Class	Includes	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
	A-60: Residential Low Income														
	Dec-Mar	First 450	44,573	10,358,907	11,485,195	11,665,151									11,063,544
	Dec-Mar	Next 750	19,368	4,501,121	4,990,512	5,068,706									4,807,298
	Dec-Mar	Excess	5,992	1,392,467	1,543,865	1,568,056									1,487,186
			69,932,008	16,252,495	18,019,572	18,301,913									17,358,028
	Apr-Nov	First 450	85,907				11,486,486	9,489,728	9,056,753	13,215,483	12,730,818	11,366,707	8,929,582	9,631,662	
	Apr-Nov	Excess	38,960				5,209,254	4,303,701	4,107,342	5,993,375	5,773,573	5,154,933	4,049,669	4,368,070	
			124,867,136				16,695,740	13,793,429	13,164,095	19,208,858	18,504,391	16,521,640	12,979,251	13,999,732	
	C-06: Small C&I														
	Sales		545,538	55,212,248	45,008,144	47,591,302	38,762,476	39,275,340	41,926,358	50,324,117	54,125,989	44,415,151	39,026,661	43,123,507	46,747,199
	Minimum		7	754	615	650	529	536	572	687	739	606	533	589	638
			545,545,940	55,213,002	45,008,759	47,591,952	38,763,005	39,275,876	41,926,930	50,324,804	54,126,728	44,415,757	39,027,194	43,124,096	46,747,837
	C-06: Small C&I Unmetered														
	Sales		2,295	178,981	180,088	177,630	177,654	180,878	200,685	206,337	206,030	171,366	209,565	207,251	198,588
	Minimum		9	714	719	709	709	722	801	824	822	684	836	827	793
			2,304,213	179,695	180,807	178,339	178,363	181,600	201,486	207,161	206,852	172,050	210,401	208,078	199,381
	E-40: Storage Cooling														
	On Peak		1,571,117	27,737	24,138	21,451	63,960	99,592	220,418	315,969	240,339	190,519	252,000	48,503	66,491
	Off Peak		1,677,630	35,417	33,585	28,633	61,429	103,243	240,890	415,615	250,894	205,000	178,945	61,118	62,861
			3,248,747	63,154	57,723	50,084	125,389	202,835	461,308	731,584	491,233	395,519	430,945	109,621	129,352
	SL-10: Private Lighting														
	Blackstone Valley		3,983,976	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998
	Narragansett zone		4,252,128	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344
	Newport Zone		1,681,848	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154
			9,917,952	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496
	SL-14: General Streetlighting														
	Blackstone Valley		9,491,748	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979
	Narragansett zone		45,523,752	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646
	Newport Zone		3,448,188	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349
			58,463,688	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974

Revenue
7-10

Proof of Distribution Revenue at Current Rates

	Code	Description	Includes	Annual Bills	Pro-rate Factor	Prorated Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Billing Demand	Prorate Factor	Prorated Billing Demand	Demand Charge	Demand Charge Revenue
1	A16	Residential	A16-A60	5,126,632		5,108,506		12,994,875					
2	C06	Small C&I	C06-R2	536,788		539,107		3,189,287					
3	G02	General C&I	G02-E40	85,684		86,973		8,991,571	3,812,972		3,747,594		12,067,252
4	G32	200 kW Demand	B32-G32	14,962		15,489		3,662,023	5,940,055		5,901,279		11,767,149
5	G62	3000 kW Demand	B62-G62	152		152		2,610,127	1,304,312		1,301,916		2,890,254
6	S10	Lighting	S10-S14	41,532		41,532		9,579,339					
7	X01	Propulsion	X01	12		12		120,000					
8				5,805,762		5,791,771		41,147,221	11,057,339		10,950,789		26,724,656
9	A16	Residential Basic		4,743,535	(0.382%)	4,725,409	$2.75	12,994,875					
10	A60	Resid. Low Income	A16	383,097	-	383,097	-	-					
11	B32	C&I Back-up	G32	19	-	19	$236.43	4,492	23,335	(0.020%)	23,330	See below	70,031
12	B62	3000 kW Back-up	G62	24	-	24	$17,118.72	408,967	378,188	(0.176%)	377,521	See below	838,096
13	C06	Small C&I		525,892	0.445%	528,231	$6.00	3,169,384					
14	C06	Small C&I Unmetrd	C06	3,528	(0.325%)	3,517	$1.83	6,435					
15	E40	Storage Cooling	G02	73	10.571%	81	$75.15	6,066					
16	G02	General C&I		85,611	1.496%	86,892	$103.41	8,985,505	3,812,972	(1.715%)	3,747,594	$3.22	12,067,252
17	G32	200 kW Demand		14,943	3.526%	15,470	$236.43	3,657,531	5,916,720	(0.655%)	5,877,949	$1.99	11,697,118
18	G62	3000 kW Demand		128	0.759%	129	$17,118.72	2,201,160	926,124	(0.187%)	924,396	$2.22	2,052,159
20	R02	Traffic Signals	C06	7,368	(0.115%)	7,360	$1.83	13,468					
21	S10	Private Lighting	Lighting	36,475		36,475		885,317					
22	S14	Streetlighting	Lighting	5,057		5,057		8,694,022					
23	X01	X-01		12		12	$10,000.00	120,000					
24				5,805,762		5,791,771		41,147,221	11,057,339		10,950,789		26,724,656

Revenue
7-10

Proof of Distribution Revenue at Current Rates

	Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue	Feeder Service Billing Units	Feeder Service Revenue	Normalized Rate Year Revenue
1	A16	Residential	A16-A60	3,037,613,124		100,110,475							113,105,349
2	C06	Small C&I	C06-R2	552,428,873		20,047,322							23,236,609
3	G02	General C&I	G02-E40	1,371,693,627		10,688,581	97,801	(36,186)	31,685,574	(3,725)			31,707,493
4	G32	200 kW Demand	B32-G32	2,041,538,285		18,149,275	1,641,134	(607,220)	33,578,448	(79,954)	151,469	365,040	33,256,314
5	G62	3000 kW Demand	B62-G62	565,377,847		-	990,034	(366,313)	5,500,381	(53,781)			5,080,288
6	S10	Lighting	S10-S14	68,381,640		(745,321)							8,834,018
7	X01	Propulsion	X01	25,935,238		80,918							200,918
8				7,662,968,634		148,331,249	2,728,969	(1,009,719)	70,764,403	(137,460)	151,469	365,040	215,420,989
9	A16	Residential Basic		2,842,813,980	$0.03376	95,973,400							108,968,275
10	A60	Resid. Low Income	A16	194,799,144	See below	4,137,075							4,137,075
11	B32	C&I Back-up	G32	5,245,253	$0.00889	46,630	10,444	(3,864)	121,154	(1,018)			116,272
12	B62	3000 kW Back-up	G62	140,107,795	-	-	100,014	(37,005)	1,247,063	(11,610)			1,198,448
13	C06	Small C&I		545,545,940	See below	19,782,828							22,952,211
14	C06	Small C&I Unmetrd	C06	2,304,213	See below	98,562							104,997
15	E40	Storage Cooling	G02	3,248,747	See below	55,764							61,830
16	G02	General C&I		1,368,444,880	$0.00777	10,632,817	97,801	(36,186)	31,685,574	(3,725)			31,645,663
17	G32	200 kW Demand		2,036,293,032	$0.00889	18,102,645	1,630,690	(603,355)	33,457,294	(78,937)	151,469	365,040	33,140,042
18	G62	3000 kW Demand		425,270,052	-	-	890,020	(329,307)	4,253,318	(42,171)			3,881,840
20	R02	Traffic Signals	C06	4,578,720	$0.03624	165,933							179,401
21	S10	Private Lighting	Lighting	9,917,952	See below	(225,168)							660,149
22	S14	Streetlighting	Lighting	58,463,688	See below	(520,153)							8,173,869
23	X01	X-01		25,935,238	$0.00312	80,918							200,918
24				7,662,968,634		148,331,249	2,728,969	(1,009,719)	70,764,403	(137,460)	151,469	365,040	215,420,989
													215,542,992
							Rate	($0.37)			Rate	$2.41	215,420,369

Revenue
7-10

Proof of Distribution Revenue at Current Rates

	Code	Description	Includes	Annual Bills	Pro-rate Factor	Prorated Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Billing Demand	Prorate Factor	Prorated Billing Demand	Demand Charge	Demand Charge Revenue
		A-60 Residential Low Income											
25		Dec-Mar	First 450										
26		Dec-Mar	Next 750										
27		Dec-Mar	Over 1200										
28		Apr-Nov	First 450										
29		Apr-Nov	Over 450										
30													
		B-32 C&I Back-up											
31		Back-up							7,567	(0.020%)	7,565	$5.11	38,659
32		Supplemental							15,768	(0.020%)	15,765	$1.99	31,372
33									23,335		23,330		70,031
		B-62 3000 kW Back-up											
34		Back-up							93,570	(0.176%)	93,405	$2.22	207,359
35		Supplemental							284,618	(0.176%)	284,116	$2.22	630,737
36									378,188		377,521		838,096
		C-6 Small C&I											
37		kWh											
38		Over 25 kVA											
39													
		C-8 Small C&I Unmetered											
40		kWh											
41		Over 25 kVA											
42													
		E-40 Storage Cooling											
43		On Peak											
44		Off Peak											
45													
		S-10 Private Lighting											
46		Blackstone Valley											
47		Narragansett zone											
48		Newport Zone											
49													
		S-14 General Streetlighting											
50		Blackstone Valley											
51		Narragansett zone											
52		Newport Zone											
53													

Revenue
7-10

Proof of Distribution Revenue at Current Rates

	Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue	Feeder Service Billing Units	Feeder Service Revenue	Normalized Rate Year Revenue
		A-60 Residential Low Income											
25		Dec-Mar	First 450	44,572,797	$0.01688	752,389							
26		Dec-Mar	Next 750	19,367,637	$0.03055	591,681							
27		Dec-Mar	Over 1200	5,991,574	$0.02548	152,665							
28		Apr-Nov	First 450	85,907,219	$0.01688	1,450,114							
29		Apr-Nov	Over 450	38,959,917	$0.03055	1,190,225							
30				194,799,144		4,137,075							
		B-32 C&I Back-up											
31		Back-up											
32		Supplemental											
33													
		B-62 3000 kW Back-up											
34		Back-up											
35		Supplemental											
36													
		C-6 Small C&I											
37		kWh		545,538,492	$0.03624	19,770,315							
38		Over 25 kVA		7,448	$1.68000	12,513							
39				545,545,940		19,782,828							
		C-8 Small C&I Unmetered											
40		kWh		2,295,053	$0.03624	83,173							
41		Over 25 kVA		9,160	$1.68000	15,389							
42				2,304,213		98,562							
		E-40 Storage Cooling											
43		On Peak		1,571,117	$0.02536	39,844							
44		Off Peak		1,677,630	$0.00949	15,921							
45				3,248,747		55,764							
		S-10 Private Lighting											
46		Blackstone Valley		3,983,976	($0.04420)	(176,092)							
47		Narragansett zone		4,252,128	-	-							
48		Newport Zone		1,681,848	($0.02918)	(49,076)							
49				9,917,952		(225,168)							
		S-14 General Streetlighting											
50		Blackstone Valley		9,491,748	($0.04420)	(419,535)							
51		Narragansett zone		45,523,752	-	-							
52		Newport Zone		3,448,188	($0.02918)	(100,618)							
53				58,463,688		(520,153)							

Xfmrs
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Transformer Costs

Line	Rate Class	Includes	Customers	Source	Average Cost Per Customer	Total Transformers Cost
1	Residential	A16-A60	411,110	See below	$197	80,878,845
2	Small C&I	C06-R2	44,015	See below	$468	20,611,875
3	General C&I	G02-E40	8,190	See below	$964	7,897,628
4	200 kW Demand	B32-G32	1,003	See below	$4,181	4,193,394
5	3000 kW Demand	B62-G62	6	See below	$8,344	50,061
6	Lighting	S10-S14	0			
7	Propulsion	X01	0			0
8			464,324		$245	113,631,803
9	*Check*		*464,324*			*113,631,803*
10	A16		396,478	From Detail	$197	77,932,720
11	A60		14,632	From Detail	$201	2,946,125
12			411,110			80,878,845
13	C06		43,740	From Detail	$467	20,438,041
14	C08		275	From Detail	$632	173,834
15			44,015			20,611,875
16	200 kW Backup	B32	1	From Detail		122
17	200 kW Demand	B32-G32	1,002	From Detail		4,193,271
18			1,003			4,193,394
19	3000 kW Backup	B62	1	From Detail		33,382
20	3000 kW Demand	B62-G62	5	From Detail		16,679
21			6			50,061
22	General C&I		8,181	From Detail		7,829,596
23	E40 Storage Cooling G02		9	From Detail		68,032
24			8,190			7,897,628

Xfmr_Detail
12-16

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
1	OH_1_10	A16	9,733	88.659%	4,230,971	3,751,142
2	OH_1_10	A60	190	1.731%	4,230,971	73,227
3	OH_1_10	C06	979	8.918%	4,230,971	377,311
4	OH_1_10	C08	15	0.137%	4,230,971	5,781
5	OH_1_10	G02	23	0.210%	4,230,971	8,864
6	OH_1_10	G32	7	0.064%	4,230,971	2,698
7	OH_1_100	A16	1,076	68.448%	249,358	170,680
8	OH_1_100	A60	61	3.880%	249,358	9,676
9	OH_1_100	C06	376	23.919%	249,358	59,643
10	OH_1_100	C08	1	0.064%	249,358	159
11	OH_1_100	G02	51	3.244%	249,358	8,090
12	OH_1_167	A16	59	95.161%	9,405	8,950
13	OH_1_167	A60	1	1.613%	9,405	152
14	OH_1_167	C06	2	3.226%	9,405	303
15	OH_1_25	A16	182,035	91.154%	24,451,186	22,288,179
16	OH_1_25	A60	5,495	2.752%	24,451,186	672,802
17	OH_1_25	B32	1	0.001%	24,451,186	122
18	OH_1_25	C06	11,260	5.638%	24,451,186	1,378,663
19	OH_1_25	C08	94	0.047%	24,451,186	11,509
20	OH_1_25	G02	513	0.257%	24,451,186	62,811
21	OH_1_25	G32	32	0.016%	24,451,186	3,918
22	OH_1_25	G62	1	0.001%	24,451,186	122
23	OH_1_50	A16	147,168	87.427%	14,100,318	12,327,517
24	OH_1_50	A60	6,821	4.052%	14,100,318	571,361
25	OH_1_50	C06	13,127	7.798%	14,100,318	1,099,582
26	OH_1_50	C08	58	0.034%	14,100,318	4,858
27	OH_1_50	G02	952	0.566%	14,100,318	79,744
28	OH_1_50	G32	13	0.008%	14,100,318	1,089
29	OH_1_50	G62	1	0.001%	14,100,318	84
30	OH_1_667	A16	19	86.364%	51,470	44,451
31	OH_1_667	C06	3	13.636%	51,470	7,019
32	OH_1_75	A16	559	80.201%	85,055	68,215
33	OH_1_75	A60	36	5.165%	85,055	4,393
34	OH_1_75	C06	86	12.339%	85,055	10,495

Xfmr_Detail
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Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
35	OH_1_75	G02	12	1.722%	85,055	1,464
36	OH_3_1000	C06	9	24.324%	484,434	117,835
37	OH_3_1000	G02	12	32.432%	484,434	157,114
38	OH_3_1000	G32	16	43.243%	484,434	209,485
39	OH_3_150	A16	2,115	30.555%	5,927,870	1,811,246
40	OH_3_150	A60	115	1.661%	5,927,870	98,484
41	OH_3_150	C06	3,320	47.963%	5,927,870	2,843,185
42	OH_3_150	C08	6	0.087%	5,927,870	5,138
43	OH_3_150	E40	1	0.014%	5,927,870	856
44	OH_3_150	G02	1,313	18.969%	5,927,870	1,124,428
45	OH_3_150	G32	15	0.217%	5,927,870	12,846
46	OH_3_1500	C06	8	25.000%	554,836	138,709
47	OH_3_1500	G02	8	25.000%	554,836	138,709
48	OH_3_1500	G32	16	50.000%	554,836	277,418
49	OH_3_2000	C06	3	20.000%	310,292	62,058
50	OH_3_2000	G02	2	13.333%	310,292	41,372
51	OH_3_2000	G32	10	66.667%	310,292	206,862
52	OH_3_30	A16	438	27.810%	1,757,142	488,653
53	OH_3_30	A60	22	1.397%	1,757,142	24,544
54	OH_3_30	C06	865	54.921%	1,757,142	965,034
55	OH_3_30	C08	8	0.508%	1,757,142	8,925
56	OH_3_30	G02	211	13.397%	1,757,142	235,401
57	OH_3_30	G32	15	0.952%	1,757,142	16,735
58	OH_3_300	A16	208	23.636%	1,857,362	439,013
59	OH_3_300	A60	21	2.386%	1,857,362	44,323
60	OH_3_300	C06	384	43.636%	1,857,362	810,485
61	OH_3_300	C08	1	0.114%	1,857,362	2,111
62	OH_3_300	G02	224	25.455%	1,857,362	472,783
63	OH_3_300	G32	33	3.750%	1,857,362	69,651
64	OH_3_500	A16	105	34.768%	918,512	319,350
65	OH_3_500	C06	83	27.483%	918,512	252,439
66	OH_3_500	E40	1	0.331%	918,512	3,041
67	OH_3_500	G02	70	23.179%	918,512	212,900
68	OH_3_500	G32	41	13.576%	918,512	124,699

Xfmr_Detail
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Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
69	OH_3_75	A16	4,658	38.872%	10,326,974	4,014,274
70	OH_3_75	A60	247	2.061%	10,326,974	212,865
71	OH_3_75	C06	5,114	42.677%	10,326,974	4,407,256
72	OH_3_75	C08	18	0.150%	10,326,974	15,512
73	OH_3_75	G02	1,852	15.455%	10,326,974	1,596,057
74	OH_3_75	G32	9	0.075%	10,326,974	7,756
75	OH_3_750	C06	5	19.231%	234,835	45,161
76	OH_3_750	G02	9	34.615%	234,835	81,289
77	OH_3_750	G32	12	46.154%	234,835	108,385
78	UG_1_100	A16	1,948	88.145%	633,214	558,146
79	UG_1_100	A60	34	1.538%	633,214	9,742
80	UG_1_100	C06	202	9.140%	633,214	57,878
81	UG_1_100	C08	2	0.090%	633,214	573
82	UG_1_100	G02	23	1.041%	633,214	6,590
83	UG_1_167	A16	118	55.140%	101,892	56,184
84	UG_1_167	A60	1	0.467%	101,892	476
85	UG_1_167	C06	76	35.514%	101,892	36,186
86	UG_1_167	C08	5	2.336%	101,892	2,381
87	UG_1_167	G02	13	6.075%	101,892	6,190
88	UG_1_167	G32	1	0.467%	101,892	476
89	UG_1_25	A16	10,382	96.460%	5,391,856	5,200,990
90	UG_1_25	A60	62	0.576%	5,391,856	31,060
91	UG_1_25	C06	293	2.722%	5,391,856	146,782
92	UG_1_25	C08	4	0.037%	5,391,856	2,004
93	UG_1_25	G02	14	0.130%	5,391,856	7,013
94	UG_1_25	G32	1	0.009%	5,391,856	501
95	UG_1_250	A16	24	100.000%	17,517	17,517
96	UG_1_50	A16	12,277	93.304%	5,211,741	4,862,786
97	UG_1_50	A60	184	1.398%	5,211,741	72,880
98	UG_1_50	C06	592	4.499%	5,211,741	234,485
99	UG_1_50	C08	4	0.030%	5,211,741	1,584
100	UG_1_50	G02	79	0.600%	5,211,741	31,291
101	UG_1_50	G32	2	0.015%	5,211,741	792
102	UG_1_500	A16	37	60.656%	72,029	43,690

Xfmr_Detail
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Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
103	UG_1_500	C06	15	24.590%	72,029	17,712
104	UG_1_500	G02	8	13.115%	72,029	9,446
105	UG_3_1000	A16	443	47.532%	3,020,819	1,435,861
106	UG_3_1000	C06	254	27.253%	3,020,819	823,270
107	UG_3_1000	C08	4	0.429%	3,020,819	12,965
108	UG_3_1000	E40	1	0.107%	3,020,819	3,241
109	UG_3_1000	G02	97	10.408%	3,020,819	314,399
110	UG_3_1000	G32	125	13.412%	3,020,819	405,153
111	UG_3_1000	G62	1	0.107%	3,020,819	3,241
112	UG_3_150	A16	8,179	70.044%	8,055,556	5,642,407
113	UG_3_150	A60	539	4.616%	8,055,556	371,837
114	UG_3_150	C06	2,070	17.727%	8,055,556	1,428,021
115	UG_3_150	C08	8	0.069%	8,055,556	5,519
116	UG_3_150	G02	798	6.834%	8,055,556	550,512
117	UG_3_150	G32	11	0.094%	8,055,556	7,589
118	UG_3_1500	A16	6	3.614%	2,022,629	73,107
119	UG_3_1500	C06	49	29.518%	2,022,629	597,041
120	UG_3_1500	C08	1	0.602%	2,022,629	12,185
121	UG_3_1500	E40	2	1.205%	2,022,629	24,369
122	UG_3_1500	G02	40	24.096%	2,022,629	487,380
123	UG_3_1500	G32	66	39.759%	2,022,629	804,178
124	UG_3_1500	G62	1	0.602%	2,022,629	12,185
125	UG_3_2000	C06	1	5.882%	488,423	28,731
126	UG_3_2000	G02	3	17.647%	488,423	86,192
127	UG_3_2000	G32	13	76.471%	488,423	373,500
128	UG_3_2500	B62	1	3.125%	1,068,224	33,382
129	UG_3_2500	C08	1	3.125%	1,068,224	33,382
130	UG_3_2500	E40	1	3.125%	1,068,224	33,382
131	UG_3_2500	G02	5	15.625%	1,068,224	166,910
132	UG_3_2500	G32	24	75.000%	1,068,224	801,168
133	UG_3_300	A16	6,042	62.090%	8,655,374	5,374,141
134	UG_3_300	A60	319	3.278%	8,655,374	283,739
135	UG_3_300	C06	2,266	23.286%	8,655,374	2,015,525
136	UG_3_300	C08	11	0.113%	8,655,374	9,784

Xfmr_Detail
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Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
137	UG_3_300	G02	927	9.526%	8,655,374	824,533
138	UG_3_300	G32	102	1.048%	8,655,374	90,725
139	UG_3_500	A16	4,007	61.073%	6,872,115	4,197,007
140	UG_3_500	A60	266	4.054%	6,872,115	278,613
141	UG_3_500	C06	1,493	22.756%	6,872,115	1,563,796
142	UG_3_500	C08	24	0.366%	6,872,115	25,138
143	UG_3_500	E40	3	0.046%	6,872,115	3,142
144	UG_3_500	G02	534	8.139%	6,872,115	559,322
145	UG_3_500	G32	209	3.185%	6,872,115	218,911
146	UG_3_500	G62	1	0.015%	6,872,115	1,047
147	UG_3_75	A16	3,568	80.324%	2,773,455	2,227,755
148	UG_3_75	A60	181	4.075%	2,773,455	113,011
149	UG_3_75	C06	500	11.256%	2,773,455	312,185
150	UG_3_75	C08	4	0.090%	2,773,455	2,497
151	UG_3_75	G02	153	3.444%	2,773,455	95,529
152	UG_3_75	G32	2	0.045%	2,773,455	1,249
153	UG_3_750	A16	1,274	60.696%	4,137,797	2,511,459
154	UG_3_750	A60	37	1.763%	4,137,797	72,939
155	UG_3_750	C06	305	14.531%	4,137,797	601,252
156	UG_3_750	C08	6	0.286%	4,137,797	11,828
157	UG_3_750	G02	235	11.196%	4,137,797	463,260
158	UG_3_750	G32	227	10.815%	4,137,797	447,489
			464,324			113,631,803

Xfmr_Cost
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Transformer Unit Costs

Line	Transformer Type	Number	Total Cost	Average Cost	kVA Rating	Average Cost Per kVA
1	OH_1_10	6,353	4,230,971	$666	10	$67
2	OH_1_100	120	249,358	$2,078	100	$21
3	OH_1_167	3	9,405	$3,135	167	$19
4	OH_1_25	30,076	24,451,186	$813	25	$33
5	OH_1_50	11,692	14,100,318	$1,206	50	$24
6	OH_1_667	5	51,470	$10,294	667	$15
7	OH_1_75	48	85,055	$1,772	75	$24
8	OH_3_1000	22	484,434	$22,020	1,000	$22
9	OH_3_150	1,639	5,927,870	$3,617	150	$24
10	OH_3_1500	21	554,836	$26,421	1,500	$18
11	OH_3_2000	14	310,292	$22,164	2,000	$11
12	OH_3_30	900	1,757,142	$1,952	30	$65
13	OH_3_300	298	1,857,362	$6,233	300	$21
14	OH_3_500	108	918,512	$8,505	500	$17
15	OH_3_75	4,013	10,326,974	$2,573	75	$34
16	OH_3_750	20	234,835	$11,742	750	$16
17	UG_1_100	182	633,214	$3,479	100	$35
18	UG_1_167	22	101,892	$4,631	167	$28
19	UG_1_25	2,422	5,391,856	$2,226	25	$89
20	UG_1_250	4	17,517	$4,379	250	$18
21	UG_1_50	2,059	5,211,741	$2,531	50	$51
22	UG_1_500	9	72,029	$8,003	500	$16
23	UG_3_1000	189	3,020,819	$15,983	1,000	$16
24	UG_3_150	1,198	8,055,556	$6,724	150	$45
25	UG_3_1500	103	2,022,629	$19,637	1,500	$13
26	UG_3_2000	20	488,423	$24,421	2,000	$12
27	UG_3_2500	38	1,068,224	$28,111	2,500	$11
28	UG_3_300	1,009	8,655,374	$8,578	300	$29
29	UG_3_3000	3	93,463	$31,154	3,000	$10
30	UG_3_500	615	6,872,115	$11,174	500	$22
31	UG_3_75	474	2,773,455	$5,851	75	$78
32	UG_3_750	312	4,137,797	$13,262	750	$18
33		63,991	114,166,123	$315,337	20,266	$16

Services
18-19

Services Costs

Line	Rate Class	Includes	Services / Customers	Average Bills	Average Services Cost	Total Services Cost
1	Residential	A16-A60	411,286	418,271	$333	136,880,355
2	Small C&I	C06-R2	44,619	43,968	$396	17,679,780
3	General C&I	G02-E40	8,191	6,574	$410	3,356,430
4	200 kW Demand	B32-G32	1,005	1,179	$185	185,925
5	3000 kW Demand	B62-G62	6	11	$185	1,110
6	Lighting	S10-S14	0	3,377		0
7	Propulsion	X01	1	1		0
8			465,108	473,381		158,103,601
9	A16	A16 - B	26,759		$274	7,331,966
10	A16	A16 - C	340,666		$327	111,397,782
11	A16	A16 - D	21,546		$394	8,497,742
12	A16	A16 - E	7,524		$623	4,687,452
13	A16	A16 - None	147		-	0
14	A16	A60 - B	403		$274	110,422
15	A16	A60 - C	12,604		$327	4,121,508
16	A16	A60 - D	1,220		$394	481,168
17	A16	A60 - E	405		$623	252,315
18	G32	B32 - A	1		$185	185
19	G62	B62 - A	1		$185	185
20	C06	C06 - B	1,310		$274	358,940
21	C06	C06 - C	25,833		$327	8,447,391
22	C06	C06 - D	6,806		$394	2,684,286
23	C06	C06 - E	9,791		$623	6,099,793
24	C06	C06 - None	66		-	0
25	C06	C08 - A	75		$185	13,875
26	C06	C08 - C	168		$327	54,936
27	C06	C08 - E	33	44,619	$623	20,559
28	A16	E30 - None	12		-	0
29	G02	E40 - A	9		$185	1,665
30	G02	G02 - A	2,929		$185	541,865
30	G02	G02 - C	1,551		$327	507,177
31	G02	G02 - E	3,701		$623	2,305,723
32	G02	G02 - None	1		-	0
33	G32	G32 - A	1,004		$185	185,740
34	G62	G62 - A	5		$185	925
35	M01	M01 - None	2		-	0
36	C06	R02 - None	537		-	0
37	X01	X01 - None	1		-	0
38	XXX	XXX - None	96		-	0
39	ZZZ	ZZZ - None	133		-	0
			465,339			158,103,601

Services
18-19

Services Costs by Service Type

33	A	Underground Service connections in Padmount (Res./Com.)	185	Tighten only	100%	$185
34						
35	B	Underground Service connectors only (Residential)	274	3-500 MCM C	85%	$258
36		Underground Service connections in Padmount (Res./Com.)		Tighten only	10%	$185
37		Underground Service with connections (Residential Conventional)		70' of 1/0 3/C	5%	$724
38		*Splits are a best guess based on engineering review		Composite Cost		$274
39						
40	C	Overhead Service with connections (Residential)	327	65' of #2 3/C	100%	$327
41						
42	D	Underground Service connectors only (Commercial)	394	4-500 MCM C	85%	$344
43		Underground Service connections in Padmount (Res./Com.)		Tighten only	10%	$185
44		Underground Service with connections (Commercial Conventional)		65' of 4/0 4/C	5%	$1,670
45		*Splits are a best guess based on engineering review		Composite Cost		$394
46						
47	E	Overhead Service with connections (Commercial)	623	60' of 1/0 4/C	100%	$623
48						
49	F	Primary metered service with no secondary related cost	0		100%	$0
50						
51	None		0			

52
53 Splits between different service drop types within each rate code based on GIS transformer type and premise rate code
54 information within the Smallworld GIS (via ArcSDE) as of 03/02/2009
55

56	**Reference #**	**Service Type Description**		**Installed Cost**
57	1	Overhead Service with connections (Residential)	Single Phase	327
58	2	Overhead Service with connections (Commercial)	Three Phase	$623
59	3	Underground Service with connections (Residential Conventional)	Single Phase	724
60	4	Underground Service with connections (Commercial Conventional)	Three Phase	$1,670
61	5	Underground Service connectors only (Residential)	Single Phase	258
62	6	Underground Service connectors only (Commercial)	Three Phase	$344
63	7	Underground Service connections in Padmount (Res./Com.)	Three Phase	185

Meters
20

Meter Costs

					Unit Costs (a)					
Line	Rate Class	Includes	Meter Count	Total Cost	Average Meter Cost	kVA Meter Cost	Instr. Transf. Cost	Total Meter Cost	Customers	Extended Cost
1	Residential	A16-A60	441,304	25,559,377	57.92		1.22	59.14	411,286	24,321,588
2	Small C&I	C06-R2	48,516	5,438,276	112.09		20.18	132.27	44,619	5,901,825
3	General C&I	G02-E40	8,776	2,415,185	275.20	18.54	216.91	510.65	8,191	4,182,764
4	200 kW Demand	B32-G32	1,106	818,281	739.86		572.86	1,312.71	1,005	1,319,276
5	3000 kW Demand	B62-G62	15	11,162	744.16		381.90	1,126.07	6	6,756
6	Lighting	S10-S14	0	0				0.00	0	0
7	Propulsion	X01	0	0				0.00	1	0
8			499,717	34,242,281	68.52			38,464,251	465,108	35,732,210

(a) Average costs represent total dollars for the class divided by th enumber of meters. See 'Meter Detail' for unit costs.

Meter_Detail
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Meter Details

Line	Rate Class	Rate Class COS	Meter Type	Meter Class	Meter Code	Meters	Unit Cost	Total Cost
1	A16	A16	A11-A52	1	Res AMR	386,865	58.14	22,491,751
2	A60	A16	A11-A52	1	Res NonAMR	30,947	22.83	706,638
3	C06	C06	A11-A52	1	Res Avg	30,714	64.40	1,977,865
4	G02	G02	A11-A52	1	Res Avg	12	64.40	773
5	A16	A16	B60-B72	1	Res AMR	101	58.14	5,872
6	A60	A16	B60-B72	1	Res TOU	31	112.22	3,479
7	C06	C06	B60-B72	1	Res Avg	192	64.40	12,364
8	G02	G02	B60-B72	1	Res Avg	75	64.40	4,830
9	A16	A16	B19-B21	2	NonTOU-2	30	91.94	2,758
10	A60	A16	B19-B21	2	NonTOU-2	1	91.94	92
11	C06	C06	B19-B21	2	NonTOU-2	309	91.94	28,408
12	G02	G02	B19-B21	2	NonTOU-2	1,544	91.94	141,949
13	A16	A16	C33-C41	3	3Ph4W SC Avg	464	233.90	108,531
14	A60	A16	C33-C41	3	3Ph4W SC Avg	804	233.90	188,059
15	C06	C06	C33-C41	3	3Ph4W SC Avg	5,484	233.90	1,282,729
16	G02	G02	C33-C41	3	3Ph4W SC Dem	2	317.72	635
17	A16	A16	D33-D41	3	3Ph4W SC Avg	37	233.90	8,654
18	A60	A16	D33-D41	3	3Ph4W SC Avg	1	233.90	234
19	C06	C06	D33-D41	3	3Ph4W SC Avg	2,876	233.90	672,707
20	G02	G02	D33-D41	3	3Ph4W SC Dem	3,149	317.72	1,000,502
21	A16	A16	D61-D78	3	3Ph4W SC Avg	201	233.90	47,015
22	A60	A16	D61-D78	3	3Ph4W SC Avg	5	233.90	1,170
23	C06	C06	D61-D78	3	3Ph4W SC Avg	329	233.90	76,954
24	G02	G02	D61-D78	3	3Ph4W SC Dem	328	317.72	104,212
25	A16	A16	F02-F14	4	3Ph 4Wire IT Avg	118	311.11	36,711
26	A60	A16	F02-F14	4	3Ph 4Wire IT NonTOU	802	136.09	109,143
27	C06	C06	F02-F14	4	3Ph 4Wire IT Avg	852	311.11	265,062
28	G02	G02	F02-F14	4	3Ph 4Wire IT Dem	282	317.73	89,600
29	A16	A16	G02-G25	4	3Ph 4Wire IT Avg	5	311.11	1,556
30	A60	A16	G02-G25	4	3Ph 4Wire IT NonTOU	1	136.09	136
31	C06	C06	G02-G25	4	3Ph 4Wire IT Avg	793	311.11	246,707
32	G02	G02	G02-G25	4	3Ph 4Wire IT Dem	2,677	317.73	850,566
33	A16	A16	G60-G75	4	3Ph 4Wire IT Avg	8	311.11	2,489
34	A60	A16	G60-G75	4	3Ph 4Wire IT NonTOU	4	136.09	544
35	C06	C06	G60-G75	4	3Ph 4Wire IT Avg	48	311.11	14,933
36	G02	G02	G60-G75	4	3Ph 4Wire IT Dem	235	317.73	74,667
37	G32	G32	G60-G75	4	3Ph 4Wire IT TOU	18	479.50	8,631
38	B62	G62	H78	6	3Ph 4Wire Complex	5	744.16	3,721

Meter_Detail
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Meter Details

Line	Rate Class	Rate Class COS	Meter Type	Meter Class	Meter Code	Meters	Unit Cost	Total Cost
39	C06	C06	H78	6	3Ph 4Wire Complex	16	744.16	11,907
40	E40	G02	H78	6	3Ph 4Wire Complex	9	744.16	6,697
41	G02	G02	H78	6	3Ph 4Wire Complex	129	744.16	95,997
42	G32	G32	H78	6	3Ph 4Wire Complex	1,088	744.16	809,650
43	G62	G62	H78	6	3Ph 4Wire Complex	10	744.16	7,442
44	A16	A16	C01-C24	5	Network	17,870	88.34	1,578,718
45	A60	A16	C01-C24	5	Network	3,000	88.34	265,034
46	C06	C06	C01-C24	5	Network Avg	6,531	122.94	802,906
47	G02	G02	C01-C24	5	Network Dem	5	134.00	670
48	G32	G32	C01-C24	5	Network Avg		122.94	0
49	A16	A16	D01-D24	5	Network	9	88.34	795
50	C06	C06	D01-D24	5	Network Avg	372	122.94	45,733
51	G02	G02	D01-D24	5	Network Dem	329	134.00	44,086
52	G32	G32	D01-D24	5	Network Avg		122.94	0
53						499,717	68.52	34,242,281
54								
55	G02	G02	kVA		kVA	523	311.11	162,708
56						523		162,708
57								
58	A16	A16	Instr Xfmr		Instr Xfmr	131	572.86	75,044
59	A60	A16	Instr Xfmr		Instr Xfmr	807	572.86	462,295
60	B62	G62	Instr Xfmr		Instr Xfmr	5	572.86	2,864
61	C06	C06	Instr Xfmr		Instr Xfmr	1,709	572.86	979,012
62	E40	G02	Instr Xfmr		Instr Xfmr	9	572.86	5,156
63	G02	G02	Instr Xfmr		Instr Xfmr	3,323	572.86	1,903,602
64	G32	G32	Instr Xfmr		Instr Xfmr	1,106	572.86	633,579
65	G62	G62	Instr Xfmr		Instr Xfmr	10	572.86	5,729
						7,100		4,067,282

CustDep

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Customer Deposits

Line	Activity	Total	Residential A16/A60	Small C&I C06	General C&I G02
1	Narragansett Electric Company	898,828	6,547	427,932	428,508
2		898,828	6,547	427,932	428,508

Source: Customer Service System - Actual Data for 2008

Acct903
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Customer Records and Accounting- Account 903

Line	Activity	Total 2008	Allocator	Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16/A60	C06	G02	B32 / G32	B62 / G62	S10 / S14	X01
1	Credit & Collections	2,845,969	Write-offs	2,845,969	2,235,344	216,630	222,251	170,788	-	955	0
2	Credit & Collections-Rent-Elim	15,574	Write-offs	15,574	12,233	1,185	1,216	935	-	5	0
3	Mailing - Customer Service	2,793,380	Bills	2,793,380	2,466,624	258,270	41,226	7,199	73	19,983	6
4	Respond to Customer Calls/Inqu	2,604,762	Customers	2,604,762	2,303,341	249,881	45,872	5,628	34	-	6
5	Call Center-Rent-Elim	244,272	Customers	244,272	216,005	23,434	4,302	528	3	-	1
6	Customer Billing	2,089,782	Bills	2,089,782	1,845,330	193,217	30,842	5,386	55	14,949	4
7	Customer Billing-Rent-Elim	17,378	Bills	17,378	15,345	1,607	256	45	0	124	0
8	Service Guarantees	40,107	Customers	40,107	35,466	3,848	706	87	1	-	0
9		10,651,224		10,651,224	9,129,687	948,072	346,672	190,595	165	36,017	17
10	Acct903 Allocator			100.00%	85.71%	8.90%	3.25%	1.79%	0.00%	0.34%	0.00%

Acct908
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Customer Assistance Expense- Account 908

Line	Activity	Total 2008	Allocator	Total	Residential A16/A60	Small C&I C06	General C&I G02	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X01
1	Commercial & Industrial Custom	706,413	Customers-CI	706,413	-	585,624	107,507	13,191	79	-	13
2	Community Relations	189,164	Customers	189,164	167,274	18,147	3,331	409	2	-	0
3	Customer Communications	52,857	Customers	52,857	46,740	5,071	931	114	1	-	0
4	IS Support Customer Assistance	545,376	Customers	545,376	482,265	52,319	9,605	1,178	7	-	1
5	Provide Load Research & Analys	29,461	Customers-CI	29,461	-	24,423	4,484	550	3	-	1
6	Retail Access Services	56,634	MWh-Meter	56,634	22,450	4,083	10,138	15,088	4,178	505	192
7		1,579,905		1,579,905	718,730	689,667	135,995	30,530	4,271	505	207
8	DSM Costs- Removed	14,014,402									
9		15,594,307									
10	Acct908 Allocator			100.00%	45.49%	43.65%	8.61%	1.93%	0.27%	0.03%	0.01%

Acct910
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Customer Service- Miscellaneous Expenses- Account 910

Line	Activity	Total 2008	Allocator	Total	Residential A16/A60	Small C&I C06	General C&I G02	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X01
1	Customer Service Retail Market	471,799	MWh-Meter	471,799	187,022	34,012	84,453	125,695	34,810	4,210	1,597
2	IS Development - Customer Serv	386,993	Bills	386,993	341,724	35,781	5,711	997	10	2,768	1
3	IS Support - Customer Service	1,468,167	Bills	1,468,167	1,296,428	135,744	21,668	3,784	38	10,503	3
4	Economic Development Program	1,000,000	MWh-CI	1,000,000	-	121,921	302,733	450,567	124,779	-	-
5		3,326,959		3,326,959	1,825,174	327,457	414,565	581,043	159,637	17,481	1,601
6	Acct910 Allocator			100.00%	54.86%	9.84%	12.46%	17.46%	4.80%	0.53%	0.05%

WOffs
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Write-Offs

Line	Rate Class	Includes	Normalized Revenue		Delivery Net Write-Offs		Commodity Net Write-Offs	
1	Residential	A16-A60	113,105,349	52.5%	3,641,001	80.4%	6,092,916	77.5%
2	Small C&I	C06-R2	23,236,609	10.8%	382,363	8.4%	560,964	7.1%
3	General C&I	G02-E40	31,707,493	14.7%	309,698	6.8%	658,105	8.4%
4	200 kW Demand	B32-G32	33,256,314	15.4%	195,358	4.3%	548,348	7.0%
5	3000 kW Demand	B62-G62	5,080,288	2.4%		0.0%		0.0%
6	Lighting	S10-S14	8,834,018	4.1%	2,607	0.1%	1,552	0.0%
7	Propulsion	X01	200,918	0.1%	1	0.0%	1	0.0%
8			215,420,989	100.0%	4,531,028	100.0%	7,861,886	100.0%

Demand
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Schedules for Demand Allocators

Line	Schedule	Title	Allocator Values
	Demand-1	Test Year 2008 Class Contributions to 12 CP	
	Demand-2	Test Year 2008 Class Contributions to 12 CP at Voltage Levels	12CP_at_115 12CP_at_Pri 12CP_at_Sec
	Demand-3	Test Year 2008 Class NCP	
	Demand-4	Test Year 2008 Class NCP at Voltage Levels	NCP_at_115 NCP_at_Pri NCP_at_Sec
	Demand-5	Test Year 2008 MWh Sales at Voltage Levels	MWh-Gen MWh-Meter

Demand-1
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Test Year 2008 Class Contributions to 12 CP

Line	Rate Class	Includes	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 CP = Average
1	Residential	A16-A60	632,267	585,656	470,015	446,199	266,520	732,510	751,947	681,501	502,036	471,465	504,538	608,898	554,463
2	Small C&I	C06-R2	85,013	81,962	66,430	57,099	99,637	155,156	144,319	147,073	148,820	63,397	82,956	85,736	101,467
3	General C&I	G02-E40	196,555	205,427	181,579	185,318	226,659	310,623	292,700	276,913	280,992	170,315	188,114	186,373	225,131
4	200 kW Demand	B32-G32	278,847	302,818	256,249	290,461	351,909	389,524	350,233	340,087	381,305	223,098	271,615	242,556	306,559
5	3000 kW Demanc	B62-G62	51,787	65,326	60,743	57,079	82,671	110,143	84,364	92,716	95,050	83,597	64,225	81,524	77,435
6	Lighting	S10-S14	16,347	16,347	16,347	107	107	107	107	107	107	16,347	16,347	16,347	8,227
7	Propulsion	X01	13,378	5,335	5,796	5,817	7,279	5,883	2,512	3,744	5,458	7,172	6,480	6,725	6,298
8	**Total**		**1,274,194**	**1,262,871**	**1,057,159**	**1,042,080**	**1,034,782**	**1,703,946**	**1,626,182**	**1,542,141**	**1,413,768**	**1,035,391**	**1,134,275**	**1,228,159**	**1,279,579**
9	Residential	A16-A60	630,106	583,450	468,497	444,742	265,733	731,350	750,860	680,496	500,910	470,141	502,528	606,735	
10	Storage Heating	E30	404	372	230	222	102	185	168	146	134	197	314	403	
11	Residential TOU	T6	1,757	1,834	1,288	1,235	685	975	919	859	992	1,127	1,696	1,760	
12			632,267	585,656	470,015	446,199	266,520	732,510	751,947	681,501	502,036	471,465	504,538	608,898	
13	Commercial	C06	83,167	80,157	64,935	55,698	98,567	154,026	143,048	145,830	147,515	61,873	81,203	83,936	
14	Commercial TOU	T8	1,318	1,277	967	873	542	602	743	715	777	996	1,225	1,272	
15	Traffic Signals	R02	528	528	528	528	528	528	528	528	528	528	528	528	
16			85,013	81,962	66,430	57,099	99,637	155,156	144,319	147,073	148,820	63,397	82,956	85,736	
17	Storage Cooling	E40	62	66	40	63	1,027	1,051	1,387	1,075	741	166	50	13	
18	General C&I	G02	196,493	205,361	181,539	185,255	225,632	309,572	291,313	275,838	280,251	170,149	188,064	186,360	
19			196,555	205,427	181,579	185,318	226,659	310,623	292,700	276,913	280,992	170,315	188,114	186,373	
20	Backup 200 kW	B32	849	820	468	714	1,082	752	2,474	1,696	1,573	712	751	837	
21	200 kW Demand	G32	277,998	301,998	255,781	289,747	350,827	388,772	347,759	338,391	379,732	222,386	270,864	241,719	
22			278,847	302,818	256,249	290,461	351,909	389,524	350,233	340,087	381,305	223,098	271,615	242,556	
23	Backup 3000 kW	B62	15,825	16,625	16,306	17,413	20,055	22,068	22,496	17,351	19,322	27,859	17,203	20,080	
24	3000 kW Demanc	G62	35,962	48,701	44,437	39,666	62,616	88,075	61,868	75,365	75,728	55,738	47,022	61,444	
25			51,787	65,326	60,743	57,079	82,671	110,143	84,364	92,716	95,050	83,597	64,225	81,524	

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Test Year 2008 Class Contributions to 12 CP at Voltage Levels

Line	Rate Class	Includes	1 Test Year 12 CP at Customer	2 % at 115 kV	3 % at Primary	4 % at Secondary	5 Test Year 12 CP at Secondary	8 Test Year 12 CP at Primary Before Losses	10 Test Year 12 CP at 115kV Before Losses
1	Residential	A16-A60	554,463			100%	554,463	582,629	604,653
2	Small C&I	C06-R2	101,467			100%	101,467	106,621	110,651
3	General C&I	G02-E40	225,131		1%	99%	222,879	236,453	245,391
4	200 kW Demand	B32-G32	306,559		100%	0%	0	306,559	318,146
5	3000 kW Demand	B62-G62	77,435		100%	0%	0	77,435	80,362
6	Lighting	S10-S14	8,227			100%	8,227	8,645	8,972
7	Propulsion	X01	6,298		100%	0%	0	6,298	6,536
8	**Total**		**1,279,579**				**887,036**	**1,324,640**	**1,374,712**

		7	9
9	Loss Multipliers	1.0508	1.0378

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Test Year 2008 Class NCP

Line	Rate Class	Includes	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Class NCP
1	Residential	A16-A60	632,366	594,479	491,604	446,399	434,255	805,741	812,042	720,096	591,989	505,877	526,231	662,981	812,042
2	Small C&I	C06-R2	122,980	123,565	113,663	106,663	106,875	155,185	152,154	151,720	150,219	109,363	113,102	113,757	155,185
3	General C&I	G02-E40	233,680	256,978	226,979	257,773	229,789	314,263	313,013	287,919	287,738	226,963	222,191	218,794	314,263
4	200 kW Demand	B32-G32	328,169	357,562	314,628	392,222	357,230	400,358	382,975	368,006	393,652	293,008	315,846	281,109	400,358
5	3000 kW Demand	B62-G62	64,658	78,922	72,683	76,199	88,035	118,311	93,265	96,580	99,683	106,693	77,132	92,573	118,311
6	Lighting	S10-S14	16,347	16,347	16,347	16,347	107	107	107	16,347	16,347	16,347	16,347	16,347	16,347
7	Propulsion	X01	13,378	8,978	8,791	9,267	8,618	8,625	11,722	8,568	8,632	9,267	12,067	7,905	13,378
8	**Total**		**1,411,578**	**1,436,831**	**1,244,695**	**1,304,870**	**1,224,909**	**1,802,590**	**1,765,278**	**1,649,236**	**1,548,260**	**1,267,518**	**1,282,916**	**1,393,466**	**1,829,884**
9	Residential	A16-A6	630,106	591,968	489,792	444,742	432,887	804,485	810,929	719,015	590,817	504,333	524,003	660,759	
10	Storage Heating	E30	449	450	349	273	226	234	175	165	149	265	317	403	
11	Residential TOU	T6	1,811	2,061	1,463	1,384	1,142	1,022	938	916	1,023	1,279	1,911	1,819	
12			632,366	594,479	491,604	446,399	434,255	805,741	812,042	720,096	591,989	505,877	526,231	662,981	
13	Commercial	C06	121,094	121,602	112,036	105,157	105,444	154,026	150,867	150,430	148,889	107,705	111,193	111,915	
14	Commercial TOU	T8	1,358	1,435	1,099	978	903	631	759	762	802	1,130	1,381	1,314	
15	Traffic Signals	R02	528	528	528	528	528	528	528	528	528	528	528	528	
16			122,980	123,565	113,663	106,663	106,875	155,185	152,154	151,720	150,219	109,363	113,102	113,757	
17	Storage Cooling	E40	390	361	267	1,090	1,609	2,420	1,973	1,280	1,246	1,691	889	162	
18	General C&I	G02	233,290	256,617	226,712	256,683	228,180	311,843	311,040	286,639	286,492	225,272	221,302	218,632	
19			233,680	256,978	226,979	257,773	229,789	314,263	313,013	287,919	287,738	226,963	222,191	218,794	
17	Backup 200 kW	B32	1,186	1,359	664	1,228	1,136	752	2,914	1,844	1,598	1,150	1,061	1,168	
18	200 kW Demand	G32	326,983	356,203	313,964	390,994	356,094	399,606	380,061	366,162	392,054	291,858	314,785	279,941	
19			328,169	357,562	314,628	392,222	357,230	400,358	382,975	368,006	393,652	293,008	315,846	281,109	
20	Backup 3000 kW	B62	17,518	19,186	17,993	22,616	23,730	29,340	28,145	18,002	23,650	33,205	23,279	23,896	
21	3000 kW Demand	G62	47,140	59,736	54,690	53,583	64,305	88,971	65,120	78,578	76,033	73,488	53,853	68,677	
22			64,658	78,922	72,683	76,199	88,035	118,311	93,265	96,580	99,683	106,693	77,132	92,573	

Demand-4
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Test Year 2008 Class NCP at Voltage Levels

Line	Rate Class	Includes	1 Test Year Class NCP at Customer	2 % at 115 kV	3 % at Primary	4 % at Secondary	5 Test Year Class NCP at Secondary	8 Test Year Class NCP at Primary Before Losses	10 Test Year Class NCP at 115kV Before Losses
1	Residential	A16-A60	812,042	0%	0%	100%	812,042	853,294	885,548
2	Small C&I	C06-R2	155,185	0%	0%	100%	155,185	163,068	169,232
3	General C&I	G02-E40	314,263	0%	1%	99%	311,120	330,068	342,544
4	200 kW Demand	B32-G32	400,358	0%	100%	0%	0	400,358	415,492
5	3000 kW Demand	B62-G62	118,311	0%	100%	0%	0	118,311	122,783
6	Lighting	S10-S14	16,347	0%	0%	100%	16,347	17,177	17,827
7	Propulsion	X01	13,378	0%	100%	0%	0	13,378	13,884
8	**Total**		**1,829,884**				**1,294,694**	**1,895,654**	**1,967,310**

		7	9
9	Loss Multipliers	1.0508	1.0378

Demand-5
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Test Year 2008 MWh Sales at Voltage Levels

Line	Rate Class	Includes	1 Test Year MWh Sales at Customer	2 % at 115 kV	3 % at Primary	4 % at Secondary	5 Test Year MWh Sales at Secondary	8 Test Year MWh Sales at Primary Before Losses	10 Test Year MWh Sales at 115kV Before Losses
1	Residential	A16-A60	3,037,613	0%	0%	100%	3,037,613	3,191,924	3,312,579
2	Small C&I	C06-R2	552,429	0%	0%	100%	552,429	580,492	602,435
3	General C&I	G02-E40	1,371,694	0%	1%	99%	1,357,977	1,440,679	1,495,137
4	200 kW Demand	B32-G32	2,041,538	0%	100%	0%	-	2,041,538	2,118,708
5	3000 kW Demand	B62-G62	565,378	0%	100%	0%	-	565,378	586,749
6	Lighting	S10-S14	68,382	0%	0%	100%	68,382	71,855	74,572
7	Propulsion	X01	25,935	0%	100%	0%	-	25,935	26,916
8	**Total**		**7,662,969**				**5,016,400**	**7,917,802**	**8,217,095**

		7	9
9	Loss Multipliers	1.0508	1.0378

Func 364-368 **Functional Splits- NECO**

34-35 **Account 365- Overhead Conductors and Devices**

Circuit Miles

Line	Conductor Rating	From GIS	%	Allocate Unknown	From XXX	Total	% of Overhead	Functional-ization
1	5 kV	1,129.076	11.8%	1,153.341		1,153.341	8.9%	Primary
2	15 kV	7,567.395	79.3%	7,730.027		7,730.027	59.9%	Primary
3	23 kV	630.718	6.6%	644.273		644.273	5.0%	Subtransmission
4	35 kV	213.317	2.2%	217.901		217.901	1.7%	Subtransmission
5	Secondary				3,148.747	3,148.747	24.4%	Secondary
6	Singleplex (in Secondary)				0.159	0.159	0.0%	Primary
7		9,540.506	100.0%	9,745.542	3,148.906	12,894.448	100.0%	
8	Unknown in GIS	205.036						
9								
10	Subtransmission					862.174	6.7%	
11	Primary					8,883.527	68.9%	
12	Secondary					3,148.747	24.4%	
13						12,894.448	100.0%	

14 **Account 364- Poles, Towers and Fixtures**

15 **Overhead Linear Miles**

16	Conductor Rating	From GIS	%	Allocate Unknown	From XXX	Total	% of Overhead	Functional-ization
17	5 kV	564.790	11.2%	573.960		573.960	7.0%	Primary
18	15 kV	4,173.168	83.1%	4,240.928		4,240.928	52.0%	Primary
19	23 kV	210.536	4.2%	213.954		213.954	2.6%	Subtransmission
20	35 kV	76.157	1.5%	77.394		77.394	0.9%	Subtransmission
21	Secondary				3,055.500	3,055.500	37.4%	Secondary
22	Singleplex (in Secondary)					0.000	0.0%	Primary
23		5,024.651	100.0%	5,106.236	3,055.500	8,161.736	100.0%	
24	Unknown in GIS	81.585						
25								
26	Subtransmission					291.348	3.6%	
27	Primary					4,814.888	59.0%	
28	Secondary					3,055.500	37.4%	
29						8,161.736	100.0%	

Func 364-368

Functional Splits- NECO

34-35 **Account 365- Overhead Conductors and Devices**

30 **Account 366- Underground Conduits**

31 **Circuit Miles**

32	Conduit (Conductor) Rating	From GIS	%	Allocate Unknown	From XXX	Total	% of Overhead	Functional-ization
33	5 kV	38.189	11.3%	39.391		39.391	9.8%	Primary
34	15 kV	273.346	80.6%	281.947		281.947	70.1%	Primary
35	23 kV	26.515	7.8%	27.349		27.349	6.8%	Subtransmission
36	35 kV	1.025	0.3%	1.057		1.057	0.3%	Subtransmission
37	Secondary				52.240	52.240	13.0%	Secondary
38	Singleplex (in Secondary)					0.000	0.0%	Primary
39		339.075	100.0%	349.744	52.240	401.984	100.0%	
40	Unknown in GIS	10.669						
41								
42	Subtransmission					28.407	7.1%	
43	Primary					321.337	79.9%	
44	Secondary					52.240	13.0%	
45						401.984	100.0%	

46 **Account 367- Underground Conductors**

47 **Circuit Miles Excluding Neutrals**

48	Conductor Rating	From GIS	%	Allocate Unknown	From XXX	Total	% of Overhead	Functional-ization
49	5 kV	345.267	17.5%	347.128		347.128	15.9%	Primary
50	15 kV	1,467.734	74.3%	1,475.643		1,475.643	67.4%	Primary
51	23 kV	155.337	7.9%	156.174		156.174	7.1%	Subtransmission
52	35 kV	6.652	0.3%	6.688		6.688	0.3%	Subtransmission
53	Secondary				202.568	202.568	9.3%	Secondary
54	Singleplex (in Secondary)					0.000	0.0%	Primary
55		1,974.990	100.0%	1,985.633	202.568	2,188.201	100.0%	
56	Unknown in GIS	10.643						
57								
58	Subtransmission					162.862	7.4%	
59	Primary					1,822.771	83.3%	
60	Secondary					202.568	9.3%	
61						2,188.201	100.0%	

Schedule NG-HSG-3

External and Internal Allocator Values for the ACOSS

External And Internal Allocator Values For The Allocated Class Cost Of Service Study

Line	Schedule Name	Pages
	Functionalization Allocators	2-3
	Classification Allocators	4
	Class Allocation Allocators	5-8

Class Cost of Service Study ($000s)
FUNCTIONALIZATION ALLOCATORS

	Functional Allocator	Total	Supply	SubTransmission	Primary Dist	Secondary Dist	Billing
1	SUPPLY	EXT	1	0	0	0	0
2	SUPPLY%	1	100.00%	0.00%	0.00%	0.00%	0.00%
3							
4	SUBT	EXT	0	1	0	0	0
5	SUBT%	1	0.00%	100.00%	0.00%	0.00%	0.00%
6							
7	PRIM	EXT	0	0	1	0	0
8	PRIM%	1	0.00%	0.00%	100.00%	0.00%	0.00%
9							
10	SEC	EXT	0	0	0	1	0
11	SEC%	1	0.00%	0.00%	0.00%	100.00%	0.00%
12							
13	BILL	EXT	0	0	0	0	1
14	BILL%	1	0.00%	0.00%	0.00%	0.00%	100.00%
15							
16	STATIONS	EXT	0.00%	0.00%	100.00%	0.00%	0.00%
17	STATIONS%	1	0.00%	0.00%	100.00%	0.00%	0.00%
18							
19	Func-364	EXT	-	291	4,815	3,056	-
20	Func-364%	8,162	0.00%	3.57%	58.99%	37.44%	0.00%
21							
22	Func-365	EXT	-	862	8,884	3,149	-
23	Func-365%	12,894	0.00%	6.69%	68.89%	24.42%	0.00%
24							
25	Func-366	EXT	-	28	321	52	-
26	Func-366%	402	0.00%	7.07%	79.94%	13.00%	0.00%
27							
28	Func-367	EXT	-	163	1,823	203	-
29	Func-367%	2,188	0.00%	7.44%	83.30%	9.26%	0.00%
30							

Class Cost of Service Study ($000s)
FUNCTIONALIZATION ALLOCATORS

	Functional Allocator	Total	Supply	SubTransmission	Primary Dist	Secondary Dist	Billing
31	OH_Total	INT	0	24,366	292,213	134,191	0
32	OH_Total%	450,770	0.00%	5.41%	64.83%	29.77%	0.00%
33							
34	UG_TOTAL	INT	0	14,538	163,243	20,713	0
35	UG_TOTAL%	198,494	0.00%	7.32%	82.24%	10.43%	0.00%
36							
37	OPEXP	INT	0	12,635	60,603	28,330	46,018
38	OPEXP%	147,587	0.00%	8.56%	41.06%	19.20%	31.18%
39							
40	RevReq_PF	INT	0	16,352	106,937	59,306	51,820
41	RevReq_PF%	234,415	0.00%	6.98%	45.62%	25.30%	22.11%
42							
43	LABOR	INT	0	3,698	12,008	5,401	9,416
44	LABOR%	30,523	0.00%	12.12%	39.34%	17.69%	30.85%
45							
46	Dist-LABOR	INT	0	2,560	8,312	3,738	2,330
47	Dist-LABOR%	16,940	0.00%	15.11%	49.07%	22.07%	13.75%
48							
49	DISTPT	INT	0	38,905	643,447	440,509	49,836
50	DISTPT%	1,172,696	0.00%	3.32%	54.87%	37.56%	4.25%
51							
52	PRETAX	INT	0	-206	5,813	4,712	-101
53	PRETAX%	10,218	0.00%	-2.01%	56.89%	46.12%	-0.99%
54							
55	RATEBASE	INT	0	23,898	337,587	226,996	35,465
56	RATEBASE%	623,946	0.00%	3.83%	54.11%	36.38%	5.68%
57							
58	PLANT	INT	0	48,929	665,840	450,581	67,396
59	PLANT%	1,232,746	0.00%	3.97%	54.01%	36.55%	5.47%

Class Cost of Service Study ($000s)

	CLASSIFICATION ALLOCATORS				
	Allocator Name	Total	Demand	Energy	Customer
1	DEMAND	EXT	1	0	0
2	DEMAND%	1	100.00%	0.00%	0.00%
3					
4	ENERGY	EXT	0	1	0
5	ENERGY%	1	0.00%	100.00%	0.00%
6					
7	CUST	EXT	0	0	1
8	CUST%	1	0.00%	0.00%	100.00%
9					
10	SECLABOR	INT	3,528	0	1,872
11	SECLABOR%	5,401	65.33%	0.00%	34.67%
12					
13	SEC-DxLABOR	INT	2,442	0	1,296
14	SEC-DxLABOR%	3,738	65.33%	0.00%	34.67%
15					
16	SECPT	INT	321,783	0	128,798
17	SECPT%	450,581	71.42%	0.00%	28.58%
18					
19	SEC_DiPT	INT	315,203	0	125,306
20	SEC_DiPT%	440,509	71.55%	0.00%	28.45%
21					
22	SEC_RB	INT	162,105	0	64,892
23	SEC_RB%	226,996	71.41%	0.00%	28.59%
24					
25	SEC_EXP	INT	20,066	0	8,264
26	SEC_EXP%	28,330	70.83%	0.00%	29.17%
27					
28	SEC_PreTax	INT	3,854	0	858
29	SEC_PreTax%	4,712	81.79%	0.00%	18.21%
30					
31	SEC_RevReq_PF	INT	42,148	0	17,158
32	SEC_RevReq_PF%	59,306	71.07%	0.00%	28.93%

Class Cost of Service Study ($000s)

	CLASS ALLOCATION ALLOCATORS								
	Name	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW B32 / G32	3000 kW B62 / G62	Lighting S10 / S14	Propulsion X1
1	MWh-Meter	EXT	3,037,613	552,429	1,371,694	2,041,538	565,378	68,382	25,935
2	MWh-Meter%	7,662,969	39.64%	7.21%	17.90%	26.64%	7.38%	0.89%	0.34%
3									
4	MWh-Gen	EXT	3,312,579	602,435	1,495,137	2,118,708	586,749	74,572	26,916
5	MWh-Gen%	8,217,095	40.31%	7.33%	18.20%	25.78%	7.14%	0.91%	0.33%
6									
7	MWh-CI	EXT	-	552,429	1,371,694	2,041,538	565,378	-	-
8	MWh-CI%	4,531,039	0.00%	12.19%	30.27%	45.06%	12.48%	0.00%	0.00%
9									
10	NCP_at_115	EXT	885,548	169,232	342,544	415,492	122,783	17,827	13,884
11	NCP_at_115%	1,967,310	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%
12									
13	NCP_at_Pri	EXT	853,294	163,068	330,068	400,358	118,311	17,177	13,378
14	NCP_at_Pri%	1,895,654	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%
15									
16	NCP_at_Sec	EXT	812,042	155,185	311,120	0	0	16,347	0
17	NCP_at_Sec%	1,294,694	62.72%	11.99%	24.03%	0.00%	0.00%	1.26%	0.00%
18									
19	Bills	EXT	5,126,632	536,788	85,684	14,962	152	41,532	12
20	Bills%	5,805,762	88.30%	9.25%	1.48%	0.26%	0.00%	0.72%	0.00%
21									
22	Customers	EXT	411,286	44,619	8,191	1,005	6	0	1
23	Customers%	465,108	88.43%	9.59%	1.76%	0.22%	0.00%	0.00%	0.00%
24									
25	Xfmr_Cost	EXT	80,879	20,612	7,898	4,193	50	-	-
26	Xfmr_Cost%	113,632	71.18%	18.14%	6.95%	3.69%	0.04%	0.00%	0.00%
27									
28	Services_Cost	EXT	136,880	17,680	3,356	186	1	-	-
29	Services_Cost%	158,104	86.58%	11.18%	2.12%	0.12%	0.00%	0.00%	0.00%
30									
31	Meter_Cost	EXT	24,322	5,902	4,183	1,319	7	-	-
32	Meter_Cost%	35,732	68.07%	16.52%	11.71%	3.69%	0.02%	0.00%	0.00%
33									
34	Total_Del_Rev	EXT	113,105	23,237	31,707	33,256	5,080	8,834	201
35	Total_Del_Rev%	215,421	52.50%	10.79%	14.72%	15.44%	2.36%	4.10%	0.09%

Class Cost of Service Study ($000s)

	Name	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW B32 / G32	3000 kW B62 / G62	Lighting S10 / S14	Propulsion X1
			CLASS ALLOCATION ALLOCATORS						
36									
37	Acct903	EXT	85.71%	8.90%	3.25%	1.79%	0.00%	0.34%	0.00%
38	Acct903%	100.00%	85.71%	8.90%	3.25%	1.79%	0.00%	0.34%	0.00%
39									
40	Write-Offs-Del	EXT	3,641	382	310	195	-	3	0
41	Write-Offs-Del%	4,531	80.36%	8.44%	6.84%	4.31%	0.00%	0.06%	0.00%
42									
43	Write-Offs-Comm	EXT	6,093	561	658	548	-	2	0
44	Write-Offs-Comm%	7,862	77.50%	7.14%	8.37%	6.97%	0.00%	0.02%	0.00%
45									
46	Write-Offs	EXT	9,734	943	968	744	-	4	0
47	Write-Offs%	12,393	78.54%	7.61%	7.81%	6.00%	0.00%	0.03%	0.00%
48									
49	Acct908	EXT	45.49%	43.65%	8.61%	1.93%	0.27%	0.03%	0.01%
50	Acct908%	100.00%	45.49%	43.65%	8.61%	1.93%	0.27%	0.03%	0.01%
51									
52	Acct910	EXT	54.86%	9.84%	12.46%	17.46%	4.80%	0.53%	0.05%
53	Acct910%	100.00%	54.86%	9.84%	12.46%	17.46%	4.80%	0.53%	0.05%
54									
55	CustDep	EXT	0.73%	47.61%	47.67%	3.98%	0.00%	0.01%	0.00%
56	CustDep%	100.00%	0.73%	47.61%	47.67%	3.98%	0.00%	0.01%	0.00%
57									
58	Light-Fixtures	EXT	-	-	-	-	-	6	-
59	Light-Fixtures%	6	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
60									
61	SUBT-LAB-D	INT	1,522	280	668	923	258	34	15
62	SUBT-LAB-D%	3,698	41.16%	7.56%	18.05%	24.94%	6.98%	0.91%	0.40%
63									
64	SUBT-DxLAB-D	INT	1,054	194	462	639	179	23	10
65	SUBT-DxLAB-D%	2,560	41.16%	7.56%	18.05%	24.94%	6.98%	0.91%	0.40%
66									
67	PRI-LAB-D	INT	5,405	1,033	2,091	2,536	749	109	85
68	PRI-LAB-D%	12,008	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%
69									

Class Cost of Service Study ($000s)

			CLASS ALLOCATION ALLOCATORS						
	Name	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW B32 / G32	3000 kW B62 / G62	Lighting S10 / S14	Propulsion X1
70	PRI-DxLAB-D	INT	3,741	715	1,447	1,755	519	75	59
71	PRI-DxLAB-D%	8,312	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%
72									
73	SEC-LAB-D	INT	2,213	423	848	0	0	45	0
74	SEC-LAB-D%	3,528	62.72%	11.99%	24.03%	0.00%	0.00%	1.26%	0.00%
75									
76	SEC-DxLAB-D	INT	1,532	293	587	0	0	31	0
77	SEC-DxLAB-D%	2,442	62.72%	11.99%	24.03%	0.00%	0.00%	1.26%	0.00%
78									
79	SEC-LAB-C	INT	135	34	13	7	0	1,683	0
80	SEC-LAB-C%	1,872	7.19%	1.83%	0.70%	0.37%	0.00%	89.89%	0.00%
81									
82	SEC-DxLAB-C	INT	93	24	9	5	0	1,165	0
83	SEC-DxLAB-C%	1,296	7.19%	1.83%	0.70%	0.37%	0.00%	89.89%	0.00%
84									
85	BILL-LAB-C	INT	7,323	1,174	663	240	1	15	0
86	BILL-LAB-C%	9,416	77.77%	12.46%	7.04%	2.55%	0.01%	0.16%	0.00%
87									
88	BILL-DxLAB-C	INT	1,586	385	273	86	0	0	0
89	BILL-DxLAB-C%	2,330	68.07%	16.52%	11.71%	3.69%	0.02%	0.00%	0.00%
90									
91	SUBT-PrPT-D	INT	1,261	229	569	806	223	28	10
92	SUBT-PrPT-D%	3,127	40.31%	7.33%	18.20%	25.78%	7.14%	0.91%	0.33%
93									
94	SUBT-DxPT-D	INT	17,512	3,347	6,774	8,217	2,428	353	275
95	SUBT-DxPT-D%	38,905	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%
96									
97	SUBT-PT-D	INT	21,612	4,097	8,588	10,743	3,133	443	312
98	SUBT-PT-D%	48,929	44.17%	8.37%	17.55%	21.96%	6.40%	0.91%	0.64%
99									
100	PRI-PT-D	INT	299,716	57,277	115,935	140,624	41,556	6,033	4,699
101	PRI-PT-D%	665,840	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%
102									
103	SEC-EXP-D	INT	12,314	2,398	4,459	474	122	291	9
104	SEC-EXP-D%	20,066	61.37%	11.95%	22.22%	2.36%	0.61%	1.45%	0.04%

Class Cost of Service Study ($000s)

	Name	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW B32 / G32	3000 kW B62 / G62	Lighting S10 / S14	Propulsion X1
			CLASS ALLOCATION ALLOCATORS						
105									
106	SEC-PT-D	INT	215,379	48,433	49,946	5,916	71	2,039	0
107	SEC-PT-D%	321,783	66.93%	15.05%	15.52%	1.84%	0.02%	0.63%	0.00%
108									
109	SUBT-EXP-D	INT	5,272	974	2,266	3,080	866	123	54
110	SUBT-EXP-D%	12,635	41.73%	7.71%	17.94%	24.37%	6.85%	0.98%	0.43%
111									
112	PRI-EXP-D	INT	27,403	5,233	10,490	12,667	3,728	672	411
113	PRI-EXP-D%	60,603	45.22%	8.63%	17.31%	20.90%	6.15%	1.11%	0.68%
114									
115	SEC-DxPT-C	INT	62,666	8,094	1,537	85	1	52,924	0
116	SEC-DxPT-C%	125,306	50.01%	6.46%	1.23%	0.07%	0.00%	42.24%	0.00%
117									
118	SEC-PT-C	INT	62,917	8,158	1,561	98	1	56,063	0
119	SEC-PT-C%	128,798	48.85%	6.33%	1.21%	0.08%	0.00%	43.53%	0.00%
120									
121	SEC-EXP-C	INT	1,334	260	209	200	49	6,209	4
122	SEC-EXP-C%	8,264	16.14%	3.14%	2.53%	2.42%	0.59%	75.14%	0.04%
123									
124	BILL-DxPT-C	INT	33,922	8,231	5,834	1,840	9	0	0
125	BILL-DxPT-C%	49,836	68.07%	16.52%	11.71%	3.69%	0.02%	0.00%	0.00%
126									
127	BILL-PT-C	INT	47,579	10,420	7,071	2,288	11	28	0
128	BILL-PT-C%	67,396	70.60%	15.46%	10.49%	3.39%	0.02%	0.04%	0.00%
129									
130	BILL-EXP-C	INT	34,762	5,866	3,288	1,793	200	105	4
131	BILL-EXP-C%	46,018	75.54%	12.75%	7.15%	3.90%	0.43%	0.23%	0.01%
132									
133	RateBase	INT	330,031	63,838	91,173	80,827	22,672	32,867	2,538
134	RateBase%	623,946	52.89%	10.23%	14.61%	12.95%	3.63%	5.27%	0.41%
135									
136	LABOR	INT	16,598	2,943	4,283	3,706	1,009	1,885	99
137	LABOR%	30,523	54.38%	9.64%	14.03%	12.14%	3.30%	6.17%	0.33%
138									

Schedule NG-HSG-4

Schedule NG-HSG-4

Results of Allocated Cost of Service Study and Proposed Revenue Allocation

Narragansett Electric Company d/b/a National Grid
RESULTS OF ALLOCATED COST OF SERVICE STUDY AND PROPOSED REVENUE ALLOCATION

		Total	Residential	Small C&I	General C&I	C&I Large Demand	Lighting	Propulsion	200 kW Demand	3000 kW Demand
			A16 / A60	C6	G2	B32/ G32/ B62/ G62	S10 / S14	X1	B32 / G32	B62 / G62
		RESULTS OF ALLOCATED COST OF SERVICE STUDY								
1	**Revenue at Present Rates**									
2	Distribution charge revenue	215,420	113,105	23,237	31,707	38,336	8,834	201	33,256	5,080
3	Other revenue	7,822	4,665	749	1,134	1,111	149	14	938	173
4	**Total Revenue**	223,242	117,770	23,985	32,841	39,447	8,983	215	34,194	5,253
5										
6	**Operating Expenses**	213,024	115,468	21,546	30,428	33,978	10,861	744	26,652	7,326
7										
8	Income Before Tax	10,218	2,302	2,440	2,413	5,470	(1,877)	(529)	7,543	(2,073)
9	Income Tax Expense	(3,686)	(1,948)	(378)	(540)	(611)	(194)	(15)	(477)	(134)
10										
11	**Net Operating Income**	13,904	4,250	2,818	2,953	6,081	(1,683)	(514)	8,020	(1,939)
12										
13	Rate Base	623,946	330,031	63,838	91,173	103,499	32,867	2,538	80,827	22,672
14										
15	Rate of Return at Current Rates	2.23%	1.29%	4.41%	3.24%	5.88%	(5.12%)	(20.25%)		
16	Relative Rate of Return	1.00	0.58	1.98	1.45	2.64	(2.30)	(9.09)		
17										
18	**Distribution Revenue Requirement**									
19	Distribution charge revenue	280,242	150,507	28,473	40,255	45,309	14,663	1,035	35,430	9,878
20	Other revenue	8,531	5,212	804	1,193	1,158	150	15	984	174
21		288,772	155,718	29,277	41,448	46,467	14,813	1,049	36,414	10,052
22										
23	Operating Expenses	213,024	115,468	21,546	30,428	33,978	10,861	744	26,652	7,326
24	Additional uncollectibles expense	719	565	55	56	43	0	0	43	0
25	Income Before Tax	75,029	39,686	7,676	10,964	12,446	3,952	305	9,719	2,726
26	Income Tax Expense	18,999	10,049	1,944	2,776	3,152	1,001	77	2,461	690
27	**Net Operating Income**	56,030	29,637	5,733	8,187	9,294	2,951	228	7,258	2,036
28	Rate of Return	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%
29										
30	Distribution rates only									
31	Increase (Decrease) Required $	65,530	37,949	5,292	8,607	7,019	5,830	834		
32	**Increase (Decrease) Required %**	**29.4%**	**32.2%**	**22.1%**	**26.2%**	**17.8%**	**64.9%**	**387.3%**		
33										

Narragansett Electric Company d/b/a National Grid
RESULTS OF ALLOCATED COST OF SERVICE STUDY AND PROPOSED REVENUE ALLOCATION

		Total	Residential	Small C&I	General C&I	C&I Large Demand	Lighting	Propulsion	200 kW Demand	3000 kW Demand
			A16 / A60	C6	G2	B32/ G32/ B62/ G62	S10 / S14	X1	B32 / G32	B62 / G62
34					**PROPOSED REVENUE ALLOCATION**					
35	**Allocated Cost of Service at Average Cost of Capital**									
36	Distribution revenue requirement	288,772	155,718	29,277	41,448	46,467	14,813	1,049		
37										
38	Commodity-related costs Tracker	9,752	7,558	696	816	680	2	0		
39										
40	Increase (Decrease)- $	65,530	37,949	5,292	8,607	7,019	5,830	834		
41	**Increase (Decrease)- %**	**29.4%**	**32.2%**	**22.1%**	**26.2%**	**17.8%**	**64.9%**	**387.3%**		
42	Include Commodity-related costs	33.7%	38.6%	25.0%	28.7%	19.5%	64.9%	387.3%		
43										
44	Apply Constraint- 2X Average; No decreases		32.2%	22.1%	26.2%	17.8%	58.7%	58.7%		
45										
46	Increase (Decrease)- Constrained	64,267	37,949	5,292	8,607	7,019	5,274	126		
47	Make up shortfall-Eliminate decreases	1,264				1,264				
48	Proposed Increase (Decrease)	65,530	37,949	5,292	8,607	8,283	5,274	126		
49		0								
50	**Proposed Distribution charges**	**280,242**	**150,507**	**28,473**	**40,255**	**46,572**	**14,107**	**327**		
51	Other revenue	8,531	5,212	804	1,193	1,158	150	15		
52	**Proposed Revenue**	**288,772**	**155,718**	**29,277**	**41,448**	**47,730**	**14,257**	**342**		
53	Operating Expenses	213,743	116,032	21,600	30,485	34,021	10,861	744		
54	Income Before Tax	75,029	39,686	7,676	10,964	13,710	3,396	(402)		
55	Income Tax Expense	18,999	10,049	1,944	2,776	3,472	860	(102)		
56		56,030	29,637	5,733	8,187	10,238	2,536	(301)		
57										
58	**Return on Rate Base**	**8.98%**	**8.98%**	**8.98%**	**8.98%**	**9.89%**	**7.72%**	**(11.84%)**		
59	**Relative Rate of Return**	**1.00**	**1.00**	**1.00**	**1.00**	**1.10**	**0.86**	**(1.32)**		
60										
61	**Proposed Increase (Decrease) %**									
62	**Distribution rates only**	**29.4%**	**32.2%**	**22.1%**	**26.2%**	**21.0%**	**58.7%**	**58.7%**		
63	Include Commodity-related costs	33.7%	38.6%	25.0%	28.7%	22.7%	58.7%	58.7%		

Schedule NG-HSG-5

Schedule NG-HSG-5

Summary of Proposed Rates

Narragansett Electric Company
Summary of Proposed Rates

	Rate Class and Component	Proposed Charges (a)	Proposed Commodity Administrative Cost Adjustment (per kWh) (1) (b)
(1)	Regular Residential Rate A-16		
	Customer Charge	$5.50	
	Distribution Energy Charge	$0.04199	$0.00215
	Base Transmission Charge per kWh	$0.01630	
(2)	Low Income Residential Rate A-60		
	Customer Charge	$0.00	
	Distribution Energy Charge	$0.02650	$0.00215
	Base Transmission Charge per kWh	$0.01630	
(3)	Small Commercial and Industrial Rate C-06		
	Customer Charge	$10.00	
	Unmetered Charge	$5.00	
	Minimum Charge	$1.85	
	Distribution Energy Charge	$0.04183	$0.00215
	Base Transmission Charge per kWh	$0.01640	
(4)	General Service Demand Rate G-02		
	Customer Charge	$125.00	
	kW Charge in excess of 10 kW	$4.50	
	Distribution Energy Charge	$0.00917	$0.00078
	HVD Credit	($0.52)	
	HVM Discount	-1.000%	
	Base Transmission Charge per kW	$2.29	
	Base Transmission Charge per kWh	$0.00725	
(5)	200 kW Demand Rate G-32		
	Customer Charge	$980.00	
	Demand Charge - kW in excess of 200 kW	$2.50	
	Distribution Energy Charge	$0.00840	$0.00078
	HVD Credit	($0.52)	
	HVM Discount	-1.000%	
	Second Feeder Service	$2.50	
	Base Transmission Charge per kW	$2.28	
	Base Transmission Charge per kWh	$0.00621	

(1) applicable to Standard Offer Customers

(a) Schedule NG-HSG-6
(b) per Schedules NG-RLO-6

Narragansett Electric Company
Summary of Proposed Rates

	Rate Class and Component	Proposed Charges (a)	Proposed Commodity Administrative Cost Adjustment (per kWh) (1) (b)
(6)	Backup Service Rate B-32		
	Customer Charge	$980.00	
	Backup Demand Charge	$5.11	
	Supplemental Demand Charge - kW in excess of 200 kW	$2.50	
	Distribution Energy Charge	$0.00840	$0.00215
	HVD Credit	($0.52)	
	HVM Discount	-1.000%	
	Second Feeder Service	$2.50	
	Base Transmission Charge per kW	$2.28	
	Base Transmission Charge per kWh	$0.00621	
(7)	Electric Propulsion Rate X-01		
	Customer Charge	$16,500.00	
	Distribution Energy Charge	$0.00498	$0.00215
	Base Transmission Charge per kW	$2.01	
	Base Transmission Charge per kWh	$0.00557	
(8)	Station Power Delivery and Reliability Service Rate M-1		
	Options A and B:		
	'Distribution Delivery Service Charge per month	$4,406.03	

(1) applicable to Standard Offer Customers

(a) Schedule NG-HSG-6
(b) per Schedules NG-RLO-6

Narragansett Electric Company
Summary of Proposed Rates
Street and Area Lighting - Full Service
S-10 & S-14

	Previous Lumen/Pole Code	Lumen Size	Proposed Lumens Description	Proposed Annual Charge per Fixture (a)	Proposed Base Transmission Charge (per kWh) (b)	Proposed Commodity Administrative Cost Adjustment (per kWh) (1) (c)
Incandescent:						
	10	1,000	LUM INC RWY 105W	$113.42	$0.01074	$0.00215
	11	2,500	LUM INC RWY 205W	$113.42	$0.01074	$0.00215
Mercury Vapor:						
	3	4,400	LUM MV RWY 100W	$113.42	$0.01074	$0.00215
	4	8,500	LUM MV RWY 175W	$117.08	$0.01074	$0.00215
	17	13,000	LUM MV RWY 250W	$117.08	$0.01074	$0.00215
	5	23,000	LUM MV RWY 400W	$123.07	$0.01074	$0.00215
	6	63,000	LUM MV RWY 1000W	$163.46	$0.01074	$0.00215
	23	23,000	LUM MV FLD 400W	$146.46	$0.01074	$0.00215
	24	63,000	LUM MV FLD 1000W	$181.37	$0.01074	$0.00215
	2	8,500	LUM MV POST 175W	$156.80	$0.01074	$0.00215
Sodium Vapor:						
	70	4,000	LUM HPS RWY 70W	$113.42	$0.01074	$0.00215
	71	6,300	LUM HPS RWY 70W	$113.84	$0.01074	$0.00215
	72	9,600	LUM HPS RWY 100W	$117.08	$0.01074	$0.00215
	74	27,500	LUM HPS RWY 250W	$123.07	$0.01074	$0.00215
	75	50,000	LUM HPS RWY 400W	$163.46	$0.01074	$0.00215
	77	27,500	LUM HPS FLD 250W	$146.46	$0.01074	$0.00215
	78	50,000	LUM HPS FLD 400W	$181.37	$0.01074	$0.00215
	n/a	9,600	SHOEBOX - LUM HPS REC 100W-C1	$150.71	$0.01074	$0.00215
	n/a	16,000	LUM HPS RWY 150W	$106.50	$0.01074	$0.00215
	84	27,500	WALL HPS 250W 24HR	$249.76	$0.01074	$0.00215
	n/a	4,000	LUM HPS POST 50W	$155.49	$0.01074	$0.00215
	79	9,600	LUM HPS POST 100W	$156.80	$0.01074	$0.00215
Metal Halide:						
	n/a	32,000	LUM MH FLD 400W	$181.37	$0.01074	$0.00215
	n/a	107,800	LUM MH FLD 100W	$198.01	$0.01074	$0.00215
Overhead/Underground Service						
	P		POLE-WOOD	$127.05		
	R		POLE FIBER PTEMB <25' w/out foundation	$172.63		
	C		POLE FIBER RWY <25' with foundation	$265.92		
	D		POLE FIBER RWY =>25' w/ foundation	$247.10		
	n/a		POLE METAL EMBEDDED (no foundation)	$265.92		
	T		POLE METAL=>25FT (with foundation)	$497.27		

(1) applicable to Standard Offer Customers

(a) Schedule NG-HSG-6
(b) Schedule NG-HSG-7
(c) per Schedules NG-RLO-6

S:\RADATA1\2009 neco\General Rate Case\Pricing (Gorman)\Schedules\[Schedule NG-HSG 5 & 10 & Streetlt Workpapers.XLS]Streetlights-Full Service
27-May-09

Narragansett Electric Company
Summary of Proposed Rates
Street and Area Lighting - Full Service
S-06

Previous Lumen/Pole Code	Lumen Size	Proposed Lumens Description	Proposed Annual Charge per Fixture (a)	Proposed Base Transmission Charge (per kWh) (b)	Proposed Commodity Administrative Cost Adjustment (per kWh) (1) (c)
Incandescent:					
Sodium Vapor - Decorative Post Top:					
n/a	4,000	DEC HPS TR 50W	$155.49	$0.01074	$0.00215
n/a	9,600	DEC HPS TR 100W	$156.80	$0.01074	$0.00215
n/a	4,000	DEC HPS AG 50W	$239.39	$0.01074	$0.00215
n/a	9,600	DEC HPS AG 100W	$241.52	$0.01074	$0.00215
n/a	4,000	DEC HPS WL 50W	$269.63	$0.01074	$0.00215
n/a	9,600	DEC HPS WL 100W	$273.09	$0.01074	$0.00215
Sodium Vapor - Decorative Post Top - Twin:					
n/a	4,000	DEC HPS TR-TW 50W	$334.84	$0.01074	$0.00215
n/a	9,600	DEC HPS TR-TW 100W	$337.49	$0.01074	$0.00215
n/a	4,000	DEC HPS AG-TW 50W	$502.64	$0.01074	$0.00215
n/a	9,600	DEC HPS AG-TW 100W	$506.93	$0.01074	$0.00215
n/a	4,000	DEC HPS WL-TW 50W	$563.13	$0.01074	$0.00215
n/a	9,600	DEC HPS WL-TW 100W	$570.08	$0.01074	$0.00215
Poles: Underground Service - Decorative Standard					
		DEC VILL PT/FDN	$607.38		
		DEC WASH PT/FDN	$631.69		

(1) applicable to Standard Offer Customers

(a) Schedule NG-JEW-3
(b) Schedule NG-HSG-7
(c) per Schedules NG-RLO-6

Narragansett Electric Company
Summary of Proposed Rates
Street and Area Lighting - Temporary Turn Off Service
S-10 & S-14

	Previous Lumen/Pole Code	Lumen Size	Proposed Lumens Description	Proposed Annual Charge per Fixture (a)	Proposed Base Transmission Charge (per kWh) (b)	Proposed Commodity Administrative Cost Adjustment (per kWh) (1) (c)
Incandescent:						
	10	1,000	LUM INC RWY 105W	$68.05		
	11	2,500	LUM INC RWY 205W	$68.05		
Mercury Vapor:						
	3	4,400	LUM MV RWY 100W	$68.05		
	4	8,500	LUM MV RWY 175W	$70.25		
	17	13,000	LUM MV RWY 250W	$70.25		
	5	23,000	LUM MV RWY 400W	$73.84		
	6	63,000	LUM MV RWY 1000W	$98.08		
	23	23,000	LUM MV FLD 400W	$87.88		
	24	63,000	LUM MV FLD 1000W	$108.82		
	2	8,500	LUM MV POST 175W	$94.08		
Sodium Vapor:						
	70	4,000	LUM HPS RWY 70W	$68.05		
	71	6,300	LUM HPS RWY 70W	$68.30		
	72	9,600	LUM HPS RWY 100W	$70.25		
	74	27,500	LUM HPS RWY 250W	$73.84		
	75	50,000	LUM HPS RWY 400W	$98.08		
	77	27,500	LUM HPS FLD 250W	$87.88		
	78	50,000	LUM HPS FLD 400W	$108.82		
	n/a	9,600	SHOEBOX - LUM HPS REC 100W-C1	$90.43		
	n/a	16,000	LUM HPS RWY 150W	$63.90		
	84	27,500	WALL HPS 250W 24HR	$149.86		
	n/a	4,000	LUM HPS POST 50W	$93.29		
	79	9,600	LUM HPS POST 100W	$94.08		
Metal Halide:						
	n/a	32,000	LUM MH FLD 400W	$108.82		
	n/a	107,800	LUM MH FLD 100W	$118.81		
Overhead/Underground Service						
	P		POLE-WOOD	$127.05		
	R		POLE FIBR EMB<25 TT	$172.63		
	C		POLE FIBER PT or RWY <25	$265.92		
	D		POLE FIBER =>25 w/ foundation	$247.10		
	n/a		POLE METAL=>25FT	$497.27		
	T		POLE METAL EMBEDDED	$265.92		

(1) applicable to Standard Offer Customers

(a) Schedule NG-HSG-6
(b) & (c) kWh charge not applicable to temporary turn off service

Schedule NG-HSG-6

Schedule NG-HSG-6

Proposed Distribution Rate Design

Proposed Rate Design - Index

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Rate Design for Residential- Rates A16 / A60

Line			Billing Units	Current Rate	Revenue		Revenue
1	Proposed Revenue Allocation						**$150,506,853**
2							
3	Customer Charge:						
4	Number of Monthly Bills- A-16		4,725,409	$2.75	$12,994,875	$5.50	$25,989,750
5	Number of Monthly Bills- A-60		383,097	$0.00	0	$0.00	0
6	**Customer Charge Revenue**		5,108,506		**12,994,875**		**25,989,750**
7							
8							
9	Energy-based Charge:						
10	kWh Sales- A-16		2,842,813,980	$0.03376	95,973,400	$0.04199	119,369,759
11							
12	kWh Sales- A-60	Dec-Mar First 450 kWh	44,572,797	$0.01688	752,389		
13		Dec-Mar Next 750 kWh	19,367,637	$0.03055	591,681		
14		Dec-Mar Over 1200 kWh	5,991,574	$0.02548	152,665		
15		Apr-Nov First 450 kWh	85,907,219	$0.01688	1,450,114		
16		Apr-Nov Over 450 kWh	38,959,917	$0.03055	1,190,225		
17			194,799,144		4,137,075	$0.02650	5,162,177
18							
19	**Distribution Charge Revenue**		3,037,613,124		**100,110,475**		**124,531,936**
20			508				
21	**Total Revenue**		6.4%		**$113,105,349**		**$150,521,686**

Rate Design for Small Commercial & Industrial- Rate C6

Line			Billing Units	Current Rate	Revenue		Revenue
1	Proposed Revenue Allocation						**$28,473,090**
2							
3	Customer Charge:						
4	Number of Monthly Bills	Metered	528,231	$6.00	$3,169,384	$10.00	$5,282,306
5	Number of Monthly Bills	Unmetered	3,517	$1.83	6,435	$5.00	17,583
6	Number of Monthly Bills	R2- Traffic Signals	7,360	$1.83	13,468	$5.00	36,798
7	**Customer Charge Revenue**		539,107		**3,189,287**		**5,336,686**
8							
9	Energy-based Charge:						
10	kWh Sales- Metered		545,538,492	$0.03624	19,770,315		
11	kWh Sales- Unmetered		2,295,053	$0.03624	83,173		
12	R2 Traffic Signals		4,578,720	$0.03624	165,933		
13			552,412,265		20,019,420	$0.04183	23,107,405
14							
15	Over 25 kVA- Metered		7,448	$1.68	12,513	$1.85	13,779
16	Over 25 kVA- Unmetered		9,160	$1.68	15,389	$1.85	16,946
17			16,608		27,901		30,725
18			552,428,873				
19							
20	**Distribution Charge Revenue**				**20,047,322**		**23,138,130**
21							
22	**Total Revenue**				**$23,236,609**		**$28,474,816**

Rate Design for General Commercial & Industrial- Rate G2 (includes E40)

Line			Billing Units	Current Rate	Revenue		Revenue
1	Proposed Revenue Allocation						**$40,255,314**
2							
3	Customer Charge:						
4	Number of Monthly Bills	G2	86,892	$103.41	$8,985,505	$125.00	$10,871,594
5		E40	81	$75.15	6,066		
6	**Customer Charge Revenue**		86,973		**8,991,571**		**10,871,594**
7							
8	Energy-based Charge:						
9	kWh Sales	G2	1,368,444,880	$0.00777	10,632,817		
10		E40 Peak	1,571,117	$0.02536	39,844		
11		E40 Off-peak	1,677,630	$0.00949	15,921		
12			1,371,693,627		10,688,581	$0.00917	12,578,431
13							
14	Demand Billing Units		3,747,594	$3.22	12,067,252	$4.50	16,864,172
15							
16	HVD Billing Credit Units		97,801	($0.37)	(36,186)	($0.52)	(51,034)
17							
18	HVM Discount	Current Rates	31,691,640	(0.012%)	(3,725)		
19		Proposed Rates	40,314,196			(0.012%)	(4,739)
20	**Distribution Charge Revenue**				**22,715,921**		**29,386,829**
21							
22	**Total Revenue**				**$31,707,492**		**$40,258,423**

Rate Design for Commercial & Industrial Lagre Demand- Rate G32 (includes B32, B62 and G62)

Line			Billing Units	Current Rate	Revenue		Revenue
1	Proposed Revenue Allocation						**$46,572,470**
2							
3	Customer Charge:						
4	Number of Monthly Bills	B32	19	$236.43	$4,492		
5		G32	15,470	$236.43	3,657,531		
6		B62	24	$17,118.72	408,967		
7		G62	129	$17,118.72	2,201,160		
8	**Customer Charge Revenue**		15,641		**6,272,150**	$980.00	**15,328,471**
9							
10	Energy-based Charge:						
11	kWh Sales	B32 Supplemental	5,245,253	$0.00889	46,630		
12		G32	2,036,293,032	$0.00889	18,102,645		
13		B62 Supplemental	140,107,795	$0.00000	0		
14		G62	425,270,052	$0.00000	0		
15			2,606,916,132		18,149,275	$0.00840	21,898,096
16				$3.04005			
17	Demand Billing Units	B32 Back-up	7,565	$5.11	38,659		
18		B32 Supplemental	15,765	$1.99	31,372		
19		G32	5,877,949	$1.99	11,697,118		
20		B62 Back-up	93,405	$2.22	207,359		
21		B62 Supplemental	284,116	$2.22	630,737		
22		G62	924,396	$2.22	2,052,159		
23			7,203,195		14,657,404		
24							
25	Demand Over 200 kW	B32 Back-up	7,565			$5.11	38,659
26		B32 Supplemental	11,965			$2.50	29,912
27		G32	2,783,984			$2.50	6,959,959
28		B62 Back-up	93,405			$5.11	477,299
29		B62 Supplemental	279,338			$2.50	698,344
30		G62	898,679			$2.50	2,246,698
31			4,074,936				10,450,873
32							
33	HVD Billing Credit Units	B32	10,444	($0.37)	(3,864)		
34		G32	1,630,690	($0.37)	(603,355)		
35		B62	100,014	($0.37)	(37,005)		
36		G62	890,020	($0.37)	(329,307)		
37			2,631,168		(973,532)	($0.52)	(1,372,989)
38							
39	HVM Discount	Current Rates B32	121,154	(0.840%)	(1,018)		
40		Current Rates G32	33,457,294	(0.236%)	(78,937)		
41		Current Rates B62	1,247,063	(0.931%)	(11,610)		
42		Current Rates G62	4,253,318	(0.991%)	(42,171)		
43					(133,735)		
44		Proposed Rates	47,677,439			(0.238%)	(113,526)
45							
46	Second Feeder Service		151,469	$2.41	365,040	$2.50	378,673
47							
48	**Distribution Charge Revenue**				**32,064,452**		**31,241,126**
49							
50	**Total Revenue**				**$38,336,602**		**$46,569,597**

Rate Design for Propulsion- Rate X-01

Line		Billing Units	Current Rate	Revenue		Revenue
1	Proposed Revenue Allocation					**$327,242**
2						
3	Customer Charge:					
4	Number of Monthly Bills	12	$10,000.00	$120,000	$16,500.00	$198,000
5	**Customer Charge Revenue**	12		**120,000**		**198,000**
6						
7	Energy-based Charge:					
8	kWh Sales	25,935,238	$0.00312	80,918	$0.00498	129,157
9						
10	**Distribution Charge Revenue**			**80,918**		**129,157**
11						
12	**Total Revenue**			**$200,918**		**$327,157**

Rate Design for Street Lighting - Summary

Line	Decsription	Distribution Revenue at Current Rates	Distribution Revenue at Proposed Rates	Change $	Change %
1	Rate S-10	$885,317	$934,923	$49,606	5.60%
2	Credits	(225,168)			
3					
4	Rate S-14	8,698,235	13,171,343	4,473,108	51.43%
5	Credits	(520,153)			
6	Rounding difference	(4,213)			
7	**Total Street Lighting Revenue**	**$8,838,230**	**$14,106,266**	**$4,522,714**	51.17%

Rate Design for Street Lighting - Detailed

Line	Type	Lumens	Units S10	Units S14	Current Annual Price	Current Annual Revenue	Replcement Cost Annual Price	Proposed Annual Price	Proposed Annual Revenue
1	Incand-escent	1,000	12	312	$75.22	$24,371		$113.42	$36,748
2		2,500		32	$67.45	2,158		$113.42	3,629
3			12	344		26,530			40,378
4									
5	Mercury Vapor Fixtures	4,400	165	4,700	$58.40	284,116		$113.42	551,788
6		8,500	236	891	$70.77	79,758		$117.08	131,949
7		23,000	73	1,525	$122.31	195,451		$123.07	196,666
8		13,000		144	$122.97	17,708		$117.08	16,860
9		63,000	5	89	$234.25	22,020		$163.46	15,365
10		8,500 POST TOP		4	$108.85	435		$156.80	627
11		23,000 FLOOD	723	37	$152.08	115,581		$146.46	111,310
12		63,000 FLOOD	391	7	$262.72	104,563		$181.37	72,185
13			1,593	7,397		819,631			1,096,750
14									
15	Sodium Vapor Fixtures	4,000	45	42,069	$62.78	2,643,917	$151.10	$113.42	4,776,570
16		6,300	283	14,266	$66.28	964,308	$151.66	$113.84	1,656,258
17		9,600	87	15,100	$72.63	1,103,032	$155.98	$117.08	1,778,094
18		9,600 (SHOEBOX)	25		$72.63	1,816	$200.79	$150.71	3,768
19		16,000	32		$72.63	2,324	$141.88	$106.50	3,408
20		27,500	177	17,250	$120.39	2,098,037	$163.96	$123.07	2,144,741
21		50,000	47	1,711	$163.46	287,363	$180.97	$163.46	287,363
22		27,500 FLOOD	1,150	362	$143.14	216,428	$195.12	$146.46	221,448
23		50,000 FLOOD	2,110	925	$181.37	550,458	$199.40	$181.37	550,458
24		4,000 POST TOP	47		$62.78	2,951	$155.49	$155.49	7,308
25		9,600 POST TOP	68	935	$78.56	78,796	$156.80	$156.80	157,270
26		27,500 (24 HR)		42	$172.21	7,233	$332.75	$249.76	10,490
27			4,071	92,660		7,956,660			11,597,175
28									
29	Metal Halide	32,000		19	$181.37	3,446	$182.83	$181.37	3,446
30		107,800		38	$181.37	6,892	$263.80	$198.01	7,524
31			0	57		10,338			10,970
32									
33		**Total Luminaires**	**5,676**	**100,458**		**8,813,159**			**12,745,273**
34									
35	Standards	POLE-WOOD	208	181	$55.45	21,570	$169.27	$127.05	49,422
36		POLE LAM WOOD =<25	109	870	$57.34	56,136	$229.98	$172.63	169,005
37		POLE LAM WOOD <25	8	490	$111.04	55,298	$354.28	$265.92	132,428
38		POLE LAM WOOD =<25 w/ fdn		64	$185.67	11,883	$329.21	$247.10	15,814
39		POLE METAL=>25FT		1,220	$253.37	309,111	$662.50	$497.27	606,669
40		POLE METAL EMBEDDED			$253.37	0	$354.28	$265.92	0
41		Wood (was S-12)		2,575	$110.86	285,465	$169.27	$127.05	327,154
42		Fiberglass - no base (was S-12)		241	$110.86	26,717	$229.98	$172.63	41,604
43		Metal w/ Foundation (was S-12)		38	$110.86	4,213	$662.50	$497.27	18,896
44		**Total Standards**	**325**	**5,679**		**770,393**			**1,360,993**
45									
46	**TOTAL LIGHTS & STANDARDS**		**6,001**	**106,137**		**$9,583,552**			**$14,106,266**
47									
48	S10					$885,317			$934,923
49	S14					8,698,235			13,171,343
50						**$9,583,552**			**$14,106,266**
51									

52 (1) These fixtures applicable to former Eastern Utilities customers and are currently billed on LUM HPS RWY 100 W
53 (2) These fixtures applicable to former Eastern Utilities customers and are currently billed on LUM HPS FL 400 W. Replacement costs are calculated on Schec
54 (3) These standards applicable to former Eastern Utilities customers and are currently billed on POLE METAL+>25FT
55 Notes:
56 Prices for Incandescent and Mercury Vapor luminaires set equal to prices of Sodium Vapor replacement luminaire
57 Prices for Sodium Vapor Post Top Luminaires set equal to prices for same fixtures on Rate S-06

Rate Design for Street Lighting - Temporary Turn-Off

Line	Type	Lumens	Proposed Annual Price-Full	Proposed Annual Price-Temporary Turn Off	Proposed Monthly Price-Temporary Turn Off
1	Incand-escent	1,000	$113.42	$68.05	$5.67
2		2,500	$113.42	$68.05	$5.67
3					
4					
5	Mercury Vapor Fixtures	4,400	$113.42	$68.05	$5.67
6		8,500	$117.08	$70.25	$5.85
7		23,000	$123.07	$73.84	$6.15
8		13,000	$117.08	$70.25	$5.85
9		63,000	$163.46	$98.08	$8.17
10		8,500 POST TOP	$156.80	$94.08	$7.84
11		23,000 FLOOD	$146.46	$87.88	$7.32
12		63,000 FLOOD	$181.37	$108.82	$9.07
13					
14					
15	Sodium Vapor Fixtures	4,000	$113.42	$68.05	$5.67
16		6,300	$113.84	$68.30	$5.69
17		9,600	$117.08	$70.25	$5.85
18		9,600 (SHOEBOX)	$150.71	$90.43	$7.54
19		16,000	$106.50	$63.90	$5.33
20		27,500	$123.07	$73.84	$6.15
21		50,000	$163.46	$98.08	$8.17
22		27,500 FLOOD	$146.46	$87.88	$7.32
23		50,000 FLOOD	$181.37	$108.82	$9.07
24		4,000 POST TOP	$155.49	$93.29	$7.77
25		9,600 POST TOP	$156.80	$94.08	$7.84
26		27,500 (24 HR)	$249.76	$149.86	$12.49
27					
28					
29	Metal Halide	32,000	$181.37	$108.82	$9.07
30		107,800	$198.01	$118.81	$9.90
31					
32					
33					
34					
35	Standards	POLE-WOOD	$127.05	$127.05	$10.59
36		POLE LAM WOOD =<25 no fdn	$172.63	$172.63	$14.39
37		POLE LAM WOOD <25	$265.92	$265.92	$22.16
38		POLE LAM WOOD =<25 w/ fdn	$247.10	$247.10	$20.59
39		POLE METAL=>25FT	$497.27	$497.27	$41.44
40		POLE METAL EMBEDDED	$265.92	$265.92	$22.16
41		Wood (was S-12)	$127.05	$127.05	$10.59
42		Fiberglass - no base (was S-12)	$172.63	$172.63	$14.39
43		Metal w/ Foundation (was S-12)	$497.27	$497.27	$41.44

Proof of Distribution Revenue at Proposed Rates

	Code	Description	Includes	Prorated Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Prorated Billing Demand	Demand Charge	Demand Charge Revenue	kWh Deliveries	kWh Charge	kWh Charge Revenue
1	A16	Residential	A16-A60	5,108,506		25,989,750				3,037,613,124		124,531,936
2	C06	Small C&I	C6-R2	539,107		5,336,686				552,428,873		23,138,130
3	G02	General C&I	G02	86,973		10,871,594	3,747,594		16,864,172	1,371,693,627		12,578,431
4	G32	C&I Large Demai	B32-G32-B62-	15,641		15,328,471	4,074,936		10,450,873	2,606,916,132		21,898,096
5	S14	Streetlighting	S10-S14	41,532		14,106,266				68,381,640		
6	X01	Propulsion	X01	12		198,000				25,935,238		129,157
7				5,791,771		71,830,767	7,822,530		27,315,045	7,662,968,634		182,275,750
8	A16	Residential Basic		4,725,409	$5.50	25,989,750				2,842,813,980	$0.04199	119,369,759
9	A60	Resid. Low Incon	With A16	383,097	-	-				194,799,144	$0.02650	5,162,177
10	B32	C&I Back-up	Incl. B62	43	$980.00	42,032				145,353,048	$0.00840	1,220,966
11	C06	Small C&I		528,231	$10.00	5,282,306				545,545,940	See below	22,833,654
12	C08	Small C&I Unme	With C06	3,517	$5.00	17,583				2,304,213	See below	112,948
13	E40	Storage Cooling		81	$125.00	10,090				3,248,747	$0.00917	29,791
14	G02	General C&I		86,892	$125.00	10,861,504	3,747,594	$4.50	16,864,172	1,368,444,880	$0.00917	12,548,640
15	G32	200 kW Demand	Incl. G62	15,598	$980.00	15,286,439	4,074,936	See below	10,450,873	2,461,563,084	$0.00840	20,677,130
16	R02	Traffic Signals	With C06	7,360	$5.00	36,798				4,578,720	$0.04183	191,528
17	S10/S1	Private Lighting/Street	Lighting	41,532		14,106,266				68,381,640		
18	X01	Propulsion		12	$16,500.00	198,000				25,935,238	$0.00498	129,157
19				5,791,771		71,830,767	7,822,530		27,315,045	7,662,968,634		182,275,750
20		C-6 Small C&I- Metered							kWh	545,538,492	$0.04183	22,819,875
21									Minimum	7,448	$1.85000	13,779
22										545,545,940		22,833,654
23		C-6 Small C&I- Unmetered							kWh	2,295,053	$0.04183	96,002
24									Minimum	9,160	$1.85000	16,946
25										2,304,213		112,948
26		G32 / G62 Demand (over 200 kW)					3,682,663	$2.50	9,206,658			
27		B32 / B62 Demand- Supplemental (over 200 kW)					291,303	$2.50	728,256			
28		B32 / B62 Demand- Backup (over Supplemental)					100,970	$5.11	515,958			
							4,074,936		10,450,873			

Proof of Distribution Revenue at Proposed Rates

	Code	Description	Includes	HVD Billing Units	HVD Credit Revenue	HVM Billing Dollars	HVM Credit	HVM Credit Revenue	Feeder Service Billing Units	Feeder Service Revenue	Proposed Rate Year Revenue	Revenue Allocation	Difference
1	A16	Residential	A16-A60								150,521,686	150,506,853	14,833
2	C06	Small C&I	C6-R2								28,474,816	28,473,090	1,726
3	G02	General C&I	G02	97,801	(51,034)	40,274,316		(4,734)			40,258,428	40,255,314	3,113
4	G32	C&I Large Demai	B32-G32-B62-	2,631,168	(1,372,989)	47,677,439		(113,526)	151,469	378,673	46,569,597	46,572,470	(2,872)
5	S14	Streetlighting	S10-S14								14,106,266	14,106,551	(285)
6	X01	Propulsion	X01								327,157	327,242	(85)
7				2,728,969	(1,424,023)	87,951,755		(118,260)	151,469	378,673	280,257,951	280,241,521	16,430
				Rate	($0.52)			Rate		$2.50			
8	A16	Residential Basic									145,359,509		
9	A60	Resid. Low Incon	With A16								5,162,177		
10	B32	C&I Back-up	Incl. B62	110,458	(57,639)	1,262,998	(0.238%)	(3,007)			1,202,352		
11	C06	Small C&I									28,115,960		
12	C08	Small C&I Unme	With C06								130,531		
13	E40	Storage Cooling									39,881		
14	G02	General C&I		97,801	(51,034)	40,274,316	(0.012%)	(4,734)			40,218,547		
15	G32	200 kW Demand	Incl. G62	2,520,710	(1,315,350)	46,414,441	(0.238%)	(110,518)	151,469	378,673	45,367,246		
16	R02	Traffic Signals	With C06								228,326		
17	S10/S1	Private Lighting/StreetLighting									14,106,266		
18	X01	Propulsion									327,157		
19				2,728,969	(1,424,023)	87,951,755		(118,260)	151,469	378,673	280,257,951		
20		C-6 Small C&I- Metered											
21													
22													
23		C-6 Small C&I- Unmetered											
24													
25													
26		G32 / G62 Demand (over 200 kW											
27		B32 / B62 Demand- Supplementa											
28		B32 / B62 Demand- Backup (ove											

Rate Design for Station Power- Rate M-01

Line		Billing Units	Current Rate	Revenue		Revenue
1	Proposed Revenue Allocation					**$158,617**
2						
3	Customer Charge:					
4	Number of Monthly Bills	36	$3,406.18	$122,622	$4,406.03	$158,617
5	**Customer Charge Revenue**	36		**122,622**		**158,617**
6						
7	**Total Revenue**			**$122,622**		**$158,617**

Schedule NG-HSG-7

Transmission Rate Design

2010 Retail Transmission Rates

Line		Total	A16	A60	C6	G2	B32 / G32	B62 / G62	S10 / S14	X1
	Retail Tranmission Revenue at Current Rates									
1	Current Retail Transmission Charges - per kW					$1.40	$1.27	$1.39		$1.34
2	Current Retail Transmission Charges - per kWh		$0.01500	$0.01402	$0.01600	$0.01064	$0.01064	$0.01064	$0.01323	$0.01064
3A	Forecast Billed 2010 Demand- kW	11,145,124				3,747,594	5,901,279	1,301,916		194,335
3B	Forecast Actual 2010 Demand- kW	11,826,124				4,428,594	5,901,279	1,301,916		194,335
4	Forecast 2010 Deliveries- kWh X 1000	7,662,969	2,842,814	194,799	552,429	1,371,694	2,041,538	565,378	68,382	25,935
5	Retail Transmission Revenue at Current Rates	$112,536,532	$42,642,210	$2,731,084	$8,838,862	$19,841,452	$29,216,592	$7,825,284	$904,689	$536,360
	Allocation of Revenue to Rate Classes									
6	Coincident Peak with NEP's Peak- kW	1,374,712	604,653		110,651	245,391	398,509		8,972	6,536
7	Coincident Peak Allocator	100.00%	43.98%		8.05%	17.85%	28.99%		0.65%	0.48%
8	Allocated 2010 Total Transmission Revenue	$112,536,532	$49,498,029		$9,058,124	$20,088,164	$32,622,698		$734,441	$535,076
	Retail Transmission Rates									
9	**Proposed kW-based Transmission Rate**					**$2.29**	**$2.28**			**$2.01**
10	Retail kW-Based Transmission Revenue	$26,955,379				$10,141,480	$16,423,286			$390,613
11	Revenue to be Recovered on kWh-basis	$85,581,153	$49,498,029		$9,058,124	$9,946,684	$16,199,412		$734,441	$144,463
12	**Proposed kWh-based Transmission Rate**		**$0.01630**		**$0.01640**	**$0.00725**	**$0.00621**		**$0.01074**	**$0.00557**
13	Retail kWh-based Transmission Revenue	$85,585,534	$49,513,094		$9,059,834	$9,944,779	$16,188,949		$734,419	$144,459
	Retail Tranmission Revenue Proof at Proposed Rates									
14	Retail Transmission Revenue at Proposed Rates	$112,540,912	$49,513,094		$9,059,834	$20,086,259	$32,612,235		$734,419	$535,073
15	Difference from Revenue at Current Rates	$4,380	$15,065		$1,709	($1,905)	($10,463)		($22)	($3)

Line Notes

(1), (2)	Per current tariff	(9)	Proposed rates
(3)	A) Schedule NG-HSG-2, Page 7, plus X01; B) Add 681,000 kW below 10kW-month for G2	(10)	Line (3B) x Line (9)
(4)	Schedule NG-HSG-2, Page 8	(11)	Line (8) - Line (10)
(5)	[Line (1) x Line (3A] + [Line (2) x Line (4)]	(12)	Line (11) ÷ Line (4) (5 decimal places)
(6)	Schedule NG-HSG-2, Page 30	(13)	Line (4) X Line (12)
(7)	Line (6) ÷ Line (6) Total	(14)	Line (10) + Line (13)
(8)	Line (7) x Line (5) Total	(15)	Line (14) - Line (8)

Schedule NG-HSG-8

2.4 kV Discount and High Voltage Delivery (115 KV)

Narragansett Electric Company
2.4 kV Discount and High Voltage Delivery (115 kV) Discount

Line		
1	.24 kV Discount	
2	From Exhibit NG-HSG-1, Page 50, Line 21	
3	**Transformer Billing Credit per kW-month**	**$0.52**
4		
5		
6	High Voltage Delivery (115kV) Discount	
7	C&I Demand Rate Charge per Billing Demand kW	$2.50
8		
9	**High Voltage Delivery (115kV) Discount Rate per kW-month**	**$2.50**
10		
11	**Second Feeder Service Rate per kW-month**	**$2.50**

Schedule NG-HSG-9

Schedule NG-HSG-9

Typical Bills

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on A-16 Rate Customers

Monthly kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total	Percentage of Custs
120	$21.31	$11.62	$9.69	$25.64	$11.89	$13.75	$4.33	20.3%	20.3%
240	$39.75	$23.23	$16.52	$45.53	$23.77	$21.76	$5.78	14.5%	14.5%
500	$79.71	$48.40	$31.31	$88.66	$49.52	$39.14	$8.95	11.2%	11.2%
700	$110.44	$67.76	$42.68	$121.83	$69.33	$52.50	$11.39	10.3%	10.3%
950	$148.87	$91.96	$56.91	$163.29	$94.09	$69.20	$14.42	9.7%	9.7%
1,000	$156.55	$96.80	$59.75	$171.58	$99.04	$72.54	$15.03	9.6%	9.6%

Present Rates:	A-16		Proposed Rates:	A-16	
Customer Charge		$2.75	Customer Charge		$5.50
Transmission Charge (1)	kWh x	$0.01500	Transmission Charge	kWh x	$0.01630
Distribution Energy Charge	kWh x	$0.03376	Distribution Energy Charge	kWh x	$0.04199
Transition Energy Charge	kWh x	$0.00235	Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350	C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	$0.09293	Standard Offer Charge (3)	kWh x	$0.09508

Note (1): Includes Transmission Adjustment Factor of $0.01064/kWh
Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00215/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on A-60 Rate Customers

Monthly kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total
100	$12.15	$9.68	$2.47	$14.97	$9.90	$5.07	$2.82	23.2%
200	$24.30	$19.36	$4.94	$29.95	$19.81	$10.14	$5.65	23.3%
300	$36.44	$29.04	$7.40	$44.91	$29.71	$15.20	$8.47	23.2%
500	$62.13	$48.40	$13.73	$74.86	$49.52	$25.34	$12.73	20.5%
750	$99.46	$72.60	$26.86	$112.29	$74.28	$38.01	$12.83	12.9%
1250	$173.86	$121.00	$52.86	$187.15	$123.80	$63.35	$13.29	7.6%

Present Rates:	A-60	
Customer Charge		$0.00
Transmission Charge (1)	kWh x	$0.01402
Initial Block Energy Charge (1st 450 kWh)	kWh x	$0.00382
Second Block Energy Charge (next 750 kWh)	kWh x	$0.03055
Tail Block Energy Charge	kWh x	$0.02548
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates:	A-60	
Customer Charge		$0.00
Transmission Charge	kWh x	$0.01630
Distribution Energy Charge	kWh x	$0.02650
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (3)	kWh x	$0.09508

Note (1): Includes Transmission Adjustment Factor of $0.01064/kWh
Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00215/kWh

*Includes 1.306¢ per kWh credit approved by Commission in Docket No. 4011 for effect January 1, 2009 through December 31, 2009

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on A-60 Rate Customers
Excludes Initial Block Low Income Credit

Monthly kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total
100	$13.51	$9.68	$3.83	$14.97	$9.90	$5.07	$1.46	10.8%
200	$27.02	$19.36	$7.66	$29.95	$19.81	$10.14	$2.93	10.8%
300	$40.52	$29.04	$11.48	$44.91	$29.71	$15.20	$4.39	10.8%
500	$68.25	$48.40	$19.85	$74.86	$49.52	$25.34	$6.61	9.7%
750	$105.58	$72.60	$32.98	$112.29	$74.28	$38.01	$6.71	6.4%
1250	$179.98	$121.00	$58.98	$187.15	$123.80	$63.35	$7.17	4.0%

Present Rates:	A-60	
Customer Charge		$0.00
Transmission Charge (1)	kWh x	$0.01402
Initial Block Energy Charge (1st 450 kWh)*	kWh x	$0.01688
Second Block Energy Charge (next 750 kWh)	kWh x	$0.03055
Tail Block Energy Charge	kWh x	$0.02548
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates:	A-60	
Customer Charge		$0.00
Transmission Charge	kWh x	$0.01630
Distribution Energy Charge	kWh x	$0.02650
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (3)	kWh x	$0.09508

Note (1): Includes Transmission Adjustment Factor of $0.01064/kWh
Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00215/kWh

*Does not include 1.306¢ per kWh credit approved by Commission in Docket No. 4011 for effect January 1, 2009 through December 31, 2009

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on C-06 Rate Customers

Monthly kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total	Percentage of Custs
250	$45.58	$24.20	$21.38	$51.86	$24.76	$27.10	$6.28	13.8%	13.8%
500	$84.91	$48.40	$36.51	$93.31	$49.52	$43.79	$8.40	9.9%	9.9%
1,000	$163.56	$96.80	$66.76	$176.21	$99.04	$77.17	$12.65	7.7%	7.7%
1,500	$242.22	$145.20	$97.02	$259.10	$148.56	$110.54	$16.88	7.0%	7.0%
2,000	$320.87	$193.60	$127.27	$342.00	$198.08	$143.92	$21.13	6.6%	6.6%

Present Rates:	C-06		Proposed Rates:	C-06	
Customer Charge		$6.00	Customer Charge		$10.00
Transmission Charge (1)	kWh x	$0.01600	Transmission Charge	kWh x	$0.01640
Distribution Energy Charge	kWh x	$0.03624	Distribution Energy Charge	kWh x	$0.04183
Transition Energy Charge	kWh x	$0.00235	Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350	C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	$0.09293	Standard Offer Charge (3)	kWh x	$0.09508

Note (1): Includes Transmission Adjustment Factor of $0.01064/kWh
Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00215/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-02 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	4,000	$644.14	$387.21	$256.93	$708.04	$390.46	$317.58	$63.90	9.9%
50	10,000	$1,520.95	$968.02	$552.93	$1,645.11	$976.15	$668.96	$124.16	8.2%
100	20,000	$2,982.30	$1,936.04	$1,046.26	$3,206.87	$1,952.29	$1,254.58	$224.57	7.5%
150	30,000	$4,443.65	$2,904.06	$1,539.59	$4,768.65	$2,928.44	$1,840.21	$325.00	7.3%

Present Rates: G-02

Customer Charge		$103.41
Transmission Demand Charge-xcs 10 kW	kW x	$1.40
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	$3.22
Distribution Energy Charge	kWh x	$0.00777
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-02

Customer Charge		$125.00
Transmission Demand Charge	kW x	$2.29
Transmission Charge	kWh x	$0.00725
Distribution Demand Charge-xcs 10 kW	kW x	$4.50
Distribution Energy Charge	kWh x	$0.00917
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-02 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	6,000	$888.28	$580.81	$307.47	$949.67	$585.69	$363.98	$61.39	6.9%
50	15,000	$2,131.31	$1,452.03	$679.28	$2,249.17	$1,464.22	$784.95	$117.86	5.5%
100	30,000	$4,203.03	$2,904.06	$1,298.97	$4,415.00	$2,928.44	$1,486.56	$211.97	5.0%
150	45,000	$6,274.75	$4,356.09	$1,918.66	$6,580.84	$4,392.66	$2,188.18	$306.09	4.9%

Present Rates: G-02

Customer Charge		$103.41
Transmission Demand Charge-xcs 10 kW	kW x	$1.40
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	$3.22
Distribution Energy Charge	kWh x	$0.00777
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-02

Customer Charge		$125.00
Transmission Demand Charge	kW x	$2.29
Transmission Charge	kWh x	$0.00725
Distribution Demand Charge-xcs 10 kW	kW x	$4.50
Distribution Energy Charge	kWh x	$0.00917
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-02 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	8,000	$1,132.43	$774.42	$358.01	$1,191.30	$780.92	$410.38	$58.87	5.2%
50	20,000	$2,741.68	$1,936.04	$805.64	$2,853.23	$1,952.29	$900.94	$111.55	4.1%
100	40,000	$5,423.76	$3,872.08	$1,551.68	$5,623.12	$3,904.58	$1,718.54	$199.36	3.7%
150	60,000	$8,105.85	$5,808.13	$2,297.72	$8,393.03	$5,856.88	$2,536.15	$287.18	3.5%

Present Rates: G-02

Customer Charge		$103.41
Transmission Demand Charge-xcs 10 kW	kW x	$1.40
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	$3.22
Distribution Energy Charge	kWh x	$0.00777
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-02

Customer Charge		$125.00
Transmission Demand Charge	kW x	$2.29
Transmission Charge	kWh x	$0.00725
Distribution Demand Charge-xcs 10 kW	kW x	$4.50
Distribution Energy Charge	kWh x	$0.00917
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-02 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	10,000	$1,376.57	$968.02	$408.55	$1,432.92	$976.15	$456.77	$56.35	4.1%
50	25,000	$3,352.04	$2,420.05	$931.99	$3,457.29	$2,440.36	$1,016.93	$105.25	3.1%
100	50,000	$6,644.49	$4,840.10	$1,804.39	$6,831.25	$4,880.73	$1,950.52	$186.76	2.8%
150	75,000	$9,936.94	$7,260.16	$2,676.78	$10,205.20	$7,321.09	$2,884.11	$268.26	2.7%

Present Rates: G-02

Customer Charge		$103.41
Transmission Demand Charge-xcs 10 kW	kW x	$1.40
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	$3.22
Distribution Energy Charge	kWh x	$0.00777
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-02

Customer Charge		$125.00
Transmission Demand Charge	kW x	$2.29
Transmission Charge	kWh x	$0.00725
Distribution Demand Charge-xcs 10 kW	kW x	$4.50
Distribution Energy Charge	kWh x	$0.00917
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-32 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	40,000	$5,855.03	$3,872.08	$1,982.95	$6,252.91	$3,904.58	$2,348.33	$397.88	6.8%
750	150,000	$21,279.09	$14,520.31	$6,758.78	$22,073.44	$14,642.19	$7,431.25	$794.35	3.7%
1,000	200,000	$28,290.03	$19,360.42	$8,929.61	$29,264.59	$19,522.92	$9,741.67	$974.56	3.4%
1,500	300,000	$42,311.91	$29,040.63	$13,271.28	$43,646.88	$29,284.38	$14,362.50	$1,334.97	3.2%
2,500	500,000	$70,355.65	$48,401.04	$21,954.61	$72,411.46	$48,807.29	$23,604.17	$2,055.81	2.9%

Present Rates: G-32

Customer Charge		$236.43
Transmission Demand Charge	kW x	$1.27
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge	kW x	$1.99
Distribution Energy Charge	kWh x	$0.00889
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-32

Customer Charge		$980.00
Transmission Demand Charge	kW x	$2.28
Transmission Charge	kWh x	$0.00621
Distribution Demand Charge-xcs 200 kW	kW x	$2.50
Distribution Energy Charge	kWh x	$0.00840
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-32 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	60,000	$8,319.83	$5,808.13	$2,511.70	$8,631.46	$5,856.88	$2,774.58	$311.63	3.7%
750	225,000	$30,522.06	$21,780.47	$8,741.59	$30,992.97	$21,963.28	$9,029.69	$470.91	1.5%
1,000	300,000	$40,613.99	$29,040.63	$11,573.36	$41,157.30	$29,284.38	$11,872.92	$543.31	1.3%
1,500	450,000	$60,797.85	$43,560.94	$17,236.91	$61,485.94	$43,926.56	$17,559.38	$688.09	1.1%
2,500	750,000	$101,165.55	$72,601.56	$28,563.99	$102,143.23	$73,210.94	$28,932.29	$977.68	1.0%

Present Rates: G-32

Customer Charge		$236.43
Transmission Demand Charge	kW x	$1.27
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge	kW x	$1.99
Distribution Energy Charge	kWh x	$0.00889
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-32

Customer Charge		$980.00
Transmission Demand Charge	kW x	$2.28
Transmission Charge	kWh x	$0.00621
Distribution Demand Charge-xcs 200 kW	kW x	$2.50
Distribution Energy Charge	kWh x	$0.00840
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-32 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	80,000	$10,784.62	$7,744.17	$3,040.45	$11,010.00	$7,809.17	$3,200.83	$225.38	2.1%
750	300,000	$39,765.04	$29,040.63	$10,724.41	$39,912.51	$29,284.38	$10,628.13	$147.47	0.4%
1,000	400,000	$52,937.94	$38,720.83	$14,217.11	$53,050.00	$39,045.83	$14,004.17	$112.06	0.2%
1,500	600,000	$79,283.78	$58,081.25	$21,202.53	$79,325.00	$58,568.75	$20,756.25	$41.22	0.1%
2,500	1,000,000	$131,975.44	$96,802.08	$35,173.36	$131,875.00	$97,614.58	$34,260.42	-$100.44	-0.1%

Present Rates: G-32

Customer Charge		$236.43
Transmission Demand Charge	kW x	$1.27
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge	kW x	$1.99
Distribution Energy Charge	kWh x	$0.00889
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-32

Customer Charge		$980.00
Transmission Demand Charge	kW x	$2.28
Transmission Charge	kWh x	$0.00621
Distribution Demand Charge-xcs 200 kW	kW x	$2.50
Distribution Energy Charge	kWh x	$0.00840
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-32 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	100,000	$13,249.41	$9,680.21	$3,569.20	$13,388.54	$9,761.46	$3,627.08	$139.13	1.1%
750	375,000	$49,008.00	$36,300.78	$12,707.22	$48,832.03	$36,605.47	$12,226.56	-$175.97	-0.4%
1,000	500,000	$65,261.90	$48,401.04	$16,860.86	$64,942.71	$48,807.29	$16,135.42	-$319.19	-0.5%
1,500	750,000	$97,769.72	$72,601.56	$25,168.16	$97,164.07	$73,210.94	$23,953.13	-$605.65	-0.6%
2,500	1,250,000	$162,785.34	$121,002.60	$41,782.74	$161,606.77	$122,018.23	$39,588.54	-$1,178.57	-0.7%

Present Rates: G-32

Customer Charge		$236.43
Transmission Demand Charge	kW x	$1.27
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge	kW x	$1.99
Distribution Energy Charge	kWh x	$0.00889
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-32

Customer Charge		$980.00
Transmission Demand Charge	kW x	$2.28
Transmission Charge	kWh x	$0.00621
Distribution Demand Charge-xcs 200 kW	kW x	$2.50
Distribution Energy Charge	kWh x	$0.00840
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-62 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	600,000	$97,500.75	$58,081.25	$39,419.50	$86,793.75	$58,568.75	$28,225.00	-$10,707.00	-11.0%
5,000	1,000,000	$150,613.25	$96,802.08	$53,811.17	$144,322.91	$97,614.58	$46,708.33	-$6,290.34	-4.2%
7,500	1,500,000	$217,003.88	$145,203.13	$71,800.75	$216,234.38	$146,421.88	$69,812.50	-$769.50	-0.4%
10,000	2,000,000	$283,394.50	$193,604.17	$89,790.33	$288,145.84	$195,229.17	$92,916.67	$4,751.34	1.7%
20,000	4,000,000	$548,957.00	$387,208.33	$161,748.67	$575,791.66	$390,458.33	$185,333.33	$26,834.66	4.9%

Present Rates: G-62

Customer Charge		$17,118.72
Transmission Demand Charge	kW x	$1.39
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge	kW x	$2.22
Distribution Energy Charge	kWh x	$0.00000
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-32

Customer Charge		$980.00
Transmission Demand Charge	kW x	$2.28
Transmission Charge	kWh x	$0.00621
Distribution Demand Charge-xcs 200 kW	kW x	$2.50
Distribution Energy Charge	kWh x	$0.00840
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-62 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	900,000	$131,694.51	$87,121.88	$44,572.63	$122,471.88	$87,853.13	$34,618.75	-$9,222.63	-7.0%
5,000	1,500,000	$207,602.84	$145,203.13	$62,399.71	$203,786.46	$146,421.88	$57,364.58	-$3,816.38	-1.8%
7,500	2,250,000	$302,488.25	$217,804.69	$84,683.56	$305,429.69	$219,632.81	$85,796.88	$2,941.44	1.0%
10,000	3,000,000	$397,373.67	$290,406.25	$106,967.42	$407,072.92	$292,843.75	$114,229.17	$9,699.25	2.4%
20,000	6,000,000	$776,915.33	$580,812.50	$196,102.83	$813,645.83	$585,687.50	$227,958.33	$36,730.50	4.7%

Present Rates: G-62

Customer Charge		$17,118.72
Transmission Demand Charge	kW x	$1.39
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge	kW x	$2.22
Distribution Energy Charge	kWh x	$0.00000
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-32

Customer Charge		$980.00
Transmission Demand Charge	kW x	$2.28
Transmission Charge	kWh x	$0.00621
Distribution Demand Charge-xcs 200 kW	kW x	$2.50
Distribution Energy Charge	kWh x	$0.00840
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-62 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,200,000	$165,888.25	$116,162.50	$49,725.75	$158,150.00	$117,137.50	$41,012.50	-$7,738.25	-4.7%
5,000	2,000,000	$264,592.42	$193,604.17	$70,988.25	$263,250.00	$195,229.17	$68,020.83	-$1,342.42	-0.5%
7,500	3,000,000	$387,972.63	$290,406.25	$97,566.38	$394,625.00	$292,843.75	$101,781.25	$6,652.37	1.7%
10,000	4,000,000	$511,352.83	$387,208.33	$124,144.50	$526,000.00	$390,458.33	$135,541.67	$14,647.17	2.9%
20,000	8,000,000	$1,004,873.67	$774,416.67	$230,457.00	$1,051,500.00	$780,916.67	$270,583.33	$46,626.33	4.6%

Present Rates: G-62

Customer Charge		$17,118.72
Transmission Demand Charge	kW x	$1.39
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge	kW x	$2.22
Distribution Energy Charge	kWh x	$0.00000
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-32

Customer Charge		$980.00
Transmission Demand Charge	kW x	$2.28
Transmission Charge	kWh x	$0.00621
Distribution Demand Charge-xcs 200 kW	kW x	$2.50
Distribution Energy Charge	kWh x	$0.00840
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Proposed Rates
Impact on G-62 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,500,000	$200,082.01	$145,203.13	$54,878.88	$193,828.13	$146,421.88	$47,406.25	-$6,253.88	-3.1%
5,000	2,500,000	$321,582.00	$242,005.21	$79,576.79	$322,713.54	$244,036.46	$78,677.08	$1,131.54	0.4%
7,500	3,750,000	$473,457.00	$363,007.81	$110,449.19	$483,820.32	$366,054.69	$117,765.63	$10,363.32	2.2%
10,000	5,000,000	$625,332.00	$484,010.42	$141,321.58	$644,927.09	$488,072.92	$156,854.17	$19,595.09	3.1%
20,000	10,000,000	$1,232,832.00	$968,020.83	$264,811.17	$1,289,354.16	$976,145.83	$313,208.33	$56,522.16	4.6%

Present Rates: G-62

Customer Charge		$17,118.72
Transmission Demand Charge	kW x	$1.39
Transmission Charge	kWh x	$0.01064
Distribution Demand Charge	kW x	$2.22
Distribution Energy Charge	kWh x	$0.00000
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (2)	kWh x	$0.09293

Proposed Rates: G-32

Customer Charge		$980.00
Transmission Demand Charge	kW x	$2.28
Transmission Charge	kWh x	$0.00621
Distribution Demand Charge-xcs 200 kW	kW x	$2.50
Distribution Energy Charge	kWh x	$0.00840
Transition Energy Charge	kWh x	$0.00235
C&LM Adjustment	kWh x	$0.00350
Gross Earnings Tax		4%
Standard Offer Charge (3)	kWh x	$0.09371

Note (2): Includes Standard Offer of $0.092/kWh and Renewable Energy Standard Charge of $0.00093/kWh
Note (3): Includes Standard Offer of $0.092/kWh, Renewable Energy Standard Charge of $0.00093/kWh and proposed Commodity Cost Adjustment Factor of $0.00078/kWh

Schedule NG-HSG-10

Schedule NG-HSG-10

Streetlight Impacts

Narragansett Electric Company
Rate S-10 Bill Impact

Luminaire Type	Proposed Lumens Description (2)	Lumens (3)	Annual kWh (4)	Current Luminaire Price (5)	Current Distribution Charge - Blackstone Valley (6)	Current Distribution Charge Newport Zone (7)	Current Distribution Charge Narragansett Zone (8)	Current Commodity Charge (9)	Current Revenue Blackstone Valley (10)	Current Revenue Newport Zone (11)	Current Revenue Narragansett Zone (12)	Proposed Luminaire Price (13)	Proposed Distribution Charge (14)	Proposed Commodity Charge (15)	Proposed Revenue (16)	Overall Increase Blackstone Amount (17)	Newport Amount (18)	Narragansett Amount (19)	Blackstone % (20)	Newport % (21)	Narragansett % (22)
Incandescent	LUM INC RWY 105W	1,000	438	$75.22	($0.02512)	($0.01010)	$0.01908	$0.09293	$104.92	$111.50	$124.28	$113.42	$0.01659	$0.09508	$162.33	$57.41	$50.83	$38.05	54.72%	45.59%	30.62%
Mercury Vapor	LUM MV POST 175W	8,500	881	$108.85	$0.00000	$0.00000	$0.00000	$0.09200	$189.90	$189.90	$189.90	$156.80	$0.00000	$0.09508	$240.57	$50.66	$50.66	$50.66	26.68%	26.68%	26.68%
Mercury Vapor	LUM MV RWY 100W	4,400	543	$58.40	($0.02512)	($0.01010)	$0.01908	$0.09293	$95.22	$103.38	$119.22	$113.42	$0.01659	$0.09508	$174.06	$78.84	$70.68	$54.84	82.79%	68.37%	45.99%
Mercury Vapor	LUM MV RWY 175W	8,500	881	$70.77	($0.02512)	($0.01010)	$0.01908	$0.09293	$130.51	$143.74	$169.45	$117.08	$0.01659	$0.09508	$215.46	$84.95	$71.72	$46.01	65.09%	49.89%	27.15%
Mercury Vapor	LUM MV RWY 400W	23,000	1,991	$122.31	($0.02512)	($0.01010)	$0.01908	$0.09293	$257.32	$287.22	$345.32	$123.07	$0.01659	$0.09508	$345.40	$88.09	$58.18	$0.08	34.23%	20.26%	0.02%
Mercury Vapor	LUM MV RWY 1000W	63,000	4,572	$234.25	($0.02512)	($0.01010)	$0.01908	$0.09293	$544.28	$612.95	$746.36	$163.46	$0.01659	$0.09508	$674.02	$129.74	$61.07	-$72.34	23.84%	9.96%	-9.69%
Mercury Vapor	LUM MV FLD 400W	23,000	1,991	$152.08	($0.02512)	($0.01010)	$0.01908	$0.09293	$287.09	$316.99	$375.09	$146.46	$0.01659	$0.09508	$368.79	$81.71	$51.80	-$6.30	28.46%	16.34%	-1.68%
Mercury Vapor	LUM MV FLD 1000W	63,000	4,572	$262.72	($0.02512)	($0.01010)	$0.01908	$0.09293	$572.75	$641.42	$774.83	$181.37	$0.01659	$0.09508	$691.93	$119.18	$50.51	-$82.90	20.81%	7.87%	-10.70%
Sodium Vapor	LUM HPS RWY 50W	4,000	255	$62.78	($0.02512)	($0.01010)	$0.01908	$0.09293	$80.07	$83.90	$91.34	$113.42	$0.01659	$0.09508	$141.90	$61.82	$57.99	$50.55	77.21%	69.12%	55.34%
Sodium Vapor	LUM HPS RWY 70W	6,300	349	$66.28	($0.02512)	($0.01010)	$0.01908	$0.09293	$89.95	$95.19	$105.37	$113.84	$0.01659	$0.09508	$152.81	$62.87	$57.63	$47.44	69.89%	60.54%	45.02%
Sodium Vapor	LUM HPS RWY 100W	9,600	493	$72.63	($0.02512)	($0.01010)	$0.01908	$0.09293	$106.06	$113.47	$127.85	$117.08	$0.01659	$0.09508	$172.13	$66.07	$58.67	$44.28	62.30%	51.71%	34.64%
Sodium Vapor	LUM HPS RWY 150W	16,000	722	$72.63	($0.02512)	($0.01010)	$0.01908	$0.09293	$121.59	$132.43	$153.50	$106.50	$0.01659	$0.09508	$187.13	$65.54	$54.69	$33.62	53.90%	41.30%	21.91%
Sodium Vapor	LUM HPS RWY 250W	27,500	1,269	$120.39	($0.02512)	($0.01010)	$0.01908	$0.09293	$206.44	$225.50	$262.53	$123.07	$0.01659	$0.09508	$264.78	$58.34	$39.28	$2.25	28.26%	17.42%	0.86%
Sodium Vapor	LUM HPS RWY 400W	50,000	1,962	$163.46	($0.02512)	($0.01010)	$0.01908	$0.09293	$296.50	$325.97	$383.22	$163.46	$0.01659	$0.09508	$382.56	$86.05	$56.58	-$0.67	29.02%	17.36%	-0.17%
Sodium Vapor	WALL HPS 250W 24HR	27,500	2,663	$172.21	($0.02512)	($0.01010)	$0.01908	$0.09293	$352.79	$392.79	$470.49	$249.76	$0.01659	$0.09508	$547.14	$194.35	$154.35	$76.64	55.09%	39.30%	16.29%
Sodium Vapor	LUM HPS POST 50W	4,000	255	$66.58	($0.02512)	($0.01010)	$0.01908	$0.09293	$83.87	$87.70	$95.14	$155.49	$0.01659	$0.09508	$183.97	$100.09	$96.26	$88.82	119.34%	109.76%	93.36%
Sodium Vapor	LUM HPS POST 100W	9,600	493	$78.56	($0.02512)	($0.01010)	$0.01908	$0.09293	$111.99	$119.40	$133.78	$156.80	$0.01659	$0.09508	$211.85	$99.86	$92.46	$78.07	89.17%	77.44%	58.36%
Sodium Vapor	LUM HPS FLD 250W	27,500	1,269	$143.14	($0.02512)	($0.01010)	$0.01908	$0.09293	$229.19	$248.25	$285.28	$146.46	$0.01659	$0.09508	$288.17	$58.98	$39.92	$2.89	25.73%	16.08%	1.01%
Sodium Vapor	LUM HPS FLD 400W	50,000	1,962	$181.37	($0.02512)	($0.01010)	$0.01908	$0.09293	$314.41	$343.88	$401.13	$181.37	$0.01659	$0.09508	$400.47	$86.05	$56.58	-$0.67	27.37%	16.45%	-0.17%
Sodium Vapor	SHOEBOX - LUM HPS RWY	9,600	493	$72.63	($0.02512)	($0.01010)	$0.01908	$0.09293	$106.06	$113.47	$127.85	$150.71	$0.01659	$0.09508	$205.76	$99.70	$92.30	$77.91	94.01%	81.34%	60.94%
Metal Halide	LUM MH FLD 400W	32,000	1,883	$0.00	($0.02512)	($0.01010)	$0.01908	$0.09293	$127.69	$155.97	$210.91	$181.37	$0.01659	$0.09508	$391.64	$263.96	$235.68	$180.73	206.72%	151.10%	85.69%
Metal Halide	LUM MH FLD 1000W	107,800	4,502	$0.00	($0.02512)	($0.01010)	$0.01908	$0.09293	$305.28	$372.90	$504.27	$198.01	$0.01659	$0.09508	$700.75	$395.47	$327.85	$196.48	129.54%	87.92%	38.96%
Overhead/Underground Service																					
Wood Poles	POLE-WOOD			$55.45								$127.05						$71.60			129.13%
Fiberglass w/out foundation	POLE FIBER PT <25' w/out foundation			$57.34								$172.63						$115.29			201.06%
Fiberglass w/ foundation	POLE FIBER RWY <25' with foundation			$111.04								$265.92						$154.88			139.48%
Fiberglass w/ foundation	POLE FIBER RWY =>25' w/ foundation			$185.67								$247.10						$61.43			33.09%
Metallic w/out foundation	POLE METAL EMBEDDED (no foundation)			$253.37								$265.92						$12.55			4.95%
Metallic w/ foundation	POLE METAL=>25FT (with foundation)			$253.37								$497.27						$243.90			96.26%
	Wood Poles			$110.86								$127.05						$16.19			14.60%
	Fiberglass - no Base			$110.86								$172.63						$61.77			55.72%
	Metal Poles			$110.86								$497.27						$386.41			348.56%

Column Description:

Column (1)	per current tariff
Column (2)	bill print descriptions replace former luminaire codes
Column (3) - Column (9)	per current tariff
Column (10)	Column (5) + [Column (4) * (Column (6) + Column (9))]
Column (11)	Column (5) + [Column (4) * (Column (7) + Column (9))]
Column (12)	Column (5) + [Column (4) * (Column (8) + Column (9))]
Column (13)	per Workpaper NG-HSG-2
Column (14)	per Workpaper NG-HSG-2
Column (15)	per Workpaper NG-RLO-24
Column (16)	Column (13) + [Column (4) * (Column (14) + Column (15))]
Column (17)	Column (16) - Column (10)
Column (18)	Column (16) - Column (11)
Column (19)	Column (16) - Column (12)
Column (20)	Column (17) ÷ Column (10)
Column (21)	Column (18) ÷ Column (11)
Column (22)	Column (19) ÷ Column (12)

Narragansett Electric Company
Rate S-14 Bill Impact

Luminaire Type	Proposed Lumens Description (2)	Lumens (3)	Annual kWh (4)	Current Luminaire Price (5)	Current Distribution Charge - Blackstone Valley (6)	Current Distribution Charge Newport Zone (7)	Current Distribution Charge Narragansett Zone (8)	Current Commodity Charge (9)	Current Revenue Blackstone Valley (10)	Current Revenue Newport Zone (11)	Current Revenue Narragansett Zone (12)	Proposed Luminaire Price (13)	Proposed Distribution Charge (14)	Proposed Commodity Charge (15)	Proposed Revenue (16)	Overall Increase Blackstone Amount (17)	Newport Amount (18)	Narragansett Amount (19)	Blackstone % (20)	Newport % (21)	Narragansett % (22)
Incandescent	LUM INC RWY 105W	1,000	438	$75.22	($0.02512)	($0.01010)	$0.01908	$0.09293	$104.92	$111.50	$124.28	$113.42	$0.01659	$0.09508	$162.33	$57.41	$50.83	$38.05	54.72%	45.59%	30.62%
Incandescent	LUM INC RWY 205W	2,500	856	$67.45	($0.02512)	($0.01010)	$0.01908	$0.09293	$125.50	$138.35	$163.33	$113.42	$0.01659	$0.09508	$209.01	$83.51	$70.66	$45.68	66.55%	51.07%	27.97%
Mercury Vapor	LUM MV POST 175W	8,500	175	$108.85	($0.02512)	($0.01010)	$0.01908	$0.09293	$120.72	$123.35	$128.45	$156.80	$0.01659	$0.09508	$176.34	$55.63	$53.00	$47.89	46.08%	42.97%	37.28%
Mercury Vapor	LUM MV RWY 100W	4,400	543	$58.40	($0.02512)	($0.01010)	$0.01908	$0.09293	$95.22	$103.38	$119.22	$113.42	$0.01659	$0.09508	$174.06	$78.84	$70.68	$54.84	82.79%	68.37%	45.99%
Mercury Vapor	LUM MV RWY 175W	8,500	881	$70.77	($0.02512)	($0.01010)	$0.01908	$0.09293	$130.51	$143.74	$169.45	$117.08	$0.01659	$0.09508	$215.46	$84.95	$71.72	$46.01	65.09%	49.89%	27.15%
Mercury Vapor	LUM MV RWY 250W	13,000	1,282	$122.31	($0.02512)	($0.01010)	$0.01908	$0.09293	$209.24	$228.50	$265.91	$117.08	$0.01659	$0.09508	$260.24	$51.00	$31.74	-$5.67	24.37%	13.89%	-2.13%
Mercury Vapor	LUM MV RWY 400W	23,000	1,991	$122.31	($0.02512)	($0.01010)	$0.01908	$0.09293	$257.32	$287.22	$345.32	$123.07	$0.01659	$0.09508	$345.40	$88.09	$58.18	$0.08	34.23%	20.26%	0.02%
Mercury Vapor	LUM MV RWY 1000W	63,000	4,572	$234.25	($0.02512)	($0.01010)	$0.01908	$0.09293	$544.28	$612.95	$746.36	$163.46	$0.01659	$0.09508	$674.02	$129.74	$61.07	-$72.34	23.84%	9.96%	-9.69%
Mercury Vapor	LUM MV FLD 400W	23,000	1,991	$152.08	($0.02512)	($0.01010)	$0.01908	$0.09293	$287.09	$316.99	$375.09	$146.46	$0.01659	$0.09508	$368.79	$81.71	$51.80	-$6.30	28.46%	16.34%	-1.68%
Mercury Vapor	LUM MV FLD 1000W	63,000	4,572	$262.72	($0.02512)	($0.01010)	$0.01908	$0.09293	$572.75	$641.42	$774.83	$181.37	$0.01659	$0.09508	$691.93	$119.18	$50.51	-$82.90	20.81%	7.87%	-10.70%
Mercury Vapor	LUM MV POST 175W	8,500	175	$108.85	($0.02512)	($0.01010)	$0.01908	$0.09293	$120.72	$123.35	$128.45	$156.80	$0.01659	$0.09508	$176.34	$55.63	$53.00	$47.89	46.08%	42.97%	37.28%
Sodium Vapor	LUM HPS RWY 50W	4,000	255	$62.78	($0.02512)	($0.01010)	$0.01908	$0.09293	$80.07	$83.90	$91.34	$113.42	$0.01659	$0.09508	$141.90	$61.82	$57.99	$50.55	77.21%	69.12%	55.34%
Sodium Vapor	LUM HPS RWY 70W	6,300	359	$66.28	($0.02512)	($0.01010)	$0.01908	$0.09293	$90.62	$96.02	$106.49	$113.84	$0.01659	$0.09508	$153.93	$63.31	$57.91	$47.44	69.86%	60.32%	44.55%
Sodium Vapor	LUM HPS RWY 100W	9,600	493	$72.63	($0.02512)	($0.01010)	$0.01908	$0.09293	$106.06	$113.47	$127.85	$117.08	$0.01659	$0.09508	$172.13	$66.07	$58.67	$44.28	62.30%	51.71%	34.64%
Sodium Vapor	LUM HPS RWY 150W	16,000	722	$72.63	($0.02512)	($0.01010)	$0.01908	$0.09293	$121.59	$132.43	$153.50	$106.50	$0.01659	$0.09508	$187.13	$65.54	$54.69	$33.62	53.90%	41.30%	21.91%
Sodium Vapor	LUM HPS RWY 250W	27,500	1,269	$120.39	($0.02512)	($0.01010)	$0.01908	$0.09293	$206.44	$225.50	$262.53	$123.07	$0.01659	$0.09508	$264.78	$58.34	$39.28	$2.25	28.26%	17.42%	0.86%
Sodium Vapor	LUM HPS RWY 400W	50,000	1,962	$163.46	($0.02512)	($0.01010)	$0.01908	$0.09293	$296.50	$325.97	$383.22	$163.46	$0.01659	$0.09508	$382.56	$86.05	$56.58	-$0.67	29.02%	17.36%	-0.17%
Sodium Vapor	WALL HPS 250W 24HR	27,500	2,663	$172.21	($0.02512)	($0.01010)	$0.01908	$0.09293	$352.79	$392.79	$470.49	$249.76	$0.01659	$0.09508	$547.14	$194.35	$154.35	$76.64	55.09%	39.30%	16.29%
Sodium Vapor	LUM HPS POST 50W	4,000	50	$62.78	($0.02512)	($0.01010)	$0.01908	$0.09293	$66.17	$66.92	$68.38	$155.49	$0.01659	$0.09508	$161.07	$94.90	$94.15	$92.69	143.42%	140.69%	135.55%
Sodium Vapor	LUM HPS POST 100W	9,600	493	$78.56	($0.02512)	($0.01010)	$0.01908	$0.09293	$111.99	$119.40	$133.78	$156.80	$0.01659	$0.09508	$211.85	$99.86	$92.46	$78.07	89.17%	77.44%	58.36%
Sodium Vapor	LUM HPS FLD 250W	27,500	1,269	$143.14	($0.02512)	($0.01010)	$0.01908	$0.09293	$229.19	$248.25	$285.28	$146.46	$0.01659	$0.09508	$288.17	$58.98	$39.92	$2.89	25.73%	16.08%	1.01%
Sodium Vapor	LUM HPS FLD 400W	50,000	1,962	$181.37	($0.02512)	($0.01010)	$0.01908	$0.09293	$314.41	$343.88	$401.13	$181.37	$0.01659	$0.09508	$400.47	$86.05	$56.58	-$0.67	27.37%	16.45%	-0.17%
Metal Halide	LUM MH FLD 400W	32,000	1,883	$181.37	($0.02512)	($0.01010)	$0.01908	$0.09293	$309.06	$337.34	$392.28	$181.37	$0.01659	$0.09508	$391.64	$82.59	$54.31	-$0.64	26.72%	16.10%	-0.16%
Metal Halide	LUM MH FLD 1000W	107,800	4,502	$181.37	($0.02512)	($0.01010)	$0.01908	$0.09293	$486.65	$554.27	$685.64	$198.01	$0.01659	$0.09508	$700.75	$214.10	$146.48	$15.11	43.99%	26.43%	2.20%
Overhead/Underground Service																					
Wood Poles	POLE-WOOD			$55.45								$127.05						$71.60			129.13%
Fiberglass w/out foundation	POLE FIBER PT <25' w/out foundation			$57.34								$172.63						$115.29			201.06%
Fiberglass w/ foundation	POLE FIBER RWY <25' with foundation			$111.04								$265.92						$154.88			139.48%
Fiberglass w/ foundation	POLE FIBER RWY =>25' w/ foundation			$185.67								$247.10						$61.43			33.09%
Metallic w/out foundation	POLE METAL EMBEDDED (no foundation)			$253.37								$265.92						$12.55			4.95%
Metallic w/ foundation	POLE METAL=>25FT (with foundation)			$253.37								$497.27						$243.90			96.26%
Metal With Foundation				$110.86								$127.05						$16.19			14.60%
Fiberglass - No Base				$110.86								$172.63						$61.77			55.72%
Wood Poles				$110.86								$497.27						$386.41			348.56%

Column Description:

Column (1)	per current tariff
Column (2)	bill print descriptions replace former luminaire codes
Column (3) - Column (9)	per current tariff
Column (10)	Column (5) + [Column (4) * (Column (6) + Column (9))]
Column (11)	Column (5) + [Column (4) * (Column (7) + Column (9))]
Column (12)	Column (5) + [Column (4) * (Column (8) + Column (9))]
Column (13)	per Workpaper NG-HSG-2
Column (14)	per Workpaper NG-HSG-2
Column (15)	per Workpaper NG-RLO-24
Column (16)	Column (13) + [Column (4) * (Column (14) + Column (15))]
Column (17)	Column (16) - Column (10)
Column (18)	Column (16) - Column (11)
Column (19)	Column (16) - Column (12)
Column (20)	Column (17) ÷ Column (10)
Column (21)	Column (18) ÷ Column (11)
Column (22)	Column (19) ÷ Column (12)