James D. Simpson
Senior Vice President

Mr. Simpson has over 35 years of experience with regulatory relations, regulated pricing and business strategy. Since joining Concentric in 2005, he has been responsible for projects related to rates, decoupling mechanisms, capital and O&M tracker mechanisms, incentive ratemaking, marginal cost studies, cost of service adjustments, service quality measures, and demand forecasts. Prior to joining Concentric, Mr. Simpson held senior executive positions at a natural gas utility and an entrepreneurial company providing a proprietary service to generating companies. Mr. Simpson also held staff and director level positions at the Wisconsin Public Service Commission and the Massachusetts Department of Public Utilities; he has an M.S. in Economics from the University of Wisconsin and a B.A. in Economics from the University of Minnesota.

REPRESENTATIVE PROJECT EXPERIENCE

Regulatory Affairs

Representative engagements and responsibilities include:

- Designed rates and prepared testimony for Northeast electric and gas utilities
- Prepared rate consolidation studies and testimony for Northeast electric and gas utilities
- Prepared decoupling and cost tracking mechanisms and testimony for Northeast electric and gas utilities
- Prepared marginal cost studies and testimony for Northeast electric and gas utilities
- Prepared forecasts of gas demand for Northeast gas utilities
- Prepared assessment of forecast methodology and forecast accuracy for Northeast utilities
- Served as primary rate design witness for Bay State Gas Company, Northern Utilities (Maine and New Hampshire) and Granite State Gas Transmission on issues including rate reclassification, restructuring, market competitiveness, and earnings stability
- Prepared strategic assessment of PBR options for South Central utility
- Prepared validation of sales forecast and analysis of declining use per customer for Northeast gas utility
- Prepared rate design for Mid Atlantic utility rate increase filing

Business Strategy and Operations

Representative engagements and responsibilities include:

- Held position of Chief Operating Officer for a major New England gas company, responsible for all regulated business activities including Gas Supply, Operations, Engineering, Marketing and Sales, and Planning
- Developed marketing plan and developed and implemented sales strategies
- Developed brand awareness strategy; created coordinated electronic and physical marketing materials; created and implemented a trade publication strategy. Simplified and shortened sales process; focused on prospective client decision making and understanding of company value proposition
- Implemented new Optimal Growth strategy to identify opportunities and track investments

- Led team that created plan to align company structure and culture with new competition-based growth and customer-focus strategy. Led organization during implementation of new strategy, structure, and culture

Contract Negotiations

Representative engagements and responsibilities include:

- Successfully negotiated contract for first new North America operations site in four years
- Persuaded state regulators to reverse established regulatory policies in conflict with company strategy
- Successfully negotiated unique contract with largest customer on company's system, reversing ten years of unproductive discussions
- Directed negotiation of groundbreaking labor contract that allowed company to use outside contractors, reduce the union work force by 10%
- Negotiated agreement with pipeline for short term incremental capacity at significant savings
- Negotiated company's commitment to conduct residential customer choice pilot program that provided stakeholders with residential unbundling experience

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PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2005 – Present)
Senior Vice President
Vice President
Assistant Vice President
Executive Advisor

Separation Technologies, Inc. (2001 – 2004)
Vice President, Business Development

Bay State Gas Company (1982 – 2000)
Senior Vice President, Large Customer Sales and Regulatory Affairs (1999 – 2000)
Senior Vice President/COO of Regulated Utility Business (1996 – 1999)
Vice President, Market Analysis and Pricing (1993 – 1996)
Director/Manager of Rates (1982 – 1993)

Massachusetts Department of Public Utilities (1978 – 1982)
Director
Senior Analyst

Wisconsin Public Service Commission (1977 – 1978)
Senior Analyst

EDUCATION

M.S., Economics, University of Wisconsin
B.A., Economics, University of Minnesota, magna cum laude

Liberty Utilities (Granite State Electric) Corp.
Test Year Billing Determinants

Line	Customers - Equivalent Bills	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
1														
2	D-05	33,941	35,089	39,123	30,426	33,414	40,016	34,344	34,159	34,586	34,661	30,401	39,006	419,167
3	D-06	2	2	2	2	2	2	2	2	2	2	2	2	24
4	D-10	380	413	451	459	397	508	437	441	454	438	431	466	5,275
5	G-1	113	120	154	134	105	185	137	136	133	147	138	135	1,636
6	G-2	714	831	1,009	742	845	1,029	924	827	846	909	869	913	10,460
7	G-3	5,492	5,401	5,672	5,053	5,096	6,221	5,625	5,402	6,146	6,030	5,354	6,312	67,803
8	T	1,124	1,029	1,390	793	1,073	1,434	1,044	1,049	1,051	1,049	756	1,315	13,107
9	V	18	17	18	17	16	23	18	19	18	18	18	18	217
10	Grand Total	41,784	42,902	47,818	37,627	40,948	49,418	42,530	42,035	43,236	43,254	37,969	48,168	517,689

	DEMAND													
12		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
13	G-1	73,070	68,369	74,862	64,248	56,978	153,957	82,649	87,560	82,691	85,705	76,430	75,245	981,764
14	G-2	34,434	41,999	48,935	34,862	39,928	52,475	49,786	42,669	45,946	46,140	41,374	43,494	522,041
15	Grand Total	107,504	110,368	123,797	99,109	96,905	206,433	132,435	130,228	128,637	131,846	117,804	118,738	1,503,805

	KWH													
17		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
18	D-05	26,477,868	26,940,576	27,992,764	18,544,607	17,314,101	24,522,970	22,564,728	25,344,255	24,678,518	18,770,977	14,909,613	24,940,972	273,001,950
19	D-06	78,317	81,983	96,586	55,356	64,234	83,567	57,805	58,636	56,668	55,600	41,348	86,003	816,103
20	D-10	573,102	667,560	691,848	591,787	346,761	410,444	347,579	398,363	391,606	315,040	328,381	509,463	5,571,935
21	G-1	27,023,147	28,228,721	27,141,697	23,681,092	20,512,277	60,378,046	35,371,743	36,145,960	36,063,214	31,635,627	28,736,829	29,799,338	384,717,691
22	G-2	11,521,733	12,188,127	15,073,244	10,364,489	11,034,607	15,215,366	14,990,657	13,466,123	14,320,230	13,235,314	11,091,972	12,530,233	155,032,095
23	G-3	7,887,605	7,824,288	8,599,610	7,269,481	6,222,498	7,962,684	7,545,567	10,907,669	5,293,394	7,019,403	6,108,920	7,375,216	90,016,335
24	M		375,840	378,482	390,117	371,537	376,471	755,977	-1,163	755,993	2,643	378,152	754,225	4,538,274
25	M_MUNI	0	0	0	0	0	0	0	0	0	0	0	0	0
26	T	2,162,607	2,208,479	2,809,886	1,305,271	1,150,832	1,283,725	959,763	1,054,255	983,551	927,559	791,648	1,742,194	17,379,770
27	V	30,545	31,966	42,535	26,574	16,283	30,330	23,050	27,549	27,259	19,584	17,268	23,252	316,195
28	Grand Total	75,754,924	78,547,541	82,826,653	62,228,774	57,033,130	110,263,603	82,616,869	87,401,647	82,570,434	71,981,746	62,404,131	77,760,896	931,390,348

	RATE D Usage by Block													
30		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
31	1st 250 kWh	7,794,495	7,991,839	8,928,855	6,837,206	7,408,626	9,075,076	7,781,226	7,797,504	7,904,843	7,774,605	6,692,332	8,882,030	94,868,638
32	Over 250 kWh	18,442,566	18,605,442	18,726,896	11,570,049	9,746,449	15,216,354	14,589,355	17,332,666	16,656,890	10,800,673	8,049,391	15,872,525	175,609,256
33	Total	26,237,061	26,597,281	27,655,751	18,407,255	17,155,075	24,291,430	22,370,581	25,130,170	24,561,733	18,575,278	14,741,723	24,754,555	270,477,894

	KWH OFF PEAK													
35	Row Labels	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
36	D-05	155,274	243,652	240,294	42,831	97,636	140,339	112,202	121,334	17,295	109,175	98,391	123,439	1,501,862
37	D-10	387,536	455,103	484,332	408,858	224,152	258,926	205,233	229,473	230,256	196,015	213,490	340,527	3,633,902
38	G-1	15,808,771	16,175,240	15,269,205	13,065,239	11,220,058	33,271,544	18,958,231	19,234,005	19,676,335	17,221,309	16,132,663	16,986,639	213,019,238
39	Grand Total	16,351,581	16,873,995	15,993,831	13,516,928	11,541,846	33,670,809	19,275,666	19,584,811	19,923,886	17,526,499	16,444,544	17,450,605	218,155,002

	KWH PEAK													
41	Row Labels	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
42	D-10	185,566	212,457	207,516	182,929	122,609	151,518	142,346	168,890	161,350	119,025	114,891	168,936	1,938,033
43	G-1	11,214,377	12,053,481	11,872,492	10,615,853	9,292,219	27,106,502	16,413,512	16,911,956	16,386,879	14,414,263	12,604,070	12,812,699	171,698,304
44	Grand Total	11,399,943	12,265,938	12,080,008	10,798,782	9,414,828	27,258,020	16,555,858	17,080,846	16,548,229	14,533,288	12,718,961	12,981,635	173,636,337

	Rate D FARM: kWh													
46		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
47	FARM kWh	85,533	99,643	96,719	94,521	61,390	91,201	81,945	92,751	99,490	86,524	69,499	62,978	1,022,194
48	total	85,533	99,643	96,719	94,521	61,390	91,201	81,945	92,751	99,490	86,524	69,499	62,978	1,022,194

Liberty Utilities (Granite State Electric) Corp.
Test Year Billing Determinants

49 Outdoor Lighting Fixture Count

50		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13 Month Total	Adjusted TY Total
51	Sodium Vapor 4,000	2,459	2,447	2,462	2,458	2,465	2,458	4,916	0	4,915	1	2,458	4,917	31,956	29,497
52	Sodium Vapor 9,600	1,839	1,807	1,826	1,842	1,814	1,834	3,694	(2)	3,657	5	1,832	3,664	23,812	21,972
53	Sodium Vapor 27,500	570	570	576	582	577	577	1,154	0	1,154	0	577	1,154	7,491	6,921
54	Sodium Vapor 50,000	248	246	246	252	237	247	494	0	494	0	247	494	3,205	2,957
55	Sodium Vapor 9,600 (Post Top)	407	406	407	407	408	407	808	6	814	(7)	407	814	5,284	4,877
56	Sodium Vapor 27500 (Flood)	302	278	287	303	234	288	560	(3)	569	7	285	570	3,680	3,378
57	Sodium Vapor 50,000 (Flood)	482	458	449	454	464	443	885	(6)	906	14	445	892	5,887	5,405
58	Incandescent 1,000	30	26	26	26	26	26	52	0	52	0	26	52	342	312
59	Mercury Vapor 4,000	85	89	85	85	85	85	170	0	170	0	84	166	1,105	1,020
60	Mercury Vapor 8,000	156	152	157	163	149	156	311	0	309	(4)	153	306	2,008	1,852
61	Mercury Vapor 22,000	51	47	52	58	44	51	102	0	102	0	51	102	660	609
62	Mercury Vapor 63,000	0	0	2	4	3	1	2	0	2	0	1	2	17	17
63	Mercury Vapor 22,000 (Flood)	24	20	25	31	17	24	48	0	48	0	24	48	309	285
64	Mercury Vapor 63,000 (Flood)														
65	Wood Poles	129	125	128	134	129	128	241	0	249	(1)	124	248	1,633	1,504
66	Fiberglass Direct Embedded	245	245	245	245	245	245	484	6	490	0	245	490	3,185	2,940
67	Fiberglass With Foundation < 25 Ft.	127	126	127	129	130	129	258	0	258	(7)	129	258	1,664	1,537
68	Fiberglass with Foundation >= 25 ft.														
69	Metal Poles Direct Embedded	163	163	163	169	169	169	338	0	338	0	169	338	2,179	2,016
70	Metal Poles with Foundation	74	74	74	74	74	74	148	0	148	0	74	148	962	888
71	Sodium Vapor 4,000 Part Night	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	2.0	2.3	2.3
72	Grand Total	7,391	7,280	7,338	7,417	7,270	7,342	14,665	1	14,675	7	7,331	14,665	95,382	87,990

73 Optional Demand Billing Units by Rate Class
74 Calendar Year 2015

75		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
76	G-1	$3,953.42	$4,334.45	$4,195.45	$4,220.86	$8,097.64	$20,566.13	$26,655.42	$29,638.11	$30,706.67	$13,087.89	$13,328.12	$5,146.11	$163,930.27
77	G-2	$2,263.09	$2,796.35	$1,903.59	$2,476.79	$3,197.35	$257.62	$0.00	$1,461.56	$1,442.54	$2,077.77	$3,097.66	$4,399.43	$25,373.75
78	Total	$6,216.51	$7,130.80	$6,099.04	$6,697.65	$11,294.99	$20,823.75	$26,655.42	$31,099.67	$32,149.21	$15,165.66	$16,425.78	$9,545.54	$189,304.02

79 High Voltage Metering (HVM) Adjustment Billing Units by Rate Class
80 Calendar Year 2015

81		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
82	G-1	$519,340	$568,115	$404,715	$341,262	$399,015	$1,962,359	$913,308	$962,501	$912,757	$817,156	$739,486	$699,086	$9,239,100
83	G-2	$1,657	$18,246	$22,271	$1,557	$3,427	$2,094	$1,528	$1,600	$2,470	$2,013	$1,672	$6,353	$64,888
84	Total	$520,997	$586,361	$426,986	$342,819	$402,442	$1,964,454	$914,836	$964,101	$915,227	$819,169	$741,158	$705,439	$9,303,988

85 Credit for High Voltage Delivery (HVD) Billing Units by Rate Class
86 Calendar Year 2015

87		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
88	G-1	24,071	25,917	16,013	16,727	15,214	85,073	28,671	30,536	30,082	30,223	26,354	25,770	354,650.3
89	G-2	71	95	99	86	82	85	80	80	85	87	72	199	1,121.3
90	Total	24,141.7	26,012.2	16,111.9	16,813.3	15,296.1	85,158.3	28,750.9	30,615.5	30,166.6	30,310.3	26,426.4	25,968.6	355,771.6

91 Interruptible Credit Billing Units by Rate Class
92 Calendar Year 2015

93		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
94	IC-1	-148.83	94.03	193.00	133.07	160.76	197.57	168.43	165.90	172.40	172.07	137.00	201.00	1646.41
95	IC-2	24.37	26.70	28.00	25.00	26.00	29.50	25.67	25.87	25.00	26.00	22.00	31.13	315.23
96	IC-1	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	24.00
97	IC-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98	IC-1	-203.99	89.00	299.00	162.47	214.35	319.15	219.47	218.74	227.03	220.00	155.00	282.37	2202.57
99	IC-2	7.63	7.00	9.00	5.00	7.00	9.00	7.00	7.00	7.00	7.00	5.00	8.00	85.63
100	Total	-318.82	218.73	531.00	327.53	410.11	557.21	422.57	419.50	433.43	427.07	321.00	524.50	4273.84

Liberty Utilities (Granite State Electric) Corp.
Test Year Normalized Revenues

Line		Customer Charge Revenues - Equivalent Bills													
1	CUSTOMER		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
2		D-05	$400,162	$413,695	$461,262	$358,722	$393,956	$471,790	$404,912	$402,734	$407,774	$408,655	$358,434	$459,886	$4,941,981
3		D-06	$24	$24	$24	$24	$24	$24	$24	$24	$24	$24	$24	$24	$283
4		D-10	$4,542	$4,933	$5,390	$5,490	$4,739	$6,066	$5,221	$5,274	$5,423	$5,240	$5,148	$5,570	$63,035
5		G-1	$36,687	$38,891	$49,759	$43,514	$34,030	$59,957	$44,260	$44,076	$43,104	$47,533	$44,616	$43,752	$530,179
6		G-2	$38,610	$44,925	$54,511	$40,116	$45,660	$55,644	$49,936	$44,714	$45,752	$49,149	$46,968	$49,373	$565,356
7		G-3	$64,251	$63,193	$66,359	$59,123	$59,625	$72,787	$65,812	$63,199	$71,903	$70,546	$62,643	$73,850	$793,292
8		T	$13,398	$12,271	$16,570	$9,454	$12,791	$17,091	$12,441	$12,505	$12,526	$12,504	$9,011	$15,671	$156,233
9		V	$213	$200	$213	$200	$188	$270	$211	$218	$206	$211	$211	$211	$2,552
10		Grand Total	$557,886	$578,131	$654,087	$516,642	$551,011	$683,627	$582,816	$572,744	$586,711	$593,862	$527,055	$648,338	$7,052,911
11	DEMAND	DEMAND: kW Revenues													
12			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
13		G-1	$504,915	$472,431	$517,294	$443,950	$393,715	$1,063,846	$571,102	$605,038	$571,396	$592,225	$528,133	$519,941	$6,783,987
14		G-2	$239,661	$292,313	$340,587	$242,639	$277,897	$365,227	$346,512	$296,973	$319,781	$321,137	$287,964	$302,716	$3,633,409
15		Grand Total	$744,576	$764,744	$857,881	$686,589	$671,612	$1,429,074	$917,615	$902,012	$891,178	$913,361	$816,097	$822,657	$10,417,395
16		DEMAND: Optional Demand Billing Units by Rate Class				Optional Demand factor		20%							
17			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
18		G-1	$791	$867	$839	$844	$1,620	$4,113	$5,331	$5,928	$6,141	$2,618	$2,666	$1,029	$32,786
19		G-2	$453	$559	$381	$495	$639	$52	$0	$292	$289	$416	$620	$880	$5,075
20		Total	$1,243	$1,426	$1,220	$1,340	$2,259	$4,165	$5,331	$6,220	$6,430	$3,033	$3,285	$1,909	$37,861
21		Credit for High Voltage Delivery (HVD) Billing Units by Rate Class													
22		Calendar Year 2015	$0.38	per kW Credit											
23			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
24		G-1	-$9,147	-$9,848	-$6,085	-$6,356	-$5,781	-$32,328	-$10,895	-$11,604	-$11,431	-$11,485	-$10,015	-$9,792	-$134,767
25		G-2	-$27	-$36	-$38	-$33	-$31	-$32	-$30	-$30	-$32	-$33	-$28	-$76	-$426
26		Total	-$9,174	-$9,885	-$6,123	-$6,389	-$5,813	-$32,360	-$10,925	-$11,634	-$11,463	-$11,518	-$10,042	-$9,868	-$135,193
27		TOTAL DEMAND-RELATED Revenues													
28			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
29		G-1	$496,559	$463,449	$512,048	$438,438	$389,553	$1,035,632	$565,538	$599,362	$566,106	$583,357	$520,784	$511,177	$6,682,006
30		G-2	$240,086	$292,836	$340,930	$243,101	$278,506	$365,246	$346,482	$297,235	$320,038	$321,519	$288,556	$303,521	$3,638,057
31		Grand Total	$736,645	$756,285	$852,979	$681,539	$668,059	$1,400,878	$912,021	$896,598	$886,144	$904,877	$809,340	$814,698	$10,320,063
32		KWH													
33			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
34		D-06	$2,519	$2,637	$3,106	$1,780	$2,066	$2,688	$1,859	$1,886	$1,822	$1,788	$1,330	$2,766	$26,246
35		G-2	$19,933	$21,085	$26,077	$17,931	$19,090	$26,323	$25,934	$23,296	$24,774	$22,897	$19,189	$21,677	$268,206
36		G-3	$315,346	$312,815	$343,812	$290,634	$248,775	$318,348	$301,672	$436,089	$211,630	$280,636	$244,235	$294,861	$3,598,853
37		M	$0	$214	$216	$222	$212	$215	$431	-$1	$431	$2	$216	$430	$2,587
38		T	$77,010	$78,644	$100,060	$46,481	$40,981	$45,713	$34,177	$37,542	$35,024	$33,030	$28,191	$62,040	$618,894
39		V	$1,252	$1,311	$1,744	$1,090	$668	$1,244	$945	$1,130	$1,118	$803	$708	$953	$12,964
40		Grand Total	$416,060	$416,706	$475,015	$358,137	$311,792	$394,530	$365,018	$499,942	$274,799	$339,156	$293,868	$382,727	$4,527,749
41		RATE D Usage by Block													
42			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
43		1st 250 kWh	$251,372	$257,737	$287,956	$220,500	$238,928	$292,671	$250,945	$251,470	$254,931	$250,731	$215,828	$286,445	$3,059,514
44		Over 250 kWh	$889,669	$897,527	$903,385	$558,139	$470,169	$734,037	$703,790	$836,128	$803,528	$521,024	$388,303	$765,691	$8,471,391
45		Total	$1,141,042	$1,155,263	$1,191,341	$778,639	$709,097	$1,026,708	$954,735	$1,087,597	$1,058,460	$771,755	$604,130	$1,052,136	$11,530,904

Liberty Utilities (Granite State Electric) Corp.
Test Year Normalized Revenues

KWH

46	KWH OFF PEAK													
47	Row Labels	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
48	D-05	$4,786	$7,509	$7,406	$1,320	$3,009	$4,325	$3,458	$3,740	$533	$3,365	$3,032	$3,804	$46,287
49	D-10	$484	$569	$605	$511	$280	$324	$257	$287	$288	$245	$267	$426	$4,542
50	G-1	$21,026	$21,513	$20,308	$17,377	$14,923	$44,251	$25,214	$25,581	$26,170	$22,904	$21,456	$22,592	$283,316
51	Grand Total	$26,296	$29,591	$28,319	$19,208	$18,212	$48,900	$28,929	$29,608	$26,990	$26,514	$24,756	$26,822	$334,145
52	KWH PEAK													
53	Row Labels	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
54	D-10	$16,805	$19,240	$18,793	$16,566	$11,103	$13,721	$12,891	$15,295	$14,612	$10,779	$10,405	$15,299	$175,508
55	G-1	$50,016	$53,759	$52,951	$47,347	$41,443	$120,895	$73,204	$75,427	$73,085	$64,288	$56,214	$57,145	$765,774
56	Grand Total	$66,821	$72,999	$71,744	$63,913	$52,547	$134,616	$86,095	$90,722	$87,697	$75,067	$66,619	$72,443	$941,283
57	Rate D FARM: kWh													
58		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
59	FARM kWh	$3,442	$4,010	$3,892	$3,804	$2,470	$3,670	$3,297	$3,732	$4,003	$3,482	$2,797	$2,534	$41,133
60	total	$3,442	$4,010	$3,892	$3,804	$2,470	$3,670	$3,297	$3,732	$4,003	$3,482	$2,797	$2,534	$41,133
61	Interruptible Credit Billing Units by Rate Class													
62	Calendar Year 2015													
63		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
64	IC-1	$1,028	-$650	-$1,334	-$919	-$1,111	-$1,365	-$1,164	-$1,146	-$1,191	-$1,189	-$947	-$1,389	-$11,377
65	IC-2	-$241	-$264	-$277	-$247	-$257	-$291	-$254	-$256	-$247	-$257	-$217	-$308	-$3,115
66	IC-1	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$166
67	IC-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
68	IC-1	$1,410	-$615	-$2,066	-$1,123	-$1,481	-$2,205	-$1,517	-$1,511	-$1,569	-$1,520	-$1,071	-$1,951	-$15,220
69	IC-2	-$75	-$69	-$89	-$49	-$69	-$89	-$69	-$69	-$69	-$69	-$49	-$79	-$846
70	Total	$2,108	-$1,612	-$3,779	-$2,352	-$2,932	-$3,965	-$3,017	-$2,996	-$3,090	-$3,049	-$2,298	-$3,741	-$30,723
71	Total Distribution KWH Revenues													
72		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
73	D-05	$1,150,057	$1,165,869	$1,201,029	$782,596	$713,209	$1,033,047	$960,073	$1,093,667	$1,061,558	$777,156	$608,795	$1,056,778	$11,603,833
74	D-06	$2,505	$2,623	$3,092	$1,766	$2,052	$2,674	$1,845	$1,872	$1,809	$1,774	$1,316	$2,752	$26,080
75	D-10	$17,289	$19,809	$19,398	$17,077	$11,384	$14,045	$13,147	$15,582	$14,900	$11,024	$10,671	$15,725	$180,051
76	G-1	$71,042	$75,272	$73,259	$64,723	$56,366	$165,146	$98,419	$101,009	$99,255	$87,192	$77,671	$79,737	$1,049,090
77	G-2	$19,933	$21,085	$26,077	$17,931	$19,090	$26,323	$25,934	$23,296	$24,774	$22,897	$19,189	$21,677	$268,206
78	G-3	$315,346	$312,815	$343,812	$290,634	$248,775	$318,348	$301,672	$436,089	$211,630	$280,636	$244,235	$294,861	$3,598,853
79	M	$0	$214	$216	$222	$212	$215	$431	-$1	$431	$2	$216	$430	$2,587
80	T	$78,345	$77,960	$97,905	$45,309	$39,431	$43,419	$32,591	$35,961	$33,386	$31,441	$27,070	$60,009	$602,828
81	V	$1,252	$1,311	$1,744	$1,090	$668	$1,244	$945	$1,130	$1,118	$803	$708	$953	$12,964
82	Grand Total	$1,655,769	$1,676,957	$1,766,532	$1,221,348	$1,091,186	$1,604,460	$1,435,057	$1,708,604	$1,448,860	$1,212,925	$989,871	$1,532,923	$17,344,491

MISC

83	High Voltage Metering (HVM) Adjustment Billing Units by Rate Class				High Voltage Metering Adj		1%							
84		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
85	G-1	-$5,193	-$5,681	-$4,047	-$3,413	-$3,990	-$19,624	-$9,133	-$9,625	-$9,128	-$8,172	-$7,395	-$6,991	-$92,391
86	G-2	-$17	-$182	-$223	-$16	-$34	-$21	-$15	-$16	-$25	-$20	-$17	-$64	-$649
87	Total	-$5,210	-$5,864	-$4,270	-$3,428	-$4,024	-$19,645	-$9,148	-$9,641	-$9,152	-$8,192	-$7,412	-$7,054	-$93,040

Liberty Utilities (Granite State Electric) Corp.
Test Year Normalized Revenues

Rate M Fixtures

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
Sodium Vapor 4,000	$16,040	$15,956	$16,056	$16,033	$16,078	$16,031	$32,061	$0	$32,056	$3	$16,029	$32,065	$208,408
Sodium Vapor 9,600	$14,542	$14,290	$14,435	$14,566	$14,344	$14,503	$29,211	-$16	$28,915	$38	$14,484	$28,976	$188,290
Sodium Vapor 27,500	$7,915	$7,915	$7,998	$8,086	$8,012	$8,012	$16,024	$0	$16,024	$0	$8,012	$16,024	$104,023
Sodium Vapor 50,000	$4,487	$4,451	$4,451	$4,564	$4,288	$4,469	$8,938	$0	$8,938	$0	$4,469	$8,938	$57,994
Sodium Vapor 9,600 (Post Top)	$3,706	$3,697	$3,706	$3,706	$3,716	$3,706	$7,358	$56	$7,413	-$67	$3,706	$7,413	$48,118
Sodium Vapor 27500 (Flood)	$4,226	$3,900	$4,022	$4,251	$3,281	$4,031	$7,841	-$48	$7,972	$99	$3,993	$7,985	$51,554
Sodium Vapor 50,000 (Flood)	$9,321	$8,860	$8,690	$8,777	$8,971	$8,568	$17,119	-$116	$17,517	$280	$8,609	$17,251	$113,845
Incandescent 1,000	$263	$226	$226	$226	$226	$226	$453	$0	$453	$0	$226	$453	$2,980
Mercury Vapor 4,000	$536	$564	$536	$536	$536	$536	$1,071	$0	$1,071	$0	$531	$1,046	$6,960
Mercury Vapor 8,000	$1,195	$1,163	$1,204	$1,249	$1,142	$1,195	$2,387	$0	$2,366	-$32	$1,172	$2,345	$15,386
Mercury Vapor 22,000	$739	$681	$755	$841	$638	$739	$1,478	$0	$1,478	$0	$739	$1,478	$9,567
Mercury Vapor 63,000	$0	$0	$55	$108	$83	$27	$55	$0	$55	$0	$28	$55	$466
Mercury Vapor 22,000 (Flood)	$385	$321	$402	$497	$272	$385	$769	$0	$769	$0	$385	$769	$4,954
Mercury Vapor 63,000 (Flood)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Wood Poles	$992	$964	$984	$1,026	$991	$984	$1,849	$0	$1,914	-$10	$953	$1,906	$12,552
Fiberglass Direct Embedded	$1,950	$1,950	$1,950	$1,950	$1,950	$1,950	$3,852	$49	$3,900	$0	$1,950	$3,900	$25,349
Fiberglass With Foundation < 25 F	$1,714	$1,701	$1,716	$1,741	$1,755	$1,741	$3,483	$0	$3,483	-$100	$1,741	$3,483	$22,459
Fiberglass with Foundation >= 25 f	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Metal Poles Direct Embedded	$2,624	$2,624	$2,630	$2,720	$2,720	$2,720	$5,441	$0	$5,441	$0	$2,720	$5,441	$35,081
Metal Poles with Foundation	$1,435	$1,435	$1,435	$1,435	$1,435	$1,435	$2,871	$0	$2,871	$0	$1,435	$2,871	$18,659
Sodium Vapor 4,000 Part Night	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2	$13	$15
	$72,070	$70,698	$71,252	$72,313	$70,438	$71,260	$142,260	-$74	$142,636	$211	$71,185	$142,410	$926,659

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
D-05	$1,550,219	$1,579,564	$1,662,290	$1,141,318	$1,107,165	$1,504,836	$1,364,985	$1,496,401	$1,469,332	$1,185,811	$967,229	$1,516,664	$16,545,814
D-06	$2,528	$2,646	$3,116	$1,790	$2,076	$2,697	$1,869	$1,895	$1,832	$1,798	$1,340	$2,776	$26,363
D-10	$21,831	$24,742	$24,788	$22,567	$16,123	$20,111	$18,368	$20,855	$20,323	$16,264	$15,819	$21,295	$243,086
G-1	$599,094	$571,930	$631,019	$543,264	$475,959	$1,241,111	$699,084	$734,822	$699,338	$709,911	$635,676	$627,676	$8,168,884
G-2	$298,612	$358,664	$421,295	$301,132	$343,221	$447,192	$422,336	$365,230	$390,539	$393,545	$354,696	$374,507	$4,470,970
G-3	$379,598	$376,008	$410,171	$349,757	$308,401	$391,135	$367,483	$499,288	$283,533	$351,182	$306,878	$368,711	$4,392,145
M	$72,070	$70,912	$71,468	$72,535	$70,650	$71,474	$142,691	-$74	$143,067	$212	$71,400	$142,840	$929,245
T	$91,743	$90,231	$114,475	$54,762	$52,221	$60,510	$45,032	$48,467	$45,912	$43,945	$36,081	$75,681	$759,061
V	$1,465	$1,510	$1,957	$1,289	$855	$1,514	$1,156	$1,347	$1,323	$1,014	$919	$1,165	$15,516
total	$3,017,160	$3,076,208	$3,340,580	$2,488,414	$2,376,669	$3,740,580	$3,063,006	$3,168,232	$3,055,199	$2,703,682	$2,390,039	$3,131,314	$35,551,084

Rate M 13 months revenues (Dec 2014 - Dec 2015)		$929,245
Less: December 2014 Revenues		-$72,070
Adjusted Rate M Fixture Revenues		$857,176
Adjusted Distribution Revenues		$35,479,015
Company Revenues		$35,481,130
Variance	-0.006%	-$2,115

Liberty Utilities (Granite State Electric) Corp.
Test Year Revenues at Effective Rates

CUSTOMER

Customer Charge Revenues - Equivalent Bills

Line		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
1		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
2	D-05	$396,089	$409,485	$456,567	$355,071	$393,956	$471,790	$404,912	$402,734	$407,774	$408,655	$358,434	$459,886	$4,925,351
3	D-06	$23	$23	$23	$23	$24	$24	$24	$24	$24	$24	$24	$24	$282
4	D-10	$4,496	$4,883	$5,336	$5,435	$4,739	$6,066	$5,221	$5,274	$5,423	$5,240	$5,148	$5,570	$62,831
5	G-1	$36,295	$38,476	$49,227	$43,050	$34,030	$59,957	$44,260	$44,076	$43,104	$47,533	$44,616	$43,752	$528,377
6	G-2	$38,202	$44,451	$53,936	$39,693	$45,660	$55,644	$49,936	$44,714	$45,752	$49,149	$46,968	$49,373	$563,477
7	G-3	$63,592	$62,545	$65,678	$58,517	$59,625	$72,787	$65,812	$63,199	$71,903	$70,546	$62,643	$73,850	$790,697
8	T	$13,263	$12,148	$16,404	$9,359	$12,791	$17,091	$12,441	$12,505	$12,526	$12,504	$9,011	$15,671	$155,713
9	V	$211	$198	$211	$198	$188	$270	$211	$218	$206	$211	$211	$211	$2,543
10	Grand Total	$552,173	$572,208	$647,382	$511,344	$551,011	$683,627	$582,816	$572,744	$586,711	$593,862	$527,055	$648,338	$7,029,272

DEMAND

Line														
11	DEMAND: kW Revenues													
12		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
13	G-1	$499,800	$467,645	$512,054	$439,453	$393,715	$1,063,846	$571,102	$605,038	$571,396	$592,225	$528,133	$519,941	$6,764,348
14	G-2	$237,250	$289,373	$337,162	$240,198	$277,897	$365,227	$346,512	$296,973	$319,781	$321,137	$287,964	$302,716	$3,622,192
15	Grand Total	$737,050	$757,018	$849,215	$679,651	$671,612	$1,429,074	$917,615	$902,012	$891,178	$913,361	$816,097	$822,657	$10,386,541

Line														
16	DEMAND: Optional Demand Billing Units by Rate Class				Optional Demand factor		20%							
17		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
18	G-1	$791	$867	$839	$844	$1,620	$4,113	$5,331	$5,928	$6,141	$2,618	$2,666	$1,029	$32,786
19	G-2	$453	$559	$381	$495	$639	$52	$0	$292	$289	$416	$620	$880	$5,075
20	Total	$1,243	$1,426	$1,220	$1,340	$2,259	$4,165	$5,331	$6,220	$6,430	$3,033	$3,285	$1,909	$37,861

Line														
21	Credit for High Voltage Delivery (HVD) Billing Units by Rate Class													
22	Calendar Year 2015	$0.38	per kW Credit											
23		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
24	G-1	-$9,146.84	-$9,848.48	-$6,084.77	-$6,356.24	-$5,781.40	-$32,327.79	-$10,895.10	-$11,603.53	-$11,431.10	-$11,484.91	-$10,014.52	-$9,792.45	-$134,767.12
25	G-2	-$26.99	-$36.15	-$37.74	-$32.82	-$31.14	-$32.35	-$30.23	-$30.36	-$32.19	-$32.99	-$27.51	-$75.61	-$426.08
26	Total	-$9,173.83	-$9,884.62	-$6,122.51	-$6,389.06	-$5,812.53	-$32,360.14	-$10,925.33	-$11,633.89	-$11,463.30	-$11,517.90	-$10,042.03	-$9,868.06	-$135,193.20

Line														
27	TOTAL DEMAND-RELATED Revenues													
28		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
29	G-1	$491,444	$458,663	$506,808	$433,941	$389,553	$1,035,632	$565,538	$599,362	$566,106	$583,357	$520,784	$511,177	$6,662,367
30	G-2	$237,676	$289,897	$337,505	$240,661	$278,506	$365,246	$346,482	$297,235	$320,038	$321,519	$288,556	$303,521	$3,626,841
31	Grand Total	$729,120	$748,560	$844,313	$674,602	$668,059	$1,400,878	$912,021	$896,598	$886,144	$904,877	$809,340	$814,698	$10,289,208

Line														
32	KWH													
33		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
34	D-06	$2,433	$2,546	$3,000	$1,719	$2,066	$2,688	$1,859	$1,886	$1,822	$1,788	$1,330	$2,766	$25,902
35	G-2	$12,904	$13,651	$16,882	$11,608	$19,090	$26,323	$25,934	$23,296	$24,774	$22,897	$19,189	$21,677	$238,225
36	G-3	$305,960	$303,504	$333,579	$281,983	$248,775	$318,348	$301,672	$436,089	$211,630	$280,636	$244,235	$294,861	$3,561,272
37	M	$0	-$11	-$11	-$12	$212	$215	$431	-$1	$431	$2	$216	$430	$1,900
38	T	$74,761	$76,347	$97,138	$45,123	$40,981	$45,713	$34,177	$37,542	$35,024	$33,030	$28,191	$62,040	$610,068
39	V	$1,218	$1,275	$1,696	$1,060	$668	$1,244	$945	$1,130	$1,118	$803	$708	$953	$12,817
40	Grand Total	$397,277	$397,312	$452,284	$341,482	$311,792	$394,530	$365,018	$499,942	$274,799	$339,156	$293,868	$382,727	$4,450,184

Line														
41	RATE D Usage by Block													
42		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
43	1st 250 kWh	$242,721	$248,866	$278,045	$212,911	$238,928	$292,671	$250,945	$251,470	$254,931	$250,731	$215,828	$286,445	$3,024,490
44	Over 250 kWh	$866,063	$873,712	$879,415	$543,330	$470,169	$734,037	$703,790	$836,128	$803,528	$521,024	$388,303	$765,691	$8,385,189
45	Total	$1,108,783	$1,122,577	$1,157,460	$756,240	$709,097	$1,026,708	$954,735	$1,087,597	$1,058,460	$771,755	$604,130	$1,052,136	$11,409,679

Liberty Utilities (Granite State Electric) Corp.
Test Year Revenues at Effective Rates

KWH

46	KWH OFF PEAK													
47	Row Labels	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
48	D-05	$4,616	$7,244	$7,144	$1,273	$3,009	$4,325	$3,458	$3,740	$533	$3,365	$3,032	$3,804	$45,544
49	D-10	$221	$259	$276	$233	$280	$324	$257	$287	$288	$245	$267	$426	$3,362
50	G-1	$11,540	$11,808	$11,147	$9,538	$14,923	$44,251	$25,214	$25,581	$26,170	$22,904	$21,456	$22,592	$247,125
51	Grand Total	$16,378	$19,311	$18,567	$11,044	$18,212	$48,900	$28,929	$29,608	$26,990	$26,514	$24,756	$26,822	$296,030
52	KWH PEAK													
53	Row Labels	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
54	D-10	$16,501	$18,892	$18,452	$16,266	$11,103	$13,721	$12,891	$15,295	$14,612	$10,779	$10,405	$15,299	$174,215
55	G-1	$42,839	$46,044	$45,353	$40,553	$41,443	$120,895	$73,204	$75,427	$73,085	$64,288	$56,214	$57,145	$736,490
56	Grand Total	$59,339	$64,936	$63,805	$56,819	$52,547	$134,616	$86,095	$90,722	$87,697	$75,067	$66,619	$72,443	$910,706
57	Rate D FARM: kWh													
58		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
59	FARM kWh	$3,340	$3,891	$3,777	$3,691	$2,470	$3,670	$3,297	$3,732	$4,003	$3,482	$2,797	$2,534	$40,685
60	total	$3,340	$3,891	$3,777	$3,691	$2,470	$3,670	$3,297	$3,732	$4,003	$3,482	$2,797	$2,534	$40,685
61	Interruptible Credit Billing Units by Rate Class													
62	Calendar Year 2015													
63		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
64	IC-1	$1,018	-$643	-$1,320	-$910	-$1,111	-$1,365	-$1,164	-$1,146	-$1,191	-$1,189	-$947	-$1,389	-$11,358
65	IC-2	-$238	-$261	-$274	-$245	-$257	-$291	-$254	-$256	-$247	-$257	-$217	-$308	-$3,104
66	IC-1	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$14	-$165
67	IC-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
68	IC-1	$1,395	-$609	-$2,045	-$1,111	-$1,481	-$2,205	-$1,517	-$1,511	-$1,569	-$1,520	-$1,071	-$1,951	-$15,196
69	IC-2	-$75	-$68	-$88	-$49	-$69	-$89	-$69	-$69	-$69	-$69	-$49	-$79	-$843
70	Total	$2,087	-$1,595	-$3,741	-$2,329	-$2,932	-$3,965	-$3,017	-$2,996	-$3,090	-$3,049	-$2,298	-$3,741	-$30,666
71	Total Distribution KWH Revenues													
72		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
73	D-05	$1,117,519	$1,132,808	$1,166,786	$760,050	$713,209	$1,033,047	$960,073	$1,093,667	$1,061,558	$777,156	$608,795	$1,056,778	$11,481,447
74	D-06	$2,419	$2,533	$2,986	$1,706	$2,052	$2,674	$1,845	$1,872	$1,809	$1,774	$1,316	$2,752	$25,737
75	D-10	$16,721	$19,151	$18,728	$16,499	$11,384	$14,045	$13,147	$15,582	$14,900	$11,024	$10,671	$15,725	$177,577
76	G-1	$54,379	$57,852	$56,499	$50,090	$56,366	$165,146	$98,419	$101,009	$99,255	$87,192	$77,671	$79,737	$983,615
77	G-2	$12,904	$13,651	$16,882	$11,608	$19,090	$26,323	$25,934	$23,296	$24,774	$22,897	$19,189	$21,677	$238,225
78	G-3	$305,960	$303,504	$333,579	$281,983	$248,775	$318,348	$301,672	$436,089	$211,630	$280,636	$244,235	$294,861	$3,561,272
79	M	$0	-$11	-$11	-$12	$212	$215	$431	-$1	$431	$2	$216	$430	$1,900
80	T	$76,082	$75,670	$95,005	$43,963	$39,431	$43,419	$32,591	$35,961	$33,386	$31,441	$27,070	$60,009	$594,029
81	V	$1,218	$1,275	$1,696	$1,060	$668	$1,244	$945	$1,130	$1,118	$803	$708	$953	$12,817
82	Grand Total	$1,587,204	$1,606,432	$1,692,151	$1,166,947	$1,091,186	$1,604,460	$1,435,057	$1,708,604	$1,448,860	$1,212,925	$989,871	$1,532,923	$17,076,619

MISC

83	High Voltage Metering (HVM) Adjustment Billing Units by Rate Class				High Voltage Metering Adju		1%							
84		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Grand Total
85	G-1	-$5,193	-$5,681	-$4,047	-$3,413	-$3,990	-$19,624	-$9,133	-$9,625	-$9,128	-$8,172	-$7,395	-$6,991	-$92,391
86	G-2	-$17	-$182	-$223	-$16	-$34	-$21	-$15	-$16	-$25	-$20	-$17	-$64	-$649
87	Total	-$5,210	-$5,864	-$4,270	-$3,428	-$4,024	-$19,645	-$9,148	-$9,641	-$9,152	-$8,192	-$7,412	-$7,054	-$93,040

Liberty Utilities (Granite State Electric) Corp.
Test Year Revenues at Effective Rates

88	Rate M Fixtures													
89		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
90	Sodium Vapor 4,000	$15,870	$15,787	$15,886	$15,863	$16,078	$16,031	$32,061	$0	$32,056	$3	$16,029	$32,065	$207,728
91	Sodium Vapor 9,600	$14,387	$14,138	$14,282	$14,411	$14,344	$14,503	$29,211	-$16	$28,915	$38	$14,484	$28,976	$187,674
92	Sodium Vapor 27,500	$7,830	$7,830	$7,913	$8,000	$8,012	$8,012	$16,024	$0	$16,024	$0	$8,012	$16,024	$103,682
93	Sodium Vapor 50,000	$4,439	$4,404	$4,404	$4,516	$4,288	$4,469	$8,938	$0	$8,938	$0	$4,469	$8,938	$57,803
94	Sodium Vapor 9,600 (Post Top)	$3,667	$3,658	$3,667	$3,667	$3,716	$3,706	$7,358	$56	$7,413	-$67	$3,706	$7,413	$47,961
95	Sodium Vapor 27500 (Flood)	$4,181	$3,859	$3,979	$4,206	$3,281	$4,031	$7,841	-$48	$7,972	$99	$3,993	$7,985	$51,380
96	Sodium Vapor 50,000 (Flood)	$9,222	$8,766	$8,597	$8,683	$8,971	$8,568	$17,119	-$116	$17,517	$280	$8,609	$17,251	$113,466
97	Incandescent 1,000	$260	$224	$224	$224	$226	$226	$453	$0	$453	$0	$226	$453	$2,970
98	Mercury Vapor 4,000	$530	$558	$530	$530	$536	$536	$1,071	$0	$1,071	$0	$531	$1,046	$6,937
99	Mercury Vapor 8,000	$1,182	$1,150	$1,191	$1,236	$1,142	$1,195	$2,387	$0	$2,366	-$32	$1,172	$2,345	$15,335
100	Mercury Vapor 22,000	$731	$674	$747	$832	$638	$739	$1,478	$0	$1,478	$0	$739	$1,478	$9,535
101	Mercury Vapor 63,000	$0	$0	$54	$107	$83	$27	$55	$0	$55	$0	$28	$55	$464
102	Mercury Vapor 22,000 (Flood)	$381	$317	$397	$492	$272	$385	$769	$0	$769	$0	$385	$769	$4,937
103	Mercury Vapor 63,000 (Flood)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
104	Wood Poles	$981	$954	$973	$1,016	$991	$984	$1,849	$0	$1,914	-$10	$953	$1,906	$12,510
105	Fiberglass Direct Embedded	$1,929	$1,929	$1,929	$1,929	$1,950	$1,950	$3,852	$49	$3,900	$0	$1,950	$3,900	$25,266
106	Fiberglass With Foundation < 25 Ft.	$1,696	$1,683	$1,698	$1,723	$1,755	$1,741	$3,483	$0	$3,483	-$100	$1,741	$3,483	$22,386
107	Fiberglass with Foundation >= 25 ft.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
108	Metal Poles Direct Embedded	$2,596	$2,596	$2,602	$2,691	$2,720	$2,720	$5,441	$0	$5,441	$0	$2,720	$5,441	$34,968
109	Metal Poles with Foundation	$1,420	$1,420	$1,420	$1,420	$1,435	$1,435	$2,871	$0	$2,871	$0	$1,435	$2,871	$18,598
110	Sodium Vapor 4,000 Part Night	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2	$13	$15
111		$71,303	$69,946	$70,494	$71,543	$70,438	$71,260	$142,260	-$74	$142,636	$211	$71,185	$142,410	$923,612

112		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
113	D-05	$1,513,609	$1,542,293	$1,623,353	$1,115,120	$1,107,165	$1,504,836	$1,364,985	$1,496,401	$1,469,332	$1,185,811	$967,229	$1,516,664	$16,406,798
114	D-06	$2,442	$2,556	$3,010	$1,729	$2,076	$2,697	$1,869	$1,895	$1,832	$1,798	$1,340	$2,776	$26,019
115	D-10	$21,218	$24,034	$24,064	$21,934	$16,123	$20,111	$18,368	$20,855	$20,323	$16,264	$15,819	$21,295	$240,408
116	G-1	$576,925	$549,310	$608,488	$523,668	$475,959	$1,241,111	$699,084	$734,822	$699,338	$709,911	$635,676	$627,676	$8,081,968
117	G-2	$288,766	$347,816	$408,100	$291,947	$343,221	$447,192	$422,336	$365,230	$390,539	$393,545	$354,696	$374,507	$4,427,895
118	G-3	$369,553	$366,049	$399,257	$340,500	$308,401	$391,135	$367,483	$499,288	$283,533	$351,182	$306,878	$368,711	$4,351,969
119	M	$71,303	$69,935	$70,482	$71,532	$70,650	$71,474	$142,691	-$74	$143,067	$212	$71,400	$142,840	$925,512
120	T	$89,345	$87,818	$111,408	$53,322	$52,221	$60,510	$45,032	$48,467	$45,912	$43,945	$36,081	$75,681	$749,742
121	V	$1,429	$1,472	$1,907	$1,257	$855	$1,514	$1,156	$1,347	$1,323	$1,014	$919	$1,165	$15,360
122	total	$2,934,589	$2,991,282	$3,250,070	$2,421,009	$2,376,669	$3,740,580	$3,063,006	$3,168,232	$3,055,199	$2,703,682	$2,390,039	$3,131,314	$35,225,672

123	Rate M 13 months revenues (Dec 2014 - Dec 2015)		$923,612
124	Less: December 2014 Revenues		-$71,303
125	Adjusted Rate M Fixture Revenues		$852,309
126	Adjusted Distribution Revenues		$35,154,369
127	Company Revenues		$35,034,568
128	Variance	0.342%	$119,800

Liberty Utilities (Granite State Electric) Corp.
Rates Effective December 1, 2014 for Test Year Revenue Calculation

Line	Rate	Blocks				Business Profits Tax	REP / VPM	Energy Service Adjustment	Net Distribution Charge
1	D	Customer Charge			$11.67				$11.67
2	D	1st	250	kWh	$0.03074	$0.00057	-$0.00030	-$0.00017	$0.03084
3	D	Over	250	kWh	$0.04656	$0.00057	-$0.00030	-$0.00017	$0.04666
4	D	Off Peak		kWh	$0.02933	$0.00057	-$0.00030	-$0.00017	$0.02943
5	D	Farm		kWh	$0.03865	$0.00057	-$0.00030	-$0.00017	$0.03875
6	D	D-6		kWh	$0.03066	$0.00057	-$0.00030	-$0.00017	$0.03076
7	D-10	Customer Charge			$11.83				$11.83
8	D-10	On Peak		kWh	$0.08843	$0.00057	-$0.00030	-$0.00008	$0.08862
9	D-10	Off Peak		kWh	$0.00008	$0.00057	-$0.00030	-$0.00008	$0.00027
10	G-1	Customer Charge			$320.63				$320.63
11	G-1	Demand Charge		kW	$6.84				$6.84
12	G-1	On Peak		kWh	$0.00325	$0.00057	-$0.00030	NA	$0.00352
13	G-1	Off Peak		kWh	$0.00016	$0.00057	-$0.00030	NA	$0.00043
14	G-2	Customer Charge			$53.48				$53.48
15	G-2	Demand Charge		kW	$6.89				$6.89
16	G-2	All		kWh	$0.00055	$0.00057	-$0.00030	NA	$0.00082
17	G-3	Customer Charge			$11.58				$11.58
18	G-3	All		kWh	$0.03839	$0.00057	-$0.00030	-$0.00017	$0.03849
19	M	All		kWh	-$0.00060	$0.00057	-$0.00030	NA	-$0.00033
20	T	Customer Charge			$11.80				$11.80
21	T	All		kWh	$0.03407	$0.00057	-$0.00030	-$0.00007	$0.03427
22	V	Minimum Charge			$11.62				$11.62
23	V	All		kWh	$0.03940	$0.00057	-$0.00030	-$0.00009	$0.03958

Dated: December 2, 2014
Effective: December 1, 2014

Liberty Utilities (Granite State Electric) Corp.
Rates Effective May 1, 2015 for Test Year Revenue Calculation

Line	Rate	Blocks				Business Profits Tax	REP / VPM	Energy Service Adjustment	Net Distribution Charge
1	D	Customer Charge			$11.79				$11.79
2	D	1st	250	kWh	$0.03185	$0.00057	-$0.00017	-$0.00017	$0.03208
3	D	Over	250	kWh	$0.04784	$0.00057	-$0.00017	-$0.00017	$0.04807
4	D	Off Peak		kWh	$0.03042	$0.00057	-$0.00017	-$0.00017	$0.03065
5	D	Farm		kWh	$0.03984	$0.00057	-$0.00017	-$0.00017	$0.04007
6	D	D-6		kWh	$0.03176	$0.00057	-$0.00017	-$0.00017	$0.03199
7	D-10	Customer Charge			$11.95				$11.95
8	D-10	On Peak		kWh	$0.09007	$0.00057	-$0.00017	-$0.00008	$0.09039
9	D-10	Off Peak		kWh	$0.00076	$0.00057	-$0.00017	-$0.00008	$0.00108
10	G-1	Customer Charge			$324.09				$324.09
11	G-1	Demand Charge		kW	$6.91				$6.91
12	G-1	On Peak		kWh	$0.00389	$0.00057	-$0.00017		$0.00429
13	G-1	Off Peak		kWh	$0.00076	$0.00057	-$0.00017		$0.00116
14	G-2	Customer Charge			$54.05				$54.05
15	G-2	Demand Charge		kW	$6.96				$6.96
16	G-2	All		kWh	$0.00116	$0.00057	-$0.00017		$0.00156
17	G-3	Customer Charge			$11.70				$11.70
18	G-3	All		kWh	$0.03958	$0.00057	-$0.00017	-$0.00017	$0.03981
19	M	All		kWh	$0.00000	$0.00057	-$0.00017		$0.00040
20	T	Customer Charge			$11.92				$11.92
21	T	All		kWh	$0.03511	$0.00057	-$0.00017	-$0.00007	$0.03544
22	V	Minimum Charge			$11.74				$11.74
23	V	All		kWh	$0.04052	$0.00057	-$0.00017	-$0.00009	$0.04083

Dated: May 4, 2015
Effective: May 1, 2015

Liberty Utilities (Granite State Electric) Corp.
Rates Effective November 1, 2015 for Test Year Revenue Calculation

Line	Rate	Blocks			Distribution Charge	Business Profits Tax	REP / VPM	Energy Service Adjustment	Net Distribution Charge
1	D	Customer Charge			$11.79				$11.79
2	D	1st	250	kWh	$0.03185	$0.00057	-$0.00017	-$0.00017	$0.03208
3	D	Over	250	kWh	$0.04784	$0.00057	-$0.00017	-$0.00017	$0.04807
4	D	Off Peak	16 hr cont	kWh	$0.03042	$0.00057	-$0.00017	-$0.00017	$0.03065
5	D	Farm		kWh	$0.03984	$0.00057	-$0.00017	-$0.00017	$0.04007
6	D	D-6	6 hr cont	kWh	$0.03176	$0.00057	-$0.00017	-$0.00017	$0.03199
7	D-10	Customer Charge			$11.95				$11.95
8	D-10	On Peak		kWh	$0.09007	$0.00057	-$0.00017	-$0.00008	$0.09039
9	D-10	Off Peak		kWh	$0.00076	$0.00057	-$0.00017	-$0.00008	$0.00108
10	G-1	Customer Charge			$324.09				$324.09
11	G-1	Demand Charge		kW	$6.91				$6.91
12	G-1	On Peak		kWh	$0.00389	$0.00057	-$0.00017	NA	$0.00429
13	G-1	Off Peak		kWh	$0.00076	$0.00057	-$0.00017	NA	$0.00116
14	G-2	Customer Charge			$54.05				$54.05
15	G-2	Demand Charge		kW	$6.96				$6.96
16	G-2	All		kWh	$0.00116	$0.00057	-$0.00017	NA	$0.00156
17	G-3	Customer Charge			$11.70				$11.70
18	G-3	All		kWh	$0.03958	$0.00057	-$0.00017	-$0.00017	$0.03981
19	M	All		kWh	$0.00000	$0.00057	-$0.00017	NA	$0.00040
20	T	Customer Charge			$11.92				$11.92
21	T	All		kWh	$0.03511	$0.00057	-$0.00017	-$0.00007	$0.03544
22	V	Minimum Charge			$11.74				$11.74
23	V	All		kWh	$0.04052	$0.00057	-$0.00017	-$0.00009	$0.04083

Dated:October 6, 2015
Effective: November 1, 2015

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
1	**A. Proforma Normalized Calendar Month Revenues at Current Rates**									
2										
3	Company Total Distribution Base Revenues									
4	Distribution Revenues: Customer Charge Related	$4,942,264	$63,035	$530,179	$565,356	$793,292	$0	$156,233	$2,552	$7,052,911
5	Revenues: Demand Charge Related	$0	$0	$6,589,615	$3,637,408	$0	$0	$0	$0	$10,227,023
6	Revenues: Energy Charge Related	$11,644,570	$180,051	$1,049,090	$268,206	$3,598,853	$2,587	$618,894	$12,964	$17,375,214
7	Revenues: Misc Charges and Credits	-$14,657	$0	$0	$0	$0	$0	-$16,066	$0	-$30,723
8	Outdoor Light Fixtures	$0	$0	$0	$0	$0	$854,589	$0	$0	$854,589
9	Company Total Base Revenues	$16,572,177	$243,086	$8,168,884	$4,470,970	$4,392,145	$857,176	$759,061	$15,516	$35,479,015
10	**B. Billing Determinants**									
11	Customer Bill Count									
12	Customers (Bills)	419,191	5,275	1,636	10,460	67,803	0	13,107	217	517,689
13	Energy Consumption (KWh)									
14	Distribution Quantity	0	0	0	155,032,095	90,016,335	4,538,274	17,379,770	316,195	267,282,669
15	Distribution Quantity Block 1	94,868,638	0	0	0	0	0	0	0	94,868,638
16	Distribution Quantity Block 2	175,609,256	0	0	0	0	0	0	0	175,609,256
17	Distribution Quantity On Peak	0	1,938,033	171,698,304	0	0	0	0	0	173,636,337
18	Distribution Quantity Off Peak	0	3,633,902	213,019,238	0	0	0	0	0	216,653,140
19	Distribution Farm	1,022,194	0	0	0	0	0	0	0	1,022,194
20	Distribution Quantity 6 hour control	816,103	0	0	0	0	0	0	0	816,103
21	Distribution Quantity 16 hour control	1,501,862	0	0	0	0	0	0	0	1,501,862
22	TOTAL Distribution Consumption (kWh)	273,818,052	5,571,935	384,717,541	155,032,095	90,016,335	4,538,274	17,379,770	316,195	931,390,198
23	Demand (kW)									
24	Billing Demand	0	0	981,764	522,041	0	0	0	0	1,503,805
25	Distribution Demand Optional Billing ($)	$0	$0	$163,930	$25,374	$0	$0	$0	$0	$189,304
26	High Voltage Delivery (kW)	0	0	354,650	1,121	0	0	0	0	355,772
27	High Voltage Metering Adjustment ($)	$0	$0	$9,239,100	$64,888	$0	$0	$0	$0	$9,303,988
28	**C. CLASS REVENUE TARGETS**									
29	Cost Study Results									
30	Total Delivery Service Marginal Costs									
31	Total Customer-related Marginal Costs	$7,971,114	$130,064	$78,041	$423,773	$2,064,646	$0	$278,354	$4,932	$10,950,924
32	Total Capacity-related Marginal Costs	$9,234,398	$190,220	$7,905,169	$3,883,235	$2,685,350	$0	$548,225	$9,148	$24,455,746
33	Total Fixture-related Marginal Costs	$0	$0	$0	$0	$0	$545,016	$0	$0	$545,016
34	Total Class Marginal Costs	$17,205,512	$320,284	$7,983,210	$4,307,009	$4,749,996	$545,016	$826,579	$14,081	**$35,951,686**
35	Total Class Marginal Costs (Excluding Rate M)	$17,205,512	$320,284	$7,983,210	$4,307,009	$4,749,996		$826,579	$14,081	**$35,406,670**
36	Distribution Service Unit Costs - Marginal Unit Costs									
37	Customer Costs	$19.02	$24.66	$47.71	$40.51	$30.45	$0.00	$21.24	$22.69	
38	Capacity-Related Costs (per kWh)	$0.0337	$0.0341	$0.0205	$0.0250	$0.0298	$0.0000	$0.0315	$0.0289	

Line	(X)	Explanation (J)
1	**A. Proforma Normalized Calendar Month Revenues at Current**	
2		
3	Company Total Distribution Base Revenues	
4	Distribution Revenues: Customer Charge Related	Company Records
5	Revenues: Demand Charge Related	Company Records
6	Revenues: Energy Charge Related	Company Records
7	Revenues: Misc Charges and Credits	Company Records
8	Outdoor Light Fixtures	Company Records
9	Company Total Base Revenues	Σ Line 4 to Line 8
10	**B. Billing Determinants**	
11	Customer Bill Count	
12	Customers (Bills)	Company Records
13	Energy Consumption (KWh)	
14	Distribution Quantity	Company Records
15	Distribution Quantity Block 1	Company Records
16	Distribution Quantity Block 2	Company Records
17	Distribution Quantity On Peak	Company Records
18	Distribution Quantity Off Peak	Company Records
19	Distribution Farm	Company Records
20	Distribution Quantity 6 hour control	Company Records
21	Distribution Quantity 16 hour control	Company Records
22	TOTAL Distribution Consumption (kWh)	
23	Demand (kW)	
24	Billing Demand	Company Records
25	Distribution Demand Optional Billing ($)	Company Records
26	High Voltage Delivery (kW)	Company Records
27	High Voltage Metering Adjustment ($)	Company Records
28	**C. CLASS REVENUE TARGETS**	
29	Cost Study Results	
30	Total Delivery Service Marginal Costs	
31	Total Customer-related Marginal Costs	Marginal Annual Revenues from MCS
32	Total Capacity-related Marginal Costs	Marginal Annual Revenues from MCS
33	Total Fixture-related Marginal Costs	Marginal Annual Revenues from MCS
34	Total Class Marginal Costs	Lines 31 to 33
35	Total Class Marginal Costs (Excluding Rate M)	Lines 31 to 33 excld Col (F)
36	Distribution Service Unit Costs - Marginal Unit Costs	
37	Customer Costs	Marginal Unit Costs from MCS
38	Capacity-Related Costs (per kWh)	Line 32 / Line 22

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
39	**Delivery Revenue Requirement**									
40	Total Revenue Requirement									**40,807,598**
41	% Increase (Revenue Requirement - Normalized revenues)									**15.02%**
42	Rate M Revenue Target (Current Revenues increased by Company overall increase of 15.02%)						$985,915			$985,915
43	Remaining Revenue Requirement (All Rates except Rate M)									$39,821,683
44	Equiproportional Adjustment Factor									1.12469
45	Marginal Customer Costs (Adj by Equiprop Adj Factor)	$8,965,067	$146,282	$87,772	$476,616	$2,322,095		$313,063	$5,547	$12,316,443
46	Marginal Capacity Costs (Adj by Equiprop Adj Factor)	10,385,875	213,940	8,890,899	4,367,453	3,020,198		616,586	10,289	$27,505,240
47	Marginal Cost Constrained to Allowed Revenues	19,350,942	360,222	8,978,671	4,844,068	5,342,293	-	929,649	15,837	$39,821,683
48	Development of MCS-based Class Revenue Target (Excld Rate M)									
49	Proforma Total Revenues (Base Revenues at Current Rates)									
50	Base Proforma Revenues Excld Rate M	$16,572,177	$243,086	$8,168,884	$4,470,970	$4,392,145		$759,061	$15,516	$34,621,839
51	MCS Revenue Targets at Proposed Rates									
52	Customer-related Adjusted Marginal Costs	$8,965,067	$146,282	$87,772	$476,616	$2,322,095		$313,063	$5,547	$12,316,443
53	Capacity-related Adjusted Marginal Costs	$10,385,875	$213,940	$8,890,899	$4,367,453	$3,020,198		$616,586	$10,289	$27,505,240
54	Total Adjusted Marginal Costs	$19,350,942	$360,222	$8,978,671	$4,844,068	$5,342,293		$929,649	$15,837	$39,821,683
55	Total Potential increase (decrease) in Base Revenues	$2,778,765	$117,136	$809,787	$373,098	$950,149		$170,588	$321	$5,199,844
56	Total Potential Increase (Line 55) as a % of (Current Base Revenues)	16.77%	48.19%	9.91%	8.34%	21.63%		22.47%	2.07%	15.02%
57	Capped Revenue Targets: Target Revenues at 120.0% of total Company increase: (15.02% x 120% = 18.02%)	$19,558,942	$286,897	$9,641,143	$5,276,763	$5,183,731		$895,865	$18,312	$40,861,652
58	First Step Total Base revenues: No cap	$19,350,942	$360,222	$8,978,671	$4,844,068	$5,342,293		$929,649	$15,837	$39,821,683
59	Total Base revenues: Cap on Total Increase at: 120% of Company average % increase (18.02%)	$19,350,942	$286,897	$8,978,671	$4,844,068	$5,183,731		$895,865	$15,837	$39,556,010
60	Cap **120%**	16.77%	18.02%	9.91%	8.34%	18.02%		18.02%	2.07%	
61	Assign Revenue increases to Eliminate Decreases	$0	$0	$0	$0	$0		$0	$0	$0
62	First Step Increase in Base Revenues with Cap	$2,778,765	$43,811	$809,787	$373,098	$791,586		$136,804	$321	$4,934,172
63	Combined % Increase from Elimination of decrease and Increase at Cap	16.77%	18.02%	9.91%	8.34%	18.02%		18.02%	2.07%	
64	First Step Shortfall after elimination of decreases and application of Cap									$265,672
65	Test Year Base Revenues, Classes below 120% x increase, with overall Company increase of 15.02%	$16,572,177	$0	$8,168,884	$4,470,970	$0		$0	$15,516	$29,227,547
66	Remaining Shortfall Allocation Factor	56.70%	0.00%	27.95%	15.30%	0.00%		0.00%	0.05%	100.00%
67	Allocation of First Step Shortfall prior to Cap at Second Step	$150,638	$0	$74,253	$40,640	$0.00		$0	$141	$265,672
68	Combined First and Second step increase, before second step cap	17.7%	18.0%	10.8%	9.3%	18.0%		18.0%	3.0%	15.0%

Line	(X)	Explanation (J)
39	**Delivery Revenue Requirement**	
40	Total Revenue Requirement	
41	% Increase (Revenue Requirement - Normalized revenues)	Line 40 / Line 9 - 1
42	Rate M Revenue Target (Current Revenues increased by Company overall increase of 15.02%)	Col (F): (1+Line 41) x Line 9
43	Remaining Revenue Requirement (All Rates except Rate M)	Line 40 - Line 42
44	Equiproportional Adjustment Factor	Line 43 / Line 35
45	Marginal Customer Costs (Adj by Equiprop Adj Factor)	Line 31 * Line 44
46	Marginal Capacity Costs (Adj by Equiprop Adj Factor)	Line 32 * Line 44
47	Marginal Cost Constrained to Allowed Revenues	Line 34 + Line 45
48	Development of MCS-based Class Revenue Target (Excld Rate M)	
49	Proforma Total Revenues (Base Revenues at Current Rates)	
50	Base Proforma Revenues Excld Rate M	Line 9
51	MCS Revenue Targets at Proposed Rates	
52	Customer-related Adjusted Marginal Costs	Line 45
53	Capacity-related Adjusted Marginal Costs	Line 46
54	Total Adjusted Marginal Costs	Line 52 + Line 53
55	Total Potential increase (decrease) in Base Revenues	Line 54 - Line 53
56	Total Potential Increase (Line 55) as a % of (Current Base Revenues)	Line 55 / Line 50
57	Capped Revenue Targets: Target Revenues at 120.0% of total Company increase: (15.02% x 120% = 18.02%)	(1+ Line 56 Col (I)) x Line 60 Col (X)) x Line 50
58	First Step Total Base revenues: No cap	Line 54
59	Total Base revenues: Cap on Total Increase at: 120% of Company average % increase (18.02%)	MIN(Line 58, Line 57)
60	Cap **120%**	(Line 59 - Line 50) / Line 50
61	Assign Revenue increases to Eliminate Decreases	IF: Line 60 <0, Line 61 = -(Line 60 x Line 50)
62	First Step Increase in Base Revenues with Cap	Line 59 - Line 50
63	Combined % Increase from Elimination of decrease and Increase at Cap	Line (62 + Line 61) / Line 50
64	First Step Shortfall after elimination of decreases and application of Cap	Line 55 - Line 62 - Line 61
65	Test Year Base Revenues, Classes below 120% x increase, with overall Company increase of 15.02%	If: Line 60 < CAP x Line 56, Col (I), Line 9, otherwise, $
66	Remaining Shortfall Allocation Factor	Line 65, Col (n) / Line 65, Col (I)
67	Allocation of First Step Shortfall prior to Cap at Second Step	Line 66 x Line 64,Col (I)
68	Combined First and Second step increase, before second step cap	(Line 62 + Line 67) / Line 50

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
69	Second Round Total Base Revenues, No Cap on Allocation of First Step Shortfal on Total Increase at: 120% of Company average % increase	$19,501,580	$286,897	$9,052,925	$4,884,709	$5,183,731		$895,865	$15,978	$39,821,683
70	Second Step Increase in Base Revenues with Cap	$19,501,580	$286,897	$9,052,925	$4,884,709	$5,183,731		$895,865	$15,978	$39,821,683
71	Second Step Shortfall Due to Cap									$0
72	Test Year Base Revenues, Classes below 120% x increase overall Company increase of 15.0%	$16,572,177	$0	$8,168,884	$4,470,970	$0		$0	$15,516	$29,227,547
73	Allocation of Second Step Shortfall	$0	$0	$0	$0	$0		$0	$0	$0
74										
75	Total Base revenues: Cap on Total Increase at: 120% of Company average % increase	$19,501,580	$286,897	$9,052,925	$4,884,709	$5,183,731	$985,915	$895,865	$15,978	$40,807,598
76		17.68%	18.02%	10.82%	9.25%	18.02%	15.02%	18.02%	2.98%	15.0%
77	FINAL BASE REVENUE TARGET	$19,501,580	$286,897	$9,052,925	$4,884,709	$5,183,731	$985,915	$895,865	$15,978	$40,807,598
78	**D. RATE DESIGN**									
79	Current Customer charge	$11.79	$11.95	$324.09	$54.05	$11.70		$11.92	$11.74	
80	Marginal Customer Cost	$19.02	$24.66	$47.71	$40.51	$30.45	$0.00	$21.24	$22.69	
81	Calculated increase %	17.68%	18.02%	15.02%	15.02%	18.02%	15.02%	18.02%	15.02%	
82	Marginal Cost Considerations: Current customer charge vs MCS customer costs	61.28%	106.33%	-85.28%	-25.04%	160.26%	0.00%	78.17%	93.29%	
83	**Proposed Customer Charge**	**$14.50**	**$14.50**	**$372.50**	**$62.00**	**$14.50**		**$14.50**	**$14.50**	
84	Proposed Customer charge as a % of MCS unit costs	76.3%	58.8%	780.8%	153.0%	47.6%		68.3%	63.9%	
85	Customer Charge Revenue, Proposed Customer Charge									
86	Customer Revenues	$6,078,272	$76,487	$609,373	$648,512	$983,139		$190,049	$3,152	$8,588,984
87	Demand-Related Charges									
88	Current Demand Charge	$0.00	$0.00	$6.91	$6.96	$0.00		$0.00	$0.00	
89	Current High Voltage Delivery Credit	$0.00	$0.00	-$0.38	-$0.38	$0.00		$0.00	$0.00	
90	Optional Demand Surcharge ($)			0.20	0.20					
91	High Voltage Metering Adjustment (% x Applicable Charges)			-1.00%	-1.00%					
92	Demand-Related Billing Units									
93	Billing Demand (kW)	0	0	981,764	522,041	0		0	0	1,503,805
94	High Voltage Delivery Units	0	0	354,650	1,121	0		0	0	355,772
95	Optional Demand Surcharge ($)	$0	$0	$163,930	$25,374	$0		$0	$0	
96	High Voltage Metering Adjustment ($)	$0	$0	$9,239,100	$64,888	$0		$0	$0	

Line	(X)	Explanation (J)
69	Second Round Total Base Revenues, No Cap on Allocation of First Step Shortfal on Total Increase at: 120% of Company average % increase	Σ Lines 50, 61, 62, 67
70	Second Step Increase in Base Revenues with Cap	Min of Line 69, Line 57
71	Second Step Shortfall Due to Cap	Line 54 Col (I) - Line 70 Col (I)
72	Test Year Base Revenues, Classes below 120% x increase overall Company increase of 15.0%	If: Line 57 > Line 70, Line 9, otherwise, $0
73	Allocation of Second Step Shortfall	Line 72 x Line 72,Col (I)
74		
75	Total Base revenues: Cap on Total Increase at: 120% of Company average % increase	Line 70 + Line 73
76		Line 75 / Line 9 - 1
77	FINAL BASE REVENUE TARGET	Line 75
78	**D. RATE DESIGN**	
79	Current Customer charge	Company tariffs
80	Marginal Customer Cost	Marginal Cost Study
81	Calculated increase %	Larger of Col (I),Line 56 and Line 76
82	Marginal Cost Considerations: Current customer charge vs MCS customer costs	(Line 80 / Line 79) - 1
83	**Proposed Customer Charge**	Line 79 x (1 + Line 81)
84	Proposed Customer charge as a % of MCS unit costs	Line 83 / Line 80
85	Customer Charge Revenue, Proposed Customer Charge	
86	Customer Revenues	Line 83 * Line 12
87	Demand-Related Charges	
88	Current Demand Charge	Company Tariffs
89	Current High Voltage Delivery Credit	Company Tariffs
90	Optional Demand Surcharge ($)	Company Tariffs
91	High Voltage Metering Adjustment (% x Applicable Charges)	Company Tariffs
92	Demand-Related Billing Units	
93	Billing Demand (kW)	Company Records
94	High Voltage Delivery Units	Company Records
95	Optional Demand Surcharge ($)	Company Records
96	High Voltage Metering Adjustment ($)	Company Records

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
97	**Proposed Demand-Related Charges**									
98	Rate Class Increase	17.68%	18.02%	10.82%	9.25%	18.02%		18.02%	2.98%	
99	Calculation of Demand-related charges									
100	Proposed Demand Charge	**$0.00**	**$0.00**	**$7.66**	**$7.60**	**$0.00**		**$0.00**	**$0.00**	
101	Proposed High Voltage Delivery Credit	**$0.00**	**$0.00**	**-$0.42**	**-$0.42**	**$0.00**		**$0.00**	**$0.00**	
102	Optional Demand Surcharge ($)			0.20	0.20					
103	High Voltage Metering Adjustment (% x Applicable Charges)			-1.00%	-1.00%					
104										
105	Demand Revenues at Proposed Rates	$0	$0	$7,311,751	$3,971,470	$0	$0	$0	$0	$11,283,221
106	Remaining Revenues	$13,423,308	$210,410	$1,131,800	$264,726	$4,200,591	$985,915	$705,816	$12,826	$20,935,393
107	Energy-related Revenue Target	$13,423,308	$210,410	$1,131,800	$264,726	$4,200,591	$0	$705,816	$12,826	$19,949,478
108	Current Energy-Related Charges kWh									
109	Current Distribution Quantity $/kWh				$0.00173	$0.03998		$0.03561	$0.04100	
110	Current Distribution Quantity Block 1 $/kWh	$0.03225								
111	Current Distribution Quantity Block 2 $/kWh	$0.04824								
112	Current Distribution Quantity On Peak $/kWh		$0.09056	$0.00446						
113	Current Distribution Quantity Off Peak $/kWh		$0.00125	$0.00133						
114	Current Distribution Farm $/kWh	$0.04024								
115	Current Distribution Quantity 6 hour control $/kWh	$0.03216								
116	Current Distribution Quantity 16 hour control $/kWh	$0.03082								
117	Interruptible Credit 6 hour control ($ / Customer)	-$6.91						-$6.91		
118	Interruptible Credit 16 hour control ($ / Customer)	-$9.88						-$9.88		
119	Distribution Energy-Related Billing Units									
120	Distribution Quantity	0	0	0	155,032,095	90,016,335	4,538,274	17,379,770	316,195	267,282,669
121	Distribution Quantity Block 1	94,868,638	0	0	0	0	0	0	0	94,868,638
122	Distribution Quantity Block 2	175,609,256	0	0	0	0	0	0	0	175,609,256
123	Distribution Quantity On Peak	0	1,938,033	171,698,304	0	0	0	0	0	173,636,337
124	Distribution Quantity Off Peak	0	3,633,902	213,019,238	0	0	0	0	0	216,653,140
125	Distribution Farm	1,022,194	0	0	0	0	0	0	0	1,022,194
126	Distribution Quantity 6 hour control	816,103	0	0	0	0	0	0	0	816,103
127	Distribution Quantity 16 hour control	1,501,862	0	0	0	0	0	0	0	1,501,862
128	Interruptible Credit 6 hour control (Customers)	1,670	0	0	0	0	0	2,203	0	
129	Interruptible Credit 16 hour control (Customers)	315	0	0	0	0	0	86	0	

Line	(X)	Explanation (J)
97	**Proposed Demand-Related Charges**	
98	Rate Class Increase	Line 76
99	Calculation of Demand-related charges	
100	Proposed Demand Charge	Line 88 x (1 + Line 98), rounded to 2 digits
101	Proposed High Voltage Delivery Credit	Line 89 x (1 + Line 98), rounded to 2 digits
102	Optional Demand Surcharge ($)	Company Tariffs
103	High Voltage Metering Adjustment (% x Applicable Charges)	Company Tariffs
104		
105	Demand Revenues at Proposed Rates	Product of Lines 100 to 103 and Lines 93 to 96, summed
106	Remaining Revenues	Line 77- Line 86 - Line 105
107	Energy-related Revenue Target	Line 106
108	Current Energy-Related Charges kWh	
109	Current Distribution Quantity $/kWh	Company Tariffs
110	Current Distribution Quantity Block 1 $/kWh	Company Tariffs
111	Current Distribution Quantity Block 2 $/kWh	Company Tariffs
112	Current Distribution Quantity On Peak $/kWh	Company Tariffs
113	Current Distribution Quantity Off Peak $/kWh	Company Tariffs
114	Current Distribution Farm $/kWh	Company Tariffs
115	Current Distribution Quantity 6 hour control $/kWh	Company Tariffs
116	Current Distribution Quantity 16 hour control $/kWh	Company Tariffs
117	Interruptible Credit 6 hour control ($ / Customer)	Company Tariffs
118	Interruptible Credit 16 hour control ($ / Customer)	Company Tariffs
119	Distribution Energy-Related Billing Units	
120	Distribution Quantity	Company Records
121	Distribution Quantity Block 1	Company Records
122	Distribution Quantity Block 2	Company Records
123	Distribution Quantity On Peak	Company Records
124	Distribution Quantity Off Peak	Company Records
125	Distribution Farm	Company Records
126	Distribution Quantity 6 hour control	Company Records
127	Distribution Quantity 16 hour control	Company Records
128	Interruptible Credit 6 hour control (Customers)	Company Records
129	Interruptible Credit 16 hour control (Customers)	Company Records

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
130	**Proposed Energy-Related Charges**									
131	Revenues at Current rates	$11,629,913	$180,051	$1,049,090	$268,206	$3,598,853	$0	$602,828	$12,964	$17,341,904
132	Revenues at Current rates, excluding IC Credits, Water Heating Rates	$11,572,037	$180,051	$1,049,090	$268,206	$3,598,853	$0	$618,894	$12,964	$17,300,094
133	Transition Rate Design for Interruptible Credit and Discounted Water Heating Rates									
134	50% Transition %									
135	Proposed Interruptible Credits: 50.0% of current credits, increased by 15.02% Distribution Rate Increase									
136	6 Hour Interruptible Credit	-$3.97						-$3.97		
137	16 Hour Interruptible Credit	-$5.68						-$5.68		
138	Average Rate D consumption charge per kWh	$0.04263								
139	Proposed Water Heating Rates: Increased by 50.0% of diff btw current Water Heating Rate and avg Rate D per kWh rate, increased by 15.02% Distribution Rate Increase									
140	Proposed Distribution Quantity 6 hour control $/kWh	$0.04301								
141	Proposed Distribution Quantity 16 hour control $/kWh	$0.04224								
142	Revenue from Proposed Common Energy-related rates	$90,117	$0	$0	$0	$0	$0	-$9,231	$0	$80,887
143	Remaining Energy-related revenue target	$13,333,191	$210,410	$1,131,800	$264,726	$4,200,591	$0	$715,047	$12,826	$19,868,591
144	% increase in Energy-Related Rates	15.22%	16.86%	7.88%	-1.30%	16.72%	0.00%	15.54%	-1.07%	
145	**Proposed Energy-Related Charges kWh**									
146	Proposed Distribution Quantity $/kWh	$0.04912			$0.00171	$0.04666	$0.00000	$0.04114	$0.04056	
147	Proposed Distribution Quantity On Peak $/kWh		$0.10583	$0.00481						
148	Proposed Distribution Quantity Off Peak $/kWh		$0.00146	$0.00143						
149	Proposed Distribution Farm $/kWh	$0.04636								
150	Proposed Distribution Quantity 6 hour control $/kWh	$0.04301								
151	Proposed Distribution Quantity 16 hour control $/kWh	$0.04224								

Line	(X)	Explanation (J)
130	**Proposed Energy-Related Charges**	
131	Revenues at Current rates	Product of Lines 109 to 118 and Lines 120 to 129, summed
132	Revenues at Current rates, excluding IC Credits, Water Heating Rates	Product of Lines 109 to 114 and Lines 120 to 125, summed
133	Transition Rate Design for Interruptible Credit and Discounted W	
134	50% Transition %	
135	Proposed Interruptible Credits: 50.0% of current credits, increa	
136	6 Hour Interruptible Credit	Line 134, Col (X) x Line 117x (1+ Line 56), rounded
137	16 Hour Interruptible Credit	Line 134, Col (X) x Line 118x (1+ Line 56), rounded
138	Average Rate D consumption charge per kWh	Product of Lines 15 to 16 and Lines 110 to 111, summed and divided by Lines 15 to 16
139	Proposed Water Heating Rates: Increased by 50.0% of diff btw c	
140	Proposed Distribution Quantity 6 hour control $/kWh	((Line 138 - Line 115) x (Line 134 + Line 115) x (1 + Line 56)
141	Proposed Distribution Quantity 16 hour control $/kWh	((Line 138 - Line 116) x (Line 134 + Line 115) x (1 + Line 56)
142	Revenue from Proposed Common Energy-related rates	Product of Lines (140-141, 126-127) and (140-141, 128-129), summed
143	Remaining Energy-related revenue target	line 107 - Line 142
144	% increase in Energy-Related Rates	Line 143 / Line 132 -1
145	**Proposed Energy-Related Charges kWh**	
146	Proposed Distribution Quantity $/kWh	(Line 144 + 1) x Line 109, rounded
147	Proposed Distribution Quantity On Peak $/kWh	(Line 144 + 1) x Line 110, rounded
148	Proposed Distribution Quantity Off Peak $/kWh	(Line 144 + 1) x Line 111, rounded
149	Proposed Distribution Farm $/kWh	(Line 144 + 1) x Line 112, rounded
150	Proposed Distribution Quantity 6 hour control $/kWh	(Line 144 + 1) x Line 113, rounded
151	Proposed Distribution Quantity 16 hour control $/kWh	(Line 144 + 1) x Line 114, rounded

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
152	**Base Rates Revenue Proof**									
153	**Proposed Customer Charge Revenues**									
154	Total Customer Charge Revenues	$6,078,272	$76,487	$609,373	$648,512	$983,139	$0	$190,049	$3,152	$8,588,984
155	**Proposed Demand-Related Revenues**									
156	Demand Charge	$0	$0	$7,520,309	$3,967,515	$0	$0	$0	$0	$11,487,824
157	High Voltage Delivery Credit	$0	$0	-$148,953	-$471	$0	$0	$0	$0	-$149,424
158	Optional Demand Surcharge ($)	$0	$0	$32,786	$5,075	$0	$0	$0	$0	$37,861
159	High Voltage Metering Adjustment ($)	$0	$0	-$92,391	-$649	$0	$0	$0	$0	-$93,040
160	Total Demand-Related Revenues	$0	$0	$7,311,751	$3,971,470	$0	$0	$0	$0	$11,283,221
161	**Proposed Energy-Related Revenues**									
162	Proposed Distribution Quantity $/kWh	$13,285,874	$0	$0	$265,105	$4,200,162	$0	$715,004	$12,825	$18,478,970
163	Proposed Distribution Quantity On Peak $/kWh	$0	$205,102	$825,869	$0	$0	$0	$0	$0	$1,030,971
164	Proposed Distribution Quantity Off Peak $/kWh	$0	$5,305	$304,618	$0	$0	$0	$0	$0	$309,923
165	Proposed Distribution Farm $/kWh	$47,389	$0	$0	$0	$0	$0	$0	$0	$47,389
166	Proposed Distribution Quantity 6 hour control $/kWh	$35,101	$0	$0	$0	$0	$0	$0	$0	$35,101
167	Proposed Distribution Quantity 16 hour control $/kWh	$63,439	$0	$0	$0	$0	$0	$0	$0	$63,439
168	Proposed Interruptible Credit 6 hour control	-$6,632	$0	$0	$0	$0	$0	-$8,744	$0	-$15,376
169	Proposed Interruptible Credit 16 hour control	-$1,791	$0	$0	$0	$0	$0	-$486	$0	-$2,277
170	Total Energy-Related Revenues	$13,423,380	$210,408	$1,130,486	$265,105	$4,200,162	$0	$705,773	$12,825	$19,948,139
171	Proposed Outdoor Lighting Revenues						$985,666			$985,666
172										
173	**Total Proposed Revenues**	$19,501,652	$286,894	$9,051,611	$4,885,087	$5,183,301	$985,666	$895,822	$15,977	$40,806,010
174		$72	-$3	-$1,314	$379	-$429	-$249	-$43	-$1	-$1,588

Line	(X)	Explanation (J)
152	**Base Rates Revenue Proof**	
153	**Proposed Customer Charge Revenues**	
154	Total Customer Charge Revenues	Line 83 x Line 12
155	**Proposed Demand-Related Revenues**	
156	Demand Charge	Line 100 x Line 24
157	High Voltage Delivery Credit	Line 101 x Line 26
158	Optional Demand Surcharge ($)	Line 102 x Line 25
159	High Voltage Metering Adjustment ($)	Line 103 x Line 27
160	Total Demand-Related Revenues	Σ Lines 156 to 159
161	**Proposed Energy-Related Revenues**	
162	Proposed Distribution Quantity $/kWh	Line 146 x Line 14
163	Proposed Distribution Quantity On Peak $/kWh	Line 147 x Line 17
164	Proposed Distribution Quantity Off Peak $/kWh	Line 148 x Line 18
165	Proposed Distribution Farm $/kWh	Line 149 x Line 19
166	Proposed Distribution Quantity 6 hour control $/kWh	Line 150 x Line 20
167	Proposed Distribution Quantity 16 hour control $/kWh	Line 151 x Line 21
168	Proposed Interruptible Credit 6 hour control	Line 136 x Line 128
169	Proposed Interruptible Credit 16 hour control	Line 137 x Line 129
170	Total Energy-Related Revenues	Σ Lines 162 to 169
171	Proposed Outdoor Lighting Revenues	
172		
173	**Total Proposed Revenues**	Σ Lines 154, 160, 170, 171
174		Revenue variance is due to rounding

Revenues at current rates $854,754
Proposed Rate M revenue target $985,915
15.34% Proposed % increase in Rate M Fixtures

Line	Rate M Fixtures	Test Year 12 months Fixtures	April 2016 Rates (Annual)	April 2016 Rates (Monthly)	Proforma Test Year Revenues at Current Rates	Proposed Rates Annual)	Proposed rates (Monthly)	Revenues at Proposed Rates	Annual Increase per fixture	% Increase
1	Sodium Vapor 4,000	29,497	$78.26	$6.52	$192,368	$90.27	$7.52	$221,816	$12.01	15.3%
2	Sodium Vapor 9,600	21,972	$94.89	$7.91	$173,747	$109.45	$9.12	$200,389	$14.56	15.3%
3	Sodium Vapor 27,500	6,921	$166.63	$13.89	$96,108	$192.20	$16.02	$110,880	$25.57	15.3%
4	Sodium Vapor 50,000	2,957	$217.12	$18.09	$53,507	$250.44	$20.87	$61,718	$33.32	15.3%
5	Sodium Vapor 9,600 (Post Top)	4,877	$109.28	$9.11	$44,411	$126.05	$10.50	$51,206	$16.77	15.3%
6	Sodium Vapor 27500 (Flood)	3,378	$168.11	$14.01	$47,328	$193.91	$16.16	$54,594	$25.80	15.3%
7	Sodium Vapor 50,000 (Flood)	5,405	$232.07	$19.34	$104,524	$267.68	$22.31	$120,581	$35.61	15.3%
8	Incandescent 1,000	312	$104.48	$8.71	$2,716	$120.51	$10.04	$3,132	$16.03	15.3%
9	Mercury Vapor 4,000	1,020	$75.61	$6.30	$6,425	$87.21	$7.27	$7,413	$11.60	15.3%
10	Mercury Vapor 8,000	1,852	$91.95	$7.66	$14,191	$106.06	$8.84	$16,371	$14.11	15.3%
11	Mercury Vapor 22,000	609	$173.92	$14.49	$8,827	$200.61	$16.72	$10,184	$26.69	15.3%
12	Mercury Vapor 63,000	17	$330.00	$27.50	$466	$380.64	$31.72	$537	$50.64	15.3%
13	Mercury Vapor 22,000 (Flood)	285	$192.34	$16.03	$4,569	$221.85	$18.49	$5,271	$29.51	15.3%
14	Mercury Vapor 63,000 (Flood)	0	$332.14	$27.68	$0	$383.11	$31.93	$0	$50.97	15.3%
15	Wood Poles	1,504	$92.22	$7.69	$11,561	$106.37	$8.86	$13,328	$14.15	15.3%
16	Fiberglass Direct Embedded	2,940	$95.50	$7.96	$23,399	$110.15	$9.18	$26,991	$14.65	15.3%
17	Fiberglass With Foundation < 25 Ft.	1,537	$161.99	$13.50	$20,745	$186.85	$15.57	$23,927	$24.86	15.3%
18	Fiberglass with Foundation >= 25 ft.	0	$270.63	$22.55	$0	$312.16	$26.01	$0	$41.53	15.3%
19	Metal Poles Direct Embedded	2,016	$193.16	$16.10	$32,457	$222.80	$18.57	$37,445	$29.64	15.3%
20	Metal Poles with Foundation	888	$232.75	$19.40	$17,223	$268.47	$22.37	$19,865	$35.72	15.3%
21	Sodium Vapor 4,000 Part Night	2.3	$78.26	$78.26	$180	$90.27	$7.52	$17	$12.01	15.3%
22	Total				$854,754			$985,666		

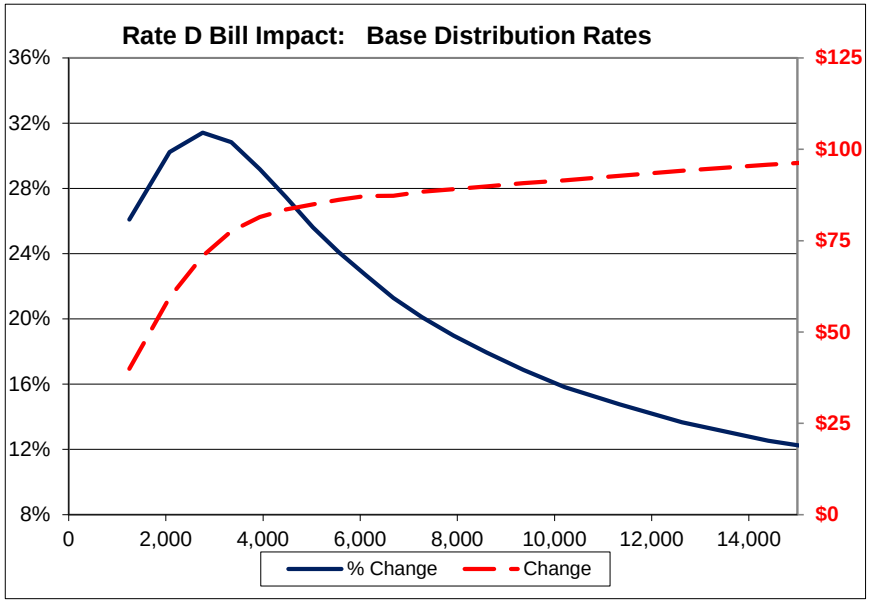
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE

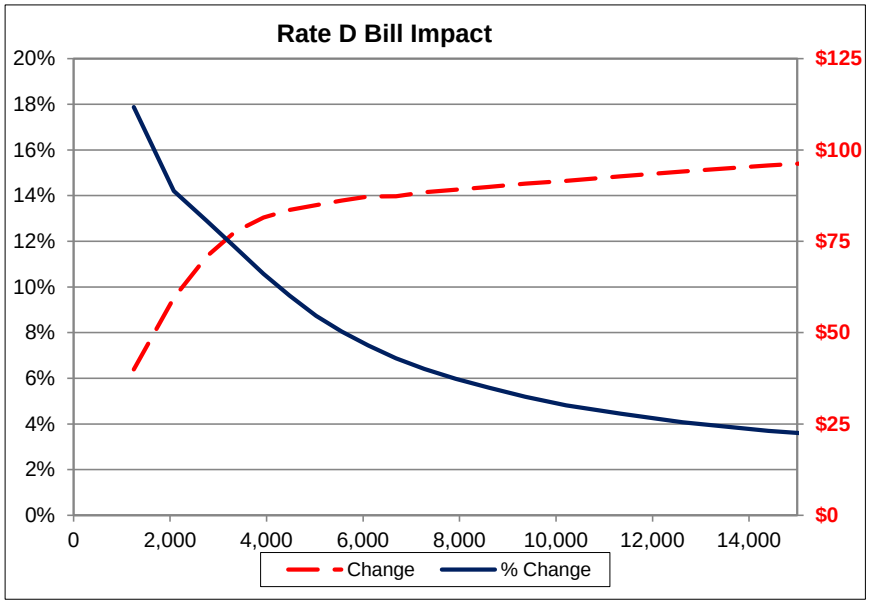
D Present Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Present Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE

Line	D Present Rates		D Proposed Rates	
1	**D Present Rates**		**D Proposed Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996	Other Tracking Mechanisms	$0.03996
4				
5	Customer charge	$11.79	Customer charge	$14.50
6				
7				
8	First 250 kWh	$0.03225	First 250 kWh	$0.04912
9	Excess 250 kWh	$0.04824	Excess 250 kWh	$0.04912

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	1,248	$153.00	$192.93	$39.93	26.1%	$223.34	$263.28	$39.93	17.9%	1,733	1,733	5.0%
11	1,260	2,076	$196.78	$256.29	$59.50	30.2%	$418.82	$478.32	$59.50	14.2%	1,748	3,481	10.0%
12	2,088	2,760	$225.46	$296.30	$70.84	31.4%	$549.15	$619.99	$70.84	12.9%	1,728	5,209	15.0%
13	2,772	3,348	$251.64	$329.24	$77.60	30.8%	$661.42	$739.03	$77.60	11.7%	1,741	6,950	20.0%
14	3,360	3,936	$279.40	$360.90	$81.50	29.2%	$771.04	$852.54	$81.50	10.6%	1,710	8,660	25.0%
15	3,948	4,476	$304.29	$387.85	$83.56	27.5%	$868.89	$952.45	$83.56	9.6%	1,740	10,400	30.0%
16	4,488	5,028	$331.37	$416.26	$84.90	25.6%	$971.75	$1,056.64	$84.90	8.7%	1,726	12,126	35.0%
17	5,040	5,556	$357.54	$443.70	$86.16	24.1%	$1,071.09	$1,157.26	$86.16	8.0%	1,732	13,858	39.9%
18	5,568	6,108	$384.33	$471.57	$87.24	22.7%	$1,171.80	$1,259.04	$87.24	7.4%	1,749	15,607	45.0%
19	6,120	6,684	$410.14	$497.44	$87.31	21.3%	$1,269.46	$1,356.77	$87.31	6.9%	1,754	17,361	50.0%
20	6,696	7,272	$439.56	$527.98	$88.42	20.1%	$1,379.97	$1,468.39	$88.42	6.4%	1,719	19,080	55.0%
21	7,284	7,920	$469.28	$558.38	$89.10	19.0%	$1,490.63	$1,579.73	$89.10	6.0%	1,736	20,816	60.0%
22	7,932	8,604	$500.90	$590.76	$89.86	17.9%	$1,608.92	$1,698.78	$89.86	5.6%	1,731	22,547	65.0%
23	8,616	9,360	$538.02	$628.79	$90.77	16.9%	$1,747.93	$1,838.70	$90.77	5.2%	1,746	24,293	70.0%
24	9,372	10,212	$578.38	$669.90	$91.52	15.8%	$1,898.58	$1,990.10	$91.52	4.8%	1,729	26,022	75.0%
25	10,224	11,340	$628.56	$721.33	$92.77	14.8%	$2,085.89	$2,178.66	$92.77	4.4%	1,740	27,762	80.0%
26	11,352	12,624	$688.53	$782.65	$94.12	13.7%	$2,309.77	$2,403.90	$94.12	4.1%	1,734	29,496	85.0%
27	12,636	14,400	$763.72	$859.48	$95.76	12.5%	$2,590.28	$2,686.04	$95.76	3.7%	1,726	31,222	90.0%
28	14,412	17,580	$887.25	$985.48	$98.23	11.1%	$3,051.25	$3,149.47	$98.23	3.2%	1,738	32,960	95.0%
29	17,592	131,676	$1,256.30	$1,361.28	$104.98	8.4%	$4,431.85	$4,536.83	$104.98	2.4%	1,734	34,694	100.0%

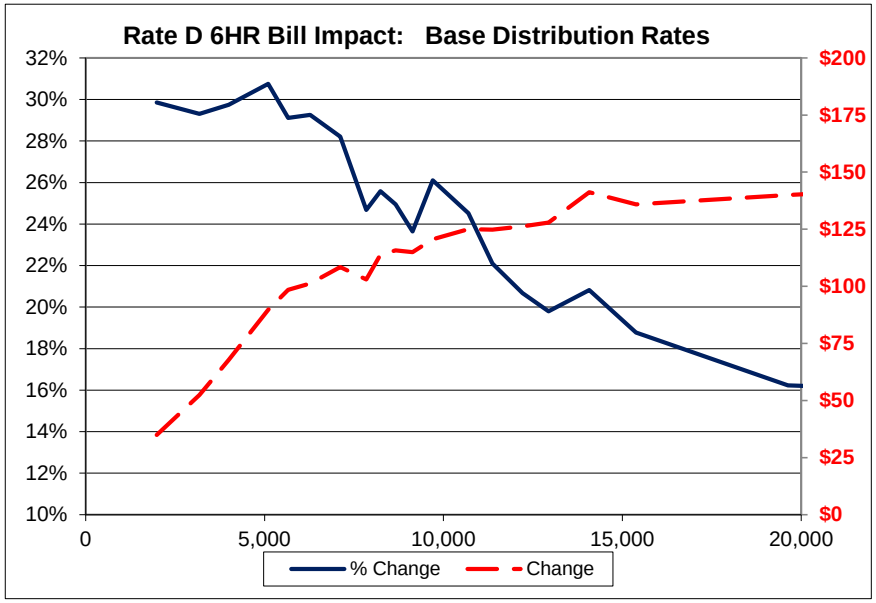
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Off Peak Use, 6 Hour Control

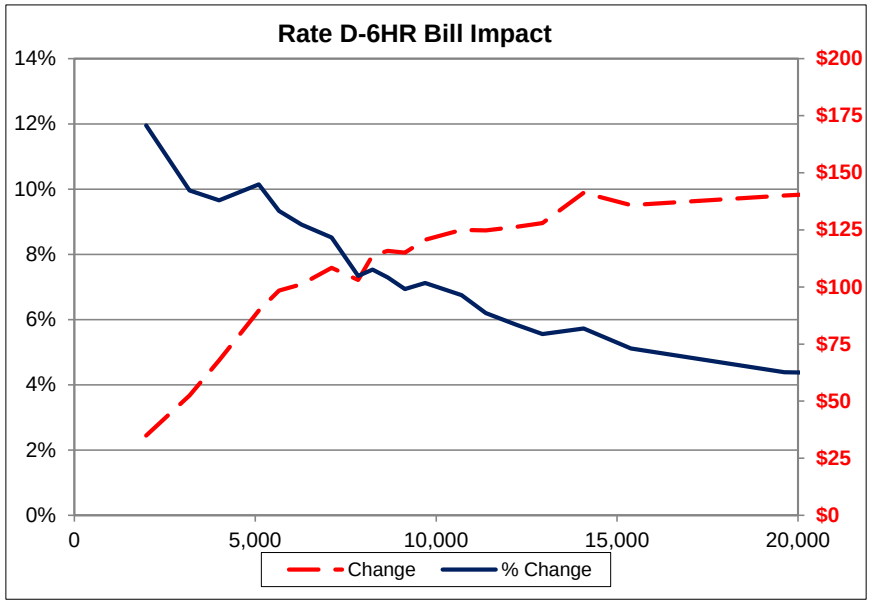
D Present Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
Off Peak Use	$0.03216	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Off Peak Use	$0.04301	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Present Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
Off Peak Use	$0.03216	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Off Peak Use	$0.04301	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Off Peak Use, 6 Hour Control

Line					
1	**D Present Rates**			**D Proposed Rates**	
2	Energy Services	$0.09221		Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996		Other Tracking Mechanisms	$0.03996
4					
5	Customer charge	$11.79		Customer charge	$14.50
6					
7	Off Peak Use	$0.03216		Off Peak Use	$0.04301
8	First 250 kWh	$0.03225		First 250 kWh	$0.04912
9	Excess 250 kWh	$0.04824		Excess 250 kWh	$0.04912

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	1,985	$116.98	$151.90	$34.92	29.9%	$292.20	$327.12	$34.92	12.0%	12	12	4.6%
11	1,985	3,181	$178.97	$231.42	$52.45	29.3%	$526.70	$579.15	$52.45	10.0%	13	25	9.5%
12	3,181	4,000	$228.06	$295.90	$67.84	29.7%	$702.30	$770.14	$67.84	9.7%	13	38	14.5%
13	4,000	5,100	$291.78	$381.51	$89.73	30.8%	$884.64	$974.37	$89.73	10.1%	13	51	19.5%
14	5,100	5,660	$338.13	$436.56	$98.43	29.1%	$1,055.32	$1,153.76	$98.43	9.3%	13	64	24.4%
15	5,660	6,277	$345.95	$447.16	$101.21	29.3%	$1,135.36	$1,236.57	$101.21	8.9%	13	77	29.4%
16	6,277	7,112	$384.21	$492.60	$108.38	28.2%	$1,272.61	$1,381.00	$108.38	8.5%	14	91	34.7%
17	7,112	7,843	$417.54	$520.58	$103.04	24.7%	$1,403.59	$1,506.62	$103.04	7.3%	13	104	39.7%
18	7,843	8,240	$444.97	$558.81	$113.85	25.6%	$1,511.48	$1,625.32	$113.85	7.5%	13	117	44.7%
19	8,240	8,660	$464.09	$579.84	$115.75	24.9%	$1,587.96	$1,703.71	$115.75	7.3%	13	130	49.6%
20	8,660	9,138	$486.32	$601.32	$115.00	23.6%	$1,658.07	$1,773.07	$115.00	6.9%	13	143	54.6%
21	9,138	9,698	$462.25	$582.90	$120.65	26.1%	$1,693.52	$1,814.17	$120.65	7.1%	13	156	59.5%
22	9,698	10,699	$509.85	$634.84	$125.00	24.5%	$1,852.82	$1,977.81	$125.00	6.7%	13	169	64.5%
23	10,699	11,372	$564.59	$689.36	$124.78	22.1%	$2,012.05	$2,136.82	$124.78	6.2%	14	183	69.8%
24	11,372	12,207	$610.99	$737.28	$126.29	20.7%	$2,162.03	$2,288.32	$126.29	5.8%	13	196	74.8%
25	12,207	12,935	$646.35	$774.29	$127.93	19.8%	$2,302.79	$2,430.72	$127.93	5.6%	13	209	79.8%
26	12,935	14,077	$678.31	$819.56	$141.25	20.8%	$2,465.36	$2,606.61	$141.25	5.7%	13	222	84.7%
27	14,077	15,380	$723.55	$859.40	$135.85	18.8%	$2,657.12	$2,792.98	$135.85	5.1%	13	235	89.7%
28	15,380	19,626	$862.71	$1,002.72	$140.01	16.2%	$3,193.98	$3,333.99	$140.01	4.4%	13	248	94.7%
29	19,626	60,163	$1,241.08	$1,412.93	$171.85	13.8%	$4,744.47	$4,916.32	$171.85	3.6%	14	262	100.0%

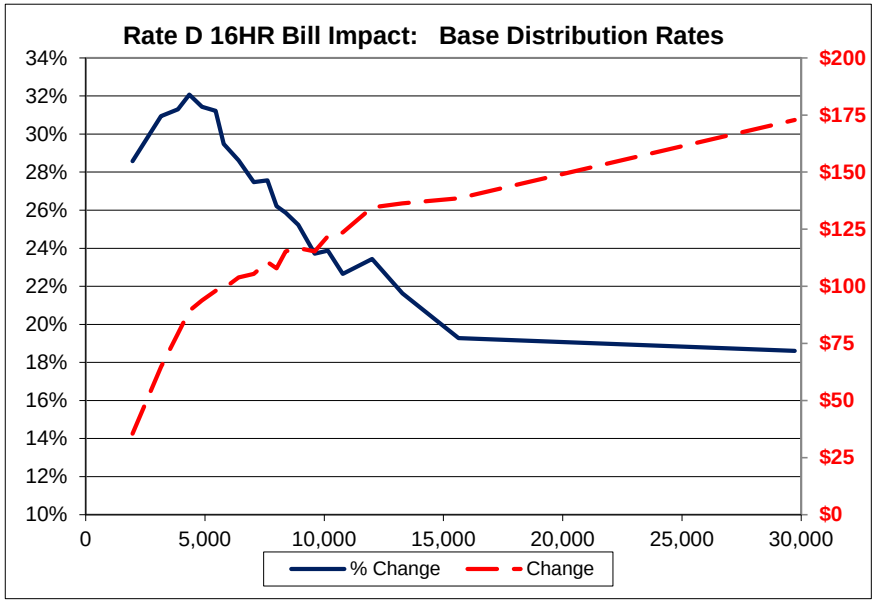
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Off Peak Use, 16 Hour Control

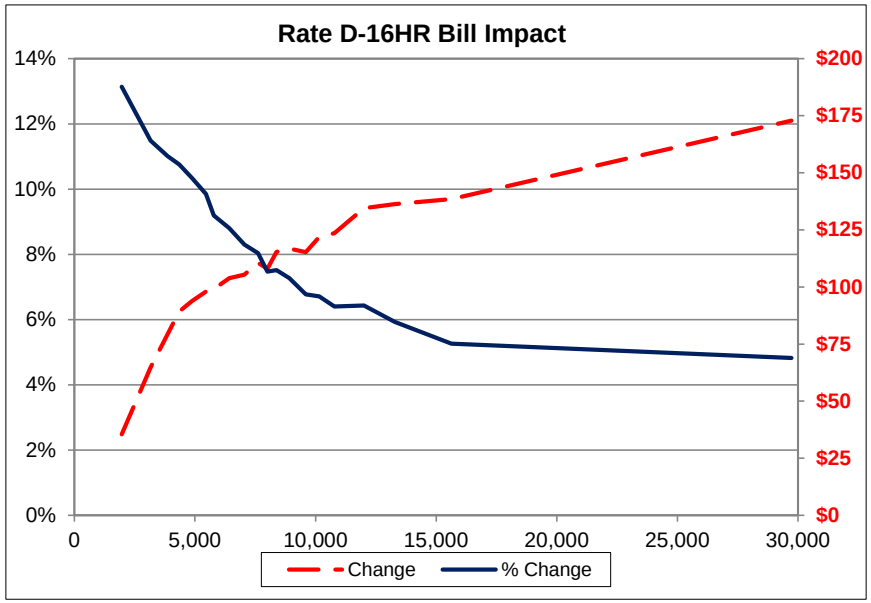
D Present Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
Off Peak Use	$0.03082	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Off Peak Use	$0.04224	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Present Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
Off Peak Use	$0.03082	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Off Peak Use	$0.04224	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Off Peak Use, 16 Hour Control

Line					
1	**D Present Rates**			**D Proposed Rates**	
2	Energy Services	$0.09221		Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996		Other Tracking Mechanisms	$0.03996
4					
5	Customer charge	$11.79		Customer charge	$14.50
6					
7	Off Peak Use	$0.03082		Off Peak Use	$0.04224
8	First 250 kWh	$0.03225		First 250 kWh	$0.04912
9	Excess 250 kWh	$0.04824		Excess 250 kWh	$0.04912

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	1,964	$124.20	$159.68	$35.49	28.6%	$270.11	$305.59	$35.49	13.1%	28	28	5.0%
11	1,964	3,159	$209.18	$273.90	$64.72	30.9%	$563.60	$628.32	$64.72	11.5%	28	56	9.9%
12	3,159	3,863	$253.27	$332.54	$79.27	31.3%	$719.92	$799.19	$79.27	11.0%	28	84	14.9%
13	3,863	4,349	$278.23	$367.46	$89.23	32.1%	$829.52	$918.75	$89.23	10.8%	28	112	19.9%
14	4,349	4,871	$298.34	$392.13	$93.79	31.4%	$906.28	$1,000.07	$93.79	10.3%	29	141	25.0%
15	4,871	5,451	$313.96	$411.96	$98.00	31.2%	$995.34	$1,093.34	$98.00	9.8%	28	169	30.0%
16	5,451	5,782	$335.99	$435.03	$99.05	29.5%	$1,077.54	$1,176.58	$99.05	9.2%	28	197	34.9%
17	5,782	6,416	$363.12	$467.01	$103.89	28.6%	$1,179.87	$1,283.77	$103.89	8.8%	28	225	39.9%
18	6,416	7,045	$383.72	$489.13	$105.41	27.5%	$1,270.50	$1,375.91	$105.41	8.3%	28	253	44.9%
19	7,045	7,619	$401.29	$511.92	$110.63	27.6%	$1,376.76	$1,487.39	$110.63	8.0%	28	281	49.8%
20	7,619	8,005	$411.64	$519.57	$107.92	26.2%	$1,444.48	$1,552.41	$107.92	7.5%	29	310	55.0%
21	8,005	8,384	$445.69	$561.00	$115.31	25.9%	$1,533.68	$1,648.99	$115.31	7.5%	28	338	59.9%
22	8,384	8,916	$462.84	$579.62	$116.78	25.2%	$1,607.04	$1,723.82	$116.78	7.3%	28	366	64.9%
23	8,916	9,600	$486.15	$601.44	$115.29	23.7%	$1,703.00	$1,818.29	$115.29	6.8%	28	394	69.9%
24	9,600	10,155	$510.68	$632.61	$121.93	23.9%	$1,815.95	$1,937.88	$121.93	6.7%	28	422	74.8%
25	10,155	10,781	$545.61	$669.19	$123.58	22.6%	$1,929.72	$2,053.29	$123.58	6.4%	29	451	80.0%
26	10,781	12,009	$573.83	$708.34	$134.51	23.4%	$2,091.56	$2,226.07	$134.51	6.4%	28	479	84.9%
27	12,009	13,281	$630.05	$766.36	$136.31	21.6%	$2,300.74	$2,437.06	$136.31	5.9%	28	507	89.9%
28	13,281	15,634	$718.13	$856.62	$138.50	19.3%	$2,631.45	$2,769.95	$138.50	5.3%	28	535	94.9%
29	15,634	29,728	$928.86	$1,101.71	$172.84	18.6%	$3,583.43	$3,756.27	$172.84	4.8%	29	564	100.0%

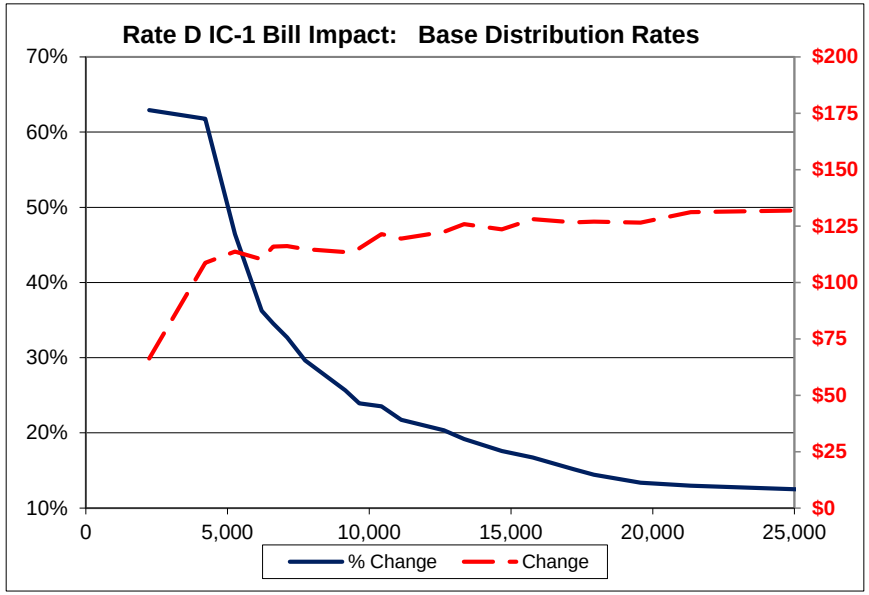
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Interruptible Credits IC-1

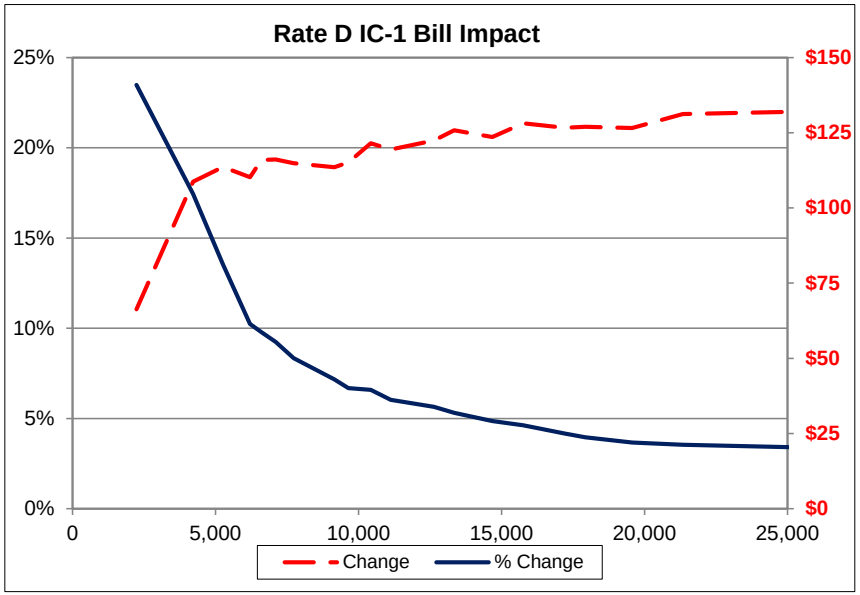
D Present Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
IC-1 Credit	$6.91	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
IC-1 Credit	$3.97	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Present Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
IC-1 Credit	$6.91	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
IC-1 Credit	$3.97	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Interruptible Credits IC-1

Line					
1	**D Present Rates**			**D Proposed Rates**	
2	Energy Services	$0.09221		Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996		Other Tracking Mechanisms	$0.03996
4					
5	Customer charge	$11.79		Customer charge	$14.50
6	IC-1 Credit	$6.91		IC-1 Credit	$3.97
7					
8	First 250 kWh	$0.03225		First 250 kWh	$0.04912
9	Excess 250 kWh	$0.04824		Excess 250 kWh	$0.04912

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	2,236	$105.38	$171.69	$66.31	62.9%	$282.35	$348.67	$66.31	23.5%	8	8	4.7%
11	2,236	4,215	$175.98	$284.69	$108.71	61.8%	$622.98	$731.69	$108.71	17.4%	9	17	10.0%
12	4,215	5,258	$244.69	$358.35	$113.66	46.5%	$840.25	$953.91	$113.66	13.5%	8	25	14.7%
13	5,258	6,205	$304.24	$414.51	$110.27	36.2%	$1,076.82	$1,187.09	$110.27	10.2%	9	34	20.0%
14	6,205	6,610	$335.67	$451.60	$115.94	34.5%	$1,185.02	$1,300.96	$115.94	9.8%	8	42	24.7%
15	6,610	7,106	$355.20	$471.36	$116.16	32.7%	$1,257.13	$1,373.29	$116.16	9.2%	9	51	30.0%
16	7,106	7,735	$387.32	$502.16	$114.84	29.7%	$1,375.87	$1,490.71	$114.84	8.3%	8	59	34.7%
17	7,735	9,155	$442.70	$556.23	$113.53	25.6%	$1,584.77	$1,698.30	$113.53	7.2%	9	68	40.0%
18	9,155	9,645	$481.02	$596.16	$115.13	23.9%	$1,724.02	$1,839.15	$115.13	6.7%	8	76	44.7%
19	9,645	10,431	$516.15	$637.66	$121.50	23.5%	$1,845.21	$1,966.71	$121.50	6.6%	9	85	50.0%
20	10,431	11,130	$548.98	$668.40	$119.42	21.8%	$1,978.07	$2,097.49	$119.42	6.0%	8	93	54.7%
21	11,130	12,637	$601.37	$723.82	$122.45	20.4%	$2,167.19	$2,289.64	$122.45	5.7%	9	102	60.0%
22	12,637	13,342	$655.80	$781.67	$125.87	19.2%	$2,369.69	$2,495.57	$125.87	5.3%	8	110	64.7%
23	13,342	14,678	$702.04	$825.62	$123.59	17.6%	$2,546.23	$2,669.82	$123.59	4.9%	9	119	70.0%
24	14,678	15,765	$766.20	$894.31	$128.12	16.7%	$2,776.01	$2,904.12	$128.12	4.6%	8	127	74.7%
25	15,765	17,212	$835.91	$962.60	$126.68	15.2%	$3,044.53	$3,171.22	$126.68	4.2%	9	136	80.0%
26	17,212	17,930	$879.68	$1,006.68	$127.00	14.4%	$3,209.08	$3,336.08	$127.00	4.0%	8	144	84.7%
27	17,930	19,570	$945.50	$1,072.07	$126.57	13.4%	$3,454.62	$3,581.19	$126.57	3.7%	9	153	90.0%
28	19,570	21,342	$1,011.93	$1,143.13	$131.20	13.0%	$3,701.61	$3,832.81	$131.20	3.5%	8	161	94.7%
29	21,342	41,633	$1,303.30	$1,438.52	$135.22	10.4%	$4,794.56	$4,929.78	$135.22	2.8%	9	170	100.0%

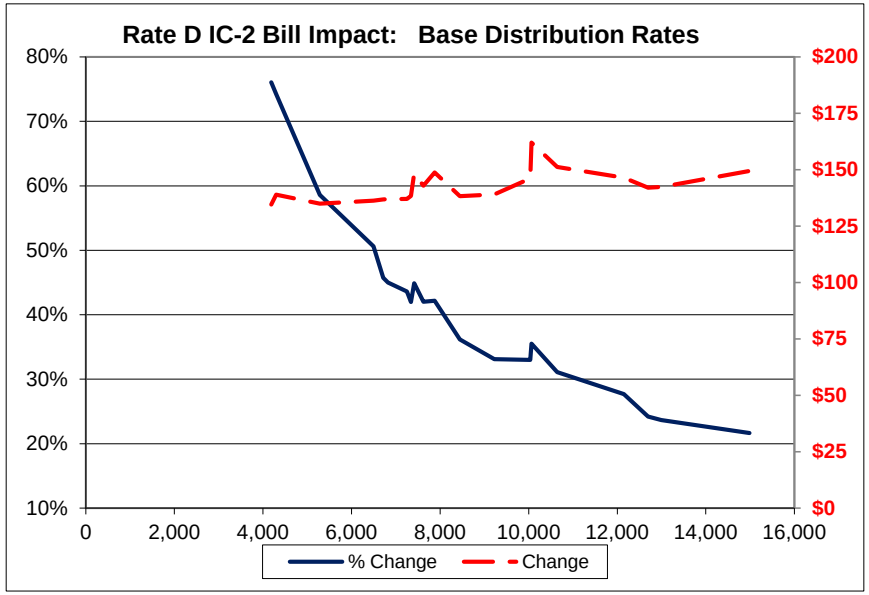
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Interruptible Credits IC-2

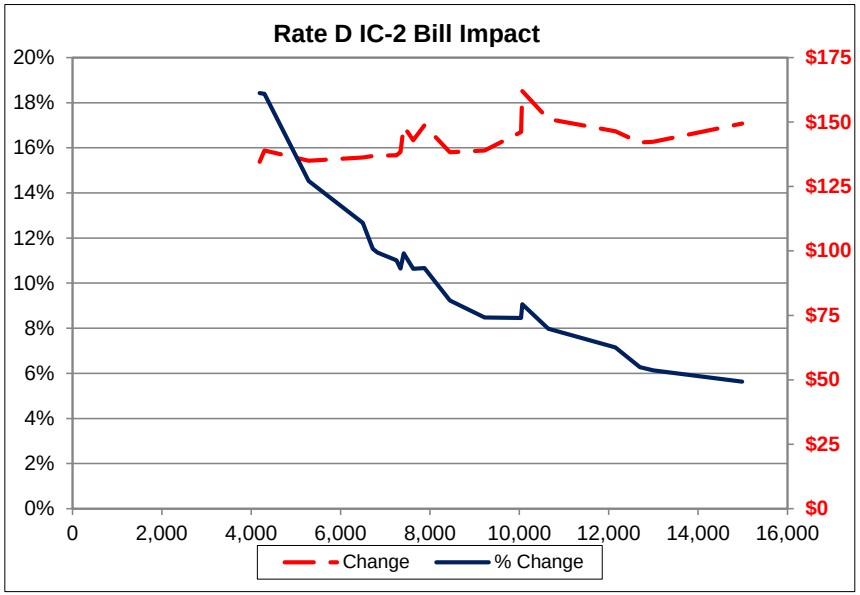
D Present Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
IC-2 Credit	$9.88	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
IC-2 Credit	$5.68	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Present Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
IC-2 Credit	$9.88	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
IC-2 Credit	$5.68	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Interruptible Credits IC-2

Line					
1	**D Present Rates**			**D Proposed Rates**	
2	Energy Services	$0.09221		Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996		Other Tracking Mechanisms	$0.03996
4					
5	Customer charge	$11.79		Customer charge	$14.50
6	IC-2 Credit	$9.88		IC-2 Credit	$5.68
7					
8	First 250 kWh	$0.03225		First 250 kWh	$0.04912
9	Excess 250 kWh	$0.04824		Excess 250 kWh	$0.04912

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	4,187	$176.93	$311.51	$134.57	76.1%	$730.33	$864.90	$134.57	18.4%	1	1	3.8%
11	4,187	4,297	$187.10	$326.02	$138.92	74.2%	$755.04	$893.96	$138.92	18.4%	1	2	7.7%
12	4,297	5,285	$230.43	$365.43	$135.00	58.6%	$928.95	$1,063.95	$135.00	14.5%	1	3	11.5%
13	5,285	6,493	$269.24	$405.50	$136.26	50.6%	$1,075.54	$1,211.80	$136.26	12.7%	2	5	19.2%
14	6,493	6,718	$299.02	$435.82	$136.80	45.8%	$1,186.94	$1,323.74	$136.80	11.5%	1	6	23.1%
15	6,718	6,824	$304.13	$441.03	$136.90	45.0%	$1,206.06	$1,342.95	$136.90	11.4%	1	7	26.9%
16	6,824	7,250	$314.44	$451.52	$137.08	43.6%	$1,244.59	$1,381.67	$137.08	11.0%	2	9	34.6%
17	7,250	7,341	$329.71	$468.08	$138.36	42.0%	$1,299.97	$1,438.34	$138.36	10.6%	1	10	38.5%
18	7,341	7,413	$330.47	$478.79	$148.32	44.9%	$1,310.24	$1,458.56	$148.32	11.3%	1	11	42.3%
19	7,413	7,624	$340.16	$483.07	$142.91	42.0%	$1,343.33	$1,486.24	$142.91	10.6%	2	13	50.0%
20	7,624	7,877	$352.84	$501.57	$148.73	42.2%	$1,393.94	$1,542.67	$148.73	10.7%	1	14	53.8%
21	7,877	8,444	$382.29	$520.61	$138.32	36.2%	$1,498.33	$1,636.65	$138.32	9.2%	1	15	57.7%
22	8,444	9,224	$419.92	$558.93	$139.01	33.1%	$1,639.06	$1,778.06	$139.01	8.5%	1	16	61.5%
23	9,224	10,036	$443.07	$589.24	$146.16	33.0%	$1,727.57	$1,873.73	$146.16	8.5%	2	18	69.2%
24	10,036	10,064	$456.40	$618.42	$162.02	35.5%	$1,786.56	$1,948.58	$162.02	9.1%	1	19	73.1%
25	10,064	10,645	$486.38	$637.54	$151.17	31.1%	$1,893.33	$2,044.49	$151.17	8.0%	1	20	76.9%
26	10,645	12,149	$528.88	$675.35	$146.47	27.7%	$2,049.43	$2,195.90	$146.47	7.1%	2	22	84.6%
27	12,149	12,696	$587.42	$729.48	$142.06	24.2%	$2,265.45	$2,407.51	$142.06	6.3%	1	23	88.5%
28	12,696	12,996	$601.88	$744.21	$142.33	23.6%	$2,319.56	$2,461.89	$142.33	6.1%	1	24	92.3%
29	12,996	14,985	$690.22	$839.63	$149.41	21.6%	$2,652.81	$2,802.22	$149.41	5.6%	2	26	100.0%

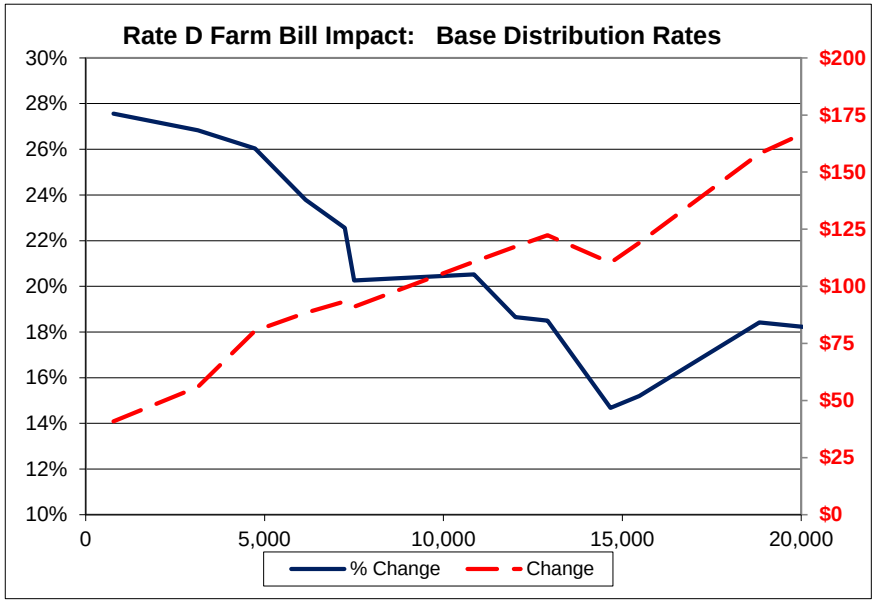
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Farm Use

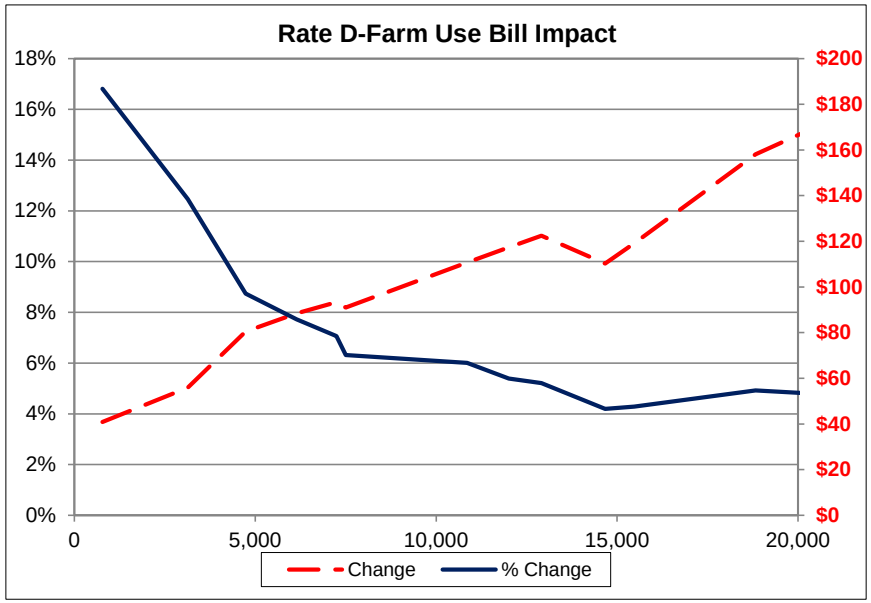
D Present Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
Farm Use	$0.04024	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Farm Use	$0.04636	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Present Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$11.79	
Farm Use	$0.04024	
First 250 kWh	$0.03225	
Excess 250 kWh	$0.04824	

D Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Farm Use	$0.04636	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D : DOMESTIC SERVICE - Farm Use

Line	D Present Rates		D Proposed Rates	
1	**D Present Rates**		**D Proposed Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996	Other Tracking Mechanisms	$0.03996
4				
5	Customer charge	$11.79	Customer charge	$14.50
6				
7	Farm Use	$0.04024	Farm Use	$0.04636
8	First 250 kWh	$0.03225	First 250 kWh	$0.04912
9	Excess 250 kWh	$0.04824	Excess 250 kWh	$0.04912

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	777	$148.31	$189.18	$40.88	27.6%	$243.14	$284.02	$40.88	16.8%	2	2	3.6%
11	777	3,136	$208.46	$264.39	$55.93	26.8%	$448.61	$504.54	$55.93	12.5%	3	5	8.9%
12	3,136	4,734	$309.30	$389.82	$80.52	26.0%	$921.29	$1,001.81	$80.52	8.7%	3	8	14.3%
13	4,734	6,148	$371.74	$460.18	$88.44	23.8%	$1,145.73	$1,234.17	$88.44	7.7%	3	11	19.6%
14	6,148	7,245	$413.92	$507.29	$93.37	22.6%	$1,321.80	$1,415.17	$93.37	7.1%	3	14	25.0%
15	7,245	7,503	$449.38	$540.42	$91.04	20.3%	$1,440.19	$1,531.23	$91.04	6.3%	2	16	28.6%
16	7,503	10,853	$539.53	$650.26	$110.73	20.5%	$1,841.76	$1,952.49	$110.73	6.0%	3	19	33.9%
17	10,853	12,011	$629.41	$746.78	$117.37	18.6%	$2,175.75	$2,293.12	$117.37	5.4%	3	22	39.3%
18	12,011	12,910	$661.81	$784.25	$122.43	18.5%	$2,347.38	$2,469.81	$122.43	5.2%	3	25	44.6%
19	12,910	14,667	$751.56	$861.84	$110.28	14.7%	$2,630.54	$2,740.81	$110.28	4.2%	3	28	50.0%
20	14,667	15,476	$783.66	$902.73	$119.07	15.2%	$2,780.35	$2,899.42	$119.07	4.3%	2	30	53.6%
21	15,476	18,829	$858.56	$1,016.67	$158.10	18.4%	$3,213.74	$3,371.85	$158.10	4.9%	3	33	58.9%
22	18,829	20,849	$953.86	$1,126.46	$172.60	18.1%	$3,622.06	$3,794.66	$172.60	4.8%	3	36	64.3%
23	20,849	23,657	$1,112.60	$1,265.41	$152.81	13.7%	$4,125.11	$4,277.92	$152.81	3.7%	3	39	69.6%
24	23,657	25,360	$1,138.79	$1,315.56	$176.77	15.5%	$4,413.04	$4,589.80	$176.77	4.0%	2	41	73.2%
25	25,360	26,600	$1,221.19	$1,409.75	$188.56	15.4%	$4,666.95	$4,855.51	$188.56	4.0%	3	44	78.6%
26	26,600	37,141	$1,520.82	$1,756.36	$235.54	15.5%	$5,972.48	$6,208.02	$235.54	3.9%	3	47	83.9%
27	37,141	44,811	$1,914.14	$2,209.11	$294.97	15.4%	$7,640.05	$7,935.02	$294.97	3.9%	3	50	89.3%
28	44,811	74,429	$2,878.79	$3,306.78	$427.99	14.9%	$11,692.46	$12,120.45	$427.99	3.7%	3	53	94.6%
29	74,429	176,161	$6,533.44	$7,502.97	$969.53	14.8%	$27,317.79	$28,287.32	$969.53	3.5%	3	56	100.0%

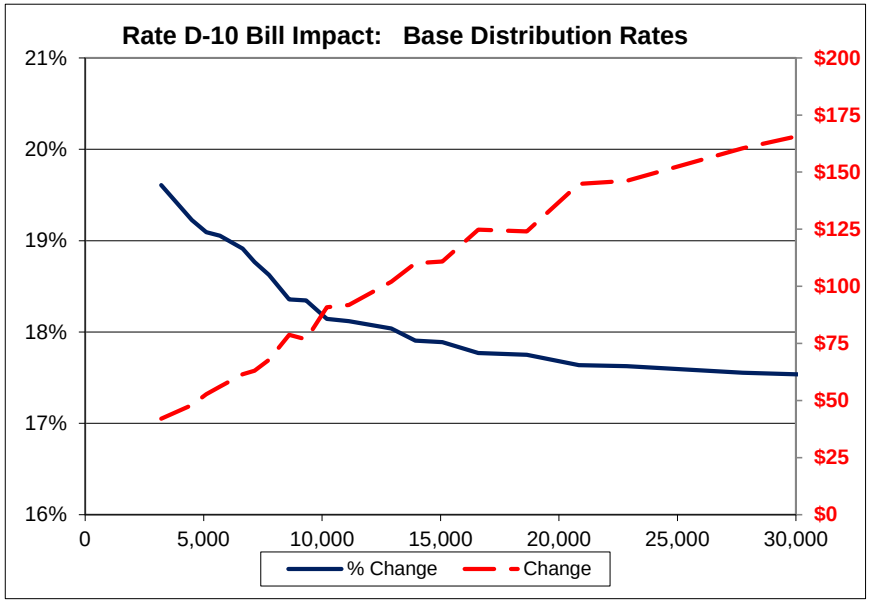
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D-10 : DOMESTIC SERVICE Optional Peak Load Pricing

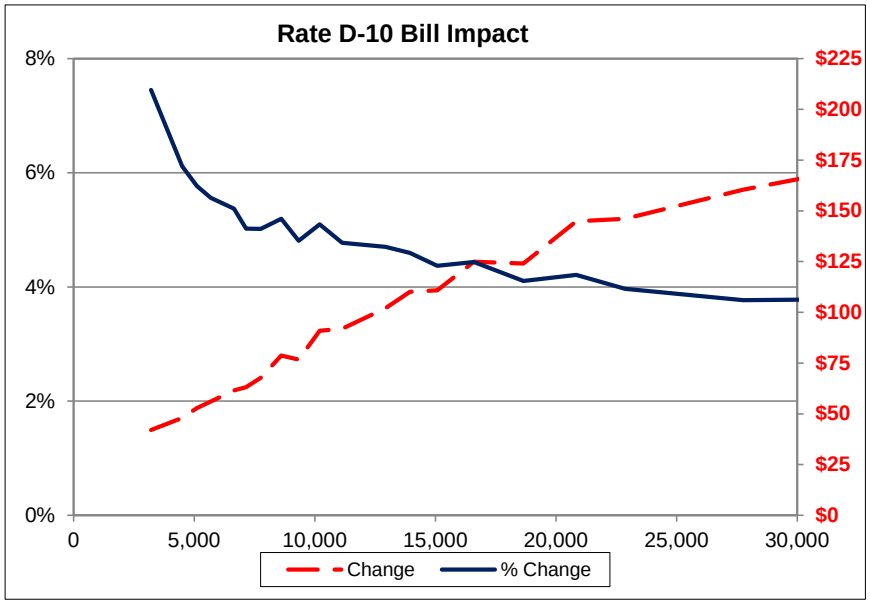
D-10 Present Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03993
Customer charge	$11.95	
Peak kWh	$0.09056	
Off Peak kWh	$0.00125	

D-10 Proposed Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03993
Customer charge	$14.50	
Peak kWh	$0.10583	
Off Peak kWh	$0.00146	

D-10 Present Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03993
Customer charge	$11.95	
Peak kWh	$0.09056	
Off Peak kWh	$0.00125	

D-10 Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03993
Customer charge	$14.50	
Peak kWh	$0.10583	
Off Peak kWh	$0.00146	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE D-10 : DOMESTIC SERVICE Optional Peak Load Pricing

Line	D-10 Present Rates		D-10 Proposed Rates	
1	**D-10 Present Rates**		**D-10 Proposed Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03993	Other Tracking Mechanisms	$0.03993
4				
5	Customer charge	$11.95	Customer charge	$14.50
6				
7				
8	Peak kWh	$0.09056	Peak kWh	$0.10583
9	Off Peak kWh	$0.00125	Off Peak kWh	$0.00146

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	3,211	$214.39	$256.43	$42.04	19.6%	$564.15	$606.19	$42.04	7.5%	21	21	4.8%
11	3,211	4,500	$249.63	$297.63	$47.99	19.2%	$785.05	$833.04	$47.99	6.1%	22	43	9.8%
12	4,500	5,112	$276.42	$329.19	$52.77	19.1%	$914.50	$967.27	$52.77	5.8%	23	66	15.1%
13	5,112	5,682	$294.09	$350.12	$56.04	19.1%	$1,007.21	$1,063.24	$56.04	5.6%	21	87	19.9%
14	5,682	6,646	$325.26	$386.78	$61.52	18.9%	$1,145.29	$1,206.81	$61.52	5.4%	22	109	24.9%
15	6,646	7,150	$336.27	$399.37	$63.10	18.8%	$1,256.86	$1,319.96	$63.10	5.0%	22	131	30.0%
16	7,150	7,757	$364.03	$431.83	$67.80	18.6%	$1,350.72	$1,418.51	$67.80	5.0%	21	152	34.8%
17	7,757	8,610	$428.88	$507.61	$78.72	18.4%	$1,515.62	$1,594.34	$78.72	5.2%	22	174	39.8%
18	8,610	9,329	$418.23	$494.96	$76.73	18.3%	$1,595.44	$1,672.17	$76.73	4.8%	22	196	44.9%
19	9,329	10,202	$500.81	$591.68	$90.87	18.1%	$1,783.24	$1,874.10	$90.87	5.1%	22	218	49.9%
20	10,202	11,132	$506.94	$598.79	$91.85	18.1%	$1,924.35	$2,016.20	$91.85	4.8%	22	240	54.9%
21	11,132	12,925	$565.73	$667.78	$102.05	18.0%	$2,170.03	$2,272.08	$102.05	4.7%	22	262	60.0%
22	12,925	13,939	$614.64	$724.70	$110.06	17.9%	$2,393.23	$2,503.29	$110.06	4.6%	22	284	65.0%
23	13,939	15,074	$619.99	$730.90	$110.91	17.9%	$2,537.02	$2,647.93	$110.91	4.4%	21	305	69.8%
24	15,074	16,592	$702.62	$827.49	$124.86	17.8%	$2,815.29	$2,940.15	$124.86	4.4%	22	327	74.8%
25	16,592	18,646	$699.05	$823.14	$124.09	17.8%	$3,022.40	$3,146.49	$124.09	4.1%	22	349	79.9%
26	18,646	20,834	$821.46	$966.33	$144.87	17.6%	$3,438.52	$3,583.39	$144.87	4.2%	22	371	84.9%
27	20,834	22,860	$829.20	$975.36	$146.16	17.6%	$3,683.10	$3,829.25	$146.16	4.0%	22	393	89.9%
28	22,860	27,755	$914.07	$1,074.53	$160.46	17.6%	$4,257.47	$4,417.93	$160.46	3.8%	22	415	95.0%
29	27,755	50,045	$1,216.46	$1,427.93	$211.47	17.4%	$5,494.28	$5,705.75	$211.47	3.8%	22	437	100.0%

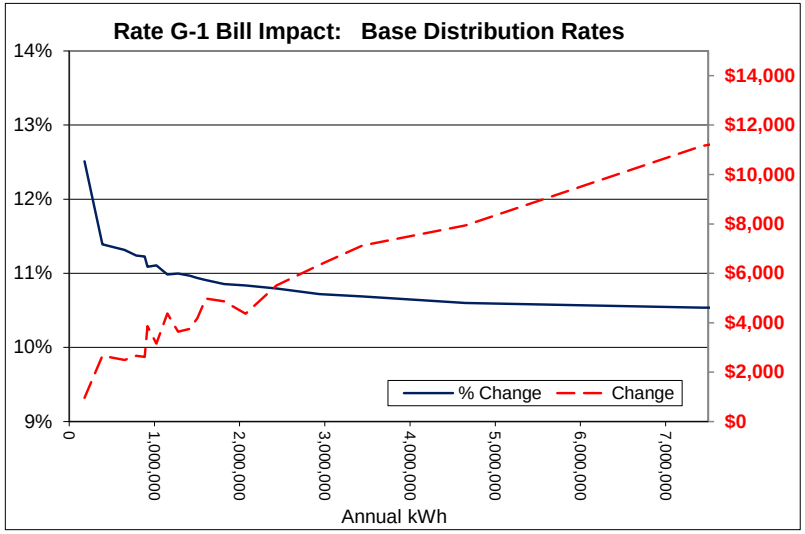
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE G-1: GENERAL SERVICE TIME-OF-USE

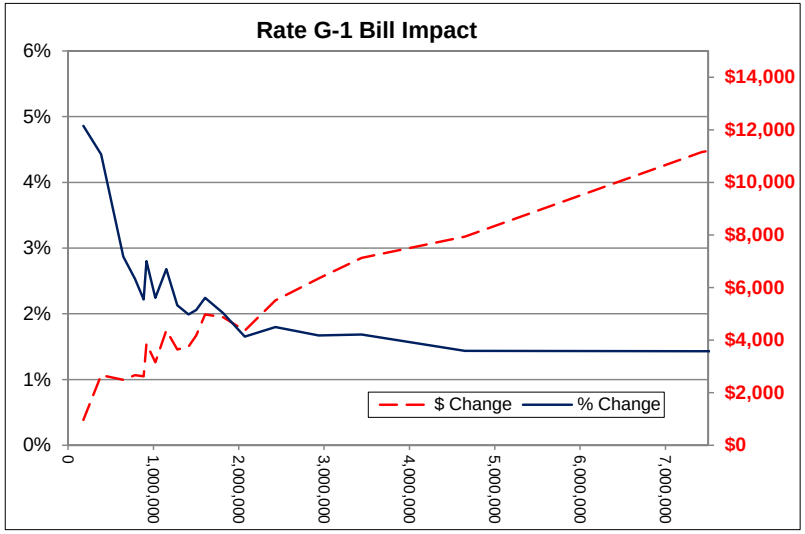
G-1 Present Rates		
Energy Services		$0.07783
Other Tracking Mechanisms		$0.03557
Customer charge	$324.09	
Demand Charge	$6.91	
Peak kWh	$0.00446	
Off Peak kWh	$0.00133	

G-1 Proposed Rates		
Energy Services		$0.07783
Other Tracking Mechanisms		$0.03557
Customer charge	$372.50	
Demand Charge	$7.66	
Peak kWh	$0.00481	
Off Peak kWh	$0.00143	

G-1 Present Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03557
Customer charge	$324.09	
Peak kWh	$0.00446	
Off Peak kWh	$0.00133	

G-1 Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03557
Customer charge	$372.50	
Peak kWh	$0.00481	
Off Peak kWh	$0.00143	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE G-1: GENERAL SERVICE TIME-OF-USE

Line	G-1 Current Rates		G-1 Proposed Rates	
1	**G-1 Current Rates**		**G-1 Proposed Rates**	
2	Energy Services	$0.07783	Energy Services	$0.07783
3	Other Tracking Mechanisms	$0.03557	Other Tracking Mechanisms	$0.03557
4				
5	Customer charge	$324.09	Customer charge	$372.50
6				
7	Demand chrge	$6.91	Demand charge	$7.66
8	Peak kWh	$0.00446	Peak kWh	$0.00481
9	Off Peak kWh	$0.00133	Off Peak kWh	$0.00143

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	$ Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Current Rates	Proposed Rates
10	0	179,600	$7,684	$8,645	$961	12.5%	$19,779	$20,741	$961	4.9%	6	6	4.4%	92,072	$0.0835	$0.0939
11	179,600	388,800	$23,388	$26,053	$2,664	11.4%	$60,203	$62,867	$2,664	4.4%	7	13	9.6%	294,757	$0.0793	$0.0884
12	388,800	648,800	$21,993	$24,481	$2,489	11.3%	$86,794	$89,283	$2,489	2.9%	7	20	14.8%	534,299	$0.0412	$0.0458
13	648,800	786,001	$23,725	$26,392	$2,666	11.2%	$105,383	$108,049	$2,666	2.5%	7	27	20.0%	700,483	$0.0339	$0.0377
14	786,001	886,000	$23,334	$25,954	$2,620	11.2%	$118,119	$120,739	$2,620	2.2%	6	33	24.4%	819,180	$0.0285	$0.0317
15	886,000	918,400	$34,860	$38,725	$3,865	11.1%	$137,925	$141,790	$3,865	2.8%	7	40	29.6%	904,229	$0.0386	$0.0428
16	918,400	1,022,760	$28,372	$31,524	$3,152	11.1%	$140,523	$143,674	$3,152	2.2%	7	47	34.8%	974,071	$0.0291	$0.0324
17	1,022,760	1,151,800	$39,797	$44,168	$4,372	11.0%	$163,063	$167,435	$4,372	2.7%	7	54	40.0%	1,068,571	$0.0372	$0.0413
18	1,151,800	1,279,052	$33,116	$36,758	$3,641	11.0%	$170,935	$174,576	$3,641	2.1%	6	60	44.4%	1,194,123	$0.0277	$0.0308
19	1,279,052	1,411,500	$34,232	$37,986	$3,754	11.0%	$188,731	$192,486	$3,754	2.0%	7	67	49.6%	1,343,507	$0.0255	$0.0283
20	1,411,500	1,502,400	$38,209	$42,388	$4,179	10.9%	$202,866	$207,045	$4,179	2.1%	7	74	54.8%	1,439,021	$0.0266	$0.0295
21	1,502,400	1,605,000	$45,625	$50,602	$4,977	10.9%	$221,781	$226,758	$4,977	2.2%	7	81	60.0%	1,538,746	$0.0297	$0.0329
22	1,605,000	1,817,400	$44,868	$49,739	$4,871	10.9%	$242,191	$247,062	$4,871	2.0%	6	87	64.4%	1,704,658	$0.0263	$0.0292
23	1,817,400	2,071,602	$40,265	$44,629	$4,364	10.8%	$263,968	$268,332	$4,364	1.7%	7	94	69.6%	1,936,379	$0.0208	$0.0230
24	2,071,602	2,431,200	$51,038	$56,548	$5,510	10.8%	$306,379	$311,889	$5,510	1.8%	7	101	74.8%	2,200,308	$0.0232	$0.0257
25	2,431,200	2,937,000	$59,173	$65,517	$6,344	10.7%	$379,609	$385,953	$6,344	1.7%	7	108	80.0%	2,753,450	$0.0215	$0.0238
26	2,937,000	3,440,000	$66,703	$73,833	$7,130	10.7%	$423,571	$430,701	$7,130	1.7%	6	114	84.4%	3,063,150	$0.0218	$0.0241
27	3,440,000	4,649,250	$74,876	$82,814	$7,938	10.6%	$553,279	$561,217	$7,938	1.4%	7	121	89.6%	4,045,972	$0.0185	$0.0205
28	4,649,250	7,425,300	$105,873	$117,029	$11,156	10.5%	$779,713	$790,869	$11,156	1.4%	7	128	94.8%	5,545,579	$0.0191	$0.0211
29	7,425,300	57,770,066	$388,312	$428,854	$40,541	10.4%	$2,808,618	$2,849,160	$40,541	1.4%	7	135	100.0%	14,150,979	$0.0274	$0.0303

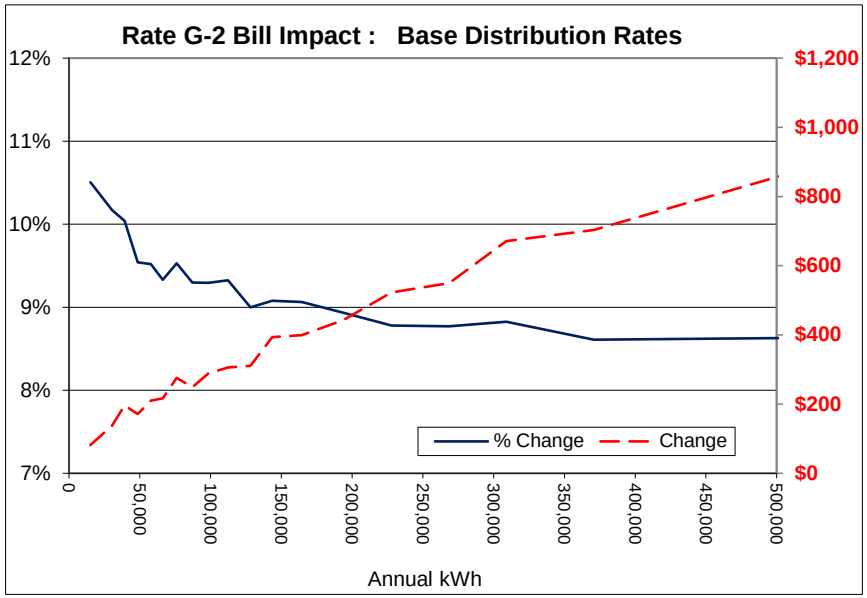
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE G-2: GENERAL LONG HOUR SERVICE

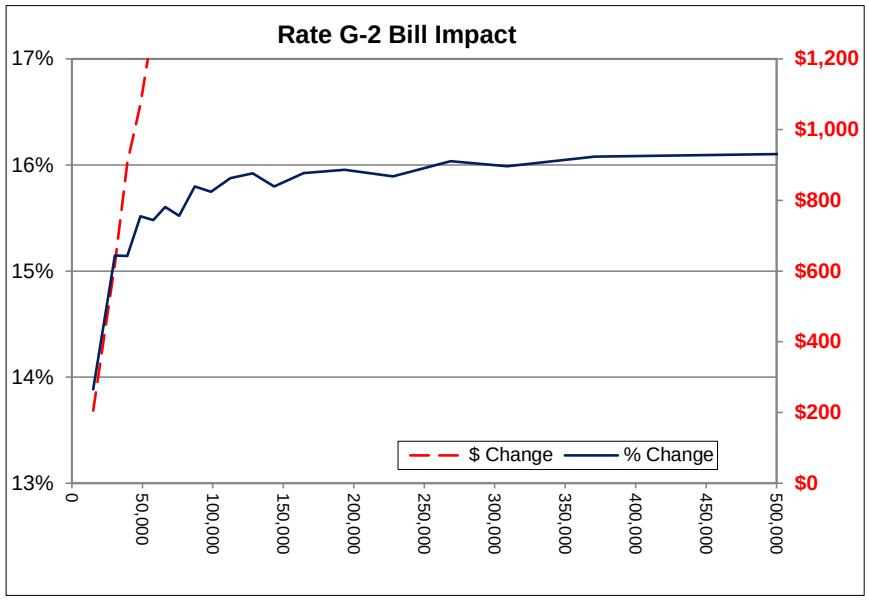
G-2 Current Rates		
Energy Services		$0.07783
Other Tracking Mechanisms		$0.03862
Customer charge	$54.05	
Demand Charge	$6.96	
kWh Charge	$0.00173	

G-2 Proposed Rates		
Energy Services		$0.09835
Other Tracking Mechanisms		$0.03862
Customer charge	$62.00	
Demand Charge	$7.60	
kWh Charge	$0.00171	

G-2 Current Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03862
Customer charge	$54.05	
Demand Charge	$6.96	
kWh Charge	$0.00173	

G-2 Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03862
Customer charge	$62.00	
Demand Charge	$7.60	
kWh Charge	$0.00171	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE G-2: GENERAL LONG HOUR SERVICE

Line					
1	**G-2 Current Rates**		**G-2 Proposed Rates**		
2	Energy Services	$0.07783	Energy Services	$0.09835	
3	Other Tracking Mechanisms	$0.03862	Other Tracking Mechanisms	$0.03862	
4					
5	Customer charge	$54.05	Customer charge	$62.00	
6					
7	Demand charge	$6.96	Demand charge	$7.60	
8	kWh Charge	$0.00173	kWh Charge	$0.00171	
9					

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	$ Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Current Rates	Proposed Rates
10	0	15,115	$776	$858	$82	10.5%	$1,479	$1,684	$205	13.9%	40	40	4.6%	5,383	$0.1442	$0.1594
11	15,115	30,608	$1,359	$1,497	$138	10.2%	$4,093	$4,714	$620	15.1%	43	83	9.6%	23,123	$0.0588	$0.0647
12	30,608	39,354	$1,956	$2,153	$196	10.0%	$5,982	$6,888	$906	15.1%	44	127	14.7%	34,373	$0.0569	$0.0626
13	39,354	48,640	$1,798	$1,970	$172	9.5%	$6,905	$7,976	$1,071	15.5%	43	170	19.7%	43,636	$0.0412	$0.0451
14	48,640	57,800	$2,209	$2,420	$210	9.5%	$8,363	$9,657	$1,295	15.5%	43	213	24.7%	52,630	$0.0420	$0.0460
15	57,800	66,221	$2,320	$2,537	$217	9.3%	$9,539	$11,027	$1,489	15.6%	44	257	29.7%	61,796	$0.0375	$0.0411
16	66,221	76,021	$2,898	$3,175	$276	9.5%	$11,171	$12,905	$1,734	15.5%	43	300	34.7%	70,810	$0.0409	$0.0448
17	76,021	87,160	$2,678	$2,927	$249	9.3%	$12,214	$14,143	$1,929	15.8%	43	343	39.7%	81,631	$0.0328	$0.0359
18	87,160	98,623	$3,108	$3,397	$289	9.3%	$13,809	$15,983	$2,174	15.7%	44	387	44.8%	91,633	$0.0339	$0.0371
19	98,623	112,400	$3,283	$3,589	$306	9.3%	$15,604	$18,082	$2,477	15.9%	43	430	49.8%	105,485	$0.0311	$0.0340
20	112,400	128,263	$3,454	$3,765	$311	9.0%	$17,523	$20,314	$2,790	15.9%	43	473	54.7%	120,450	$0.0287	$0.0313
21	128,263	143,500	$4,335	$4,729	$394	9.1%	$20,304	$23,512	$3,208	15.8%	44	517	59.8%	136,790	$0.0317	$0.0346
22	143,500	164,475	$4,408	$4,808	$400	9.1%	$22,237	$25,778	$3,541	15.9%	43	560	64.8%	152,611	$0.0289	$0.0315
23	164,475	193,584	$4,955	$5,397	$443	8.9%	$25,833	$29,955	$4,122	16.0%	43	603	69.8%	178,615	$0.0277	$0.0302
24	193,584	227,880	$5,952	$6,474	$523	8.8%	$30,450	$35,290	$4,840	15.9%	44	647	74.9%	209,602	$0.0284	$0.0309
25	227,880	268,700	$6,267	$6,817	$550	8.8%	$34,972	$40,579	$5,608	16.0%	43	690	79.9%	245,548	$0.0255	$0.0278
26	268,700	308,960	$7,608	$8,279	$671	8.8%	$40,993	$47,547	$6,554	16.0%	43	733	84.8%	285,758	$0.0266	$0.0290
27	308,960	370,800	$8,171	$8,875	$704	8.6%	$47,724	$55,397	$7,673	16.1%	44	777	89.9%	338,251	$0.0242	$0.0262
28	370,800	537,000	$10,425	$11,325	$900	8.6%	$61,974	$71,958	$9,984	16.1%	43	820	94.9%	438,804	$0.0238	$0.0258
29	537,000	2,096,600	$16,101	$17,450	$1,349	8.4%	$111,802	$130,015	$18,213	16.3%	44	864	100.0%	786,380	$0.0205	$0.0222

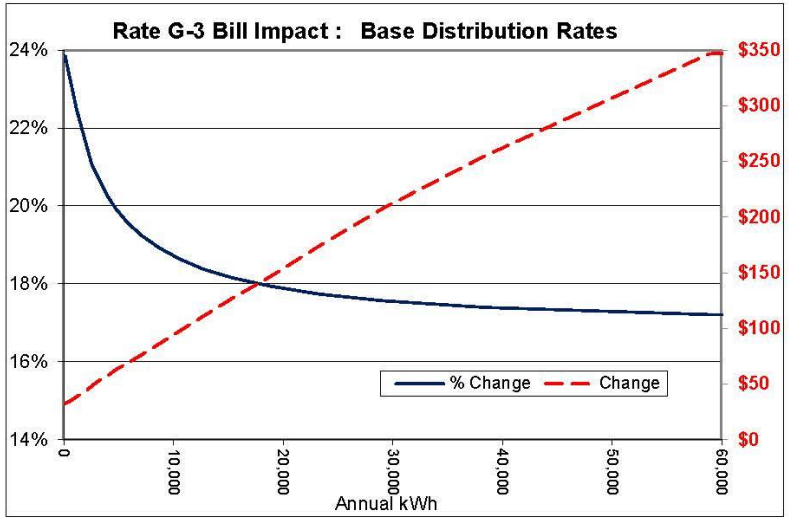
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE G-3: GENERAL SERVICE

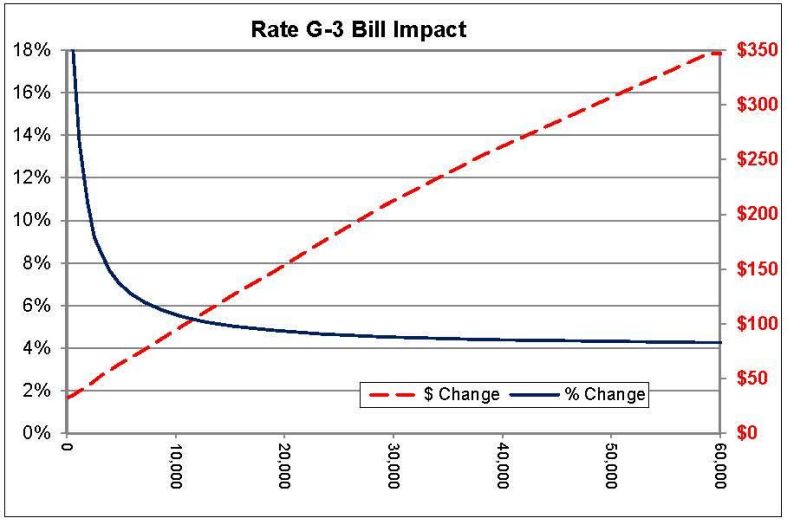
G-3 Current Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03845
Customer charge	$11.70
kWh Charge	$0.03998

G-3 Proposed Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03845
Customer charge	$14.50
kWh Charge	$0.04666

G-3 Current Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03845
Customer charge	$11.70
kWh Charge	$0.03998

G-3 Proposed Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03845
Customer charge	$14.50
kWh Charge	$0.04666





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE G-3: GENERAL SERVICE

Line	G-3 Current Rates		G-3 Proposed Rates	
1	**G-3 Current Rates**		**G-3 Proposed Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03845	Other Tracking Mechanisms	$0.03845
4				
5	Customer charge	$11.70	Customer charge	$14.50
6				
7				
8	kWh Charge	$0.03998	kWh Charge	$0.04666
9				

	Annual Use		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	$ Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Current Rates	Proposed Rates
10	0	117	$136	$169	$33	23.8%	$142	$174	$33	22.9%	170	170	3.1%	24	$5.5784	$6.9085
11	117	537	$148	$182	$34	23.3%	$188	$222	$34	18.4%	277	447	8.2%	304	$0.4859	$0.5993
12	537	1,162	$172	$210	$39	22.5%	$283	$322	$39	13.6%	278	725	13.3%	851	$0.2019	$0.2473
13	1,162	1,918	$198	$241	$43	21.7%	$397	$440	$43	10.8%	277	1002	18.4%	1,521	$0.1302	$0.1584
14	1,918	2,542	$227	$275	$48	21.1%	$521	$569	$48	9.2%	277	1279	23.5%	2,245	$0.1012	$0.1226
15	2,542	3,188	$256	$309	$53	20.7%	$629	$682	$53	8.4%	278	1557	28.6%	2,854	$0.0897	$0.1083
16	3,188	3,954	$282	$339	$57	20.3%	$748	$805	$57	7.6%	277	1834	33.7%	3,563	$0.0791	$0.0951
17	3,954	4,728	$314	$377	$63	19.9%	$883	$946	$63	7.1%	278	2112	38.8%	4,347	$0.0723	$0.0868
18	4,728	5,807	$351	$419	$69	19.6%	$1,042	$1,111	$69	6.6%	277	2389	43.9%	5,284	$0.0663	$0.0793
19	5,807	7,171	$399	$475	$77	19.2%	$1,247	$1,324	$77	6.1%	277	2666	49.0%	6,487	$0.0615	$0.0733
20	7,171	8,731	$457	$543	$86	18.9%	$1,492	$1,579	$86	5.8%	277	2943	54.1%	7,919	$0.0577	$0.0686
21	8,731	10,582	$525	$623	$98	18.6%	$1,784	$1,882	$98	5.5%	278	3221	59.2%	9,627	$0.0545	$0.0647
22	10,582	12,755	$604	$715	$111	18.4%	$2,124	$2,235	$111	5.2%	277	3498	64.3%	11,622	$0.0520	$0.0615
23	12,755	15,424	$702	$829	$127	18.2%	$2,537	$2,664	$127	5.0%	277	3775	69.4%	14,035	$0.0500	$0.0591
24	15,424	18,916	$820	$967	$147	17.9%	$3,042	$3,189	$147	4.8%	278	4053	74.5%	16,993	$0.0482	$0.0569
25	18,916	23,278	$980	$1,153	$174	17.7%	$3,723	$3,897	$174	4.7%	277	4330	79.6%	20,984	$0.0467	$0.0550
26	23,278	29,079	$1,182	$1,390	$208	17.6%	$4,588	$4,796	$208	4.5%	277	4607	84.7%	26,047	$0.0454	$0.0534
27	29,079	38,374	$1,465	$1,720	$255	17.4%	$5,794	$6,049	$255	4.4%	278	4885	89.8%	33,098	$0.0443	$0.0520
28	38,374	58,853	$2,014	$2,360	$347	17.2%	$8,136	$8,483	$347	4.3%	277	5162	94.9%	46,785	$0.0430	$0.0504
29	58,853	951,200	$4,299	$5,027	$728	16.9%	$17,891	$18,619	$728	4.1%	278	5440	100.0%	100,817	$0.0426	$0.0499

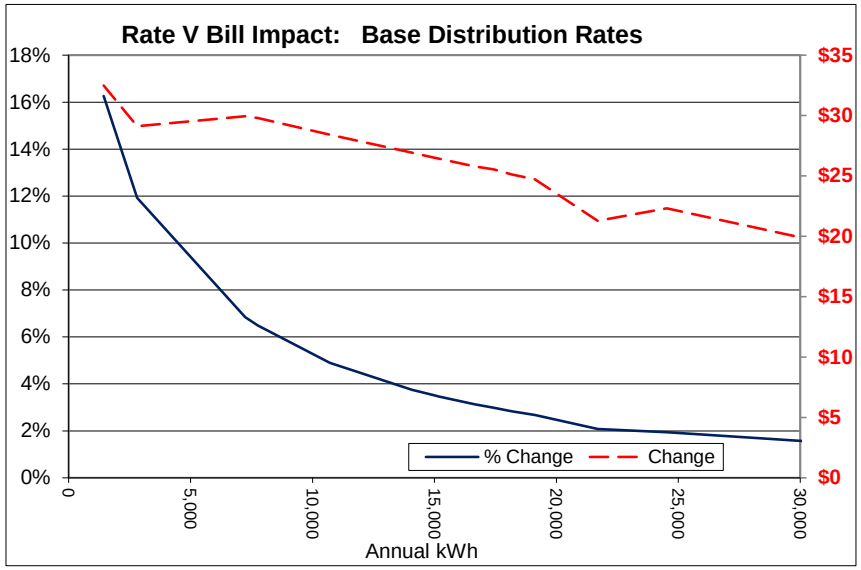
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE V: LIMITED COMMERCIAL SPACE HEATING

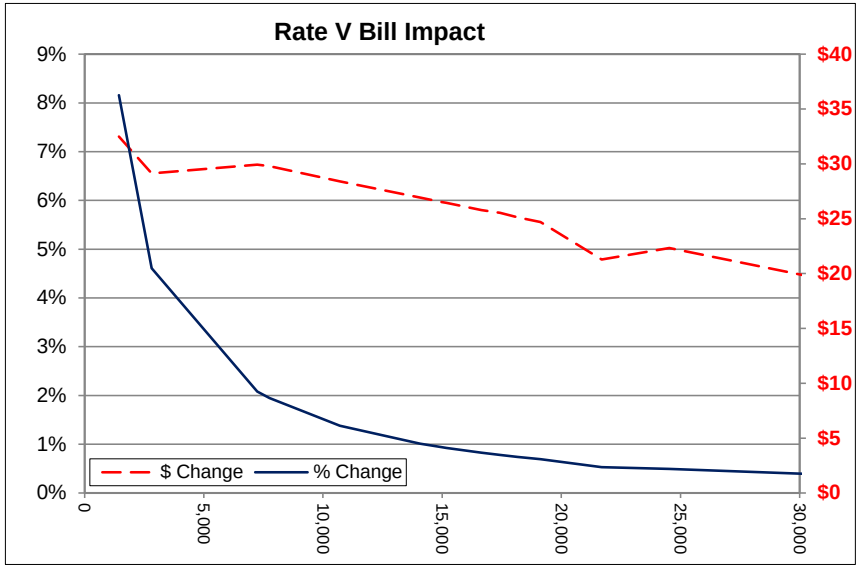
V Current Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.04587
Customer charge	$11.74	
kWh Charge	$0.04100	

V Proposed Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.04587
Customer charge	$14.50	
kWh Charge	$0.04056	

V Current Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.04587
Customer charge	$11.74	
kWh Charge	$0.04100	

V Proposed Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.04587
Customer charge	$14.50	
kWh Charge	$0.04056	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE V: LIMITED COMMERCIAL SPACE HEATING

Line					
1	**V Current Rates**		**V Proposed Rates**		
2	Energy Services	$0.09221	Energy Services	$0.09221	
3	Other Tracking Mechanisms	$0.04587	Other Tracking Mechanisms	$0.04587	
4					
5	Customer charge	$11.74	Customer charge	$14.50	
6					
7					
8	kWh Charge	$0.04100	kWh Charge	$0.04056	
9					

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	$ Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Current Rates	Proposed Rates
10	0	1,437	$200	$232	$32	16.3%	$398	$431	$32	8.2%	1	1	6.3%	1,437	$0.1390	$0.1616
11	1,437	2,807	$244	$273	$29	11.9%	$632	$661	$29	4.6%	1	2	12.5%	2,807	$0.0870	$0.0974
12	2,807	7,240	$438	$468	$30	6.8%	$1,437	$1,467	$30	2.1%	1	3	18.8%	7,240	$0.0605	$0.0646
13	7,240	7,751	$459	$489	$30	6.5%	$1,529	$1,559	$30	1.9%	1	4	25.0%	7,751	$0.0592	$0.0631
14	7,751	10,706	$580	$608	$28	4.9%	$2,058	$2,087	$28	1.4%	1	5	31.3%	10,706	$0.0542	$0.0568
15	10,706	14,080	$718	$745	$27	3.7%	$2,662	$2,689	$27	1.0%	1	6	37.5%	14,080	$0.0510	$0.0529
16	14,080	14,991	$756	$782	$27	3.5%	$2,825	$2,852	$27	0.9%	1	7	43.8%	14,991	$0.0504	$0.0522
17	14,991	15,183	$763	$790	$26	3.5%	$2,860	$2,886	$26	0.9%	1	8	50.0%	15,183	$0.0503	$0.0520
18	15,183	16,645	$823	$849	$26	3.1%	$3,122	$3,147	$26	0.8%	1	9	56.3%	16,645	$0.0495	$0.0510
19	16,645	17,434	$856	$882	$26	3.0%	$3,263	$3,289	$26	0.8%	1	10	62.5%	17,434	$0.0491	$0.0506
20	17,434	18,165	$886	$911	$25	2.8%	$3,394	$3,419	$25	0.7%	1	11	68.8%	18,165	$0.0488	$0.0501
21	18,165	19,125	$925	$950	$25	2.7%	$3,566	$3,590	$25	0.7%	1	12	75.0%	19,125	$0.0484	$0.0497
22	19,125	21,694	$1,021	$1,042	$21	2.1%	$4,016	$4,037	$21	0.5%	1	13	81.3%	21,694	$0.0470	$0.0480
23	21,694	24,531	$1,147	$1,169	$22	1.9%	$4,534	$4,556	$22	0.5%	1	14	87.5%	24,531	$0.0467	$0.0477
24	24,531	41,285	$1,834	$1,849	$15	0.8%	$7,534	$7,549	$15	0.2%	1	15	93.8%	41,285	$0.0444	$0.0448
25	41,285	75,040	$3,218	$3,218	$0	0.0%	$13,579	$13,579	$0	0.0%	1	16	100.0%	75,040	$0.0429	$0.0429

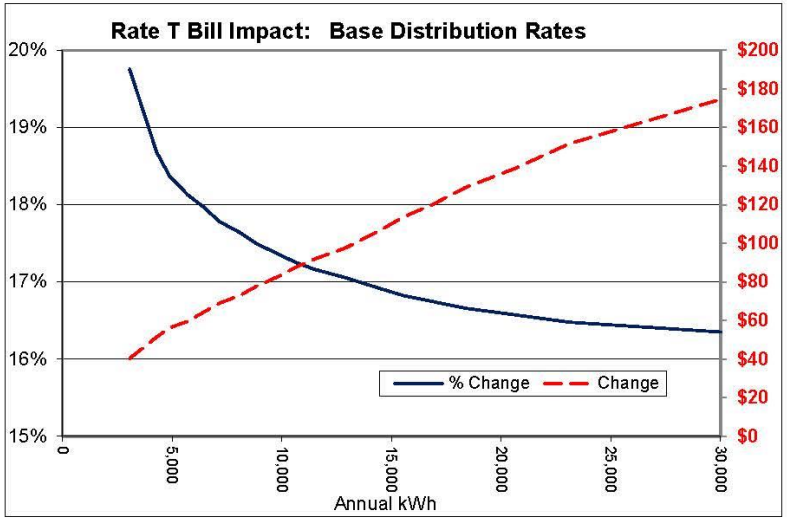
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

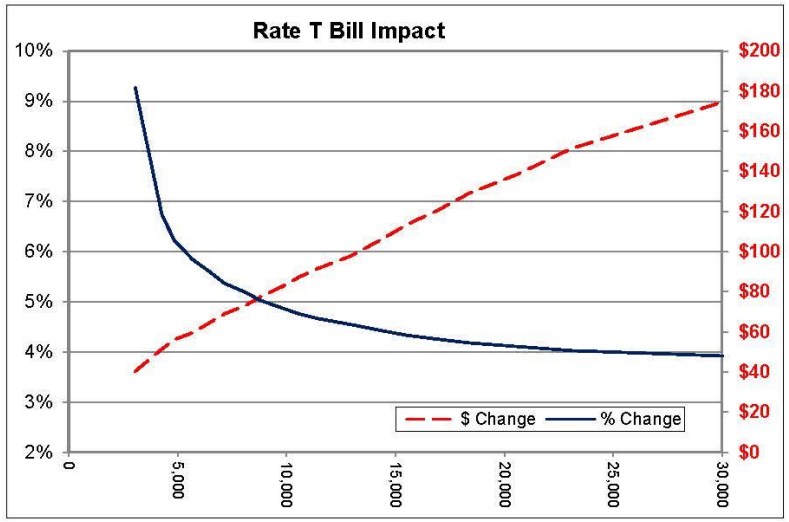
T Custs w/o IC Credits Current Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$11.92
kWh Charge	$0.03561

T Custs w/o IC Credits Proposed Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
kWh Charge	$0.04114

T Custs w/o IC Credits Current Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$11.92
kWh Charge	$0.03561

T Custs w/o IC Credits Proposed Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
kWh Charge	$0.04114





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

Line	T Custs w/o IC Credits Current Rates		T Custs w/o IC Credits Proposed Rates	
1				
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03812	Other Tracking Mechanisms	$0.03812
4				
5	Customer charge	$11.92	Customer charge	$14.50
6				
7				
8	kWh Charge	$0.03561	kWh Charge	$0.04114
9				

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	$ Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Current Rates	Proposed Rates
10	0	3,051	$204	$245	$40	19.8%	$435	$475	$40	9.3%	11	11	4.9%	1,615	$0.1265	$0.1514
11	3,051	4,285	$275	$327	$51	18.7%	$764	$816	$51	6.7%	11	22	9.8%	3,720	$0.0740	$0.0878
12	4,285	4,870	$306	$362	$56	18.4%	$904	$961	$56	6.2%	11	33	14.7%	4,580	$0.0668	$0.0790
13	4,870	5,702	$329	$389	$60	18.1%	$1,022	$1,082	$60	5.8%	11	44	19.6%	5,297	$0.0621	$0.0734
14	5,702	6,409	$357	$421	$64	18.0%	$1,141	$1,206	$64	5.6%	11	55	24.6%	6,002	$0.0595	$0.0702
15	6,409	7,152	$388	$456	$69	17.8%	$1,284	$1,353	$69	5.4%	12	67	29.9%	6,857	$0.0565	$0.0666
16	7,152	8,121	$415	$488	$73	17.6%	$1,412	$1,485	$73	5.2%	11	78	34.8%	7,623	$0.0545	$0.0641
17	8,121	8,825	$444	$521	$78	17.5%	$1,545	$1,623	$78	5.0%	11	89	39.7%	8,433	$0.0526	$0.0618
18	8,825	9,843	$477	$560	$83	17.4%	$1,701	$1,784	$83	4.9%	11	100	44.6%	9,347	$0.0511	$0.0599
19	9,843	10,606	$507	$595	$88	17.3%	$1,840	$1,927	$88	4.8%	11	111	49.6%	10,187	$0.0498	$0.0584
20	10,606	11,467	$534	$626	$92	17.2%	$1,967	$2,059	$92	4.7%	12	123	54.9%	10,972	$0.0487	$0.0571
21	11,467	12,909	$572	$670	$98	17.1%	$2,145	$2,242	$98	4.6%	11	134	59.8%	12,029	$0.0476	$0.0557
22	12,909	14,457	$630	$736	$107	16.9%	$2,413	$2,519	$107	4.4%	11	145	64.7%	13,643	$0.0462	$0.0540
23	14,457	15,523	$675	$789	$114	16.8%	$2,623	$2,736	$114	4.3%	11	156	69.6%	14,919	$0.0452	$0.0529
24	15,523	16,851	$717	$837	$120	16.7%	$2,818	$2,938	$120	4.3%	11	167	74.6%	16,088	$0.0446	$0.0520
25	16,851	18,379	$774	$903	$129	16.7%	$3,085	$3,214	$129	4.2%	12	179	79.9%	17,690	$0.0438	$0.0511
26	18,379	20,576	$835	$974	$138	16.6%	$3,369	$3,508	$138	4.1%	11	190	84.8%	19,389	$0.0431	$0.0502
27	20,576	23,091	$919	$1,071	$151	16.5%	$3,760	$3,912	$151	4.0%	11	201	89.7%	21,738	$0.0423	$0.0492
28	23,091	30,831	$1,085	$1,262	$177	16.3%	$4,533	$4,711	$177	3.9%	11	212	94.6%	26,268	$0.0413	$0.0481
29	30,831	661,920	$3,993	$4,622	$629	15.7%	$18,086	$18,714	$629	3.5%	12	224	100.0%	92,735	$0.0431	$0.0498

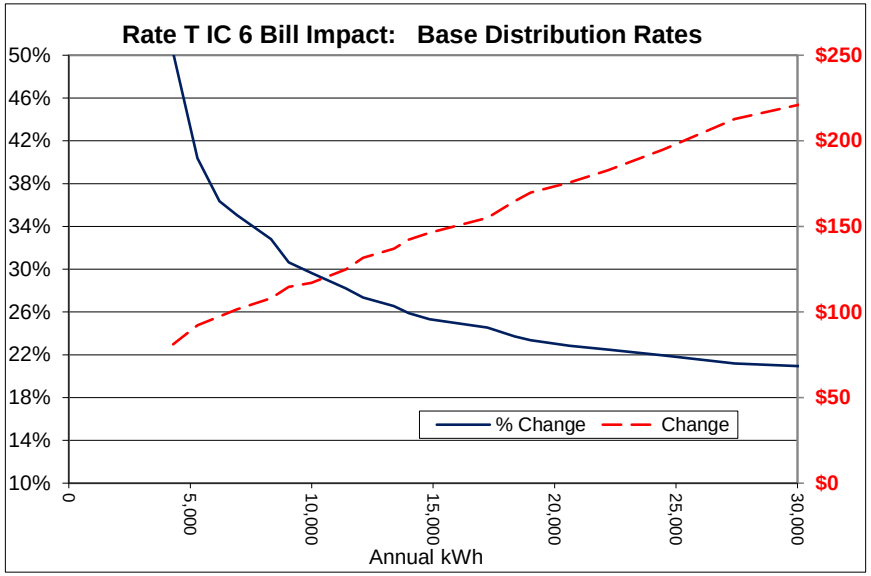
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

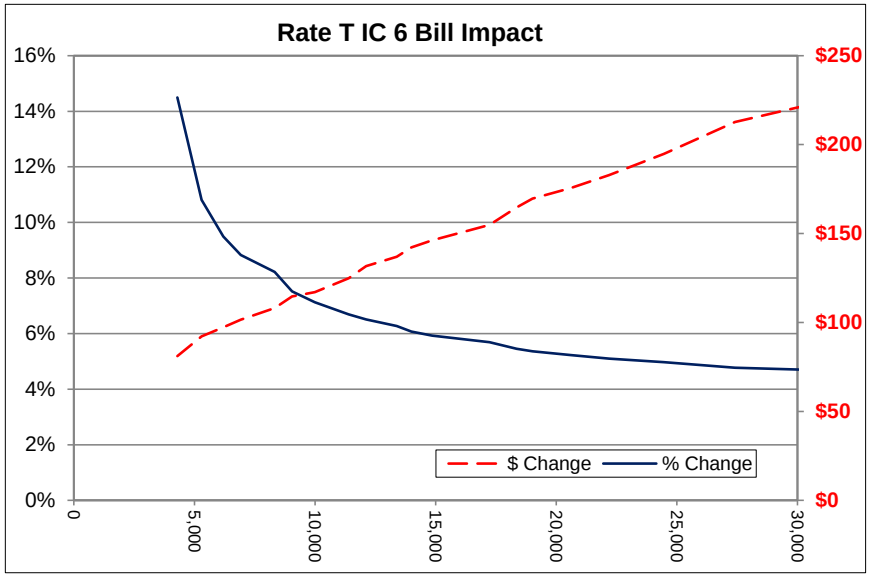
T Custs w/ IC 6 Credit Current Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$11.92
Interruptible credit	-$6.91
kWh Charge	$0.03561

T Custs w/ IC 6 Credit Proposed Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
Interruptible credit	-$3.97
kWh Charge	$0.04114

T Custs w/ IC 6 Credit Current Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$11.92
Interruptible credit	-$6.91
kWh Charge	$0.03561

T Custs w/ IC 6 Credit Proposed Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
Interruptible credit	-$3.97
kWh Charge	$0.04114





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

Line	T Custs w/ IC 6 Credit Current Rates		T Custs w/ IC 6 Credit Proposed Rates	
1				
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03812	Other Tracking Mechanisms	$0.03812
4				
5	Customer charge	$11.92	Customer charge	$14.50
6	Interruptible credit	-$6.91	Interruptible credit	-$3.97
7				
8	kWh Charge	$0.03561	kWh Charge	$0.04114
9				

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	$ Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Current Rates	Proposed Rates
10	0	4,293	$161	$242	$81	50.3%	$559	$641	$81	14.5%	52	52	5.0%	174	$0.9250	$1.3899
11	4,293	5,292	$228	$321	$92	40.4%	$853	$945	$92	10.8%	52	104	9.9%	4,703	$0.0486	$0.0682
12	5,292	6,203	$268	$365	$97	36.3%	$1,025	$1,122	$97	9.5%	53	157	15.0%	5,726	$0.0468	$0.0638
13	6,203	6,920	$290	$391	$102	35.1%	$1,150	$1,252	$102	8.8%	52	209	20.0%	6,535	$0.0443	$0.0599
14	6,920	8,326	$329	$437	$108	32.8%	$1,315	$1,423	$108	8.2%	52	261	24.9%	7,433	$0.0443	$0.0588
15	8,326	9,052	$374	$489	$115	30.6%	$1,525	$1,640	$115	7.5%	53	314	30.0%	8,772	$0.0427	$0.0557
16	9,052	9,989	$395	$512	$117	29.6%	$1,642	$1,759	$117	7.1%	52	366	35.0%	9,483	$0.0416	$0.0540
17	9,989	11,401	$443	$568	$125	28.2%	$1,865	$1,990	$125	6.7%	52	418	39.9%	10,787	$0.0410	$0.0526
18	11,401	12,116	$481	$613	$132	27.4%	$2,022	$2,154	$132	6.5%	53	471	45.0%	11,759	$0.0409	$0.0521
19	12,116	13,386	$516	$653	$137	26.6%	$2,183	$2,320	$137	6.3%	52	523	50.0%	12,681	$0.0407	$0.0515
20	13,386	14,000	$550	$692	$142	25.9%	$2,341	$2,484	$142	6.1%	52	575	54.9%	13,696	$0.0401	$0.0505
21	14,000	14,855	$577	$724	$146	25.3%	$2,468	$2,615	$146	5.9%	53	628	60.0%	14,431	$0.0400	$0.0501
22	14,855	17,235	$631	$786	$155	24.5%	$2,721	$2,876	$155	5.7%	52	680	64.9%	15,821	$0.0399	$0.0497
23	17,235	18,357	$694	$859	$165	23.7%	$3,018	$3,183	$165	5.5%	52	732	69.9%	17,730	$0.0392	$0.0484
24	18,357	19,010	$726	$896	$170	23.4%	$3,165	$3,335	$170	5.4%	53	785	75.0%	18,652	$0.0389	$0.0480
25	19,010	20,613	$769	$945	$176	22.8%	$3,361	$3,537	$176	5.2%	52	837	79.9%	19,754	$0.0389	$0.0478
26	20,613	22,187	$813	$996	$183	22.5%	$3,588	$3,771	$183	5.1%	52	889	84.9%	21,149	$0.0384	$0.0471
27	22,187	24,468	$888	$1,083	$195	21.9%	$3,918	$4,113	$195	5.0%	53	942	90.0%	23,044	$0.0385	$0.0470
28	24,468	27,410	$1,004	$1,216	$213	21.2%	$4,456	$4,669	$213	4.8%	52	994	94.9%	26,226	$0.0383	$0.0464
29	27,410	37,472	$1,207	$1,452	$244	20.2%	$5,406	$5,650	$244	4.5%	53	1047	100.0%	31,375	$0.0385	$0.0463

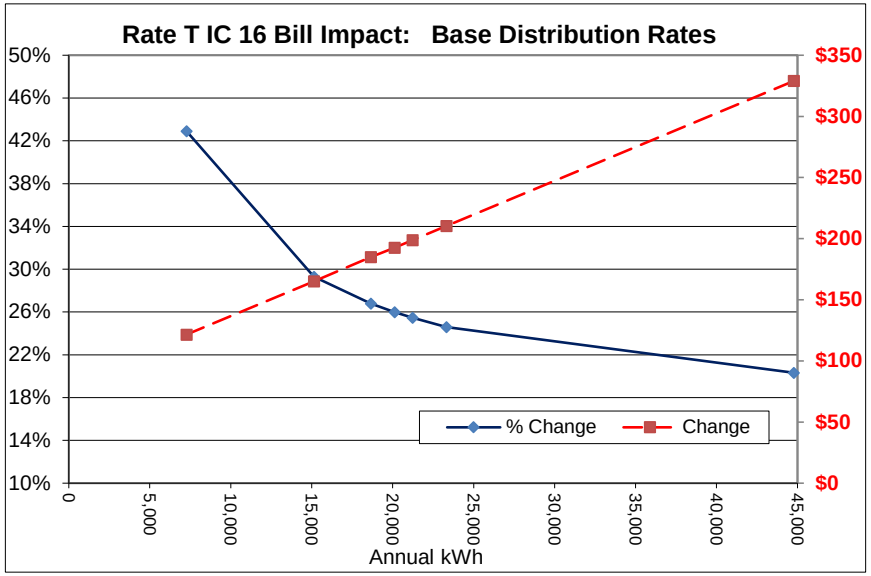
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

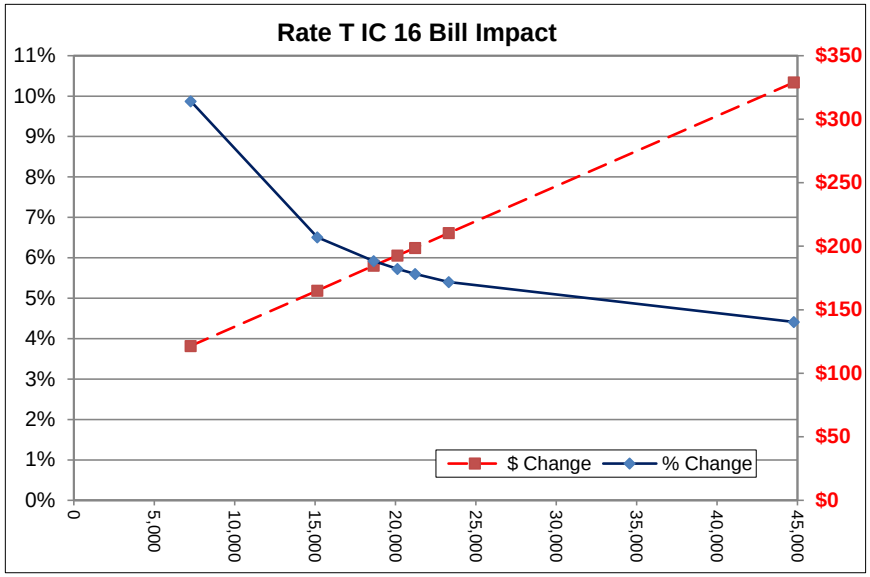
T Custs w/ IC 16 Credit Current Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$11.92
Interruptible credit	-$9.88
kWh Charge	$0.03561

T Custs w/ IC 16 Credit Proposed Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
Interruptible credit	-$5.68
kWh Charge	$0.04114

T Custs w/ IC 16 Credit Current Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$11.92
Interruptible credit	-$9.88
kWh Charge	$0.03561

T Custs w/ IC 16 Credit Proposed Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
Interruptible credit	-$5.68
kWh Charge	$0.04114





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

Line	T Custs w/ IC 16 Credit Current Rates		T Custs w/ IC 16 Credit Proposed Rates	
1	**T Custs w/ IC 16 Credit Current Rates**		**T Custs w/ IC 16 Credit Proposed Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03812	Other Tracking Mechanisms	$0.03812
4				
5	Customer charge	$11.92	Customer charge	$14.50
6	Interruptible credit	-$9.88	Interruptible credit	-$5.68
7				
8	kWh Charge	$0.03561	kWh Charge	$0.04114
9				

		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Annual Use	Current Rates	Proposed Rates	Change	% Change	Current Rates	Proposed Rates	$ Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Current Rates	Proposed Rates
10	7,271	$283	$405	$122	42.9%	$1,231	$1,353	$122	9.9%	1	1	14.3%	7,271	$0.0390	$0.0557
11	15,146	$564	$729	$165	29.3%	$2,538	$2,703	$165	6.5%	1	2	28.6%	15,146	$0.0372	$0.0481
12	18,654	$690	$875	$185	26.8%	$3,122	$3,306	$185	5.9%	1	3	42.9%	18,654	$0.0370	$0.0469
13	20,126	$741	$934	$193	26.0%	$3,364	$3,557	$193	5.7%	1	4	57.1%	20,126	$0.0368	$0.0464
14	21,232	$781	$979	$199	25.5%	$3,548	$3,746	$199	5.6%	1	5	71.4%	21,232	$0.0368	$0.0461
15	23,327	$855	$1,066	$210	24.6%	$3,895	$4,106	$210	5.4%	1	6	85.7%	23,327	$0.0367	$0.0457
16	44,773	$1,619	$1,948	$329	20.3%	$7,454	$7,783	$329	4.4%	1	7	100.0%	44,773	$0.0362	$0.0435

Liberty Utilities (Granite State Electric) Corp.
Current Base Distribution Rates - Effective: November 1, 2015

Current Base Distribution Rates - Effective November 1, 2015

Line	Rate			Cur
1	D	Customer Charge		$ 11.79
2		Energy Charge	Charge for 1st kWh	$ 0.03225
3		Energy Charge	Charge for kWh over 1st	$ 0.04824
4		Block Size	Cutoff for First Block	250
5		Off-Peak	16 Hour Control	$ 0.03082
6		Farm		$ 0.04024
7		D-6	6 Hour control	$ 0.03216
8		Interruptible Credit	6 Hour control	$ 6.91
9		Interruptible Credit	16 Hour control	$ 9.88
10		Business Profits Tax		
11		REP / VPM		$ (0.00017)
12		Energy Service Adjustment		
13		Transmission Charge		$ 0.03557
14		Stranded Cost Charge		$ (0.00150)
15		Storm Recovery		$ 0.00221
16		System Benefits Charge		$ 0.00330
17		Electricity Consumption tax		$ 0.00055
18		Energy Service		$ 0.09221
19	D10	Customer Charge		$11.95
20		On Peak Energy	Charge per kWh	$0.09056
21		Off Peak Energy	Charge per kWh	$0.00125
22		Business Profits Tax		
23		REP / VPM		-$0.00017
24		Energy Service Adjustment		
25		Transmission Charge		$0.03558
26		Stranded Cost Charge		-$0.00154
27		Storm Recovery		$0.00221
28		System Benefits Charge		$0.00330
29		Electricity Consumption tax		$0.00055
30		Energy Service		$0.09221
31	G1	Customer Charge		$324.09
32		Demand Charge	Change per kW	$6.91
33		High Voltage Delivery Credit		-$0.38
34		On Peak Energy	Charge per kWh	$0.00446
35		Off Peak Energy	Charge per kWh	$0.00133
36		Business Profits Tax		
37		REP / VPM		-$0.00017
38		Energy Service Adjustment		
39		Transmission Charge		$0.03118
40		Stranded Cost Charge		-$0.00150
41		Storm Recovery		$0.00221
42		System Benefits Charge		$0.00330
43		Electricity Consumption tax		$0.00055
44		Energy Service		0.07783
45	G2	Customer Charge		$54.05
46		Demand Charge	Change per kW	$6.96
47		High Voltage Delivery Credit		-$0.38
48		Energy Charge	Change per kWh	$0.00173
49		Business Profits Tax		
50		REP / VPM		-$0.00017
51		Energy Service Adjustment		
52		Transmission Charge		$0.03424
53		Stranded Cost Charge		-$0.00151
54		Storm Recovery		$0.00221
55		System Benefits Charge		$0.00330
56		Electricity Consumption tax		$0.00055
57		Energy Service		$0.07783

Liberty Utilities (Granite State Electric) Corp.
Current Base Distribution Rates - Effective: November 1, 2015

Current Base Distribution Rates - Effective November 1, 2015

Line	Rate			Cur
58	G3	Customer Charge		$11.70
59		Energy Charge	Change per kWh	$0.03998
60		Business Profits Tax		
61		REP / VPM		-$0.00017
62		Energy Service Adjustment		
63		Transmission Charge		$0.03400
64		Stranded Cost Charge		-$0.00144
65		Storm Recovery		$0.00221
66		System Benefits Charge		$0.00330
67		Electricity Consumption tax		$0.00055
68		Energy Service		$0.09221
69	M	LUM HPS RWY 50W		$ 77.43
70		LUM HPS RWY 100W		$ 93.88
71		LUM HPS RWY 250W		$ 164.85
72		LUM HPS RWY 400W		$ 214.81
73		LUM HPS POST 100W		$ 108.12
74		LUM HPS FLD 250W		$ 166.32
75		LUM HPS FLD 400W		$ 229.60
76		LUM INC RWY 103W		$ 103.37
77		LUM MV RWY 100W		$ 74.81
78		LUM MV RWY 175W		$ 90.97
79		LUM MV RWY 400W		$ 172.07
80		LUM MV RWY 1000W		$ 326.48
81		LUM MV FLD 400W		$ 190.29
82		LUM MV FLD 1000W		$ 328.60
83		POLE – WOOD		$ 91.24
84		POLE FIBER PT <25FT		$ 94.48
85		POLE FIBER RWY <25FT		$ 160.26
86		POLE FIBER RWY=>25		$ 267.74
87		POLE METAL EMBEDDED		$ 191.10
88		POLE METAL =>25FT		$ 230.27
89		Sodium Vapor 4,000 Part Night		$ 150.00
90		Business Profits Tax		$0.00057
91		REP / VPM		-$0.00017
92		Energy Service Adjustment		
90	T	Customer Charge		$11.92
93		Energy Charge	Change per kWh	$0.03561
94		Interruptible Credit	6 Hour control	$6.91
95		Interruptible Credit	16 Hour control	$9.88
96		Business Profits Tax		
97		REP / VPM		-$0.00017
98		Energy Service Adjustment		
99		Transmission Charge		$0.03372
100		Stranded Cost Charge		-$0.00149
101		Storm Recovery		$0.00221
102		System Benefits Charge		$0.00330
103		Electricity Consumption tax		$0.00055
104		Energy Service		$0.09221
105	V	Minimum Charge		$11.74
106		Energy Charge	Change per kWh	$0.04100
107		Business Profits Tax		
108		REP / VPM		-$0.00017
109		Energy Service Adjustment		
110		Transmission Charge		$0.04159
111		Stranded Cost Charge		-$0.00161
112		Storm Recovery		$0.00221
113		System Benefits Charge		$0.00330
114		Electricity Consumption tax		$0.00055
115		Energy Service		$0.09221

Note:

Rates in addition to Current Base Distribution Rates included in this Attachment are used in Bill Impact Analyses

Liberty Utilities (Granite State Electric) Corp.
Step Adjustment Rate Design Analysis and Calculations

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
1	**A. Proforma Normalized Calendar Month Revenues at Proposed Permanent Rates**									
2										
3	Company Total Distribution Base Revenues									
4	Distribution Revenues: Customer Charge Related	$6,078,272	$76,487	$609,373	$648,512	$983,139	$0	$190,049	$3,152	$8,588,984
5	Revenues: Demand Charge Related	$0	$0	$7,311,751	$3,971,470	$0	$0	$0	$0	$11,283,221
6	Revenues: Energy Charge Related	$13,431,802	$210,408	$1,130,486	$265,105	$4,200,162	$0	$715,004	$12,825	$19,965,792
7	Revenues: Misc Charges and Credits	-$8,422	$0	$0	$0	$0	$0	-$9,231	$0	-$17,653
8	Outdoor Light Fixtures	$0	$0	$0	$0	$0	$985,666	$0	$0	$985,666
9	Company Total Base Revenues	$19,501,652	$286,894	$9,051,611	$4,885,087	$5,183,301	$985,666	$895,822	$15,977	$40,806,010
10	**B. Billing Determinants**									
11	Customer Bill Count									
12	Customers (Bills)	419,191	5,275	1,636	10,460	67,803	0	13,107	217	517,689
13	Energy Consumption (KWh)									
14	Distribution Quantity	0	0	0	155,032,095	90,016,335	4,538,274	17,379,770	316,195	267,282,669
15	Distribution Quantity Block 1	94,868,638	0	0	0	0	0	0	0	94,868,638
16	Distribution Quantity Block 2	175,609,256	0	0	0	0	0	0	0	175,609,256
17	Distribution Quantity On Peak	0	1,938,033	171,698,304	0	0	0	0	0	173,636,337
18	Distribution Quantity Off Peak	0	3,633,902	213,019,238	0	0	0	0	0	216,653,140
19	Distribution Farm	1,022,194	0	0	0	0	0	0	0	1,022,194
20	Distribution Quantity 6 hour control	816,103	0	0	0	0	0	0	0	816,103
21	Distribution Quantity 16 hour control	1,501,862	0	0	0	0	0	0	0	1,501,862
22	TOTAL Distribution Consumption (kWh)	273,818,052	5,571,935	384,717,541	155,032,095	90,016,335	4,538,274	17,379,770	316,195	931,390,198
23	Demand (kW)									
24	Billing Demand	0	0	981,764	522,041	0	0	0	0	1,503,805
25	Distribution Demand Optional Billing ($)	$0	$0	$163,930	$25,374	$0	$0	$0	$0	$189,304
26	High Voltage Delivery (kW)	0	0	354,650	1,121	0	0	0	0	355,772
27	High Voltage Metering Adjustment ($)	$0	$0	$9,239,100	$64,888	$0	$0	$0	$0	$9,303,988
28	**C. CLASS REVENUE TARGETS**									
29	**Delivery Revenue Requirement**									
30	Revenue Deficiency - Step Adjustment									**2,420,717**
31	Total Revenue Requirement									**43,226,727**
32	% Increase (Revenue Requirement - Normalized revenues)									**5.93%**
33		5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%
34	FINAL BASE REVENUE TARGET	$20,658,540	$303,913	$9,588,576	$5,174,883	$5,490,788	$1,044,138	$948,964	$16,924	$43,226,727
35	**D. RATE DESIGN**									
36	Current Customer charge	$14.50	$14.50	$372.50	$62.00	$14.50		$14.50	$14.50	
37	**Proposed Customer Charge**	**$15.36**	**$15.36**	**$394.60**	**$65.68**	**$15.36**		**$15.36**	**$15.36**	
38	Customer Charge Revenue, Proposed Customer Charge									
39	Customer Revenues	$6,438,776	$81,023	$645,527	$687,005	$1,041,449		$201,320	$3,339	$9,098,439
40	Demand-Related Charges									
41	Current Demand Charge	$0.00	$0.00	$7.66	$7.60	$0.00		$0.00	$0.00	
42	Current High Voltage Delivery Credit	$0.00	$0.00	-$0.42	-$0.42	$0.00		$0.00	$0.00	
43	Optional Demand Surcharge ($)			0.20	0.20					
44	High Voltage Metering Adjustment (% x Applicable Charges)			-1.00%	-1.00%					
45	Demand-Related Billing Units									
46	Billing Demand (kW)	0	0	981,764	522,041	0		0	0	1,503,805
47	High Voltage Delivery Units	0	0	354,650	1,121	0		0	0	355,772
48	Optional Demand Surcharge ($)	$0	$0	$163,930	$25,374	$0		$0	$0	
49	High Voltage Metering Adjustment ($)	$0	$0	$9,239,100	$64,888	$0		$0	$0	

Liberty Utilities (Granite State Electric) Corp.
Step Adjustment Rate Design Analysis and Calculations

Line	(X)	Explanation (J)
1	**A. Proforma Normalized Calendar Month Revenues at Propose**	
2		
3	Company Total Distribution Base Revenues	
4	Distribution Revenues: Customer Charge Related	Company Records
5	Revenues: Demand Charge Related	Company Records
6	Revenues: Energy Charge Related	Company Records
7	Revenues: Misc Charges and Credits	Company Records
8	Outdoor Light Fixtures	Company Records
9	Company Total Base Revenues	Σ Line 4 to Line 8
10	**B. Billing Determinants**	
11	Customer Bill Count	
12	Customers (Bills)	Company Records
13	Energy Consumption (KWh)	
14	Distribution Quantity	Company Records
15	Distribution Quantity Block 1	Company Records
16	Distribution Quantity Block 2	Company Records
17	Distribution Quantity On Peak	Company Records
18	Distribution Quantity Off Peak	Company Records
19	Distribution Farm	Company Records
20	Distribution Quantity 6 hour control	Company Records
21	Distribution Quantity 16 hour control	Company Records
22	TOTAL Distribution Consumption (kWh)	
23	Demand (kW)	
24	Billing Demand	Company Records
25	Distribution Demand Optional Billing ($)	Company Records
26	High Voltage Delivery (kW)	Company Records
27	High Voltage Metering Adjustment ($)	Company Records
28	**C. CLASS REVENUE TARGETS**	
29	**Delivery Revenue Requirement**	
30	Revenue Deficiency - Step Adjustment	
31	Total Revenue Requirement	Line 30 + Line 9
32	% Increase (Revenue Requirement - Normalized revenues)	Line 31 / Line 9 - 1
33		Line 34 / Line 9 - 1
34	FINAL BASE REVENUE TARGET	(Line 9 x (1+Line 32)
35	**D. RATE DESIGN**	
36	Current Customer charge	Company tariffs
37	**Proposed Customer Charge**	Line 36 x (1 + Line 32)
38	Customer Charge Revenue, Proposed Customer Charge	
39	Customer Revenues	Line 37 * Line 12
40	Demand-Related Charges	
41	Current Demand Charge	Company Tariffs
42	Current High Voltage Delivery Credit	Company Tariffs
43	Optional Demand Surcharge ($)	Company Tariffs
44	High Voltage Metering Adjustment (% x Applicable Charges)	Company Tariffs
45	Demand-Related Billing Units	
46	Billing Demand (kW)	Company Records
47	High Voltage Delivery Units	Company Records
48	Optional Demand Surcharge ($)	Company Records
49	High Voltage Metering Adjustment ($)	Company Records

Liberty Utilities (Granite State Electric) Corp.
Step Adjustment Rate Design Analysis and Calculations

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
50	**Proposed Demand-Related Charges**									
51	Rate Class Increase	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	
52	Calculation of Demand-related charges									
53	Proposed Demand Charge	**$0.00**	**$0.00**	**$8.11**	**$8.05**	**$0.00**		**$0.00**	**$0.00**	
54	Proposed High Voltage Delivery Credit	**$0.00**	**$0.00**	**-$0.44**	**-$0.44**	**$0.00**		**$0.00**	**$0.00**	
55	Optional Demand Surcharge ($)			0.20	0.20					
56	High Voltage Metering Adjustment (% x Applicable Charges)			-1.00%	-1.00%					
57										
58	Demand Revenues at Proposed Rates	$0	$0	$7,746,452	$4,206,366	$0	$0	$0	$0	$11,952,818
59	Remaining Revenues	$14,219,764	$222,890	$1,196,597	$281,512	$4,449,339	$1,044,138	$747,644	$13,586	$22,175,469
60	Energy-related Revenue Target	$14,219,764	$222,890	$1,196,597	$281,512	$4,449,339		$747,644	$13,586	$21,131,331
		5.93%	5.93%	5.85%	6.19%	5.93%		5.93%	5.93%	5.93%
61	Current Energy-Related Charges kWh									
62	Current Distribution Quantity $/kWh				$0.00171	$0.04666		$0.04114	$0.04056	
63	Current Distribution Quantity Block 1 $/kWh	$0.04912								
64	Current Distribution Quantity Block 2 $/kWh	$0.04912								
65	Current Distribution Quantity On Peak $/kWh		$0.10583	$0.00481						
66	Current Distribution Quantity Off Peak $/kWh		$0.00146	$0.00143						
67	Current Distribution Farm $/kWh	$0.04636								
68	Current Distribution Quantity 6 hour control $/kWh	$0.04301								
69	Current Distribution Quantity 16 hour control $/kWh	$0.04224								
70	Interruptible Credit 6 hour control ($ / Customer)	-$3.97						-$3.97		
71	Interruptible Credit 16 hour control ($ / Customer)	-$5.68						-$5.68		
72	Distribution Energy-Related Billing Units									
73	Distribution Quantity	0	0	0	155,032,095	90,016,335	4,538,274	17,379,770	316,195	267,282,669
74	Distribution Quantity Block 1	94,868,638	0	0	0	0	0	0	0	94,868,638
75	Distribution Quantity Block 2	175,609,256	0	0	0	0	0	0	0	175,609,256
76	Distribution Quantity On Peak	0	1,938,033	171,698,304	0	0	0	0	0	173,636,337
77	Distribution Quantity Off Peak	0	3,633,902	213,019,238	0	0	0	0	0	216,653,140
78	Distribution Farm	1,022,194	0	0	0	0	0	0	0	1,022,194
79	Distribution Quantity 6 hour control	816,103	0	0	0	0	0	0	0	816,103
80	Distribution Quantity 16 hour control	1,501,862	0	0	0	0	0	0	0	1,501,862
81	Interruptible Credit 6 hour control (Customers)	1,670	0	0	0	0	0	2,203	0	
82	Interruptible Credit 16 hour control (Customers)	315	0	0	0	0	0	86	0	
83	**Proposed Energy-Related Charges**									
84	Revenues at Current rates	$13,423,380	$210,408	$1,130,486	$265,105	$4,200,162	$0	$705,773	$12,825	$19,948,139
85	Remaining Energy-related revenue target	$14,219,764	$222,890	$1,196,597	$281,512	$4,449,339	$0	$747,644	$13,586	$21,131,331
86	% increase in Energy-Related Rates	5.93%	5.93%	5.85%	6.19%	5.93%	0.00%	5.93%	5.93%	
		$0	$0	$0	$0	$0	$0	$0	$0	
87	**Proposed Energy-Related Charges kWh**									
88	Proposed Distribution Quantity $/kWh				$0.00182	$0.04943		$0.04358	$0.04297	
89	Proposed Distribution Quantity Block 1 $/kWh	$0.05203								
90	Proposed Distribution Quantity Block 2 $/kWh	$0.05203								
91	Proposed Distribution Quantity On Peak $/kWh		$0.11211	$0.00509						
92	Proposed Distribution Quantity Off Peak $/kWh		$0.00155	$0.00151						
93	Proposed Distribution Farm $/kWh	$0.04911								
	Proposed Distribution Quantity 6 hour control $/kWh	$0.04556								
	Proposed Distribution Quantity 16 hour control $/kWh	$0.04475								
	Interruptible Credit 6 hour control ($ / Customer)	-$4.20553						-$4.20552		
	Interruptible Credit 16 hour control ($ / Customer)	-$6.01698						-$6.01697		

Liberty Utilities (Granite State Electric) Corp.
Step Adjustment Rate Design Analysis and Calculations

Line	(X)	Explanation (J)
50	**Proposed Demand-Related Charges**	
51	Rate Class Increase	Line 33
52	Calculation of Demand-related charges	
53	Proposed Demand Charge	Line 41 x (1 + Line 51), rounded to 2 digits
54	Proposed High Voltage Delivery Credit	Line 42 x (1 + Line 51), rounded to 2 digits
55	Optional Demand Surcharge ($)	Company Tariffs
56	High Voltage Metering Adjustment (% x Applicable Charges)	Company Tariffs
57		
58	Demand Revenues at Proposed Rates	Product of Lines 53 to 56 and Lines 46 to 49, summed
59	Remaining Revenues	Line 34- Line 39 - Line 58
60	Energy-related Revenue Target	Line 59
61	Current Energy-Related Charges kWh	
62	Current Distribution Quantity $/kWh	Company Tariffs
63	Current Distribution Quantity Block 1 $/kWh	Company Tariffs
64	Current Distribution Quantity Block 2 $/kWh	Company Tariffs
65	Current Distribution Quantity On Peak $/kWh	Company Tariffs
66	Current Distribution Quantity Off Peak $/kWh	Company Tariffs
67	Current Distribution Farm $/kWh	Company Tariffs
68	Current Distribution Quantity 6 hour control $/kWh	Company Tariffs
69	Current Distribution Quantity 16 hour control $/kWh	Company Tariffs
70	Interruptible Credit 6 hour control ($ / Customer)	Company Tariffs
71	Interruptible Credit 16 hour control ($ / Customer)	Company Tariffs
72	Distribution Energy-Related Billing Units	
73	Distribution Quantity	Company Records
74	Distribution Quantity Block 1	Company Records
75	Distribution Quantity Block 2	Company Records
76	Distribution Quantity On Peak	Company Records
77	Distribution Quantity Off Peak	Company Records
78	Distribution Farm	Company Records
79	Distribution Quantity 6 hour control	Company Records
80	Distribution Quantity 16 hour control	Company Records
81	Interruptible Credit 6 hour control (Customers)	Company Records
82	Interruptible Credit 16 hour control (Customers)	Company Records
83	**Proposed Energy-Related Charges**	
84	Revenues at Current rates	Product of Lines 62 to 71 and Lines 73 to 82, summed
85	Remaining Energy-related revenue target	line 60
86	% increase in Energy-Related Rates	Line 85 / Line 84-1
87	**Proposed Energy-Related Charges kWh**	
88	Proposed Distribution Quantity $/kWh	(Line 86 + 1) x Line 62, rounded
89	Proposed Distribution Quantity Block 1 $/kWh	(Line 86 + 1) x Line 63, rounded
90	Proposed Distribution Quantity Block 2 $/kWh	(Line 86 + 1) x Line 64, rounded
91	Proposed Distribution Quantity On Peak $/kWh	(Line 86 + 1) x Line 65, rounded
92	Proposed Distribution Quantity Off Peak $/kWh	(Line 86 + 1) x Line 66, rounded
93	Proposed Distribution Farm $/kWh	(Line 86 + 1) x Line 67, rounded
	Proposed Distribution Quantity 6 hour control $/kWh	(Line 86 + 1) x Line 68, rounded
	Proposed Distribution Quantity 16 hour control $/kWh	(Line 86 + 1) x Line 69, rounded
	Interruptible Credit 6 hour control ($ / Customer)	(Line 86 + 1) x Line 70, rounded
	Interruptible Credit 16 hour control ($ / Customer)	(Line 86 + 1) x Line 71, rounded

Liberty Utilities (Granite State Electric) Corp.
Step Adjustment Rate Design Analysis and Calculations

Line	(X)	DOMESTIC SERVICE RATE D (A)	DOMESTIC SERVICE Opt Peak Load Pricing RATE D-10 (B)	GENERAL SERVICE TIME-OF-USE RATE G-1 (C)	GENERAL LONG HOUR SERVICE RATE G-2 (D)	GENERAL SERVICE RATE G-3 (E)	OUTDOOR LIGHTING SERVICE RATE M (F)	LIMITED TOTAL ELECTRICAL LIVING RATE T (G)	LIMITED COMMERCIAL SPACE HEATING RATE V (H)	Company Total (I)
94	**Base Rates Revenue Proof**									
95	**Proposed Customer Charge Revenues**									
96	Total Customer Charge Revenues	$6,438,776	$81,023	$645,527	$687,005	$1,041,449	$0	$201,320	$3,339	$9,098,439
97	**Proposed Demand-Related Revenues**									
98	Demand Charge	$0	$0	$7,962,103	$4,202,434	$0	$0	$0	$0	$12,164,537
99	High Voltage Delivery Credit	$0	$0	-$156,046	-$493	$0	$0	$0	$0	-$156,539
100	Optional Demand Surcharge ($)	$0	$0	$32,786	$5,075	$0	$0	$0	$0	$37,861
101	High Voltage Metering Adjustment ($)	$0	$0	-$92,391	-$649	$0	$0	$0	$0	-$93,040
102	Total Demand-Related Revenues	$0	$0	$7,746,452	$4,206,366	$0	$0	$0	$0	$11,952,818
103	**Proposed Energy-Related Revenues**									
104	Proposed Distribution Quantity $/kWh	$0	$0	$0	$282,158	$4,449,507	$0	$757,410	$13,587	$5,502,663
	Proposed Distribution Quantity Block 1 $/kWh	$4,936,015	$0	$0	$0	$0	$0	$0	$0	$4,936,015
	Proposed Distribution Quantity Block 2 $/kWh	$9,136,950	$0	$0	$0	$0	$0	$0	$0	$9,136,950
105	Proposed Distribution Quantity On Peak $/kWh	$0	$217,273	$873,944	$0	$0	$0	$0	$0	$1,091,217
106	Proposed Distribution Quantity Off Peak $/kWh	$0	$5,633	$321,659	$0	$0	$0	$0	$0	$327,292
107	Proposed Distribution Farm $/kWh	$50,200	$0	$0	$0	$0	$0	$0	$0	$50,200
108	Proposed Distribution Quantity 6 hour control $/kWh	$37,182	$0	$0	$0	$0	$0	$0	$0	$37,182
109	Proposed Distribution Quantity 16 hour control $/kWh	$67,208	$0	$0	$0	$0	$0	$0	$0	$67,208
110	Proposed Interruptible Credit 6 hour control	-$7,025	$0	$0	$0	$0	$0	-$9,263	$0	-$16,288
111	Proposed Interruptible Credit 16 hour control	-$1,897	$0	$0	$0	$0	$0	-$515	$0	-$2,412
112	Total Energy-Related Revenues	$14,218,633	$222,905	$1,195,603	$282,158	$4,449,507	$0	$747,632	$13,587	$21,130,027
113	Proposed Outdoor Lighting Revenues						$1,043,965			$1,043,965
114										
115	**Total Proposed Revenues**	$20,657,409	$303,928	$9,587,582	$5,175,529	$5,490,957	$1,043,965	$948,953	$16,926	$43,225,249
116		-$1,131	$15	-$994	$646	$169	-$173	-$12	$1	-$1,477

Liberty Utilities (Granite State Electric) Corp.
Step Adjustment Rate Design Analysis and Calculations

Line	(X)	Explanation (J)
94	**Base Rates Revenue Proof**	
95	**Proposed Customer Charge Revenues**	
96	Total Customer Charge Revenues	Line 37 x Line 12
97	**Proposed Demand-Related Revenues**	
98	Demand Charge	Line 53 x Line 24
99	High Voltage Delivery Credit	Line 54 x Line 26
100	Optional Demand Surcharge ($)	Line 55 x Line 25
101	High Voltage Metering Adjustment ($)	Line 56 x Line 27
102	Total Demand-Related Revenues	Σ Lines 98 to 101
103	**Proposed Energy-Related Revenues**	
104	Proposed Distribution Quantity $/kWh	Line 88 x Line 73
	Proposed Distribution Quantity Block 1 $/kWh	Line 89 x Line 74
	Proposed Distribution Quantity Block 2 $/kWh	Line 90 x Line 75
105	Proposed Distribution Quantity On Peak $/kWh	Line 91 x Line 76
106	Proposed Distribution Quantity Off Peak $/kWh	Line 92 x Line 77
107	Proposed Distribution Farm $/kWh	Line 93 x Line 78
108	Proposed Distribution Quantity 6 hour control $/kWh	Line x Line 79
109	Proposed Distribution Quantity 16 hour control $/kWh	Line x Line 80
110	Proposed Interruptible Credit 6 hour control	Line x Line 81
111	Proposed Interruptible Credit 16 hour control	Line x Line 82
112	Total Energy-Related Revenues	Σ Lines 104 to 111
113	Proposed Outdoor Lighting Revenues	
114		
115	**Total Proposed Revenues**	Σ Lines 96, 102, 112, 113
116		Revenue variance is due to rounding

Liberty Utilities (Granite State Electric) Corp.
Step Adjustment Rate M Rate Design and Bill Impact Calculations

Revenues at current rates $985,918
Proposed Rate M revenue target $1,044,138
5.91% Proposed % increase in Rate M Fixtures

Line	Rate M Fixtures	Test Year 12 months Fixtures	April 2016 Rates (Annual)	April 2016 Rates (Monthly)	Proforma Test Year Revenues at Current Rates	Proposed Rates Annual)	Proposed rates (Monthly)	Revenues at Proposed Rates	Annual Increase per fixture	% Increase
1	Sodium Vapor 4,000	29,497	$ 90.27	$7.52	$221,889	$95.60	$7.97	$235,089	$5.33	5.9%
2	Sodium Vapor 9,600	21,972	$ 109.45	$9.12	$200,407	$115.91	$9.66	$212,254	$6.46	5.9%
3	Sodium Vapor 27,500	6,921	$ 192.20	$16.02	$110,857	$203.55	$16.96	$117,386	$11.35	5.9%
4	Sodium Vapor 50,000	2,957	$ 250.44	$20.87	$61,718	$265.23	$22.10	$65,356	$14.79	5.9%
5	Sodium Vapor 9,600 (Post Top)	4,877	$ 126.05	$10.50	$51,227	$133.49	$11.12	$54,230	$7.44	5.9%
6	Sodium Vapor 27500 (Flood)	3,378	$ 193.91	$16.16	$54,592	$205.36	$17.11	$57,804	$11.45	5.9%
7	Sodium Vapor 50,000 (Flood)	5,405	$ 267.68	$22.31	$120,563	$283.49	$23.62	$127,661	$15.81	5.9%
8	Incandescent 1,000	312	$ 120.51	$10.04	$3,133	$127.63	$10.64	$3,320	$7.12	5.9%
9	Mercury Vapor 4,000	1,020	$ 87.21	$7.27	$7,411	$92.36	$7.70	$7,852	$5.15	5.9%
10	Mercury Vapor 8,000	1,852	$ 106.06	$8.84	$16,368	$112.32	$9.36	$17,334	$6.26	5.9%
11	Mercury Vapor 22,000	609	$ 200.61	$16.72	$10,182	$212.46	$17.71	$10,787	$11.85	5.9%
12	Mercury Vapor 63,000	17	$ 380.64	$31.72	$537	$403.12	$33.59	$569	$22.48	5.9%
13	Mercury Vapor 22,000 (Flood)	285	$ 221.85	$18.49	$5,270	$234.95	$19.58	$5,582	$13.10	5.9%
14	Mercury Vapor 63,000 (Flood)	0	$ 383.11	$31.93	$0	$405.73	$33.81	$0	$22.62	5.9%
15	Wood Poles	1,504	$ 106.37	$8.86	$13,334	$112.65	$9.39	$14,125	$6.28	5.9%
16	Fiberglass Direct Embedded	2,940	$ 110.15	$9.18	$26,989	$116.65	$9.72	$28,579	$6.50	5.9%
17	Fiberglass With Foundation < 25 Ft.	1,537	$ 186.85	$15.57	$23,928	$197.88	$16.49	$25,341	$11.03	5.9%
18	Fiberglass with Foundation >= 25 ft.	0	$ 312.16	$26.01	$0	$330.59	$27.55	$0	$18.43	5.9%
19	Metal Poles Direct Embedded	2,016	$ 222.80	$18.57	$37,438	$235.96	$19.66	$39,642	$13.16	5.9%
20	Metal Poles with Foundation	888	$ 268.47	$22.37	$19,867	$284.32	$23.69	$21,037	$15.85	5.9%
21	Sodium Vapor 4,000 Part Night	2	$ 90.27	$90.27	$208	$95.60	$7.97	$18	$5.33	5.9%
22	Total				$985,918			$1,043,965		

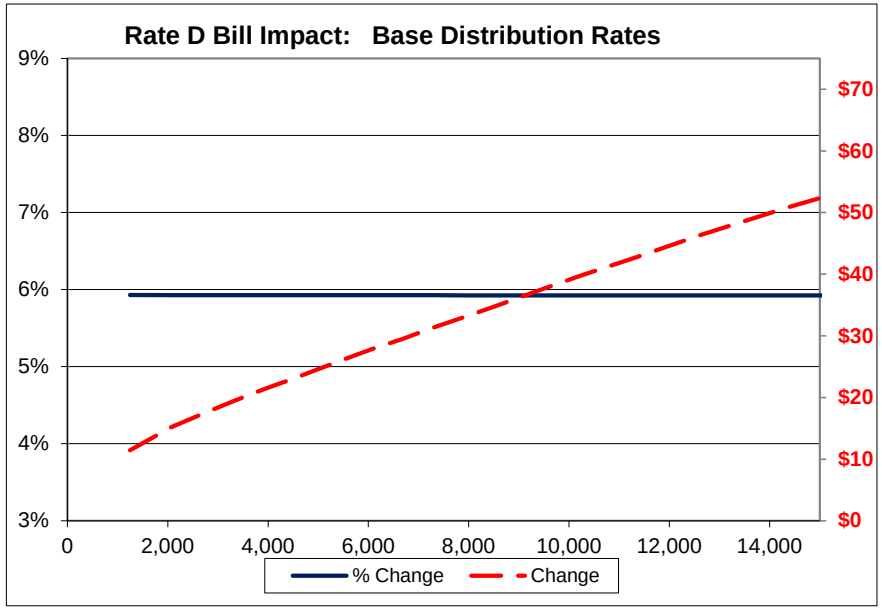
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE

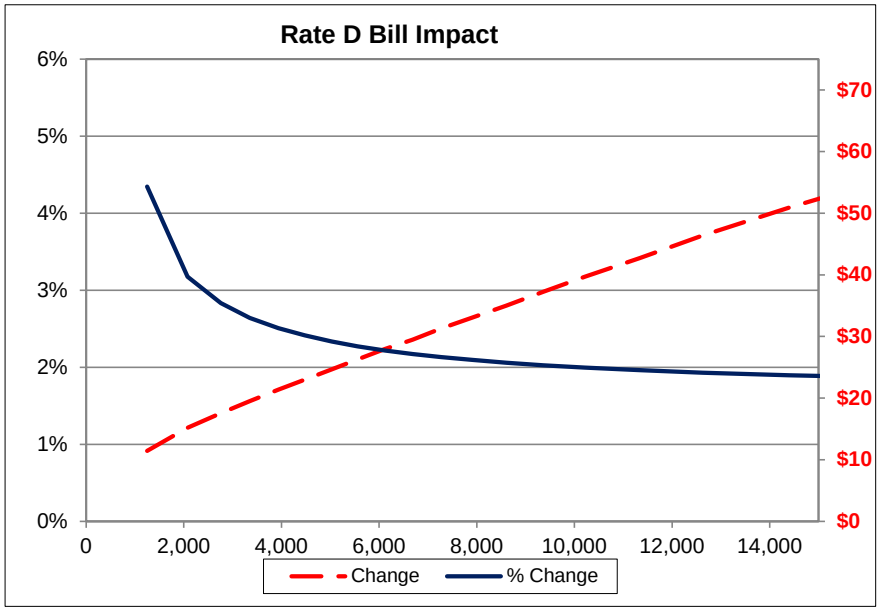
D Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj. Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	

D Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj. Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE

Line	D Proposed Permanent Rates		D Proposed Step Adj. Rates	
1	**D Proposed Permanent Rates**		**D Proposed Step Adj. Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996	Other Tracking Mechanisms	$0.03996
4				
5	Customer charge	$14.50	Customer charge	$15.36
6				
7				
8	First 250 kWh	$0.04912	First 250 kWh	$0.05203
9	Excess 250 kWh	$0.04912	Excess 250 kWh	$0.05203

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	1,248	$192.93	$204.37	$11.44	5.9%	$263.28	$274.72	$11.44	4.3%	1,733	1,733	5.0%
11	1,260	2,076	$256.29	$271.48	$15.19	5.9%	$478.32	$493.52	$15.19	3.2%	1,748	3,481	10.0%
12	2,088	2,760	$296.30	$313.87	$17.57	5.9%	$619.99	$637.55	$17.57	2.8%	1,728	5,209	15.0%
13	2,772	3,348	$329.24	$348.76	$19.52	5.9%	$739.03	$758.55	$19.52	2.6%	1,741	6,950	20.0%
14	3,360	3,936	$360.90	$382.30	$21.39	5.9%	$852.54	$873.94	$21.39	2.5%	1,710	8,660	25.0%
15	3,948	4,476	$387.85	$410.84	$22.99	5.9%	$952.45	$975.44	$22.99	2.4%	1,740	10,400	30.0%
16	4,488	5,028	$416.26	$440.94	$24.67	5.9%	$1,056.64	$1,081.32	$24.67	2.3%	1,726	12,126	35.0%
17	5,040	5,556	$443.70	$470.00	$26.30	5.9%	$1,157.26	$1,183.55	$26.30	2.3%	1,732	13,858	39.9%
18	5,568	6,108	$471.57	$499.52	$27.95	5.9%	$1,259.04	$1,286.99	$27.95	2.2%	1,749	15,607	45.0%
19	6,120	6,684	$497.44	$526.93	$29.48	5.9%	$1,356.77	$1,386.25	$29.48	2.2%	1,754	17,361	50.0%
20	6,696	7,272	$527.98	$559.27	$31.29	5.9%	$1,468.39	$1,499.68	$31.29	2.1%	1,719	19,080	55.0%
21	7,284	7,920	$558.38	$591.47	$33.09	5.9%	$1,579.73	$1,612.82	$33.09	2.1%	1,736	20,816	60.0%
22	7,932	8,604	$590.76	$625.77	$35.01	5.9%	$1,698.78	$1,733.79	$35.01	2.1%	1,731	22,547	65.0%
23	8,616	9,360	$628.79	$666.06	$37.26	5.9%	$1,838.70	$1,875.96	$37.26	2.0%	1,746	24,293	70.0%
24	9,372	10,212	$669.90	$709.60	$39.70	5.9%	$1,990.10	$2,029.80	$39.70	2.0%	1,729	26,022	75.0%
25	10,224	11,340	$721.33	$764.08	$42.75	5.9%	$2,178.66	$2,221.41	$42.75	2.0%	1,740	27,762	80.0%
26	11,352	12,624	$782.65	$829.03	$46.38	5.9%	$2,403.90	$2,450.27	$46.38	1.9%	1,734	29,496	85.0%
27	12,636	14,400	$859.48	$910.41	$50.93	5.9%	$2,686.04	$2,736.97	$50.93	1.9%	1,726	31,222	90.0%
28	14,412	17,580	$985.48	$1,043.87	$58.39	5.9%	$3,149.47	$3,207.87	$58.39	1.9%	1,738	32,960	95.0%
29	17,592	131,676	$1,361.28	$1,441.94	$80.66	5.9%	$4,536.83	$4,617.49	$80.66	1.8%	1,734	34,694	100.0%

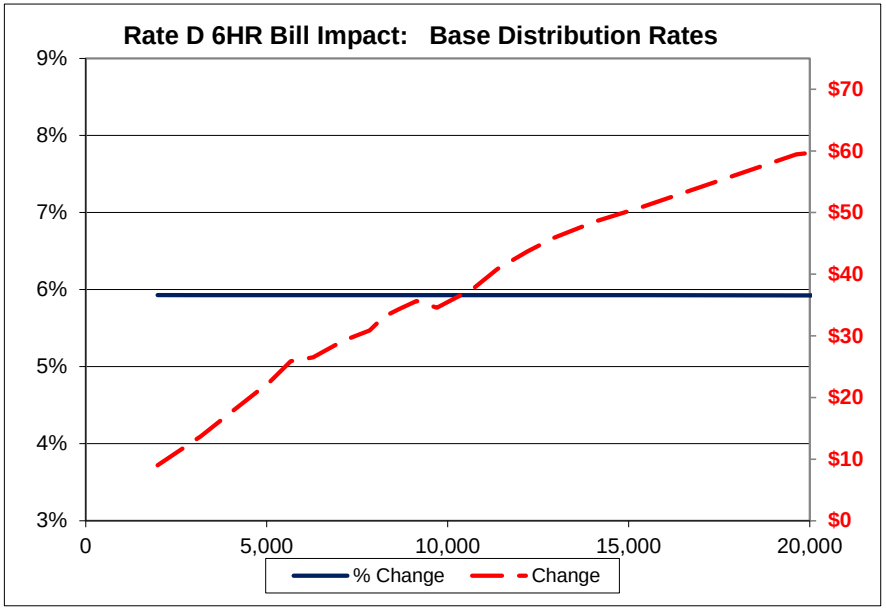
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Off Peak Use, 6 Hour Control

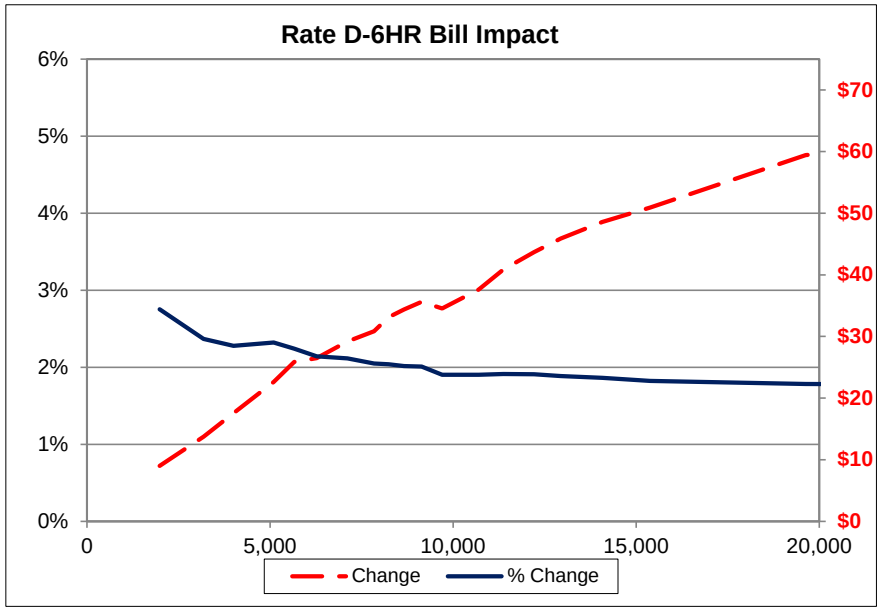
D Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Off Peak Use	$0.04301	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
Off Peak Use	$0.04556	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	

D Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Off Peak Use	$0.04301	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
Off Peak Use	$0.04556	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Off Peak Use, 6 Hour Control

Line				
1	**D Proposed Permanent Rates**		**D Proposed Step Adj Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996	Other Tracking Mechanisms	$0.03996
4				
5	Customer charge	$14.50	Customer charge	$15.36
6				
7	Off Peak Use	$0.04301	Off Peak Use	$0.04556
8	First 250 kWh	$0.04912	First 250 kWh	$0.05203
9	Excess 250 kWh	$0.04912	Excess 250 kWh	$0.05203

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	1,985	$151.90	$160.90	$9.01	5.9%	$327.12	$336.13	$9.01	2.8%	12	12	4.6%
11	1,985	3,181	$231.42	$245.14	$13.72	5.9%	$579.15	$592.87	$13.72	2.4%	13	25	9.5%
12	3,181	4,000	$295.90	$313.44	$17.54	5.9%	$770.14	$787.68	$17.54	2.3%	13	38	14.5%
13	4,000	5,100	$381.51	$404.13	$22.62	5.9%	$974.37	$996.99	$22.62	2.3%	13	51	19.5%
14	5,100	5,660	$436.56	$462.44	$25.88	5.9%	$1,153.76	$1,179.64	$25.88	2.2%	13	64	24.4%
15	5,660	6,277	$447.16	$473.66	$26.51	5.9%	$1,236.57	$1,263.08	$26.51	2.1%	13	77	29.4%
16	6,277	7,112	$492.60	$521.79	$29.20	5.9%	$1,381.00	$1,410.19	$29.20	2.1%	14	91	34.7%
17	7,112	7,843	$520.58	$551.43	$30.86	5.9%	$1,506.62	$1,537.48	$30.86	2.0%	13	104	39.7%
18	7,843	8,240	$558.81	$591.94	$33.12	5.9%	$1,625.32	$1,658.44	$33.12	2.0%	13	117	44.7%
19	8,240	8,660	$579.84	$614.20	$34.37	5.9%	$1,703.71	$1,738.07	$34.37	2.0%	13	130	49.6%
20	8,660	9,138	$601.32	$636.96	$35.64	5.9%	$1,773.07	$1,808.71	$35.64	2.0%	13	143	54.6%
21	9,138	9,698	$582.90	$617.45	$34.55	5.9%	$1,814.17	$1,848.72	$34.55	1.9%	13	156	59.5%
22	9,698	10,699	$634.84	$672.47	$37.63	5.9%	$1,977.81	$2,015.44	$37.63	1.9%	13	169	64.5%
23	10,699	11,372	$689.36	$730.22	$40.86	5.9%	$2,136.82	$2,177.68	$40.86	1.9%	14	183	69.8%
24	11,372	12,207	$737.28	$780.98	$43.70	5.9%	$2,288.32	$2,332.02	$43.70	1.9%	13	196	74.8%
25	12,207	12,935	$774.29	$820.18	$45.89	5.9%	$2,430.72	$2,476.61	$45.89	1.9%	13	209	79.8%
26	12,935	14,077	$819.56	$868.13	$48.57	5.9%	$2,606.61	$2,655.18	$48.57	1.9%	13	222	84.7%
27	14,077	15,380	$859.40	$910.34	$50.93	5.9%	$2,792.98	$2,843.91	$50.93	1.8%	13	235	89.7%
28	15,380	19,626	$1,002.72	$1,062.14	$59.42	5.9%	$3,333.99	$3,393.42	$59.42	1.8%	13	248	94.7%
29	19,626	60,163	$1,412.93	$1,496.66	$83.73	5.9%	$4,916.32	$5,000.06	$83.73	1.7%	14	262	100.0%

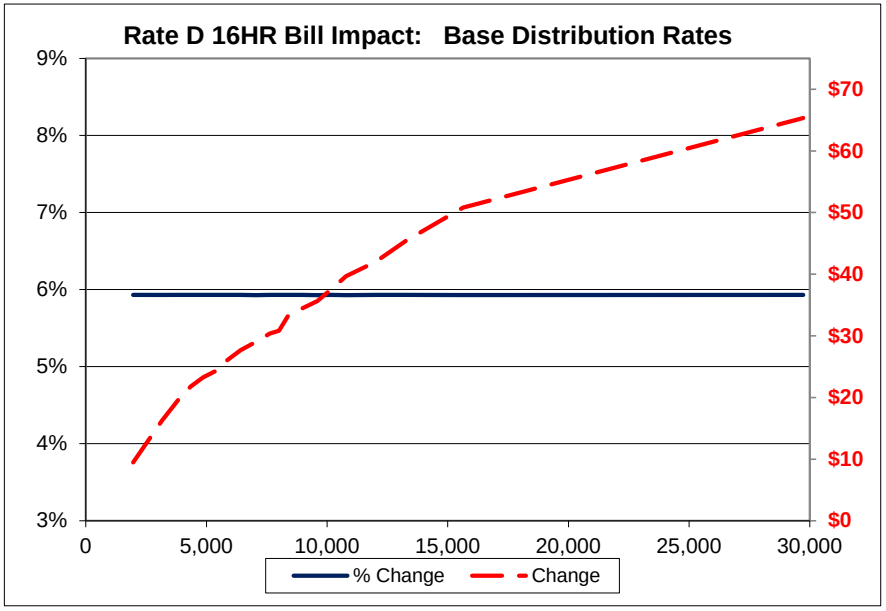
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Off Peak Use, 16 Hour Control

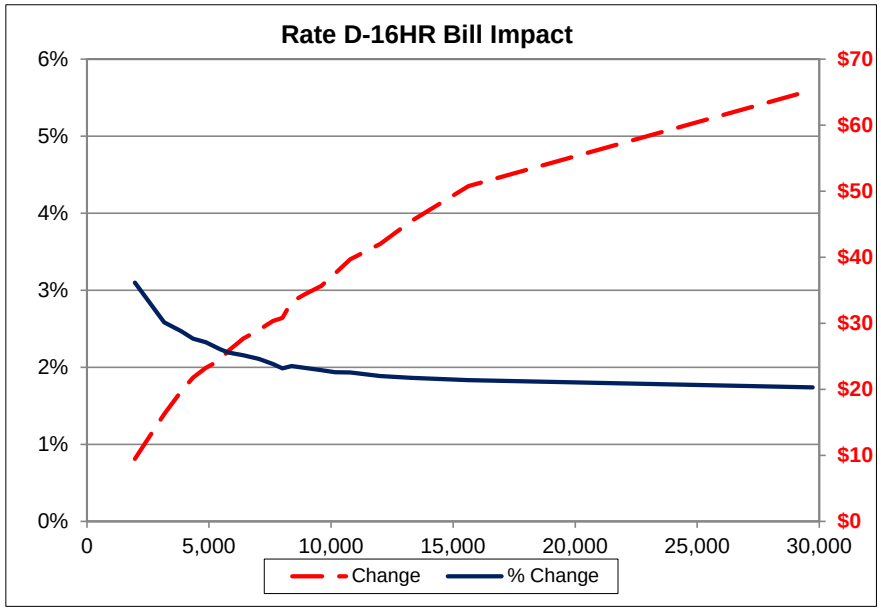
D Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Off Peak Use	$0.04224	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
Off Peak Use	$0.04475	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	

D Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Off Peak Use	$0.04224	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
Off Peak Use	$0.04475	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Off Peak Use, 16 Hour Control

Line				
1	**D Proposed Permanent Rates**		**D Proposed Step Adj Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996	Other Tracking Mechanisms	$0.03996
4				
5	Customer charge	$14.50	Customer charge	$15.36
6				
7	Off Peak Use	$0.04224	Off Peak Use	$0.04475
8	First 250 kWh	$0.04912	First 250 kWh	$0.05203
9	Excess 250 kWh	$0.04912	Excess 250 kWh	$0.05203

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	1,964	$159.68	$169.15	$9.47	5.9%	$305.59	$315.06	$9.47	3.1%	28	28	5.0%
11	1,964	3,159	$273.90	$290.14	$16.24	5.9%	$628.32	$644.56	$16.24	2.6%	28	56	9.9%
12	3,159	3,863	$332.54	$352.27	$19.72	5.9%	$799.19	$818.91	$19.72	2.5%	28	84	14.9%
13	3,863	4,349	$367.46	$389.25	$21.79	5.9%	$918.75	$940.54	$21.79	2.4%	28	112	19.9%
14	4,349	4,871	$392.13	$415.38	$23.25	5.9%	$1,000.07	$1,023.33	$23.25	2.3%	29	141	25.0%
15	4,871	5,451	$411.96	$436.39	$24.43	5.9%	$1,093.34	$1,117.77	$24.43	2.2%	28	169	30.0%
16	5,451	5,782	$435.03	$460.83	$25.80	5.9%	$1,176.58	$1,202.38	$25.80	2.2%	28	197	34.9%
17	5,782	6,416	$467.01	$494.70	$27.69	5.9%	$1,283.77	$1,311.46	$27.69	2.2%	28	225	39.9%
18	6,416	7,045	$489.13	$518.13	$29.00	5.9%	$1,375.91	$1,404.91	$29.00	2.1%	28	253	44.9%
19	7,045	7,619	$511.92	$542.28	$30.36	5.9%	$1,487.39	$1,517.75	$30.36	2.0%	28	281	49.8%
20	7,619	8,005	$519.57	$550.38	$30.81	5.9%	$1,552.41	$1,583.22	$30.81	2.0%	29	310	55.0%
21	8,005	8,384	$561.00	$594.27	$33.27	5.9%	$1,648.99	$1,682.26	$33.27	2.0%	28	338	59.9%
22	8,384	8,916	$579.62	$614.00	$34.37	5.9%	$1,723.82	$1,758.20	$34.37	2.0%	28	366	64.9%
23	8,916	9,600	$601.44	$637.11	$35.66	5.9%	$1,818.29	$1,853.95	$35.66	2.0%	28	394	69.9%
24	9,600	10,155	$632.61	$670.13	$37.51	5.9%	$1,937.88	$1,975.40	$37.51	1.9%	28	422	74.8%
25	10,155	10,781	$669.19	$708.87	$39.68	5.9%	$2,053.29	$2,092.97	$39.68	1.9%	29	451	80.0%
26	10,781	12,009	$708.34	$750.35	$42.01	5.9%	$2,226.07	$2,268.08	$42.01	1.9%	28	479	84.9%
27	12,009	13,281	$766.36	$811.80	$45.45	5.9%	$2,437.06	$2,482.50	$45.45	1.9%	28	507	89.9%
28	13,281	15,634	$856.62	$907.42	$50.79	5.9%	$2,769.95	$2,820.74	$50.79	1.8%	28	535	94.9%
29	15,634	29,728	$1,101.71	$1,167.04	$65.34	5.9%	$3,756.27	$3,821.61	$65.34	1.7%	29	564	100.0%

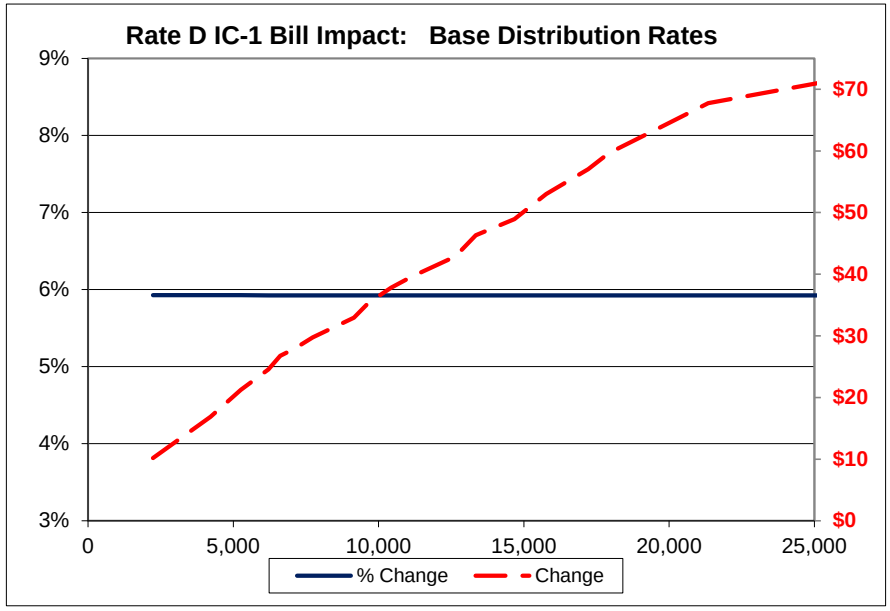
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Interruptible Credits IC-1

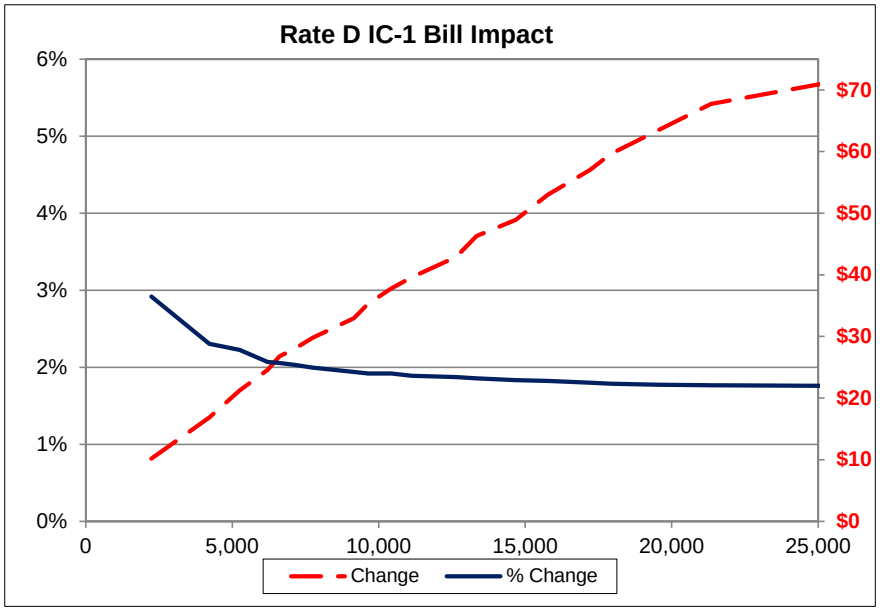
D Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
IC-1 Credit	$3.97	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj.Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
IC-1 Credit	$4.21	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	

D Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
IC-1 Credit	$3.97	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj.Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
IC-1 Credit	$4.21	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Interruptible Credits IC-1

Line	D Proposed Permanent Rates		D Proposed Step Adj.Rates	
1	**D Proposed Permanent Rates**		**D Proposed Step Adj.Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996	Other Tracking Mechanisms	$0.03996
4				
5	Customer charge	$14.50	Customer charge	$15.36
6	IC-1 Credit	$3.97	IC-1 Credit	$4.21
7				
8	First 250 kWh	$0.04912	First 250 kWh	$0.05203
9	Excess 250 kWh	$0.04912	Excess 250 kWh	$0.05203

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	2,236	$171.69	$181.87	$10.18	5.9%	$348.67	$358.84	$10.18	2.9%	8	8	4.7%
11	2,236	4,215	$284.69	$301.56	$16.87	5.9%	$731.69	$748.56	$16.87	2.3%	9	17	10.0%
12	4,215	5,258	$358.35	$379.59	$21.24	5.9%	$953.91	$975.14	$21.24	2.2%	8	25	14.7%
13	5,258	6,205	$414.51	$439.07	$24.56	5.9%	$1,187.09	$1,211.65	$24.56	2.1%	9	34	20.0%
14	6,205	6,610	$451.60	$478.36	$26.76	5.9%	$1,300.96	$1,327.72	$26.76	2.1%	8	42	24.7%
15	6,610	7,106	$471.36	$499.30	$27.93	5.9%	$1,373.29	$1,401.23	$27.93	2.0%	9	51	30.0%
16	7,106	7,735	$502.16	$531.92	$29.76	5.9%	$1,490.71	$1,520.47	$29.76	2.0%	8	59	34.7%
17	7,735	9,155	$556.23	$589.20	$32.96	5.9%	$1,698.30	$1,731.26	$32.96	1.9%	9	68	40.0%
18	9,155	9,645	$596.16	$631.48	$35.33	5.9%	$1,839.15	$1,874.48	$35.33	1.9%	8	76	44.7%
19	9,645	10,431	$637.66	$675.44	$37.79	5.9%	$1,966.71	$2,004.50	$37.79	1.9%	9	85	50.0%
20	10,431	11,130	$668.40	$708.01	$39.61	5.9%	$2,097.49	$2,137.10	$39.61	1.9%	8	93	54.7%
21	11,130	12,637	$723.82	$766.71	$42.89	5.9%	$2,289.64	$2,332.53	$42.89	1.9%	9	102	60.0%
22	12,637	13,342	$781.67	$827.99	$46.32	5.9%	$2,495.57	$2,541.89	$46.32	1.9%	8	110	64.7%
23	13,342	14,678	$825.62	$874.54	$48.92	5.9%	$2,669.82	$2,718.74	$48.92	1.8%	9	119	70.0%
24	14,678	15,765	$894.31	$947.31	$52.99	5.9%	$2,904.12	$2,957.12	$52.99	1.8%	8	127	74.7%
25	15,765	17,212	$962.60	$1,019.63	$57.04	5.9%	$3,171.22	$3,228.25	$57.04	1.8%	9	136	80.0%
26	17,212	17,930	$1,006.68	$1,066.33	$59.65	5.9%	$3,336.08	$3,395.72	$59.65	1.8%	8	144	84.7%
27	17,930	19,570	$1,072.07	$1,135.59	$63.52	5.9%	$3,581.19	$3,644.71	$63.52	1.8%	9	153	90.0%
28	19,570	21,342	$1,143.13	$1,210.86	$67.73	5.9%	$3,832.81	$3,900.54	$67.73	1.8%	8	161	94.7%
29	21,342	41,633	$1,438.52	$1,523.75	$85.23	5.9%	$4,929.78	$5,015.01	$85.23	1.7%	9	170	100.0%

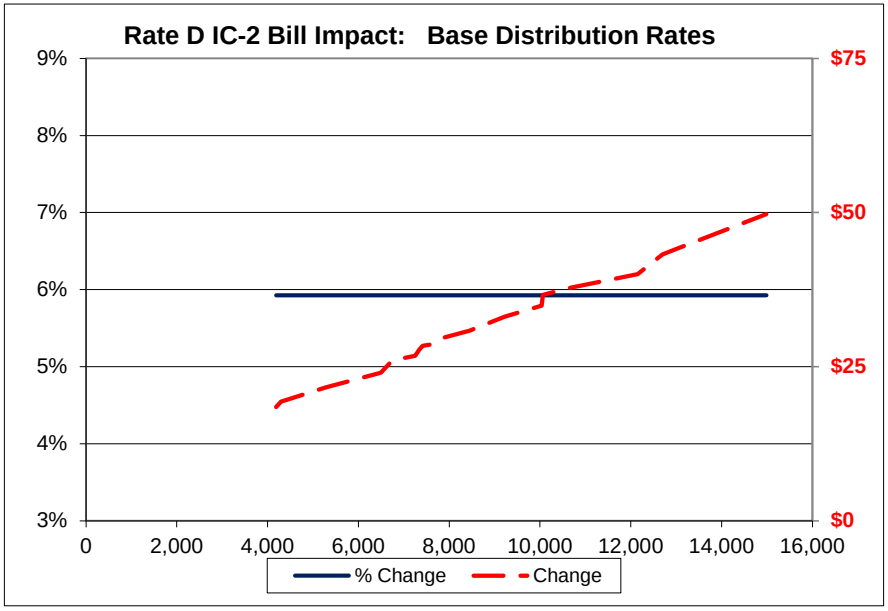
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Interruptible Credits IC-2

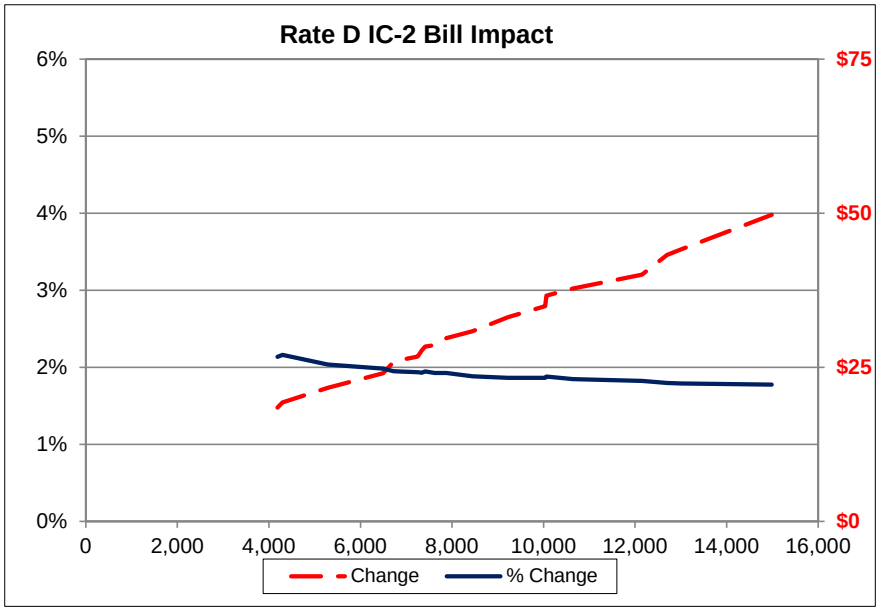
D Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
IC-2 Credit	$5.68	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
IC-2 Credit	$6.02	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	

D Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
IC-2 Credit	$5.68	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
IC-2 Credit	$6.02	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Interruptible Credits IC-2

Line	D Proposed Permanent Rates		D Proposed Step Adj Rates	
1	**D Proposed Permanent Rates**		**D Proposed Step Adj Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996	Other Tracking Mechanisms	$0.03996
4				
5	Customer charge	$14.50	Customer charge	$15.36
6	IC-2 Credit	$5.68	IC-2 Credit	$6.02
7				
8	First 250 kWh	$0.04912	First 250 kWh	$0.05203
9	Excess 250 kWh	$0.04912	Excess 250 kWh	$0.05203

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	4,187	$311.51	$329.97	$18.46	5.9%	$864.90	$883.36	$18.46	2.1%	1	1	3.8%
11	4,187	4,297	$326.02	$345.34	$19.32	5.9%	$893.96	$913.28	$19.32	2.2%	1	2	7.7%
12	4,297	5,285	$365.43	$387.09	$21.66	5.9%	$1,063.95	$1,085.60	$21.66	2.0%	1	3	11.5%
13	5,285	6,493	$405.50	$429.53	$24.03	5.9%	$1,211.80	$1,235.83	$24.03	2.0%	2	5	19.2%
14	6,493	6,718	$435.82	$461.64	$25.83	5.9%	$1,323.74	$1,349.56	$25.83	2.0%	1	6	23.1%
15	6,718	6,824	$441.03	$467.16	$26.13	5.9%	$1,342.95	$1,369.09	$26.13	1.9%	1	7	26.9%
16	6,824	7,250	$451.52	$478.28	$26.76	5.9%	$1,381.67	$1,408.43	$26.76	1.9%	2	9	34.6%
17	7,250	7,341	$468.08	$495.81	$27.74	5.9%	$1,438.34	$1,466.07	$27.74	1.9%	1	10	38.5%
18	7,341	7,413	$478.79	$507.16	$28.37	5.9%	$1,458.56	$1,486.94	$28.37	1.9%	1	11	42.3%
19	7,413	7,624	$483.07	$511.69	$28.62	5.9%	$1,486.24	$1,514.86	$28.62	1.9%	2	13	50.0%
20	7,624	7,877	$501.57	$531.29	$29.72	5.9%	$1,542.67	$1,572.39	$29.72	1.9%	1	14	53.8%
21	7,877	8,444	$520.61	$551.45	$30.85	5.9%	$1,636.65	$1,667.50	$30.85	1.9%	1	15	57.7%
22	8,444	9,224	$558.93	$592.05	$33.12	5.9%	$1,778.06	$1,811.18	$33.12	1.9%	1	16	61.5%
23	9,224	10,036	$589.24	$624.15	$34.91	5.9%	$1,873.73	$1,908.64	$34.91	1.9%	2	18	69.2%
24	10,036	10,064	$618.42	$655.06	$36.64	5.9%	$1,948.58	$1,985.22	$36.64	1.9%	1	19	73.1%
25	10,064	10,645	$637.54	$675.32	$37.78	5.9%	$2,044.49	$2,082.27	$37.78	1.8%	1	20	76.9%
26	10,645	12,149	$675.35	$715.37	$40.02	5.9%	$2,195.90	$2,235.92	$40.02	1.8%	2	22	84.6%
27	12,149	12,696	$729.48	$772.71	$43.22	5.9%	$2,407.51	$2,450.74	$43.22	1.8%	1	23	88.5%
28	12,696	12,996	$744.21	$788.30	$44.09	5.9%	$2,461.89	$2,505.98	$44.09	1.8%	1	24	92.3%
29	12,996	14,985	$839.63	$889.38	$49.75	5.9%	$2,802.22	$2,851.97	$49.75	1.8%	2	26	100.0%

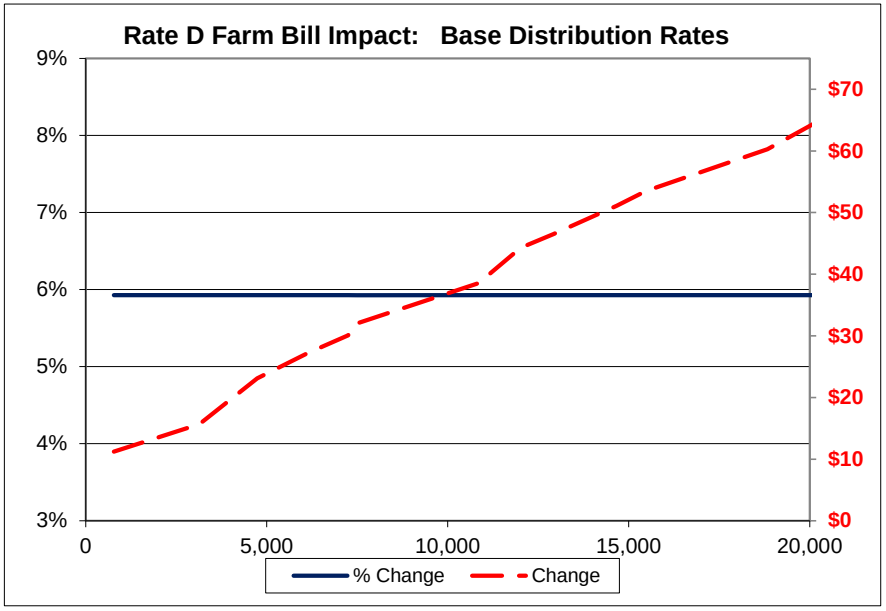
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Farm Use

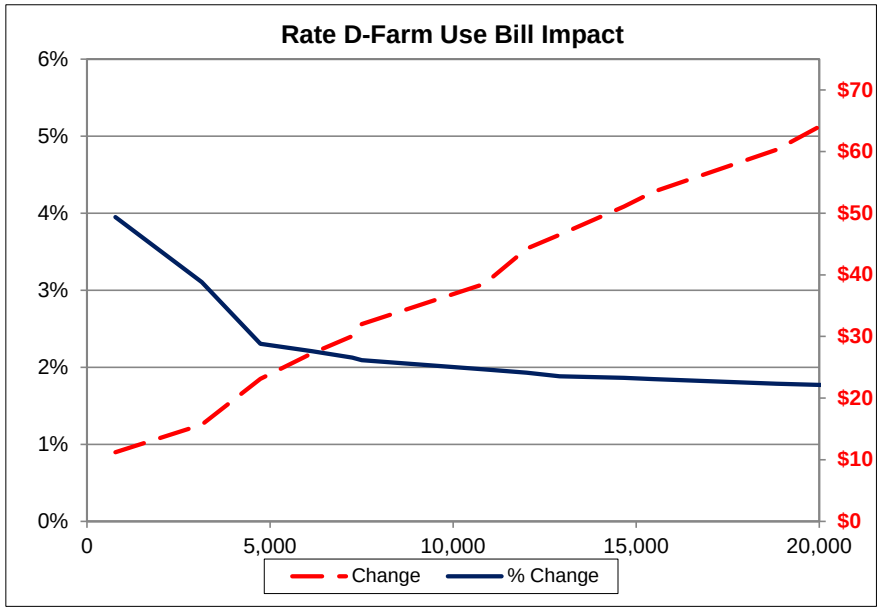
D Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Farm Use	$0.04636	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
Farm Use	$0.04911	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	

D Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$14.50	
Farm Use	$0.04636	
First 250 kWh	$0.04912	
Excess 250 kWh	$0.04912	

D Proposed Step Adj Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03996
Customer charge	$15.36	
Farm Use	$0.04911	
First 250 kWh	$0.05203	
Excess 250 kWh	$0.05203	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D : DOMESTIC SERVICE - Farm Use

Line	D Proposed Permanent Rates		D Proposed Step Adj Rates	
1	**D Proposed Permanent Rates**		**D Proposed Step Adj Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03996	Other Tracking Mechanisms	$0.03996
4				
5	Customer charge	$14.50	Customer charge	$15.36
6				
7	Farm Use	$0.04636	Farm Use	$0.04911
8	First 250 kWh	$0.04912	First 250 kWh	$0.05203
9	Excess 250 kWh	$0.04912	Excess 250 kWh	$0.05203

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	777	$189.18	$200.40	$11.22	5.9%	$284.02	$295.23	$11.22	3.9%	2	2	3.6%
11	777	3,136	$264.39	$280.06	$15.68	5.9%	$504.54	$520.22	$15.68	3.1%	3	5	8.9%
12	3,136	4,734	$389.82	$412.93	$23.11	5.9%	$1,001.81	$1,024.92	$23.11	2.3%	3	8	14.3%
13	4,734	6,148	$460.18	$487.45	$27.28	5.9%	$1,234.17	$1,261.44	$27.28	2.2%	3	11	19.6%
14	6,148	7,245	$507.29	$537.36	$30.07	5.9%	$1,415.17	$1,445.24	$30.07	2.1%	3	14	25.0%
15	7,245	7,503	$540.42	$572.45	$32.03	5.9%	$1,531.23	$1,563.26	$32.03	2.1%	2	16	28.6%
16	7,503	10,853	$650.26	$688.81	$38.55	5.9%	$1,952.49	$1,991.04	$38.55	2.0%	3	19	33.9%
17	10,853	12,011	$746.78	$791.04	$44.27	5.9%	$2,293.12	$2,337.39	$44.27	1.9%	3	22	39.3%
18	12,011	12,910	$784.25	$830.74	$46.49	5.9%	$2,469.81	$2,516.30	$46.49	1.9%	3	25	44.6%
19	12,910	14,667	$861.84	$912.92	$51.08	5.9%	$2,740.81	$2,791.90	$51.08	1.9%	3	28	50.0%
20	14,667	15,476	$902.73	$956.24	$53.51	5.9%	$2,899.42	$2,952.93	$53.51	1.8%	2	30	53.6%
21	15,476	18,829	$1,016.67	$1,076.95	$60.28	5.9%	$3,371.85	$3,432.13	$60.28	1.8%	3	33	58.9%
22	18,829	20,849	$1,126.46	$1,193.25	$66.80	5.9%	$3,794.66	$3,861.46	$66.80	1.8%	3	36	64.3%
23	20,849	23,657	$1,265.41	$1,340.42	$75.01	5.9%	$4,277.92	$4,352.93	$75.01	1.8%	3	39	69.6%
24	23,657	25,360	$1,315.56	$1,393.56	$78.01	5.9%	$4,589.80	$4,667.81	$78.01	1.7%	2	41	73.2%
25	25,360	26,600	$1,409.75	$1,493.34	$83.59	5.9%	$4,855.51	$4,939.10	$83.59	1.7%	3	44	78.6%
26	26,600	37,141	$1,756.36	$1,860.51	$104.15	5.9%	$6,208.02	$6,312.17	$104.15	1.7%	3	47	83.9%
27	37,141	44,811	$2,209.11	$2,340.11	$131.00	5.9%	$7,935.02	$8,066.02	$131.00	1.7%	3	50	89.3%
28	44,811	74,429	$3,306.78	$3,502.88	$196.11	5.9%	$12,120.45	$12,316.55	$196.11	1.6%	3	53	94.6%
29	74,429	176,161	$7,502.97	$7,947.98	$445.01	5.9%	$28,287.32	$28,732.33	$445.01	1.6%	3	56	100.0%

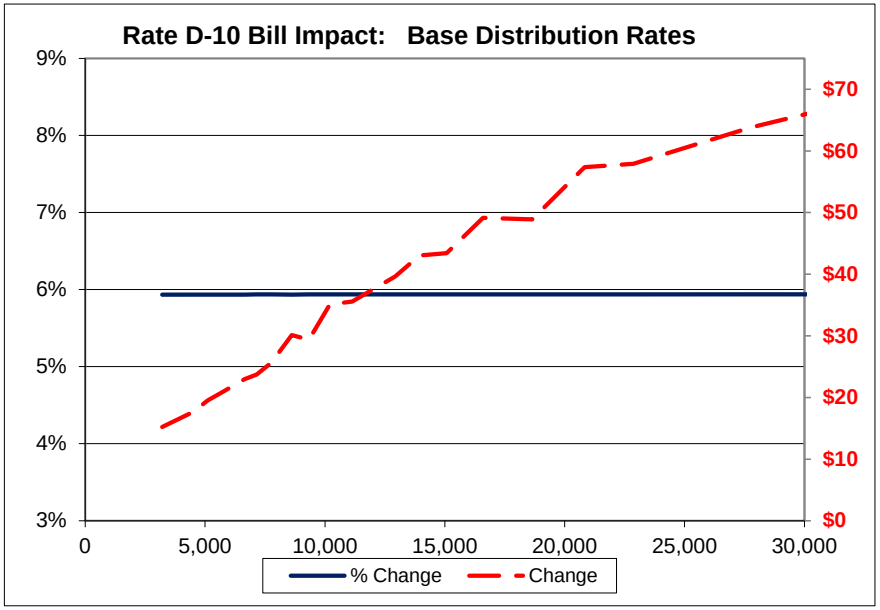
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D-10 : DOMESTIC SERVICE Optional Peak Load Pricing

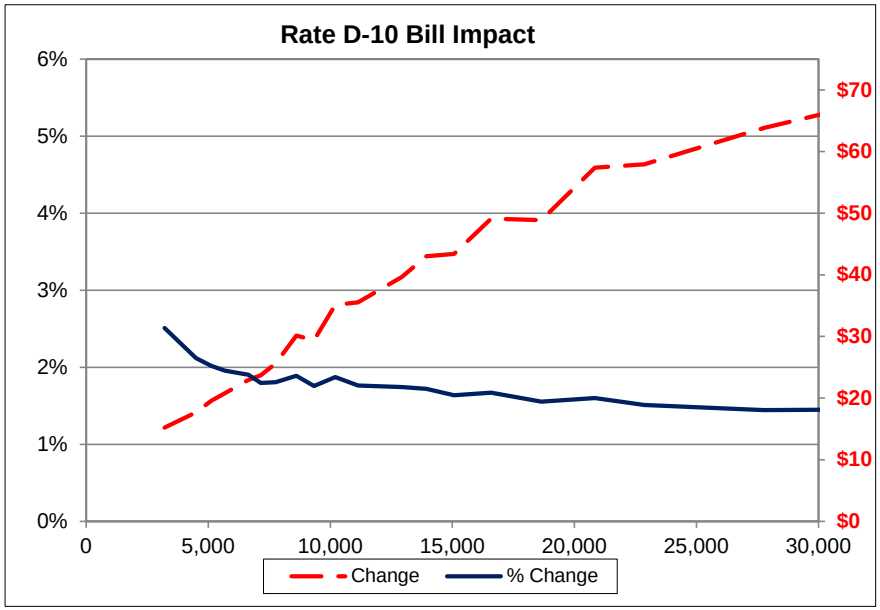
D-10 Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03993
Customer charge	$14.50	
Peak kWh	$0.10583	
Off Peak kWh	$0.00146	

D-10 Proposed Step Adj. Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03993
Customer charge	$15.36	
Peak kWh	$0.11211	
Off Peak kWh	$0.00155	

D-10 Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03993
Customer charge	$14.50	
Peak kWh	$0.10583	
Off Peak kWh	$0.00146	

D-10 Proposed Step Adj. Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03993
Customer charge	$15.36	
Peak kWh	$0.11211	
Off Peak kWh	$0.00155	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE D-10 : DOMESTIC SERVICE Optional Peak Load Pricing

Line	D-10 Proposed Permanent Rates		D-10 Proposed Step Adj. Rates	
1	**D-10 Proposed Permanent Rates**		**D-10 Proposed Step Adj. Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03993	Other Tracking Mechanisms	$0.03993
4				
5	Customer charge	$14.50	Customer charge	$15.36
6				
7				
8	Peak kWh	$0.10583	Peak kWh	$0.11211
9	Off Peak kWh	$0.00146	Off Peak kWh	$0.00155

	Annual Use Range (kWh)		Average Annual Bills (Excluding Tracking Mechanisms)				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges		
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers
10	0	3,211	$256.43	$271.65	$15.22	5.9%	$606.19	$621.41	$15.22	2.5%	21	21	4.8%
11	3,211	4,500	$297.63	$315.29	$17.67	5.9%	$833.04	$850.71	$17.67	2.1%	22	43	9.8%
12	4,500	5,112	$329.19	$348.73	$19.54	5.9%	$967.27	$986.81	$19.54	2.0%	23	66	15.1%
13	5,112	5,682	$350.12	$370.91	$20.78	5.9%	$1,063.24	$1,084.03	$20.78	2.0%	21	87	19.9%
14	5,682	6,646	$386.78	$409.74	$22.96	5.9%	$1,206.81	$1,229.77	$22.96	1.9%	22	109	24.9%
15	6,646	7,150	$399.37	$423.08	$23.71	5.9%	$1,319.96	$1,343.67	$23.71	1.8%	22	131	30.0%
16	7,150	7,757	$431.83	$457.46	$25.64	5.9%	$1,418.51	$1,444.15	$25.64	1.8%	21	152	34.8%
17	7,757	8,610	$507.61	$537.74	$30.13	5.9%	$1,594.34	$1,624.48	$30.13	1.9%	22	174	39.8%
18	8,610	9,329	$494.96	$524.35	$29.39	5.9%	$1,672.17	$1,701.56	$29.39	1.8%	22	196	44.9%
19	9,329	10,202	$591.68	$626.81	$35.12	5.9%	$1,874.10	$1,909.23	$35.12	1.9%	22	218	49.9%
20	10,202	11,132	$598.79	$634.34	$35.55	5.9%	$2,016.20	$2,051.75	$35.55	1.8%	22	240	54.9%
21	11,132	12,925	$667.78	$707.43	$39.65	5.9%	$2,272.08	$2,311.73	$39.65	1.7%	22	262	60.0%
22	12,925	13,939	$724.70	$767.72	$43.03	5.9%	$2,503.29	$2,546.32	$43.03	1.7%	22	284	65.0%
23	13,939	15,074	$730.90	$774.30	$43.40	5.9%	$2,647.93	$2,691.33	$43.40	1.6%	21	305	69.8%
24	15,074	16,592	$827.49	$876.62	$49.13	5.9%	$2,940.15	$2,989.28	$49.13	1.7%	22	327	74.8%
25	16,592	18,646	$823.14	$872.02	$48.88	5.9%	$3,146.49	$3,195.37	$48.88	1.6%	22	349	79.9%
26	18,646	20,834	$966.33	$1,023.71	$57.38	5.9%	$3,583.39	$3,640.77	$57.38	1.6%	22	371	84.9%
27	20,834	22,860	$975.36	$1,033.28	$57.92	5.9%	$3,829.25	$3,887.17	$57.92	1.5%	22	393	89.9%
28	22,860	27,755	$1,074.53	$1,138.34	$63.82	5.9%	$4,417.93	$4,481.75	$63.82	1.4%	22	415	95.0%
29	27,755	50,045	$1,427.93	$1,512.73	$84.80	5.9%	$5,705.75	$5,790.55	$84.80	1.5%	22	437	100.0%

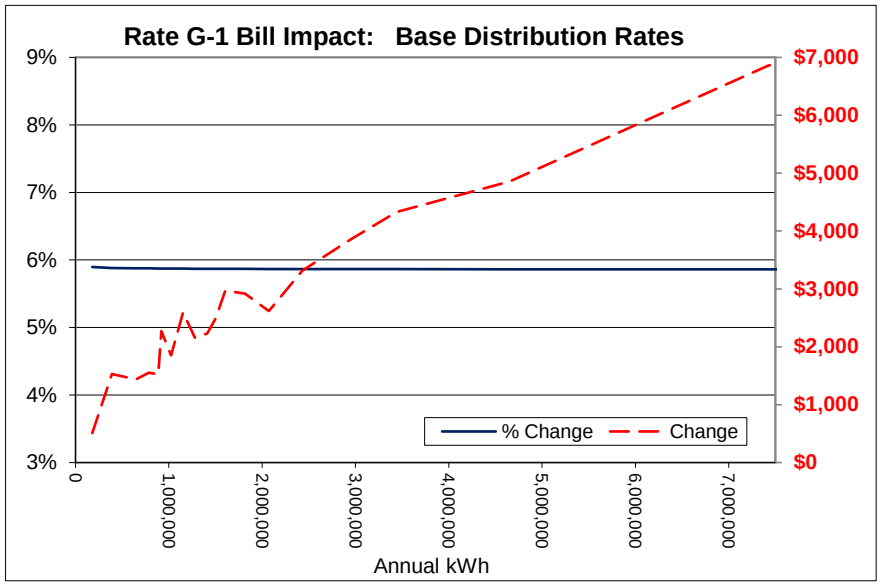
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE G-1: GENERAL SERVICE TIME-OF-USE

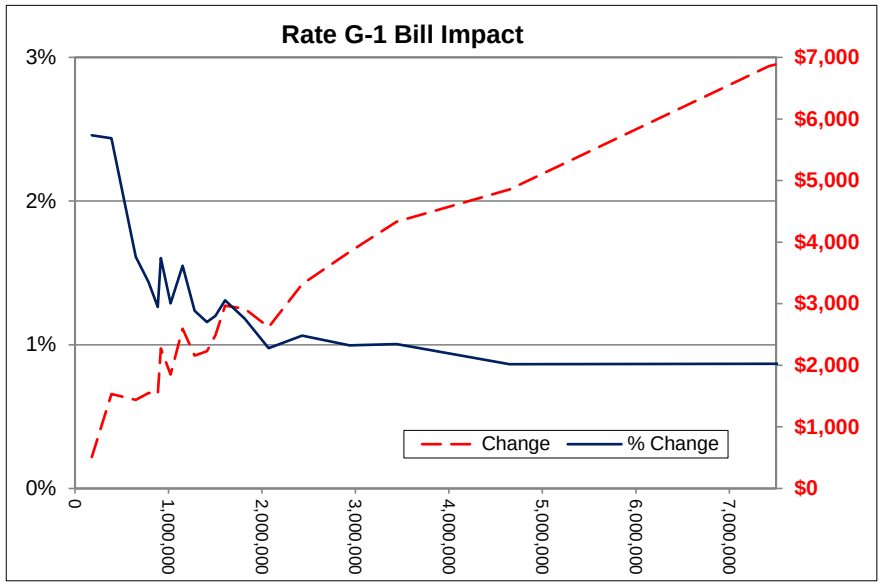
G-1 Proposed Permanent Rates		
Energy Services		$0.07783
Other Tracking Mechanisms		$0.03557
Customer charge	$372.50	
Demand Charge	$7.66	
Peak kWh	$0.00481	
Off Peak kWh	$0.00143	

G-1 Proposed Step Adj. Rates		
Energy Services		$0.07783
Other Tracking Mechanisms		$0.03557
Customer charge	$394.60	
Demand Charge	$8.11	
Peak kWh	$0.00509	
Off Peak kWh	$0.00151	

G-1 Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03557
Customer charge	$372.50	
Peak kWh	$0.00481	
Off Peak kWh	$0.00143	

G-1 Proposed Step Adj. Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03557
Customer charge	$394.60	
Peak kWh	$0.00509	
Off Peak kWh	$0.00151	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE G-1: GENERAL SERVICE TIME-OF-USE

Line				
1	**G-1 Proposed Permanent Rates**		**G-1 Proposed Step Adj. Rates**	
2	Energy Services	$0.07783	Energy Services	$0.07783
3	Other Tracking Mechanisms	$0.03557	Other Tracking Mechanisms	$0.03557
4				
5	Customer charge	$372.50	Customer charge	$394.60
6				
7	Demand chrge	$7.66	Demand charge	$8.11
8	Peak kWh	$0.00481	Peak kWh	$0.00509
9	Off Peak kWh	$0.00143	Off Peak kWh	$0.00151

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Perm Rates	Step Adj Rates
10	0	179,600	$8,645	$9,155	$510	5.9%	$20,741	$21,250	$510	2.5%	6	6	4.4%	92,072	$0.0939	$0.0994
11	179,600	388,800	$26,053	$27,585	$1,532	5.9%	$62,867	$64,399	$1,532	2.4%	7	13	9.6%	294,757	$0.0884	$0.0936
12	388,800	648,800	$24,481	$25,920	$1,439	5.9%	$89,283	$90,722	$1,439	1.6%	7	20	14.8%	534,299	$0.0458	$0.0485
13	648,800	786,001	$26,392	$27,943	$1,551	5.9%	$108,049	$109,600	$1,551	1.4%	7	27	20.0%	700,483	$0.0377	$0.0399
14	786,001	886,000	$25,954	$27,479	$1,525	5.9%	$120,739	$122,264	$1,525	1.3%	6	33	24.4%	819,180	$0.0317	$0.0335
15	886,000	918,400	$38,725	$41,000	$2,275	5.9%	$141,790	$144,064	$2,275	1.6%	7	40	29.6%	904,229	$0.0428	$0.0453
16	918,400	1,022,760	$31,524	$33,375	$1,851	5.9%	$143,674	$145,526	$1,851	1.3%	7	47	34.8%	974,071	$0.0324	$0.0343
17	1,022,760	1,151,800	$44,168	$46,762	$2,594	5.9%	$167,435	$170,029	$2,594	1.5%	7	54	40.0%	1,068,571	$0.0413	$0.0438
18	1,151,800	1,279,052	$36,758	$38,916	$2,158	5.9%	$174,576	$176,734	$2,158	1.2%	6	60	44.4%	1,194,123	$0.0308	$0.0326
19	1,279,052	1,411,500	$37,986	$40,216	$2,230	5.9%	$192,486	$194,715	$2,230	1.2%	7	67	49.6%	1,343,507	$0.0283	$0.0299
20	1,411,500	1,502,400	$42,388	$44,876	$2,488	5.9%	$207,045	$209,533	$2,488	1.2%	7	74	54.8%	1,439,021	$0.0295	$0.0312
21	1,502,400	1,605,000	$50,602	$53,572	$2,970	5.9%	$226,758	$229,728	$2,970	1.3%	7	81	60.0%	1,538,746	$0.0329	$0.0348
22	1,605,000	1,817,400	$49,739	$52,658	$2,919	5.9%	$247,062	$249,981	$2,919	1.2%	6	87	64.4%	1,704,658	$0.0292	$0.0309
23	1,817,400	2,071,602	$44,629	$47,246	$2,618	5.9%	$268,332	$270,950	$2,618	1.0%	7	94	69.6%	1,936,379	$0.0230	$0.0244
24	2,071,602	2,431,200	$56,548	$59,866	$3,317	5.9%	$311,889	$315,206	$3,317	1.1%	7	101	74.8%	2,200,308	$0.0257	$0.0272
25	2,431,200	2,937,000	$65,517	$69,359	$3,842	5.9%	$385,953	$389,795	$3,842	1.0%	7	108	80.0%	2,753,450	$0.0238	$0.0252
26	2,937,000	3,440,000	$73,833	$78,163	$4,329	5.9%	$430,701	$435,031	$4,329	1.0%	6	114	84.4%	3,063,150	$0.0241	$0.0255
27	3,440,000	4,649,250	$82,814	$87,667	$4,853	5.9%	$561,217	$566,070	$4,853	0.9%	7	121	89.6%	4,045,972	$0.0205	$0.0217
28	4,649,250	7,425,300	$117,029	$123,886	$6,858	5.9%	$790,869	$797,727	$6,858	0.9%	7	128	94.8%	5,545,579	$0.0211	$0.0223
29	7,425,300	57,770,066	$428,854	$453,977	$25,124	5.9%	$2,849,160	$2,874,284	$25,124	0.9%	7	135	100.0%	14,150,979	$0.0303	$0.0321

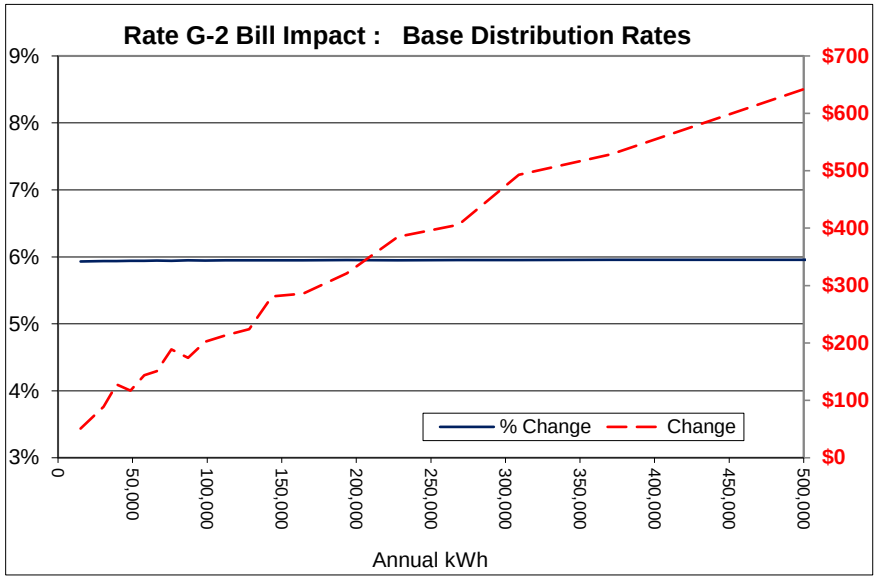
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE G-2: GENERAL LONG HOUR SERVICE

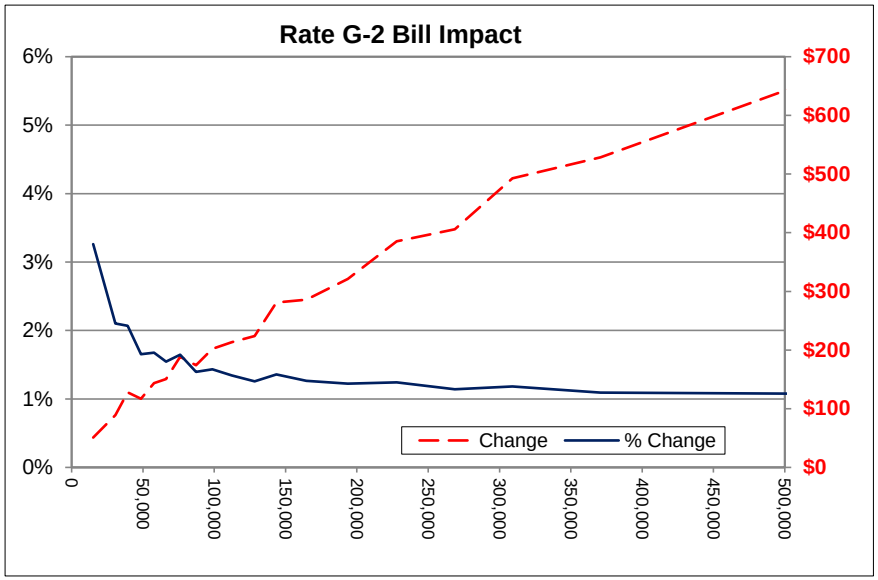
G-2 Proposed Permanent Rates	
Energy Services	$0.07783
Other Tracking Mechanisms	$0.03862
Customer charge	$62.00
Demand Charge	$7.60
kWh Charge	$0.00171

G-2 Proposed Step Adj. Rates	
Energy Services	$0.07783
Other Tracking Mechanisms	$0.03862
Customer charge	$65.68
Demand Charge	$8.05
kWh Charge	$0.00182

G-2 Proposed Permanent Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03862
Customer charge	$62.00
Demand Charge	$7.60
kWh Charge	$0.00171

G-2 Proposed Step Adj. Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03862
Customer charge	$65.68
Demand Charge	$8.05
kWh Charge	$0.00182





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE G-2: GENERAL LONG HOUR SERVICE

Line					
1	**G-2 Proposed Permanent Rates**		**G-2 Proposed Step Adj. Rates**		
2	Energy Services	$0.07783	Energy Services	$0.07783	
3	Other Tracking Mechanisms	$0.03862	Other Tracking Mechanisms	$0.03862	
4					
5	Customer charge	$62.00	Customer charge	$65.68	
6					
7	Demand charge	$7.60	Demand charge	$8.05	
8	kWh Charge	$0.00171	kWh Charge	$0.00182	
9					

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Perm Rates	Step Adj Rates
10	0	15,115	$858	$909	$51	5.9%	$1,560	$1,611	$51	3.3%	40	40	4.6%	5,383	$0.1594	$0.1688
11	15,115	30,608	$1,497	$1,586	$89	5.9%	$4,232	$4,321	$89	2.1%	43	83	9.6%	23,123	$0.0647	$0.0686
12	30,608	39,354	$2,153	$2,281	$128	5.9%	$6,179	$6,307	$128	2.1%	44	127	14.7%	34,373	$0.0626	$0.0664
13	39,354	48,640	$1,970	$2,087	$117	5.9%	$7,076	$7,193	$117	1.7%	43	170	19.7%	43,636	$0.0451	$0.0478
14	48,640	57,800	$2,420	$2,563	$144	5.9%	$8,573	$8,717	$144	1.7%	43	213	24.7%	52,630	$0.0460	$0.0487
15	57,800	66,221	$2,537	$2,688	$151	5.9%	$9,755	$9,906	$151	1.5%	44	257	29.7%	61,796	$0.0411	$0.0435
16	66,221	76,021	$3,175	$3,363	$189	5.9%	$11,447	$11,636	$189	1.6%	43	300	34.7%	70,810	$0.0448	$0.0475
17	76,021	87,160	$2,927	$3,101	$174	5.9%	$12,463	$12,637	$174	1.4%	43	343	39.7%	81,631	$0.0359	$0.0380
18	87,160	98,623	$3,397	$3,599	$202	5.9%	$14,098	$14,300	$202	1.4%	44	387	44.8%	91,633	$0.0371	$0.0393
19	98,623	112,400	$3,589	$3,803	$214	5.9%	$15,910	$16,124	$214	1.3%	43	430	49.8%	105,485	$0.0340	$0.0361
20	112,400	128,263	$3,765	$3,989	$224	6.0%	$17,834	$18,058	$224	1.3%	43	473	54.7%	120,450	$0.0313	$0.0331
21	128,263	143,500	$4,729	$5,010	$281	5.9%	$20,698	$20,979	$281	1.4%	44	517	59.8%	136,790	$0.0346	$0.0366
22	143,500	164,475	$4,808	$5,094	$286	6.0%	$22,636	$22,922	$286	1.3%	43	560	64.8%	152,611	$0.0315	$0.0334
23	164,475	193,584	$5,397	$5,718	$321	6.0%	$26,276	$26,597	$321	1.2%	43	603	69.8%	178,615	$0.0302	$0.0320
24	193,584	227,880	$6,474	$6,859	$385	6.0%	$30,973	$31,358	$385	1.2%	44	647	74.9%	209,602	$0.0309	$0.0327
25	227,880	268,700	$6,817	$7,223	$406	6.0%	$35,521	$35,927	$406	1.1%	43	690	79.9%	245,548	$0.0278	$0.0294
26	268,700	308,960	$8,279	$8,772	$493	6.0%	$41,664	$42,157	$493	1.2%	43	733	84.8%	285,758	$0.0290	$0.0307
27	308,960	370,800	$8,875	$9,403	$528	6.0%	$48,428	$48,956	$528	1.1%	44	777	89.9%	338,251	$0.0262	$0.0278
28	370,800	537,000	$11,325	$12,000	$675	6.0%	$62,874	$63,549	$675	1.1%	43	820	94.9%	438,804	$0.0258	$0.0273
29	537,000	2,096,600	$17,450	$18,490	$1,040	6.0%	$113,151	$114,192	$1,040	0.9%	44	864	100.0%	786,380	$0.0222	$0.0235

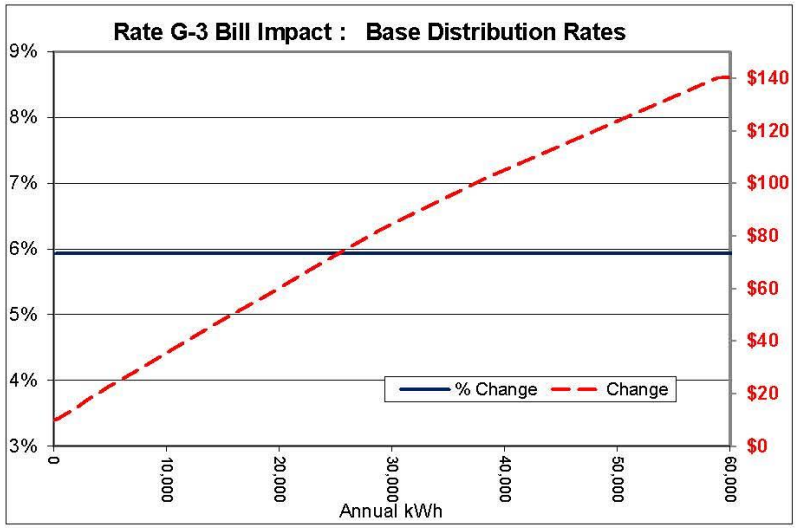
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE G-3: GENERAL SERVICE

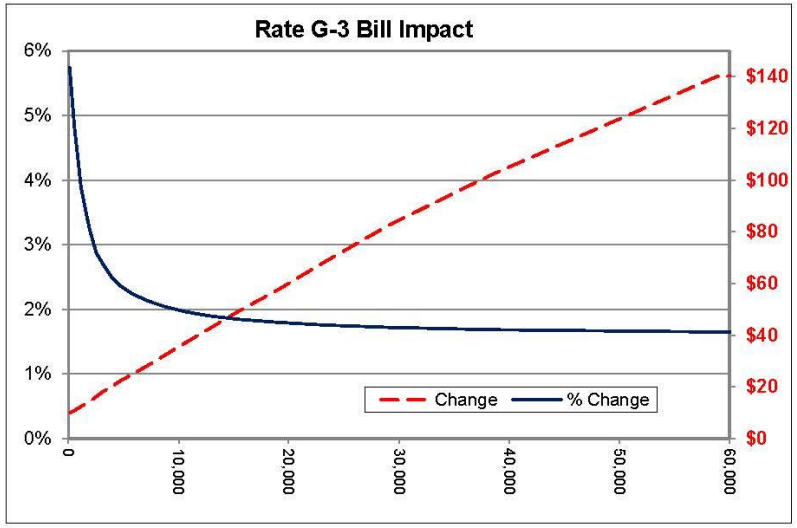
G-3 Proposed Permanent Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03845
Customer charge	$14.50
kWh Charge	$0.04666

G-3 Proposed Step Adj. Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03845
Customer charge	$15.36
kWh Charge	$0.04943

G-3 Proposed Permanent Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03845
Customer charge	$14.50
kWh Charge	$0.04666

G-3 Proposed Step Adj. Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03845
Customer charge	$15.36
kWh Charge	$0.04943





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE G-3: GENERAL SERVICE

Line	G-3 Proposed Permanent Rates		G-3 Proposed Step Adj. Rates	
1	**G-3 Proposed Permanent Rates**		**G-3 Proposed Step Adj. Rates**	
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03845	Other Tracking Mechanisms	$0.03845
4				
5	Customer charge	$14.50	Customer charge	$15.36
6				
7				
8	kWh Charge	$0.04666	kWh Charge	$0.04943
9				

	Annual Use		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Perm Rates	Step Adj Rates
10	0	117	$169	$179	$10	5.9%	$174	$184	$10	5.7%	170	170	3.1%	24	$6.9085	$7.3183
11	117	537	$182	$193	$11	5.9%	$222	$233	$11	4.9%	277	447	8.2%	304	$0.5993	$0.6349
12	537	1,162	$210	$223	$12	5.9%	$322	$334	$12	3.9%	278	725	13.3%	851	$0.2473	$0.2620
13	1,162	1,918	$241	$255	$14	5.9%	$440	$454	$14	3.2%	277	1002	18.4%	1,521	$0.1584	$0.1678
14	1,918	2,542	$275	$291	$16	5.9%	$569	$585	$16	2.9%	277	1279	23.5%	2,245	$0.1226	$0.1298
15	2,542	3,188	$309	$327	$18	5.9%	$682	$700	$18	2.7%	278	1557	28.6%	2,854	$0.1083	$0.1147
16	3,188	3,954	$339	$359	$20	5.9%	$805	$825	$20	2.5%	277	1834	33.7%	3,563	$0.0951	$0.1007
17	3,954	4,728	$377	$400	$22	5.9%	$946	$968	$22	2.4%	278	2112	38.8%	4,347	$0.0868	$0.0919
18	4,728	5,807	$419	$444	$25	5.9%	$1,111	$1,136	$25	2.2%	277	2389	43.9%	5,284	$0.0793	$0.0840
19	5,807	7,171	$475	$504	$28	5.9%	$1,324	$1,352	$28	2.1%	277	2666	49.0%	6,487	$0.0733	$0.0776
20	7,171	8,731	$543	$575	$32	5.9%	$1,579	$1,611	$32	2.0%	277	2943	54.1%	7,919	$0.0686	$0.0727
21	8,731	10,582	$623	$660	$37	5.9%	$1,882	$1,919	$37	2.0%	278	3221	59.2%	9,627	$0.0647	$0.0685
22	10,582	12,755	$715	$758	$42	5.9%	$2,235	$2,277	$42	1.9%	277	3498	64.3%	11,622	$0.0615	$0.0652
23	12,755	15,424	$829	$878	$49	5.9%	$2,664	$2,713	$49	1.8%	277	3775	69.4%	14,035	$0.0591	$0.0626
24	15,424	18,916	$967	$1,024	$57	5.9%	$3,189	$3,246	$57	1.8%	278	4053	74.5%	16,993	$0.0569	$0.0603
25	18,916	23,278	$1,153	$1,222	$68	5.9%	$3,897	$3,966	$68	1.8%	277	4330	79.6%	20,984	$0.0550	$0.0582
26	23,278	29,079	$1,390	$1,472	$83	5.9%	$4,796	$4,878	$83	1.7%	277	4607	84.7%	26,047	$0.0534	$0.0565
27	29,079	38,374	$1,720	$1,822	$102	5.9%	$6,049	$6,151	$102	1.7%	278	4885	89.8%	33,098	$0.0520	$0.0550
28	38,374	58,853	$2,360	$2,500	$140	5.9%	$8,483	$8,623	$140	1.7%	277	5162	94.9%	46,785	$0.0504	$0.0534
29	58,853	951,200	$5,027	$5,326	$298	5.9%	$18,619	$18,918	$298	1.6%	278	5440	100.0%	100,817	$0.0499	$0.0528

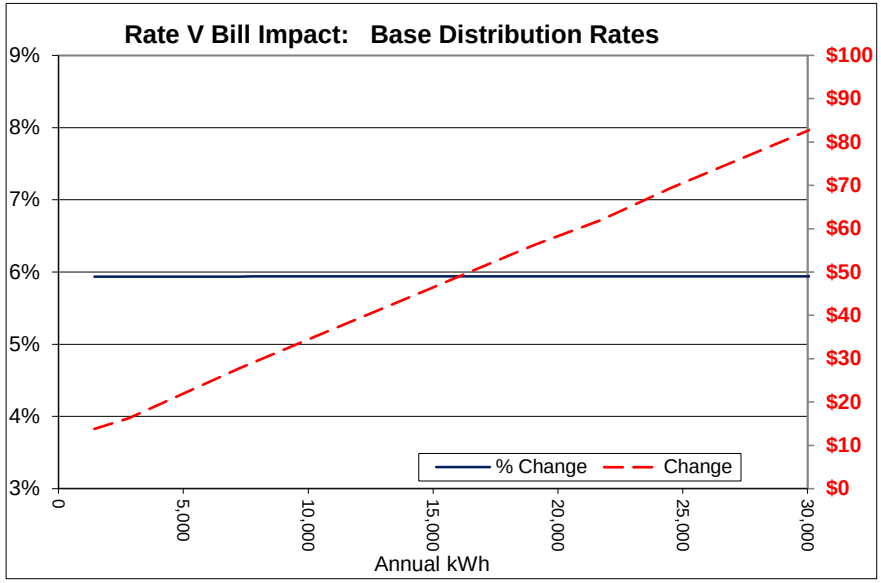
COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE V: LIMITED COMMERCIAL SPACE HEATING

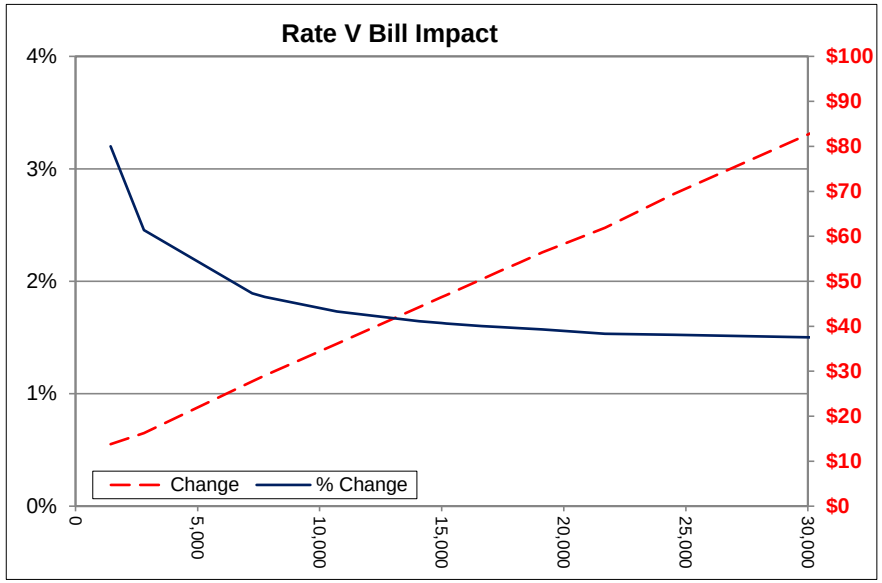
V Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.04587
Customer charge	$14.50	
kWh Charge	$0.04056	

V Proposed Step Adj. Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.04587
Customer charge	$15.36	
kWh Charge	$0.04297	

V Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.04587
Customer charge	$14.50	
kWh Charge	$0.04056	

V Proposed Step Adj. Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.04587
Customer charge	$15.36	
kWh Charge	$0.04297	





COMPARATIVE ANNUAL BILLS UNDER PROPOSED PERMANENT AND PROPOSED STEP ADJUSTMENT RATES
RATE V: LIMITED COMMERCIAL SPACE HEATING

Line					
1	**V Proposed Permanent Rates**			**V Proposed Step Adj. Rates**	
2	Energy Services	$0.09221		Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.04587		Other Tracking Mechanisms	$0.04587
4					
5	Customer charge	$14.50		Customer charge	$15.36
6					
7					
8	kWh Charge	$0.04056		kWh Charge	$0.04297
9					

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Perm Rates	Step Adj Rates
10	0	1,437	$232	$246	$14	5.9%	$431	$444	$14	3.2%	1	1	6.3%	1,437	$0.1616	$0.1712
11	1,437	2,807	$273	$290	$16	5.9%	$661	$677	$16	2.5%	1	2	12.5%	2,807	$0.0974	$0.1032
12	2,807	7,240	$468	$495	$28	5.9%	$1,467	$1,495	$28	1.9%	1	3	18.8%	7,240	$0.0646	$0.0684
13	7,240	7,751	$489	$518	$29	5.9%	$1,559	$1,588	$29	1.9%	1	4	25.0%	7,751	$0.0631	$0.0668
14	7,751	10,706	$608	$644	$36	5.9%	$2,087	$2,123	$36	1.7%	1	5	31.3%	10,706	$0.0568	$0.0602
15	10,706	14,080	$745	$789	$44	5.9%	$2,689	$2,734	$44	1.6%	1	6	37.5%	14,080	$0.0529	$0.0561
16	14,080	14,991	$782	$828	$46	5.9%	$2,852	$2,898	$46	1.6%	1	7	43.8%	14,991	$0.0522	$0.0553
17	14,991	15,183	$790	$837	$47	5.9%	$2,886	$2,933	$47	1.6%	1	8	50.0%	15,183	$0.0520	$0.0551
18	15,183	16,645	$849	$900	$50	5.9%	$3,147	$3,198	$50	1.6%	1	9	56.3%	16,645	$0.0510	$0.0540
19	16,645	17,434	$882	$934	$52	5.9%	$3,289	$3,341	$52	1.6%	1	10	62.5%	17,434	$0.0506	$0.0536
20	17,434	18,165	$911	$965	$54	5.9%	$3,419	$3,473	$54	1.6%	1	11	68.8%	18,165	$0.0501	$0.0531
21	18,165	19,125	$950	$1,006	$56	5.9%	$3,590	$3,647	$56	1.6%	1	12	75.0%	19,125	$0.0497	$0.0526
22	19,125	21,694	$1,042	$1,104	$62	5.9%	$4,037	$4,099	$62	1.5%	1	13	81.3%	21,694	$0.0480	$0.0509
23	21,694	24,531	$1,169	$1,238	$69	5.9%	$4,556	$4,626	$69	1.5%	1	14	87.5%	24,531	$0.0477	$0.0505
24	24,531	41,285	$1,849	$1,958	$110	5.9%	$7,549	$7,659	$110	1.5%	1	15	93.8%	41,285	$0.0448	$0.0474
25	41,285	75,040	$3,218	$3,409	$191	5.9%	$13,579	$13,770	$191	1.4%	1	16	100.0%	75,040	$0.0429	$0.0454

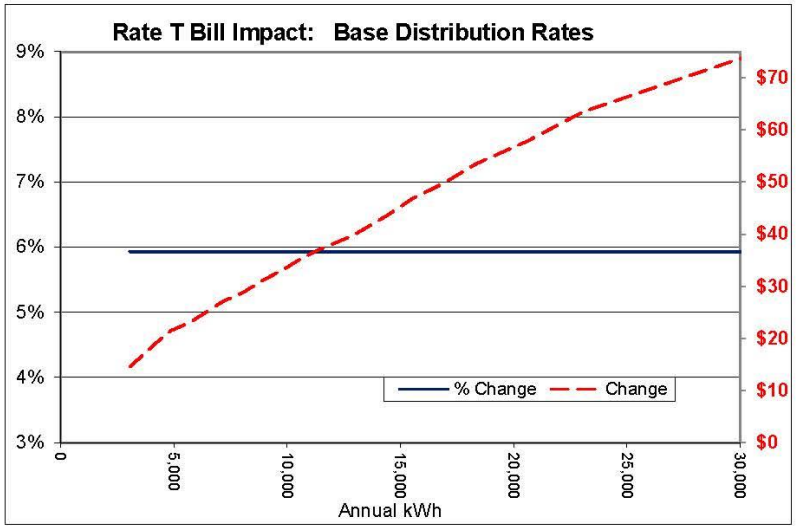
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED TEMPORARY RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

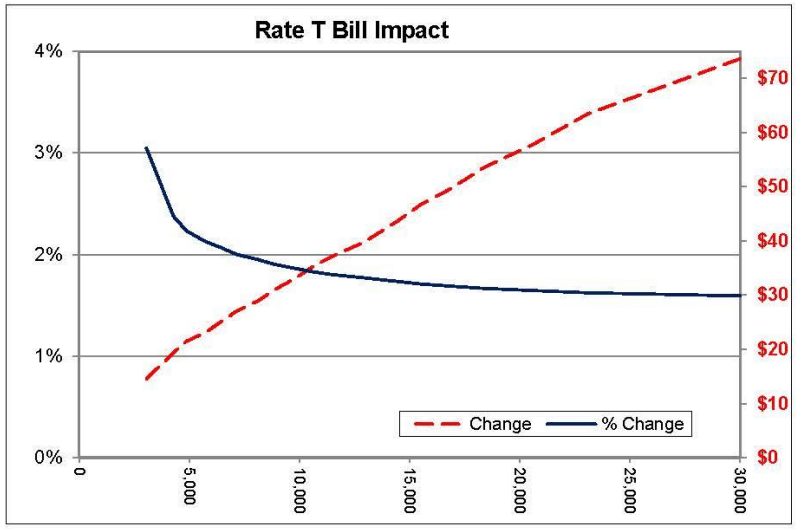
T Custs w/o IC Credits Proposed Permanent Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
kWh Charge	$0.04114

T Custs w/o IC Credits Proposed Step Adj Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$15.36
kWh Charge	$0.04358

T Custs w/o IC Credits Proposed Permanent Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
kWh Charge	$0.04114

T Custs w/o IC Credits Proposed Step Adj Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$15.36
kWh Charge	$0.04358





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED TEMPORARY RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

Line	T Custs w/o IC Credits Proposed Step Adj Rates		T Custs w/o IC Credits Proposed Step Adj Rates	
1				
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03812	Other Tracking Mechanisms	$0.03812
4				
5	Customer charge	$14.50	Customer charge	$15.36
6				
7				
8	kWh Charge	$0.04114	kWh Charge	$0.04358
9				

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Low	High	Perm. Rates	Step Adj. Rates	Change	% Change	Perm. Rates	Step Adj. Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Perm Rates	Step Adj Rates
10	0	3,051	$245	$259	$15	5.9%	$475	$490	$15	3.1%	11	11	4.9%	1,615	$0.1514	$0.1604
11	3,051	4,285	$327	$346	$19	5.9%	$816	$835	$19	2.4%	11	22	9.8%	3,720	$0.0878	$0.0930
12	4,285	4,870	$362	$383	$21	5.9%	$961	$982	$21	2.2%	11	33	14.7%	4,580	$0.0790	$0.0837
13	4,870	5,702	$389	$412	$23	5.9%	$1,082	$1,105	$23	2.1%	11	44	19.6%	5,297	$0.0734	$0.0777
14	5,702	6,409	$421	$446	$25	5.9%	$1,206	$1,231	$25	2.1%	11	55	24.6%	6,002	$0.0702	$0.0743
15	6,409	7,152	$456	$484	$27	5.9%	$1,353	$1,380	$27	2.0%	12	67	29.9%	6,857	$0.0666	$0.0705
16	7,152	8,121	$488	$517	$29	5.9%	$1,485	$1,514	$29	2.0%	11	78	34.8%	7,623	$0.0641	$0.0679
17	8,121	8,825	$521	$552	$31	5.9%	$1,623	$1,654	$31	1.9%	11	89	39.7%	8,433	$0.0618	$0.0655
18	8,825	9,843	$560	$593	$33	5.9%	$1,784	$1,818	$33	1.9%	11	100	44.6%	9,347	$0.0599	$0.0635
19	9,843	10,606	$595	$630	$35	5.9%	$1,927	$1,962	$35	1.8%	11	111	49.6%	10,187	$0.0584	$0.0618
20	10,606	11,467	$626	$663	$37	5.9%	$2,059	$2,096	$37	1.8%	12	123	54.9%	10,972	$0.0571	$0.0604
21	11,467	12,909	$670	$710	$40	5.9%	$2,242	$2,282	$40	1.8%	11	134	59.8%	12,029	$0.0557	$0.0590
22	12,909	14,457	$736	$780	$44	5.9%	$2,519	$2,563	$44	1.7%	11	145	64.7%	13,643	$0.0540	$0.0572
23	14,457	15,523	$789	$835	$47	5.9%	$2,736	$2,783	$47	1.7%	11	156	69.6%	14,919	$0.0529	$0.0560
24	15,523	16,851	$837	$886	$50	5.9%	$2,938	$2,987	$50	1.7%	11	167	74.6%	16,088	$0.0520	$0.0551
25	16,851	18,379	$903	$957	$54	5.9%	$3,214	$3,268	$54	1.7%	12	179	79.9%	17,690	$0.0511	$0.0541
26	18,379	20,576	$974	$1,032	$58	5.9%	$3,508	$3,566	$58	1.6%	11	190	84.8%	19,389	$0.0502	$0.0532
27	20,576	23,091	$1,071	$1,134	$63	5.9%	$3,912	$3,975	$63	1.6%	11	201	89.7%	21,738	$0.0492	$0.0522
28	23,091	30,831	$1,262	$1,337	$75	5.9%	$4,711	$4,785	$75	1.6%	11	212	94.6%	26,268	$0.0481	$0.0509
29	30,831	661,920	$4,622	$4,896	$274	5.9%	$18,714	$18,989	$274	1.5%	12	224	100.0%	92,735	$0.0498	$0.0528

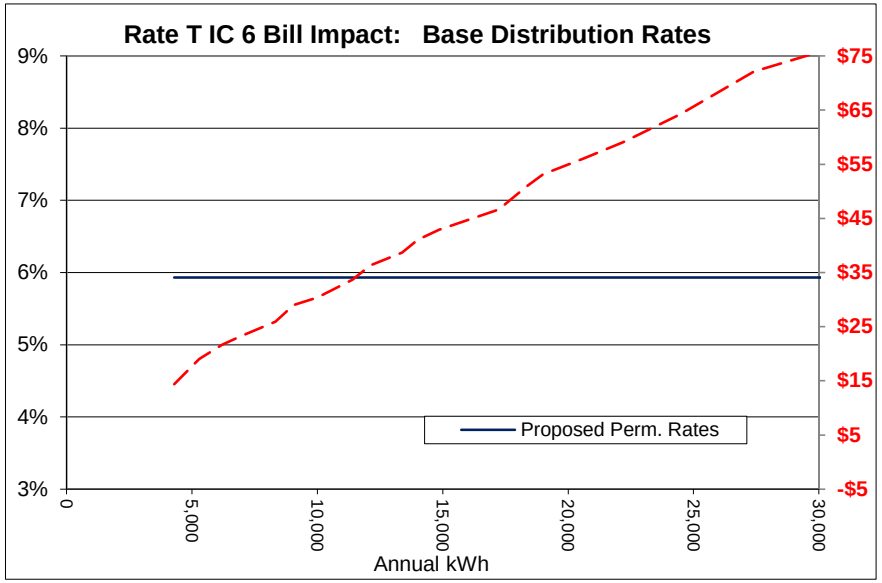
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED TEMPORARY RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

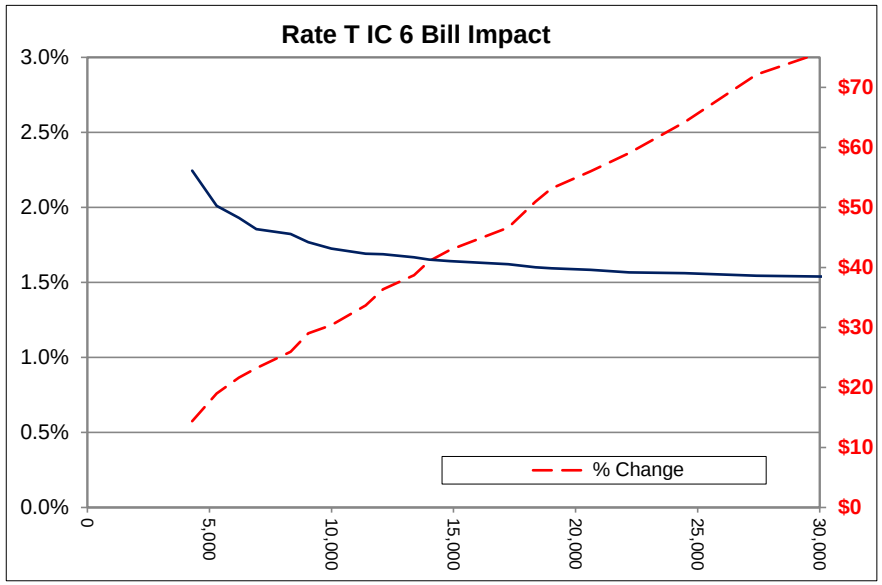
T Custs w/ IC 6 Credit Proposed Permanent Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
Interruptible credit	-$3.97
kWh Charge	$0.04114

T Custs w/ IC 6 Credit Proposed Step Adj Rates	
Energy Services	$0.09221
Other Tracking Mechanisms	$0.03812
Customer charge	$15.36
Interruptible credit	-$4.21
kWh Charge	$0.04358

T Custs w/ IC 6 Credit Proposed Permanent Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$14.50
Interruptible credit	-$3.97
kWh Charge	$0.04114

T Custs w/ IC 6 Credit Proposed Step Adj Rates	
Energy Services	$0.00000
Other Tracking Mechanisms	$0.03812
Customer charge	$15.36
Interruptible credit	-$4.21
kWh Charge	$0.04358





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED TEMPORARY RATES

RATE T: LIMITED TOTAL ELECTRICAL LIVING

Line	T Custs w/ IC 6 Credit Proposed Permanent Rates		T Custs w/ IC 6 Credit Proposed Step Adj Rates	
1				
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03812	Other Tracking Mechanisms	$0.03812
4				
5	Customer charge	$14.50	Customer charge	$15.36
6	Interruptible credit	-$3.97	Interruptible credit	-$4.21
7				
8	kWh Charge	$0.04114	kWh Charge	$0.04358
9				

	Annual Use Range		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Annual Use	Proposed Perm. Rates	Proposed Step Adj Rates	Change	% Change	Proposed Perm. Rates	Proposed Step Adj Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Perm. Rates	Step Adj Rates	Proposed Rates
10	0	4,293	$242	$257	$14	5.9%	$641	$655	$14	2.2%	52	52	5.0%	174	$1.3899	$1.4723
11	4,293	5,292	$321	$340	$19	5.9%	$945	$964	$19	2.0%	52	104	9.9%	4,703	$0.0682	$0.0722
12	5,292	6,203	$365	$387	$22	5.9%	$1,122	$1,144	$22	1.9%	53	157	15.0%	5,726	$0.0638	$0.0675
13	6,203	6,920	$391	$415	$23	5.9%	$1,252	$1,275	$23	1.9%	52	209	20.0%	6,535	$0.0599	$0.0634
14	6,920	8,326	$437	$463	$26	5.9%	$1,423	$1,449	$26	1.8%	52	261	24.9%	7,433	$0.0588	$0.0623
15	8,326	9,052	$489	$518	$29	5.9%	$1,640	$1,669	$29	1.8%	53	314	30.0%	8,772	$0.0557	$0.0590
16	9,052	9,989	$512	$542	$30	5.9%	$1,759	$1,789	$30	1.7%	52	366	35.0%	9,483	$0.0540	$0.0572
17	9,989	11,401	$568	$601	$34	5.9%	$1,990	$2,024	$34	1.7%	52	418	39.9%	10,787	$0.0526	$0.0557
18	11,401	12,116	$613	$649	$36	5.9%	$2,154	$2,190	$36	1.7%	53	471	45.0%	11,759	$0.0521	$0.0552
19	12,116	13,386	$653	$691	$39	5.9%	$2,320	$2,359	$39	1.7%	52	523	50.0%	12,681	$0.0515	$0.0545
20	13,386	14,000	$692	$733	$41	5.9%	$2,484	$2,525	$41	1.7%	52	575	54.9%	13,696	$0.0505	$0.0535
21	14,000	14,855	$724	$767	$43	5.9%	$2,615	$2,657	$43	1.6%	53	628	60.0%	14,431	$0.0501	$0.0531
22	14,855	17,235	$786	$833	$47	5.9%	$2,876	$2,923	$47	1.6%	52	680	64.9%	15,821	$0.0497	$0.0526
23	17,235	18,357	$859	$910	$51	5.9%	$3,183	$3,234	$51	1.6%	52	732	69.9%	17,730	$0.0484	$0.0513
24	18,357	19,010	$896	$949	$53	5.9%	$3,335	$3,388	$53	1.6%	53	785	75.0%	18,652	$0.0480	$0.0509
25	19,010	20,613	$945	$1,001	$56	5.9%	$3,537	$3,593	$56	1.6%	52	837	79.9%	19,754	$0.0478	$0.0507
26	20,613	22,187	$996	$1,055	$59	5.9%	$3,771	$3,830	$59	1.6%	52	889	84.9%	21,149	$0.0471	$0.0499
27	22,187	24,468	$1,083	$1,147	$64	5.9%	$4,113	$4,178	$64	1.6%	53	942	90.0%	23,044	$0.0470	$0.0498
28	24,468	27,410	$1,216	$1,288	$72	5.9%	$4,669	$4,741	$72	1.5%	52	994	94.9%	26,226	$0.0464	$0.0491
29	27,410	37,472	$1,452	$1,538	$86	5.9%	$5,650	$5,736	$86	1.5%	53	1047	100.0%	31,375	$0.0463	$0.0490

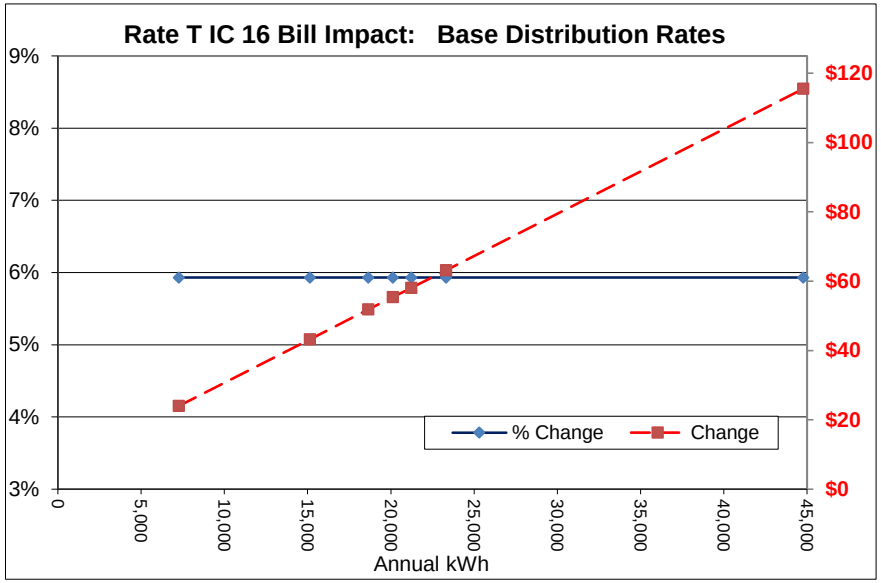
COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED TEMPORARY RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

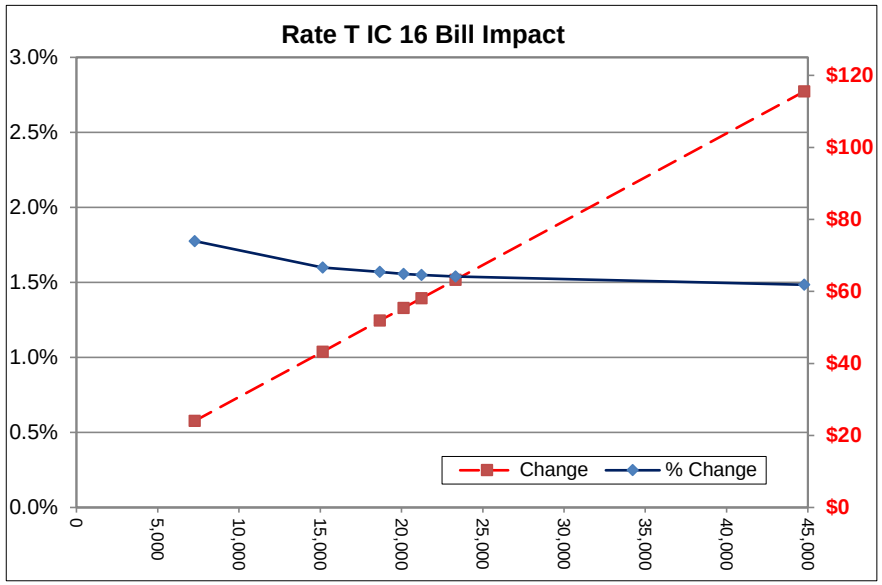
T Custs w/ IC 16 Credit Proposed Permanent Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03812
Customer charge	$14.50	
Interruptible credit	-$5.68	
kWh Charge	$0.04114	

T Custs w/ IC 16 Credit Proposed Step Adj Rates		
Energy Services		$0.09221
Other Tracking Mechanisms		$0.03812
Customer charge	$15.36	
Interruptible credit	-$6.02	
kWh Charge	$0.04358	

T Custs w/ IC 16 Credit Proposed Permanent Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03812
Customer charge	$14.50	
Interruptible credit	-$5.68	
kWh Charge	$0.04114	

T Custs w/ IC 16 Credit Proposed Step Adj Rates		
Energy Services		$0.00000
Other Tracking Mechanisms		$0.03812
Customer charge	$15.36	
Interruptible credit	-$6.02	
kWh Charge	$0.04358	





COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PROPOSED TEMPORARY RATES
RATE T: LIMITED TOTAL ELECTRICAL LIVING

Line	T Custs w/ IC 16 Credit Proposed Permanent Rates		T Custs w/ IC 16 Credit Proposed Step Adj Rates	
1				
2	Energy Services	$0.09221	Energy Services	$0.09221
3	Other Tracking Mechanisms	$0.03812	Other Tracking Mechanisms	$0.03812
4				
5	Customer charge	$14.50	Customer charge	$15.36
6	Interruptible credit	-$5.68	Interruptible credit	-$6.02
7				
8	kWh Charge	$0.04114	kWh Charge	$0.04358
9				

		Average Annual Bills (Excluding Tracking				Annual Bills (Including Tracking Mechanisms)				Customers in Ranges				Average $ per kWh	
	Annual Use	Proposed Perm. Rates	Proposed Step Adj Rates	Change	% Change	Proposed Perm. Rates	Proposed Step Adj Rates	Change	% Change	Number of customers	Cumulative customers	% Cumulative customers	Average Annual kWh	Perm. Rates	Step Adj Rates
10	7,271	$405	$429	$24	5.9%	$1,353	$1,377	$24	1.8%	1	1	14.3%	7,271	$0.0557	$0.0590
11	15,146	$729	$772	$43	5.9%	$2,703	$2,746	$43	1.6%	1	2	28.6%	15,146	$0.0481	$0.0510
12	18,654	$875	$927	$52	5.9%	$3,306	$3,358	$52	1.6%	1	3	42.9%	18,654	$0.0469	$0.0497
13	20,126	$934	$989	$55	5.9%	$3,557	$3,612	$55	1.6%	1	4	57.1%	20,126	$0.0464	$0.0492
14	21,232	$979	$1,037	$58	5.9%	$3,746	$3,805	$58	1.6%	1	5	71.4%	21,232	$0.0461	$0.0489
15	23,327	$1,066	$1,129	$63	5.9%	$4,106	$4,169	$63	1.5%	1	6	85.7%	23,327	$0.0457	$0.0484
16	44,773	$1,948	$2,063	$116	5.9%	$7,783	$7,899	$116	1.5%	1	7	100.0%	44,773	$0.0435	$0.0461

TABLE 1 - Comparison of Permanent Rates vs. Current Rates

Liberty Utilites (Granite State Electric) Corp. d/b/a Liberty Utilities
Residential Bill Impact
Proposed Permanent Rates Effective July 1, 2016

Usage: 650 kWh

	Current Rates	Proposed Permanent Rates	Current Bill	Proposed Bill (Perm Rates)
Customer Charge	$11.79	$14.50	$11.79	$14.50
Distribution Charge				
1st 250 kWh	$0.03208	$0.04895	$8.02	$12.24
excess of 250 kWh	$0.04807	$0.04895	$19.23	$19.58
Storm Recovery Adjustment	$0.00000	$0.00000	$0.00	$0.00
Transmission Charge	$0.03557	$0.03557	$23.12	$23.12
Stranded Cost Charge	-$0.00150	-$0.00150	-$0.98	-$0.98
System Benefits Charge	$0.00330	$0.00330	$2.15	$2.15
Electricity Consumption Tax	$0.00055	$0.00055	$0.36	$0.36
Subtotal Retail Delivery Services			$63.69	$70.97
Energy Service Charge	$0.09221	$0.09221	$59.94	$59.94
Total Bill			$123.62	$130.90

$ increase in 650 kWh Total Residential Bill	**$7.28**
% increase in 650 kWh Total Residential Bill	**5.89%**

TABLE 2 - Comparison of Step Adjustment Rates vs. Permanent Rates

Liberty Utilites (Granite State Electric) Corp. d/b/a Liberty Utilities
Residential Bill Impact
Proposed Step Adjustment Rates Effective No Sooner than January 1, 2017

Usage: 650 kWh

	Proposed Permanent Rates	Proposed Step Adjustment Rates	Proposed Bill (Perm Rates)	Proposed Bill (Perm + Step)
Customer Charge	$14.50	$15.36	$14.50	$15.36
Distribution Charge				
1st 250 kWh	$0.04895	$0.05186	$12.24	$12.97
excess of 250 kWh	$0.04895	$0.05186	$19.58	$20.74
Storm Recovery Adjustment	$0.00000	$0.00000	$0.00	$0.00
Transmission Charge	$0.03557	$0.03557	$23.12	$23.12
Stranded Cost Charge	-$0.00150	-$0.00150	-$0.98	-$0.98
System Benefits Charge	$0.00330	$0.00330	$2.15	$2.15
Electricity Consumption Tax	$0.00055	$0.00055	$0.36	$0.36
Subtotal Retail Delivery Services			$70.97	$73.72
Energy Service Charge	$0.09221	$0.09221	$59.94	$59.94
Total Bill			$130.90	$133.65

$ increase in 650 kWh Total Residential Bill	**$2.75**
% increase in 650 kWh Total Residential Bill	**2.10%**

TABLE 3 - Cumulative Effect of Permanent + Step Adjustment Rates vs. Current Rates

Liberty Utilites (Granite State Electric) Corp. d/b/a Liberty Utilities
Residential Bill Impact
Proposed Step Adjustment Rates Effective No Sooner than January 1, 2017

Usage: 650 kWh

	Current Rates	Proposed Step Adjustment Rates	Current Bill	Proposed Bill (Perm + Step)
Customer Charge	$11.79	$15.36	$11.79	$15.36
Distribution Charge				
1st 250 kWh	$0.03208	$0.05186	$8.02	$12.97
excess of 250 kWh	$0.04807	$0.05186	$19.23	$20.74
Storm Recovery Adjustment	$0.00000	$0.00000	$0.00	$0.00
Transmission Charge	$0.03557	$0.03557	$23.12	$23.12
Stranded Cost Charge	-$0.00150	-$0.00150	-$0.98	-$0.98
System Benefits Charge	$0.00330	$0.00330	$2.15	$2.15
Electricity Consumption Tax	$0.00055	$0.00055	$0.36	$0.36
Subtotal Retail Delivery Services			$63.69	$73.72
Energy Service Charge	$0.09221	$0.09221	$59.94	$59.94
Total Bill			$123.62	$133.65

$ increase in 650 kWh Total Residential Bill	**$10.03**
% increase in 650 kWh Total Residential Bill	**8.11%**

Liberty Utilities

Outdoor Lighting Hours per Month

Date	Length of Sun Days (1)	Avg Hours Daylight	Avg Hours Darkness	Days / Month	Darkness	Daylight	Total Hours
Jan-14	9 hr 54 min - 10 hr 20 min	10	14	31	430.4	313.6	
Feb-14	10 hr 32 min - 11 hr 13 min	11	13	28	367.5	304.5	
Mar-14	11 hr 29 min - 12 hr 30 min	12	12	31	372.3	371.7	
Apr-14	12 hr 45 min - 13 hr 28 min	13	11	30	326.8	393.3	
May-14	13 hr 42 min - 14 hr 13 min	14	10	31	311.3	432.7	
Jun-14	14 hr 21 min - 14 hr 29 min	14	10	30	287.5	432.5	
Jul-14	14 hr 25 min - 14 hr 2 min	14	10	31	303.0	441.0	
Aug-14	13 hr 51 min - 12 hr 56 min	13	11	31	328.9	415.1	
Sep-14	12 hr 41 min - 11 hr 56 min	12	12	30	350.8	369.3	
Oct-14	11 hr 40 min - 10 hr 57 min	11	13	31	393.4	350.6	
Nov-14	10 hr 43 min - 10 hr 0 min	10	14	30	409.3	310.8	
Dec-14	9 hr 53 min - 9 hr 49 min	10	14	31	438.7	305.4	
					4,320	4,440	8,760.0

Note: (1) Information from: *2014 Farmer's Almanac.* Total Hours in Year 8760

Estimate of Day Length: (Information from: *2014 Farmer's Almanac.)*

Month	Calculated Hours of Daylight	Calculated Hours of Darkness	Average Darkness/Day	Check
January-14	314	430	14	430
February-14	305	368	13	368
March-14	372	372	12	372
April-14	393	327	11	327
May-14	433	311	10	311
June-14	433	288	10	288
July-14	441	303	10	303
August-14	415	329	11	329
September-14	369	351	12	351
October-14	351	393	13	393
November-14	311	409	14	409
December-14	305	439	14	439
		4,320		4,320

LED Lighting Summary

Fixture Type	Light Output Lumen	Power Rating Watts	Monthly KW Per Lamp	Billing KWH /Fixture January	Billing KWH /Fixture February	Billing KWH /Fixture March	Billing KWH /Fixture April	Billing KWH /Fixture May	Billing KWH /Fixture June	Billing KWH /Fixture July	Billing KWH /Fixture August	Billing KWH /Fixture September	Billing KWH /Fixture October	Billing KWH /Fixture November	Billing KWH /Fixture December	Annual kWh
LED30 25-34w	3,000	30	0.030	13	11	11	10	9	9	9	10	11	12	12	13	130
LED50 45-54w	5,000	50	0.050	22	18	19	16	16	14	15	16	18	20	20	22	216
LED130 125-134w	16,000	130	0.130	56	48	48	42	40	37	39	43	46	51	53	57	562
LED190 185-194w	21,000	190	0.190	82	70	71	62	59	55	58	62	67	75	78	83	821
URD LED50 45-54w	5,000	50	0.050	22	18	19	16	16	14	15	16	18	20	20	22	216
FLD LED90 85-94w	9,400	90	0.090	39	33	34	29	28	26	27	30	32	35	37	39	389
FLD LED130 125-134w	14,600	130	0.130	56	48	48	42	40	37	39	43	46	51	53	57	562
BARN LED50 45-54w	4,800	50	0.050	22	18	19	16	16	14	15	16	18	20	20	22	216

	January	February	March	April	May	June	July	August	September	October	November	December	
(Based on the 2014 Farmer's Almanac)													
Lighting Hours per Month	430.4	367.5	372.3	326.8	311.3	287.5	303.0	328.9	350.8	393.4	409.3	438.7	4320
Lighting Hours per Day	14	13	12	11	10	10	10	11	12	13	14	14	
Percent Total Annual Lighting Hours	9.96%	8.51%	8.62%	7.56%	7.21%	6.66%	7.02%	7.61%	8.12%	9.11%	9.47%	10.15%	100.00%

Revenue Requirement Summary

	Fixture	20 Year Maint. Cost	Annual Maint. Cost	Install Cost	Annual Cost	Total Annual Cost	Annual Revenue Requirement	Annual Fixed Charge	Monthly Fixed Charge	Annual kWh	Average Monthly kWh
1	LED30 25-34w	$21.44	$1.07	$792.40	$39.62	$40.69	$154.62	$195.31	$16.28	130	11
2	LED50 45-54w	$23.68	$1.18	$829.08	$41.45	$42.64	$161.45	$204.09	$17.01	216	18
3	LED130 125-134w	$32.64	$1.63	$975.80	$48.79	$50.42	$190.46	$240.88	$20.07	562	47
4	LED190 185-194w	$51.20	$2.56	$1,320.79	$66.04	$68.60	$257.72	$326.32	$27.19	821	68
5	URD LED50 45-54w	$39.36	$1.97	$926.42	$46.32	$48.29	$180.71	$229.00	$19.08	216	18
6	FLD LED90 85-94w	$27.20	$1.36	$910.88	$45.54	$46.90	$177.33	$224.24	$18.69	389	32
7	FLD LED130 125-134w	$33.20	$1.66	$1,009.13	$50.46	$52.12	$196.74	$248.86	$20.74	562	47
8	BARN LED50 45-54w	$8.80	$0.44	$357.63	$17.88	$18.32	$69.33	$87.65	$7.30	216	18

Lights Which Represent Comparable Replacements

	Fixture	Annual Fixed Charge	Monthly Fixed Charge	Annual kWh	Average Monthly kWh
1	LUM HPS RWY 50W	$78.71	$7.52	252	21
2	LUM HPS RWY 100W	$95.44	$9.12	492	41
3	LUM HPS RWY 250W	$167.59	$16.02	1284	107
4	LUM HPS RWY 400W	$218.37	$20.87	1968	164
5	LUM HPS POST 100W	$109.91	$10.51	492	41
6	LUM HPS FLD 250W	$169.08	$15.16	1284	107
7	LUM HPS FLD 400W	$233.41	$22.31	1944	107
8	LUM HPS RWY 100W	$95.44	$9.12	444	21

ANNUAL REVENUE REQUIREMENT CALCULATION BY FIXTURE
LED30 25-34W-3000 LUMENS STREET LIGHT INSTALLATION COST

1	Tax Depreciation (Federal)	
2	LED 30W	792.40
3	Bonus Depreciation	0%
4	Total Bonus Depreciation	$ -
5	LED 30W	$ -
6	Depreciation Rate	3.750%
7	Tax Depreciation	$0
8	Total Federal Depreciation	$ -
9	Annual Tax Depreciation	$ -
10	Cumulative Tax Depreciation	$0
11	Tax Depreciation (State)	
12	LED 30W	792.40
13	Depreciation Rate	3.750%
14	Tax Depreciation	$30
15	Federal Tax Depreciation	$ -
16	State Tax Depreciation	$30
17	Annual Tax Depreciation	$30
18	Cumulative Tax Depreciation	$30
19	Book Depreciation	$30
20	Cumulative Book Depreciation	$30
21	Book/Tax Timer (Federal)	($30)
22	less: Deferred Tax Reserve (State)	$0
23	Net Book/Tax Timer (Federal)	($30)
24	Effective Tax Rate (Federal)	39.61%
25	Deferred Tax Reserve (Federal)	($12)
26	Book/Tax Timer (State)	$0
27	Effective Tax Rate (State)	0.00%
28	Deferred Tax Reserve (State)	$0
29	TOTAL Deferred Tax Reserve	($12)
30	**Rate Base Calculation**	
31	Plant In Service	$792
32	Accumulated Book Depreciation	($30)
33	Deferred Tax Reserve	$12
34	Year End Rate Base	$774
35	**Revenue Requirement Calculation**	
36	Year End Rate Base	$774
37	Pre-Tax ROR	12.04%
38	Return and Taxes	$93
39	Book Depreciation	$30
40	Property Taxes	$31
41	**Annual Revenue Requirement**	**$155**

ANNUAL REVENUE REQUIREMENT CALCULATION BY FIXTURE
LED50 45-54W-5000 LUMENS STREET LIGHT INSTALLATION COST

1	Tax Depreciation (Federal)	
2	LED 50W	829.08
3	Bonus Depreciation	0%
4	Total Bonus Depreciation	$ -
5	LED 50W	$ -
6	Depreciation Rate	3.750%
7	Tax Depreciation	$0
8	Total Federal Depreciation	$ -
9	Annual Tax Depreciation	$ -
10	Cumulative Tax Depreciation	$0
11	Tax Depreciation (State)	
12	LED 50W	829.08
13	Depreciation Rate	3.750%
14	Tax Depreciation	$31
15	Federal Tax Depreciation	$ -
16	State Tax Depreciation	$31
17	Annual Tax Depreciation	$31
18	Cumulative Tax Depreciation	$31
19	Book Depreciation	$31
20	Cumulative Book Depreciation	$31
21	Book/Tax Timer (Federal)	($31)
22	less: Deferred Tax Reserve (State)	$0
23	Net Book/Tax Timer (Federal)	($31)
24	Effective Tax Rate (Federal)	39.61%
25	Deferred Tax Reserve (Federal)	($12)
26	Book/Tax Timer (State)	$0
27	Effective Tax Rate (State)	0.00%
28	Deferred Tax Reserve (State)	$0
29	TOTAL Deferred Tax Reserve	($12)
30	**Rate Base Calculation**	
31	Plant In Service	$829
32	Accumulated Book Depreciation	($31)
33	Deferred Tax Reserve	$12
34	Year End Rate Base	$810
35	**Revenue Requirement Calculation**	
36	Year End Rate Base	$810
37	Pre-Tax ROR	12.04%
38	Return and Taxes	$98
39	Book Depreciation	$31
40	Property Taxes (b)	$33
41	Annual Revenue Requirement	$161

ANNUAL REVENUE REQUIREMENT CALCULATION BY FIXTURE
LED130 125-134W-16000 LUMENS STREET LIGHT INSTALLATION COST

1	Tax Depreciation (Federal)	
2	LED 130W	975.80
3	Bonus Depreciation	0%
4	Total Bonus Depreciation	$ -
5	LED 130W	$ -
6	Depreciation Rate	3.750%
7	Tax Depreciation	$0
8	Total Federal Depreciation	$ -
9	Annual Tax Depreciation	$ -
10	Cumulative Tax Depreciation	$0
11	Tax Depreciation (State)	
12	LED 130W	975.80
13	Depreciation Rate	3.750%
14	Tax Depreciation	$37
15	Federal Tax Depreciation	$ -
16	State Tax Depreciation	$37
17	Annual Tax Depreciation	$37
18	Cumulative Tax Depreciation	$37
19	Book Depreciation	$37
20	Cumulative Book Depreciation	$37
21	Book/Tax Timer (Federal)	($37)
22	less: Deferred Tax Reserve (State)	$0
23	Net Book/Tax Timer (Federal)	($37)
24	Effective Tax Rate (Federal)	39.61%
25	Deferred Tax Reserve (Federal)	($14)
26	Book/Tax Timer (State)	$0
27	Effective Tax Rate (State)	0.00%
28	Deferred Tax Reserve (State)	$0
29	TOTAL Deferred Tax Reserve	($14)
30	**Rate Base Calculation**	
31	Plant In Service	$976
32	Accumulated Book Depreciation	($37)
33	Deferred Tax Reserve	$14
34	Year End Rate Base	$953
35	**Revenue Requirement Calculation**	
36	Year End Rate Base	$953
37	Pre-Tax ROR	12.04%
38	Return and Taxes	$115
39	Book Depreciation	$37
40	Property Taxes (b)	$39
41	Annual Revenue Requirement	$190

ANNUAL REVENUE REQUIREMENT CALCULATION BY FIXTURE
LED190 185-194W-21000 LUMENS STREET LIGHT INSTALLATION COST

1	Tax Depreciation (Federal)	
2	LED 190W	1,320.79
3	Bonus Depreciation	0%
4	Total Bonus Depreciation	$ -
5	LED 190W	$ -
6	Depreciation Rate	3.750%
7	Tax Depreciation	$0
8	Total Federal Depreciation	$ -
9	Annual Tax Depreciation	$ -
10	Cumulative Tax Depreciation	$0
11	Tax Depreciation (State)	
12	LED 190W	1,320.79
13	Depreciation Rate	3.750%
14	Tax Depreciation	$50
15	Federal Tax Depreciation	$ -
16	State Tax Depreciation	$50
17	Annual Tax Depreciation	$50
18	Cumulative Tax Depreciation	$50
19	Book Depreciation	$50
20	Cumulative Book Depreciation	$50
21	Book/Tax Timer (Federal)	($50)
22	less: Deferred Tax Reserve (State)	$0
23	Net Book/Tax Timer (Federal)	($50)
24	Effective Tax Rate (Federal)	39.61%
25	Deferred Tax Reserve (Federal)	($20)
26	Book/Tax Timer (State)	$0
27	Effective Tax Rate (State)	0.00%
28	Deferred Tax Reserve (State)	$0
29	TOTAL Deferred Tax Reserve	($20)
30	**Rate Base Calculation**	
31	Plant In Service	$1,321
32	Accumulated Book Depreciation	($50)
33	Deferred Tax Reserve	$20
34	Year End Rate Base	$1,290
35	**Revenue Requirement Calculation**	
36	Year End Rate Base	$1,290
37	Pre-Tax ROR	12.04%
38	Return and Taxes	$155
39	Book Depreciation	$50
40	Property Taxes (b)	$52
41	Annual Revenue Requirement	$258

ANNUAL REVENUE REQUIREMENT CALCULATION BY FIXTURE
URDLED50 45-54W-5000 LUMENS STREET LIGHT INSTALLATION COST

1	Tax Depreciation (Federal)	
2	URD LED 50 W	926.42
3	Bonus Depreciation	0%
4	Total Bonus Depreciation	$ -
5	URD LED 50 W	$ -
6	Depreciation Rate	3.750%
7	Tax Depreciation	$0
8	Total Federal Depreciation	$ -
9	Annual Tax Depreciation	$ -
10	Cumulative Tax Depreciation	$0
11	Tax Depreciation (State)	
12	URD LED 50 W	926.42
13	Depreciation Rate	3.750%
14	Tax Depreciation	$35
15	Federal Tax Depreciation	$ -
16	State Tax Depreciation	$35
17	Annual Tax Depreciation	$35
18	Cumulative Tax Depreciation	$35
19	Book Depreciation	$35
20	Cumulative Book Depreciation	$35
21	Book/Tax Timer (Federal)	($35)
22	less: Deferred Tax Reserve (State)	$0
23	Net Book/Tax Timer (Federal)	($35)
24	Effective Tax Rate (Federal)	39.61%
25	Deferred Tax Reserve (Federal)	($14)
26	Book/Tax Timer (State)	$0
27	Effective Tax Rate (State)	0.00%
28	Deferred Tax Reserve (State)	$0
29	TOTAL Deferred Tax Reserve	($14)
30	**Rate Base Calculation**	
31	Plant In Service	$926
32	Accumulated Book Depreciation	($35)
33	Deferred Tax Reserve	$14
34	Year End Rate Base	$905
35	**Revenue Requirement Calculation**	
36	Year End Rate Base	$905
37	Pre-Tax ROR	12.04%
38	Return and Taxes	$109
39	Book Depreciation	$35
40	Property Taxes (b)	$37
41	Annual Revenue Requirement	$181

ANNUAL REVENUE REQUIREMENT CALCULATION BY FIXTURE
FLDLED90 85-94W-9400 LUMENS STREET LIGHT INSTALLATION COST

1	Tax Depreciation (Federal)	
2	Flood LED 90W	910.88
3	Bonus Depreciation	0%
4	Total Bonus Depreciation	$ -
5	Flood LED 90W	$ -
6	Depreciation Rate	3.750%
7	Tax Depreciation	$0
8	Total Federal Depreciation	$ -
9	Annual Tax Depreciation	$ -
10	Cumulative Tax Depreciation	$0
11	Tax Depreciation (State)	
12	Flood LED 90W	910.88
13	Depreciation Rate	3.750%
14	Tax Depreciation	$34
15	Federal Tax Depreciation	$ -
16	State Tax Depreciation	$34
17	Annual Tax Depreciation	$34
18	Cumulative Tax Depreciation	$34
19	Book Depreciation	$34
20	Cumulative Book Depreciation	$34
21	Book/Tax Timer (Federal)	($34)
22	less: Deferred Tax Reserve (State)	$0
23	Net Book/Tax Timer (Federal)	($34)
24	Effective Tax Rate (Federal)	39.61%
25	Deferred Tax Reserve (Federal)	($14)
26	Book/Tax Timer (State)	$0
27	Effective Tax Rate (State)	0.00%
28	Deferred Tax Reserve (State)	$0
29	TOTAL Deferred Tax Reserve	($14)
30	**Rate Base Calculation**	
31	Plant In Service	$911
32	Accumulated Book Depreciation	($34)
33	Deferred Tax Reserve	$14
34	Year End Rate Base	$890
35	**Revenue Requirement Calculation**	
36	Year End Rate Base	$890
37	Pre-Tax ROR	12.04%
38	Return and Taxes	$107
39	Book Depreciation	$34
40	Property Taxes (b)	$36
41	Annual Revenue Requirement	$177

ANNUAL REVENUE REQUIREMENT CALCULATION BY FIXTURE
FLDLED130 125-134W-14600 LUMENS STREET LIGHT INSTALLATION COST

1	Tax Depreciation (Federal)	
2	Flood LED 130W	1,009.13
3	Bonus Depreciation	0%
4	Total Bonus Depreciation	$ -
5	Flood LED 130W	$ -
6	Depreciation Rate	3.750%
7	Tax Depreciation	$0
8	Total Federal Depreciation	$ -
9	Annual Tax Depreciation	$ -
10	Cumulative Tax Depreciation	$0
11	Tax Depreciation (State)	
12	Flood LED 130W	1,009.13
13	Depreciation Rate	3.750%
14	Tax Depreciation	$38
15	Federal Tax Depreciation	$ -
16	State Tax Depreciation	$38
17	Annual Tax Depreciation	$38
18	Cumulative Tax Depreciation	$38
19	Book Depreciation	$38
20	Cumulative Book Depreciation	$38
21	Book/Tax Timer (Federal)	($38)
22	less: Deferred Tax Reserve (State)	$0
23	Net Book/Tax Timer (Federal)	($38)
24	Effective Tax Rate (Federal)	39.61%
25	Deferred Tax Reserve (Federal)	($15)
26	Book/Tax Timer (State)	$0
27	Effective Tax Rate (State)	0.00%
28	Deferred Tax Reserve (State)	$0
29	TOTAL Deferred Tax Reserve	($15)
30	**Rate Base Calculation**	
31	Plant In Service	$1,009
32	Accumulated Book Depreciation	($38)
33	Deferred Tax Reserve	$15
34	Year End Rate Base	$986
35	**Revenue Requirement Calculation**	
36	Year End Rate Base	$986
37	Pre-Tax ROR	12.04%
38	Return and Taxes	$119
39	Book Depreciation	$38
40	Property Taxes (b)	$40
41	Annual Revenue Requirement	$197

ANNUAL REVENUE REQUIREMENT CALCULATION BY FIXTURE
BARNLED50 45-54W-4800 LUMENS STREET LIGHT INSTALLATION COST

1	Tax Depreciation (Federal)	
2	BARN LED50 Fixture	357.63
3	Bonus Depreciation	0%
4	Total Bonus Depreciation	$ -
5	BARN LED50 Fixture	$ -
6	Depreciation Rate	3.750%
7	Tax Depreciation	$0
8	Total Federal Depreciation	$ -
9	Annual Tax Depreciation	$ -
10	Cumulative Tax Depreciation	$0
11	Tax Depreciation (State)	
12	BARN LED50 Fixture	357.63
13	Depreciation Rate	3.750%
14	Tax Depreciation	$13
15	Federal Tax Depreciation	$ -
16	State Tax Depreciation	$13
17	Annual Tax Depreciation	$13
18	Cumulative Tax Depreciation	$13
19	Book Depreciation	$13
20	Cumulative Book Depreciation	$13
21	Book/Tax Timer (Federal)	($13)
22	less: Deferred Tax Reserve (State)	$0
23	Net Book/Tax Timer (Federal)	($13)
24	Effective Tax Rate (Federal)	39.61%
25	Deferred Tax Reserve (Federal)	($5)
26	Book/Tax Timer (State)	$0
27	Effective Tax Rate (State)	0.00%
28	Deferred Tax Reserve (State)	$0
29	TOTAL Deferred Tax Reserve	($5)
30	**Rate Base Calculation**	
31	Plant In Service	$358
32	Accumulated Book Depreciation	($13)
33	Deferred Tax Reserve	$5
34	Year End Rate Base	$350
35	**Revenue Requirement Calculation**	
36	Year End Rate Base	$350
37	Pre-Tax ROR	12.04%
38	Return and Taxes	$42
39	Book Depreciation	$13
40	Property Taxes (b)	$14
41	Annual Revenue Requirement	$69

LED30 25-34W-3000 LUMENS STREET LIGHT INSTALLATION COST

Identifier	Cost	Burden	Profit	Total
EQ	$67.20	$0.00	$0.00	$67.20
IN	$378.40	$117.30	$0.00	$495.70
PY	$111.41	$118.09	$0.00	$229.50
SUB-TOTAL	**$557.01**	**$235.40**	**$0.00**	**$792.40**

Selected Events:

2329 LED30 25-34W-3000 Lumens Street Light Installation cost

LED50 45-54W-5000 LUMENS STREET LIGHT INSTALLATION COST

Identifier	Cost	Burden	Profit	Total
EQ	$67.20	$0.00	$0.00	$67.20
IN	$406.40	$125.98	$0.00	$532.38
PY	$111.41	$118.09	$0.00	$229.50
SUB-TOTAL	**$585.01**	**$244.08**	**$0.00**	**$829.08**

Selected Events:

2330 LED50 45-54W-5000 Lumens Street Light Installation cost

LED130 125-134W-16000 LUMENS STREET LIGHT INSTALLATION COST

Identifier	Cost	Burden	Profit	Total
EQ	$67.20	$0.00	$0.00	$67.20
IN	$518.40	$160.70	$0.00	$679.10
PY	$111.41	$118.09	$0.00	$229.50
SUB-TOTAL	**$697.01**	**$278.80**	**$0.00**	**$975.80**

Selected Events:

2331 LED130 125-134W-16000 Lumens Street Light Installation cost

LED190 185-194W-21000 LUMENS STREET LIGHT INSTALLATION COST

Identifier	Cost	Burden	Profit	Total
EQ	$67.20	$0.00	$0.00	$67.20
IN	$781.75	$242.34	$0.00	$1,024.09
PY	$111.41	$118.09	$0.00	$229.50
SUB-TOTAL	**$960.36**	**$360.43**	**$0.00**	**$1,320.79**

Selected Events:

2332 LED190 193W-21000 Lumens Street Light Installation cost

URDLED50 45-54W-5000 LUMENS STREET LIGHT INSTALLATION COST

Identifier	Cost	Burden	Profit	Total
EQ	$63.00	$0.00	$0.00	$63.00
IN	$494.86	$153.41	$0.00	$648.27
PY	$104.45	$110.71	$0.00	$215.16
SUB-TOTAL	**$662.31**	**$264.12**	**$0.00**	**$926.42**

Selected Events:

2333 URDLED50 48W Post Top Light Installation cost

FLDLED90 85-94W-9400 LUMENS FLOOD LIGHT INSTALLATION COST

Identifier	Cost	Burden	Profit	Total
EQ	$78.96	$0.00	$0.00	$78.96
IN	$429.20	$133.05	$0.00	$562.25
PY	$130.90	$138.76	$0.00	$269.66
SUB-TOTAL	**$639.06**	**$271.81**	**$0.00**	**$910.88**

Selected Events:

2336 FLDLED90 90W(85-94) 9400 Lumens Flood Light Installation cost

FLDLED130 125-134W-14600 LUMENS FLOOD LIGHT INSTALLATION COST

Identifier	Cost	Burden	Profit	Total
EQ	$78.96	$0.00	$0.00	$78.96
IN	$504.20	$156.30	$0.00	$660.50
PY	$130.90	$138.76	$0.00	$269.66
SUB-TOTAL	**$714.06**	**$295.06**	**$0.00**	**$1,009.13**

Selected Events:

2337 FLDLED130 130W(125-134) 14600 Lumens Flood Light Installation cost

BRNLED50 45-54W-4800 LUMENS BARN (RESIDENTIAL) LIGHT INSTALLATION COST

Identifier	Cost	Burden	Profit	Total
EQ	$25.20	$0.00	$0.00	$25.20
IN	$188.07	$58.30	$0.00	$246.37
PY	$41.78	$44.28	$0.00	$86.06
SUB-TOTAL	**$255.05**	**$102.59**	**$0.00**	**$357.63**

Selected Events:

2338 BRNLED50 50W(45-54) 4800 Lumens Residential Light Installation cost

20 YEAR MAINTENANCE COSTS

Typical HID Fixture Failure Rate 1-2% of System/Inventory (Starter, Core & Coil or Luminaire Age)			
LED Reliability Testing, Factory Returns and RMA = Annual “Random” Failure Rate < 0.4%			
Fixture Type	Fixture Cost	Annual Failure Rate	20 Year Cost
25-34W LED30	$268.00	0.004	$21.44
45-54W LED50	$296.00	0.004	$23.68
125-134W LED130	$408.00	0.004	$32.64
185-194W LED190	$640.00	0.004	$51.20
45-54W URDLED50	$492.00	0.004	$39.36
85-94WFLDLED90	$340.00	0.004	$27.20
125-134WFLDLED130	$415.00	0.004	$33.20
45-54WBRNLED50	$110.00	0.004	$8.80

PROPOSED LIBERTY UTILITIES LED ROADWAY (OUTDOOR) LIGHTING

Liberty Utilities LED Outdoor Lighting			
Offer	LED Wattage/Lumens	HPS replacement	Style
LED30	30W(25-34)/3000	50W, 70W	Roadway Cobra
	GE Code: ERL1 0 03 E1 40 A GRAY RA		Cost:
LED50	50W(45-54)/5000	100W, 150W	Roadway Cobra
	GE Code: ERL1 0 05 E1 40 A GRAY RA		Cost:
LED130	130W(125-134)/16000	250W	Roadway Cobra
	GE Code: ERS2 0 16 E1 40 A GRAY R		Cost:
LED190	190W185-194)/21000	400W	Roadway Cobra
	GE Code: ERS2 0 21 E1 40 A GRAY		Cost:
URDLED50	50(45-54)W	50W, 100W	Salem Post Top
	GE Code: EPST 0 E3 41 N 2 P BLCK		Cost:

ERL1

ERS2

URD Post Top

PROPOSED LIBERTY UTILITIES LED ROADWAY (OUTDOOR) LIGHTING

Liberty Utilities Flood Lighting/Res. Commercial			
Offer	LED Wattage/Lumens	HPS Replacement	Style
FLDLED90	90W(85-84)/9400	250W	Flood Light
	Cooper code: UFLD-A25 E U 66 T AP 4	Cost:	
FLDLED130	130W(125-134)/14600	400W	Flood Light
	Cooper code: UFLD-A40 E U 66 T AP 4	Cost:	
BRNLED50	50W(45-54)/4800	100W	Barn Light
	Cooper code: CRTK-A-A08-E-120-5-SR-A	Cost:	

UFLD (Flood Light)

CRTK (Barn Light)

LUMINAIRE MAINTENANCE RATE

Typical HID Fixture Failure Rate 1-2% of System/Inventory (Starter, Core & Coil or Luminaire Age)			
LED Reliability Testing, Factory Returns and RMA = Annual “Random” Failure Rate < 0.4%			
Fixture Type	Fixture Cost	Annual Failure Rate	20 Year Cost
100W HPS (0811065)	$87.00	0.015	$26.10
45W LED	$260.00	0.004	$20.80