



February 24, 2022

BY E-MAIL

Daniel C. Goldner, Chairman
New Hampshire Public Utilities Commission
21 S. Fruit St, Suite 10
Concord, N.H. 03301-2429

Re: DG 21-104 Northern Utilities, Inc. – Revised Exhibit RAJT-1 and Schedule RAJT-10

Dear Chairman Goldner:

During the course of discovery in the above-referenced matter, Northern Utilities, Inc. discovered errors in the following documents: Exhibit RAJT-1, Direct Testimony of Ronald J. Amen and John D. Taylor, Table 2 (Page 35 of 45, Bates Page 000978), and Schedule RAJT-10 (Bates Pages 001023-001027). Specifically, the Company determined that the unit cost of minimum sized-mains was inadvertently omitted from the Marginal Cost Study. Please note, the revised data does not impact the Company's proposed rates or any other proposal.

The Company now encloses for filing in this matter Revised Exhibit RAJT-1 page 35 (Bates Page 000978) and Revised Schedule RAJT-10 (Bates Pages 001023-001027), which correct the errors. In addition, the Company is providing the Excel workpapers which support Schedule RAJT-10, as these workpapers were previously provided in response to Data Request DOE 4-2.

Thank you for your attention to this matter. Please do not hesitate to contact me directly if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick H. Taylor", written over a horizontal line.

Patrick H. Taylor

cc: Service List

Patrick H. Taylor
Chief Regulatory Counsel
taylorp@unitil.com

6 Liberty Lane West
Hampton, NH 03842

Table 2
Summary of Unit Costs by Class

Rate Class	Unit Customer Costs (\$/Month)		Unit Demand Cost (\$/DDDth-Month)	
	(B)	(C)	(D)	(E)
	Embedded	Marginal	Embedded	Marginal
Residential HeatR-5, R-10	71.71	68.45	21.04	24.69
Residential Non-HeatR-6, R-11	72.33	68.30	21.04	24.69
High Winter SmallG-40, T-40	86.60	83.96	21.04	24.69
Low Winter Small G-50, T-50	86.76	84.15	21.04	24.69
High Winter MediumG-41, T-41	187.51	171.32	21.04	24.69
Low Winter MediumG-51, T-51	187.21	173.12	21.04	24.69
High Winter LargeG-42, T-42	725.70	732.37	21.04	24.69
Low Winter LargeG-52, T-52	736.61	741.49	21.04	24.69
Total System	78.70	75.19	21.04	24.69

1 As the table illustrates, the Residential customer-related costs calculated in both cost
2 studies are significantly greater than the current customer charge. Thus, a customer
3 facilities-related charge increase is warranted and consistent with the indicated cost of
4 service. Increasing the customer charge and reducing the volumetric charge is also
5 consistent with both marginal cost pricing and achieving just and reasonable rates.

6 **Q. Would the proposed allocation of the company’s proposed revenue requirements**
7 **differ based on using marginal costs instead of embedded costs?**

8 A. Any differences would not be material. Considering the Company’s proposed
9 revenue allocation, the end result would have been the same. However, there is more
10 long-term stability in embedded costs, and it is more reflective of the cost causation
11 principle. Therefore, I believe the ACOSS is a more reasonable alternative.

12 **VIII. PRINCIPLES OF SOUND RATE DESIGN**

13 **Q. Please identify the principles of rate design utilized in development of the**

Northern Utilities New Hampshire
2021 Rate Case Gas Marginal Cost of Service Study
Marginal Cost Summary

A	B	C	D	E	F	G	H	I	J	K	L
Line	FERC A/C	Description	Total System	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
1	MARGINAL COST BASED REVENUE REQUIREMENTS REPORT										
2	Demand Related Carrying Costs										
3	376	Reinforcement/Pipe Replacement	\$ 9,985,255	\$ 3,536,170	\$ 34,417	\$ 1,763,824	\$ 114,499	\$ 2,473,293	\$ 362,294	\$ 877,803	\$ 822,955
4	376	Mains Extension - Demand Component	\$ 7,789,012	\$ 2,758,394	\$ 26,847	\$ 1,375,874	\$ 89,315	\$ 1,929,296	\$ 282,608	\$ 684,731	\$ 641,948
5		Subtotal: Demand Related Carrying Costs	\$ 17,774,267	\$ 6,294,564	\$ 61,263	\$ 3,139,698	\$ 203,815	\$ 4,402,589	\$ 644,901	\$ 1,562,534	\$ 1,464,903
6	Demand Related O&M Costs										
7	920-935	A&G Expense - Demand Related	\$ 1,875,455	\$ 664,172	\$ 6,464	\$ 331,286	\$ 21,506	\$ 464,540	\$ 68,047	\$ 164,871	\$ 154,570
8		Subtotal: Demand O&M Costs	\$ 1,875,455	\$ 664,172	\$ 6,464	\$ 331,286	\$ 21,506	\$ 464,540	\$ 68,047	\$ 164,871	\$ 154,570
9		Total: Demand Related Costs	\$ 19,649,723	\$ 6,958,736	\$ 67,728	\$ 3,470,984	\$ 225,320	\$ 4,867,129	\$ 712,948	\$ 1,727,405	\$ 1,619,472
10	Customer Related Carrying Costs										
11	376	Mains Extension - Customer Component	\$ 5,171,273	\$ 3,940,285	\$ 187,604	\$ 769,156	\$ 122,179	\$ 103,483	\$ 39,161	\$ 4,555	\$ 4,849
12	380	Services	\$ 15,506,102	\$ 10,597,159	\$ 504,550	\$ 2,681,678	\$ 425,981	\$ 694,402	\$ 262,780	\$ 164,471	\$ 175,082
13	381-383	Meters, Installations, Regulators	\$ 2,944,304	\$ 1,723,697	\$ 82,068	\$ 548,131	\$ 87,070	\$ 291,889	\$ 110,458	\$ 48,917	\$ 52,073
14		Subtotal: Demand Related Carrying Costs	\$ 23,621,679	\$ 16,261,142	\$ 774,222	\$ 3,998,965	\$ 635,230	\$ 1,089,775	\$ 412,399	\$ 217,943	\$ 232,004
15	Customer Related O&M Costs										
16	902	Meter Reading Expenses	\$ 202,880	\$ 149,729	\$ 7,129	\$ 29,930	\$ 4,899	\$ 5,111	\$ 1,694	\$ 1,835	\$ 2,554
17	903	Customer Records & Collection Expenses	\$ 2,052,586	\$ 1,563,982	\$ 74,464	\$ 305,294	\$ 48,496	\$ 41,075	\$ 15,544	\$ 1,808	\$ 1,925
18	904	Uncollectible Accounts	\$ 437,750	\$ 368,931	\$ 11,718	\$ 38,990	\$ 7,696	\$ -	\$ 8,415	\$ -	\$ 2,000
19	908	Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	909	Informational and Instructional Advertising Exp.	\$ 73,965	\$ 56,358	\$ 2,683	\$ 11,001	\$ 1,748	\$ 1,480	\$ 560	\$ 65	\$ 69
21	920-935	Customer A&G Costs	\$ 5,363,505	\$ 3,625,070	\$ 176,171	\$ 889,439	\$ 141,584	\$ 310,349	\$ 115,020	\$ 50,792	\$ 55,079
22		Subtotal: Customer O&M Costs	\$ 8,130,686	\$ 5,764,069	\$ 272,166	\$ 1,274,655	\$ 204,422	\$ 358,014	\$ 141,233	\$ 54,500	\$ 61,627
23		Total: Customer Related Costs	\$ 31,752,365	\$ 22,025,211	\$ 1,046,388	\$ 5,273,619	\$ 839,652	\$ 1,447,789	\$ 553,632	\$ 272,443	\$ 293,631
24		Total LRIC Based Revenue Requirement	\$ 51,402,088	\$ 28,983,947	\$ 1,114,115	\$ 8,744,603	\$ 1,064,972	\$ 6,314,918	\$ 1,266,580	\$ 1,999,848	\$ 1,913,104
25		Actual Revenue Requirement	\$ 50,983,199								
26		True-up Factor	0.9919								
27		Allocated Actual Revenue Requirement	\$ 50,983,199	\$ 28,747,750	\$ 1,105,036	\$ 8,673,341	\$ 1,056,294	\$ 6,263,456	\$ 1,256,258	\$ 1,983,551	\$ 1,897,513
28		Revenue to Cost Ratio	0.85	0.79	0.51	0.84	1.03	0.88	1.23	0.84	1.42

Northern Utilities New Hampshire
2021 Rate Case Gas Marginal Cost of Service Study
Marginal Cost Summary

Line	A FERC A/C	C Description	D Total System	E	F	G	H	I	J	K	L	
				Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52	
29	MARGINAL UNIT COST REPORT											
30	Demand Related Carrying Costs											
31	376	Reinforcement/Pipe Replacement	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57
32	376	Mains Extension - Demand Component	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45
33		Subtotal: Demand Related Carrying Costs	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02
34	Demand Related O&M Costs											
35	920-935	A&G Expense - Demand Related	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28
36		Subtotal: Demand O&M Costs	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28
37		Total: Demand Related Costs	\$ 296.30	\$ 296.30	\$ 296.30	\$ 296.30	\$ 296.30	\$ 296.30	\$ 296.30	\$ 296.30	\$ 296.30	\$ 296.30
38		Monthly Costs	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69
39	Customer Related Carrying Costs											
40	376	Mains Extension - Customer Component	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94
41	380	Services	\$ 440.61	\$ 395.20	\$ 395.20	\$ 512.32	\$ 512.32	\$ 986.04	\$ 986.04	\$ 5,305.51	\$ 5,305.51	\$ 5,305.51
42	381-383	Meters, Installations, Regulators	\$ 83.66	\$ 64.28	\$ 64.28	\$ 104.72	\$ 104.72	\$ 414.48	\$ 414.48	\$ 1,577.97	\$ 1,577.97	\$ 1,577.97
43		Subtotal: Customer Related Carrying Costs	\$ 671.22	\$ 606.42	\$ 606.42	\$ 763.99	\$ 763.99	\$ 1,547.46	\$ 1,547.46	\$ 7,030.42	\$ 7,030.42	\$ 7,030.42
44	Customer Related O&M Costs											
45	902	Meter Reading Expenses	\$ 5.76	\$ 5.58	\$ 5.58	\$ 5.72	\$ 5.89	\$ 7.26	\$ 6.36	\$ 59.18	\$ 77.40	\$ 77.40
46	903	Customer Records & Collection Expenses	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33
47	904	Uncollectible Accounts	\$ 12.44	\$ 13.76	\$ 9.18	\$ 7.45	\$ 9.26	\$ -	\$ 31.58	\$ -	\$ 60.60	\$ 60.60
48	908	Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	909	Informational and Instructional Advertising Exp.	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
50	920-935	Customer A&G Costs	\$ 152.41	\$ 135.19	\$ 137.99	\$ 169.92	\$ 170.28	\$ 440.69	\$ 431.60	\$ 1,638.46	\$ 1,669.07	\$ 1,669.07
51		Subtotal: Customer O&M Costs	\$ 231.04	\$ 214.96	\$ 213.18	\$ 243.52	\$ 245.86	\$ 508.37	\$ 529.96	\$ 1,758.06	\$ 1,867.49	\$ 1,867.49
52		Total: Customer Related Costs	\$ 902.26	\$ 821.38	\$ 819.60	\$ 1,007.51	\$ 1,009.84	\$ 2,055.84	\$ 2,077.42	\$ 8,788.49	\$ 8,897.91	\$ 8,897.91
53		Monthly Costs	\$ 75.19	\$ 68.45	\$ 68.30	\$ 83.96	\$ 84.15	\$ 171.32	\$ 173.12	\$ 732.37	\$ 741.49	\$ 741.49

Northern Utilities New Hampshire
2021 Rate Case Gas Marginal Cost of Service Study
Plant Investment

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	FERC A/C	Description	Units	Total	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
1		Billing Determinants										
2		No. of Customers		35,192	26,815	1,277	5,234	831	704	267	31	33
3		Design Day Capacity	dt	66,317	23,486	229	11,714	760	16,426	2,406	5,830	5,466
4		Throughput	therms	74,152,109	20,067,257	237,269	10,880,833	1,474,573	14,423,832	4,761,300	5,889,772	16,417,274
5		Revenue		\$ 43,200,249	\$ 22,839,504	\$ 565,562	\$ 7,295,080	\$ 1,084,321	\$ 5,518,329	\$ 1,539,199	\$ 1,669,111	\$ 2,689,143
6		Demand Related Additions										
7	376	Reinforcement/Pipe Replacement										
8		Investment per unit capacity	\$/dt		\$1,664	\$1,664	\$1,664	\$1,664	\$1,664	\$1,664	\$1,664	\$1,664
9		Class investment	\$	\$ 110,375,535	\$39,088,299	\$380,437	\$19,497,053	\$1,265,659	\$27,339,419	\$4,004,740	\$9,703,101	\$9,096,828
10		ECCR	%		9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%
11		Annual Carrying Charge	\$	\$ 9,985,255	\$3,536,170	\$34,417	\$1,763,824	\$114,499	\$2,473,293	\$362,294	\$877,803	\$822,955
12		Unit Annual Carrying Costs	\$/dt		\$150.57	\$150.57	\$150.57	\$150.57	\$150.57	\$150.57	\$150.57	\$150.57
13	376	Mains Extension - Demand Component										
14		Investment per unit capacity	\$/dt		\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298
15		Class investment	\$	\$ 86,098,596	\$30,490,884	\$296,760	\$15,208,705	\$987,279	\$21,326,153	\$3,123,903	\$7,568,918	\$7,095,994
16		ECCR	%		9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%
17		Annual Carrying Charge	\$	\$ 7,789,012	\$2,758,394	\$26,847	\$1,375,874	\$89,315	\$1,929,296	\$282,608	\$684,731	\$641,948
18		Unit Annual Carrying Costs	\$/dt		\$117.45	\$117.45	\$117.45	\$117.45	\$117.45	\$117.45	\$117.45	\$117.45
19		Customer Related Additions										
20	376	Mains Extension - Customer Component										
21		Investment per customer	\$/Cust		\$1,624	\$1,624	\$1,624	\$1,624	\$1,624	\$1,624	\$1,624	\$1,624
22		Class investment	\$	\$ 57,162,494	\$43,555,332	\$2,073,747	\$8,502,142	\$1,350,554	\$1,143,888	\$432,877	\$50,353	\$53,602
23		ECCR	%		9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%
24		Annual Carrying Charge	\$	\$ 5,171,273	\$3,940,285	\$187,604	\$769,156	\$122,179	\$103,483	\$39,161	\$4,555	\$4,849
25		Unit Annual Carrying Costs	\$/Cust		\$146.94	\$146.94	\$146.94	\$146.94	\$146.94	\$146.94	\$146.94	\$146.94
26	380	Services										
27		Investment per customer	\$/Cust		\$4,161.55	\$4,161.55	\$5,394.93	\$5,394.93	\$10,383.29	\$10,383.29	\$55,868.54	\$55,868.54
28		Class investment	\$	\$ 163,283,766	\$111,591,172	\$5,313,054	\$28,238,845	\$4,485,702	\$7,312,260	\$2,767,147	\$1,731,925	\$1,843,662
29		ECCR	%		9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
30		Annual Carrying Charge	\$	\$ 15,506,102	\$10,597,159	\$504,550	\$2,681,678	\$425,981	\$694,402	\$262,780	\$164,471	\$175,082
31		Unit Annual Carrying Costs	\$/Cust		\$395.20	\$395.20	\$512.32	\$512.32	\$986.04	\$986.04	\$5,305.51	\$5,305.51
32	381-383	Meters, Installations, Regulators										
33		Investment per customer	\$/Cust		\$464.85	\$464.85	\$757.27	\$757.27	\$2,997.32	\$2,997.32	\$11,411.16	\$11,411.16
34		Class investment	\$	\$ 21,291,856	\$12,464,988	\$593,480	\$3,963,830	\$629,649	\$2,110,810	\$798,784	\$353,746	\$376,568
35		ECCR	%		13.83%	13.83%	13.83%	13.83%	13.83%	13.83%	13.83%	13.83%
36		Annual Carrying Charge	\$	\$ 2,944,304	\$1,723,697	\$82,068	\$548,131	\$87,070	\$291,889	\$110,458	\$48,917	\$52,073
37		Unit Annual Carrying Costs	\$/Cust		\$64.28	\$64.28	\$104.72	\$104.72	\$414.48	\$414.48	\$1,577.97	\$1,577.97

Northern Utilities New Hampshire
2021 Rate Case Gas Marginal Cost of Service Study
Plant Investment

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	FERC A/C	Description	Units	Total	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
38		General Plant										
39	389-398	Demand Related General Plant										
40		General Plant - ECOSS Demand Allocation	\$	1,561,238	\$ 552,896	\$ 5,381	\$ 275,782	\$ 17,902	\$ 386,710	\$ 56,646	\$ 137,248	\$ 128,673
41		Less: Accumulated Depreciation	\$	(1,044,618)	\$ (369,940)	\$ (3,601)	\$ (184,524)	\$ (11,978)	\$ (258,746)	\$ (37,902)	\$ (91,832)	\$ (86,094)
42		Net General Plant - Demand Allocation	\$	516,620	\$ 182,955	\$ 1,781	\$ 91,257	\$ 5,924	\$ 127,964	\$ 18,744	\$ 45,416	\$ 42,578
43		Return on Ratebase (Pre Tax)			7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%
44		Return on Ratebase (Pre Tax)	\$	40,025	\$ 14,175	\$ 138	\$ 7,070	\$ 459	\$ 9,914	\$ 1,452	\$ 3,519	\$ 3,299
45		Depreciation Expense	\$	25,055	\$ 8,873	\$ 86	\$ 4,426	\$ 287	\$ 6,206	\$ 909	\$ 2,203	\$ 2,065
46		Annual Carrying Charge	\$	65,080.42	\$ 23,047.53	\$ 224.32	\$ 11,495.99	\$ 746.27	\$ 16,120.07	\$ 2,361.30	\$ 5,721.21	\$ 5,363.74
47		Unit Annual Carrying Costs	\$/kW		\$0.98	\$0.98	\$0.98	\$0.98	\$0.98	\$0.98	\$0.98	\$0.98
48	389-398	General Plant - Customer Related										
49		General Plant - ECOSS Customer Allocation	\$	6,126,029	\$ 4,400,421	\$ 210,329	\$ 942,635	\$ 152,431	\$ 217,014	\$ 77,224	\$ 55,642	\$ 70,333
50		Less: Accumulated Depreciation	\$	(4,565,605)	\$ (3,273,793)	\$ (156,401)	\$ (694,969)	\$ (113,113)	\$ (161,016)	\$ (56,145)	\$ (47,923)	\$ (62,245)
51		Net General Plant - Customer Allocation	\$	1,560,424	\$ 1,126,628	\$ 53,929	\$ 247,665	\$ 39,318	\$ 55,997	\$ 21,079	\$ 7,720	\$ 8,089
52		Return on Ratebase (Pre Tax)			7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%
53		Return on Ratebase (Pre Tax)	\$	120,895	\$ 87,286	\$ 4,178	\$ 19,188	\$ 3,046	\$ 4,338	\$ 1,633	\$ 598	\$ 627
54		Depreciation Expense	\$	123,125	\$ 90,098	\$ 4,312	\$ 19,200	\$ 3,047	\$ 4,016	\$ 1,512	\$ 461	\$ 479
55		Annual Carrying Charge	\$	244,020	\$ 177,384	\$ 8,490	\$ 38,388	\$ 6,094	\$ 8,354	\$ 3,145	\$ 1,060	\$ 1,105
56		Unit Annual Carrying Costs	\$/Cust		\$6.62	\$6.65	\$7.33	\$7.33	\$11.86	\$11.80	\$34.18	\$33.49

Northern Utilities New Hampshire
2021 Rate Case Gas Marginal Cost of Service Study
O&M Expense

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	FERC A/C	Description	Units	Total	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
1		Customer Related O&M										
2	902	Meter Reading Expenses										
3		Meter Reading Expenses			\$ 149,729	\$ 7,129	\$ 29,930	\$ 4,899	\$ 5,111	\$ 1,694	\$ 1,835	\$ 2,554
4		Expenses per customer			\$ 5.58	\$ 5.58	\$ 5.72	\$ 5.89	\$ 7.26	\$ 6.36	\$ 59.18	\$ 77.40
5	903	Customer Records & Collection Expenses										
6		Customer Records & Collection Expenses			\$ 1,563,982	\$ 74,464	\$ 305,294	\$ 48,496	\$ 41,075	\$ 15,544	\$ 1,808	\$ 1,925
7		Expenses per customer			\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33
8	904	Uncollectible Accounts										
9		Uncollectible Accounts			\$ 368,931	\$ 11,718	\$ 38,990	\$ 7,696	\$ -	\$ 8,415	\$ -	\$ 2,000
10		Expenses per customer			\$ 13.76	\$ 9.18	\$ 7.45	\$ 9.26	\$ -	\$ 31.58	\$ -	\$ 60.60
11	908	Customer Assistance Expenses										
12		Customer Assistance Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		Expenses per customer			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	909	Informational and Instructional Advertising Exp.										
15		Informational and Instructional Advertising Exp.			\$ 56,358	\$ 2,683	\$ 11,001	\$ 1,748	\$ 1,480	\$ 560	\$ 65	\$ 69
16		Expenses per customer			\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
17	920-935	A&G Expense - Customer Related										
18		A&G Expense - Customer Allocation			\$ 3,625,070	\$ 176,171	\$ 889,439	\$ 141,584	\$ 310,349	\$ 115,020	\$ 50,792	\$ 55,079
19		Expenses per customer			\$ 135.19	\$ 137.99	\$ 169.92	\$ 170.28	\$ 440.69	\$ 431.60	\$ 1,638.46	\$ 1,669.07
20		Demand Related O&M										
21	920-935	A&G Expense - Demand Related										
22		A&G Expense - Demand Allocation		\$ 1,875,455	\$ 664,172	\$ 6,464	\$ 331,286	\$ 21,506	\$ 464,540	\$ 68,047	\$ 164,871	\$ 154,570
23		Expenses per unit Demand		28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28
24		Billing Determinants										
25		No. of Customers	count	35,192	26,815	1,277	5,234	831	704	267	31	33
26		Design Day Capacity	dt	66,317	23,486	229	11,714	760	16,426	2,406	5,830	5,466